



Regional District of Central Kootenay
SPECIAL BOARD MEETING
Open Meeting Addenda

Date: Friday, January 23, 2026
Time: 9:00 am
Location: Hybrid Model - In-person and Remote

Directors will have the opportunity to participate in the meeting electronically. Proceedings are open to the public.

Pages

1. ZOOM REMOTE MEETING INFO

To promote openness, transparency and provide accessibility to the public we provide the ability to attend all RDCK meetings in-person or remote (hybrid model).

Meeting Time:

9:00 PDT

Join by Video:

<https://rdck-bc-ca.zoom.us/j/95573345491?pwd=k4eCLxEF2ggHCiAbpTcQis1tMHnt5b.1>

Join by Phone:

855 703 8985 Canada Toll-free

*6 to unmute or mute

*9 to raise or lower your hand

Meeting ID: 955 7334 5491

Meeting Password: 142530

In-Person Location:

Nelson Office - Boardroom

2. CALL TO ORDER & WELCOME

2.1 Traditional Lands Acknowledgement Statement

We acknowledge and respect the Indigenous peoples within whose traditional lands we are meeting today.

2.2 Adoption of the Agenda

RECOMMENDATION:
(ALL VOTE)

The agenda for the January 23, 2026 Special Open Board meeting be adopted as circulated with the addition of the addendum.

3. NEW BUSINESS

4 - 28

3.1 RDCK Budget 101

3.2 *2025 Summary*
Item removed.

3.3 2026 Assessment and Taxation Summaries

3.4 *2026 Overall Outlook*

29 - 243

NOTE: An updated Draft Financial Plan was added to the addenda.

3.5 Main Changes from Fall 2025 Budget Presentations

3.6 Regional Fire Service A107

3.7 911 Emergency Communications Service S156

3.8 Asset Management Service A122

244 - 253

The Board Report from AJ Evenson, Senior Project Manager and Amardheer Sidu, Asset Management Coordinator, re: RDCK Asset Management Q4 Update has been received.

4. PUBLIC TIME

The Chair will call for questions from the public and members of the media at 11:45 a.m.

5. ADJOURNMENT

RECOMMENDATION:
(ALL VOTE)

That the meeting adjourn at ____ p.m.



2026 - 2030 Financial Plan Special Budget Meeting

January 22, 2026

rdck.ca

This presentation contains DRAFT budget numbers subject to change and is for discussion purposes only



AGENDA

1. RDCK Budget 101
2. 2026 Assessment & Taxation Summaries
3. 2026 Overall Outlook
4. Main Changes from Fall 2025 Board Budget Presentations
5. Regional Fire Service A107
6. 911 Emergency Communications Service
7. Asset Management Service A122



Preamble – DRAFT Budget

- The current financial plan document is considered a “Draft” and is subject to change until the March 19, 2026 Board meeting
 - 2025 fiscal year-end adjustments remain that can affect the 2026 plan, including prior year surplus amounts.
 - Staff, Committee, Commission, Director and Board level reviews are continuing
 - Public Information sessions remain
 - This presentation is based on the January 16th draft

A red, rectangular stamp with rounded corners and a double border. The word "DRAFT" is written in bold, red, capital letters in the center of the stamp.



Budget Review Process

Board	Commissions and Committees	Local Service Committees	Directors/Participants
Oct/25 to Jan/26	As Scheduled	Creston A, B, C & SLO/SIL/NDE H & Kaslo, D	As Scheduled
- Core Services (GA, RA, Building, GIS, Planning) 911 Communications - Emergency Planning - Asset Management - Regional Fire	- Parks - Recreation - Riondel Services - Utilities (Some CAC) - Resource Recovery (Subregional & Joint) - West Transit	- Library, Museum, Airport - FR/Search & Rescue - Recreation - Economic Development - Creston Valley Transit - Other Contribution Services	- Fire - Animal Control - Library, Cemetery, other contribution services. - Economic Development

**** Public budget review meetings are to be held between February and mid March to allow for a final draft of the budget to be ready for adoption by the oard on March 19 for submission to the ministry by March 31st.**



Regional District of Central Kootenay

- One of 27 Regional Districts in BC
- 11 Rural Electoral Areas (A to K)
- 9 Member Municipalities
- Providing 186 Services including:
 - Parks & Rec Facilities
 - Rural Fire Protection & Emerg. Mgmt
 - Resource Recovery & Waste
 - Building Inspection, Planning, GIS, Bylaw
 - Transit
- Each service stands on its own

Statistics

298 Full Time Equivalent (FTE) Employees
280 Volunteer Firefighters
62,500 residents (2021 Census)
22,000 square kilometres





How are annual property taxes for RDCK services calculated?

Tax requisition amounts
required to fund each
service are determined
through the RDCK
budget process

Property assessment
values are determined
by BC Assessment

Tax rate \$/1000 for each Service

X

Assessed value of each individual property

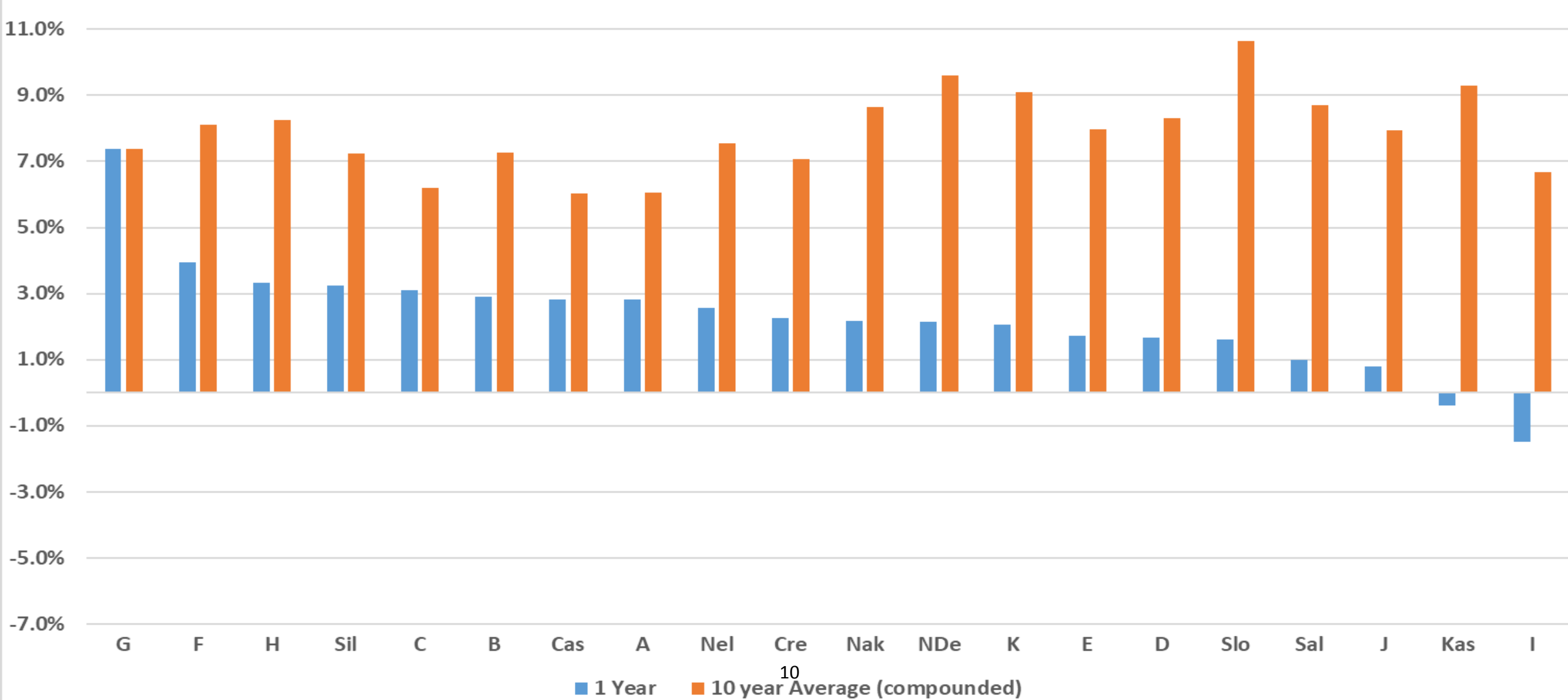
=

Property tax for each individual property
for each Service

*** parcel taxes are separate

rdck.ca

Annual Assessment Change - % - to 2026





Financial Plan Components

Latest Draft of the Financial Plan is available on the RDCK website

Electoral Area A Creston Rural

	2025				2024				2023			
	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Assessment	Requisition	Rate/\$1,000	Assessment
5100 GENERAL ADMINISTRATION	123,241,031	111,362	0.090	121,922,855	107,604	0.088	115,523,982	120,999	0.105			
5261 DISCRETIONARY GRANTS	123,241,031	25,000	0.020	121,922,855	25,000	0.021	115,523,982	25,000	0.022			
5101 RURAL ADMINISTRATION	123,241,031	174,047	0.141	121,922,855	144,869	0.119	115,523,982	153,560	0.133			
5102 GIS SERVICE	123,241,031	20,634	0.017	121,922,855	20,775	0.017	115,523,982	21,010	0.018			
5103 BUILDING INSPECTION	123,241,031	96,523	0.078	121,922,855	79,577	0.065	115,523,982	65,770	0.057			
5104 PLANNING AND LAND USE	123,241,031	106,197	0.086	121,922,855	93,367	0.077	115,523,982	90,734	0.079			
5105 COMMUNITY SUSTAINABILITY	123,241,031	18,671	0.015	121,922,855	20,800	0.017	115,523,982	20,580	0.018			
5106 FEASIBILITY STUDY SERVICE	123,241,031	-	-	121,922,855	-	-	115,523,982	-	-			
5107 ECONOMIC DEVELOPMENT- AREA A	123,241,031	49,860	0.040	121,922,855	40,000	0.033	115,523,982	40,000	0.035			
5117 ADVISORY PLANNING-AREA A	123,241,031	-	-	121,922,855	856	0.001	115,523,982	856	0.001			
5152 JAWS OF LIFE SERVICE CRES ABC	123,241,031	29,275	0.024	121,922,855	30,040	0.025	115,523,982	29,707	0.026			
5156 EMERGENCY COMMUNICATIONS 911	123,241,031	54,149	0.044	121,922,855	43,988	0.036	115,523,982	40,106	0.035			
5157 EMERGENCY PLANNING-CRESTON AREA	123,241,031	95,027	0.077	121,922,855	96,725	0.079	115,523,982	72,084	0.062			
5174 CEMETERY-CRESTON, AREAS A & B	123,241,031	26,369	0.021	121,922,855	26,746	0.022	115,523,982	25,785	0.022			
5186 REFUSE DISPOSAL-EAST SUBREGION	123,241,031	396,166	0.321	121,922,855	376,516	0.309	115,523,982	342,492	0.296			
5193 LIBRARY-CRESTON, AREAS A & B	123,241,031	173,620	0.141	121,922,855	154,916	0.127	115,523,982	146,532	0.127			
5205 REGIONAL PARK - AREA A	123,241,031	231,991	0.188	121,922,855	239,676	0.197	115,523,982	218,777	0.189			
5292 LOCAL CONSERVATION SERVICE	123,241,031	-	-	121,922,855	-	-	115,523,982	-	-			
Regional Requisition		\$ 1,608,912		\$ 1,501,458			\$ 1,413,993					
Residential Rate per \$1,000 of Assessment			1.306			1.231			1.224			
Surveyor of Taxes - Collection Fee			0.069			0.065			0.064			
Estimated Rate per \$1,000 of Assessment			1.374			1.296			1.286			
Difference (\$) from prior year		107,457			87,462			167,901				
Percentage Change from prior year		7.16%			6.19%			13.47%				
5128 FIRE PROTECTION-DEF A-RIONDEL	19,078,634	215,971	1.132	18,662,106	215,242	1.152	17,581,314	187,847	1.068			
5129 FIRE PROT-DEF A,DEF C-WYNNDEL	23,116,423	152,554	0.660	22,455,412	145,063	0.649	21,002,837	135,861	0.632			
5165 RIONDEL DRAINAGE	6,473,522	25,084	0.387	6,103,913	25,084	0.411	5,367,068	15,464	0.288			
5166 STREET LIGHTING-DEF A RIONDEL	6,473,522	9,800	0.151	6,103,913	9,500	0.156	5,367,068	8,300	0.155			
5169 RIONDEL REFUSE TRANSFER	11,819,696	15,927	0.135	11,492,515	8,210	0.072	10,533,897	5,800	0.053			
5191 MUSEUM AND ARCHIVES BC DEF A	28,747,647	5,712	0.024	28,260,740	5,503	0.024	27,004,471	9,603	0.036			
5209 RECREATION FAC-DEF A-RIONDEL	11,819,696	200,079	1.693	11,492,515	200,000	1.740	10,533,897	174,158	1.653			
5217 CRAWFORD BAY BEACH AND HALL	30,959,237	40,061	0.129	30,146,974	39,111	0.130	29,263,682	37,940	0.130			
5224 RECREATION FAC-CRES B,C DEF A	28,747,647	346,914	1.207	28,260,740	345,260	1.220	27,004,471	335,805	1.243			
5232 REC COMMISSION-DEFINED AREA A	94,486,923	46,217	0.049	93,607,196	45,573	0.049	88,477,391	39,421	0.045			
5234 PARA-CRES DEF AREAS A, B, C	16,730,101	10,232	0.061	16,142,750	8,572	0.053	15,546,207	6,956	0.045			
5239 KOOTWEST - AREA D-K, DEF A, EX CRESTON	60,174,372	11,522	0.019	58,944,130	8,535	0.014	56,321,524	9,148	0.016			
5240 AIRPORT - CRESTON, AREAS B,C	64,331,774	32,501	0.051	64,273,028	34,226	0.053	60,440,065	31,336	0.052			
5241 WATER UTILITY-DEF A-RIONDEL	7,575,412	-	-	7,196,473	-	-	6,346,038	-	-			
5242 WATER UTILITY-DEF A-SANCA PARK	2,652,720	-	-	2,666,195	-	-	2,406,760	-	-			

Regional District of Central Kootenay
Assessment & Taxation Summary - 2025 & 2024 Comparative
Electoral Areas and Municipalities

	Assessments		Change	2025 Taxation Subtotal	Defined Area Taxation	Total Taxation 2025	Total Taxation 2024	Gross Change (F-G)/G = H	Non Market Change I	Net Change J
	2025 Completed	2024 Revised	2025 vs. 2024 (A-B)/B = C							
ELECTORAL AREA 'A'	123,241,031	121,922,855	1.08%	1,608,912	1,116,633	2,125,545	2,596,033	5.0%	2.4%	2.6%
ELECTORAL AREA 'B'	153,713,877	147,154,884	4.46%	3,841,929	962,948	4,804,877	4,549,383	5.6%	3.9%	1.9%
ELECTORAL AREA 'C'	62,439,315	59,379,270	5.15%	1,548,739	420,221	1,968,960	1,841,482	6.9%	2.7%	4.3%
ELECTORAL AREA 'D'	71,536,044	67,763,996	5.57%	945,923	627,582	1,473,505	1,246,891	18.2%	4.1%	14.0%
ELECTORAL AREA 'E'	176,899,554	169,907,112	4.79%	2,307,002	1,654,450	3,961,451	3,526,325	12.4%	2.3%	10.1%
ELECTORAL AREA 'F'	161,686,330	155,827,374	3.76%	3,187,578	896,206	4,083,784	3,667,574	11.3%	1.0%	10.4%
ELECTORAL AREA 'G'	66,257,332	63,967,135	2.02%	1,124,311	454,318	1,578,629	1,476,147	6.9%	0.1%	6.8%
ELECTORAL AREA 'H'	159,695,711	146,343,544	8.42%	1,284,952	2,049,652	3,334,604	3,023,473	10.3%	1.4%	8.9%
ELECTORAL AREA 'I'	74,235,441	71,516,454	3.78%	1,025,653	802,768	1,828,421	1,671,991	9.4%	0.9%	8.6%
ELECTORAL AREA 'J'	113,514,473	109,069,426	4.08%	1,915,154	831,334	2,746,488	2,574,530	6.7%	1.2%	5.5%
ELECTORAL AREA 'K'	82,249,256	74,415,199	10.53%	587,471	474,946	1,062,417	946,245	12.3%	2.5%	9.7%
CITY OF CASTLEGAR	309,401,196	287,108,170	7.76%	3,903,391	-	3,903,391	3,777,493	3.3%	1.0%	2.3%
TOWN OF CRESTON	149,792,146	143,035,477	4.72%	3,331,316	-	3,331,316	3,147,811	5.8%	0.8%	5.0%
VILLAGE OF KASLO	37,679,417	36,573,032	3.03%	734,540	-	734,540	683,967	10.6%	2.1%	8.5%
VILLAGE OF NAKUSP	48,769,696	45,348,145	7.54%	696,165	-	696,165	645,219	8.2%	1.3%	6.9%
CITY OF NELSON	450,173,645	429,453,930	4.82%	5,780,154	-	5,780,154	5,293,743	9.2%	1.3%	7.9%
VILLAGE OF NEW DENVER	19,732,124	18,340,406	4.18%	173,563	-	173,563	157,654	10.1%	1.7%	8.4%
VILLAGE OF SALMO	25,055,684	23,510,519	6.70%	397,432	-	397,432	362,515	9.6%	2.3%	7.4%
VILLAGE OF SILVERTON	9,115,000	8,573,269	6.32%	86,825	-	86,825	76,375	13.7%	0.3%	13.4%
VILLAGE OF SLOCAN	10,519,932	11,192,988	-6.01%	207,111	-	207,111	209,846	-1.3%	0.5%	-1.8%
	2,303,699,114	2,189,903,105	5.20%			44,881,188	41,452,699	8.3%	1.8%	6.5%

Assessment and Taxation Summary

• Comparison by Area / Municipality

S121 Advisory Planning-Area E

Account	Description	2024 DRAFT	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
41010	Requisitions	775	775	0	0	0	0	0
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	10,622	10,622	11,091	10,313	9,532	8,748	7,960
Total Income		11,397	11,397	11,091	10,313	9,532	8,748	7,960

Account	Description	2024 DRAFT	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
52010	Travel	0	219	213	207	200	194	0
53020	Admin. Office Supplies & Postage	0	150	150	150	150	150	150
53040	Advertising	0	100	100	100	100	100	100
59100	Accumulated Operating Surplus	0	10,622	10,313	9,532	8,748	7,960	7,355
59510	Transfer to Other Service - General Admin. Fee	306	306	315	324	334	344	355
Total Expenses		306	11,397	11,091	10,313	9,532	8,748	7,960
Total Service		11,091	0	0	(0)	(0)	(0)	0

Detailed Service Statements

Taxation Details by Area / Municipality

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

rdck.ca

Assessment and Taxation Summary by Area / Municipality

	Assessments		Change	Total Taxation	Total Taxation	Gross	Non	Net
	2026 Completed	2025 Revised	2026 vs. 2025	2026	2025	Change	Market	Change
	A	B	(A-B)/B = C	D + E = F	G	(F-G)/G = H	I	H - I = J
ELECTORAL AREA 'A'	126,706,898	123,155,171	2.88%	2,960,244	2,705,736	9.4%	0.9%	8.5%
ELECTORAL AREA 'B'	158,182,167	153,355,750	3.15%	5,162,924	4,775,443	8.1%	1.5%	6.6%
ELECTORAL AREA 'C'	64,379,582	62,384,034	3.20%	2,125,318	1,959,171	8.5%	0.9%	7.5%
ELECTORAL AREA 'D'	72,730,119	71,389,272	1.88%	1,547,331	1,433,323	8.0%	1.0%	7.0%
ELECTORAL AREA 'E'	179,958,741	176,789,320	1.79%	4,176,559	3,919,437	6.6%	1.0%	5.5%
ELECTORAL AREA 'F'	168,053,287	161,517,715	4.05%	4,405,649	4,044,529	8.9%	0.8%	8.2%
ELECTORAL AREA 'G'	70,069,641	65,220,642	7.43%	1,759,481	1,561,986	12.6%	1.1%	11.5%
ELECTORAL AREA 'H'	163,936,340	158,281,436	3.57%	3,748,046	3,319,776	12.9%	0.9%	12.1%
ELECTORAL AREA 'I'	73,123,684	74,185,834	-1.43%	1,949,584	1,824,723	6.8%	0.7%	6.2%
ELECTORAL AREA 'J'	114,400,612	113,393,800	0.89%	2,992,464	2,744,000	9.1%	1.4%	7.6%
ELECTORAL AREA 'K'	83,951,724	82,014,864	2.36%	1,124,125	1,053,882	6.7%	0.4%	6.3%
CITY OF CASTLEGAR	318,158,980	309,284,444	2.87%	4,435,687	3,904,501	13.6%	1.1%	12.5%
TOWN OF CRESTON	153,162,018	149,542,681	2.42%	3,623,196	3,318,341	9.2%	1.1%	8.1%
VILLAGE OF KASLO	37,535,923	37,679,417	-0.38%	788,347	715,212	10.2%	0.7%	9.5%
VILLAGE OF NAKUSP	49,823,359	48,765,116	2.17%	741,772	697,521	6.3%	0.0%	6.3%
CITY OF NELSON	461,741,524	449,902,585	2.63%	6,358,628	5,713,548	11.3%	0.6%	10.7%
VILLAGE OF NEW DENVER	20,157,190	19,724,224	2.20%	191,648	173,146	10.7%	0.8%	9.9%
VILLAGE OF SALMO	25,330,953	24,636,604	2.82%	441,131	388,694	13.5%	0.6%	12.9%
VILLAGE OF SILVERTON	9,410,185	9,115,000	3.24%	99,872	86,626	15.3%	0.2%	15.1%
VILLAGE OF SLOCAN	10,689,385	10,506,972	1.74%	212,498	207,025	2.6%	0.9%	1.8%
TOTALS	2,361,502,312	2,300,844,881	2.64%	48,844,504	44,546,620	9.6%	1.0%	8.7%



2026 Overall Outlook

- Projected average tax increase of 8.7% for the RDCK in the January 16th draft budget.
- \$49.9M in total tax requisitions for 2026 in the current draft plan are in line with the \$49.8M total tax requisitions forecasted for 2026 in the 2025-2029 Financial Plan.
- CPI Increase on staff salaries and Director stipends – 2.5%.
 - Effectively using a two-year CPI average to smooth annual increases and decreases
 - Union positions have a 3.4% wage increase in 2026 as per the collective agreement
- Decreasing Interest rates are reducing interest charges on short term loans
 - But also reducing investment income.

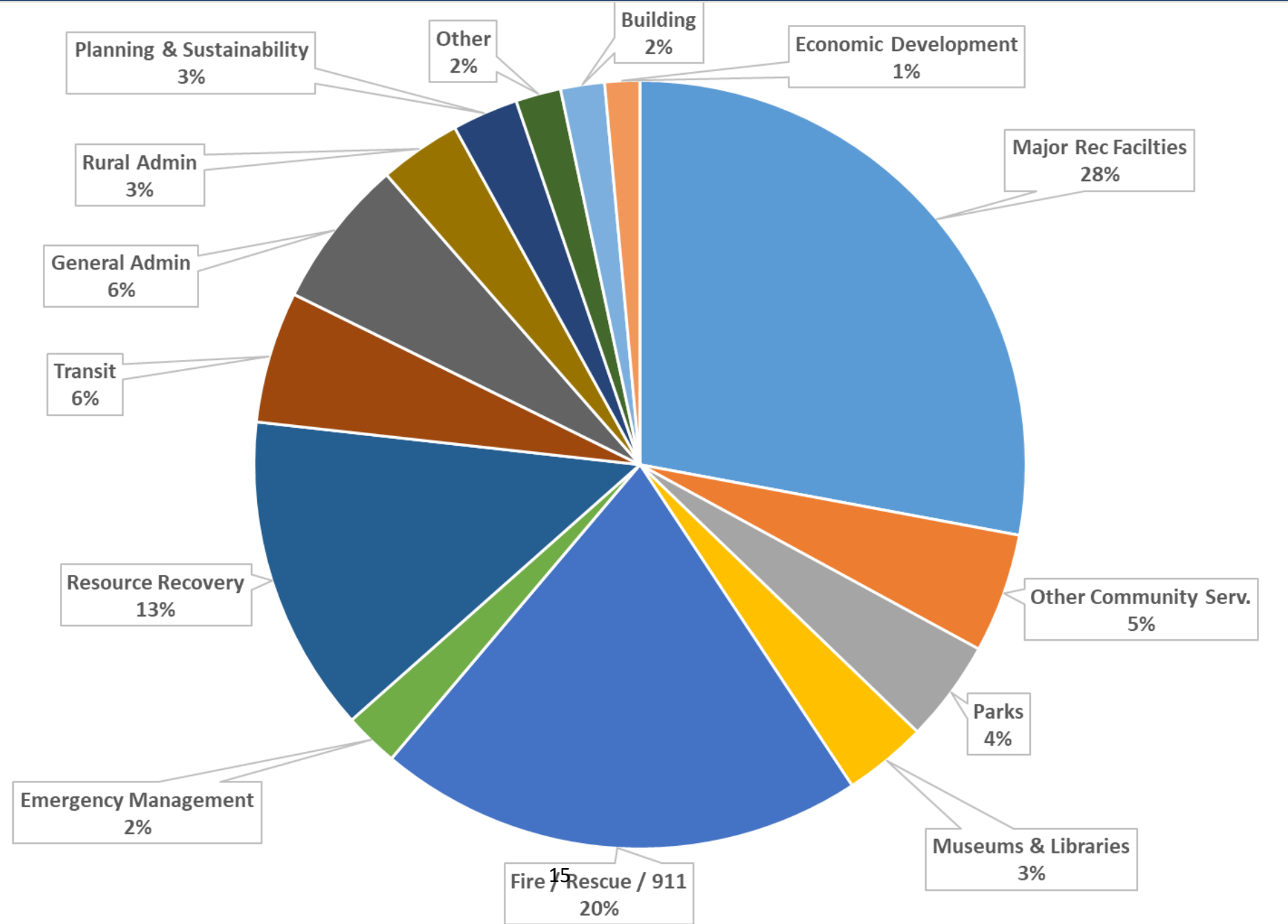


2026 Challenges and Opportunities

- Political Climate / Foreign Trade including Tariffs & Counter Tariffs
 - Increased procurement costs
 - Potentially slowing economic activity: lower building permit, waste disposal and recreation fee revenue
 - A more severe economic downturn could have a wider effect
- Fluctuating Canadian Dollar
 - Could lead to increased inflation and procurement costs for the RDCK
- Artificial Intelligence
 - Technology is evolving quickly
 - Use at the RDCK has increased, although still fairly limited
 - Need to be mindful of accuracy and privacy concerns

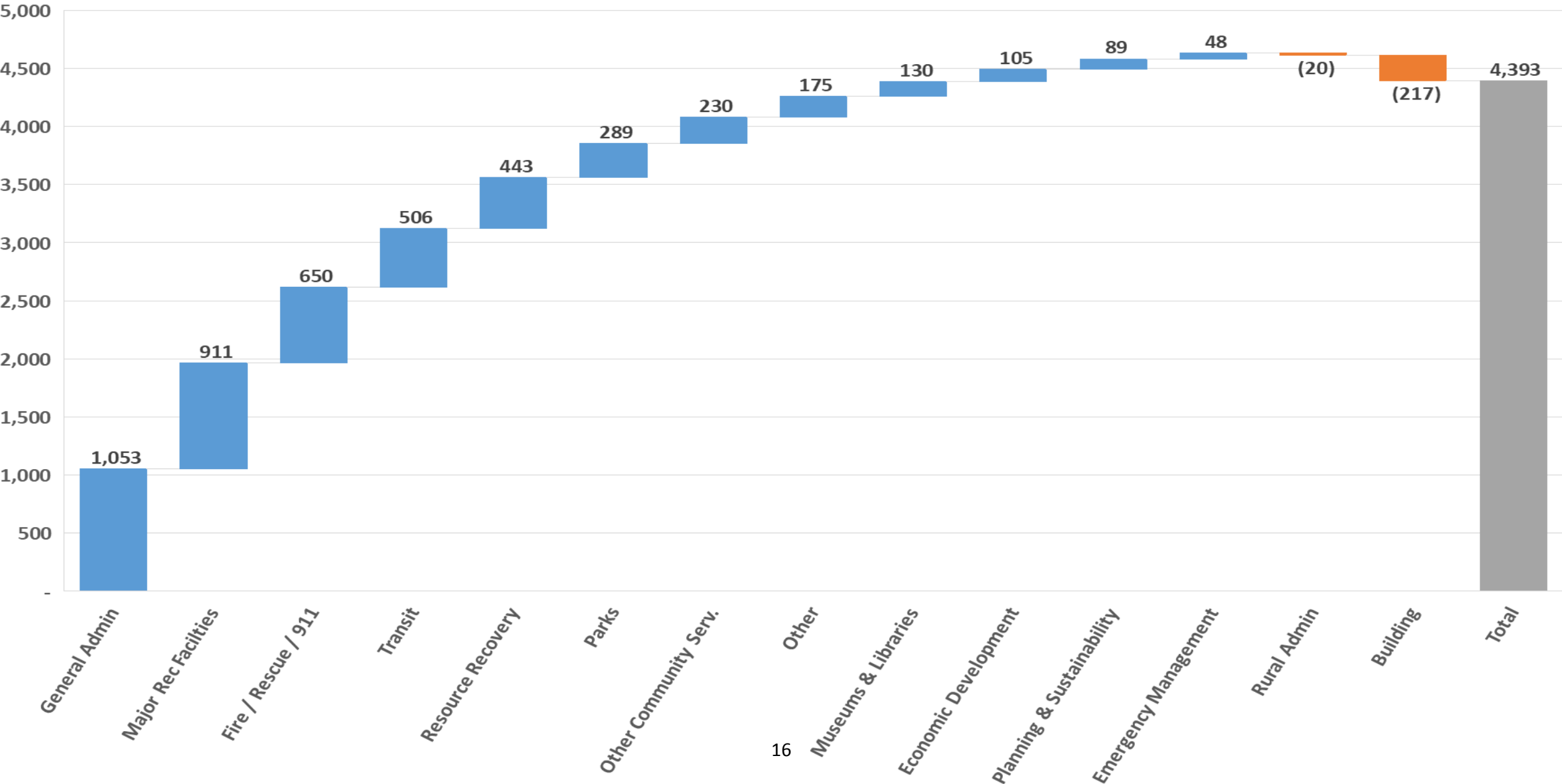


2026 Tax Requisition Share by Segment



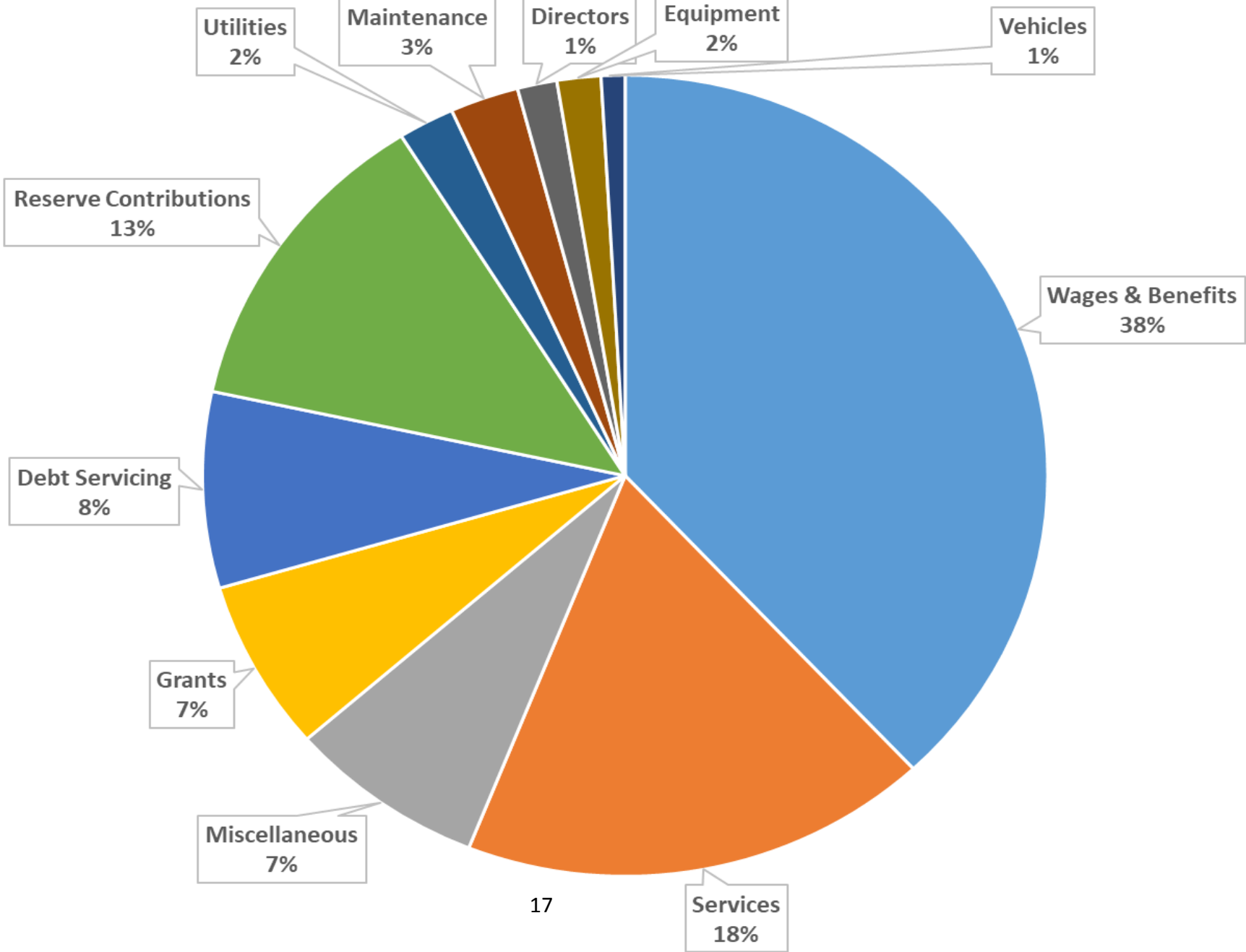
Requisition Change 2025 to 2026 (\$000)

■ Increase ■ Decrease ■ Total



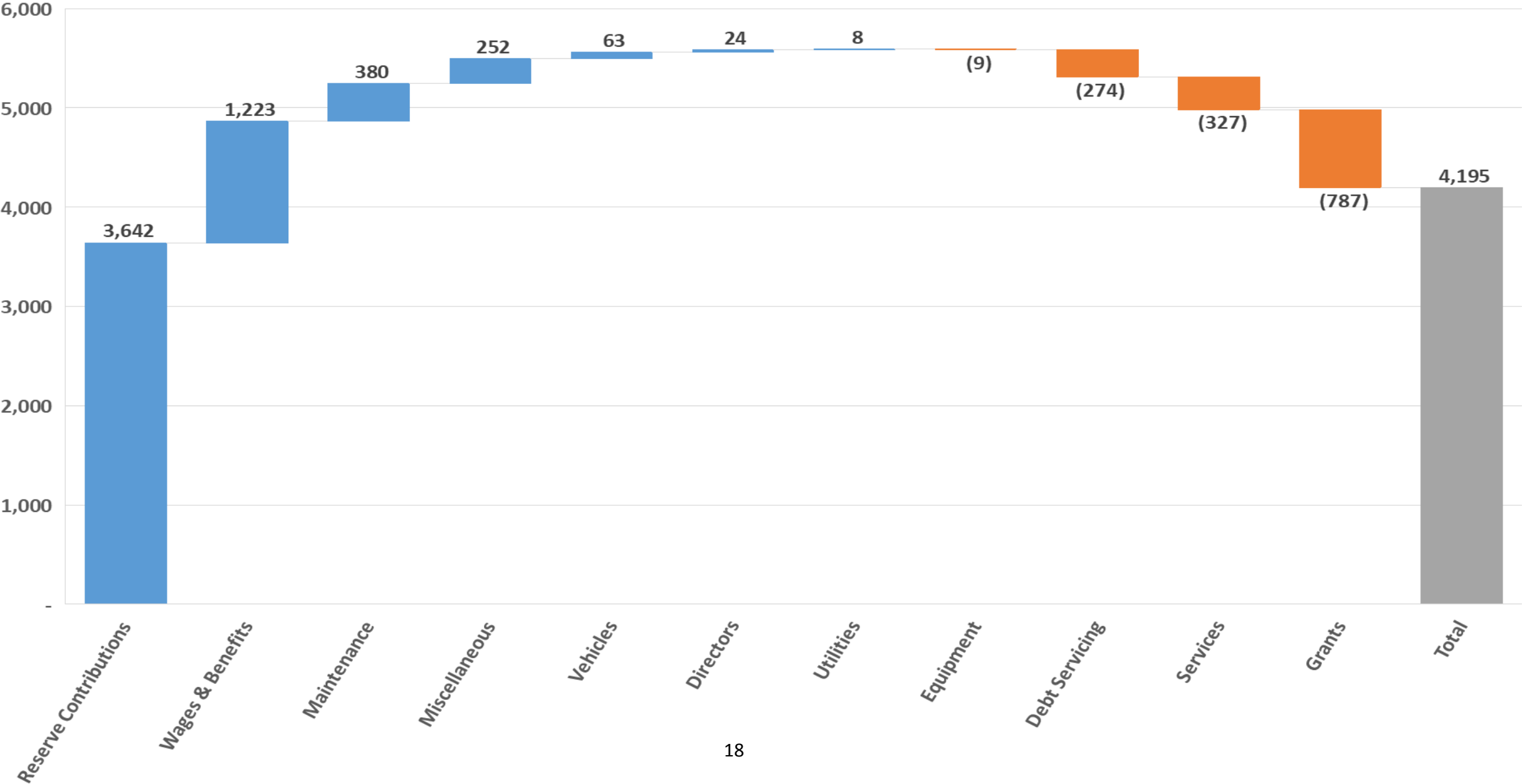


2026 Non-Capital Expenses - share by Expense Type



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

■ Increase ■ Decrease ■ Total





Main Changes from Fall 2025 Board Budget Presentations

		Requisition - \$			
Service		Fall 2025	Jan 2026	Change	Note
S100	General Admin	3,159,983	3,137,007	(22,976)	0.7% overall decrease spread over several accounts. The requisition amount will increase by \$34K for rental of the Creston Education Centre that is not in the current draft as well as other items approved at the January Board meeting.
S101	Rural Admin	1,728,619	1,799,195	70,576	Addition of \$75K Transfer to A103 Utility Services for support of non-RDCK water systems. This increase will be reduced by \$37K by removing the duplication in account 59500.
S102	GIS	426,653	460,193	33,540	\$18K additional wages for coop student and \$19K reduction in project fees from other services in 2026. Prior Year Surplus estimate of \$46K will reduce requisition in next revision
S103	Building	940,307	916,644	(23,663)	Reduction in wages and vehicles costs. \$275K Prior Year Surplus from 2025 is now shown as a 100% Contribution to Reserves for Stabilization and increased alignment with revenue recognition standards
S104	Planning	1,159,586	1,128,002	(31,584)	Reduction in Contracted Services and Salaries
A101	Emerg Mgmt.	1,014,655	1,014,655	-	No Change



A107: Regional Fire Service – Overview

- 5 Projects make up the A107 budget in 2026

Workorder	Description
CAP1511	FEMS - 2026 - Command Vehicle Replacement
OVR180	Fire Services - General
OPR683*	SPU - Structural Protection Units
OPR685-100**	UBCM Training Grant - 2026 - Regional
OPR685-101**	CBT Wildfire Grant - 2026 - Regional

* Funded Through Prior Year(s) Deployment Income

** Grant Funded

A107: Regional Fire Service – Overview

- 35 Services pay into A107

		2025	2026
RDCK Fire Departments	S128, S129, S130, S134, S136, S137, S138, S141, S142, S144, S145, S148, S280	\$704,724*	\$932,391
Contracted Services	S129, S130, S131, S133, S135, S139, S140, S143, S146, S147, S149, S150, S151, S152, S153, S154, S155, S156, S278, S281, S291, S299	\$61,440	\$71,846
Rural Administration	S101	\$87,361	\$89,370
Emergency Management	A101	\$30,000	\$30,000
BCWS Funds from deployments		\$50,000	--
Prior Year Surplus		\$17,140	--
	Total Revenue for A107	\$950,655	\$1,123,607

* Details next slide.



A107: Regional Fire Service – Overview

- 32.3% increase Fire Service Fee is split between the 16 RDCK Fire Departments.
- Increase primarily due to:
 - \$105,736 (46.45% share of total increase) for General Admin and IT fees previously accounted for in S101.
 - \$70K in salaries and benefits from CPI and new Duty Officer standby rates.
 - \$12,500 for Regional Fire Chief hiring-related expenses (moving, turnout gear, wildland PPE, boots, and uniforms).
 - \$3,550 GIS Services needed in 2026 (unrelated to NG911)
- Recommendations from the Organizational Review and potentially delayed recruitment may provide an opportunity to reduce Fire Chief related costs in 2026

A107: Regional Fire Service – Overview

- Core Programs Funded by Requisition & Reserves
- Grant Funded Programs & Projects
- Surplus from Prior Year Wildfire Deployments

	Regional Fire Service OVR180-100	CBT Wildfire Grant OP685-101	Regional UBCM Training Grant OPR685-100	Structural Protection Units OPR683*	TOTAL BY ACCOUNT
Revenue	(\$1,123,607)				(\$1,123,607)
Transfer from Reserves (to fund Capital)	(\$75,000)				
Prior Year Surplus				(\$37,822.00)	(\$37,822)
Grant Specified		(\$531,472)	(\$480,000)		(\$1,011,472)
Salaries & Benefits, OT, EHS	\$883,970		\$194,492		\$1,078,462
Admin & Office Supplies	\$5,801				\$5,801
Learning & Professional Development + Travel	\$19,550		\$119,200		\$138,750
Employee Recruitment	\$5,000				\$5,000
Insurance	\$8,200				\$8,200
Repairs & Maintenance	\$5,800		\$165,808		\$171,608
Equipment	\$4,500	\$531,472			\$535,972
Vehicles	\$30,000				\$30,000
Other Expenses (Employee recognition, Travel, Memberships, Comms, Advertising, Licenses, Contracted Services, Supplies, Utilities, Rentals, etc.)	\$24,500		\$500		\$25,000
Transfers to Other Services (Gen. Admin, IT, Fire Serv., GIS)	\$109,286				\$109,286
Transfers to Reserve (Fleet reserve contribution)	\$27,000				\$27,000
Accumulated Operating Surplus				\$37,822	\$37,822
Capital Expenditures (New Regional Command Vehicle)	\$75,000				\$75,000
Total Budget	\$1,198,607	23 \$1,011,472		\$37,822	0



S156: 911 Emergency Communications

- S156 taxation is increasing from \$694K in 2025 to \$728K in 2026, driven by rising costs and declining external revenue. This trend is expected to continue due to inflation and the ongoing reduction in landline use, which is the current source of 911 user fees (mobile 911 fees are not yet collected in BC).
- The General Administration Fee has decreased to better align with actual usage.
- Expenditure increases are primarily due to:
 - Higher contracted service costs for ECOMM 911 dispatch and Fraser Fort George Fire Dispatch.
 - \$62K for GIS services to support ongoing integration of Next Generation 911. Staff are seeking direction to apply for the UBCM CEPF 911 grant to help offset this cost.
- Four initial capital projects are planned for 2026 to maintain regional dispatch infrastructure. Asset management planning is underway to identify future reserve contributions required for similar projects.



Asset Management Update (see January 2016 Report to the Board)

- 2025 Activities Completed
 - Detailed 3-year Asset Management Development Plan
 - Statistics Canada Reporting
- 2026 Activities Planned
 - Recruit for the vacant Asset Management Coordinator Position
 - Procure and complete Phase 1 Facility & Building Condition Assessments
 - Procure and begin implementation of Asset Investment Planning (AIP) Software
- 2026 – 2030 Budget for A122
 - Approximately ~\$300K average annual expenditure + Cost of Facility & Building Condition Assessments (\$262K in 2026)
- Allocation to Services
 - Based on 10% for Number of Sites, 30% for Number of Assets, 60% for Value of Assets
 - Building & Facilities Condition Assessments are charged 100% to the services receiving the assessments

Asset Management Update Summary (see January Report to the Board)

A122 Asset Management

INCOME

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
45722	Transfer into Asset Management - A122	0	0	540,380	362,374	352,180	317,019	323,527
Total Income		0	0	540,380	362,374	352,180	317,019	323,527

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	0	105,000	107,415	109,886	112,413	114,998
51030	Benefits	0	0	30,000	30,690	31,396	32,118	32,857
51050	Employee Health & Safety	0	0	250	256	262	268	274
52010	Travel	0	0	500	511	523	535	548
52020	Learning & Professional Development	0	0	2,500	2,557	2,616	2,676	2,738
52030	Memberships, Dues & Subscriptions	0	0	500	511	523	535	548
53080	Licence & Permits	0	0	10,000	46,175	73,544	75,382	77,266
54030	Contracted Services	0	0	312,000	93,500	51,519	10,000	10,000
55050	Vehicles	0	0	500	511	523	535	548
59502	Transfer to GIS Services - S102	0	0	30,600	30,600	30,600	30,600	30,600
59510	Transfer to Other Service - General Admin. Fee	0	0	13,569	13,881	14,200	14,527	14,861
59520	Transfer to Other Service - IT Fee	0	0	4,961	5,075	5,192	5,311	5,433
59712	Transfer to Project Management - A112	0	0	30,000	30,690	31,396	32,118	32,857
Total Expenses		0	0	540,380	362,374	352,180	317,019	323,527

Total Service		0	0	0	0	-0	-0	0
---------------	--	---	---	---	---	----	----	---

Public Budget Review Meeting Dates



- *Directors will be contacted early next week to coordinate meeting dates*
 - *Pending facility availability*
 - *Newspaper, social media and other advertisements*





2026 – 2030 DRAFT Financial Plan

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Financial Services

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area A Rural

			2026			2025			2024		
			Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION		126,706,898	168,317	0.133	123,155,171	111,569	0.091	121,922,855	107,604	0.088
S261	DISCRETIONARY GRANTS		126,706,898	25,000	0.020	123,155,171	25,000	0.020	121,922,855	25,000	0.021
S101	RURAL ADMINISTRATION		126,706,898	171,553	0.135	123,155,171	173,207	0.141	121,922,855	144,869	0.119
S102	GIS SERVICE		126,706,898	28,536	0.023	123,155,171	20,648	0.017	121,922,855	20,775	0.017
S103	BUILDING INSPECTION		126,706,898	78,380	0.062	123,155,171	93,599	0.076	121,922,855	79,577	0.065
S104	PLANNING AND LAND USE		126,706,898	107,555	0.085	123,155,171	104,645	0.085	121,922,855	93,367	0.077
S105	COMMUNITY SUSTAINABILITY		126,706,898	23,938	0.019	123,155,171	18,248	0.015	121,922,855	20,800	0.017
S106	FEASIBILITY STUDY SERVICE		126,706,898	-	0.000	123,155,171	-4,767	-0.004	121,922,855	-	-
S107	ECONOMIC DEVELOPMENT -AREA A		126,706,898	45,000	0.036	123,155,171	49,860	0.040	121,922,855	40,000	0.033
S117	ADVISORY PLANNING-AREA A		126,706,898	-	-	123,155,171	-	-	121,922,855	856	0.001
S152	JAWS OF LIFE SERVICE CRES ABC		126,706,898	29,617	0.023	123,155,171	24,054	0.020	121,922,855	30,040	0.025
S156	EMERGENCY COMMUNICATIONS 911		126,706,898	56,443	0.045	123,155,171	53,731	0.044	121,922,855	43,988	0.036
S157	EMERGENCY PLANNING-CRESTON AREA		126,706,898	96,267	0.076	123,155,171	95,111	0.077	121,922,855	96,725	0.079
S174	CEMETERY-CRESTON, AREAS A B C		126,706,898	27,750	0.022	123,155,171	26,391	0.021	121,922,855	26,746	0.022
S186	REFUSE DISPOSAL-EAST SUBREGION		126,706,898	427,693	0.338	123,155,171	391,455	0.318	121,922,855	376,516	0.309
S193	LIBRARY-CRESTON, AREAS A B C		126,706,898	190,247	0.150	123,155,171	173,765	0.141	121,922,855	154,916	0.127
S205	REGIONAL PARK - AREA A		126,706,898	243,969	0.193	123,155,171	231,991	0.188	121,922,855	239,676	0.197
S292	LOCAL CONSERVATION SERVICE		126,706,898	-	-	123,155,171	-	-	121,922,855	-	-
Regional Requisition			\$ 1,720,265			\$ 1,588,508			\$ 1,501,455		
Residential Rate per \$1,000 of Assessment											
Surveyor of Taxes - Collection Fee											
Estimated Rate per \$1,000 of Assessment			1.429			1.358			1.296		
Difference (\$) from prior year			131,757			87,053			87,462		
Percentage Change from prior year			8.29%			5.80%			6.19%		
S128	FIRE PROTECTION-DEF A-RIONDEL		18,981,531	246,903	1.301	19,024,814	215,971	1.135	18,682,106	215,242	1.152
S129	FIRE PROT-DEF A,DEF C-WYNNDEL		23,868,505	160,420	0.672	23,110,823	152,643	0.660	22,455,412	145,663	0.649
S165	RIONDEL DRAINAGE		6,197,199	25,084	0.405	6,465,912	25,084	0.388	6,103,913	25,084	0.411
S166	STREET LIGHTING-DEF A RIONDEL		6,197,199	17,300	0.279	6,465,912	9,800	0.152	6,103,913	9,500	0.156
S189	RIONDEL REFUSE TRANSFER		11,502,266	14,638	0.127	11,805,476	15,927	0.135	11,492,515	8,310	0.072
S191	MUSEUM AND ARCH-CRES BC DEF A		29,387,890	12,374	0.042	28,736,097	9,725	0.034	28,290,740	9,503	0.034
S209	RECREATION FAC-DEF A-RIONDEL		11,502,266	213,807	1.859	11,805,476	200,079	1.695	11,492,515	200,000	1.740
S217	CRAWFORD BAY BEACH AND HALL		32,000,721	41,434	0.129	30,954,447	40,061	0.129	30,146,974	39,111	0.130
S224	RECREATION FAC-CRES,B,C,DEF A		29,387,890	362,824	1.235	28,736,097	347,428	1.209	28,290,740	345,260	1.220
S232	REC COMMISSION-DEFINED AREA A		97,291,289	77,723	0.080	94,392,613	46,217	0.049	93,607,196	45,573	0.049
S234	PARA-CRES DEF AREAS A, B, C		17,264,138	11,358	0.066	16,724,501	10,232	0.061	16,142,750	8,572	0.053
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON		61,799,481	14,251	0.023	60,099,862	11,522	0.019	58,944,130	8,535	0.014
S240	AIRPORT - CRESTON, AREAS B,C		66,217,246	41,863	0.063	64,303,524	32,539	0.051	64,273,028	34,226	0.053
S241	WATER UTILITY-DEF A-RIONDEL		7,233,469	-	-	7,561,302	-	-	7,199,473	-	-
S242	WATER UTILITY-DEF A-SANCA PARK		2,760,355	-	-	2,652,720	-	-	2,666,195	-	-

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area B Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	158,182,167	210,128	0.133	153,355,750	138,928	0.091	147,154,804	129,872	0.088
S262	DISCRETIONARY GRANTS	158,182,167	30,000	0.019	153,355,750	30,000	0.020	147,154,804	30,000	0.020
S101	RURAL ADMINISTRATION	158,182,167	214,168	0.135	153,355,750	215,682	0.141	147,154,804	174,849	0.119
S102	GIS SERVICE	158,182,167	35,625	0.023	153,355,750	25,711	0.017	147,154,804	25,075	0.017
S103	BUILDING INSPECTION	158,182,167	97,851	0.062	153,355,750	116,552	0.076	147,154,804	96,045	0.065
S104	PLANNING AND LAND USE	158,182,167	134,272	0.085	153,355,750	130,307	0.085	147,154,804	112,689	0.077
S105	COMMUNITY SUSTAINABILITY	158,182,167	29,885	0.019	153,355,750	22,723	0.015	147,154,804	25,104	0.017
S106	FEASIBILITY STUDY SERVICE	158,182,167	0	0.000	153,355,750	-5,936	-0.004	147,154,804	-	-
S108	EDC-CRESTON B AND C	158,182,167	141,958	0.090	153,355,750	124,396	0.081	147,154,804	132,996	0.090
S118	ADVISORY PLANNING-AREA B	158,182,167	-	-	153,355,750	-	-	147,154,804	1,265	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	158,182,167	36,975	0.023	153,355,750	29,953	0.020	147,154,804	36,257	0.025
S156	EMERGENCY COMMUNICATIONS 911	158,182,167	70,464	0.045	153,355,750	66,907	0.044	147,154,804	53,092	0.036
S157	EMERGENCY PLANNING-CRESTON AREA	158,182,167	120,180	0.076	153,355,750	118,435	0.077	147,154,804	116,743	0.079
S174	CEMETERY-CRESTON, AREAS A B C	158,182,167	34,644	0.022	153,355,750	32,863	0.021	147,154,804	32,282	0.022
S186	REFUSE DISPOSAL-EAST SUBREGION	158,182,167	533,936	0.338	153,355,750	487,448	0.318	147,154,804	454,436	0.309
S191	MUSEUM AND ARCH-CRES BC DEF A	158,182,167	66,604	0.042	153,355,750	51,900	0.034	147,154,804	49,432	0.034
S193	LIBRARY-CRESTON, AREAS A B C	158,182,167	237,506	0.150	153,355,750	216,377	0.141	147,154,804	186,975	0.127
S201	REG PARKS-CRESTON, B, C	158,182,167	84,658	0.054	153,355,750	78,557	0.051	147,154,804	44,546	0.030
S224	RECREATION FAC-CRES,B,C,DEF A	158,182,167	1,952,925	1.235	153,355,750	1,854,116	1.209	147,154,804	1,795,874	1.220
S240	AIRPORT - CRESTON, AREAS B,C	158,182,167	100,004	0.063	153,355,750	77,601	0.051	147,154,804	78,361	0.053

Regional Requisition**Residential Rate per \$1,000 of Assessment****Surveyor of Taxes - Collection Fee****Estimated Rate per \$1,000 of Assessment****Difference (\$) from prior year****Percentage Change from prior year****\$ 4,131,783**

2.612

0.137

2.749

319,264

8.37%

\$ 3,812,519

2.486

0.131

2.617

236,626

6.62%

\$ 3,575,893

2.430

0.128

2.558

235,560

7.05%

S130	FIRE PROT-DEF B-LISTER/CANYON	46,259,192	318,672	0.689	45,359,651	308,935	0.681	41,991,676	299,185	0.712
S131	FIRE PROT-DEF B AND DEF C	38,319,968	255,329	0.666	37,351,872	248,679	0.666	37,425,140	262,107	0.700
S148	FIRE PROT - YAHK-KINGSGATE	29,624,788	310,328	1.048	28,257,036	272,223	0.963	27,331,610	280,584	1.027
S164	DYKING-DEF B AND DEF C GOAT RIVER	891,958	2,619	0.294	867,791	2,529	0.291	813,043	2,500	0.307
S234	PARA-CRES DEF AREAS A, B, C	96,121,423	61,243	0.064	93,751,827	55,174	0.059	90,160,066	51,252	0.057
S243	WATER UTILITY-DEF B-LISTER	8,544,247	-	-	8,484,118	-	-	7,797,254	-	-
S250	WATER UTILITY-ERICKSON	35,649,474	-	-	34,763,263	-	-	34,965,008	-	-
S251	WATER UTILITY ARROW CREEK	35,649,474	-	-	34,763,263	-	-	34,965,008	-	-
S281	FIRE PROTECTION - ARROW CREEK	11,779,599	82,950	0.704	11,288,708	75,385	0.668	11,069,961	77,862	0.703

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area C Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	64,379,582	85,521	0.133	62,384,034	56,515	0.091	59,379,270	52,406	0.088
S263	DISCRETIONARY GRANTS	64,379,582	25,000.00	0.04	62,384,034	-	-	59,379,270	-	-
S101	RURAL ADMINISTRATION	64,379,582	87,166	0.135	62,384,034	87,738	0.141	59,379,270	70,554	0.119
S102	GIS SERVICE	64,379,582	14,499	0.023	62,384,034	10,459	0.017	59,379,270	10,118	0.017
S103	BUILDING INSPECTION	64,379,582	39,825	0.062	62,384,034	47,413	0.076	59,379,270	38,756	0.065
S104	PLANNING AND LAND USE	64,379,582	54,648	0.085	62,384,034	53,008	0.085	59,379,270	45,472	0.077
S105	COMMUNITY SUSTAINABILITY	64,379,582	12,163	0.019	62,384,034	9,244	0.015	59,379,270	10,130	0.017
S106	FEASIBILITY STUDY SERVICE	64,379,582	0	0.000	62,384,034	-2,415	-0.004	59,379,270	-	-
S108	EDC-CRESTON B AND C	64,379,582	57,776	0.090	62,384,034	50,603	0.081	59,379,270	53,666	0.090
S119	ADVISORY PLANNING-AREA C	64,379,582	311	0.000	62,384,034	315	0.001	59,379,270	306	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	64,379,582	15,049	0.023	62,384,034	12,185	0.020	59,379,270	14,630	0.025
S156	EMERGENCY COMMUNICATIONS 911	64,379,582	28,679	0.045	62,384,034	27,217	0.044	59,379,270	21,423	0.036
S157	EMERGENCY PLANNING-CRESTON AREA	64,379,582	48,913	0.076	62,384,034	48,178	0.077	59,379,270	47,108	0.079
S174	CEMETERY-CRESTON, AREAS A B C	64,379,582	14,100	0.022	62,384,034	13,368	0.021	59,379,270	13,026	0.022
S186	REFUSE DISPOSAL-EAST SUBREGION	64,379,582	217,310	0.338	62,384,034	198,291	0.318	59,379,270	183,372	0.309
S191	MUSEUM AND ARCH-CRES BC DEF A	64,379,582	27,107	0.042	62,384,034	21,113	0.034	59,379,270	19,947	0.034
S193	LIBRARY-CRESTON, AREAS A B C	64,379,582	96,664	0.150	62,384,034	88,020	0.141	59,379,270	75,448	0.127
S201	REG PARKS-CRESTON, B, C	64,379,582	34,456	0.054	62,384,034	31,956	0.051	59,379,270	17,975	0.030
S224	RECREATION FAC-CRES,B,C,DEF A	64,379,582	794,833	1.235	62,384,034	754,241	1.209	59,379,270	724,663	1.220
S240	AIRPORT - CRESTON, AREAS B,C	64,379,582	40,701	0.063	62,384,034	31,568	0.051	59,379,270	31,620	0.053
Regional Requisition		\$ 1,694,722			\$ 1,539,017			\$ 1,430,619		
Residential Rate per \$1,000 of Assessment		2.632			2.467			2.409		
Surveyor of Taxes - Collection Fee		0.138			0.130			0.126		
Estimated Rate per \$1,000 of Assessment		2.771			2.597			2.536		
Difference (\$) from prior year		155,705			108,398			49,117		
Percentage Change from prior year		10.12%			7.58%			3.56%		
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	13,287,521	89,305	0.672	12,857,192	84,920	0.660	12,196,069	79,113	0.649
S131	FIRE PROT-DEF B AND DEF C	12,837,531	85,537	0.666	12,714,453	84,649	0.666	12,199,699	85,441	0.700
S164	DYKING-DEF B AND DEF C GOAT RIVER	2,804,048	8,235	0.294	2,858,958	8,331	0.291	2,718,858	8,360	0.307
S234	PARA-CRES DEF AREAS A, B, C	46,549,984	19,152	0.041	45,593,354	17,254	0.038	43,627,870	12,949	0.030
S291	FIRE PROTECTION - WEST CRESTON	18,388,524	228,367	1.242	18,241,059	225,000	1.233	17,525,283	225,000	1.284

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area D Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	72,730,119	96,614	0.133	71,389,272	64,673	0.091	67,763,996	59,806	0.088
S264	DISCRETIONARY GRANTS	72,730,119	-	-	71,389,272	-	-	67,763,996	-	-
S101	RURAL ADMINISTRATION	72,730,119	98,472	0.135	71,389,272	100,403	0.141	67,763,996	80,517	0.119
S102	GIS SERVICE	72,730,119	16,380	0.023	71,389,272	11,969	0.017	67,763,996	11,547	0.017
S103	BUILDING INSPECTION	72,730,119	44,991	0.062	71,389,272	54,257	0.076	67,763,996	44,228	0.065
S104	PLANNING AND LAND USE	72,730,119	61,737	0.085	71,389,272	60,660	0.085	67,763,996	51,893	0.077
S105	COMMUNITY SUSTAINABILITY	72,730,119	13,741	0.019	71,389,272	10,578	0.015	67,763,996	11,560	0.017
S106	FEASIBILITY STUDY SERVICE	72,730,119	0	0.000	71,389,272	-2,763	-0.004	67,763,996	-	-
S109	EDC-KASLO AND D	72,730,119	7,494	0.010	71,389,272	2,651	0.004	67,763,996	-	0.000
S120	ADVISORY PLANNING-AREA D	72,730,119	-	-	71,389,272	-	0.000	67,763,996	675	0.001
S150	JAWS OF LIFE-KASLO AND AREA D	72,730,119	22,143	0.030	71,389,272	21,106	0.030	67,763,996	19,004	0.028
S156	EMERGENCY COMMUNICATIONS 911	72,730,119	32,399	0.045	71,389,272	31,146	0.044	67,763,996	24,448	0.036
S162	EMERGENCY PLANNING-KASLO & D	72,730,119	50,489	0.069	71,389,272	50,436	0.071	67,763,996	48,296	0.071
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	72,730,119	296,988	0.408	71,389,272	281,034	0.394	67,763,996	267,707	0.395
S221	COMM FAC RECREATION & PARKS - KASLO & D	72,730,119	205,441	0.282	71,389,272	184,629	0.259	67,763,996	174,750	0.258
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	72,730,119	76,005	0.105	71,389,272	57,071	0.080	67,763,996	42,275	0.062
S292	LOCAL CONSERVATION SERVICE	72,730,119	-	-	71,389,272	-	-	67,763,996	-	-
Regional Requisition		\$	1,022,893		\$	927,850		\$	836,706	
Residential Rate per \$1,000 of Assessment				1.406			1.300			1.235
Surveyor of Taxes - Collection Fee				0.074			0.068			0.065
Estimated Rate per \$1,000 of Assessment				1.480			1.368			1.300
Difference (\$) from prior year			95,043			91,144			87,020	
Percentage Change from prior year			10.24%			10.89%			11.61%	
S184	MOSQUITO CONTROL AREA D	9,067,610	75,000	0.827	8,584,489	73,563	0.857	8,240,872	72,000	0.874
S185	MOSQUITO CONTROL - PINERIDGE	5,597,280	15,403	0.275	5,466,365	13,715	0.251	5,469,713	13,284	0.243
S194	LIBRARY-KASLO AND DEF D	60,851,694	85,702	0.141	60,235,767	81,121	0.135	57,138,456	76,032	0.133
S246	WATER UTILITY-DEF D MACDONALD CREEK	3,055,360	6,242	0.204	3,315,840	6,242	0.188	2,955,090	6,242	0.211
S259	WATER UTILITY-DEF D-WOODBURY	2,846,435	-	-	2,997,390	-	-	3,111,310	-	-
S278	AINSWORTH/WOODBURY FIRE RESPONSE	11,467,528	26,755	0.233	11,532,778	28,023	0.243	11,146,665	27,478	0.247
S280	FIRE PROTECTION - KASLO FIRE	35,682,248	272,566	0.764	35,201,196	243,138	0.691	33,145,054	215,149	0.649
S299	AREA D MEDICAL FIRST RESPONDER	34,255,629	42,771	0.125	33,627,361.00	59,672.00	0.18	-	-	-

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area E Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	179,958,741	239,056	0.133	176,789,320	160,157	0.091	168,807,112	148,982	0.088
S265	DISCRETIONARY GRANTS	179,958,741	8,188	0.005	176,789,320	8,206	0.005	168,807,112	8,219	0.005
S101	RURAL ADMINISTRATION	179,958,741	243,652	0.135	176,789,320	248,639	0.141	168,807,112	200,576	0.119
S102	GIS SERVICE	179,958,741	40,530	0.023	176,789,320	29,640	0.017	168,807,112	28,764	0.017
S103	BUILDING INSPECTION	179,958,741	111,322	0.062	176,789,320	134,362	0.076	168,807,112	110,177	0.065
S104	PLANNING AND LAND USE	179,958,741	152,757	0.085	176,789,320	150,218	0.085	168,807,112	129,270	0.077
S105	COMMUNITY SUSTAINABILITY	179,958,741	33,999	0.019	176,789,320	26,195	0.015	168,807,112	28,798	0.017
S106	FEASIBILITY STUDY SERVICE	179,958,741	0	0.000	176,789,320	-6,843	-0.004	168,807,112	-	-
S111	EDC-NELSON AREAS E AND F	179,958,741	0	0.000	176,789,320	338	0.000	168,807,112	335	0.000
S121	ADVISORY PLANNING-AREA E	179,958,741	-	-	176,789,320	-	0.000	168,807,112	744	0.000
S154	SEARCH & RESCUE - NELSON SALMO EFG	179,958,741	7,491	0.004	176,789,320	7,400	0.004	168,807,112	7,356	0.004
S156	EMERGENCY COMMUNICATIONS 911	179,958,741	80,165	0.045	176,789,320	77,131	0.044	168,807,112	60,904	0.036
S160	EMERGENCY PLANNING - E AND F	179,958,741	124,927	0.069	176,789,320	124,901	0.071	168,807,112	120,311	0.071
S176	CEMETERY-AREAS E AND F	179,958,741	10,241	0.006	176,789,320	10,338	0.006	168,807,112	10,265	0.006
S183	ANIMAL CONTROL - AREAS E F	179,958,741	16,997	0.009	176,789,320	21,184	0.012	168,807,112	15,912	0.009
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	179,958,741	734,847	0.408	176,789,320	695,957	0.394	168,807,112	666,885	0.395
S202	REG PARKS-NELSON SALMO E,F,G	179,958,741	284,458	0.158	176,789,320	236,404	0.134	168,807,112	229,852	0.136
S207	RECREATION LANDS AND PARK - AREAS E AND F	179,958,741	-	-	176,789,320	-	-	168,807,112	-	-
S238	CON TRANSIT-AREAS E AND F	179,958,741	238,410	0.132	176,789,320	287,986	0.163	168,807,112	246,159	0.146
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	179,958,741	98,806	0.055	176,789,320	52,961	0.030	168,807,112	39,230	0.023
S292	LOCAL CONSERVATION SERVICE	179,958,741	-	-	176,789,320	-	-	168,807,112	-	-
Regional Requisition			\$ 2,425,846			\$ 2,265,175			\$ 2,052,738	
Residential Rate per \$1,000 of Assessment				1.348			1.281			1.216
Surveyor of Taxes - Collection Fee				0.071			0.067			0.064
Estimated Rate per \$1,000 of Assessment				1.419			1.349			1.280
Difference (\$) from prior year			160,671			212,437			140,223	
Percentage Change from prior year			7.09%			10.35%			7.33%	
S133	FIRE PROT-DEF E BLEWETT	43,638,837	359,400	0.824	42,350,158	317,840	0.751	38,993,734	237,227	0.608
S141	FIRE PROT-DEF E-BALFOUR/HARROP	110,334,488	700,924	0.635	109,388,980	681,401	0.623	106,540,336	638,101	0.599
S144	FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT	26,914,258	237,265	0.882	25,712,479	224,979	0.875	24,664,328	221,980	0.900
S226	NELSON & DISTRICT COMMUNITY FACILITIES	77,766,408	452,123	0.581	75,047,962	429,042	0.572	69,801,736	374,280	0.536
S255	WATER UTILITY-DEF E-BALFOUR	19,100,453	-	-	18,547,566	-	-	18,412,473	-	-
S258	WATER UTILITY-DEF E-GRANDVIEW	4,995,300	-	-	4,575,990	-	-	4,474,110	-	-
S279	RECREATION COMMISSION # 10 - AREA E	102,037,154	1,000	0.001	101,591,502	1,000	0.001	98,868,877	1,000	0.001

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area F Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	168,053,287	223,241	0.133	161,517,715	146,322	0.091	155,827,374	137,526	0.088
S266	DISCRETIONARY GRANTS	168,053,287	41,542	0.025	161,517,715	25,244	0.016	155,827,374	25,444	0.016
S101	RURAL ADMINISTRATION	168,053,287	227,533	0.135	161,517,715	227,161	0.141	155,827,374	185,154	0.119
S102	GIS SERVICE	168,053,287	37,848	0.023	161,517,715	27,079	0.017	155,827,374	26,552	0.017
S103	BUILDING INSPECTION	168,053,287	103,957	0.062	161,517,715	122,755	0.076	155,827,374	101,705	0.065
S104	PLANNING AND LAND USE	168,053,287	142,651	0.085	161,517,715	137,242	0.085	155,827,374	119,330	0.077
S105	COMMUNITY SUSTAINABILITY	168,053,287	31,750	0.019	161,517,715	23,932	0.015	155,827,374	26,584	0.017
S106	FEASIBILITY STUDY SERVICE	168,053,287	0	0.000	161,517,715	-6,252	-0.004	155,827,374	-	-
S111	EDC-NELSON AREAS E AND F	168,053,287	21,040	0.013	161,517,715	20,338	0.013	155,827,374	20,335	0.013
S122	ADVISORY PLANNING-AREA F	168,053,287	-	-	161,517,715	-	-	155,827,374	260	0.000
S154	SEARCH & RESCUE - NELSON SALMO EFG	168,053,287	6,996	0.004	161,517,715	6,760	0.004	155,827,374	6,790	0.004
S156	EMERGENCY COMMUNICATIONS 911	168,053,287	74,862	0.045	161,517,715	70,468	0.044	155,827,374	56,221	0.036
S160	EMERGENCY PLANNING - E AND F	168,053,287	116,663	0.069	161,517,715	114,112	0.071	155,827,374	111,060	0.071
S176	CEMETERY-AREAS E AND F	168,053,287	9,563	0.006	161,517,715	9,445	0.006	155,827,374	9,475	0.006
S183	ANIMAL CONTROL - AREAS E F	168,053,287	15,873	0.009	161,517,715	19,355	0.012	155,827,374	14,688	0.009
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	168,053,287	686,232	0.408	161,517,715	635,838	0.394	155,827,374	615,608	0.395
S199	LIBRARY - AREA F	168,053,287	110,553	0.066	161,517,715	107,325	0.066	155,827,374	101,250	0.065
S202	REG PARKS-NELSON SALMO E,F,G	168,053,287	265,639	0.158	161,517,715	215,983	0.134	155,827,374	212,179	0.136
S207	RECREATION LANDS AND PARK - AREAS E AND F	168,053,287	-	-	161,517,715	-	-	155,827,374	-	-
S226	NELSON & DISTRICT COMMUNITY FACILITIES	168,053,287	977,039	0.581	161,517,715	923,381	0.572	155,827,374	835,553	0.536
S233	PARA-NEL SAL SLOC EFG DEF H	168,053,287	-	-	161,517,715	-	-	155,827,374	-	-
S238	CON TRANSIT-AREAS E AND F	168,053,287	313,054	0.186	161,517,715	271,760	0.168	155,827,374	237,412	0.152
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	168,053,287	64,604	0.038	161,517,715	50,063	0.031	155,827,374	37,084	0.024
S292	LOCAL CONSERVATION SERVICE	168,053,287	-	-	161,517,715	-	-	155,827,374	-	-
Regional Requisition		\$ 3,470,638			\$ 3,148,314			\$ 2,880,209		
Residential Rate per \$1,000 of Assessment		2.065			1.949			1.848		
Surveyor of Taxes - Collection Fee		0.108			0.102			0.097		
Estimated Rate per \$1,000 of Assessment		2.174			2.052			1.945		
Difference (\$) from prior year		322,325			268,104			98,103		
Percentage Change from prior year		10.24%			9.31%			3.53%		
S134	FIRE PROT-DEF F N SHORE	108,930,836	610,850	0.561	106,663,913	599,359	0.562	103,596,604	499,482	0.482
S144	FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT	45,964,081	324,161	0.705	42,409,037	296,856	0.700	39,983,515	287,882	0.720
S211	RECREATION FAC-DEF F-N SHORE HALL	25,206,689	-	-	25,010,374	-	-	24,100,479	-	-
S248	WATER UTILITY-DEF F-DUHAMEL CR	10,827,115	-	-	10,631,220	-	-	10,219,945	-	-
S257	WATER UTILITY-DEF F-WOODLAND HEIGHTS	1,978,520	-	-	1,835,020	-	-	1,762,280	-	-

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area G Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	70,069,641	93,080	0.133	65,220,642	59,085	0.091	63,967,135	56,455	0.088
S267	DISCRETIONARY GRANTS	70,069,641	30,000	0.043	65,220,642	30,000	0.046	63,967,135	30,000	0.047
S101	RURAL ADMINISTRATION	70,069,641	94,870	0.135	65,220,642	91,727	0.141	63,967,135	76,006	0.119
S102	GIS SERVICE	70,069,641	15,781	0.023	65,220,642	10,935	0.017	63,967,135	10,900	0.017
S103	BUILDING INSPECTION	70,069,641	43,345	0.062	65,220,642	49,568	0.076	63,967,135	41,750	0.065
S104	PLANNING AND LAND USE	70,069,641	59,478	0.085	65,220,642	55,418	0.085	63,967,135	48,985	0.077
S105	COMMUNITY SUSTAINABILITY	70,069,641	13,238	0.019	65,220,642	9,664	0.015	63,967,135	10,913	0.017
S106	FEASIBILITY STUDY SERVICE	70,069,641	0	0.000	65,220,642	-2,524	-0.004	63,967,135	-	-
S113	EDC-SALMO AND G	70,069,641	8,814	0.013	65,220,642	7,453	0.011	63,967,135	9,680	0.015
S123	ADVISORY PLANNING-AREA G	70,069,641	323	0.000	65,220,642	315	0.000	63,967,135	316	0.000
S151	JAWS OF LIFE SERVICE SALMO AND G	70,069,641	12,984	0.019	65,220,642	12,420	0.019	63,967,135	12,492	0.020
S154	SEARCH & RESCUE - NELSON SALMO EFG	70,069,641	2,917	0.004	65,220,642	2,730	0.004	63,967,135	2,787	0.004
S156	EMERGENCY COMMUNICATIONS 911	70,069,641	31,213	0.045	65,220,642	28,455	0.044	63,967,135	23,079	0.036
S158	EMERGENCY PLANNING-SALMO AND AREA	70,069,641	48,642	0.069	65,220,642	46,078	0.071	63,967,135	45,590	0.071
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	70,069,641	286,124	0.408	65,220,642	256,751	0.394	63,967,135	252,707	0.395
S192	MUSEUM-SALMO AND G	70,069,641	17,678	0.025	65,220,642	16,941	0.026	63,967,135	16,202	0.025
S195	LIBRARY-SALMO AND AREA G	70,069,641	81,357	0.116	65,220,642	79,197	0.121	63,967,135	74,928	0.117
S202	REG PARKS-NELSON SALMO E,F,G	70,069,641	110,758	0.158	65,220,642	87,214	0.134	63,967,135	87,099	0.136
S215	SALMO WELLNESS CENTRE	70,069,641	12,067	0.017	65,220,642	11,960	0.018	63,967,135	11,830	0.018
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	70,069,641	57,715	0.082	65,220,642	56,526	0.087	63,967,135	55,516	0.087
S225	SWIMMING POOL-SALMO AND G	70,069,641	44,066	0.063	65,220,642	40,060	0.061	63,967,135	38,781	0.061
S230	REC COMMISSION-SALMO AND G	70,069,641	168,696	0.241	65,220,642	138,000	0.212	63,967,135	124,660	0.195
S233	PARA-NEL SAL SLOC EFG DEF H	70,069,641	-	-	65,220,642	-	-	63,967,135	-	-
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	70,069,641	33,252	0.047	65,220,642	21,696	0.033	63,967,135	16,071	0.025
Regional Requisition		\$ 1,266,397			\$ 1,109,668			\$ 1,046,747		
Residential Rate per \$1,000 of Assessment		1.807			1.701			1.636		
Surveyor of Taxes - Collection Fee		0.095			0.089			0.086		
Estimated Rate per \$1,000 of Assessment		1.902			1.791			1.722		
Difference (\$) from prior year		156,730			62,921			27,919		
Percentage Change from prior year		14.12%			6.01%			2.74%		
S135	FIRE PROT-DEF G	25,464,391	77,419	0.304	23,639,822	75,900	0.321	22,880,705	73,531	0.321
S136	FIRE PROT-DEF G YMIR	18,929,239	368,466	1.947	17,584,830	335,129	1.906	17,132,024	317,769	1.855
S146	FIRE PROT-DEF G, J -HUDU VALLEY	2,548,184	19,654	0.771	2,346,936	17,343	0.739	2,235,699	17,250	0.772
S167	STREET LIGHTING-DEF G YMIR	3,762,056	8,650	0.230	3,586,663	6,700	0.187	3,443,978	5,900	0.171
S210	YMIR COMMUNITY HALL	11,007,773	12,355	0.112	10,165,053	11,980	0.118	9,676,940	11,400	0.118
S244	WATER UTILITY-DEF G-YMIR	3,907,796	-	-	3,704,713	-	-	3,550,078	-	-
S297	YMIR CEMETERY	10,935,438	6,540	0.060	10,122,243	5,266	0.052	9,624,590	3,550	0.037

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area H Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	163,936,340	217,772	0.133	158,281,436	143,391	0.091	146,343,544	129,156	0.088
S268	DISCRETIONARY GRANTS	163,936,340	9,274	0.006	158,281,436	9,291	0.006	146,343,544	8,830	0.006
S101	RURAL ADMINISTRATION	163,936,340	221,959	0.135	158,281,436	222,609	0.141	146,343,544	173,885	0.119
S102	GIS SERVICE	163,936,340	36,921	0.023	158,281,436	26,537	0.017	146,343,544	24,936	0.017
S103	BUILDING INSPECTION	163,936,340	101,410	0.062	158,281,436	120,296	0.076	146,343,544	95,516	0.065
S104	PLANNING AND LAND USE	163,936,340	139,157	0.085	158,281,436	134,492	0.085	146,343,544	112,068	0.077
S105	COMMUNITY SUSTAINABILITY	163,936,340	30,972	0.019	158,281,436	23,453	0.015	146,343,544	24,966	0.017
S106	FEASIBILITY STUDY SERVICE	163,936,340	0	0.000	158,281,436	-6,126	-0.004	146,343,544	-	-
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	163,936,340	8,519	0.005	158,281,436	7,785	0.005	146,343,544	9,322	0.006
S124	ADVISORY PLANNING-AREA H	163,936,340	300	0.000	158,281,436	293	0.00	146,343,544	442	0.000
S156	EMERGENCY COMMUNICATIONS 911	163,936,340	73,028	0.045	158,281,436	69,056	0.044	146,343,544	52,799	0.036
S161	EMERGENCY PLANNING - H	163,936,340	113,805	0.069	158,281,436	111,826	0.071	146,343,544	104,301	0.071
S188	REFUSE-WESTERN SUBREGION	163,936,340	163,094	0.099	158,281,436	154,678	0.098	146,343,544	144,684	0.099
S190	SEPTAGE DISPOSAL-WEST RURAL	163,936,340	-	-	158,281,436	-	-	146,343,544	-	-
S203	REG PARKS-N DEN, SILV, SLOC, H	163,936,340	208,753	0.127	158,281,436	200,861	0.127	146,343,544	191,356	0.131
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	163,936,340	68,404	0.042	158,281,436	51,209	0.032	146,343,544	37,932	0.026
S292	LOCAL CONSERVATION SERVICE	163,936,340	-	-	158,281,436	-	0.000	146,343,544	-	0.000
Regional Requisition		\$ 1,393,367			\$ 1,269,649			\$ 1,110,194		
Residential Rate per \$1,000 of Assessment		0.850			0.802			0.759		
Surveyor of Taxes - Collection Fee		0.045			0.042			0.040		
Estimated Rate per \$1,000 of Assessment		0.895			0.844			0.798		
Difference (\$) from prior year		123,718			159,455			12,815		
Percentage Change from prior year		9.74%			14.36%			1.17%		
S140	FIRE PROT-DEF H NEW DENVER	15,704,131	81,264	0.517	15,289,346	78,881	0.516	14,151,528	76,625	0.541
S142	SLOCAN VALLEY FIRE	128,384,240	1,409,901	1.098	123,942,706	1,312,415	1.059	114,913,480	1,243,707	1.082
S168	STREET LIGHTING-DEF H (SOUTH SLOCAN)	3,020,524	3,900	0.129	2,869,316	3,600	0.125	2,745,457	3,500	0.127
S173	STREET LIGHTING-DEF H (MT. SENTINEL)	136,816,065	6,500	0.005	131,999,555	4,900	0.004	122,421,665	4,600	0.004
S178	CEMETERY-N DEN, SILV, DEF H	18,949,455	7,939	0.042	18,394,119	7,701	0.042	16,970,185	7,458	0.044
S200	LIBRARY - AREA H	136,914,515	79,116	0.058	132,094,470	76,850	0.058	122,510,925	72,500	0.059
S208	SKI HILL - SUMMIT LAKE	26,992,365	2,836	0.011	26,132,866	2,814	0.011	23,781,819	2,781	0.012
S214	RECREATION FAC-DEF H-S SLOCAN HALL	3,128,489	-	-	2,974,646	-	-	2,853,817	-	-
S219	TV SOCIETY-NEW DEN SILV, DEF H	18,091,759	9,492	0.052	17,645,332	9,229	0.052	16,202,685	9,266	0.057
S220	TV SOCIETY-SLOCAN,DEF AREA H	113,247,949	25,197	0.022	109,335,099	25,173	0.023	101,228,553	25,197	0.025
S229	REC COM-N DENV, SILV, DEF H	26,995,295	25,481	0.094	26,135,676	24,763	0.095	23,784,629	22,178	0.093
S231	REC COMMISSION-SLOCAN, DEF H	136,914,515	231,926	0.169	132,094,470	220,878	0.167	122,510,925	218,854	0.179
S238	TRANSIT-NORTH SHORE AND SLOCAN VALLEY	127,113,295	471,127	0.371	122,893,771	282,924	0.230	113,927,835	226,614	0.199
S245	WATER UTILITY-DEF H-S SLOCAN	3,128,489	-	-	2,974,646	-	-	2,853,817	-	-
S260	WATER UTILITY-DEF-H-ROSEBERRY	920,700	-	-	839,050	-	-	752,190	-	-

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area I Rural		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	73,123,684	97,137	0.133	74,185,834	67,207	0.091	71,516,454	63,117	0.088
S269	DISCRETIONARY GRANTS	73,123,684	11,402	0.016	74,185,834	11,586	0.016	71,516,454	10,086	0.014
S101	RURAL ADMINISTRATION	73,123,684	99,005	0.135	74,185,834	104,336	0.141	71,516,454	84,976	0.119
S102	GIS SERVICE	73,123,684	16,469	0.023	74,185,834	12,438	0.017	71,516,454	12,186	0.017
S103	BUILDING INSPECTION	73,123,684	45,234	0.062	74,185,834	56,382	0.076	71,516,454	46,677	0.065
S104	PLANNING AND LAND USE	73,123,684	62,071	0.085	74,185,834	63,036	0.085	71,516,454	54,766	0.077
S105	COMMUNITY SUSTAINABILITY	73,123,684	13,815	0.019	74,185,834	10,992	0.015	71,516,454	12,200	0.017
S106	FEASIBILITY STUDY SERVICE	73,123,684	0	0.000	74,185,834	-2,871	-0.004	71,516,454	-	-
S115	EDC- AREAS I AND J	73,123,684	22,754	0.031	74,185,834	19,401	0.026	71,516,454	7,920	0.011
S125	ADVISORY PLANNING-AREA I	73,123,684	-	-	74,185,834	-	-	71,516,454	-	-
S149	JAWS OF LIFE AREA I&J	73,123,684	10,549	0.014	74,185,834	10,584	0.014	71,516,454	10,009	0.014
S155	SEARCH & RESCUE - CASTLEGAR	73,123,684	3,109	0.004	74,185,834	3,161	0.004	71,516,454	3,233	0.005
S156	EMERGENCY COMMUNICATIONS 911	73,123,684	32,574	0.045	74,185,834	32,366	0.044	71,516,454	25,802	0.036
S163	EMERGENCY PLANNING-AREAS I&J	73,123,684	56,920	0.078	74,185,834	58,657	0.079	71,516,454	50,971	0.071
S188	REFUSE-WESTERN SUBREGION	73,123,684	67,595	0.092	74,185,834	65,746	0.089	71,516,454	62,470	0.087
S190	SEPTAGE DISPOSAL-WEST RURAL	73,123,684	-	-	74,185,834	-	-	71,516,454	-	-
S198	LIBRARY-AREA I	73,123,684	75,874	0.104	74,185,834	74,113	0.100	71,516,454	73,286	0.102
S216	CASTLEGAR & DISTRICT YOUTH PROGRAMS	73,123,684	-	-	74,185,834	-	-	71,516,454	-	-
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	73,123,684	494,370	0.676	74,185,834	422,493	0.570	71,516,454	479,874	0.671
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	73,123,684	19,001	0.026	74,185,834	12,465	0.017	71,516,454	9,234	0.013
S137	FIRE PROT-DEF AREA I	74,188,433	650,167	0.876	75,291,060	619,317	0.823	72,573,798	510,570	0.704
Regional Requisition		\$ 1,778,045			\$ 1,641,409			\$ 1,517,378		
Residential Rate per \$1,000 of Assessment		2.419			2.200			2.111		
Surveyor of Taxes - Collection Fee		0.127			0.116			0.111		
Estimated Rate per \$1,000 of Assessment		2.546			2.316			2.222		
Difference (\$) from prior year		136,636			124,031			104,242		
Percentage Change from prior year		8.32%			8.17%			7.38%		
S142	SLOCAN VALLEY FIRE	100,000	1,098	1.098	108,600	1,150	1.059	102,500	1,109	1.082
S169	STREET LIGHTING-DEF I BRILLIANT	4,809,960	11,300	0.235	4,975,874	9,900	0.199	4,659,467	8,200	0.176
S172	STREET LIGHTING-DEF I VOYKIN-P TAX	3,078,305	-	-	3,078,745	-	-	3,061,485	-	-
S180	ANIMAL CONTROL-DEF I BRILLIANT	5,122,187	2,297	0.045	5,297,050	2,271	0.043	4,957,114	2,241	0.045
S227	AQUATIC CENTRE-CAST,J, DEF I	42,784,825	125,810	0.294	43,774,861	141,006	0.322	41,845,017	114,918	0.275
S237	CON TRANSIT-CAS, DEF I, DEF J	96,669,870	30,902	0.032	95,736,077	28,987	0.030	92,584,444	27,245	0.029

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area J Rural

			2026			2025			2024		
			Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION		114,400,612	151,969	0.133	113,393,800	102,726	0.091	109,069,426	96,260	0.088
S270	DISCRETIONARY GRANTS		114,400,612	12,409	0.011	113,393,800	12,498	0.011	109,069,426	12,578	0.012
S101	RURAL ADMINISTRATION		114,400,612	154,891	0.135	113,393,800	159,479	0.141	109,069,426	129,596	0.119
S102	GIS SERVICE		114,400,612	25,765	0.023	113,393,800	19,011	0.017	109,069,426	18,585	0.017
S103	BUILDING INSPECTION		114,400,612	70,768	0.062	113,393,800	86,181	0.076	109,069,426	71,187	0.065
S104	PLANNING AND LAND USE		114,400,612	97,108	0.085	113,393,800	96,351	0.085	109,069,426	83,524	0.077
S105	COMMUNITY SUSTAINABILITY		114,400,612	21,613	0.019	113,393,800	16,802	0.015	109,069,426	18,607	0.017
S106	FEASIBILITY STUDY SERVICE		114,400,612	0	0.000	113,393,800	-4,389	-0.004	109,069,426	-	-
S115	EDC- AREAS I AND J		114,400,612	35,599	0.031	113,393,800	29,655	0.026	109,069,426	12,080	0.011
S126	ADVISORY PLANNING-AREA J		114,400,612	276	0.000	113,393,800	271	0.000	109,069,426	1,268	0.001
S149	JAWS OF LIFE AREA I&J		114,400,612	16,503	0.014	113,393,800	16,177	0.014	109,069,426	15,264	0.014
S155	SEARCH & RESCUE - CASTLEGAR		114,400,612	4,864	0.004	113,393,800	4,832	0.004	109,069,426	4,931	0.005
S156	EMERGENCY COMMUNICATIONS 911		114,400,612	50,961	0.045	113,393,800	49,472	0.044	109,069,426	39,351	0.036
S163	EMERGENCY PLANNING-AREAS I&J		114,400,612	89,050	0.078	113,393,800	89,658	0.079	109,069,426	77,735	0.071
S188	REFUSE-WESTERN SUBREGION		114,400,612	125,210	0.109	113,393,800	118,497	0.105	109,069,426	110,784	0.102
S190	SEPTAGE DISPOSAL-WEST RURAL		114,400,612	-	-	113,393,800	-	-	109,069,426	-	0.000
S197	LIBRARY-AREA J		114,400,612	90,501	0.079	113,393,800	87,563	0.077	109,069,426	86,172	0.079
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS		114,400,612	773,433	0.676	113,393,800	645,784	0.570	109,069,426	731,854	0.671
S227	AQUATIC CENTRE-CAST,J, DEF I		114,400,612	336,399	0.294	113,393,800	365,260	0.322	109,069,426	299,534	0.275
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON		114,400,612	25,652	0.022	113,393,800	16,980	0.015	109,069,426	12,578	0.012

Regional Requisition**\$ 2,082,972****\$ 1,912,808****\$ 1,821,887****Residential Rate per \$1,000 of Assessment**

1.821

1.687

1.670

Surveyor of Taxes - Collection Fee

0.096

0.089

0.088

Estimated Rate per \$1,000 of Assessment**1.916****1.775****1.758****Difference (\$) from prior year**

170,164

90,921

186,213

Percentage Change from prior year

8.90%

4.99%

11.38%

S138	FIRE PROT-DEF J ROBSON/RASBERRY		38,086,693	413,335	1.085	38,198,993	409,127	1.071	36,257,791	379,497	1.047
S145	FIRE PROT-DEF J-OOTISCHENIA		56,930,268	387,821	0.681	56,017,218	323,211	0.577	54,935,815	274,602	0.500
S146	FIRE PROT-DEF G, J -HUDU VALLEY		1,116,433	8,611	0.771	1,010,398	7,467	0.739	946,963	7,307	0.772
S147	FIRE PROT-FAIRVIEW CONTRACT		5,467,974	26,568	0.486	5,273,141	25,806	0.489	5,199,543	25,029	0.481
S170	STREET LIGHTING-DEF J ROBSON		2,710,365	4,000	0.148	2,654,405	3,400	0.128	2,512,500	3,400	0.135
S181	ANIMAL CONTROL-DEF J		88,273,830	17,485	0.020	87,737,321	13,411	0.015	84,910,174	17,250	0.020
S216	CASTLEGAR & DISTRICT YOUTH PROGRAMS		104,299,647	-	-	103,430,349	-	-	100,153,675	-	-
S237	CON TRANSIT-CAS, DEF I, DEF J		64,886,600	51,673	0.080	65,996,165	48,771	0.074	63,572,692	45,558	0.072
S247	WATER UTILITY-DEF J LUCAS ROAD		578,335	-	-	557,715	-	-	596,405	-	-
S256	WATER UTILITY-DEF J-WEST ROBSON		4,115,249	-	-	4,059,905	-	-	3,905,343	-	-

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2026, 2025, and 2024

Electoral Area K Rural

		2026			2025			2024		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	83,951,724	111,521	0.133	82,014,864	74,299	0.091	74,415,199	65,676	0.088
S271	DISCRETIONARY GRANTS	83,951,724	6,000	0.007	82,014,864	6,000	0.007	74,415,199	4,500	0.006
S101	RURAL ADMINISTRATION	83,951,724	113,665	0.135	82,014,864	115,347	0.141	74,415,199	88,420	0.119
S102	GIS SERVICE	83,951,724	18,907	0.023	82,014,864	13,750	0.017	74,415,199	12,680	0.017
S103	BUILDING INSPECTION	83,951,724	51,932	0.062	82,014,864	62,332	0.076	74,415,199	48,569	0.065
S104	PLANNING AND LAND USE	83,951,724	71,262	0.085	82,014,864	69,688	0.085	74,415,199	56,986	0.077
S105	COMMUNITY SUSTAINABILITY	83,951,724	15,861	0.019	82,014,864	12,152	0.015	74,415,199	12,695	0.017
S106	FEASIBILITY STUDY SERVICE	83,951,724	0	0.000	82,014,864	-3,174	-0.004	74,415,199	-	-
S116	EDC-AREA K	83,951,724	3,301	0.004	82,014,864	3,256	0.004	74,415,199	3,189	0.004
S127	ADVISORY PLANNING-AREA K	83,951,724	-	0.000	82,014,864	-	-	74,415,199	2	0.000
S153	SEARCH & RESCUE - NAKUSP AND AREA K	83,951,724	14,689	0.017	82,014,864	14,564	0.018	74,415,199	14,375	0.019
S156	EMERGENCY COMMUNICATIONS 911	83,951,724	37,397	0.045	82,014,864	35,782	0.044	74,415,199	26,848	0.036
S159	EMERGENCY PLANNING-NAKUSP AND K	83,951,724	58,279	0.069	82,014,864	57,943	0.071	74,415,199	53,037	0.071
S188	REFUSE-WESTERN SUBREGION	83,951,724	63,513	0.076	82,014,864	60,107	0.073	74,415,199	56,195	0.076
S208	SKI HILL - SUMMIT LAKE	83,951,724	8,821	0.011	82,014,864	8,831	0.011	74,415,199	8,701	0.012
S228	REC COMMISSION-NAKUSP AND K	83,951,724	17,650	0.021	82,014,864	17,638	0.022	74,415,199	17,476	0.023
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	83,951,724	43,703	0.052	82,014,864	30,860	0.038	74,415,199	22,859	0.031

Regional Requisition

Residential Rate per \$1,000 of Assessment

Surveyor of Taxes - Collection Fee

Estimated Rate per \$1,000 of Assessment

Difference (\$) from prior year

Percentage Change from prior year

\$ 636,502

0.758

0.040

0.798

57,126

9.86%

\$ 579,376

0.706

0.037

0.744

87,168

17.71%

\$ 492,208

0.661

0.035

0.696

22,321

4.75%

S139	FIRE PROTECTION - DEFINED AREA K	27,864,141	97,716	0.351	26,815,867	94,930	0.354	24,718,027	92,017	0.372
S143	FAUQUIER FIRE BRIGADE	7,411,916	18,238	0.246	7,430,579	17,662	0.238	6,619,637	17,481	0.264
S171	STREET LIGHTING-DEF K EDGEWOOD	2,977,859	10,500	0.353	2,989,847	9,600	0.321	2,514,109	6,700	0.266
S177	CEMETERY-NAKUSP AND DEF K	42,072,196	10,905	0.026	40,768,782	10,607	0.026	37,519,654	10,264	0.027
S182	ANIMAL CONTROL- NAKUSP, DEF K	21,555,915	7,337	0.034	20,583,410	10,105	0.049	18,970,059	14,309	0.075
S190	SEPTAGE DISPOSAL-WEST RURAL	79,913,530	-	-	77,928,498	-	-	70,697,294	-	0.000
S196	LIBRARY-NAKUSP AND DEF K	41,992,908	46,240	0.110	40,689,318	44,883	0.110	37,448,246	41,538	0.111
S212	RECREATION FAC-DEF K-BURTON HALL	15,236,772	23,278	0.153	15,094,174	20,171	0.134	13,867,589	19,021	0.137
S213	RECREATION FAC-DEF K-FAUQUIER HALL	7,565,926	15,039	0.199	7,583,397	14,323	0.189	7,134,233	13,473	0.189
S223	ARENA-NAKUSP AND K	41,951,836	217,352	0.518	40,650,082	211,975	0.521	37,410,642	204,627	0.547
S252	WATER UTILITY-DEF K-BURTON	2,088,004	-	-	2,087,258	-	-	1,961,537	-	-
S253	WATER UTILITY-DEF K-EDGEWOOD	2,967,324	-	-	2,979,347	-	-	2,506,409	-	-
S254	WATER UTILITY-DEF K-FAUQUIER	3,121,436	-	-	3,162,780	-	-	2,886,498	-	-
S293	EDGEWOOD FIRE BRIGADE	15,876,225	10,023	0.063	15,490,460	10,015	0.065	13,154,047	10,000	0.076
S294	EDGEWOOD LEGION HALL	16,006,518	5,252	0.033	15,596,702	5,244	0.034	13,252,306	5,183	0.039
S295	NAKUSP MUSEUM	40,093,746	12,048	0.030	38,935,563	11,621	0.030	35,843,026	8,829	0.025
S296	ARROW LAKES HISTORICAL ARCHIVE	40,093,746	13,695	0.034	38,935,563	13,370	0.034	35,843,026	10,595	0.030

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
City of Castlegar		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	318,158,980	422,641	0.133	309,284,444	280,187	0.091	287,108,170	253,389	0.088
S155	SEARCH & RESCUE - CASTLEGAR	318,158,980	13,527	0.004	309,284,444	13,180	0.004	287,108,170	12,980	0.005
S188	REFUSE-WESTERN SUBREGION	318,158,980	296,845	0.093	309,284,444	280,928	0.091	287,108,170	262,644	0.091
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	318,158,980	2,150,991	0.676	309,284,444	1,761,393	0.570	287,108,170	1,926,490	0.671
S227	AQUATIC CENTRE-CAST,J, DEF I	318,158,980	935,557	0.294	309,284,444	996,256	0.322	287,108,170	788,476	0.275
S237	CON TRANSIT-CAS, DEF I, DEF J	318,158,980	424,022	0.133	309,284,444	397,921	0.129	287,108,170	373,844	0.130
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	318,158,980	75,055	0.024	309,284,444	57,610	0.019	287,108,170	42,674	0.015
S298	CITY OF CASTLEGAR ECONOMIC DEVELOPMENT SERVICE	318,158,980	117,050	0.037	309,284,444	117,025	0.038	287,108,170	116,995	0.041
Regional Requisition		<u>4,435,687</u>			<u>3,904,501</u>			<u>3,777,493</u>		
Residential Rate per \$1,000 of Assessment		<u>1.394</u>			<u>1.262</u>			<u>1.316</u>		
Difference (\$) from prior year		531,187			127,008			618,749		
Percentage Change from prior year		13.60%			3.36%			22.23%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
City of Nelson		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	461,741,524	613,375	0.133	449,902,585	407,576	0.091	429,453,930	379,017	0.088
S102	GIS SERVICE	461,741,524	103,991	0.023	449,902,585	75,428	0.017	429,453,930	73,177	0.017
S111	EDC-NELSON AREAS E AND F	461,741,524	114,000	0.025	449,902,585	114,339	0.025	429,453,930	114,335	0.027
S154	SEARCH & RESCUE - NELSON SALMO EFG	461,741,524	19,221	0.004	449,902,585	18,831	0.004	429,453,930	18,713	0.004
S160	EMERGENCY PLANNING - E AND F	461,741,524	15,326	0.003	449,902,585	16,831	0.004	429,453,930	23,835	0.006
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	461,741,524	1,885,484	0.408	449,902,585	1,771,107	0.394	429,453,930	1,696,590	0.395
S202	REG PARKS-NELSON SALMO E,F,G	461,741,524	729,867	0.158	449,902,585	601,614	0.134	429,453,930	584,755	0.136
S226	NELSON & DISTRICT COMMUNITY FACILITIES	461,741,524	2,684,501	0.581	449,902,585	2,572,050	0.572	429,453,930	2,302,750	0.536
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	461,741,524	192,862	0.042	449,902,585	135,771	0.030	429,453,930	100,571	0.023
Regional Requisition		6,358,628			5,713,548			5,293,743		
Residential Rate per \$1,000 of Assessment			1.377			1.270			1.233	
Difference (\$) from prior year		645,080			326,579			320,104		
Percentage Change from prior year		11.29%			6.57%			6.89%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Town of Creston		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	153,162,018	203,460	0.133	149,542,681	135,474	0.091	143,035,477	126,237	0.088
S102	GIS SERVICE	153,162,018	34,494	0.023	149,542,681	25,072	0.017	143,035,477	24,373	0.017
S108	EDC-CRESTON B AND C	153,162,018	137,453	0.090	149,542,681	121,303	0.081	143,035,477	129,273	0.090
S152	JAWS OF LIFE SERVICE CRES ABC	153,162,018	35,801	0.023	149,542,681	29,208	0.020	143,035,477	35,242	0.025
S156	EMERGENCY COMMUNICATIONS 911	153,162,018	68,228	0.045	149,542,681	65,244	0.044	143,035,477	51,605	0.036
S157	EMERGENCY PLANNING-CRESTON AREA	153,162,018	98,071	0.064	149,542,681	94,800	0.063	143,035,477	103,512	0.072
S174	CEMETERY-CRESTON, AREAS A B C	153,162,018	33,544	0.022	149,542,681	32,045	0.021	143,035,477	31,378	0.022
S186	REFUSE DISPOSAL-EAST SUBREGION	153,162,018	516,991	0.338	149,542,681	475,328	0.318	143,035,477	441,715	0.309
S191	MUSEUM AND ARCH-CRES BC DEF A	153,162,018	64,490	0.042	149,542,681	50,610	0.034	143,035,477	48,048	0.034
S193	LIBRARY-CRESTON, AREAS A B C	153,162,018	229,968	0.150	149,542,681	210,997	0.141	143,035,477	181,741	0.127
S201	REG PARKS-CRESTON, B, C	153,162,018	81,971	0.054	149,542,681	76,603	0.051	143,035,477	43,299	0.030
S224	RECREATION FAC-CRES,B,C,DEF A	153,162,018	1,890,946	1.235	149,542,681	1,808,015	1.209	143,035,477	1,745,602	1.220
S234	PARA-CRES DEF AREAS A, B, C	153,162,018	130,948	0.085	149,542,681	117,971	0.079	143,035,477	109,618	0.077
S240	AIRPORT - CRESTON, AREAS B,C	153,162,018	96,830	0.063	149,542,681	75,672	0.051	143,035,477	76,167	0.053
S251	WATER UTILITY ARROW CREEK	153,162,018	-	-	149,542,681	-	-	143,035,477	-	-
Regional Requisition		3,623,196			3,318,341			3,147,811		
Residential Rate per \$1,000 of Assessment			2.366			2.219			2.201	
Difference (\$) from prior year		304,854			91,732			171,972		
Percentage Change from prior year		9.19%			3.00%			5.96%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Village of Kaslo		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	37,535,923	49,863	0.133	37,679,417	34,135	0.091	36,573,032	32,278	0.088
S102	GIS SERVICE	37,535,923	8,454	0.023	37,679,417	6,317	0.017	36,573,032	6,232	0.017
S103	BUILDING INSPECTION	37,535,923	23,220	0.062	37,679,417	28,637	0.076	36,573,032	23,870	0.065
S105	COMMUNITY SUSTAINABILITY	37,535,923	7,092	0.019	37,679,417	5,583	0.015	36,573,032	6,239	0.017
S109	EDC-KASLO AND D	37,535,923	3,868	0.010	37,679,417	1,399.13	0.00	36,573,032	-	0.000
S280	FIRE PROTECTION - KASLO	37,535,923	286,725	0.764	37,679,417	260,255	0.691	36,573,032	237,401	0.649
S150	JAWS OF LIFE-KASLO AND AREA D	37,535,923	11,428	0.030	37,679,417	11,140	0.030	36,573,032	10,257	0.028
S156	EMERGENCY COMMUNICATIONS 911	37,535,923	16,721	0.045	37,679,417	16,439	0.044	36,573,032	13,195	0.036
S162	EMERGENCY PLANNING-KASLO & D	37,535,923	26,057	0.069	37,679,417	26,620	0.071	36,573,032	26,066	0.071
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	37,535,923	153,275	0.408	37,679,417	148,331	0.394	36,573,032	144,484	0.395
S194	LIBRARY-KASLO AND DEF D	37,535,923	52,864	0.141	37,679,417	50,743	0.135	36,573,032	48,667	0.133
S221	COMM FAC RECREATION & PARKS - KASLO & D	37,535,923	106,028	0.282	37,679,417	97,448	0.259	36,573,032	94,315	0.258
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	37,535,923	42,753	0.114	37,679,417	28,165	0.075	36,573,032	20,863	0.057
Regional Requisition		<u>788,347</u>			<u>715,212</u>			<u>663,867</u>		
Residential Rate per \$1,000 of Assessment		<u>2.100</u>			<u>1.898</u>			<u>1.815</u>		
Difference (\$) from prior year		73,135			14,595			62,419		
Percentage Change from prior year		10.23%			2.25%			10.64%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Village of New Denver		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	20,157,190	26,777	0.133	19,724,224	17,869	0.091	18,940,406	16,716	0.088
S102	GIS SERVICE	20,157,190	4,540	0.023	19,724,224	3,307	0.017	18,940,406	3,227	0.017
S103	BUILDING INSPECTION	20,157,190	12,469	0.062	19,724,224	14,991	0.076	18,940,406	12,362	0.065
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	20,157,190	1,048	0.005	19,724,224	970	0.005	18,940,406	1,207	0.006
S156	EMERGENCY COMMUNICATIONS 911	20,157,190	8,979	0.045	19,724,224	8,605	0.044	18,940,406	6,833	0.036
S161	EMERGENCY PROGRAMS - H, N DEN, SILV, SLOC	20,157,190	13,993	0.069	19,724,224	13,935	0.071	18,940,406	13,499	0.071
S178	CEMETERY-N DEN, SILV, DEF H	20,157,190	8,445	0.042	19,724,224	8,257	0.042	18,940,406	8,324	0.044
S188	REFUSE-WESTERN SUBREGION	20,157,190	20,008	0.099	19,724,224	18,935	0.096	18,940,406	17,703	0.093
S190	SEPTAGE DISPOSAL-WEST RURAL	20,157,190	-	-	19,724,224	-	-	18,940,406	-	-
S203	REG PARKS-N DEN, SILV, SLOC, H	20,157,190	25,668	0.127	19,724,224	25,030	0.127	18,940,406	24,766	0.131
S208	SKI HILL - SUMMIT LAKE	20,157,190	2,118	0.011	19,724,224	2,124	0.011	18,940,406	2,214	0.012
S219	TV SOCIETY-NEW DEN SILV, DEF H	20,157,190	10,575	0.052	19,724,224	10,316	0.052	18,940,406	10,831	0.057
S229	REC COM-N DENV, SILV, DEF H	20,157,190	19,026	0.094	19,724,224	18,688	0.095	18,940,406	17,661	0.093
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	20,157,190	38,002	0.189	19,724,224	30,119	0.153	18,940,406	22,310	0.118
Regional Requisition		191,648			173,146			157,654		
Residential Rate per \$1,000 of Assessment			0.951			0.878			0.832	
Difference (\$) from prior year		18,501			15,492			28,458		
Percentage Change from prior year		10.69%			9.83%			23.36%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Village of Nakusp		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	49,823,359	66,185	0.133	48,765,116	44,177	0.091	45,348,145	40,022	0.088
S102	GIS SERVICE	49,823,359	11,221	0.023	48,765,116	8,176	0.017	45,348,145	7,727	0.017
S103	BUILDING INSPECTION	49,823,359	30,821	0.062	48,765,116	37,062	0.076	45,348,145	29,598	0.065
S153	SEARCH & RESCUE - NAKUSP AND AREA K	49,823,359	8,717	0.017	48,765,116	8,660	0.018	45,348,145	8,760	0.019
S156	EMERGENCY COMMUNICATIONS 911	49,823,359	22,194	0.045	48,765,116	21,276	0.044	45,348,145	16,361	0.036
S159	EMERGENCY PLANNING-NAKUSP AND K	49,823,359	34,587	0.069	48,765,116	34,453	0.071	45,348,145	32,320	0.071
S177	CEMETERY-NAKUSP AND DEF K	49,823,359	12,914	0.026	48,765,116	12,688	0.026	45,348,145	12,405	0.027
S182	ANIMAL CONTROL- NAKUSP, DEF K	49,823,359	16,960	0.034	48,765,116	23,939	0.049	45,348,145	34,206	0.075
S188	REFUSE-WESTERN SUBREGION	49,823,359	56,571	0.114	48,765,116	53,537	0.110	45,348,145	50,053	0.110
S196	LIBRARY-NAKUSP AND DEF K	49,823,359	69,360	0.139	48,765,116	67,324	0.138	45,348,145	62,308	0.137
S208	SKI HILL - SUMMIT LAKE	49,823,359	5,235	0.011	48,765,116	5,251	0.011	45,348,145	5,302	0.012
S223	ARENA-NAKUSP AND K	49,823,359	258,135	0.518	48,765,116	254,292	0.521	45,348,145	248,043	0.547
S228	REC COMMISSION-NAKUSP AND K	49,823,359	10,475	0.021	48,765,116	10,487	0.022	45,348,145	10,649	0.023
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	49,823,359	106,407	0.214	48,765,116	84,899	0.174	45,348,145	62,888	0.139
S295	NAKUSP MUSEUM	49,823,359	14,971	0.030	48,765,116	14,555	0.030	45,348,145	11,171	0.025
S296	ARROW LAKES HISTORICAL ARCHIVE	49,823,359	17,018	0.034	48,765,116	16,746	0.034	45,348,145	13,405	0.030
Regional Requisition		741,772			697,521			645,219		
Residential Rate per \$1,000 of Assessment		1.489			1.430			1.423		
Difference (\$) from prior year		44,251			52,302			24,412		
Percentage Change from prior year		6.34%			8.11%			4.18%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Village of Salmo		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	25,330,953	33,650	0.133	24,636,604	22,319	0.091	23,510,519	20,749	0.088
S102	GIS SERVICE	25,330,953	5,705	0.023	24,636,604	4,130	0.017	23,510,519	4,006	0.017
S103	BUILDING INSPECTION	25,330,953	15,670	0.062	24,636,604	18,724	0.076	23,510,519	15,345	0.065
S113	EDC-SALMO AND G	25,330,953	3,186	0.013	24,636,604	2,815	0.011	23,510,519	3,558	0.015
S151	JAWS OF LIFE SERVICE SALMO AND G	25,330,953	4,694	0.019	24,636,604	4,692	0.019	23,510,519	4,592	0.020
S154	SEARCH & RESCUE - NELSON SALMO EFG	25,330,953	1,054	0.004	24,636,604	1,031	0.004	23,510,519	1,024	0.004
S156	EMERGENCY COMMUNICATIONS 911	25,330,953	11,284	0.045	24,636,604	10,749	0.044	23,510,519	8,482	0.036
S158	EMERGENCY PLANNING-SALMO AND AREA	25,330,953	17,585	0.069	24,636,604	17,406	0.071	23,510,519	16,756	0.071
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	25,330,953	103,437	0.408	24,636,604	96,986	0.394	23,510,519	92,880	0.395
S192	MUSEUM-SALMO AND G	25,330,953	13,889	0.055	24,636,604	13,310	0.054	23,510,519	12,730	0.054
S195	LIBRARY-SALMO AND AREA G	25,330,953	29,412	0.116	24,636,604	29,916	0.121	23,510,519	27,539	0.117
S202	REG PARKS-NELSON SALMO E,F,G	25,330,953	40,040	0.158	24,636,604	32,944	0.134	23,510,519	32,013	0.136
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	25,330,953	20,864	0.082	24,636,604	21,352	0.087	23,510,519	20,405	0.087
S225	SWIMMING POOL-SALMO AND G	25,330,953	34,624	0.137	24,636,604	31,476	0.128	23,510,519	30,470	0.130
S230	REC COMMISSION-SALMO AND G	25,330,953	90,836	0.359	24,636,604	74,307	0.302	23,510,519	67,125	0.286
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	25,330,953	15,201	0.060	24,636,604	6,536	0.027	23,510,519	4,841	0.021
Regional Requisition		441,131			388,694			362,515		
Residential Rate per \$1,000 of Assessment		1.741			1.578			1.542		
Difference (\$) from prior year		52,437			26,178			24,643		
Percentage Change from prior year		13.49%			7.22%			7.95%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Village of Silverton		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	9,410,185	12,500	0.133	9,115,000	8,257	0.091	8,573,269	7,566	0.088
S102	GIS SERVICE	9,410,185	2,119	0.023	9,115,000	1,528	0.017	8,573,269	1,461	0.017
S103	BUILDING INSPECTION	9,410,185	5,821	0.062	9,115,000	6,928	0.076	8,573,269	5,596	0.065
S105	COMMUNITY SUSTAINABILITY	9,410,185	1,778	0.019	9,115,000	1,351	0.015	8,573,269	1,463	0.017
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	9,410,185	489	0.005	9,115,000	448	0.005	8,573,269	546	0.006
S156	EMERGENCY COMMUNICATIONS 911	9,410,185	4,192	0.045	9,115,000	3,977	0.044	8,573,269	3,093	0.036
S161	EMERGENCY PLANNING - H	9,410,185	6,533	0.069	9,115,000	6,440	0.071	8,573,269	6,110	0.071
S178	CEMETERY-N DEN, SILV, DEF H	9,410,185	3,942	0.042	9,115,000	3,816	0.042	8,573,269	3,768	0.044
S188	REFUSE-WESTERN SUBREGION	9,410,185	5,305	0.056	9,115,000	5,020	0.055	8,573,269	4,693	0.055
S190	SEPTAGE DISPOSAL-WEST RURAL	9,410,185	-	-	9,115,000	-	-	8,573,269	-	-
S203	REG PARKS-N DEN, SILV, SLOC, H	9,410,185	11,983	0.127	9,115,000	11,567	0.127	8,573,269	11,210	0.131
S208	SKI HILL - SUMMIT LAKE	9,410,185	989	0.011	9,115,000	981	0.011	8,573,269	1,002	0.012
S219	TV SOCIETY-NEW DEN SILV, DEF H	9,410,185	4,937	0.052	9,115,000	4,767	0.052	8,573,269	4,903	0.057
S229	REC COM-N DENV, SILV, DEF H	9,410,185	8,882	0.094	9,115,000	8,636	0.095	8,573,269	7,994	0.093
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	9,410,185	30,402	0.323	9,115,000	22,909	0.251	8,573,269	16,970	0.198
Regional Requisition		<u>99,872</u>			<u>86,626</u>			<u>76,375</u>		
Residential Rate per \$1,000 of Assessment		<u>1.061</u>			<u>0.950</u>			<u>0.891</u>		
Difference (\$) from prior year		13,246			10,250			12,976		
Percentage Change from prior year		15.29%			13.42%			20.17%		

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2026, 2025, and 2024

		2026			2025			2024		
Village of Slocan		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	10,689,385	14,200	0.133	10,506,972	9,518	0.091	11,192,988	9,878	0.088
S277	DISCRETIONARY GRANTS	10,689,385	930	0.009	10,506,972	930	0.009	11,192,988	930	0.008
S102	GIS SERVICE	10,689,385	2,407	0.023	10,506,972	1,762	0.017	11,192,988	1,907	0.017
S103	BUILDING INSPECTION	10,689,385	6,612	0.062	10,506,972	7,985	0.076	11,192,988	7,305	0.065
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	10,689,385	555	0.005	10,506,972	517	0.005	11,192,988	713	0.006
S142	SLOCAN VALLEY FIRE	10,689,385	117,390	1.098	10,506,972	111,257	1.059	11,192,988	121,142	1.082
S156	EMERGENCY COMMUNICATIONS 911	10,689,385	4,762	0.045	10,506,972	4,584	0.044	11,192,988	4,038	0.036
S161	EMERGENCY PLANNING - H	10,689,385	7,421	0.069	10,506,972	7,423	0.071	11,192,988	7,977	0.071
S188	REFUSE-WESTERN SUBREGION	10,689,385	13,493	0.126	10,506,972	12,769	0.122	11,192,988	11,938	0.107
S190	SEPTAGE DISPOSAL-WEST RURAL	10,689,385	-	-	10,506,972	-	-	11,192,988	-	-
S203	REG PARKS-N DEN, SILV, SLOC, H	10,689,385	13,612	0.127	10,506,972	13,333	0.127	11,192,988	14,636	0.131
S238	CON TRANSIT-AREAS E AND F - SV	10,689,385	24,466	0.229	10,506,972	33,980	0.323	11,192,988	27,184	0.243
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	10,689,385	6,650	0.062	10,506,972	2,965	0.028	11,192,988	2,196	0.020
Regional Requisition		<u>212,498</u>			<u>207,025</u>			<u>209,846</u>		
Residential Rate per \$1,000 of Assessment		<u>1.988</u>			<u>1.970</u>			<u>1.875</u>		
Difference (\$) from prior year		5,473			(2,821)			29,838		
Percentage Change from prior year		2.64%			-1.34%			18.87%		

Regional District of Central Kootenay
Assessment & Taxation Summary - 2026 & 2025 Comparative
Electoral Areas and Municipalities

	Assessments		Change	2026 Taxation	Defined Area	Total Taxation	Total Taxation	Gross	Non	Net
	2026 Completed	2025 Revised	2026 vs. 2025	Subtotal	Taxation	2026	2025	Change	Market	Change
	A	B	(A-B)/B = C	D	E	D + E = F	G	(F-G)/G = H	I	H - I = J
ELECTORAL AREA 'A'	126,706,898	123,155,171	2.88%	1,720,265	1,239,979	2,960,244	2,705,736	9.4%	0.9%	8.5%
ELECTORAL AREA 'B'	158,182,167	153,355,750	3.15%	4,131,783	1,031,141	5,162,924	4,775,443	8.1%	1.5%	6.6%
ELECTORAL AREA 'C'	64,379,582	62,384,034	3.20%	1,694,722	430,596	2,125,318	1,959,171	8.5%	0.9%	7.5%
ELECTORAL AREA 'D'	72,730,119	71,389,272	1.88%	1,022,893	524,438	1,547,331	1,433,323	8.0%	1.0%	7.0%
ELECTORAL AREA 'E'	179,958,741	176,789,320	1.79%	2,425,846	1,750,712	4,176,559	3,919,437	6.6%	1.0%	5.5%
ELECTORAL AREA 'F'	168,053,287	161,517,715	4.05%	3,470,638	935,011	4,405,649	4,044,529	8.9%	0.8%	8.2%
ELECTORAL AREA 'G'	70,069,641	65,220,642	7.43%	1,266,397	493,084	1,759,481	1,561,986	12.6%	1.1%	11.5%
ELECTORAL AREA 'H'	163,936,340	158,281,436	3.57%	1,393,367	2,354,679	3,748,046	3,319,776	12.9%	0.9%	12.1%
ELECTORAL AREA 'I'	73,123,684	74,185,834	-1.43%	1,128,009	821,575	1,949,584	1,824,723	6.8%	0.7%	6.2%
ELECTORAL AREA 'J'	114,400,612	113,393,800	0.89%	2,082,972	909,493	2,992,464	2,744,000	9.1%	1.4%	7.6%
ELECTORAL AREA 'K'	83,951,724	82,014,864	2.36%	636,502	487,623	1,124,125	1,053,882	6.7%	0.4%	6.3%
				-						
CITY OF CASTLEGAR	318,158,980	309,284,444	2.87%	4,435,687		4,435,687	3,904,501	13.6%	1.1%	12.5%
TOWN OF CRESTON	153,162,018	149,542,681	2.42%	3,623,196		3,623,196	3,318,341	9.2%	1.1%	8.1%
VILLAGE OF KASLO	37,535,923	37,679,417	-0.38%	788,347		788,347	715,212	10.2%	0.7%	9.5%
VILLAGE OF NAKUSP	49,823,359	48,765,116	2.17%	741,772		741,772	697,521	6.3%	0.0%	6.3%
CITY OF NELSON	461,741,524	449,902,585	2.63%	6,358,628		6,358,628	5,713,548	11.3%	0.6%	10.7%
VILLAGE OF NEW DENVER	20,157,190	19,724,224	2.20%	191,648		191,648	173,146	10.7%	0.8%	9.9%
VILLAGE OF SALMO	25,330,953	24,636,604	2.82%	441,131		441,131	388,694	13.5%	0.6%	12.9%
VILLAGE OF SILVERTON	9,410,185	9,115,000	3.24%	99,872		99,872	86,626	15.3%	0.2%	15.1%
VILLAGE OF SLOCAN	10,689,385	10,506,972	1.74%	212,498		212,498	207,025	2.6%	0.9%	1.8%
TOTALS	2,361,502,312	2,300,844,881	2.64%			48,844,504	44,546,620	9.6%	1.0%	8.7%
INCLUDING OLD E,F,H, I & J						49,859,506	45,466,658	9.7%		

S100 General Administration**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	2,084,385	2,084,385	3,137,007	3,218,055	3,168,969	3,082,680	3,069,378
41020	Grants in lieu of Taxes	12,781	9,000	9,000	9,000	9,000	9,000	9,000
42030	User Fees	550	0	0	0	0	0	0
43020	Grants	150,000	150,000	150,000	150,000	150,000	150,000	150,000
43025	Grants - Specified	138,500	135,000	135,000	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	100,000	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
43500	External Contributions & Contracts	91,362	172,424	83,248	85,163	87,122	89,126	91,175
43505	External Contributions & Contracts - Specified	139,050	0	0	0	0	0	0
44020	Investment Income & Interest	66,479	265,000	265,000	269,000	248,000	248,000	248,000
45000	Transfer from Reserves	0	720,120	250,000	490,000	90,000	190,000	190,000
45500	Transfer from Other Service	66,340	60,000	60,000	0	0	0	0
45510	Transfer from Other Service - General Admin. Fee	3,336,866	3,266,057	3,505,863	3,586,498	3,668,987	3,753,374	3,839,702
45520	Transfer from Other Service - IT Fee	1,375,951	1,375,951	1,458,178	1,491,716	1,526,026	1,561,124	1,597,030
45800	Transfer from Community Development - X100	0	0	70,000	0	0	0	0
48100	Gain on Sale of Capital Asset	0	0	0	0	0	0	0
49100	Prior Year Surplus	949,331	950,000	200,000	0	0	0	0
Total Income		8,411,595	9,187,937	9,323,296	9,399,432	8,948,104	9,083,304	9,194,285

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	3,534,793	3,598,145	3,666,856	3,751,194	3,837,471	3,925,733	4,016,025
51020	Overtime	32,573	43,030	43,061	44,051	45,065	46,101	47,161
51030	Benefits	1,030,738	1,090,159	1,131,211	1,157,229	1,183,845	1,211,074	1,238,928
51050	Employee Health & Safety	13,867	27,700	17,700	18,107	18,524	18,950	19,385
51060	Employee Recognition	2,122	13,000	13,395	13,196	13,350	13,507	13,668
51500	Directors - Allowance & Stipend	384,519	475,000	485,000	496,155	507,567	519,241	531,183
51550	Directors - Expenses	2,914	5,000	5,000	5,115	5,233	5,353	5,476
51560	Directors - Travel	32,425	30,000	30,000	30,690	31,396	32,118	32,857
51565	Directors - Mileage	28,323	50,000	50,000	51,150	52,326	53,530	54,761
51570	Directors - Conference	125,904	125,000	125,000	127,875	130,816	133,825	136,903
52010	Travel	16,014	27,843	21,525	22,020	22,527	23,045	23,575
52020	Learning & Professional Development	31,646	50,000	73,603	73,850	75,549	77,287	79,064
52030	Memberships, Dues & Subscriptions	50,250	54,300	59,300	60,664	62,059	63,487	64,947
52100	Employee Recruitment	325	0	10,000	10,230	10,465	10,706	10,952
53020	Admin, Office Supplies & Postage	30,365	40,209	41,166	42,113	43,081	44,072	45,086
53030	Communication	30,524	28,444	30,220	29,892	30,580	31,283	32,002
53040	Advertising	9,237	17,000	10,000	10,000	10,000	10,000	10,000
53050	Insurance	39,702	58,000	48,900	50,025	51,175	52,352	53,556
53060	Bank Charges	15,495	13,500	15,000	15,345	15,698	16,059	16,428
53080	Licence & Permits	684,191	739,592	814,497	833,230	852,395	872,000	892,056
54010	Legal	16,410	24,500	21,600	22,039	22,489	22,948	23,419
54020	Audit - Professional Fees	75,333	80,000	80,000	81,840	83,722	85,648	87,618
54030	Contracted Services	240,067	649,530	690,600	387,581	391,245	244,995	248,832
54040	Consulting Fees	73,838	0	0	0	0	0	0
55010	Repairs & Maintenance	24,043	51,842	40,966	88,713	63,477	66,258	35,558
55020	Operating Supplies	3,819	0	0	0	0	0	0
55030	Equipment	9,794	20,000	20,000	20,460	20,931	21,412	21,904
55040	Utilities	20,303	16,132	16,827	17,214	17,610	18,015	18,429
55050	Vehicles	1,083	1,000	1,400	1,432	1,465	1,499	1,533
55060	Rentals	48,178	25,590	23,311	23,847	24,396	24,957	25,531
56110	Short-Term Financing Interest	12,263	21,688	21,000	21,000	12,000	12,000	5,000
56120	Short-Term Financing Principal	113,167	113,167	156,000	146,000	60,000	60,000	15,000
57010	Grants	56,000	65,000	45,000	45,000	45,000	45,000	45,000
59000	Contribution to Reserve	324,340	298,000	298,000	302,000	302,000	302,000	302,000
59500	Transfer to Other Service	56,955	319,471	15,000	15,345	15,698	16,059	16,428
59502	Transfer to GIS Services - S102	0	0	37,128	37,982	38,856	39,749	40,663
59520	Transfer to Other Service - IT Fee	230,267	230,267	245,780	251,433	257,216	263,132	269,184
59530	Transfer to Other Service - Community Services Fee	251,687	251,687	0	0	0	0	0
59550	Transfer to Other Service - Environmental Services Fee	35,640	35,640	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	35,996	36,824	37,671	38,537	39,424
59704	Transfer to Park Services - A104	0	0	139,917	148,989	152,714	156,532	160,445
59708	Transfer to Development Services - A108	0	0	292,057	190,750	195,111	199,572	204,135
59709	Transfer to Community Services - A109	0	0	139,062	145,281	148,913	152,636	156,452
59722	Transfer to Asset Management - A122	0	0	51,218	58,171	58,471	52,633	53,715
60000	Capital Expenditures	520,963	498,500	261,000	515,400	0	100,000	100,000
Total Expenses		8,210,078	9,187,937	9,323,296	9,399,432	8,948,104	9,083,303	9,194,285
Total Service		201,517	0	0	-0	-0	0	0

S101 Rural Administration**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,816,788	1,816,788	1,799,195	1,818,690	1,856,927	1,901,670	1,963,915
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42020	Sale of Services	8,975	3,000	0	0	0	0	0
42025	Sale of Services - Specified	0	0	0	0	0	0	0
42040	Rental Income	1,200	0	0	0	0	0	0
43025	Grants - Specified	841,335	919,121	0	0	0	0	0
43505	External Contributions & Contracts - Specified	500	0	0	0	0	0	0
44020	Investment Income & Interest	0	73,000	73,000	73,000	73,000	73,000	73,000
45000	Transfer from Reserves	0	95,000	64,194	0	0	0	63,379
45500	Transfer from Other Service	234,205	207,949	70,000	70,000	70,000	70,000	70,000
45501	Transfer into Bylaw Services - S101	0	0	58,528	59,874	61,251	62,660	64,101
45540	Transfer from Other Service - Fire Services Fee	767,701	0	0	0	0	0	0
45707	Transfer into Regional Fire Service - A107	0	766,164	0	0	0	0	0
49100	Prior Year Surplus	461,388	420,773	37,822	0	0	0	0
Total Income		4,132,091	4,301,795	2,102,739	2,021,564	2,061,179	2,107,330	2,234,395

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,124,666	1,353,078	515,413	483,879	495,008	506,393	566,040
51020	Overtime	20,307	13,000	0	0	0	0	0
51030	Benefits	364,089	406,264	194,806	196,345	200,861	205,481	213,307
51050	Employee Health & Safety	97,491	14,500	5,000	5,057	5,116	5,176	2,738
51060	Employee Recognition	687	1,000	500	511	523	535	548
51500	Directors - Allowance & Stipend	430,748	338,130	344,893	352,825	360,940	369,242	377,734
51550	Directors - Expenses	0	0	0	0	0	0	0
51560	Directors - Travel	4,719	5,000	5,000	5,000	5,000	5,000	5,000
51565	Directors - Mileage	3,958	0	0	0	0	0	0
51570	Directors - Conference	6,909	11,000	11,000	11,000	11,000	11,000	11,000
52010	Travel	1,412	8,500	1,500	1,534	1,570	1,606	1,643
52020	Learning & Professional Development	164,937	169,473	6,000	6,000	4,000	4,000	4,000
52030	Memberships, Dues & Subscriptions	1,900	2,050	252	258	264	270	277
52100	Employee Recruitment	3,500	0	3,000	3,000	500	500	500
53020	Admin, Office Supplies & Postage	14,247	12,000	4,525	4,092	4,186	4,282	5,081
53030	Communication	15,231	13,062	4,572	4,677	4,785	4,895	5,008
53040	Advertising	0	1,268	31,436	1,704	721	737	34,754
53050	Insurance	15,373	9,642	1,456	1,490	1,524	1,559	1,595
53080	Licence & Permits	3,667	3,078	3,116	3,152	3,188	3,226	1,715
54010	Legal	11,845	31,592	31,608	31,645	31,683	31,722	16,761
54030	Contracted Services	2,864	500	0	0	0	0	0
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	7,478	6,841	2,544	2,603	2,662	2,724	2,786
55020	Operating Supplies	23,909	3,500	9,905	3,100	3,171	3,244	10,819
55030	Equipment	378,425	475,414	0	0	0	0	0
55035	Radio Equipment	4,258	1,500	0	0	0	0	0
55040	Utilities	4,460	4,741	1,437	1,470	1,504	1,538	1,574
55050	Vehicles	100,683	36,000	6,060	6,199	6,342	6,488	6,637
55055	Vehicles - Specified	0	500	505	517	529	541	553
55060	Rentals	5,440	5,966	6,707	1,728	1,768	1,808	7,450
59000	Contribution to Reserve	225,216	225,215	15,455	15,810	16,174	16,546	16,926
59500	Transfer to Other Service	223,186	283,018	37,143	37,997	38,871	39,765	40,680
59510	Transfer to Other Service - General Admin. Fee	592,861	592,861	518,997	530,934	543,145	555,638	568,417
59520	Transfer to Other Service - IT Fee	124,101	124,101	82,637	84,538	86,482	88,471	90,506
59550	Transfer to Other Service - Environmental Services Fee	54,000	54,000	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	55,080	56,347	57,643	58,969	60,325
59703	Transfer to Utility Services - A103	0	0	75,000	76,725	78,490	80,295	82,142
59707	Transfer to Fire Services - A107	0	0	127,192	91,426	93,528	95,679	97,880
60000	Capital Expenditures	0	95,000	0	0	0	0	0
Total Expenses		4,032,565	4,301,795	2,102,739	2,021,564	2,061,179	2,107,331	2,234,395

Total Service	99,526	0	-0	-0	-1	-1	-0
----------------------	---------------	----------	-----------	-----------	-----------	-----------	-----------

S102 Geospatial Information Systems**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	333,895	333,895	460,193	372,713	454,156	421,928	431,934
41020	Grants in lieu of Taxes	1,724	0	0	0	0	0	0
42025	Sale of Services - Specified	430	2,000	1,000	1,000	1,000	1,000	1,000
42030	User Fees	7,900	10,000	10,000	10,000	10,000	10,000	10,000
43505	External Contributions & Contracts - Specified	0	0	0	19,500	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	30,000	30,000	0	0	0	0
45500	Transfer from Other Service	301,493	0	0	0	0	0	0
45502	Transfer into GIS - S102	0	310,680	281,534	311,896	308,201	315,050	322,047
49100	Prior Year Surplus	54,266	40,000	0	0	0	0	0
Total Income		699,708	726,575	782,727	715,109	773,357	747,978	764,981

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	432,060	428,000	482,500	474,672	485,589	496,758	508,183
51020	Overtime	276	0	0	0	0	0	0
51030	Benefits	125,835	125,000	135,500	138,616	141,805	145,066	148,403
51050	Employee Health & Safety	0	1,000	1,000	1,000	1,000	1,000	1,000
51060	Employee Recognition	123	500	500	500	500	500	500
52010	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
52020	Learning & Professional Development	5,129	10,500	7,000	7,161	7,326	7,494	7,667
52030	Memberships, Dues & Subscriptions	2,384	1,725	1,756	1,780	1,805	1,830	1,856
53020	Admin, Office Supplies & Postage	3,236	4,758	4,850	4,962	5,076	5,192	5,312
53030	Communication	661	827	1,167	1,194	1,221	1,249	1,278
53040	Advertising	154	500	500	500	500	500	500
53050	Insurance	965	1,010	1,040	1,064	1,089	1,114	1,139
53080	Licence & Permits	0	0	0	0	0	0	0
54030	Contracted Services	7,749	43,000	42,000	2,046	44,093	2,141	2,190
54040	Consulting Fees	40,000	40,000	0	0	0	0	0
55010	Repairs & Maintenance	2,355	3,101	4,250	4,348	4,448	4,550	4,655
55020	Operating Supplies	84	0	0	0	0	0	0
55040	Utilities	1,450	2,155	2,400	2,455	2,512	2,569	2,629
55050	Vehicles	260	1,000	1,030	1,054	1,078	1,103	1,128
55060	Rentals	1,577	2,711	2,820	2,885	2,951	3,019	3,089
59000	Contribution to Reserve	0	0	0	5,000	5,000	5,000	5,000
59510	Transfer to Other Service - General Admin. Fee	4,556	4,556	36,986	37,837	38,707	39,597	40,508
59520	Transfer to Other Service - IT Fee	25,232	25,232	26,428	27,036	27,658	28,294	28,945
60000	Capital Expenditures	0	30,000	30,000	0	0	0	0
Total Expenses		654,088	726,575	782,727	715,109	773,357	747,978	764,981

Total Service		45,619	0	-0	0	0	0	0
----------------------	--	---------------	----------	-----------	----------	----------	----------	----------

S103 Building Inspection**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,096,099	1,096,098	916,644	920,569	897,668	917,718	938,230
41020	Grants in lieu of Taxes	412	0	0	0	0	0	0
42030	User Fees	1,001,242	903,000	930,090	951,482	973,366	995,754	1,018,656
42035	User Fees - Specified	3,654	0	3,500	3,580	3,663	3,747	3,833
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	700	0	0	0	0	0	0
44020	Investment Income & Interest	0	3,000	0	0	0	0	0
45000	Transfer from Reserves	0	146,000	90,000	0	0	0	0
45500	Transfer from Other Service	1,294	0	0	0	0	0	0
49100	Prior Year Surplus	-57,416	-79,272	275,000	0	0	0	0
Total Income		2,045,985	2,068,826	2,215,234	1,875,632	1,874,697	1,917,219	1,960,719

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	986,742	1,025,000	1,043,370	1,067,368	1,091,917	1,117,031	1,142,723
51020	Overtime	12,624	16,000	16,000	16,368	16,744	17,130	17,524
51030	Benefits	291,563	304,800	297,405	304,245	311,243	318,402	325,725
51050	Employee Health & Safety	4,859	5,000	5,050	5,166	5,285	5,407	5,531
51060	Employee Recognition	630	1,000	1,010	1,033	1,057	1,081	1,106
51560	Directors - Travel	0	0	0	0	0	0	0
52010	Travel	11,271	9,000	11,070	11,325	11,585	11,852	12,124
52020	Learning & Professional Development	12,735	20,000	20,460	20,931	21,412	21,904	22,408
52030	Memberships, Dues & Subscriptions	5,271	5,000	6,750	6,905	7,064	7,227	7,393
53020	Admin, Office Supplies & Postage	9,151	16,700	19,734	9,207	9,419	9,635	9,857
53030	Communication	15,245	19,010	21,367	21,858	22,361	22,875	23,402
53040	Advertising	818	1,000	1,200	1,200	1,200	1,200	1,200
53050	Insurance	32,213	27,600	32,500	33,247	34,012	34,794	35,595
53080	Licence & Permits	0	25,300	20,640	21,000	21,368	21,744	22,129
54010	Legal	3,905	20,000	20,200	20,665	21,140	21,626	22,124
54030	Contracted Services	8,633	63,400	35,000	40,000	0	0	0
55010	Repairs & Maintenance	6,451	6,093	8,000	8,156	8,316	8,479	8,646
55020	Operating Supplies	67	2,000	2,000	2,000	2,000	2,000	2,000
55030	Equipment	3,045	23,000	9,100	5,160	2,721	2,784	2,848
55040	Utilities	3,105	4,995	3,832	3,920	4,010	4,103	4,197
55050	Vehicles	18,282	12,360	12,731	13,024	13,323	13,630	13,943
55055	Vehicles - Specified	1,049	12,000	12,000	12,000	12,000	12,000	12,000
55060	Rentals	9,710	12,000	10,005	4,505	4,505	4,505	4,505
59000	Contribution to Reserve	35,500	35,500	275,000	0	0	0	0
59500	Transfer to Other Service	39,010	0	0	0	0	0	0
59502	Transfer to GIS Services - S102	0	37,510	37,128	37,982	38,856	39,749	40,663
59510	Transfer to Other Service - General Admin. Fee	141,780	141,780	134,075	137,159	140,313	143,541	146,842
59520	Transfer to Other Service - IT Fee	76,778	76,778	69,607	71,208	72,846	74,521	76,235
60000	Capital Expenditures	40,095	146,000	90,000	0	0	0	0
Total Expenses		1,770,532	2,068,826	2,215,234	1,875,631	1,874,697	1,917,219	1,960,719
Total Service		275,453	-0	0	0	0	-0	0

S104 Planning & Land Use**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,097,632	1,097,632	1,128,002	1,181,912	1,194,679	1,224,954	1,255,970
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42030	User Fees	44,181	40,500	40,500	40,500	40,500	40,500	40,500
42035	User Fees - Specified	17,400	30,000	30,000	30,000	30,000	30,000	30,000
43020	Grants	0	150,000	150,000	0	0	0	0
43025	Grants - Specified	282,657	553,000	19,400	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	0	76,280	0	0	0	0
45800	Transfer from Community Development - X100	2,269	0	0	0	0	0	0
49100	Prior Year Surplus	362,579	-38,250	618,411	175,000	100,000	25,000	0
Total Income		1,806,717	1,832,882	2,062,593	1,427,412	1,365,179	1,320,454	1,326,470

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	586,315	677,000	763,931	738,286	739,439	757,822	776,663
51020	Overtime	7,053	0	0	0	0	0	0
51030	Benefits	170,841	196,500	221,818	214,330	219,658	225,119	230,716
51050	Employee Health & Safety	219	500	500	500	500	500	500
51060	Employee Recognition	458	1,000	1,000	1,000	1,000	1,000	1,000
51565	Directors - Mileage	0	0	0	0	0	0	0
52010	Travel	5,465	7,000	8,000	8,184	8,372	8,565	8,762
52020	Learning & Professional Development	9,154	3,750	12,000	12,276	12,558	12,847	13,143
52030	Memberships, Dues & Subscriptions	5,290	5,000	8,000	8,184	8,372	8,565	8,762
53020	Admin, Office Supplies & Postage	5,551	12,000	14,000	14,322	14,651	14,988	15,333
53030	Communication	3,179	3,000	3,500	3,580	3,663	3,747	3,833
53040	Advertising	4,454	13,500	12,000	4,092	4,186	4,282	4,381
53050	Insurance	1,659	1,500	1,800	1,841	1,884	1,927	1,971
53080	Licence & Permits	0	0	0	0	0	0	0
54010	Legal	27,733	35,000	40,000	40,345	40,698	41,059	41,428
54030	Contracted Services	162,638	238,000	381,192	0	0	0	0
54040	Consulting Fees	800	0	75,000	75,000	75,000	25,000	0
55010	Repairs & Maintenance	4,711	5,000	7,000	7,161	7,326	7,494	7,667
55030	Equipment	32	0	0	0	0	0	0
55040	Utilities	2,901	3,500	4,000	4,092	4,186	4,282	4,381
55050	Vehicles	350	2,500	2,500	2,557	2,616	2,676	2,738
55060	Rentals	4,780	4,500	6,000	6,138	6,279	6,424	6,571
59000	Contribution to Reserve	2,600	2,600	140,000	0	0	0	0
59100	Accumulated Operating Surplus	0	439,000	179,000	100,000	25,000	0	0
59500	Transfer to Other Service	58,900	21,300	0	0	0	0	0
59502	Transfer to GIS Services - S102	0	37,510	54,128	55,373	56,647	57,949	59,282
59510	Transfer to Other Service - General Admin. Fee	80,497	80,497	89,369	91,424	93,527	95,678	97,879
59520	Transfer to Other Service - IT Fee	42,725	42,725	37,855	38,726	39,616	40,528	41,460
Total Expenses		1,188,306	1,832,882	2,062,593	1,427,412	1,365,179	1,320,454	1,326,470

Total Service	618,411	0	0	-0	-0	-0	-0
---------------	---------	---	---	----	----	----	----

S105 Community Sustainability**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	190,917	190,917	249,844	253,923	255,366	256,842	258,351
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43020	Grants	0	0	0	0	0	0	0
43025	Grants - Specified	142,285	220,906	7,500	0	0	0	0
43030	Community Works Grants (Internal)	0	80,000	0	0	0	0	0
43505	External Contributions & Contracts - Specified	2,000	0	0	0	0	0	0
45500	Transfer from Other Service	0	14,200	6,800	0	0	0	0
45802	Transfer from Community Works - X102	80,000	0	0	0	0	0	0
49100	Prior Year Surplus	134,856	133,839	78,831	0	0	0	0
Total Income		550,058	639,862	342,975	253,923	255,366	256,842	258,351

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	134,775	141,000	121,470	148,000	148,000	148,000	148,000
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	37,262	42,000	35,487	43,200	43,200	43,200	43,200
51050	Employee Health & Safety	0	100	300	307	314	321	329
51060	Employee Recognition	151	150	75	77	78	80	82
51500	Directors - Allowance & Stipend	18,292	16,000	16,359	16,735	17,120	17,514	17,917
51560	Directors - Travel	105	0	525	537	549	562	575
51565	Directors - Mileage	951	800	825	844	863	883	904
52010	Travel	2,833	3,785	400	409	419	428	438
52020	Learning & Professional Development	2,936	4,000	4,425	4,527	4,631	4,737	4,846
52030	Memberships, Dues & Subscriptions	642	1,471	675	691	706	723	739
53020	Admin, Office Supplies & Postage	1,463	2,200	1,770	1,054	1,078	1,103	1,128
53030	Communication	1,764	1,980	2,039	2,086	2,134	2,183	2,233
53040	Advertising	3,197	0	0	0	0	0	0
53050	Insurance	458	350	472	483	494	505	517
54030	Contracted Services	162,133	313,299	117,165	0	0	0	0
54040	Consulting Fees	76,597	74,557	0	0	0	0	0
55010	Repairs & Maintenance	589	620	639	654	669	684	700
55020	Operating Supplies	16	0	0	0	0	0	0
55040	Utilities	363	431	444	454	465	475	486
55050	Vehicles	397	505	500	511	523	535	548
55060	Rentals	1,114	542	558	571	584	597	611
57010	Grants	0	0	0	0	0	0	0
59500	Transfer to Other Service	14,200	0	0	0	0	0	0
59502	Transfer to GIS Services - S102	0	14,200	6,800	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	15,983	15,983	25,256	25,837	26,431	27,039	27,661
59520	Transfer to Other Service - IT Fee	5,889	5,889	6,791	6,947	7,107	7,270	7,438
Total Expenses		482,112	639,862	342,975	253,923	255,366	256,842	258,351
Total Service		67,947	-0	0	-0	0	0	-0

S106 Feasibility Study**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	-50,000	-50,000	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	53,605	3,692	3,777	3,864	3,953	4,044
Total Income		-50,000	3,605	3,692	3,777	3,864	3,953	4,044

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	3,605	3,605	3,692	3,777	3,864	3,953	4,044
Total Expenses		3,605	3,605	3,692	3,777	3,864	3,953	4,044

Total Service		-53,605	0	0	0	0	0	0
----------------------	--	----------------	----------	----------	----------	----------	----------	----------

S107 Economic Development-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	49,860	49,860	45,000	50,380	50,443	50,506	50,571
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43025	Grants - Specified	0	193,000	0	0	0	0	0
45500	Transfer from Other Service	0	15,000	0	0	0	0	0
45802	Transfer from Community Works - X102	14,850	0	0	0	0	0	0
49100	Prior Year Surplus	-17,455	-13,225	6,895	0	0	0	0
Total Income		47,255	244,635	51,895	50,380	50,443	50,506	50,571

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	930	900	950	0	0	0	0
51030	Benefits	103	200	125	0	0	0	0
53050	Insurance	62	525	541	553	566	579	592
54030	Contracted Services	19,170	25,560	25,560	25,560	25,560	25,560	25,560
55060	Rentals	0	200	200	200	200	200	200
57010	Grants	3,195	17,200	21,920	21,920	21,920	21,920	21,920
59500	Transfer to Other Service	7,520	5,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,050	2,050	2,099	2,147	2,197	2,247	2,299
59712	Transfer to Project Management - A112	0	0	500	0	0	0	0
60000	Capital Expenditures	237,552	193,000	0	0	0	0	0
Total Expenses		270,582	244,635	51,895	50,380	50,443	50,506	50,571
Total Service		-223,327	0	0	-0	0	-0	-0

S108 Economic Development-Creston and Areas B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	296,302	296,302	337,187	385,157	391,470	412,927	419,534
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43025	Grants - Specified	23,697	18,750	18,750	18,750	18,750	18,750	18,750
43505	External Contributions & Contracts - Specified	0	27,799	30,500	31,201	31,919	32,653	33,404
49100	Prior Year Surplus	146,603	155,000	87,000	30,000	15,000	0	0
Total Income		466,602	497,851	473,437	465,108	457,139	464,330	471,688

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	119,469	114,595	122,700	125,522	128,409	131,363	134,384
51020	Overtime	52	400	200	0	0	0	0
51030	Benefits	31,082	26,332	31,800	32,531	33,280	34,045	34,828
52010	Travel	0	400	0	0	0	0	0
52020	Learning & Professional Development	20	849	500	511	523	535	548
52030	Memberships, Dues & Subscriptions	0	300	0	0	0	0	0
53020	Admin, Office Supplies & Postage	19	1,000	800	800	800	800	800
53030	Communication	1,156	1,200	1,200	1,228	1,256	1,285	1,314
53040	Advertising	1,539	2,653	1,800	1,841	1,884	1,927	1,971
53050	Insurance	712	1,090	850	870	890	910	931
53060	Bank Charges	0	50	0	0	0	0	0
54030	Contracted Services	70,830	96,000	97,900	100,129	102,409	104,741	107,127
55020	Operating Supplies	0	265	271	277	283	290	296
55030	Equipment	1,570	2,500	2,500	2,500	2,500	2,500	2,500
55060	Rentals	30,600	30,300	30,600	30,600	30,600	30,600	30,600
57010	Grants	143,355	114,550	109,550	109,550	109,550	109,550	109,550
59100	Accumulated Operating Surplus	0	62,607	30,000	15,000	0	0	0
59500	Transfer to Other Service	22,293	22,293	22,900	23,427	23,966	24,517	25,081
59510	Transfer to Other Service - General Admin. Fee	13,649	13,649	14,676	15,014	15,359	15,712	16,073
59520	Transfer to Other Service - IT Fee	6,817	6,817	5,190	5,309	5,431	5,556	5,684
Total Expenses		443,162	497,851	473,437	465,109	457,139	464,331	471,688

Total Service	23,440	0	0	-0	0	-0	0
----------------------	---------------	----------	----------	-----------	----------	-----------	----------

S109 Economic Development-Kaslo and Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	4,050	4,050	11,362	18,447	18,497	18,547	18,599
49100	Prior Year Surplus	19,337	0	7,037	0	0	0	0
Total Income		23,387	4,050	18,399	18,447	18,497	18,547	18,599

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51030	Benefits	0	-19,337	0	0	0	0	0
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
52010	Travel	0	0	0	0	0	0	0
54030	Contracted Services	0	2,000	2,000	2,000	2,000	2,000	2,000
57010	Grants	14,300	14,300	14,300	14,300	14,300	14,300	14,300
59100	Accumulated Operating Surplus	0	5,037	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,050	2,050	2,099	2,147	2,197	2,247	2,299
Total Expenses		16,350	4,050	18,399	18,447	18,497	18,547	18,599
Total Service		7,037	0	0	-0	0	-0	0

S111 Economic Development-Nelson and Area E & F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	135,015	135,015	135,040	155,063	155,089	155,124	155,150
41020	Grants in lieu of Taxes	2,475	10	10	11	10	0	0
45500	Transfer from Other Service	0	20,000	20,000	0	0	0	0
49100	Prior Year Surplus	12,828	12,818	15,000	0	0	0	0
Total Income		150,318	167,843	170,050	155,074	155,099	155,124	155,150

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	154,000	154,000	154,000	154,000	154,000	154,000	154,000
59100	Accumulated Operating Surplus	0	12,818	15,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		155,025	167,843	170,050	155,074	155,099	155,124	155,150

Total Service		-4,707	-0	0	-0	0	-0	0
---------------	--	--------	----	---	----	---	----	---

S113 Economic Development-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	10,268	10,268	12,000	12,312	11,752	13,362	13,388
41020	Grants in lieu of Taxes	26	32	32	32	32	32	32
49100	Prior Year Surplus	6,620	6,585	3,623	2,585	1,585	0	0
Total Income		16,914	16,885	15,655	14,929	13,369	13,394	13,420

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	27	35	30	30	30	30	30
57010	Grants	12,240	12,240	12,240	12,240	12,240	12,240	12,240
59100	Accumulated Operating Surplus	0	3,585	2,335	1,585	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		13,292	16,885	15,655	14,929	13,369	13,394	13,420
Total Service		3,623	0	0	-0	0	-0	0

S114 Economic Development-New Denver, Silverton, Slocan and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	10,314	10,314	11,278	13,610	13,636	13,662	12,719
41020	Grants in lieu of Taxes	15	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	8,811	5,700	3,287	1,950	2,920	3,890	5,830
Total Income		19,141	16,014	14,565	15,560	16,556	17,552	18,549

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51050	Employee Health & Safety	0	0	0	0	0	0	0
52020	Learning & Professional Development	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	165	0	0	0	0	0	0
53050	Insurance	18	35	35	36	37	38	39
54030	Contracted Services	14,645	12,500	11,530	11,530	11,530	11,530	11,530
55050	Vehicles	0	0	0	0	0	0	0
59100	Accumulated Operating Surplus	0	2,454	1,950	2,920	3,890	4,860	5,830
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		15,853	16,014	14,565	15,560	16,556	17,552	18,549
Total Service		3,288	0	-0	-0	0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	49,056	49,056	58,353	63,884	63,915	71,448	71,481
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	115,886	41,709	28,000	15,000	7,500	0	0
Total Income		164,942	90,765	86,353	78,884	71,415	71,448	71,481

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	150	300	303	309	317	324	331
54030	Contracted Services	104,999	0	45,000	45,000	45,000	45,000	45,000
57010	Grants	15,000	84,440	25,000	25,000	25,000	25,000	25,000
59100	Accumulated Operating Surplus	0	5,000	15,000	7,500	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		121,173	90,765	86,353	78,884	71,415	71,448	71,481
Total Service		43,769	0	0	0	-0	-0	-0

S116 Economic Development-Area K**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	3,256	3,256	3,301	3,399	3,477	3,557	3,639
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	19	0	22	0	0	0	0
Total Income		3,275	3,256	3,323	3,399	3,477	3,557	3,639

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	4	7	7	7	8	8	8
57010	Grants	2,934	2,934	2,993	3,061	3,132	3,204	3,278
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		3,253	3,256	3,323	3,399	3,477	3,557	3,639
Total Service		22	0	0	-0	-0	-0	-0

S117 Advisory Planning-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	0	0	0	0
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	4,891	4,891	4,576	4,253	3,923	3,585	3,239
Total Income		4,891	4,891	4,576	4,253	3,923	3,585	3,239

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52010	Travel	0	0	0	0	0	0	0
59100	Accumulated Operating Surplus	0	4,576	4,253	3,923	3,585	3,239	2,885
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	4,891	4,576	4,253	3,923	3,585	3,239
Total Service		4,576	0	0	-0	-0	0	0

S118 Advisory Planning-Area B**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	0	0	0	0
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	8,901	8,890	7,622	7,299	6,969	6,631	6,285
Total Income		8,901	8,890	7,622	7,299	6,969	6,631	6,285

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51550	Directors - Expenses	0	650	0	0	0	0	0
52010	Travel	0	303	0	0	0	0	0
59100	Accumulated Operating Surplus	0	7,622	7,299	6,969	6,631	6,285	5,931
59500	Transfer to Other Service	370	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		685	8,890	7,622	7,299	6,969	6,631	6,285
Total Service		8,216	-0	0	-0	-0	0	0

S119 Advisory Planning-Area C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	315	315	311	330	338	346	354
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	12	0	12	0	0	0	0
Total Income		327	315	323	330	338	346	354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	315	323	330	338	346	354
Total Service		12	0	0	-0	-0	0	0

S120 Advisory Planning-Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	0	0	0	0
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	2,449	2,449	2,134	1,811	1,481	1,143	797
Total Income		2,449	2,449	2,134	1,811	1,481	1,143	797

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52010	Travel	0	300	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	63	0	0	0	0	0
59100	Accumulated Operating Surplus	0	1,771	1,811	1,481	1,143	797	443
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	2,449	2,134	1,811	1,481	1,143	797
Total Service		2,134	0	0	-0	-0	0	0

S121 Advisory Planning-Area E**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	0	0	0	0
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	11,091	11,091	10,776	10,453	10,123	9,785	9,439
Total Income		11,091	11,091	10,776	10,453	10,123	9,785	9,439

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52010	Travel	0	213	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	150	0	0	0	0	0
53040	Advertising	0	100	0	0	0	0	0
59100	Accumulated Operating Surplus	0	10,313	10,453	10,123	9,785	9,439	9,085
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	11,091	10,776	10,453	10,123	9,785	9,439
Total Service		10,776	0	0	-0	-0	0	0

S122 Advisory Planning-Area F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	9	338	346	354
41020	Grants in lieu of Taxes	0	0	644	321	0	0	0
49100	Prior Year Surplus	959	959	0	0	0	0	0
Total Income		959	959	644	330	338	346	354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59100	Accumulated Operating Surplus	0	644	321	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	959	644	330	338	346	354
Total Service		644	0	0	-0	-0	0	0

S123 Advisory Planning-Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	315	315	323	330	338	346	354
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1	0	0	0	0	0	0
Total Income		316	315	323	330	338	346	354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	315	323	330	338	346	354
Total Service		1	0	0	-0	-0	0	0

S124 Advisory Planning-Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	315	315	323	330	338	346	354
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1	0	0	0	0	0	0
Total Income		316	315	323	330	338	346	354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	315	323	330	338	346	354
Total Service		1	0	0	-0	-0	0	0

S125 Advisory Planning-Area I**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	167	330	338	346	354
49100	Prior Year Surplus	471	471	156	0	0	0	0
Total Income		471	471	323	330	338	346	354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59100	Accumulated Operating Surplus	0	156	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	471	323	330	338	346	354

Total Service		156	0	0	-0	-0	0	0
---------------	--	-----	---	---	----	----	---	---

S126 Advisory Planning-Area J**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	315	315	323	330	338	346	354
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1	0	0	0	0	0	0
Total Income		316	315	323	330	338	346	354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59500	Transfer to Other Service	118	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		433	315	323	330	338	346	354
Total Service		-117	0	0	-0	-0	0	0

S127 Advisory Planning-Area K

INCOME

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	0	0	0	0
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		0	0	0	0	0	0	0

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Total Service		0	0	0	0	0	0	0

S128 Fire Protection-Area A (Riondel)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	215,971	215,971	246,903	252,682	257,152	281,492	288,108
43035	Community Works Grants - Specified	0	35,000	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	0	250,000	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	3,580	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	1,000	1,000	1,000	1,000	1,000
45000	Transfer from Reserves	0	11,200	20,000	0	182,400	0	142,420
45500	Transfer from Other Service	39,883	39,883	39,887	39,890	39,890	39,890	39,890
45802	Transfer from Community Works - X102	493	0	0	0	0	0	0
49100	Prior Year Surplus	41,226	47,266	23,467	0	0	0	0
Total Income		301,153	349,320	331,257	293,572	480,442	572,382	471,418

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	64,954	65,000	65,000	66,495	68,024	69,589	71,189
51030	Benefits	3,224	3,060	3,121	3,193	3,266	3,342	3,418
51050	Employee Health & Safety	21,449	20,000	30,000	20,000	20,000	20,000	20,000
51060	Employee Recognition	3,957	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	291	500	500	500	500	500	500
52020	Learning & Professional Development	6,161	14,500	16,000	16,000	16,000	16,000	16,000
52030	Memberships, Dues & Subscriptions	0	600	600	600	600	600	600
53020	Admin, Office Supplies & Postage	538	1,000	1,010	1,033	1,057	1,081	1,106
53030	Communication	3,118	3,100	3,131	3,203	3,277	3,352	3,429
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	10,726	13,000	13,130	13,432	13,741	14,057	14,380
54030	Contracted Services	5,000	7,000	7,210	7,376	7,545	7,719	7,897
55010	Repairs & Maintenance	4,636	6,000	6,000	6,000	6,000	6,000	6,000
55020	Operating Supplies	2,543	4,500	4,500	4,500	4,500	4,500	4,500
55030	Equipment	4,258	6,800	6,800	6,800	6,800	6,800	6,800
55035	Radio Equipment	2,965	3,000	3,000	3,000	3,000	3,000	3,000
55040	Utilities	5,587	5,000	5,100	5,217	5,337	5,460	5,586
55050	Vehicles	11,266	12,360	12,731	13,024	13,323	13,630	13,943
56610	Equipment Financing Interest	1,741	2,562	1,306	936	555	2,161	2,000
56620	Equipment Financing Principal	14,533	20,711	12,034	12,405	12,785	31,279	33,336
59000	Contribution to Reserve	47,481	47,481	34,467	21,000	21,000	21,000	21,000
59500	Transfer to Other Service	1,963	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	9,401	9,401	11,004	11,257	11,516	11,781	12,052
59520	Transfer to Other Service - IT Fee	7,850	7,850	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,502	3,149	3,165	2,849	2,907
60000	Capital Expenditures	0	46,200	20,000	0	182,400	250,000	142,420
Total Expenses		277,686	349,320	331,257	293,572	480,442	572,382	471,418

Total Service	23,467	0	0	-0	-0	-0	-0
---------------	--------	---	---	----	----	----	----

S129 Fire Protection-Areas A and C (Wynndel, Lakeview)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	237,563	237,563	249,725	252,013	257,748	263,256	269,304
43300	Proceeds from Asset Disposal	4,050	0	0	0	0	0	0
43500	External Contributions & Contracts	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	20,000	20,460	20,931	21,412	0
45000	Transfer from Reserves	0	0	0	0	0	900,000	0
45802	Transfer from Community Works - X102	493	0	0	0	0	0	0
49100	Prior Year Surplus	39,976	39,535	21,768	0	0	0	0
Total Income		282,082	277,098	291,493	272,473	278,678	1,184,668	269,304

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51050	Employee Health & Safety	156	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	293	0	0	0	0	0	0
53040	Advertising	0	600	0	0	0	0	0
53050	Insurance	8,020	9,500	9,500	9,718	9,942	10,171	10,405
54030	Contracted Services	161,451	172,339	176,303	180,358	184,506	188,750	193,091
55010	Repairs & Maintenance	0	8,000	8,000	8,184	8,372	8,565	8,762
55035	Radio Equipment	606	0	600	614	628	642	657
59000	Contribution to Reserve	75,342	75,342	78,826	58,370	59,713	61,086	40,587
59500	Transfer to Other Service	1,103	1,000	1,000	1,023	1,047	1,071	1,095
59510	Transfer to Other Service - General Admin. Fee	4,200	4,200	4,301	4,400	4,501	4,605	4,711
59540	Transfer to Other Service - Fire Services Fee	6,117	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	6,117	6,264	6,408	6,555	6,706	6,860
59722	Transfer to Asset Management - A122	0	0	6,699	3,397	3,414	3,073	3,136
60000	Capital Expenditures	0	0	0	0	0	900,000	0
Total Expenses		257,287	277,098	291,493	272,472	278,678	1,184,668	269,304

Total Service		24,795	0	0	0	0	-0	0
----------------------	--	---------------	----------	----------	----------	----------	-----------	----------

S130 Fire Protection-Area B (Canyon Lister)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	308,935	308,935	318,672	326,001	333,499	341,170	349,017
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42030	User Fees	0	12,875	12,875	12,875	12,875	12,875	12,875
43035	Community Works Grants - Specified	0	35,000	35,000	0	0	0	0
43300	Proceeds from Asset Disposal	4,150	0	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	0	133,381	0	0	0	0	0
44020	Investment Income & Interest	0	20,000	20,000	10,000	4,000	4,500	5,000
45000	Transfer from Reserves	0	0	239,000	576,000	0	0	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
45802	Transfer from Community Works - X102	493	0	0	0	0	0	0
49100	Prior Year Surplus	311,332	0	133,370	0	0	0	0
Total Income		624,910	515,291	764,017	929,976	355,474	363,645	371,992

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51050	Employee Health & Safety	156	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	1,108	0	0	0	0	0	0
53030	Communication	880	0	0	0	0	0	0
53050	Insurance	3,698	0	0	0	0	0	0
54030	Contracted Services	280,358	281,074	287,539	294,152	300,918	307,839	314,919
55035	Radio Equipment	1,414	0	0	0	0	0	0
59000	Contribution to Reserve	187,437	187,437	186,394	42,741	40,181	38,405	39,278
59500	Transfer to Other Service	1,167	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	5,780	5,780	5,919	6,055	6,194	6,337	6,483
59540	Transfer to Other Service - Fire Services Fee	6,000	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	6,000	7,500	7,673	7,849	8,029	8,214
59722	Transfer to Asset Management - A122	0	0	2,665	3,355	332	3,035	3,098
60000	Capital Expenditures	0	35,000	274,000	576,000	0	0	0
Total Expenses		487,999	515,291	764,017	929,976	355,474	363,645	371,992

Total Service	136,912	-0	0	0	0	0	-0	-0
----------------------	----------------	-----------	----------	----------	----------	----------	-----------	-----------

S131 Fire Protection-Areas B and C (Creston Contract)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	333,328	333,328	340,866	348,257	356,267	364,462	372,844
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	-760	-760	-39	0	0	0	0
Total Income		332,568	332,568	340,827	348,257	356,267	364,462	372,844

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53040	Advertising	0	0	0	0	0	0	0
53050	Insurance	196	157	201	206	210	215	220
54030	Contracted Services	329,986	329,986	337,576	345,340	353,283	361,409	369,721
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		332,607	332,568	340,827	348,257	356,267	364,462	372,844

Total Service		-39	-0	0	-0	-0	0	-0
----------------------	--	------------	-----------	----------	-----------	-----------	----------	-----------

S133 Fire Protection-Area E (Nelson Contract)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	317,840	317,840	359,400	367,666	376,123	384,773	393,623
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	0	9,318	12,152	15,131	1,510
49100	Prior Year Surplus	0	0	21,168	0	0	0	0
Total Income		317,840	317,840	380,568	376,984	388,275	399,904	395,133

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	136	114	116	118	121	124	127
54030	Contracted Services	0	315,301	350,256	374,155	385,380	396,942	392,104
59000	Contribution to Reserve	0	0	27,146	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		2,561	317,840	380,568	376,984	388,275	399,904	395,134

Total Service		315,279	-0	0	-0	-0	0	-0
---------------	--	---------	----	---	----	----	---	----

S134 Fire Protection-Area F (North Shore)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	599,359	599,359	610,850	622,119	631,945	641,572	651,701
43015	Donations - Specified	0	0	0	0	0	0	0
43025	Grants - Specified	55,581	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	43,500	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	2,481	0	0	0	0	0	0
44020	Investment Income & Interest	0	20,000	10,000	3,000	3,000	3,000	3,000
45000	Transfer from Reserves	100,000	100,000	247,760	625,000	0	0	0
45500	Transfer from Other Service	4,005	155,400	0	0	0	0	0
45802	Transfer from Community Works - X102	86,597	0	0	0	0	0	0
49100	Prior Year Surplus	-34,937	-47,987	45,374	0	0	0	0
Total Income		813,086	870,272	913,984	1,250,119	634,945	644,572	654,701

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	155,535	197,167	203,082	207,753	212,531	217,419	222,420
51030	Benefits	26,621	30,000	30,000	30,000	30,000	30,000	30,000
51050	Employee Health & Safety	18,424	32,960	32,960	32,960	32,960	32,960	32,960
51060	Employee Recognition	6,949	6,500	6,500	6,500	6,500	6,500	6,500
52010	Travel	0	500	500	500	500	500	500
52020	Learning & Professional Development	6,036	25,000	27,500	25,000	25,000	25,000	25,000
52030	Memberships, Dues & Subscriptions	1,068	1,000	1,200	1,228	1,256	1,285	1,314
53020	Admin, Office Supplies & Postage	913	4,800	2,000	2,046	2,093	2,141	2,190
53030	Communication	5,644	6,000	6,500	6,649	6,802	6,959	7,119
53040	Advertising	0	650	657	672	687	703	719
53050	Insurance	11,917	14,000	14,420	14,752	15,091	15,438	15,793
54030	Contracted Services	6,719	13,510	13,645	13,959	14,280	14,608	14,944
55010	Repairs & Maintenance	19,618	22,100	22,100	22,100	22,100	22,100	22,100
55020	Operating Supplies	3,096	6,075	6,136	6,277	6,421	6,569	6,720
55030	Equipment	11,081	15,000	15,000	15,000	15,000	15,000	15,000
55035	Radio Equipment	3,001	3,000	3,500	3,500	3,500	3,500	3,500
55040	Utilities	7,227	9,250	9,528	9,747	9,971	10,200	10,435
55050	Vehicles	24,592	25,000	27,850	28,491	29,146	29,816	30,502
56010	Debenture Interest	25,728	33,300	33,300	33,300	33,300	33,300	33,300
56020	Debenture Principal	26,249	26,250	26,250	26,250	26,250	26,250	26,250
59000	Contribution to Reserve	115,142	115,142	92,299	43,555	44,542	45,505	46,337
59500	Transfer to Other Service	9,851	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	20,297	20,297	21,989	22,495	23,012	23,541	24,083
59520	Transfer to Other Service - IT Fee	7,850	7,850	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,848	3,585	3,603	3,244	3,310
60000	Capital Expenditures	210,108	210,876	247,760	625,000	0	0	0
Total Expenses		767,712	870,272	913,984	1,250,119	634,945	644,572	654,701
Total Service		45,374	0	0	0	-0	0	-0

S135 Fire Protection-Area G (Salmo Contract)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	75,900	75,900	77,419	78,791	80,603	82,458	84,354
49100	Prior Year Surplus	8	8	0	0	0	0	0
Total Income		75,908	75,908	77,419	78,791	80,603	82,458	84,354

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	42	52	53	54	55	57	58
54030	Contracted Services	73,431	73,431	74,316	76,025	77,774	79,563	81,393
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		75,898	75,908	77,419	78,791	80,603	82,458	84,354

Total Service		10	-0	0	0	-0	0	0
---------------	--	----	----	---	---	----	---	---

S136 Fire Protection-Area G (Ymir)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	335,129	335,129	368,466	376,941	385,610	394,479	403,552
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42045	Rental Income - Specified	1,596	0	1,596	1,596	1,596	1,596	1,596
43035	Community Works Grants - Specified	0	35,000	0	0	0	0	0
44020	Investment Income & Interest	0	8,000	15,000	18,000	21,000	24,000	27,000
45000	Transfer from Reserves	0	135,000	100,000	0	0	958,373	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
45802	Transfer from Community Works - X102	493	0	0	0	0	0	0
49100	Prior Year Surplus	62,561	61,653	18,995	0	0	0	0
Total Income		399,779	574,782	504,057	396,537	408,206	1,378,448	432,148

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	54,118	55,000	60,000	65,000	70,000	75,000	80,000
51030	Benefits	1,203	2,000	2,000	2,000	2,000	2,000	2,000
51050	Employee Health & Safety	19,973	20,000	20,000	20,000	20,000	20,000	20,000
51060	Employee Recognition	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52010	Travel	354	500	500	500	500	500	500
52020	Learning & Professional Development	5,953	20,000	20,000	20,000	20,000	20,000	20,000
52030	Memberships, Dues & Subscriptions	334	500	500	500	500	500	500
53020	Admin, Office Supplies & Postage	400	1,515	1,515	1,515	1,515	1,515	1,515
53030	Communication	6,693	7,700	7,700	7,700	7,700	7,700	7,700
53040	Advertising	611	650	650	650	650	650	650
53050	Insurance	11,841	13,000	13,000	13,000	13,000	13,000	13,000
54030	Contracted Services	6,723	8,000	8,000	8,000	8,000	8,000	8,000
55010	Repairs & Maintenance	10,643	10,000	10,000	10,000	10,000	10,000	10,000
55020	Operating Supplies	1,142	2,500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	5,065	8,000	8,000	8,000	8,000	8,000	8,000
55035	Radio Equipment	3,291	4,000	4,000	4,000	4,000	4,000	4,000
55040	Utilities	8,018	8,500	8,500	8,500	8,500	8,500	8,500
55050	Vehicles	13,873	13,000	15,000	15,000	15,000	15,000	15,000
59000	Contribution to Reserve	162,329	162,329	139,992	124,205	129,049	134,420	139,536
59500	Transfer to Other Service	4,133	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	8,193	8,193	8,961	9,167	9,378	9,594	9,814
59520	Transfer to Other Service - IT Fee	7,850	7,850	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,778	3,497	3,515	3,164	3,229
60000	Capital Expenditures	0	173,500	100,000	0	0	958,373	0
Total Expenses		380,784	574,782	504,057	396,536	408,207	1,378,449	432,149
Total Service		18,995	0	0	0	-0	-0	-0

S137 Fire Protection-Area I (Tarrys, Pass Creek)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	772,783	772,783	824,289	889,562	908,649	928,144	948,063
43035	Community Works Grants - Specified	0	0	0	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	70,000	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	0	150,000	0
43505	External Contributions & Contracts - Specified	350	0	0	0	0	0	0
44020	Investment Income & Interest	0	10,250	5,250	6,250	1,750	1,750	1,750
45000	Transfer from Reserves	0	0	265,000	635,000	0	0	0
45500	Transfer from Other Service	525	185,000	155,000	0	0	0	0
45802	Transfer from Community Works - X102	64,797	0	34,507	0	0	0	0
49100	Prior Year Surplus	44,825	18,600	107,915	0	0	0	0
Total Income		883,280	1,056,633	1,391,961	1,530,812	910,399	1,079,894	949,813

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	173,824	185,000	188,490	192,825	197,260	201,797	206,439
51030	Benefits	6,785	8,675	8,854	9,058	9,266	9,480	9,698
51050	Employee Health & Safety	42,041	45,000	42,000	42,000	44,000	44,000	45,500
51060	Employee Recognition	13,064	11,500	12,500	12,500	12,500	12,500	12,500
52010	Travel	0	1,500	1,500	1,500	1,500	1,500	1,500
52020	Learning & Professional Development	15,380	34,000	34,000	35,000	35,500	36,500	37,000
52030	Memberships, Dues & Subscriptions	0	1,600	1,600	1,600	1,600	1,600	1,600
53020	Admin, Office Supplies & Postage	3,657	4,530	4,545	4,650	4,757	4,866	4,978
53030	Communication	11,556	11,190	11,302	11,562	11,828	12,100	12,379
53040	Advertising	605	1,300	1,300	1,300	1,300	1,300	1,300
53050	Insurance	22,101	27,000	27,270	27,897	28,539	29,195	29,867
53080	Licence & Permits	220	220	220	220	220	220	220
54030	Contracted Services	15,082	18,741	18,928	19,363	19,809	20,264	20,730
55010	Repairs & Maintenance	19,284	23,500	23,500	23,500	23,500	23,500	23,500
55020	Operating Supplies	6,540	7,000	7,000	7,500	7,500	8,000	8,000
55030	Equipment	15,144	20,000	22,000	23,000	24,000	25,000	26,000
55035	Radio Equipment	8,631	10,000	10,000	10,000	10,000	10,000	10,000
55040	Utilities	11,048	12,975	13,888	14,207	14,534	14,868	15,210
55050	Vehicles	30,650	28,500	28,785	29,447	30,124	30,817	31,526
56010	Debenture Interest	25,728	33,300	33,300	33,300	33,300	33,300	33,300
56020	Debenture Principal	26,249	26,250	26,250	26,250	26,250	26,250	26,250
56610	Equipment Financing Interest	5,281	7,520	4,550	2,700	1,000	2,800	5,500
56620	Equipment Financing Principal	51,463	65,000	61,500	46,500	18,500	18,500	30,000
59000	Contribution to Reserve	70,000	80,250	183,283	141,345	171,138	175,882	166,996
59500	Transfer to Other Service	11,848	17,600	9,173	5,000	5,000	5,000	5,000
59510	Transfer to Other Service - General Admin. Fee	24,692	24,692	27,802	28,441	29,096	29,765	30,449
59520	Transfer to Other Service - IT Fee	15,700	15,700	16,372	16,749	17,134	17,528	17,931
59540	Transfer to Other Service - Fire Services Fee	88,090	88,090	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	116,550	120,856	123,666	126,538	129,478
59722	Transfer to Asset Management - A122	0	0	5,991	7,540	7,578	6,823	6,962
60000	Capital Expenditures	66,545	246,000	449,507	635,000	0	150,000	0
Total Expenses		781,209	1,056,633	1,391,961	1,530,812	910,399	1,079,894	949,813
Total Service		102,071	0	-0	0	-0	-0	0

S138 Fire Protection-Area J (Robson, Raspberry)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	409,127	409,127	413,335	422,752	432,384	442,234	452,310
43010	Donations	0	4,040	0	0	0	0	0
43015	Donations - Specified	0	0	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	150,000	0	0	0	0
44020	Investment Income & Interest	0	1,000	1,000	1,000	1,000	1,000	1,000
45000	Transfer from Reserves	0	76,051	0	0	0	0	0
45500	Transfer from Other Service	0	85,000	55,000	0	0	0	0
45802	Transfer from Community Works - X102	51,555	0	0	0	0	0	0
49100	Prior Year Surplus	-52,021	-82,521	1,000	1,000	1,000	1,000	1,000
Total Income		408,661	492,697	620,335	424,752	434,384	444,234	454,310

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	97,047	103,000	106,090	108,530	111,026	113,580	116,192
51030	Benefits	4,384	5,150	5,304	5,427	5,551	5,679	5,810
51050	Employee Health & Safety	25,148	23,000	23,000	23,000	24,000	25,000	26,000
51060	Employee Recognition	6,787	6,500	6,500	6,500	6,500	6,500	6,500
51560	Directors - Travel	98	0	0	0	0	0	0
52010	Travel	71	500	500	500	500	500	500
52020	Learning & Professional Development	27,542	28,000	29,000	30,000	31,000	32,000	32,000
52030	Memberships, Dues & Subscriptions	792	800	800	800	800	800	800
53020	Admin, Office Supplies & Postage	1,517	3,030	3,060	3,131	3,203	3,276	3,352
53030	Communication	3,772	5,050	5,101	5,218	5,338	5,461	5,586
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	11,139	13,000	13,130	13,432	13,741	14,057	14,380
54030	Contracted Services	12,580	12,000	12,120	12,399	12,684	12,976	13,274
55010	Repairs & Maintenance	4,798	5,050	5,101	6,000	7,000	8,000	9,000
55020	Operating Supplies	2,203	2,000	2,000	3,000	3,500	4,000	4,500
55030	Equipment	7,720	8,000	8,500	9,000	10,000	10,000	11,000
55035	Radio Equipment	4,017	5,000	5,000	5,000	5,000	5,000	5,000
55040	Utilities	10,292	10,710	10,924	11,175	11,432	11,695	11,964
55050	Vehicles	16,677	15,000	15,150	15,498	15,855	16,220	16,593
56610	Equipment Financing Interest	2,450	3,970	1,300	1,800	5,500	5,000	4,500
56620	Equipment Financing Principal	54,382	72,300	37,600	30,000	30,000	30,000	30,000
59000	Contribution to Reserve	16,000	17,000	37,505	43,335	38,767	39,821	40,577
59500	Transfer to Other Service	8,995	10,000	7,500	2,500	2,500	2,500	2,500
59510	Transfer to Other Service - General Admin. Fee	13,642	13,642	15,485	15,841	16,206	16,578	16,960
59520	Transfer to Other Service - IT Fee	7,800	7,800	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,554	3,214	3,231	2,908	2,968
60000	Capital Expenditures	35,129	77,500	200,000	0	0	0	0
Total Expenses		419,028	492,697	620,335	424,752	434,384	444,234	454,310
Total Service		-10,367	-0	0	-0	0	0	-0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	94,930	94,930	97,716	99,596	101,887	104,231	106,628
49100	Prior Year Surplus	72	73	41	0	0	0	0
Total Income		95,002	95,003	97,757	99,596	101,887	104,231	106,628

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	53	94	96	98	100	103	105
54030	Contracted Services	92,484	92,484	94,611	96,787	99,013	101,290	103,620
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		94,962	95,003	97,757	99,596	101,887	104,231	106,628

Total Service	41	0	0	-0	-0	-0	-0
---------------	----	---	---	----	----	----	----

S140 Fire Protection-Area H (New Denver Contract)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	78,881	78,881	81,264	82,723	84,626	86,573	88,564
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	8	0	0	0	0	0	0
Total Income		78,889	78,881	81,264	82,723	84,626	86,573	88,564

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	44	56	57	58	60	61	62
54030	Contracted Services	0	76,400	78,157	79,955	81,794	83,675	85,599
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		2,469	78,881	81,264	82,724	84,627	86,574	88,565
Total Service		76,421	0	0	-1	-1	-1	-1

S141 Fire Protection-Area E (Balfour, Harrop)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	681,401	681,401	700,924	701,087	701,296	709,561	719,803
43015	Donations - Specified	0	0	0	0	0	0	0
43020	Grants	0	0	0	0	0	0	0
43025	Grants - Specified	10,094	0	0	0	0	0	0
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	70,000	265,000	35,000	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	3,000	3,000	2,000	2,000	2,000	2,000
45000	Transfer from Reserves	0	0	22,000	590,000	0	0	0
45500	Transfer from Other Service	12,500	87,500	12,500	12,500	12,500	12,500	12,500
45802	Transfer from Community Works - X102	30,986	0	0	0	0	0	0
49100	Prior Year Surplus	37,255	102,769	0	0	0	0	0
Total Income		772,236	944,670	1,003,424	1,340,587	715,796	724,061	734,303

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	230,235	200,000	220,000	225,060	230,236	235,532	240,949
51030	Benefits	35,530	33,600	34,272	35,060	35,867	36,692	37,535
51050	Employee Health & Safety	22,090	29,594	29,594	29,594	29,594	29,594	29,594
51060	Employee Recognition	8,564	14,000	14,000	14,000	14,000	14,000	14,000
52010	Travel	0	500	500	500	500	500	500
52020	Learning & Professional Development	35,133	30,700	35,374	35,438	35,503	35,570	35,639
52030	Memberships, Dues & Subscriptions	1,210	1,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	502	2,000	1,500	1,500	1,500	1,500	1,500
53030	Communication	9,921	10,000	10,100	10,332	10,570	10,813	11,062
53040	Advertising	0	800	800	800	800	800	800
53050	Insurance	17,809	19,500	17,000	17,391	17,791	18,200	18,619
53080	Licence & Permits	50	50	50	50	50	50	50
54030	Contracted Services	10,190	19,000	19,570	20,020	20,481	20,952	21,434
55010	Repairs & Maintenance	19,913	15,000	15,000	15,000	15,000	15,000	15,000
55020	Operating Supplies	10,053	5,500	5,500	5,500	5,500	5,500	5,500
55030	Equipment	6,227	15,000	20,600	20,000	20,000	20,000	20,000
55035	Radio Equipment	4,192	5,000	5,000	5,000	5,000	5,000	5,000
55040	Utilities	12,422	11,550	11,781	12,052	12,329	12,613	12,903
55050	Vehicles	30,984	31,200	31,200	31,200	31,200	31,200	31,200
56610	Equipment Financing Interest	3,184	5,334	5,334	5,334	5,334	0	0
56620	Equipment Financing Principal	25,558	29,157	29,157	29,157	29,157	0	0
59000	Contribution to Reserve	223,740	223,740	108,617	100,912	91,479	125,038	125,107
59500	Transfer to Other Service	10,325	1,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	24,420	24,420	25,010	25,585	26,174	26,776	27,392
59520	Transfer to Other Service - IT Fee	7,850	7,850	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	9,004	6,299	6,331	5,699	5,816
60000	Capital Expenditures	30,069	165,130	287,000	625,000	0	0	0
Total Expenses		824,216	944,670	1,003,424	1,340,587	715,796	724,061	734,303
Total Service		-51,980	0	0	-0	0	0	-0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,548,090	1,548,090	1,664,231	1,718,787	1,748,986	1,725,603	1,732,305
41020	Grants in lieu of Taxes	1,303	100	0	0	0	0	0
42040	Rental Income	14,740	15,154	15,154	15,154	15,154	15,154	15,154
42045	Rental Income - Specified	6,000	20,800	20,800	20,800	20,800	20,800	20,900
43035	Community Works Grants - Specified	0	0	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	150,000	0	0	0
43300	Proceeds from Asset Disposal	2,775	0	0	0	0	0	0
44020	Investment Income & Interest	0	14,000	9,000	4,000	4,000	4,000	4,000
45000	Transfer from Reserves	0	82,000	280,000	485,000	0	0	0
45500	Transfer from Other Service	55,050	241,902	62,902	0	80,000	0	0
45801	Transfer from Columbia Basin Trust - X101	500	0	0	0	0	0	0
45802	Transfer from Community Works - X102	21,973	0	318,000	80,000	0	80,000	0
49100	Prior Year Surplus	479,090	459,065	115,000	0	0	0	0
Total Income		2,129,521	2,381,111	2,485,087	2,473,741	1,868,940	1,845,557	1,772,359

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	364,617	390,000	401,700	410,939	420,391	430,060	439,951
51020	Overtime	90	0	0	0	0	0	0
51030	Benefits	15,471	18,986	20,264	20,730	21,207	21,695	22,194
51050	Employee Health & Safety	57,266	81,500	81,000	81,500	82,000	82,500	84,500
51060	Employee Recognition	25,197	24,000	26,000	26,000	26,000	26,000	26,000
52010	Travel	960	2,750	2,750	2,750	2,750	2,750	2,750
52020	Learning & Professional Development	44,260	71,894	74,000	75,000	78,000	79,000	81,500
52030	Memberships, Dues & Subscriptions	334	2,650	2,650	2,650	2,650	2,650	2,650
53020	Admin, Office Supplies & Postage	1,222	9,845	9,993	10,223	10,458	10,698	10,944
53030	Communication	23,358	24,300	24,799	25,369	25,953	26,550	27,160
53040	Advertising	0	2,600	2,600	2,600	2,600	2,600	2,600
53050	Insurance	41,884	49,000	49,490	50,628	51,793	52,984	54,203
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	30,907	54,400	55,224	56,494	57,794	59,123	60,483
55010	Repairs & Maintenance	37,871	50,000	61,000	36,500	38,500	39,000	40,500
55020	Operating Supplies	9,109	10,545	11,085	11,714	12,345	12,480	13,117
55030	Equipment	50,479	72,000	52,000	52,500	54,500	55,000	55,500
55035	Radio Equipment	11,877	14,000	14,000	14,000	14,000	14,500	14,500
55040	Utilities	20,228	22,054	22,274	22,786	23,310	23,847	24,395
55050	Vehicles	61,618	52,356	53,130	54,352	55,602	56,881	58,189
56010	Debenture Interest	25,728	33,300	33,300	33,300	33,300	33,300	33,300
56020	Debenture Principal	26,249	26,250	26,250	26,250	26,250	26,250	26,250
56110	Short-Term Financing Interest	4,699	6,700	3,000	1,600	0	0	0
56120	Short-Term Financing Principal	112,400	112,400	37,400	37,400	0	0	0
56610	Equipment Financing Interest	23,112	36,250	21,200	19,825	11,100	3,000	1,500
56620	Equipment Financing Principal	329,198	371,309	200,100	203,300	233,000	92,200	30,000
59000	Contribution to Reserve	315,313	329,313	252,846	124,904	142,244	245,271	282,151
59500	Transfer to Other Service	25,726	20,000	20,000	10,000	10,000	10,000	10,000
59510	Transfer to Other Service - General Admin. Fee	47,276	47,276	55,548	56,826	58,133	59,470	60,837
59520	Transfer to Other Service - IT Fee	31,350	31,350	32,744	33,497	34,268	35,056	35,862
59540	Transfer to Other Service - Fire Services Fee	176,180	176,180	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	233,100	241,712	247,332	253,076	258,956
59722	Transfer to Asset Management - A122	0	0	10,640	13,391	13,461	12,118	12,366
60000	Capital Expenditures	80,531	237,902	595,000	715,000	80,000	77,500	0
Total Expenses		1,994,510	2,381,110	2,485,087	2,473,741	1,868,939	1,845,557	1,772,359
Total Service		135,011	0	-1	-0	0	-0	-0

S143 Fire Protection-Area K (Fauquier)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	17,662	17,662	18,238	18,657	19,087	19,526	19,975
49100	Prior Year Surplus	12	0	0	0	0	0	0
Total Income		17,674	17,662	18,238	18,657	19,087	19,526	19,975

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	10	16	16	16	17	17	17
57010	Grants	0	15,222	15,572	15,930	16,297	16,671	17,055
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	1,600	1,637	1,674	1,713	1,752
Total Expenses		2,435	17,662	18,238	18,657	19,086	19,525	19,974
Total Service		15,239	-0	0	0	0	0	0

S144 Fire Protection-Areas E and F (Beasley, Blewett)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	801,240	801,240	861,659	873,838	880,727	894,419	924,302
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43020	Grants	0	0	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	70,000	0	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	0	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	10,000	15,000	7,000	7,000	7,000	7,000
45000	Transfer from Reserves	0	142,000	106,000	0	0	0	0
45500	Transfer from Other Service	96,934	96,000	25,000	0	0	0	0
45801	Transfer from Columbia Basin Trust - X101	7,236	0	0	0	0	0	0
45802	Transfer from Community Works - X102	98,749	0	0	0	0	0	0
49100	Prior Year Surplus	-4,946	31,302	66,601	0	0	0	0
Total Income		999,212	1,150,542	1,074,260	880,838	887,727	901,419	931,302

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	199,256	205,000	229,557	233,551	237,625	241,780	246,016
51020	Overtime	97	0	0	0	0	0	0
51030	Benefits	21,389	16,000	20,000	20,000	20,000	20,000	20,000
51050	Employee Health & Safety	44,200	46,000	51,000	44,600	44,600	44,600	46,000
51060	Employee Recognition	13,265	13,000	13,000	13,000	13,000	13,000	13,000
52010	Travel	0	1,200	1,200	1,200	1,200	1,200	1,200
52020	Learning & Professional Development	17,550	37,700	41,700	41,700	41,700	41,700	41,700
52030	Memberships, Dues & Subscriptions	1,696	1,300	1,600	1,600	1,600	1,600	1,600
53020	Admin, Office Supplies & Postage	1,308	5,000	5,000	5,000	5,000	5,000	5,000
53030	Communication	6,336	8,442	8,484	8,583	8,684	8,787	8,892
53040	Advertising	323	1,150	1,150	1,150	1,150	1,150	1,150
53050	Insurance	21,274	27,000	27,270	27,897	28,539	29,195	29,867
53080	Licence & Permits	50	100	100	100	100	100	100
54030	Contracted Services	14,617	26,600	27,106	27,729	28,367	29,020	29,687
55010	Repairs & Maintenance	11,573	20,500	20,500	20,500	20,500	20,500	20,500
55020	Operating Supplies	6,295	7,200	11,200	11,200	11,200	11,200	11,200
55030	Equipment	42,261	37,000	41,000	34,300	34,606	34,918	35,236
55035	Radio Equipment	9,479	10,050	10,050	10,050	10,050	10,050	10,050
55040	Utilities	14,867	16,000	16,160	16,532	16,912	17,301	17,699
55050	Vehicles	50,239	38,000	47,000	47,000	47,000	47,000	47,000
56610	Equipment Financing Interest	9,438	11,368	8,273	5,024	1,622	0	0
56620	Equipment Financing Principal	70,354	62,147	65,241	68,490	65,985	0	0
59000	Contribution to Reserve	213,003	213,003	126,866	64,857	67,554	139,350	157,193
59500	Transfer to Other Service	12,153	1,500	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	29,492	29,492	30,768	31,476	32,200	32,940	33,698
59520	Transfer to Other Service - IT Fee	15,700	15,700	16,372	16,749	17,134	17,528	17,931
59540	Transfer to Other Service - Fire Services Fee	88,090	88,090	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	116,550	120,856	123,666	126,538	129,478
59722	Transfer to Asset Management - A122	0	0	6,113	7,694	7,734	6,962	7,105
60000	Capital Expenditures	38,062	212,000	131,000	0	0	0	0
Total Expenses		952,369	1,150,542	1,074,260	880,838	887,727	901,419	931,302

Total Service		46,843	0	-0	0	0	0	-0
----------------------	--	---------------	----------	-----------	----------	----------	----------	-----------

S145 Fire Protection-Area J (Ootischenia)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	428,044	428,044	519,169	537,781	550,058	562,615	701,019
43015	Donations - Specified	5,152	0	0	0	0	0	0
43025	Grants - Specified	0	15,275	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	600,000	0	0	650,000	0
43300	Proceeds from Asset Disposal	5,025	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	4,385	0	0	0	0	0	0
44020	Investment Income & Interest	0	6,000	1,000	1,000	1,000	1,000	1,000
45000	Transfer from Reserves	80,247	127,408	0	0	0	0	0
45500	Transfer from Other Service	1,200	173,531	35,000	0	0	0	0
45801	Transfer from Columbia Basin Trust - X101	6,750	0	0	0	0	0	0
45802	Transfer from Community Works - X102	49,496	0	0	0	0	0	0
49100	Prior Year Surplus	-56,343	-155,682	105,000	0	0	0	0
Total Income		523,956	594,576	1,260,169	538,781	551,058	1,213,615	702,019

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	93,303	100,000	103,000	105,369	107,792	110,272	112,808
51030	Benefits	4,163	3,838	3,876	3,966	4,057	4,150	4,246
51050	Employee Health & Safety	24,684	18,500	19,000	19,500	20,000	20,500	21,000
51060	Employee Recognition	5,934	6,500	6,500	6,500	6,500	6,500	6,500
52010	Travel	133	500	500	500	500	500	500
52020	Learning & Professional Development	15,397	17,000	18,000	19,000	20,000	20,000	21,000
52030	Memberships, Dues & Subscriptions	300	750	750	750	750	750	750
53020	Admin, Office Supplies & Postage	765	2,525	2,550	2,609	2,669	2,730	2,793
53030	Communication	4,020	5,500	5,555	5,683	5,813	5,947	6,084
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	9,369	12,000	12,120	12,399	12,684	12,976	13,274
54030	Contracted Services	22,609	18,483	18,668	19,097	19,536	19,986	20,445
55010	Repairs & Maintenance	19,400	22,500	22,500	22,500	22,500	22,500	22,500
55020	Operating Supplies	9,287	3,000	3,000	3,000	3,000	3,000	3,000
55030	Equipment	25,754	32,275	18,000	19,000	20,000	21,000	22,000
55035	Radio Equipment	3,384	5,858	5,917	6,053	6,192	6,334	6,480
55040	Utilities	6,994	16,160	16,322	16,697	17,081	17,474	17,876
55050	Vehicles	13,446	12,120	12,241	12,523	12,811	13,105	13,407
56610	Equipment Financing Interest	0	0	16,100	25,000	20,000	30,000	35,000
56620	Equipment Financing Principal	0	0	104,000	120,000	120,000	120,000	250,000
59000	Contribution to Reserve	40,000	46,000	155,000	27,104	35,648	30,660	25,000
59500	Transfer to Other Service	17,544	10,000	5,000	2,500	2,500	2,500	2,500
59510	Transfer to Other Service - General Admin. Fee	13,815	13,815	16,085	16,455	16,833	17,221	17,617
59520	Transfer to Other Service - IT Fee	7,800	7,800	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	51,666	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,483	3,125	3,141	2,827	2,885
60000	Capital Expenditures	19,231	194,757	632,500	0	0	650,000	0
Total Expenses		401,376	594,576	1,260,169	538,781	551,058	1,213,615	702,019
Total Service		122,579	0	0	0	0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	24,810	24,810	28,265	28,915	29,580	30,260	30,956
49100	Prior Year Surplus	8,389	0	0	0	0	0	0
Total Income		33,199	24,810	28,265	28,915	29,580	30,260	30,956

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	14	16	16	16	17	17	17
54030	Contracted Services	25,023	22,369	25,599	26,188	26,790	27,406	28,037
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	1,600	1,637	1,674	1,713	1,752
Total Expenses		27,462	24,810	28,265	28,915	29,580	30,260	30,956

Total Service		5,737	0	0	0	0	0	0
---------------	--	-------	---	---	---	---	---	---

S147 Fire Protection-Area J (Fairview Contract)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	25,806	25,806	26,568	27,179	27,804	28,444	29,098
49100	Prior Year Surplus	7	0	0	0	0	0	0
Total Income		25,813	25,806	26,568	27,179	27,804	28,444	29,098

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	14	21	21	22	22	23	23
54030	Contracted Services	23,360	23,360	23,897	24,447	25,009	25,584	26,173
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	1,600	1,637	1,674	1,713	1,752
Total Expenses		25,799	25,806	26,568	27,179	27,804	28,444	29,098

Total Service		14	0	-0	-0	-0	-0	-0
---------------	--	----	---	----	----	----	----	----

S148 Fire Protection-Area B (Yahk, Kingsgate)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	272,223	272,223	310,328	341,383	348,336	454,710	502,022
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	91,885	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	100,000	100,000	0	0	206,306	0
45500	Transfer from Other Service	25,000	25,000	25,000	25,000	25,000	25,000	25,000
45802	Transfer from Community Works - X102	493	0	0	0	0	0	0
49100	Prior Year Surplus	77,736	67,085	42,720	0	0	0	0
Total Income		375,452	556,193	478,048	366,383	373,336	686,016	527,022

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	67,616	92,450	92,450	94,576	96,752	98,977	101,253
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	3,220	3,500	3,500	3,580	3,663	3,747	3,833
51050	Employee Health & Safety	22,050	25,000	20,000	20,460	20,931	21,412	21,904
51060	Employee Recognition	6,827	6,500	6,500	6,500	6,500	6,500	6,500
52010	Travel	561	2,000	2,000	2,000	2,000	2,000	2,000
52020	Learning & Professional Development	12,256	30,300	30,603	31,307	32,027	32,764	33,517
52030	Memberships, Dues & Subscriptions	668	800	850	870	890	910	931
53020	Admin, Office Supplies & Postage	471	2,500	2,525	2,583	2,642	2,703	2,765
53030	Communication	4,793	4,700	4,747	4,856	4,968	5,082	5,199
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	13,860	16,000	16,160	16,532	16,912	17,301	17,699
54030	Contracted Services	7,196	7,210	8,210	8,399	8,592	8,790	8,992
55010	Repairs & Maintenance	9,325	10,000	10,000	10,000	10,000	10,000	10,000
55020	Operating Supplies	2,866	2,500	3,500	3,500	3,500	3,500	3,500
55030	Equipment	8,762	9,000	9,000	9,207	9,419	9,635	9,857
55035	Radio Equipment	1,212	5,000	5,000	5,115	5,233	5,353	5,476
55040	Utilities	6,140	10,000	7,000	7,161	7,326	7,494	7,667
55050	Vehicles	15,489	16,000	13,731	14,047	14,370	14,700	15,039
56010	Debenture Interest	612	765	383	0	0	21,042	21,042
56020	Debenture Principal	1,679	1,679	1,679	0	0	118,506	118,506
59000	Contribution to Reserve	53,413	53,413	57,720	40,000	40,000	0	40,000
59500	Transfer to Other Service	5,023	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	12,446	12,446	13,239	13,543	13,855	14,174	14,500
59520	Transfer to Other Service - IT Fee	7,850	7,850	8,186	8,374	8,567	8,764	8,965
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,140	2,694	2,708	2,437	2,487
60000	Capital Expenditures	24,353	191,885	100,000	0	0	206,306	0
Total Expenses		332,732	556,193	478,048	366,383	373,336	686,016	527,022

Total Service		42,720	0	0	0	0	0	0
----------------------	--	---------------	----------	----------	----------	----------	----------	----------

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	32,015	32,015	32,700	33,450	34,217	35,003	35,805
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43500	External Contributions & Contracts	3,139	2,500	3,000	3,000	3,000	3,000	3,000
44020	Investment Income & Interest	0	500	500	500	500	500	500
45000	Transfer from Reserves	0	4,500	0	0	0	0	0
49100	Prior Year Surplus	26,956	26,835	10,000	0	0	0	0
Total Income		62,109	66,350	46,200	36,950	37,717	38,503	39,305

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51050	Employee Health & Safety	3,527	5,000	5,000	5,115	5,233	5,353	5,476
52020	Learning & Professional Development	1,000	7,500	5,000	5,115	5,233	5,353	5,476
53050	Insurance	1,181	1,530	1,500	1,534	1,570	1,606	1,643
55010	Repairs & Maintenance	306	1,000	1,000	1,023	1,047	1,071	1,095
55020	Operating Supplies	370	500	500	511	523	535	548
55030	Equipment	3,095	6,500	5,000	5,115	5,233	5,353	5,476
55035	Radio Equipment	0	1,000	1,000	1,023	1,047	1,071	1,095
55050	Vehicles	1,382	3,570	3,500	3,580	3,663	3,747	3,833
59000	Contribution to Reserve	36,824	37,324	21,050	11,222	11,397	11,577	11,760
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	1,600	1,637	1,674	1,713	1,752
60000	Capital Expenditures	0	0	0	0	0	0	0
Total Expenses		50,110	66,350	46,200	36,950	37,717	38,503	39,305

Total Service		12,000	0	0	-0	-0	0	0
----------------------	--	---------------	----------	----------	-----------	-----------	----------	----------

S150 Jaws of Life-Kaslo and Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	32,246	32,246	33,571	34,172	34,959	35,763	36,585
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	429	241	233	0	0	0	0
Total Income		32,675	32,487	33,804	34,172	34,959	35,763	36,585

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	17	62	64	65	67	69	70
57010	Grants	30,000	30,000	30,690	31,396	32,118	32,857	33,612
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		32,442	32,487	33,804	34,172	34,959	35,763	36,585

Total Service	233	-0	0	-0	0	-0	-0
---------------	-----	----	---	----	---	----	----

S151 Jaws of Life-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	17,112	17,112	17,678	18,085	18,500	18,926	19,361
41020	Grants in lieu of Taxes	44	0	0	0	0	0	0
49100	Prior Year Surplus	90	67	66	0	0	0	0
Total Income		17,246	17,179	17,744	18,085	18,500	18,926	19,361

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	14,755	14,755	15,094	15,374	15,727	16,089	16,459
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	1,600	1,637	1,674	1,713	1,752
Total Expenses		17,179	17,179	17,744	18,085	18,500	18,926	19,361

Total Service		66	-0	0	0	0	0	-0
----------------------	--	-----------	-----------	----------	----------	----------	----------	-----------

S152 Jaws of Life-Creston and Areas A, B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	95,400	95,400	117,442	117,486	117,549	117,613	117,678
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	29,153	28,770	383	0	0	0	0
Total Income		124,553	124,170	117,825	117,486	117,549	117,613	117,678

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	50,000	50,000	50,000	50,000	50,000	50,000	50,000
59100	Accumulated Operating Surplus	0	7,970	0	0	0	0	0
59500	Transfer to Other Service	64,883	63,775	64,775	64,775	64,775	64,775	64,775
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		117,308	124,170	117,825	117,486	117,549	117,613	117,678

Total Service	7,245	0	0	-0	0	-0	0
----------------------	--------------	----------	----------	-----------	----------	-----------	----------

S153 Search & Rescue-Nakusp and Area K**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	23,224	23,224	23,406	23,711	23,773	23,837	23,902
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	486	243	244	0	0	0	0
Total Income		23,710	23,467	23,650	23,711	23,773	23,837	23,902

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	21,000	21,000	21,000	21,000	21,000	21,000	21,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,442	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,442	1,600	1,637	1,674	1,713	1,752
Total Expenses		23,467	23,467	23,650	23,711	23,773	23,837	23,902
Total Service		244	0	0	0	-0	-0	-0

S154 Search & Rescue-Nelson, Salmo and Areas E, F and G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	36,247	36,247	37,145	38,392	39,275	40,179	41,103
41020	Grants in lieu of Taxes	417	0	0	0	0	0	0
49100	Prior Year Surplus	325	315	384	0	0	0	0
Total Income		36,989	36,562	37,529	38,392	39,275	40,179	41,103

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	674	342	349	357	365	374	382
57010	Grants	33,754	33,754	34,530	35,324	36,137	36,968	37,818
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,442	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,442	1,600	1,637	1,674	1,713	1,752
Total Expenses		36,895	36,562	37,529	38,392	39,275	40,179	41,103

Total Service		94	-0	0	-0	-0	0	0
----------------------	--	-----------	-----------	----------	-----------	-----------	----------	----------

S155 Search & Rescue-Castlegar and Areas I and J**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	21,174	21,174	21,500	22,332	22,846	23,371	23,909
41020	Grants in lieu of Taxes	163	0	0	0	0	0	0
49100	Prior Year Surplus	167	0	330	0	0	0	0
Total Income		21,504	21,174	21,830	22,332	22,846	23,371	23,909

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	18,749	18,749	19,180	19,621	20,072	20,534	21,006
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	1,600	1,637	1,674	1,713	1,752
Total Expenses		21,174	21,174	21,830	22,332	22,846	23,371	23,909

Total Service		330	0	0	-0	0	-0	0
----------------------	--	------------	----------	----------	-----------	----------	-----------	----------

S156 Emergency Communications 911**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	694,466	694,466	728,322	745,073	762,210	779,741	797,675
41020	Grants in lieu of Taxes	237	0	0	0	0	0	0
42030	User Fees	73,090	94,000	66,000	66,000	66,000	66,000	66,000
43500	External Contributions & Contracts	0	24,223	24,223	24,780	25,350	25,933	26,530
43505	External Contributions & Contracts - Specified	24,223	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	100,000	100,000	0	0	0	0
49100	Prior Year Surplus	0	-18,360	0	0	0	0	0
Total Income		792,015	894,329	918,545	835,854	853,560	871,674	890,205

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52010	Travel	0	250	252	258	264	270	277
53020	Admin, Office Supplies & Postage	6,900	9,500	9,595	9,816	10,041	10,272	10,509
53030	Communication	42,203	44,111	44,484	45,351	46,237	47,144	48,072
53050	Insurance	442	450	455	465	476	487	498
53080	Licence & Permits	0	6,000	0	0	0	0	0
54030	Contracted Services	288,788	488,640	520,290	532,257	544,499	557,022	569,834
55010	Repairs & Maintenance	7,580	20,000	20,600	21,074	21,558	22,054	22,562
55030	Equipment	0	0	30,000	30,690	31,396	32,118	32,857
55035	Radio Equipment	5,987	800	6,000	6,000	6,000	6,000	6,000
55040	Utilities	756	824	832	852	871	891	912
56110	Short-Term Financing Interest	6,207	14,500	10,000	10,000	0	0	0
56120	Short-Term Financing Principal	66,000	66,000	66,000	66,000	0	0	0
59000	Contribution to Reserve	0	0	5,000	30,684	107,914	109,173	110,460
59500	Transfer to Other Service	75,260	75,260	0	0	0	0	0
59502	Transfer to GIS Services - S102	0	0	61,880	63,303	64,759	66,249	67,772
59510	Transfer to Other Service - General Admin. Fee	43,754	43,754	18,675	19,105	19,544	19,993	20,453
59540	Transfer to Other Service - Fire Services Fee	24,240	24,240	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	24,482	0	0	0	0
60000	Capital Expenditures	0	100,000	100,000	0	0	0	0
Total Expenses		568,118	894,329	918,545	835,854	853,560	871,674	890,205

Total Service		223,898	-0	-0	0	0	-0	-0
----------------------	--	----------------	-----------	-----------	----------	----------	-----------	-----------

S157 Emergency Planning-Creston and Areas A, B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	356,524	356,497	363,431	371,790	380,341	389,089	398,038
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	2,745	0	2,745	0	0	0	0
Total Income		359,269	356,497	366,176	371,790	380,341	389,089	398,038

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
54030	Contracted Services	0	108,634	113,263	115,868	118,533	121,259	124,048
59000	Contribution to Reserve	0	0	2,745	0	0	0	0
59500	Transfer to Other Service	247,890	0	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	247,863	250,168	255,922	261,808	267,830	273,990
Total Expenses		247,890	356,497	366,176	371,790	380,341	389,089	398,038
Total Service		111,379	-0	0	-0	-0	-0	-0

S158 Emergency Planning-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	63,484	63,726	66,227	67,750	69,308	70,903	72,533
41020	Grants in lieu of Taxes	162	0	0	0	0	0	0
49100	Prior Year Surplus	1,017	0	1,179	0	0	0	0
Total Income		64,663	63,726	67,406	67,750	69,308	70,903	72,533

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59000	Contribution to Reserve	0	0	1,179	0	0	0	0
59500	Transfer to Other Service	63,484	0	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	63,726	66,227	67,750	69,308	70,903	72,533
Total Expenses		63,484	63,726	67,406	67,750	69,308	70,903	72,533
Total Service		1,179	-0	0	-0	-0	-0	-0

S159 Emergency Planning-Nakusp and Area K**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	92,396	92,418	92,866	95,002	97,187	99,422	101,709
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	3,012	0	0	0	0	0	0
Total Income		95,408	92,418	92,866	95,002	97,187	99,422	101,709

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59500	Transfer to Other Service	92,396	92,418	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	0	92,866	95,002	97,187	99,422	101,709
Total Expenses		92,396	92,418	92,866	95,002	97,187	99,422	101,709

Total Service	3,012	0	0	-0	-0	-0	-0
----------------------	--------------	----------	----------	-----------	-----------	-----------	-----------

S160 Emergency Planning-Nelson and Areas E and F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	247,313	247,144	248,011	253,715	259,551	265,520	271,627
41020	Grants in lieu of Taxes	364	0	0	0	0	0	0
49100	Prior Year Surplus	1,636	0	0	0	0	0	0
Total Income		249,313	247,144	248,011	253,715	259,551	265,520	271,627

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59500	Transfer to Other Service	247,313	247,144	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	0	248,011	253,715	259,551	265,520	271,627
Total Expenses		247,313	247,144	248,011	253,715	259,551	265,520	271,627

Total Service	2,000	0	0	0	-0	-0	0
----------------------	--------------	----------	----------	----------	-----------	-----------	----------

S161 Emergency Planning-Silverton, Slocan, New Denver and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	148,155	148,205	150,657	154,122	157,667	161,293	165,003
41020	Grants in lieu of Taxes	221	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	701	0	0	0	0	0	0
Total Income		149,077	148,205	150,657	154,122	157,667	161,293	165,003

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59000	Contribution to Reserve	0	0	0	0	0	0	0
59500	Transfer to Other Service	148,155	148,205	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	0	150,657	154,122	157,667	161,293	165,003
Total Expenses		148,155	148,205	150,657	154,122	157,667	161,293	165,003
Total Service		922	-0	0	-0	-0	-0	-0

S162 Emergency Planning-Kaslo and Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	77,057	77,038	76,547	78,308	80,109	81,951	83,836
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	1,951	0	0	0	0	0	0
Total Income		79,008	77,038	76,547	78,308	80,109	81,951	83,836

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59000	Contribution to Reserve	0	0	0	0	0	0	0
59500	Transfer to Other Service	77,057	77,038	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	0	76,547	78,308	80,109	81,951	83,836
Total Expenses		77,057	77,038	76,547	78,308	80,109	81,951	83,836
Total Service		1,951	-0	0	-0	-0	-0	-0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	148,315	148,219	145,970	149,327	152,762	156,275	159,870
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	169	0	0	0	0	0	0
Total Income		148,484	148,219	145,970	149,327	152,762	156,275	159,870

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	15,790	15,790	15,790	16,153	16,525	16,905	17,294
59000	Contribution to Reserve	0	0	0	0	0	0	0
59500	Transfer to Other Service	132,525	132,429	0	0	0	0	0
59701	Transfer to Emergency Consolidated Services - A101	0	0	130,180	133,174	136,237	139,371	142,576
Total Expenses		148,315	148,219	145,970	149,327	152,762	156,275	159,870
Total Service		169	0	0	0	-0	0	0

S164 Dyking-Areas B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	10,860	10,860	10,854	10,854	10,854	10,854	10,854
49100	Prior Year Surplus	34,403	0	0	0	0	0	0
Total Income		45,263	10,860	10,854	10,854	10,854	10,854	10,854

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	15	32	32	33	33	34	35
57010	Grants	0	7,500	7,500	7,500	7,500	7,500	7,500
59100	Accumulated Operating Surplus	0	2,303	2,272	2,247	2,222	2,196	2,169
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		1,040	10,860	10,854	10,854	10,854	10,854	10,854
Total Service		44,224	0	0	0	-0	-0	0

S165 Drainage-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	25,084	25,084	25,084	43,897	45,214	46,571	47,968
43100	Proceeds from Borrowing	0	20,000	0	0	20,000	0	0
44020	Investment Income & Interest	0	0	2	8	652	130	404
45000	Transfer from Reserves	0	60,000	0	0	60,000	0	0
49100	Prior Year Surplus	4,473	9,571	-12,343	0	0	0	0
Total Income		29,557	114,655	12,743	43,905	125,866	46,701	48,372

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	788	2,020	969	992	1,014	1,038	1,062
51020	Overtime	0	112	0	0	0	0	0
51030	Benefits	112	526	138	141	144	147	151
53050	Insurance	46	109	56	58	59	60	62
54030	Contracted Services	0	514	525	537	550	562	575
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	0	514	525	537	550	562	575
56110	Short-Term Financing Interest	0	0	0	0	0	800	600
56120	Short-Term Financing Principal	0	0	0	0	0	20,000	20,000
59000	Contribution to Reserve	16,268	16,268	279	32,201	33,919	13,706	15,324
59500	Transfer to Other Service	8,837	6,634	1,945	964	983	1,003	1,023
59510	Transfer to Other Service - General Admin. Fee	315	315	322	329	335	342	349
59550	Transfer to Other Service - Environmental Services Fee	7,643	7,643	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	7,531	7,682	7,835	7,992	8,152
59703	Transfer to Utility Services - A103	0	0	453	464	476	488	500
59712	Transfer to Project Management - A112	0	0	0	0	2,400	0	0
60000	Capital Expenditures	51,462	80,000	0	0	77,600	0	0
Total Expenses		85,471	114,655	12,743	43,905	125,865	46,700	48,373

Total Service		-55,914	0	0	-0	1	1	-1
----------------------	--	----------------	----------	----------	-----------	----------	----------	-----------

S166 Street Lighting-Area A (Riondel)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	9,800	9,800	17,300	24,000	23,300	23,300	23,300
43025	Grants - Specified	0	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	45,000	46,035	47,094	48,177	49,285
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	5,000	5,115	5,233	5,353	5,476
49100	Prior Year Surplus	294	700	-2,947	-700	0	0	0
Total Income		10,094	10,500	64,353	74,450	75,626	76,830	78,061

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	13	24	26	27	27	28	28
55010	Repairs & Maintenance	795	1,200	2,000	2,000	2,000	2,000	2,000
55040	Utilities	5,432	5,200	6,478	6,627	6,779	6,935	7,095
56110	Short-Term Financing Interest	0	0	500	1,250	1,000	750	500
56120	Short-Term Financing Principal	0	0	0	9,000	9,000	9,000	9,000
59000	Contribution to Reserve	585	585	64	66	75	81	73
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	3,176	0	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	3,176	4,962	4,000	4,080	4,160	4,250
60000	Capital Expenditures	0	0	50,000	51,150	52,326	53,530	54,761
Total Expenses		10,316	10,500	64,353	74,450	75,626	76,830	78,061
Total Service		-222	0	0	-0	0	0	-0

S167 Street Lighting-Area G (Ymir)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	6,700	6,700	8,650	9,500	10,000	10,500	11,000
44020	Investment Income & Interest	0	0	750	700	650	600	550
45000	Transfer from Reserves	0	1,978	4,000	3,500	3,000	2,000	1,600
49100	Prior Year Surplus	-1,716	-1,421	-2,550	0	0	0	0
Total Income		4,984	7,257	10,850	13,700	13,650	13,100	13,150

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51030	Benefits	0	0	0	0	0	0	0
53050	Insurance	10	24	24	25	25	26	27
54030	Contracted Services	211	200	200	200	200	200	0
55010	Repairs & Maintenance	0	0	2,174	4,224	4,275	4,327	4,381
55040	Utilities	3,993	4,100	4,200	4,297	4,395	4,497	4,600
59000	Contribution to Reserve	114	114	17	1,124	846	65	69
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	2,504	2,504	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	3,912	3,500	3,570	3,640	3,720
Total Expenses		7,146	7,257	10,850	13,700	13,650	13,100	13,150
Total Service		-2,162	0	-0	0	0	-0	-0

S168 Street Lighting-Area H (South Slocan)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	3,600	3,600	3,900	4,200	4,400	4,600	4,700
44020	Investment Income & Interest	0	0	385	320	280	240	200
45000	Transfer from Reserves	0	0	2,000	2,000	2,000	2,000	2,000
49100	Prior Year Surplus	231	350	250	0	0	0	0
Total Income		3,831	3,950	6,535	6,520	6,680	6,840	6,900

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	6	12	12	12	13	13	13
54030	Contracted Services	0	873	2,873	2,939	3,007	3,076	3,147
55040	Utilities	1,442	1,450	1,479	1,513	1,548	1,583	1,620
59000	Contribution to Reserve	101	101	417	261	277	290	199
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	1,200	0	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	1,200	1,431	1,464	1,498	1,532	1,567
Total Expenses		3,063	3,950	6,535	6,520	6,680	6,840	6,900

Total Service		767	-0	0	0	0	0	0
----------------------	--	------------	-----------	----------	----------	----------	----------	----------

S169 Street Lighting-Area I (Brilliant)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	9,900	9,900	11,300	11,560	11,826	12,098	12,376
44020	Investment Income & Interest	0	0	900	850	800	750	700
45000	Transfer from Reserves	0	0	4,000	4,092	4,186	4,282	4,381
49100	Prior Year Surplus	2	0	40	0	0	0	0
Total Income		9,902	9,900	16,240	16,502	16,812	17,130	17,457

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	13	24	25	25	26	26	27
54030	Contracted Services	0	861	861	861	861	861	861
55010	Repairs & Maintenance	0	0	4,400	4,501	4,605	4,711	4,819
55040	Utilities	5,672	5,400	5,508	5,635	5,764	5,897	6,032
59000	Contribution to Reserve	63	63	66	449	418	389	363
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	3,237	3,237	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	5,057	4,700	4,800	4,900	5,000
Total Expenses		9,300	9,900	16,240	16,502	16,812	17,130	17,457

Total Service		603	-0	0	0	-0	0	0
---------------	--	-----	----	---	---	----	---	---

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	3,400	3,400	4,000	3,800	3,900	4,000	4,100
44020	Investment Income & Interest	0	0	350	300	250	200	150
45000	Transfer from Reserves	0	0	776	2,000	2,000	2,000	2,000
49100	Prior Year Surplus	605	700	500	0	0	0	0
Total Income		4,005	4,100	5,626	6,100	6,150	6,200	6,250

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	5	12	12	13	13	13	14
55010	Repairs & Maintenance	0	665	2,665	2,665	2,665	2,665	2,665
55040	Utilities	1,220	1,290	1,316	1,346	1,377	1,409	1,441
59000	Contribution to Reserve	618	618	70	477	459	439	418
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	1,200	1,200	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	1,240	1,269	1,298	1,328	1,358
Total Expenses		3,357	4,100	5,626	6,100	6,150	6,200	6,250

Total Service		647	0	-0	0	0	0	0
----------------------	--	------------	----------	-----------	----------	----------	----------	----------

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	9,600	9,600	10,500	10,741	10,989	11,241	11,500
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	75	77	78	80	82
49100	Prior Year Surplus	89	0	240	0	0	0	0
Total Income		9,689	9,600	10,815	10,818	11,067	11,322	11,582

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	0	0	0	0	0	0
51030	Benefits	0	0	0	0	0	0	0
53050	Insurance	10	15	15	16	16	17	17
54030	Contracted Services	0	150	155	158	162	165	169
55040	Utilities	5,602	5,600	5,712	5,843	5,978	6,115	6,256
59000	Contribution to Reserve	100	100	266	27	27	28	29
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	3,420	3,420	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	4,344	4,444	4,546	4,651	4,758
Total Expenses		9,447	9,600	10,815	10,819	11,067	11,322	11,582
Total Service		242	0	0	-0	0	-0	-0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	3,400	3,400	4,000	4,500	4,800	4,900	5,000
44020	Investment Income & Interest	0	0	75	60	45	30	15
45000	Transfer from Reserves	0	0	2,000	2,000	2,000	2,000	2,000
49100	Prior Year Surplus	797	850	20	0	0	0	0
Total Income		4,197	4,250	6,095	6,560	6,845	6,930	7,015

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	5	12	12	13	13	13	14
55010	Repairs & Maintenance	0	853	2,870	2,936	3,004	3,073	3,143
55040	Utilities	846	895	912	933	955	977	999
59000	Contribution to Reserve	975	975	677	1,018	1,175	1,130	1,081
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	1,200	1,200	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	1,300	1,330	1,360	1,392	1,424
Total Expenses		3,341	4,250	6,095	6,560	6,845	6,930	7,015

Total Service		855	0	0	-0	0	-0	0
----------------------	--	------------	----------	----------	-----------	----------	-----------	----------

S173 Street Lighting-Area H (Mt. Sentinel)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	4,900	4,900	6,500	6,900	7,100	7,300	7,500
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	75	60	45	30	15
45000	Transfer from Reserves	0	0	2,000	2,000	2,000	2,000	2,000
49100	Prior Year Surplus	545	700	-200	0	0	0	0
Total Income		5,445	5,600	8,375	8,960	9,145	9,330	9,515

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	7	12	12	13	13	13	14
55010	Repairs & Maintenance	580	656	2,656	2,717	2,780	2,844	2,909
55040	Utilities	2,264	2,350	2,397	2,452	2,509	2,566	2,625
59000	Contribution to Reserve	862	862	792	1,202	1,209	1,211	1,210
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59550	Transfer to Other Service - Environmental Services Fee	1,405	1,405	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	2,195	2,245	2,297	2,350	2,404
Total Expenses		5,433	5,600	8,375	8,960	9,145	9,330	9,515

Total Service		12	0	-0	0	-0	0	-0
----------------------	--	-----------	----------	-----------	----------	-----------	----------	-----------

S174 Cemetery-Creston and Areas A, B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	104,667	104,667	110,038	118,976	121,335	123,748	126,218
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	10,136	10,000	6,658	0	0	0	0
Total Income		114,803	114,667	116,696	118,976	121,335	123,748	126,218

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	154	177	179	183	187	191	196
57010	Grants	106,010	107,510	109,430	111,683	113,987	116,344	118,755
59100	Accumulated Operating Surplus	0	5,000	5,000	5,000	5,000	5,000	5,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		108,144	114,667	116,696	118,976	121,335	123,748	126,218

Total Service	6,659	0	0	-0	-0	-0	0
----------------------	--------------	----------	----------	-----------	-----------	-----------	----------

S176 Cemetery-Areas E and F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	22,007	22,007	22,111	22,153	22,205	22,257	22,312
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	19	13	17	0	0	0	0
Total Income		22,026	22,020	22,128	22,153	22,205	22,257	22,312

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	29	40	41	42	43	44	45
57010	Grants	20,000	20,000	20,000	20,000	20,000	20,000	20,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		22,009	22,020	22,128	22,153	22,205	22,257	22,312

Total Service		17	-0	0	0	0	0	0
----------------------	--	-----------	-----------	----------	----------	----------	----------	----------

S177 Cemetery-Nakusp and Area K**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	23,295	23,295	23,819	24,691	25,261	25,843	26,441
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	658	327	340	0	0	0	0
Total Income		23,953	23,622	24,159	24,691	25,261	25,843	26,441

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	30	42	40	41	42	43	44
57010	Grants	21,600	21,600	22,032	22,539	23,057	23,587	24,130
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		23,610	23,622	24,159	24,691	25,261	25,843	26,441

Total Service		342	-0	0	0	0	-0	0
----------------------	--	------------	-----------	----------	----------	----------	-----------	----------

S178 Cemetery-New Denver, Silverton and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	19,774	19,774	20,326	20,871	21,353	21,846	22,351
41020	Grants in lieu of Taxes	80	0	0	0	0	0	0
49100	Prior Year Surplus	104	98	99	0	0	0	0
Total Income		19,957	19,872	20,425	20,871	21,353	21,846	22,351

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	26	40	40	41	42	43	44
57010	Grants	17,852	17,852	18,298	18,719	19,149	19,590	20,040
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		19,858	19,872	20,425	20,871	21,353	21,846	22,351

Total Service		99	0	0	0	-0	0	-0
----------------------	--	-----------	----------	----------	----------	-----------	----------	-----------

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	2,271	2,271	2,297	2,322	2,348	2,374	2,401
49100	Prior Year Surplus	264	0	0	0	0	0	0
Total Income		2,535	2,271	2,297	2,322	2,348	2,374	2,401

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53030	Communication	81	41	42	43	44	45	46
53050	Insurance	3	5	5	5	5	6	6
54030	Contracted Services	1,135	1,200	1,200	1,200	1,200	1,200	1,200
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		2,244	2,271	2,297	2,322	2,348	2,374	2,401

Total Service	291	-0	0	-0	0	-0	-0
---------------	-----	----	---	----	---	----	----

S181 Animal Control-Portions of Area J**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	13,411	13,411	17,485	17,519	17,554	17,590	17,627
49100	Prior Year Surplus	4,045	4,045	0	0	0	0	0
Total Income		17,456	17,456	17,485	17,519	17,554	17,590	17,627

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53030	Communication	458	400	404	413	423	433	442
53050	Insurance	23	31	31	32	33	33	34
54030	Contracted Services	15,074	16,000	16,000	16,000	16,000	16,000	16,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		16,580	17,456	17,485	17,519	17,554	17,590	17,627
Total Service		875	0	-0	-0	-0	-0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	34,044	34,044	24,297	24,321	24,346	24,371	24,397
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	-10,884	-9,772	0	0	0	0	0
Total Income		23,160	24,272	24,297	24,321	24,346	24,371	24,397

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	218	247	247	247	247	247	247
54030	Contracted Services	22,878	23,000	23,000	23,000	23,000	23,000	23,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		24,121	24,272	24,297	24,321	24,346	24,371	24,397
Total Service		-961	-0	-0	-0	-0	-0	-0

S183 Animal Control-Areas E and F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	40,539	40,539	32,870	32,906	32,943	32,980	33,019
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	-10,384	-7,709	0	0	0	0	0
Total Income		30,155	32,830	32,870	32,906	32,943	32,980	33,019

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53030	Communication	539	500	515	527	539	551	564
53050	Insurance	41	105	105	105	105	105	105
54030	Contracted Services	30,953	31,200	31,200	31,200	31,200	31,200	31,200
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		32,558	32,830	32,870	32,906	32,943	32,980	33,019
Total Service		-2,403	0	-0	0	0	-0	-0

S184 Mosquito Control-Area D (Meadow Creek)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	73,563	73,563	75,000	94,550	96,816	99,135	101,507
44020	Investment Income & Interest	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	14,000	0	24,000	24,000	24,000	24,000
45800	Transfer from Community Development - X100	14,000	0	20,000	0	0	0	0
49100	Prior Year Surplus	12,951	32,900	13,334	0	0	0	0
Total Income		100,514	120,463	108,334	118,550	120,816	123,135	125,507

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53040	Advertising	0	180	184	188	193	197	202
53050	Insurance	158	171	175	179	183	187	191
54030	Contracted Services	84,987	90,506	85,917	87,893	89,915	91,983	94,098
55020	Operating Supplies	12,498	20,000	12,000	20,000	20,000	20,000	20,000
55060	Rentals	0	69	70	72	73	75	77
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59550	Transfer to Other Service - Environmental Services Fee	8,512	0	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	8,512	8,938	9,144	9,354	9,569	9,789
Total Expenses		107,180	120,463	108,334	118,550	120,816	123,135	125,507

Total Service		-6,666	-0	0	0	-0	0	-0
----------------------	--	---------------	-----------	----------	----------	-----------	----------	-----------

S185 Mosquito Control-Area D (Pineridge)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	13,715	13,715	15,403	15,757	16,120	16,490	16,870
49100	Prior Year Surplus	1,540	1,540	-600	0	0	0	0
Total Income		15,255	15,255	14,803	15,757	16,120	16,490	16,870

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52010	Travel	0	65	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	100	0	0	0	0	0
53040	Advertising	0	0	0	0	0	0	0
53050	Insurance	20	31	31	32	33	33	34
54030	Contracted Services	10,733	10,960	10,493	11,348	11,609	11,876	12,149
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59550	Transfer to Other Service - Environmental Services Fee	3,075	0	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	3,075	3,229	3,303	3,379	3,457	3,536
Total Expenses		14,853	15,255	14,803	15,757	16,120	16,491	16,870

Total Service		402	-0	-0	-0	-0	-0	0
---------------	--	-----	----	----	----	----	----	---

S186 Refuse Disposal (East Subregion)-Creston and Areas A, B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,552,522	1,552,522	1,695,930	1,765,261	1,833,768	1,888,668	1,945,461
41020	Grants in lieu of Taxes	0	1,000	1,000	1,000	1,000	1,000	1,000
42015	Sale of Goods - Specified	0	0	0	0	0	0	0
42020	Sale of Services	1,198,958	1,366,097	1,391,663	1,661,900	1,766,298	1,872,276	1,965,891
42030	User Fees	53,044	120,913	164,031	180,434	184,043	187,724	191,478
42035	User Fees - Specified	4,922	5,105	5,258	5,416	5,578	5,746	5,918
43020	Grants	0	0	53,108	26,554	0	0	0
43025	Grants - Specified	19,841	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	1,730,480	2,705,480	0	100,000	100,000	0
43505	External Contributions & Contracts - Specified	0	1,500	2,500	2,500	2,500	2,500	2,500
44020	Investment Income & Interest	0	0	50,000	50,000	50,000	50,000	50,000
45000	Transfer from Reserves	0	1,432,179	1,800,729	151,300	38,921	0	50,000
49100	Prior Year Surplus	891,358	35,457	173,481	0	0	0	0
Total Income		3,720,645	6,245,253	8,043,180	3,844,365	3,982,108	4,107,914	4,212,248

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	196,344	193,502	214,331	220,575	227,002	233,618	240,426
51020	Overtime	441	1,500	1,000	1,000	1,000	1,000	1,000
51030	Benefits	32,099	38,090	54,488	56,069	57,696	59,370	61,093
51050	Employee Health & Safety	2,156	4,985	3,375	3,375	3,375	3,375	3,375
51060	Employee Recognition	0	0	2,000	2,000	2,000	2,000	2,000
51500	Directors - Allowance & Stipend	15,778	17,744	18,099	18,461	18,830	19,207	19,591
51560	Directors - Travel	0	3,000	3,000	3,000	3,000	3,000	3,000
51565	Directors - Mileage	198	0	0	0	0	0	0
52010	Travel	4,309	12,438	11,000	11,200	11,404	11,612	11,824
52020	Learning & Professional Development	1,385	2,000	2,500	2,500	2,500	2,500	2,500
52030	Memberships, Dues & Subscriptions	260	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	583	1,100	900	900	900	900	900
53030	Communication	5,880	6,207	5,839	5,981	6,123	6,269	6,421
53040	Advertising	440	2,500	3,362	2,000	1,500	1,500	1,500
53050	Insurance	2,475	3,752	3,153	3,228	3,307	3,386	3,466
53060	Bank Charges	80	0	0	0	0	0	0
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	6,473	7,200	18,483	16,156	41,334	31,517	11,706
54010	Legal	11,472	10,000	0	0	0	0	0
54030	Contracted Services	587,814	793,821	796,067	828,030	855,374	877,961	901,143
54040	Consulting Fees	3,983	100,000	103,000	8,000	90,000	8,000	8,000
55010	Repairs & Maintenance	30,767	30,200	24,700	17,700	17,700	17,700	22,700
55020	Operating Supplies	3,897	2,825	2,825	2,825	2,825	2,825	2,825
55030	Equipment	1,302	7,000	5,580	500	500	500	500
55040	Utilities	2,292	2,265	2,998	3,088	3,180	3,276	3,373
55050	Vehicles	38	0	0	0	0	0	0
55900	Provisions	0	0	0	0	0	0	0
56010	Debenture Interest	64,695	116,387	119,373	119,373	209,373	209,373	209,373
56020	Debenture Principal	92,444	92,444	130,612	130,612	180,609	180,609	180,609
56110	Short-Term Financing Interest	0	0	49,719	55,522	43,622	31,722	19,822
56120	Short-Term Financing Principal	0	0	0	346,096	346,096	346,096	346,096
57010	Grants	319,133	300,000	26,906	23,306	5,000	5,000	5,000
59000	Contribution to Reserve	154,830	453,507	663,322	712,274	624,320	838,478	921,534
59500	Transfer to Other Service	300,331	1,130,449	2,009	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	79,682	79,682	79,216	81,592	84,040	86,561	89,158
59520	Transfer to Other Service - IT Fee	5,549	5,549	9,954	10,253	10,560	10,877	11,203
59550	Transfer to Other Service - Environmental Services Fee	60,326	60,326	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	67,873	67,873	69,909	72,006	76,392
59702	Transfer to Resource Recoveries - A102	0	0	283,409	291,911	300,669	309,689	318,979
59704	Transfer to Park Services - A104	0	0	14,422	14,855	15,300	15,759	16,232
59712	Transfer to Project Management - A112	0	0	20,000	0	10,000	10,000	10,000
59716	Transfer to Recycling Program - East - A116	0	0	395,006	343,064	352,064	361,053	370,280
59719	Transfer to Organics Program - East - A119	0	0	465,123	257,725	240,044	239,346	238,305
59722	Transfer to Asset Management - A122	0	0	17,606	2,021	2,031	1,829	1,866
60000	Capital Expenditures	582,320	2,766,780	4,421,930	181,300	138,921	100,000	90,056
Total Expenses		2,569,776	6,245,253	8,043,180	3,844,365	3,982,108	4,107,914	4,212,248
Total Service		1,150,868	0	0	0	0	0	0

S187 Refuse Disposal (Central Subregion)-Nelson, Kaslo, Salmo and Areas D, E, F, and G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	3,838,469	3,838,469	4,094,006	4,211,564	4,372,217	4,502,881	4,637,932
41020	Grants in lieu of Taxes	39,241	10,725	39,634	40,427	41,235	42,060	42,901
42015	Sale of Goods - Specified	0	0	0	0	0	0	0
42020	Sale of Services	1,933,966	2,194,940	2,244,951	2,399,648	2,542,427	2,693,773	2,827,462
42025	Sale of Services - Specified	153,385	0	175,790	184,001	195,041	206,743	217,080
42030	User Fees	31,106	33,395	30,494	32,077	32,718	33,979	34,040
42035	User Fees - Specified	10,391	14,256	15,284	15,651	16,027	16,411	16,805
43020	Grants	0	16,000	110,542	28,771	0	0	0
43025	Grants - Specified	5,507	7,000	0	0	0	0	0
43035	Community Works Grants - Specified	0	150,000	300,000	0	0	0	0
43100	Proceeds from Borrowing	0	0	747,000	1,500,000	0	0	0
43200	Proceeds from Equipment Financing	0	1,050,000	912,570	0	643,198	0	912,570
43300	Proceeds from Asset Disposal	5,800	75,000	100,000	20,000	0	0	0
43500	External Contributions & Contracts	0	7,345	8,432	6,521	8,611	6,703	8,797
43505	External Contributions & Contracts - Specified	3,374	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	818,887	1,429,982	1,134,000	1,671,200	1,064,464	405,753
45500	Transfer from Other Service	0	102,220	107,220	105,600	116,160	127,776	140,554
48200	Gain on Debt	5,400	0	0	0	0	0	0
49100	Prior Year Surplus	-7,367,938	0	0	0	0	0	0
Total Income		-1,341,300	8,318,237	10,315,905	9,678,260	9,638,834	8,694,790	9,243,894

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,035,673	940,009	990,543	1,007,133	1,022,730	1,050,010	1,072,294
51020	Overtime	16,955	5,500	8,500	8,500	8,500	8,500	8,500
51030	Benefits	246,607	286,930	276,664	282,049	286,623	294,711	301,311
51050	Employee Health & Safety	5,344	13,528	12,016	12,009	12,309	12,617	12,932
51060	Employee Recognition	1,000	0	4,000	4,000	4,000	4,000	4,000
51500	Directors - Allowance & Stipend	29,395	26,141	22,960	23,419	23,888	24,365	24,853
51560	Directors - Travel	0	2,205	1,127	1,150	1,173	1,196	1,220
51565	Directors - Mileage	1,426	0	0	0	0	0	0
52010	Travel	5,823	19,537	8,176	6,928	7,193	7,468	7,756
52020	Learning & Professional Development	2,372	5,500	5,500	4,000	4,000	4,000	4,000
52030	Memberships, Dues & Subscriptions	1,735	110	130	130	130	130	130
53020	Admin, Office Supplies & Postage	1,653	1,250	1,250	1,050	1,050	1,050	1,050
53030	Communication	23,466	22,233	27,481	28,032	28,592	29,166	29,749
53040	Advertising	0	3,500	4,199	2,500	2,500	2,500	2,500
53050	Insurance	34,090	35,942	33,507	34,176	34,862	35,558	36,272
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	16,695	19,276	47,540	57,797	68,888	49,833	30,905
54010	Legal	28,153	50,000	55,000	25,000	0	0	0
54030	Contracted Services	303,867	542,226	475,849	470,953	504,313	474,871	514,208
54040	Consulting Fees	126,795	396,000	251,300	158,000	218,000	239,150	96,000
55010	Repairs & Maintenance	330,857	219,600	281,050	160,200	160,200	160,200	160,200
55020	Operating Supplies	15,396	23,350	23,155	14,918	20,216	15,519	20,831
55030	Equipment	3,409	7,000	8,500	2,000	2,000	2,000	2,000
55040	Utilities	9,150	11,198	9,701	9,932	10,171	10,415	10,665
55050	Vehicles	169,198	177,219	174,871	178,368	181,935	185,573	189,285
55060	Rentals	30	0	0	0	0	0	0
56010	Debenture Interest	287,268	334,278	367,893	437,693	437,693	437,693	437,693
56020	Debenture Principal	354,754	350,808	369,482	407,993	407,993	407,993	407,993
56110	Short-Term Financing Interest	55,459	95,590	37,562	47,562	20,939	20,939	10,000
56120	Short-Term Financing Principal	567,632	567,632	527,818	727,818	289,965	289,965	200,000
56610	Equipment Financing Interest	5,290	53,433	56,000	34,779	54,296	38,658	28,039
56620	Equipment Financing Principal	109,264	322,672	306,958	264,010	400,336	428,499	435,314
57010	Grants	36,535	47,296	37,131	30,831	10,000	10,000	10,000
59000	Contribution to Reserve	255,364	255,364	836,735	1,528,130	1,192,758	1,538,181	2,904,331
59500	Transfer to Other Service	515,904	270,826	231,556	208,400	187,560	168,804	151,924
59510	Transfer to Other Service - General Admin. Fee	169,054	169,054	178,358	182,817	187,387	192,072	196,874
59520	Transfer to Other Service - IT Fee	36,018	36,018	28,817	29,537	30,276	31,033	31,809
59550	Transfer to Other Service - Environmental Services Fee	78,862	78,862	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	118,097	121,049	124,076	127,178	130,357
59702	Transfer to Resource Recoveries - A102	0	380,388	493,119	505,447	518,083	531,035	544,311
59704	Transfer to Park Services - A104	0	0	6,614	6,812	7,017	7,227	7,444
59712	Transfer to Project Management - A112	0	20,000	18,000	75,000	75,000	30,000	0
59717	Transfer to Recycling Program - Central - A117	0	282,360	720,819	671,839	666,536	644,789	693,602
59720	Transfer to Organics Program - Central and West - A120	0	234,202	218,611	236,326	105,244	108,023	112,273
59722	Transfer to Asset Management - A122	0	0	16,746	5,973	6,004	5,405	5,516
60000	Capital Expenditures	394,942	2,011,200	3,022,570	1,664,000	2,314,398	1,064,464	405,753
Total Expenses		5,275,434	8,318,237	10,315,905	9,678,260	9,638,834	8,694,790	9,243,894
Total Service		-6,616,733	0	0	0	0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	805,083	805,083	850,697	908,900	959,673	941,981	1,017,164
41020	Grants in lieu of Taxes	3,808	5,269	5,270	5,270	5,270	5,270	5,270
42015	Sale of Goods - Specified	0	0	0	0	0	0	0
42020	Sale of Services	3,483,776	3,228,034	3,626,823	3,844,430	4,075,097	4,319,603	4,535,583
42025	Sale of Services - Specified	99,168	0	0	0	0	0	0
42030	User Fees	30,266	40,724	25,000	25,000	25,000	25,000	25,000
42035	User Fees - Specified	12,365	15,000	10,515	15,360	10,768	15,729	11,026
43025	Grants - Specified	5,324	19,660	81,083	26,541	0	0	0
43100	Proceeds from Borrowing	1,745,764	0	1,500,000	4,400,000	6,600,000	1,000,000	0
43505	External Contributions & Contracts - Specified	2,189	1,500	7,500	7,500	7,500	7,500	7,500
44020	Investment Income & Interest	0	0	0	172,412	186,539	185,470	215,744
45000	Transfer from Reserves	0	884,500	3,231,345	4,266,884	557,808	969,000	58,342
45500	Transfer from Other Service	250,000	520,826	469,369	447,432	427,689	409,920	393,928
49100	Prior Year Surplus	2,721,752	1,760,341	1,702,944	0	0	0	0
Total Income		9,159,495	7,280,937	11,510,546	14,119,729	12,855,344	7,879,473	6,269,557

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	310,141	314,601	340,426	350,453	359,215	368,194	377,400
51020	Overtime	8,166	8,300	5,300	5,300	5,300	5,300	5,300
51030	Benefits	60,430	77,603	85,762	88,281	90,875	93,544	96,293
51050	Employee Health & Safety	3,127	8,065	8,266	8,473	8,685	8,902	9,124
51060	Employee Recognition	0	0	4,000	4,000	4,000	4,000	4,000
51500	Directors - Allowance & Stipend	39,287	34,751	35,446	36,155	36,878	37,616	38,368
51560	Directors - Travel	24	2,000	1,000	1,000	1,000	1,000	1,000
51565	Directors - Mileage	1,190	0	0	0	0	0	0
52010	Travel	13,658	21,605	10,743	3,563	3,741	3,928	4,125
52020	Learning & Professional Development	80	4,000	4,000	4,000	4,000	4,000	4,000
52030	Memberships, Dues & Subscriptions	69	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	614	3,160	1,660	3,160	3,160	3,160	3,160
53030	Communication	12,531	11,835	12,995	13,306	13,627	13,954	14,288
53040	Advertising	660	2,500	4,825	3,000	2,500	2,000	2,000
53050	Insurance	4,100	5,062	5,763	5,900	6,043	6,188	6,337
53080	Licence & Permits	12,546	14,577	29,052	30,152	57,998	40,854	21,220
54030	Contracted Services	1,006,648	1,503,482	1,548,060	1,660,368	1,726,674	1,794,274	1,862,495
54040	Consulting Fees	24,517	151,000	30,000	15,000	28,000	155,000	15,000
55010	Repairs & Maintenance	36,004	53,000	73,900	35,536	35,573	35,611	39,649
55020	Operating Supplies	6,000	8,300	9,000	9,000	9,000	9,000	9,000
55030	Equipment	956	13,900	21,575	0	0	0	0
55040	Utilities	11,137	8,430	11,687	11,967	12,253	12,548	12,850
55050	Vehicles	1,273	0	1,875	2,560	2,621	2,684	2,749
55060	Rentals	0	0	0	0	0	0	0
55900	Provisions	0	0	0	0	0	0	0
56010	Debenture Interest	0	79,358	105,608	285,858	499,358	551,858	551,858
56020	Debenture Principal	0	44,084	66,041	216,812	395,395	439,308	439,308
57010	Grants	728,678	729,288	47,482	41,842	17,800	17,800	17,800
59000	Contribution to Reserve	658,162	1,333,463	2,962,754	1,189,284	1,152,535	1,034,467	1,262,533
59500	Transfer to Other Service	386,938	550,536	96,000	105,600	116,160	127,776	140,554
59510	Transfer to Other Service - General Admin. Fee	119,835	119,835	124,665	127,782	130,976	134,251	137,607
59520	Transfer to Other Service - IT Fee	7,097	7,097	8,442	8,695	8,956	9,225	9,502
59550	Transfer to Other Service - Environmental Services Fee	97,551	97,551	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	97,956	100,405	102,915	105,488	108,125
59702	Transfer to Resource Recoveries - A102	0	9,700	418,720	421,209	433,928	446,946	460,354
59704	Transfer to Park Services - A104	0	0	6,704	6,905	7,112	7,326	7,545
59712	Transfer to Project Management - A112	0	10,000	190,502	413,423	330,000	89,000	0
59718	Transfer to Recycling Program - West - A118	0	348,929	251,578	321,277	327,945	334,761	341,728
59720	Transfer to Organics Program - Central and West - A120	0	340,425	297,522	316,982	189,272	195,872	202,231
59722	Transfer to Asset Management - A122	0	0	15,194	4,020	4,041	3,638	3,712
60000	Capital Expenditures	665,479	1,364,500	4,576,043	8,268,461	6,727,808	1,780,000	58,342
Total Expenses		4,216,897	7,280,937	11,510,546	14,119,729	12,855,344	7,879,473	6,269,557

Total Service	4,942,598	0	0	0	0	0	0	0
----------------------	------------------	----------	----------	----------	----------	----------	----------	----------

S189 Refuse Transfer-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	15,927	15,927	14,638	14,975	15,319	15,671	16,032
42035	User Fees - Specified	9,497	8,900	8,500	8,695	8,895	9,100	9,309
49100	Prior Year Surplus	-685	-2,900	0	0	0	0	0
Total Income		24,739	21,927	23,138	23,670	24,215	24,772	25,341

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,453	600	618	632	647	662	677
51030	Benefits	210	237	244	250	255	261	267
53050	Insurance	9	13	13	14	14	14	14
54030	Contracted Services	15,120	15,600	16,405	16,782	17,168	17,563	17,967
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59550	Transfer to Other Service - Environmental Services Fee	4,452	4,452	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	4,808	4,919	5,032	5,147	5,266
Total Expenses		22,269	21,927	23,138	23,670	24,215	24,772	25,342

Total Service	2,470	0	-0	-0	-0	-0	-0	-0
----------------------	--------------	----------	-----------	-----------	-----------	-----------	-----------	-----------

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42020	Sale of Services	0	400,000	500,000	410,000	420,000	430,000	440,000
42025	Sale of Services - Specified	498,722	0	0	0	0	0	0
44020	Investment Income & Interest	0	5,000	30,000	10,000	5,000	6,000	32,857
45000	Transfer from Reserves	0	100,000	200,000	1,300,000	0	0	0
49100	Prior Year Surplus	370,178	272,800	220,000	0	0	0	0
Total Income		868,900	777,800	950,000	1,720,000	425,000	436,000	472,857

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	364	561	380	0	0	0	0
54030	Contracted Services	0	100,000	0	1,200,000	0	0	0
54040	Consulting Fees	0	0	200,000	100,000	0	0	0
59000	Contribution to Reserve	422,214	422,214	489,070	153,457	152,327	157,055	187,496
59500	Transfer to Other Service	250,000	250,000	250,000	255,750	261,632	267,650	273,806
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59550	Transfer to Other Service - Environmental Services Fee	4,000	4,000	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	9,500	9,718	9,942	10,171	10,405
Total Expenses		677,603	777,800	950,000	1,720,000	425,000	436,000	472,856
Total Service		191,297	-0	0	0	-0	0	0

S191 Museum and Archives-Creston and Areas B and C and Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	133,348	133,348	170,575	175,040	178,549	182,128	185,780
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1,055	532	1,050	0	0	0	0
Total Income		134,403	133,880	171,625	175,040	178,549	182,128	185,780

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	131,900	131,900	169,538	172,929	176,387	179,915	183,513
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		133,880	133,880	171,625	175,040	178,549	182,128	185,780
Total Service		523	0	0	-0	0	-0	0

S192 Museum-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	30,251	30,251	31,567	33,321	34,245	35,204	36,150
41020	Grants in lieu of Taxes	124	0	0	0	0	0	0
49100	Prior Year Surplus	182	152	180	0	0	0	0
Total Income		30,557	30,403	31,747	33,321	34,245	35,204	36,150

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	28,423	28,423	29,660	31,209	32,083	32,991	33,883
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		30,403	30,403	31,747	33,321	34,245	35,204	36,150
Total Service		154	0	0	0	0	0	0

S193 Public Library-Creston and Areas A, B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	689,159	689,159	754,385	770,431	790,033	809,579	829,617
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	14,000	14,000	14,000	14,000	14,000	14,000
45000	Transfer from Reserves	0	0	0	95,958	0	0	0
49100	Prior Year Surplus	20,169	18,192	16,507	0	0	0	0
Total Income		709,328	721,351	784,892	880,389	804,033	823,579	843,617

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53030	Communication	880	1,061	1,000	1,023	1,047	1,071	1,095
53050	Insurance	7,989	7,474	8,000	8,184	8,372	8,565	8,762
54030	Contracted Services	0	3,000	0	0	0	0	0
54040	Consulting Fees	0	10,000	0	0	0	0	0
55010	Repairs & Maintenance	8,149	15,000	15,000	15,000	15,000	15,000	15,000
55020	Operating Supplies	0	0	0	0	0	0	0
57010	Grants	626,637	626,637	643,753	657,269	671,096	685,241	699,711
59000	Contribution to Reserve	30,000	30,000	14,000	14,000	72,838	77,304	81,768
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	3,360	3,360	3,441	3,520	3,601	3,684	3,769
59530	Transfer to Other Service - Community Services Fee	24,819	24,819	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	25,725	26,393	27,053	28,191	28,895
59712	Transfer to Project Management - A112	0	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	23,973	5,000	5,026	4,524	4,617
60000	Capital Expenditures	0	0	50,000	150,000	0	0	0
Total Expenses		701,834	721,351	784,892	880,389	804,033	823,579	843,617

Total Service		7,495	0	-0	-0	0	-0	0
----------------------	--	--------------	----------	-----------	-----------	----------	-----------	----------

S194 Public Library-Kaslo and Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	131,864	131,864	138,566	145,796	153,046	160,657	166,263
41020	Grants in lieu of Taxes	0	531	537	549	562	574	588
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	1,294	410	350	0	0	0	0
Total Income		133,158	132,805	139,453	146,345	153,608	161,231	166,851

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	130,825	130,825	137,366	144,234	151,446	159,018	164,584
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		132,805	132,805	139,453	146,345	153,608	161,231	166,851
Total Service		353	0	-0	-0	-0	0	-0

S195 Public Library-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	109,113	109,113	110,769	114,486	117,908	121,431	127,267
41020	Grants in lieu of Taxes	279	0	0	0	0	0	0
49100	Prior Year Surplus	536	390	420	0	0	0	0
Total Income		109,928	109,503	111,189	114,486	117,908	121,431	127,267

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	107,523	107,523	109,102	112,375	115,746	119,218	125,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		109,503	109,503	111,189	114,486	117,908	121,431	127,267
Total Service		425	0	0	-0	0	-0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	112,207	112,207	115,600	119,933	122,693	125,517	128,407
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	3,252	1,591	1,660	0	0	0	0
Total Income		115,459	113,798	117,260	119,933	122,693	125,517	128,407

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	111,818	111,818	115,173	117,822	120,531	123,304	126,140
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		113,798	113,798	117,260	119,933	122,693	125,517	128,407
Total Service		1,661	0	0	0	-0	0	0

S197 Public Library-Area J**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	105,367	105,367	109,620	121,473	126,298	131,315	136,533
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
48200	Gain on Debt	723	0	0	0	0	0	0
49100	Prior Year Surplus	22	10	0	0	0	0	0
Total Income		106,112	105,377	109,620	121,473	126,298	131,315	136,533

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	103,397	103,397	107,533	119,362	124,136	129,102	134,266
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		105,377	105,377	109,620	121,473	126,298	131,315	136,533
Total Service		735	0	0	-0	0	-0	0

S198 Public Library-Area I**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	92,752	92,752	96,490	106,898	111,140	115,551	120,138
44020	Investment Income & Interest	0	0	0	0	0	0	0
48200	Gain on Debt	595	0	0	0	0	0	0
49100	Prior Year Surplus	-0	0	0	0	0	0	0
Total Income		93,347	92,752	96,490	106,898	111,140	115,551	120,138

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	90,772	90,772	94,403	104,787	108,978	113,338	117,871
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		92,752	92,752	96,490	106,898	111,140	115,551	120,138
Total Service		595	0	0	-0	0	-0	0

S199 Public Library-Area F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	107,325	107,325	110,553	113,882	117,286	120,791	124,402
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	97	47	49	0	0	0	0
Total Income		107,422	107,372	110,602	113,882	117,286	120,791	124,402

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	105,392	105,392	108,515	111,771	115,124	118,578	122,135
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		107,372	107,372	110,602	113,882	117,286	120,791	124,402

Total Service		50	0	0	-0	0	-0	0
----------------------	--	-----------	----------	----------	-----------	----------	-----------	----------

S200 Public Library-Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	76,850	76,850	79,116	81,551	83,985	86,491	89,073
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	145	47	97	0	0	0	0
Total Income		76,995	76,897	79,213	81,551	83,985	86,491	89,073

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	74,917	74,917	77,126	79,440	81,823	84,278	86,806
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		76,897	76,897	79,213	81,551	83,985	86,491	89,073

Total Service		98	0	0	-0	0	-0	0
----------------------	--	-----------	----------	----------	-----------	----------	-----------	----------

S201 Regional Parks-Creston and Areas B and C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	187,116	187,116	201,085	204,100	206,476	207,885	209,330
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43025	Grants - Specified	696,030	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	30,448	29,000	0	0	0	0	0
Total Income		913,594	216,116	201,085	204,100	206,476	207,885	209,330

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53060	Bank Charges	30	0	0	0	0	0	0
54010	Legal	7,165	0	0	0	0	0	0
54030	Contracted Services	6,224	103,600	50,000	50,000	50,000	50,000	60,000
54040	Consulting Fees	0	15,000	10,000	10,000	15,000	15,000	5,000
55010	Repairs & Maintenance	0	0	25,000	25,000	25,000	25,000	25,000
55020	Operating Supplies	32	0	0	0	0	0	0
59000	Contribution to Reserve	60,000	60,000	60,000	60,000	60,000	60,000	60,000
59500	Transfer to Other Service	1,140	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	36,491	36,491	0	0	0	0	0
59704	Transfer to Park Services - A104	0	0	38,203	40,592	41,607	42,647	43,713
59709	Transfer to Community Services - A109	0	0	12,832	13,434	13,770	14,114	14,467
59722	Transfer to Asset Management - A122	0	0	4,000	4,000	0	0	0
60000	Capital Expenditures	859,515	0	0	0	0	0	0
Total Expenses		971,623	216,116	201,085	204,100	206,476	207,885	209,330

Total Service		-58,029	0	0	-0	0	-0	0
----------------------	--	----------------	----------	----------	-----------	----------	-----------	----------

S202 Regional Parks-Nelson, Salmo and Areas E, F and G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,158,012	1,158,012	1,410,485	1,463,618	1,403,889	1,580,594	1,695,246
41020	Grants in lieu of Taxes	13,329	10,000	10,000	10,230	10,465	10,706	10,952
42040	Rental Income	300	0	0	0	0	0	0
42045	Rental Income - Specified	2,140	0	2,000	2,046	2,093	2,141	2,190
43015	Donations - Specified	0	0	0	0	0	0	0
43020	Grants	0	40,000	40,000	0	0	0	0
43025	Grants - Specified	2,500	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	100,000	150,000	50,000	20,000	20,000	20,000
44020	Investment Income & Interest	0	10,000	0	0	0	0	0
45000	Transfer from Reserves	0	83,318	0	0	0	0	0
49100	Prior Year Surplus	349,263	285,000	315,000	0	0	0	0
Total Income		1,525,544	1,686,330	1,927,485	1,525,894	1,436,447	1,613,441	1,728,389

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	38,716	70,140	66,250	67,756	69,298	70,874	72,487
51030	Benefits	3,731	7,800	8,605	8,793	8,985	9,181	9,382
51050	Employee Health & Safety	87	0	0	0	0	0	0
52010	Travel	191	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	200	200	205	209	214	219
53040	Advertising	0	1,000	500	511	523	535	548
53050	Insurance	9,439	10,360	10,969	11,248	11,787	12,227	12,607
53080	Licence & Permits	1,770	750	850	750	750	750	750
54010	Legal	0	0	0	0	0	0	0
54030	Contracted Services	115,794	235,000	149,500	148,500	159,000	169,500	170,500
54040	Consulting Fees	13,911	135,000	105,000	25,000	0	0	0
55010	Repairs & Maintenance	18,989	112,600	107,500	97,000	125,000	272,000	370,000
55020	Operating Supplies	28,900	19,478	15,505	12,570	12,136	12,203	12,272
55030	Equipment	4,230	14,000	12,000	47,000	24,500	24,500	19,500
55040	Utilities	1,615	3,210	3,200	3,200	3,200	3,200	3,200
55050	Vehicles	468	1,414	1,200	1,200	1,200	1,200	1,200
55060	Rentals	587	1,750	1,750	1,750	1,750	1,750	1,750
56010	Debenture Interest	5,196	8,902	8,902	8,902	8,902	8,902	8,902
56020	Debenture Principal	23,065	23,064	23,064	23,064	23,064	23,064	23,064
57010	Grants	412,821	407,403	437,171	446,490	456,023	465,776	475,753
59000	Contribution to Reserve	100,000	110,000	113,000	116,000	166,000	166,000	166,000
59100	Accumulated Operating Surplus	0	41,288	290,284	0	0	0	0
59500	Transfer to Other Service	9,940	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	22,399	22,399	25,917	26,513	27,123	27,747	28,385
59520	Transfer to Other Service - IT Fee	1,056	1,056	3,475	3,555	3,637	3,720	3,806
59530	Transfer to Other Service - Community Services Fee	267,601	267,601	0	0	0	0	0
59704	Transfer to Park Services - A104	0	0	210,111	223,253	228,834	234,555	240,419
59709	Transfer to Community Services - A109	0	0	70,581	73,887	75,734	77,628	79,568
59722	Transfer to Asset Management - A122	0	0	6,950	8,747	8,792	7,914	8,077
60000	Capital Expenditures	60,452	191,915	255,000	170,000	20,000	20,000	20,000
Total Expenses		1,140,958	1,686,330	1,927,485	1,525,894	1,436,447	1,613,441	1,728,389
Total Service		384,586	0	0	-0	0	0	-0

S203 Regional Parks-New Denver, Silverton, Slocan and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	266,115	266,115	276,349	339,674	344,383	363,564	367,281
41020	Grants in lieu of Taxes	397	0	0	0	0	0	0
43010	Donations	182	0	0	0	0	0	0
43025	Grants - Specified	63,856	53,000	28,000	0	0	0	0
43030	Community Works Grants (Internal)	0	14,000	14,000	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	10,000	0	0	0	0	0
49100	Prior Year Surplus	68,667	67,000	26,000	0	0	0	0
Total Income		399,217	410,115	344,349	339,674	344,383	363,564	367,281

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	43,848	65,250	55,000	56,253	57,536	58,848	60,190
51020	Overtime	415	0	0	0	0	0	0
51030	Benefits	8,522	7,600	8,800	6,200	6,200	6,200	0
52010	Travel	296	0	0	0	0	0	0
53040	Advertising	113	500	505	517	529	541	553
53050	Insurance	3,545	4,850	5,000	5,099	5,200	5,304	5,409
53080	Licence & Permits	0	500	800	500	500	500	500
54030	Contracted Services	29,164	32,100	30,600	33,600	40,600	40,600	40,600
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	6,968	21,000	22,800	38,000	38,000	38,000	38,000
55020	Operating Supplies	6,730	8,800	7,000	7,046	7,593	7,641	7,190
55030	Equipment	2,198	1,500	1,500	3,500	3,000	3,000	3,000
55050	Vehicles	576	1,000	1,000	1,023	1,047	1,071	1,095
59000	Contribution to Reserve	0	0	25,000	30,000	30,000	45,000	50,000
59510	Transfer to Other Service - General Admin. Fee	7,878	7,878	8,651	8,850	9,054	9,262	9,475
59520	Transfer to Other Service - IT Fee	0	0	1,714	1,753	1,794	1,835	1,877
59530	Transfer to Other Service - Community Services Fee	121,637	121,637	0	0	0	0	0
59704	Transfer to Park Services - A104	0	0	95,505	101,479	104,616	106,616	109,282
59709	Transfer to Community Services - A109	0	0	32,082	33,585	34,425	35,285	36,167
59722	Transfer to Asset Management - A122	0	0	3,392	12,269	4,291	3,863	3,942
60000	Capital Expenditures	126,172	137,500	45,000	0	0	0	0
Total Expenses		358,060	410,115	344,349	339,674	344,383	363,564	367,281

Total Service	41,157	0	-0	-0	-0	-0	-0	0
----------------------	---------------	----------	-----------	-----------	-----------	-----------	-----------	----------

S205 Regional Parks-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	231,991	231,991	243,969	307,248	280,880	283,866	287,189
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43020	Grants	0	23,228	50,000	50,000	50,000	0	0
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	26,772	26,772	0	0	0	0	0
49100	Prior Year Surplus	84,124	75,000	75,000	0	0	0	0
Total Income		342,887	356,991	368,969	357,248	330,880	283,866	287,189

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	718	16,800	13,000	15,000	17,000	17,000	18,000
51030	Benefits	97	2,500	3,000	1,950	1,950	1,950	1,950
52010	Travel	190	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	0	300	300	300	300	300	300
53040	Advertising	219	0	0	0	0	0	0
53050	Insurance	1,488	1,770	2,120	2,130	2,330	2,350	3,170
53080	Licence & Permits	70	0	70	72	73	75	77
54030	Contracted Services	23,068	32,000	25,000	20,000	25,000	25,000	25,000
54040	Consulting Fees	0	35,000	35,000	35,000	0	0	0
55010	Repairs & Maintenance	7,600	15,000	24,500	13,500	13,500	15,000	15,000
55020	Operating Supplies	194	1,600	1,500	1,500	1,500	1,500	1,500
55030	Equipment	0	1,500	1,500	1,750	1,750	1,750	1,750
55060	Rentals	60	0	0	0	0	0	0
56010	Debenture Interest	42,556	55,081	55,081	55,081	55,081	55,081	55,081
56020	Debenture Principal	43,525	43,525	43,525	43,525	43,525	43,525	43,525
57010	Grants	0	20,000	20,000	20,000	20,000	20,000	20,000
59000	Contribution to Reserve	30,000	30,000	40,000	40,000	40,000	40,000	40,000
59510	Transfer to Other Service - General Admin. Fee	3,260	3,260	3,338	3,415	3,493	3,574	3,656
59530	Transfer to Other Service - Community Services Fee	48,655	48,655	0	0	0	0	0
59704	Transfer to Park Services - A104	0	0	38,203	40,592	41,607	42,647	43,713
59709	Transfer to Community Services - A109	0	0	12,832	13,434	13,770	14,114	14,467
60000	Capital Expenditures	41,451	50,000	50,000	50,000	50,000	0	0
Total Expenses		243,151	356,991	368,969	357,248	330,880	283,866	287,189
Total Service		99,737	0	0	-0	0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	20,000	20,000	20,000	20,000	20,000	20,000	20,000
41020	Grants in lieu of Taxes	20	0	0	0	0	0	0
49100	Prior Year Surplus	365	218	223	0	0	0	0
Total Income		20,385	20,218	20,223	20,000	20,000	20,000	20,000

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	104	160	160	160	160	160	160
57010	Grants	18,078	18,078	17,976	17,729	17,678	17,627	17,573
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		20,162	20,218	20,223	20,000	20,000	20,000	20,000

Total Service		223	0	0	-0	0	-0	0
----------------------	--	------------	----------	----------	-----------	----------	-----------	----------

S209 Recreation Facility-Area A (Riondel)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	200,079	200,079	213,807	218,725	223,755	228,902	234,166
42020	Sale of Services	0	572	578	591	605	619	633
42030	User Fees	240	0	0	0	0	0	0
42035	User Fees - Specified	940	309	318	326	333	341	349
42040	Rental Income	8,926	7,124	7,149	7,168	7,188	7,209	7,230
42045	Rental Income - Specified	7,178	13,390	13,792	14,109	14,433	14,765	15,105
43010	Donations	0	0	0	0	0	0	0
43025	Grants - Specified	51,400	50,000	0	0	0	0	0
43500	External Contributions & Contracts	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	2,255	5,443	5,606	5,735	5,867	6,002	6,140
44020	Investment Income & Interest	0	8,000	9,919	9,919	9,919	9,919	9,919
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	30,095	35,000	25,000	0	0	0	0
Total Income		301,112	319,917	276,169	256,573	262,101	267,756	273,542

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	46,988	56,238	57,925	59,257	60,620	62,015	63,441
51020	Overtime	799	750	750	750	750	750	750
51030	Benefits	8,541	14,564	15,001	15,346	15,699	16,060	16,429
51050	Employee Health & Safety	150	1,556	1,572	1,608	1,645	1,683	1,721
52010	Travel	627	0	0	0	0	0	0
52020	Learning & Professional Development	113	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	841	1,365	1,406	1,439	1,472	1,506	1,540
53030	Communication	2,601	2,632	2,711	2,774	2,837	2,903	2,969
53040	Advertising	0	464	477	488	500	511	523
53050	Insurance	8,557	5,813	5,987	6,125	6,266	6,410	6,558
54030	Contracted Services	3,333	2,081	2,143	2,192	2,243	2,294	2,347
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	5,613	8,009	8,249	8,439	8,633	8,831	9,035
55015	Repairs & Maintenance - Specified	0	1,608	1,656	1,694	1,733	1,773	1,814
55020	Operating Supplies	1,793	6,758	6,960	7,121	7,284	7,452	7,623
55030	Equipment	25,096	51,929	1,987	2,033	2,079	2,127	2,176
55040	Utilities	25,929	27,508	28,333	28,985	29,652	30,334	31,031
55050	Vehicles	989	2,263	2,330	2,384	2,439	2,495	2,552
55055	Vehicles - Specified	0	967	996	1,019	1,043	1,067	1,091
55060	Rentals	407	0	0	0	0	0	0
57010	Grants	0	0	0	0	0	0	0
59000	Contribution to Reserve	98,458	98,458	35,704	59,847	60,988	62,720	63,773
59500	Transfer to Other Service	1,150	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	7,947	7,947	11,050	11,304	11,564	11,830	12,102
59520	Transfer to Other Service - IT Fee	4,189	4,189	7,478	7,650	7,826	8,006	8,190
59530	Transfer to Other Service - Community Services Fee	24,819	24,819	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	25,725	26,393	27,053	28,191	28,895
59722	Transfer to Asset Management - A122	0	0	7,726	9,725	9,775	8,799	8,980
60000	Capital Expenditures	0	0	50,000	0	0	0	0
Total Expenses		268,940	319,917	276,169	256,573	262,101	267,756	273,542
Total Service		32,172	-0	0	-0	0	0	-0

S210 Recreation Facility-Area G (Ymir)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	11,980	11,980	12,355	12,648	12,941	13,240	13,548
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	32	0	32	0	0	0	0
Total Income		12,012	11,980	12,387	12,648	12,941	13,240	13,548

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	10,000	10,000	10,300	10,537	10,779	11,027	11,281
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		11,980	11,980	12,387	12,648	12,941	13,240	13,548

Total Service		32	0	0	-0	-0	-0	0
----------------------	--	-----------	----------	----------	-----------	-----------	-----------	----------

S211 Recreation Facility-Area F (North Shore)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42035	User Fees - Specified	0	0	0	0	0	0	0
42040	Rental Income	20,000	20,679	21,300	23,594	22,299	22,278	23,591
42045	Rental Income - Specified	21,118	24,000	37,001	43,111	43,150	43,500	43,750
44020	Investment Income & Interest	0	0	0	0	0	0	0
45500	Transfer from Other Service	1,443	5,850	6,026	6,164	6,306	6,451	6,599
49100	Prior Year Surplus	17,779	15,000	2,385	0	0	0	0
Total Income		60,339	65,529	66,712	72,869	71,755	72,229	73,940

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51030	Benefits	0	0	0	0	0	0	0
53030	Communication	411	0	0	0	0	0	0
53050	Insurance	3,647	2,600	2,678	2,740	2,803	2,867	2,933
54030	Contracted Services	0	6,762	6,965	7,125	7,289	7,457	7,628
55010	Repairs & Maintenance	3,092	3,121	3,215	3,288	3,364	3,441	3,521
55020	Operating Supplies	58	2,101	2,164	2,214	2,265	2,317	2,370
55040	Utilities	9,266	10,150	10,455	10,695	10,941	11,193	11,450
55060	Rentals	32	0	0	0	0	0	0
59000	Contribution to Reserve	3,159	3,159	0	0	1,300	0	0
59500	Transfer to Other Service	10,968	10,968	11,298	11,557	11,823	12,095	12,373
59510	Transfer to Other Service - General Admin. Fee	1,849	1,849	1,891	1,934	1,979	2,025	2,071
59530	Transfer to Other Service - Community Services Fee	24,819	24,819	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	25,725	26,393	27,053	28,191	28,895
59722	Transfer to Asset Management - A122	0	0	2,322	6,922	2,938	2,644	2,699
Total Expenses		57,301	65,529	66,712	72,869	71,755	72,229	73,940

Total Service		3,039	-0	-0	0	0	-0	-0
----------------------	--	--------------	-----------	-----------	----------	----------	-----------	-----------

S212 Recreation Facility-Area K (Burton)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	20,171	20,171	23,278	23,790	24,339	24,900	25,476
Total Income		20,171	20,171	23,278	23,790	24,339	24,900	25,476

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	18,191	18,191	21,191	21,678	22,177	22,687	23,209
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		20,171	20,171	23,278	23,790	24,339	24,900	25,476

Total Service		0	0	0	0	0	-0	0
----------------------	--	----------	----------	----------	----------	----------	-----------	----------

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	14,323	14,323	15,039	15,361	15,716	16,080	16,452
Total Income		14,323	14,323	15,039	15,361	15,716	16,080	16,452

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	12,343	12,343	12,952	13,250	13,555	13,866	14,185
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		14,323	14,323	15,039	15,361	15,716	16,080	16,452

Total Service		0	0	0	-0	-0	0	-0
----------------------	--	----------	----------	----------	-----------	-----------	----------	-----------

S214 Recreation Facility-Area H (South Slocan)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
44020	Investment Income & Interest	0	0	0	0	0	0	0
Total Income		0	0	0	0	0	0	0

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
55010	Repairs & Maintenance	0	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	0	0	0	0	0
Total Expenses		0	0	0	0	0	0	0

Total Service		0	0	0	0	0	0	0
----------------------	--	----------	----------	----------	----------	----------	----------	----------

S215 Salmo Wellness Centre-Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	11,960	11,960	12,067	12,111	12,162	12,213	12,267
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	43	20	20	0	0	0	0
Total Income		12,003	11,980	12,087	12,111	12,162	12,213	12,267

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	10,000	10,000	10,000	10,000	10,000	10,000	10,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		11,980	11,980	12,087	12,111	12,162	12,213	12,267

Total Service		23	0	0	-0	0	-0	0
----------------------	--	-----------	----------	----------	-----------	----------	-----------	----------

S217 Crawford Bay Beach & Hall-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	40,061	40,061	41,434	42,387	43,362	44,359	45,379
Total Income		40,061	40,061	41,434	42,387	43,362	44,359	45,379

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	38,081	38,081	39,347	40,276	41,200	42,146	43,112
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		40,061	40,061	41,434	42,387	43,362	44,359	45,379

Total Service		0	0	0	-0	0	0	0
----------------------	--	----------	----------	----------	-----------	----------	----------	----------

S218 Salmo Valley Youth & Community Centre-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	77,878	77,878	78,579	80,311	81,722	83,163	84,636
41020	Grants in lieu of Taxes	199	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	400	290	308	0	0	0	0
Total Income		78,476	78,168	78,887	80,311	81,722	83,163	84,636

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	66,188	66,188	66,800	68,200	69,560	70,950	72,369
59000	Contribution to Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		78,168	78,168	78,887	80,311	81,722	83,163	84,636
Total Service		309	0	0	-0	0	-0	0

S219 TV Society-New Denver, Silverton and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	24,312	24,312	25,004	25,032	25,060	25,089	25,119
41020	Grants in lieu of Taxes	99	0	0	0	0	0	0
49100	Prior Year Surplus	670	662	0	0	0	0	0
Total Income		25,081	24,974	25,004	25,032	25,060	25,089	25,119

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	129	150	155	159	162	166	170
57010	Grants	23,799	23,799	23,799	23,799	23,799	23,799	23,799
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		24,953	24,974	25,004	25,032	25,060	25,089	25,119
Total Service		129	-0	0	0	-0	-0	0

S220 TV Society-Area H (Slocan Valley South)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	25,173	25,173	25,197	25,224	25,253	25,281	25,311
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	24	-5	0	0	0	0	0
Total Income		25,197	25,168	25,197	25,224	25,253	25,281	25,311

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	129	140	144	148	151	155	158
57010	Grants	24,003	24,003	24,003	24,003	24,003	24,003	24,003
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		25,157	25,168	25,197	25,224	25,253	25,281	25,311
Total Service		40	0	-0	-0	0	-0	0

S221 Community Facility Recreation & Parks-Kaslo and Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	282,077	282,077	311,469	381,713	385,981	394,800	398,659
41020	Grants in lieu of Taxes	0	1,600	1,600	1,600	1,600	1,600	1,600
42030	User Fees	14,848	14,500	14,500	14,834	15,175	15,524	15,881
43020	Grants	0	14,030	14,030	0	0	0	0
43030	Community Works Grants (Internal)	0	13,000	0	0	0	0	0
43505	External Contributions & Contracts - Specified	3,900	0	0	0	0	0	0
44020	Investment Income & Interest	1,546	6,000	6,000	6,000	6,000	6,000	6,000
45000	Transfer from Reserves	24,543	94,211	25,000	25,000	25,000	200,000	0
45500	Transfer from Other Service	0	16,371	0	0	0	0	0
45800	Transfer from Community Development - X100	11,471	0	0	0	0	0	0
49100	Prior Year Surplus	44,019	34,000	50,000	0	0	0	0
Total Income		382,403	475,789	422,599	429,146	433,756	617,924	422,140

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	2,961	12,000	11,000	12,626	13,072	13,203	13,024
51030	Benefits	238	1,815	1,486	1,521	1,556	1,591	1,628
53040	Advertising	0	400	1,000	1,000	1,000	1,000	1,000
53050	Insurance	2,178	3,134	3,232	3,306	3,382	3,460	3,540
53080	Licence & Permits	1,588	400	400	400	400	400	400
54030	Contracted Services	21,493	40,500	38,000	38,460	38,931	39,412	39,904
55010	Repairs & Maintenance	1,313	28,030	30,600	31,304	32,024	32,760	33,514
55020	Operating Supplies	3,012	5,700	5,110	5,228	5,348	5,471	5,597
55030	Equipment	1,620	10,750	9,755	9,979	10,209	10,444	10,684
55035	Radio Equipment	131	700	700	700	700	700	700
55040	Utilities	397	0	0	0	0	0	0
55050	Vehicles	0	0	0	0	0	0	0
57010	Grants	171,604	171,604	183,508	176,008	176,008	176,008	176,008
59000	Contribution to Reserve	15,800	15,800	15,800	21,000	21,000	26,000	26,000
59510	Transfer to Other Service - General Admin. Fee	4,310	4,310	4,899	5,012	5,127	5,245	5,365
59530	Transfer to Other Service - Community Services Fee	86,435	86,435	0	0	0	0	0
59704	Transfer to Park Services - A104	0	0	57,304	60,887	62,409	63,969	65,569
59709	Transfer to Community Services - A109	0	0	33,091	34,560	35,424	36,310	37,217
59722	Transfer to Asset Management - A122	0	0	1,713	2,156	2,167	1,950	1,990
60000	Capital Expenditures	9,097	94,211	25,000	25,000	25,000	200,000	0
Total Expenses		322,175	475,789	422,599	429,147	433,756	617,924	422,140
Total Service		60,228	0	0	-0	-0	0	-0

S222 Arena (Castlegar Complex)-Castlegar and Areas I and J**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	2,829,670	2,829,670	3,418,794	3,572,519	3,219,373	3,283,711	3,736,395
41020	Grants in lieu of Taxes	21,794	9,000	20,000	20,000	20,000	20,000	20,000
42015	Sale of Goods - Specified	9,495	9,700	8,400	8,593	8,791	8,993	9,200
42025	Sale of Services - Specified	77,244	74,620	78,340	80,142	81,985	83,871	85,800
42030	User Fees	-1,466	0	0	0	0	0	0
42035	User Fees - Specified	13,673	27,500	27,000	27,621	28,256	28,906	29,571
42040	Rental Income	0	0	0	0	0	0	0
42045	Rental Income - Specified	333,625	274,500	287,500	293,618	299,877	306,279	312,829
43015	Donations - Specified	0	10,000	0	0	0	0	0
43025	Grants - Specified	45,000	0	50,000	0	0	0	0
43100	Proceeds from Borrowing	0	911,000	538,728	0	0	0	0
43505	External Contributions & Contracts - Specified	6,022	0	0	0	0	0	0
44010	Penalties & Fees	-122	0	0	0	0	0	0
44020	Investment Income & Interest	117	3,000	1,000	7,000	7,000	7,000	7,000
45000	Transfer from Reserves	0	286,727	300,966	0	0	0	0
45500	Transfer from Other Service	364	5,221	4,729	4,838	4,949	5,063	5,180
45712	Transfer into Project Management - A112	0	0	0	0	0	0	0
49100	Prior Year Surplus	822,235	808,000	563,016	0	0	0	0
Total Income		4,157,651	5,248,938	5,298,473	4,014,331	3,670,231	3,743,823	4,205,974

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	951,379	935,818	998,250	1,021,210	1,044,698	1,068,726	1,093,306
51020	Overtime	13,523	17,405	17,200	17,737	16,461	16,089	16,850
51030	Benefits	264,886	236,715	255,125	260,993	266,996	273,137	279,419
51050	Employee Health & Safety	7,835	9,915	12,377	12,638	12,906	13,180	13,460
51060	Employee Recognition	779	1,000	1,500	1,534	1,570	1,606	1,643
52010	Travel	2,668	7,770	7,550	7,724	7,901	8,083	8,269
52020	Learning & Professional Development	5,662	17,978	20,700	21,176	21,663	22,161	22,671
52030	Memberships, Dues & Subscriptions	3,785	1,170	1,030	1,054	1,078	1,103	1,128
53020	Admin, Office Supplies & Postage	10,349	13,463	13,594	13,907	14,226	14,554	14,888
53030	Communication	9,595	16,832	17,000	17,391	17,791	18,200	18,619
53040	Advertising	14,183	30,000	30,600	30,690	31,396	32,118	32,857
53050	Insurance	53,364	51,329	51,800	52,964	54,154	55,372	56,618
53060	Bank Charges	9,752	10,303	10,406	10,645	10,890	11,141	11,397
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	2,065	1,734	1,752	1,792	1,833	1,875	1,918
54010	Legal	0	2,020	2,040	2,087	2,135	2,184	2,234
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	131,234	212,225	221,300	221,045	225,899	225,865	230,944
54040	Consulting Fees	48,182	70,000	5,000	5,000	5,000	5,000	5,000
55010	Repairs & Maintenance	60,866	112,000	112,000	93,506	92,548	94,124	95,737
55015	Repairs & Maintenance - Specified	0	2,550	2,576	2,635	2,696	2,758	2,821
55020	Operating Supplies	52,844	72,570	68,400	69,744	71,222	72,734	74,280
55025	Chemicals	0	2,000	2,000	2,000	2,000	2,000	2,000
55030	Equipment	36,660	56,500	55,600	48,461	49,186	49,869	50,573
55035	Radio Equipment	455	2,000	0	0	0	0	0
55040	Utilities	136,628	153,918	147,450	150,841	154,311	157,860	161,491
55050	Vehicles	19,276	12,500	31,500	32,224	32,966	33,724	34,500
55060	Rentals	304	0	500	500	0	0	0
55075	Recreation LAP Subsidy Expense	6,843	8,000	8,000	8,184	8,372	8,565	8,762
56110	Short-Term Financing Interest	0	10,386	5,807	15,197	11,774	8,236	4,579
56120	Short-Term Financing Principal	0	55,913	33,212	101,859	105,282	108,820	112,477
57010	Grants	410,290	425,513	425,513	415,000	415,000	415,000	415,000
59000	Contribution to Reserve	0	3,000	1,000	74,944	116,944	159,944	558,056
59500	Transfer to Other Service	40,312	1,740	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	124,155	124,155	130,689	133,695	136,770	139,916	143,134
59520	Transfer to Other Service - IT Fee	39,815	39,815	45,959	47,016	48,097	49,204	50,335
59530	Transfer to Other Service - Community Services Fee	340,700	340,700	3,517	3,517	3,517	3,517	3,517
59704	Transfer to Park Services - A104	0	0	95,505	101,479	104,016	106,616	109,282
59709	Transfer to Community Services - A109	0	0	257,788	274,732	281,600	288,640	295,856
59712	Transfer to Project Management - A112	0	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	49,234	24,209	24,333	21,905	22,353
60000	Capital Expenditures	267,690	2,190,000	2,155,000	715,000	273,000	250,000	250,000
Total Expenses		3,066,078	5,248,938	5,298,473	4,014,331	3,670,231	3,743,824	4,205,975
Total Service		1,091,573	-0	0	0	0	-0	-0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	466,267	466,267	475,487	493,151	504,496	516,101	527,974
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	12,921	6,313	6,600	0	0	0	0
Total Income		479,188	472,580	482,087	493,151	504,496	516,101	527,974

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	470,600	470,600	480,000	491,040	502,334	513,888	525,707
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		472,580	472,580	482,087	493,151	504,496	516,101	527,974
Total Service		6,608	0	0	-0	0	0	0

S224 Recreation Facility-Creston and Areas B, C and Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	4,763,799	4,763,799	5,001,528	5,056,686	5,197,366	5,287,274	5,445,892
41020	Grants in lieu of Taxes	0	15,000	15,000	15,000	15,000	15,000	15,000
42015	Sale of Goods - Specified	23,648	11,000	14,500	14,833	15,175	15,524	15,881
42025	Sale of Services - Specified	136,859	167,780	161,350	165,061	168,857	172,741	176,714
42030	User Fees	456	0	0	0	0	0	0
42035	User Fees - Specified	602,956	568,000	610,000	624,030	638,383	653,065	668,086
42040	Rental Income	0	0	0	0	0	0	0
42045	Rental Income - Specified	352,661	328,800	354,700	362,180	369,831	377,659	385,667
43015	Donations - Specified	2,600	2,550	0	0	0	0	0
43025	Grants - Specified	60,768	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	1,078	0	0	0	0	0	0
44010	Penalties & Fees	230	0	0	0	0	0	0
44020	Investment Income & Interest	154	33,000	17,000	9,000	2,000	0	0
45000	Transfer from Reserves	0	600,927	853,000	327,500	240,000	265,000	175,500
45500	Transfer from Other Service	26,360	27,998	27,323	27,952	28,595	29,252	29,925
49100	Prior Year Surplus	1,305,748	1,310,000	622,000	0	0	0	0
Total Income		7,277,316	7,828,854	7,676,401	6,602,242	6,675,207	6,815,516	6,912,665

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,862,344	1,931,000	1,987,200	2,033,391	2,080,130	2,127,942	2,176,851
51020	Overtime	28,086	30,012	29,639	31,591	32,530	33,987	35,571
51030	Benefits	441,716	461,534	473,050	483,930	495,061	506,447	518,095
51050	Employee Health & Safety	12,422	16,180	17,873	17,772	18,181	18,599	19,027
51060	Employee Recognition	1,836	1,942	1,548	1,577	1,607	1,637	1,657
51550	Directors - Expenses	0	1,200	1,200	1,200	1,200	1,200	1,200
51560	Directors - Travel	0	1,030	1,041	1,065	1,089	1,114	1,140
52010	Travel	3,633	14,844	18,235	18,166	18,423	18,686	18,954
52020	Learning & Professional Development	12,513	27,000	24,000	24,552	25,117	25,694	26,285
52030	Memberships, Dues & Subscriptions	6,643	3,550	2,972	3,040	3,110	3,182	3,255
53020	Admin, Office Supplies & Postage	12,434	21,174	20,816	21,295	21,784	22,285	22,798
53030	Communication	17,764	22,087	22,196	22,430	22,670	22,915	23,166
53040	Advertising	9,930	40,000	40,400	41,329	42,280	43,252	44,247
53050	Insurance	94,789	111,030	112,141	114,720	117,358	120,058	122,819
53060	Bank Charges	11,124	12,879	13,008	13,307	13,613	13,926	14,246
53070	Bad Debts	0	515	520	532	545	557	570
53080	Licence & Permits	3,651	8,242	8,322	8,513	8,709	8,909	9,114
54010	Legal	3,483	2,000	2,000	2,000	2,000	2,000	2,000
54020	Audit - Professional Fees	1,731	0	0	0	0	0	0
54030	Contracted Services	76,106	131,141	134,200	135,964	137,769	139,615	141,504
54040	Consulting Fees	0	10,000	15,000	10,000	10,000	10,000	10,000
55010	Repairs & Maintenance	195,593	211,550	237,066	223,378	228,676	234,095	239,593
55020	Operating Supplies	73,190	102,072	97,383	99,416	101,700	106,330	106,422
55025	Chemicals	42,851	48,530	48,860	49,984	51,134	52,310	53,513
55030	Equipment	24,812	89,500	105,500	101,000	101,500	102,500	102,500
55035	Radio Equipment	2,645	2,576	2,602	2,661	2,723	2,785	2,849
55040	Utilities	322,286	410,000	418,200	427,819	437,658	447,725	458,022
55050	Vehicles	33,383	14,500	17,575	17,749	17,927	18,110	18,296
55060	Rentals	53,301	55,116	55,667	56,948	58,257	59,597	60,968
55075	Recreation LAP Subsidy Expense	22,803	20,000	20,200	20,665	21,140	21,626	22,124
56010	Debenture Interest	605,185	802,437	863,765	863,765	863,765	863,765	863,765
56020	Debenture Principal	518,946	546,376	546,376	546,376	546,376	546,376	546,376
57010	Grants	148,150	169,650	169,650	169,765	169,883	170,003	170,126
59000	Contribution to Reserve	33,000	33,000	0	9,000	2,000	0	0
59100	Accumulated Operating Surplus	0	105,344	105,344	0	0	0	0
59500	Transfer to Other Service	45,955	16,710	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	226,624	226,624	253,055	258,875	264,829	270,920	277,152
59520	Transfer to Other Service - IT Fee	89,562	89,562	92,290	94,413	96,584	98,806	101,078
59530	Transfer to Other Service - Community Services Fee	312,947	312,947	23,256	23,256	23,256	23,256	23,256
59709	Transfer to Community Services - A109	0	0	322,437	344,496	353,108	361,936	370,985
59712	Transfer to Project Management - A112	0	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	96,816	41,303	41,516	37,371	38,139
60000	Capital Expenditures	608,538	1,725,000	1,275,000	265,000	240,000	276,000	265,000
Total Expenses		5,959,978	7,828,854	7,676,401	6,602,243	6,675,207	6,815,516	6,912,665
Total Service		1,317,338	0	0	-0	-0	-0	0

S225 Swimming Pool-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	71,536	71,536	78,690	86,291	99,218	101,508	104,148
41020	Grants in lieu of Taxes	293	0	295	295	295	295	0
49100	Prior Year Surplus	36,413	36,340	26,813	10,688	0	0	0
Total Income		108,242	107,876	105,798	97,274	99,513	101,803	104,148

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59100	Accumulated Operating Surplus	0	19,778	10,688	0	0	0	0
59500	Transfer to Other Service	79,449	86,118	93,023	95,163	97,351	99,590	101,881
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		81,429	107,876	105,798	97,274	99,513	101,803	104,148

Total Service	26,813	0	-0	0	-0	-0	0
----------------------	---------------	----------	-----------	----------	-----------	-----------	----------

S226 Recreation Facility-Nelson and Areas F and Defined E**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	3,924,474	3,924,474	4,113,663	4,460,899	4,597,065	4,723,309	4,711,212
41020	Grants in lieu of Taxes	55,675	47,000	47,000	47,000	47,000	47,000	47,000
42015	Sale of Goods - Specified	35,447	30,000	33,800	34,577	35,373	36,186	37,019
42020	Sale of Services	-10	0	0	0	0	0	0
42025	Sale of Services - Specified	274,166	271,925	269,650	275,852	282,197	288,687	295,327
42030	User Fees	199	0	0	0	0	0	0
42035	User Fees - Specified	1,589,807	1,505,000	1,610,800	1,647,848	1,685,749	1,724,521	1,764,185
42040	Rental Income	0	0	0	0	0	0	0
42045	Rental Income - Specified	481,234	466,600	475,200	486,061	497,171	508,537	520,164
43025	Grants - Specified	5,740	5,000	5,000	5,000	5,000	5,000	5,000
43300	Proceeds from Asset Disposal	2,525	0	0	0	0	0	0
43500	External Contributions & Contracts	0	184,200	0	0	0	0	0
43505	External Contributions & Contracts - Specified	192,571	0	184,200	0	0	0	0
44010	Penalties & Fees	1,824	250	250	250	250	250	250
44020	Investment Income & Interest	153	13,500	4,500	4,500	4,500	4,500	4,500
45000	Transfer from Reserves	0	165,338	686,423	93,675	44,362	0	0
45500	Transfer from Other Service	14,321	12,256	11,298	11,558	11,824	12,096	12,374
49100	Prior Year Surplus	1,261,367	1,235,487	1,259,000	0	0	0	0
Total Income		7,839,494	7,861,030	8,700,784	7,067,220	7,210,490	7,350,086	7,397,031

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	2,690,799	2,785,989	2,891,510	2,958,015	3,026,049	3,095,648	3,166,848
51020	Overtime	15,173	26,933	23,695	26,139	28,676	27,806	27,629
51030	Benefits	565,530	542,460	590,650	604,235	618,132	632,349	646,893
51050	Employee Health & Safety	14,481	27,729	26,450	27,058	27,681	28,317	28,969
51060	Employee Recognition	3,231	2,801	2,800	2,851	2,902	2,955	2,609
52010	Travel	6,125	16,800	11,850	12,123	12,401	12,687	12,978
52020	Learning & Professional Development	14,449	31,005	34,100	34,884	35,687	36,507	37,347
52030	Memberships, Dues & Subscriptions	5,904	5,756	8,875	8,546	8,593	8,641	8,690
53020	Admin, Office Supplies & Postage	22,157	38,202	40,700	41,567	42,454	43,362	44,290
53030	Communication	11,069	10,950	10,350	10,588	10,832	11,081	11,336
53040	Advertising	14,385	45,000	45,000	46,035	47,094	48,177	49,285
53050	Insurance	79,350	106,500	106,500	108,949	111,455	114,019	116,641
53060	Bank Charges	24,302	33,000	33,000	33,759	34,535	35,330	36,142
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	6,364	10,400	11,500	11,764	12,035	12,312	12,595
54030	Contracted Services	201,143	176,201	137,300	139,297	142,363	145,499	148,708
54040	Consulting Fees	21,868	120,000	35,200	35,665	36,140	36,626	37,124
55010	Repairs & Maintenance	194,749	284,500	342,500	306,720	312,038	317,455	321,973
55015	Repairs & Maintenance - Specified	23,623	0	0	0	0	0	0
55020	Operating Supplies	128,043	141,178	159,106	162,581	166,137	169,774	173,495
55025	Chemicals	58,806	52,500	63,500	64,960	66,455	67,983	69,547
55030	Equipment	63,229	123,260	122,010	81,752	83,023	84,323	70,653
55035	Radio Equipment	3,809	5,279	5,200	5,320	5,442	5,567	5,695
55040	Utilities	449,737	553,630	559,166	572,027	585,184	598,643	612,412
55050	Vehicles	19,206	11,675	46,500	47,454	48,431	49,430	50,452
55060	Rentals	3,357	10,000	10,000	10,230	10,465	10,706	10,952
55075	Recreation LAP Subsidy Expense	38,365	30,000	30,300	30,997	31,710	32,439	33,185
56010	Debenture Interest	230,538	419,248	414,390	414,390	414,390	349,890	19,695
56020	Debenture Principal	127,133	228,697	252,848	252,848	252,848	252,848	40,125
57010	Grants	58,878	58,878	64,467	65,949	67,466	69,018	70,605
59000	Contribution to Reserve	0	12,000	3,000	3,000	3,000	67,500	526,233
59500	Transfer to Other Service	31,561	18,995	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	316,954	316,954	342,954	350,842	358,911	367,166	375,611
59520	Transfer to Other Service - IT Fee	101,563	101,563	106,434	108,882	111,386	113,948	116,569
59530	Transfer to Other Service - Community Services Fee	312,947	312,947	35,186	35,186	35,186	35,186	35,186
59709	Transfer to Community Services - A109	0	0	322,437	344,496	353,108	361,936	370,985
59712	Transfer to Project Management - A112	0	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	86,306	33,109	33,280	29,957	30,572
60000	Capital Expenditures	214,959	1,200,000	1,725,000	75,000	75,000	75,000	75,000
Total Expenses		6,073,791	7,861,030	8,700,784	7,067,220	7,210,490	7,350,086	7,397,030
Total Service		1,765,704	-0	-0	-0	0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,502,522	1,502,522	1,397,766	1,595,862	2,029,283	2,042,065	1,679,089
41020	Grants in lieu of Taxes	12,327	0	12,000	12,000	12,000	12,000	12,000
42015	Sale of Goods - Specified	2,885	3,200	3,000	3,069	3,140	3,212	3,286
42025	Sale of Services - Specified	139,860	120,350	125,600	128,489	131,444	134,467	137,560
42035	User Fees - Specified	366,962	385,000	364,000	372,372	380,937	389,698	398,661
42045	Rental Income - Specified	35,912	40,000	40,000	40,920	41,861	42,824	43,809
43016	Sponsorship	2,939	0	0	0	0	0	0
43020	Grants	0	1,000	1,000	1,000	1,000	1,000	1,000
43025	Grants - Specified	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	2,331	0	0	0	0	0	0
44010	Penalties & Fees	-48	0	0	0	0	0	0
44020	Investment Income & Interest	0	16,000	1,000	5,000	5,000	5,000	5,000
45000	Transfer from Reserves	1,108,440	1,291,720	205,178	0	0	0	0
45500	Transfer from Other Service	157	539	0	0	0	0	0
45712	Transfer into Project Management - A112	0	0	0	0	0	0	0
49100	Prior Year Surplus	247,976	200,000	152,000	0	0	0	0
Total Income		3,422,262	3,560,331	2,301,544	2,158,712	2,604,664	2,630,266	2,280,405

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	955,655	1,020,700	1,065,810	1,090,324	1,115,401	1,141,055	1,167,300
51020	Overtime	6,867	14,920	15,568	15,926	16,292	16,667	17,050
51030	Benefits	175,044	201,550	205,020	209,735	214,559	219,494	224,543
51050	Employee Health & Safety	5,131	6,500	8,375	8,469	8,565	8,637	8,711
51060	Employee Recognition	105	0	0	0	0	0	0
52010	Travel	1,338	3,700	5,825	3,890	3,956	4,024	4,094
52020	Learning & Professional Development	6,415	9,404	9,316	9,530	9,749	9,974	10,203
52030	Memberships, Dues & Subscriptions	1,106	800	2,305	824	842	862	882
53020	Admin, Office Supplies & Postage	2,449	1,200	1,212	1,240	1,268	1,298	1,327
53030	Communication	2,223	2,040	2,061	2,108	2,156	2,206	2,257
53040	Advertising	3,081	12,000	11,000	11,253	11,512	11,777	12,047
53050	Insurance	25,803	41,000	41,410	42,362	43,337	44,334	45,353
53080	Licence & Permits	568	1,020	1,030	1,054	1,078	1,103	1,128
54030	Contracted Services	11,974	25,000	25,000	25,368	25,744	26,130	26,524
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	50,356	54,000	103,000	68,644	70,303	72,002	73,741
55020	Operating Supplies	35,574	35,520	35,000	34,270	35,059	35,865	36,690
55025	Chemicals	18,366	25,000	25,000	25,575	26,163	26,765	27,381
55030	Equipment	29,251	47,000	48,500	46,713	47,442	48,189	48,952
55035	Radio Equipment	2,033	0	0	0	0	0	0
55040	Utilities	98,756	120,000	125,000	127,875	130,816	133,825	136,903
55050	Vehicles	26	0	0	0	0	0	0
57010	Grants	5,000	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	1,000	105,000	455,000	255,000	86,888
59500	Transfer to Other Service	23,748	7,950	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	121,119	121,119	136,375	139,512	142,720	146,003	149,361
59520	Transfer to Other Service - IT Fee	41,024	41,024	42,794	43,778	44,785	45,815	46,869
59530	Transfer to Other Service - Community Services Fee	93,884	93,884	28,766	28,766	28,766	28,766	28,766
59709	Transfer to Community Services - A109	0	0	96,731	103,349	105,933	108,581	111,296
59712	Transfer to Project Management - A112	0	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	40,446	13,147	13,215	11,896	12,140
60000	Capital Expenditures	1,426,141	1,675,000	225,000	0	50,000	230,000	0
Total Expenses		3,143,036	3,560,331	2,301,544	2,158,712	2,604,664	2,630,266	2,280,405

Total Service	279,227	-0	0	-0	-0	0	-0
----------------------	----------------	-----------	----------	-----------	-----------	----------	-----------

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	28,125	28,125	28,125	28,125	28,125	28,125	28,125
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42025	Sale of Services - Specified	0	500	505	517	529	541	553
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	13,257	12,959	15,000	14,754	14,106	13,021	11,489
Total Income		41,382	41,584	43,630	43,396	42,760	41,687	40,167

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	1,040	0	0	0	0	0
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	0	312	0	0	0	0	0
52010	Travel	0	500	0	0	0	0	0
53040	Advertising	0	0	0	0	0	0	0
53050	Insurance	289	400	404	413	423	433	442
53060	Bank Charges	0	20	0	0	0	0	0
53080	Licence & Permits	0	109	110	113	115	118	121
54030	Contracted Services	179	0	2,000	2,046	2,093	2,141	2,190
55020	Operating Supplies	0	156	0	0	0	0	0
57010	Grants	19,521	24,663	24,860	25,205	25,558	25,919	26,288
59000	Contribution to Reserve	0	0	0	0	0	0	0
59100	Accumulated Operating Surplus	0	12,959	14,754	14,106	13,021	11,489	9,499
59510	Transfer to Other Service - General Admin. Fee	469	469	465	476	487	498	509
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		21,413	41,584	43,630	43,396	42,760	41,686	40,167

Total Service	19,969	0	-0	-0	-0	0	-0
----------------------	---------------	----------	-----------	-----------	-----------	----------	-----------

S229 Recreation Commission No.6-New Denver, Silverton and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	52,087	52,087	53,389	63,397	72,493	73,817	75,200
41020	Grants in lieu of Taxes	180	0	0	0	0	0	0
42035	User Fees - Specified	0	5,665	5,835	5,969	6,106	6,247	6,391
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	27,941	15,000	24,000	7,749	0	0	0
Total Income		80,208	72,752	83,224	77,115	78,599	80,064	81,591

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	7,045	16,579	17,076	17,469	17,871	18,282	18,702
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	842	1,772	1,826	1,868	1,911	1,955	2,000
52010	Travel	0	206	212	217	222	227	232
53020	Admin, Office Supplies & Postage	0	206	212	217	222	227	232
53030	Communication	1,298	2,929	2,958	3,026	3,096	3,167	3,240
53040	Advertising	531	1,545	1,591	1,628	1,665	1,704	1,743
53050	Insurance	464	443	456	467	477	488	500
53060	Bank Charges	0	51	51	52	53	55	56
54030	Contracted Services	0	1,576	1,623	1,661	1,699	1,738	1,778
55010	Repairs & Maintenance	3,445	1,020	1,030	1,054	1,078	1,103	1,128
55020	Operating Supplies	2,544	2,754	2,782	2,846	2,911	2,978	3,047
55030	Equipment	430	15,000	15,000	15,000	15,000	15,000	15,000
55060	Rentals	2,330	1,648	1,697	1,736	1,776	1,817	1,859
57010	Grants	11,000	11,000	11,330	11,591	11,857	12,130	12,409
59100	Accumulated Operating Surplus	0	0	7,749	0	0	0	0
59500	Transfer to Other Service	0	1,545	1,591	1,628	1,665	1,704	1,743
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59520	Transfer to Other Service - IT Fee	0	0	1,146	1,172	1,199	1,227	1,255
59530	Transfer to Other Service - Community Services Fee	13,453	13,453	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	13,842	14,409	14,796	15,138	15,517
Total Expenses		44,406	72,752	83,224	77,115	78,599	80,064	81,591

Total Service	35,802	-0	-0	0	0	0	0	-0
----------------------	---------------	-----------	-----------	----------	----------	----------	----------	-----------

S230 Recreation Commission No.7-Salmo and Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	212,307	212,307	259,532	284,372	292,534	300,682	302,005
41020	Grants in lieu of Taxes	692	649	600	600	600	600	600
42025	Sale of Services - Specified	16,329	25,470	18,730	19,161	19,601	20,052	20,514
42030	User Fees	7	0	0	0	0	0	0
42035	User Fees - Specified	43,019	41,500	42,300	43,273	44,268	45,286	46,328
42045	Rental Income - Specified	119	1,500	500	511	523	535	548
43025	Grants - Specified	0	10,000	10,000	0	0	0	0
43505	External Contributions & Contracts - Specified	188	0	0	0	0	0	0
44010	Penalties & Fees	-87	0	0	0	0	0	0
44020	Investment Income & Interest	125	0	0	0	0	0	0
45500	Transfer from Other Service	86,683	86,167	93,023	95,163	97,351	99,590	101,881
49100	Prior Year Surplus	54,660	55,000	15,000	0	0	0	0
Total Income		414,041	432,593	439,685	443,080	454,878	466,746	471,875

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	137,878	158,900	167,950	171,813	175,765	179,807	183,943
51020	Overtime	1,281	0	1,000	1,023	1,047	1,071	1,095
51030	Benefits	27,720	29,320	31,290	32,010	32,746	33,499	34,270
51050	Employee Health & Safety	3,115	1,250	1,450	1,023	1,047	1,071	1,095
51060	Employee Recognition	144	0	0	0	0	0	0
52010	Travel	58	2,853	3,600	3,683	3,768	3,854	3,943
52020	Learning & Professional Development	140	3,500	2,500	2,557	2,616	2,676	2,738
52030	Memberships, Dues & Subscriptions	205	400	350	358	366	375	383
53020	Admin, Office Supplies & Postage	564	1,450	1,450	1,483	1,517	1,552	1,588
53030	Communication	4,948	4,000	4,400	4,501	4,605	4,711	4,819
53040	Advertising	2,819	3,700	3,811	3,899	3,988	4,080	4,174
53050	Insurance	6,347	2,575	5,200	5,320	5,442	5,567	5,695
53060	Bank Charges	722	515	750	767	785	803	821
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	62	983	100	102	105	107	110
54030	Contracted Services	4,130	5,150	2,900	2,967	3,035	3,105	3,176
55010	Repairs & Maintenance	21,004	29,800	14,000	14,092	14,186	14,282	14,381
55020	Operating Supplies	3,851	6,769	5,950	6,087	6,227	6,370	6,517
55025	Chemicals	8,481	5,000	5,150	5,268	5,390	5,514	5,640
55030	Equipment	5,368	13,730	18,450	18,874	19,308	19,753	20,207
55040	Utilities	7,361	9,000	6,000	6,138	6,279	6,424	6,571
55050	Vehicles	15	0	0	0	0	0	0
55060	Rentals	10,400	11,500	11,615	11,882	12,155	12,435	12,721
55075	Recreation LAP Subsidy Expense	676	1,000	500	511	523	535	548
57010	Grants	5,000	14,000	14,000	14,000	14,000	14,000	14,000
59500	Transfer to Other Service	8,490	8,075	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	19,735	19,735	25,342	25,925	26,521	27,131	27,755
59520	Transfer to Other Service - IT Fee	12,822	12,822	13,451	13,760	14,077	14,401	14,732
59530	Transfer to Other Service - Community Services Fee	86,565	86,565	1,021	1,021	1,021	1,021	1,021
59709	Transfer to Community Services - A109	0	0	81,547	86,483	88,314	90,861	93,133
59722	Transfer to Asset Management - A122	0	0	2,408	3,031	3,046	2,742	2,799
60000	Capital Expenditures	0	0	13,500	4,500	7,000	9,000	4,000
Total Expenses		379,902	432,593	439,685	443,079	454,878	466,746	471,875
Total Service		34,139	0	0	0	-0	0	0

S231 Recreation Commission No.8-Slocan and Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	240,965	240,965	253,544	330,297	362,498	359,873	367,429
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42015	Sale of Goods - Specified	0	500	515	527	539	551	564
42025	Sale of Services - Specified	14,376	20,840	18,140	18,557	18,984	19,421	19,867
42030	User Fees	61	0	0	0	0	0	0
43015	Donations - Specified	190	0	0	0	0	0	0
43025	Grants - Specified	3,750	25,000	0	0	0	0	0
43030	Community Works Grants (Internal)	0	21,470	143,000	0	0	0	0
44010	Penalties & Fees	-167	0	0	0	0	0	0
44020	Investment Income & Interest	24	0	0	0	0	0	0
45000	Transfer from Reserves	31,246	78,530	50,164	0	0	0	0
45500	Transfer from Other Service	0	73	0	0	0	0	0
45530	Transfer from Other Service - Community Services Fee	0	0	0	0	0	0	0
49100	Prior Year Surplus	73,305	65,000	69,385	0	0	0	0
Total Income		363,749	452,378	534,748	349,381	382,021	379,845	387,860

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	25,036	65,206	67,418	68,969	70,555	72,178	73,838
51020	Overtime	40	0	0	0	0	0	0
51030	Benefits	4,671	16,634	16,944	17,334	17,732	18,140	18,558
51050	Employee Health & Safety	737	0	0	0	0	0	0
52010	Travel	751	2,717	2,010	2,056	2,104	2,152	2,201
52020	Learning & Professional Development	0	1,030	1,061	1,085	1,110	1,136	1,162
52030	Memberships, Dues & Subscriptions	0	515	530	530	530	530	530
53020	Admin, Office Supplies & Postage	171	1,236	1,273	1,302	1,332	1,363	1,394
53030	Communication	2,753	2,987	3,077	3,147	3,220	3,294	3,370
53040	Advertising	2,232	8,500	8,755	8,755	8,755	8,755	8,755
53050	Insurance	1,879	5,700	2,100	2,148	2,198	2,248	2,300
53060	Bank Charges	118	515	530	543	555	568	581
54030	Contracted Services	3,592	23,810	4,400	19,501	19,605	34,711	34,819
54040	Consulting Fees	0	10,000	5,000	0	25,000	0	0
55010	Repairs & Maintenance	16,301	14,515	15,530	15,727	15,927	16,133	16,343
55020	Operating Supplies	1,095	5,963	6,961	7,121	7,285	7,452	7,624
55030	Equipment	696	2,060	2,122	2,171	2,221	2,272	2,324
55040	Utilities	386	965	994	1,017	1,040	1,064	1,089
55060	Rentals	12,473	14,952	15,912	16,278	16,652	17,035	17,427
55075	Recreation LAP Subsidy Expense	560	0	3,500	3,580	3,663	3,747	3,833
59000	Contribution to Reserve	0	0	0	0	0	0	0
59500	Transfer to Other Service	0	360	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	10,861	10,861	9,913	10,141	10,374	10,613	10,857
59520	Transfer to Other Service - IT Fee	4,304	4,304	0	0	0	0	0
59530	Transfer to Other Service - Community Services Fee	159,547	159,547	454	454	454	454	454
59704	Transfer to Park Services - A104	0	0	57,304	60,887	62,409	63,969	65,569
59709	Transfer to Community Services - A109	0	0	100,796	106,634	109,300	112,032	114,833
60000	Capital Expenditures	31,246	100,000	208,164	0	0	0	0
Total Expenses		279,450	452,378	534,748	349,381	382,021	379,846	387,860
Total Service		84,299	0	-0	0	-0	-0	0

S232 Recreation Commission No.9-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	46,217	46,217	77,723	76,688	78,505	80,310	82,086
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42035	User Fees - Specified	4,550	0	16,000	16,368	16,744	17,130	17,524
42045	Rental Income - Specified	0	0	2,400	2,455	2,512	2,569	2,629
49100	Prior Year Surplus	10,203	0	-3,000	0	0	0	0
Total Income		60,970	46,217	93,123	95,511	97,761	100,009	102,238

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	6,335	1,030	11,361	11,622	11,890	12,163	12,443
51020	Overtime	286	0	0	0	0	0	0
51030	Benefits	727	155	1,659	1,697	1,736	1,776	1,817
51050	Employee Health & Safety	0	0	100	102	105	107	110
52010	Travel	185	0	0	0	0	0	0
52020	Learning & Professional Development	20	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	206	300	307	314	321	329
53040	Advertising	54	515	1,030	1,054	1,078	1,103	1,129
53050	Insurance	232	412	3,324	3,401	3,479	3,559	3,641
53080	Licence & Permits	0	0	0	0	0	0	0
54030	Contracted Services	3,037	0	6,100	6,240	6,384	6,531	6,681
55020	Operating Supplies	27	0	6,200	6,343	6,488	6,638	6,790
55060	Rentals	2,400	100	5,500	5,624	5,751	5,881	5,914
57010	Grants	41,820	41,820	42,656	43,637	44,641	45,668	46,718
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	13,842	14,409	14,796	15,138	15,517
Total Expenses		57,103	46,217	93,123	95,511	97,761	100,009	102,238

Total Service		3,867	-0	-0	-0	-0	-0	-0
----------------------	--	--------------	-----------	-----------	-----------	-----------	-----------	-----------

S234 Transit-Creston and Area**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	200,631	200,631	222,701	249,426	276,861	305,275	331,956
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
42030	User Fees	16,496	16,500	15,190	15,570	15,959	16,358	16,767
43020	Grants	97,067	99,943	100,856	106,344	111,661	117,244	123,107
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	22,003	57,624	15,026	9,560	0	0
49100	Prior Year Surplus	-17,727	0	-32,346	0	0	0	0
Total Income		296,466	339,077	364,025	386,366	414,041	438,877	471,830

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53020	Admin, Office Supplies & Postage	0	350	350	350	350	350	350
53050	Insurance	190	300	300	300	300	300	300
54030	Contracted Services	280,896	320,541	343,756	365,497	392,552	411,579	431,558
55010	Repairs & Maintenance	640	5,500	0	0	0	0	0
55020	Operating Supplies	4,902	0	5,500	5,775	6,063	6,366	6,685
59000	Contribution to Reserve	0	0	0	0	0	5,166	17,474
59510	Transfer to Other Service - General Admin. Fee	12,386	12,386	14,119	14,444	14,776	15,116	15,463
Total Expenses		299,013	339,077	364,025	386,366	414,041	438,877	471,830
Total Service		-2,547	-0	0	0	0	0	-0

S237 Transit-Castlegar and Area**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	475,679	475,679	506,597	544,531	590,784	637,959	685,751
41020	Grants in lieu of Taxes	4,923	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	115,997	64,979	98,915	99,584	90,081	76,895
49100	Prior Year Surplus	75,409	0	32,641	0	0	0	0
Total Income		556,012	591,676	604,217	643,446	690,368	728,040	762,646

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51500	Directors - Allowance & Stipend	0	0	2,760	2,823	2,888	2,955	3,023
51565	Directors - Mileage	0	0	200	205	209	214	219
53020	Admin, Office Supplies & Postage	0	500	500	500	500	500	500
53050	Insurance	330	500	338	346	354	362	370
54030	Contracted Services	404,752	566,114	575,033	613,262	659,123	695,752	729,771
55010	Repairs & Maintenance	0	0	3,587	3,670	3,754	3,840	3,929
55020	Operating Supplies	0	3,500	0	0	0	0	0
59000	Contribution to Reserve	0	0	0	340	727	1,079	960
59500	Transfer to Other Service	497	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	21,062	21,062	21,799	22,300	22,813	23,338	23,875
Total Expenses		426,641	591,676	604,217	643,446	690,368	728,040	762,646
Total Service		129,370	0	0	0	-0	-0	-0

S238 Transit-North Shore and Slocan Valley**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	903,290	903,290	1,079,566	1,101,263	1,129,648	1,170,979	1,218,212
41020	Grants in lieu of Taxes	398	0	0	0	0	0	0
42030	User Fees	48,913	56,176	45,504	46,194	46,822	47,607	48,331
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	23,578	1,532	0	0	0	0
45500	Transfer from Other Service	0	0	45,999	47,043	48,316	50,037	51,954
49100	Prior Year Surplus	-28,133	0	-96,758	0	0	0	0
Total Income		924,468	983,044	1,075,843	1,194,500	1,224,786	1,268,623	1,318,497

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	504	1,339	595	609	623	637	652
54030	Contracted Services	873,097	951,191	1,034,676	1,104,108	1,134,175	1,181,510	1,240,586
55010	Repairs & Maintenance	840	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	0	48,278	47,529	43,040	32,824
59510	Transfer to Other Service - General Admin. Fee	30,514	30,514	40,572	41,505	42,460	43,436	44,435
Total Expenses		904,954	983,044	1,075,843	1,194,500	1,224,786	1,268,623	1,318,497

Total Service		19,514	-0	0	0	-0	-0	-0
----------------------	--	---------------	-----------	----------	----------	-----------	-----------	-----------

S239 Transit-Kootenay Lake West**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	673,801	673,801	951,010	998,689	1,030,258	1,059,673	1,094,249
41020	Grants in lieu of Taxes	4,038	0	0	0	0	0	0
42030	User Fees	22,078	25,695	24,927	25,551	26,489	26,844	27,515
43020	Grants	199,859	224,000	255,990	327,621	387,246	406,608	426,938
43505	External Contributions & Contracts - Specified	2,565	0	2,692	0	0	0	0
44020	Investment Income & Interest	0	9,000	0	0	0	0	0
45000	Transfer from Reserves	0	185,625	44,491	0	0	0	0
49100	Prior Year Surplus	14,722	0	0	0	0	0	0
Total Income		917,063	1,118,121	1,279,110	1,351,861	1,443,993	1,493,125	1,548,702

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51030	Benefits	1,118	205	1,051	1,075	1,100	1,125	1,151
51500	Directors - Allowance & Stipend	21,793	10,908	19,774	20,229	20,694	21,170	21,657
51560	Directors - Travel	0	750	0	0	0	0	0
51565	Directors - Mileage	398	0	500	0	0	0	0
53020	Admin, Office Supplies & Postage	59	250	250	250	250	250	250
53050	Insurance	621	589	636	651	666	681	697
54030	Contracted Services	869,090	1,057,996	1,155,943	1,217,330	1,250,008	1,301,332	1,365,247
55010	Repairs & Maintenance	3,265	9,500	8,500	8,695	8,895	9,100	9,309
55050	Vehicles	262	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	0	8,937	65,317	59,561	47,422
59500	Transfer to Other Service	3,550	0	45,876	47,043	48,316	50,037	51,954
59510	Transfer to Other Service - General Admin. Fee	37,923	37,923	46,580	47,651	48,747	49,869	51,015
Total Expenses		938,078	1,118,121	1,279,110	1,351,861	1,443,993	1,493,125	1,548,702

Total Service		-21,015	0	0	-0	-0	0	-0
----------------------	--	----------------	----------	----------	-----------	-----------	----------	-----------

S240 Airport-Creston and Areas B, C and Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	217,379	217,379	279,399	289,822	299,888	310,792	317,414
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1,605	776	0	0	0	0	0
Total Income		218,984	218,155	279,399	289,822	299,888	310,792	317,414

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	216,175	216,175	277,312	287,711	297,726	308,579	315,147
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		218,155	218,155	279,399	289,822	299,888	310,792	317,414

Total Service		829	0	0	-0	0	-0	0
----------------------	--	------------	----------	----------	-----------	----------	-----------	----------

S241 Water Utility-Area A (Riondel)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	57,741	57,741	60,628	63,659	66,842	68,513	68,513
42025	Sale of Services - Specified	0	0	0	0	0	0	0
42030	User Fees	205,552	212,442	218,866	225,491	232,256	239,224	246,400
43100	Proceeds from Borrowing	0	0	0	0	0	0	282,000
44020	Investment Income & Interest	0	0	4,535	3,165	5,318	7,556	9,492
45000	Transfer from Reserves	0	100,000	150,000	0	0	0	600,000
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	18,978	9,296	-7,771	0	0	0	0
Total Income		282,270	379,479	426,258	292,315	304,416	315,293	1,206,405

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	32,647	32,366	39,811	40,727	41,664	42,622	43,602
51020	Overtime	0	2,272	837	856	875	896	916
51030	Benefits	6,338	6,730	7,796	7,975	8,158	8,346	8,538
51050	Employee Health & Safety	46	136	56	58	59	60	62
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52010	Travel	0	315	0	0	0	0	0
52020	Learning & Professional Development	0	231	237	242	248	253	259
52030	Memberships, Dues & Subscriptions	300	340	368	377	385	394	403
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	1,067	1,216	1,224	1,273	1,302	1,332	1,363
53050	Insurance	4,629	5,216	4,276	4,374	4,475	4,578	4,683
53080	Licence & Permits	439	452	462	473	484	495	506
54030	Contracted Services	15,689	10,527	13,797	9,515	9,733	9,957	10,186
55010	Repairs & Maintenance	6,249	9,506	7,671	7,848	8,028	8,213	8,402
55020	Operating Supplies	1,434	5,189	3,484	3,565	3,647	3,730	3,816
55025	Chemicals	10,104	14,922	11,439	11,702	11,971	12,246	12,528
55030	Equipment	5,146	5,472	483	494	506	517	529
55040	Utilities	6,178	7,571	6,249	6,393	6,540	6,690	6,844
55050	Vehicles	1,021	1,694	1,733	1,773	1,813	1,855	1,898
55060	Rentals	85	0	0	0	0	0	0
56010	Debenture Interest	2,870	3,675	2,870	2,870	2,870	2,870	2,870
56020	Debenture Principal	6,699	6,699	6,699	6,699	6,699	6,699	6,699
59000	Contribution to Reserve	66,639	66,639	81,488	93,527	97,440	81,987	99,635
59500	Transfer to Other Service	11,030	7,793	2,859	2,916	2,975	3,034	3,095
59510	Transfer to Other Service - General Admin. Fee	13,413	13,413	13,721	13,996	14,276	14,561	14,853
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,982	5,082	5,183	5,287	5,393
59550	Transfer to Other Service - Environmental Services Fee	77,235	77,235	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	46,630	51,293	56,423	62,065	68,272
59703	Transfer to Utility Services - A103	0	0	13,777	14,122	14,475	14,837	15,207
59712	Transfer to Project Management - A112	0	0	3,750	0	0	18,000	0
59722	Transfer to Asset Management - A122	0	0	3,309	4,165	4,187	3,769	3,846
60000	Capital Expenditures	53,211	95,000	146,250	0	0	0	882,000
Total Expenses		327,337	379,479	426,258	292,315	304,416	315,293	1,206,405
Total Service		-45,067	0	0	0	0	0	0

S242 Water Utility-Area A (Sanca Park)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	15,840	15,840	15,840	15,840	15,840	15,840	15,840
42030	User Fees	22,862	22,529	22,980	23,439	23,908	24,386	24,874
44020	Investment Income & Interest	0	0	2,549	2,980	3,440	3,911	4,392
45000	Transfer from Reserves	0	40,000	5,000	0	0	0	0
49100	Prior Year Surplus	1,599	1,430	6,002	0	0	0	0
Total Income		40,301	79,799	52,371	42,259	43,188	44,137	45,106

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,348	2,213	2,268	2,320	2,374	2,428	2,484
51020	Overtime	0	242	150	153	157	161	164
51030	Benefits	110	575	590	604	617	632	646
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52010	Travel	0	86	88	90	92	94	96
52030	Memberships, Dues & Subscriptions	50	154	158	161	165	169	173
53050	Insurance	101	279	285	292	298	305	312
53080	Licence & Permits	228	368	376	385	393	403	412
54010	Legal	0	2,000	2,000	0	0	0	0
54030	Contracted Services	56	496	507	519	531	543	555
55010	Repairs & Maintenance	71	614	628	642	657	672	688
55020	Operating Supplies	0	37	38	39	40	41	42
55050	Vehicles	0	96	98	100	103	105	107
59000	Contribution to Reserve	19,361	19,361	26,531	23,019	23,540	24,073	24,615
59500	Transfer to Other Service	2,342	3,251	2,647	2,700	2,754	2,809	2,865
59510	Transfer to Other Service - General Admin. Fee	2,253	2,253	3,175	3,239	3,303	3,369	3,437
59550	Transfer to Other Service - Environmental Services Fee	7,774	7,774	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	6,358	6,485	6,615	6,747	6,882
59703	Transfer to Utility Services - A103	0	0	1,474	1,511	1,549	1,587	1,627
60000	Capital Expenditures	0	40,000	5,000	0	0	0	0
Total Expenses		33,695	79,799	52,371	42,259	43,188	44,137	45,106

Total Service		6,607	0	0	0	0	0	0
----------------------	--	--------------	----------	----------	----------	----------	----------	----------

S243 Water Utility-Area B (Lister)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42025	Sale of Services - Specified	2,500	0	0	0	0	0	0
42030	User Fees	287,075	287,737	342,811	392,512	450,269	517,501	543,376
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	120,000	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	25,000	380,000	0	70,000	0
45500	Transfer from Other Service	0	871	925	1,017	1,119	1,231	1,292
49100	Prior Year Surplus	11,011	-10,961	-10,673	0	0	0	0
Total Income		300,586	277,647	358,063	893,529	451,388	588,732	544,668

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	9,199	20,084	21,586	21,101	21,628	22,169	22,723
51020	Overtime	0	58	59	62	63	64	65
51030	Benefits	2,457	5,096	3,282	3,098	3,175	3,255	3,336
51050	Employee Health & Safety	0	340	352	364	371	379	386
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	50	154	159	165	168	171	175
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	282	590	610	631	644	657	670
53050	Insurance	1,482	1,713	1,726	1,786	1,821	1,858	1,895
53080	Licence & Permits	654	1,364	1,772	1,833	1,870	1,907	1,945
54010	Legal	0	500	500	517	528	538	549
54030	Contracted Services	12,160	10,361	10,718	11,088	11,310	11,536	11,767
54040	Consulting Fees	1,785	0	0	0	0	0	0
55010	Repairs & Maintenance	1,071	2,455	2,473	2,558	2,610	2,662	2,715
55020	Operating Supplies	2,649	1,583	2,555	2,643	2,696	2,749	2,804
55025	Chemicals	4,282	5,672	5,961	6,166	6,290	6,416	6,544
55030	Equipment	162	2,000	2,069	2,140	2,183	2,227	2,271
55040	Utilities	4,414	5,366	4,742	4,906	5,075	5,250	5,431
55050	Vehicles	94	1,081	1,118	1,157	1,180	1,204	1,228
55060	Rentals	0	0	0	0	0	0	0
56110	Short-Term Financing Interest	0	0	0	2,000	2,000	0	0
56120	Short-Term Financing Principal	0	0	0	0	120,000	0	0
59000	Contribution to Reserve	32,280	32,280	104,737	148,345	78,083	251,684	259,411
59500	Transfer to Other Service	7,696	21,103	15,839	27,288	20,605	21,075	21,556
59510	Transfer to Other Service - General Admin. Fee	11,608	11,608	11,875	12,112	12,355	12,602	12,854
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,982	5,082	5,183	5,287	5,393
59550	Transfer to Other Service - Environmental Services Fee	149,369	149,369	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	118,368	130,205	143,225	157,548	173,303
59703	Transfer to Utility Services - A103	0	0	11,000	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	6,580	8,282	8,325	7,494	7,647
60000	Capital Expenditures	1,092	0	25,000	500,000	0	70,000	0
Total Expenses		247,659	277,647	358,063	893,529	451,388	588,732	544,668
Total Service		52,927	0	0	0	0	0	0

S244 Water Utility-Area G (Ymir)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	48,510	48,510	49,965	49,965	49,965	49,965	49,965
42025	Sale of Services - Specified	1,080	0	17,179	0	0	0	0
42030	User Fees	84,371	80,638	84,470	87,004	89,615	92,303	95,072
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	6,935	0	7,095	7,095	7,095	7,095	7,095
44020	Investment Income & Interest	0	0	3,186	4,448	4,448	5,027	5,625
45000	Transfer from Reserves	0	0	0	70,000	0	0	0
49100	Prior Year Surplus	14,480	14,592	17,889	0	0	0	0
Total Income		155,375	143,740	179,784	218,512	151,123	154,390	157,757

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	9,203	18,496	16,908	17,331	17,764	18,208	18,664
51020	Overtime	0	0	500	513	525	538	552
51030	Benefits	2,546	4,289	3,863	3,960	4,059	4,160	4,264
51050	Employee Health & Safety	87	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	45	0	46	47	48	49	50
52010	Travel	0	155	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	250	454	395	404	413	423	432
53020	Admin, Office Supplies & Postage	0	21	0	0	0	0	0
53030	Communication	904	1,157	938	959	982	1,004	1,027
53050	Insurance	1,943	1,683	1,885	1,929	1,973	2,019	2,065
53080	Licence & Permits	327	702	311	318	325	333	340
54030	Contracted Services	6,800	7,738	7,916	8,098	8,285	8,475	8,670
55010	Repairs & Maintenance	3,306	7,108	7,071	7,233	7,400	7,570	7,744
55020	Operating Supplies	4,026	11,814	6,027	6,165	6,307	6,452	6,601
55025	Chemicals	1,906	2,001	2,340	2,394	2,449	2,505	2,563
55030	Equipment	0	184	184	188	192	197	201
55040	Utilities	5,819	4,655	6,183	6,326	6,471	6,620	6,772
55060	Rentals	0	70	0	0	0	0	0
59000	Contribution to Reserve	14,833	14,833	63,099	28,657	28,948	29,899	30,794
59500	Transfer to Other Service	2,662	9,498	3,008	3,068	3,130	3,192	3,256
59510	Transfer to Other Service - General Admin. Fee	8,896	8,896	9,101	9,283	9,286	9,468	9,476
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,982	5,082	5,084	5,183	5,187
59550	Transfer to Other Service - Environmental Services Fee	45,116	45,116	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	35,000	35,700	36,414	37,142	37,885
59703	Transfer to Utility Services - A103	0	0	7,548	7,737	7,931	8,129	8,332
59712	Transfer to Project Management - A112	0	0	0	2,100	0	0	0
59722	Transfer to Asset Management - A122	0	0	2,479	3,120	3,136	2,823	2,881
60000	Capital Expenditures	0	0	0	67,900	0	0	0
Total Expenses		113,538	143,740	179,784	218,512	151,123	154,390	157,757

Total Service		41,837	0	0	-0	0	0	0
----------------------	--	---------------	----------	----------	-----------	----------	----------	----------

S245 Water Utility-Area H (South Slocan)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	14,331	14,168	14,168	14,168	14,168	14,168	14,168
42025	Sale of Services - Specified	0	0	0	0	0	0	0
42030	User Fees	121,957	121,228	127,282	133,656	140,352	147,370	154,761
43025	Grants - Specified	0	60,000	0	0	0	0	0
44020	Investment Income & Interest	0	0	2,601	4,516	5,430	6,475	7,639
45000	Transfer from Reserves	0	0	0	0	0	0	0
45800	Transfer from Community Development - X100	0	0	18,000	0	0	0	0
45802	Transfer from Community Works - X102	0	0	82,000	0	0	0	0
49100	Prior Year Surplus	43,058	16,311	56,295	0	0	0	0
Total Income		179,346	211,707	300,346	152,340	159,950	168,013	176,568

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	12,095	16,440	16,877	16,219	15,569	15,927	16,294
51020	Overtime	0	1,069	1,000	1,000	0	0	0
51030	Benefits	3,273	4,274	4,128	3,957	4,048	4,141	4,236
51050	Employee Health & Safety	42	97	52	53	54	55	56
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	100	109	112	114	117	119	122
53020	Admin, Office Supplies & Postage	0	34	0	0	0	0	0
53030	Communication	1,030	1,172	1,068	1,093	1,118	1,143	1,170
53050	Insurance	1,930	2,642	2,041	2,088	2,136	2,185	2,235
53080	Licence & Permits	302	596	289	296	302	309	316
54030	Contracted Services	1,615	2,276	2,141	2,191	2,241	2,292	2,345
54040	Consulting Fees	0	18,000	0	0	0	0	0
55010	Repairs & Maintenance	955	8,208	2,656	2,718	2,780	2,844	2,909
55020	Operating Supplies	6,558	6,162	5,691	5,822	5,956	6,093	6,233
55025	Chemicals	907	1,640	1,121	1,147	1,173	1,200	1,228
55030	Equipment	0	11	11	11	12	12	12
55040	Utilities	2,461	1,950	2,402	2,457	2,514	2,572	2,631
55060	Rentals	241	0	0	0	0	0	0
56010	Debenture Interest	2,287	2,999	2,999	2,999	2,999	2,999	2,999
56020	Debenture Principal	4,725	5,712	5,712	5,712	5,712	5,712	5,712
59000	Contribution to Reserve	15,692	15,692	95,093	45,295	52,501	58,469	64,446
59500	Transfer to Other Service	2,108	8,643	2,150	2,193	2,237	2,282	2,327
59510	Transfer to Other Service - General Admin. Fee	6,698	6,698	6,761	6,917	7,076	7,238	7,405
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,961	5,075	5,192	5,311	5,433
59550	Transfer to Other Service - Environmental Services Fee	42,413	42,413	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	34,231	35,258	36,315	37,405	38,527
59703	Transfer to Utility Services - A103	0	0	6,058	6,210	6,365	6,524	6,687
59722	Transfer to Asset Management - A122	0	0	2,792	3,515	3,533	3,180	3,245
60000	Capital Expenditures	0	60,000	100,000	0	0	0	0
Total Expenses		110,303	211,707	300,346	152,340	159,950	168,013	176,568
Total Service		69,043	0	0	0	0	0	0

S246 Water Utility-Area D (Macdonald Creek)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 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
44020	Investment Income & Interest	0	0	5,779	6,101	6,426	6,755	7,087
45000	Transfer from Reserves	0	20,000	0	0	0	0	20,000
49100	Prior Year Surplus	-860	373	49	0	0	0	0
Total Income		30,405	51,638	37,093	37,366	37,691	38,020	58,352

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	536	550	562	575	589	602
51030	Benefits	17	26	26	27	28	28	29
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	78	0	0	0	0	0
53050	Insurance	92	112	113	116	118	121	124
54010	Legal	1,395	0	0	0	0	0	0
56010	Debenture Interest	4,810	1,906	4,810	4,810	4,810	4,810	4,810
56020	Debenture Principal	8,457	8,457	8,457	8,457	8,457	8,457	8,457
59000	Contribution to Reserve	13,891	13,891	16,135	16,257	16,426	16,597	16,768
59500	Transfer to Other Service	837	1,188	945	964	983	1,003	1,023
59510	Transfer to Other Service - General Admin. Fee	1,708	1,708	1,747	1,782	1,818	1,854	1,891
59550	Transfer to Other Service - Environmental Services Fee	3,736	3,736	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	4,110	4,192	4,276	4,361	4,448
59703	Transfer to Utility Services - A103	0	0	200	200	200	200	200
60000	Capital Expenditures	0	20,000	0	0	0	0	20,000
Total Expenses		34,943	51,638	37,093	37,366	37,691	38,020	58,352

Total Service		-4,537	0	0	-0	-0	0	-0
----------------------	--	---------------	----------	----------	-----------	-----------	----------	-----------

S247 Water Utility-Area J (Lucas Road)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	4,200	4,200	4,200	4,200	4,200	4,200	4,200
42030	User Fees	8,452	10,988	10,540	10,994	11,469	11,962	12,478
44020	Investment Income & Interest	0	0	1,106	1,275	1,366	1,463	1,566
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	2,778	1,924	4,289	0	0	0	0
Total Income		15,430	17,112	20,135	16,469	17,035	17,625	18,244

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	595	1,224	1,255	1,284	1,313	1,344	1,374
51030	Benefits	160	388	398	407	416	426	435
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
53030	Communication	0	0	0	0	0	0	0
53050	Insurance	95	297	303	310	318	325	332
54030	Contracted Services	0	590	0	0	0	0	0
55010	Repairs & Maintenance	0	882	211	216	221	226	231
55040	Utilities	1,353	2,842	1,680	1,718	1,758	1,798	1,840
59000	Contribution to Reserve	4,194	4,194	8,454	4,541	4,854	5,187	5,543
59500	Transfer to Other Service	1,054	1,538	1,191	1,215	1,239	1,264	1,289
59510	Transfer to Other Service - General Admin. Fee	1,064	1,064	2,023	2,063	2,105	2,147	2,190
59550	Transfer to Other Service - Environmental Services Fee	4,093	4,093	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	4,187	4,271	4,356	4,442	4,532
59703	Transfer to Utility Services - A103	0	0	433	444	455	467	478
Total Expenses		12,608	17,112	20,135	16,469	17,035	17,625	18,244

Total Service		2,822	0	0	0	-0	-0	0
----------------------	--	--------------	----------	----------	----------	-----------	-----------	----------

S248 Water Utility-Area F (Duhamel Creek)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	29,488	29,201	32,121	33,406	34,742	36,132	37,216
42030	User Fees	91,274	87,153	92,382	96,077	99,921	103,917	108,074
43030	Community Works Grants (Internal)	0	50,000	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	65,000
44020	Investment Income & Interest	0	0	1,172	2,937	1,855	3,228	4,211
45000	Transfer from Reserves	0	66,000	0	120,000	0	25,000	285,000
49100	Prior Year Surplus	-2	-7,373	27,256	0	0	0	0
Total Income		120,760	224,981	152,931	252,420	136,518	168,277	499,501

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	11,221	10,317	12,241	12,523	12,811	13,106	13,408
51020	Overtime	0	1,398	1,398	1,430	1,463	1,496	1,531
51030	Benefits	3,034	3,522	2,985	3,054	3,124	3,196	3,269
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	19	0	0	0	0	0	0
52010	Travel	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	521	454	486	497	509	520	532
53050	Insurance	1,396	1,834	1,479	1,513	1,548	1,583	1,620
53080	Licence & Permits	360	907	184	188	193	197	202
54030	Contracted Services	1,348	8,757	3,023	3,092	3,163	3,236	3,311
55010	Repairs & Maintenance	7,202	10,365	1,306	1,336	1,367	1,398	1,430
55020	Operating Supplies	184	100	226	231	236	242	247
55030	Equipment	5	0	6	0	0	0	0
55040	Utilities	5,079	5,842	5,778	5,911	6,047	6,186	6,328
55060	Rentals	0	174	0	0	0	0	0
59000	Contribution to Reserve	26,791	26,791	88,261	65,933	68,621	74,178	78,901
59500	Transfer to Other Service	7,268	11,713	2,382	2,430	2,478	2,528	2,578
59510	Transfer to Other Service - General Admin. Fee	6,930	6,930	7,089	7,231	7,376	7,523	7,674
59550	Transfer to Other Service - Environmental Services Fee	30,877	30,877	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	19,987	20,387	20,795	21,211	21,635
59703	Transfer to Utility Services - A103	0	0	4,331	4,439	4,550	4,664	4,780
59712	Transfer to Project Management - A112	0	0	0	3,600	0	1,000	12,000
59722	Transfer to Asset Management - A122	0	0	1,768	2,225	2,237	2,013	2,055
60000	Capital Expenditures	74,999	105,000	1	116,400	0	24,000	338,000
Total Expenses		177,235	224,981	152,931	252,420	136,518	168,277	499,501
Total Service		-56,476	0	0	0	0	0	0

S250 Water Utility-Area B (Erickson)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42025	Sale of Services - Specified	13,573	0	0	0	0	0	0
42030	User Fees	1,708,959	1,683,681	1,757,729	1,820,308	1,885,356	1,952,981	2,056,245
43020	Grants	0	3,949,269	3,424,891	0	0	0	0
43025	Grants - Specified	3,502,332	0	0	0	0	0	0
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	36,597	46,133	42,293	26,071	19,736
45000	Transfer from Reserves	0	868,063	168,650	870,000	1,200,000	1,200,000	900,000
45500	Transfer from Other Service	0	14,284	14,284	0	0	0	0
49100	Prior Year Surplus	134,972	81,433	109,454	0	0	0	0
Total Income		5,359,836	6,596,730	5,511,605	2,736,441	3,127,649	3,179,052	2,975,981

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	40,659	49,688	50,680	43,615	44,573	45,552	44,553
51020	Overtime	0	1,782	1,826	1,868	1,911	1,955	2,000
51030	Benefits	10,553	12,253	13,129	11,298	11,546	11,800	11,541
51050	Employee Health & Safety	0	614	628	643	657	673	688
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	200	462	290	297	303	310	317
53040	Advertising	185	0	500	0	0	0	0
53050	Insurance	4,574	5,963	5,362	5,485	5,612	5,741	5,873
53080	Licence & Permits	2,612	3,538	2,604	2,663	2,725	2,787	2,851
54010	Legal	1,807	10,000	12,218	0	0	0	0
54030	Contracted Services	24,671	39,463	33,477	34,247	35,035	35,840	36,665
55010	Repairs & Maintenance	25,387	49,093	32,200	32,941	33,698	34,473	35,266
55020	Operating Supplies	4,019	3,682	4,580	4,685	4,793	4,903	5,016
55025	Chemicals	0	924	946	968	990	1,013	1,036
55030	Equipment	1,070	3,081	1,314	1,344	1,375	1,407	1,439
55040	Utilities	2,181	2,562	2,262	2,314	2,367	2,422	2,477
55050	Vehicles	283	1,343	1,374	1,406	1,438	1,471	1,505
55060	Rentals	0	481	492	503	515	527	539
56110	Short-Term Financing Interest	3,437	3,016	2,033	0	0	0	0
56120	Short-Term Financing Principal	42,907	32,695	66,866	0	0	0	0
59000	Contribution to Reserve	614,789	614,789	645,459	681,038	578,290	684,067	367,511
59500	Transfer to Other Service	75,208	706,918	763,493	755,026	793,789	843,007	847,071
59510	Transfer to Other Service - General Admin. Fee	36,686	36,686	36,114	36,945	37,794	38,664	39,553
59550	Transfer to Other Service - Environmental Services Fee	220,365	220,365	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	205,000	211,150	217,485	224,009	230,729
59703	Transfer to Utility Services - A103	0	0	27,056	27,732	28,426	29,136	29,865
59712	Transfer to Project Management - A112	0	0	43,418	19,000	0	0	0
59722	Transfer to Asset Management - A122	0	0	8,162	10,273	10,326	9,295	9,486
60000	Capital Expenditures	1,125,635	4,797,332	3,550,122	851,000	1,314,000	1,200,000	1,300,000
Total Expenses		2,237,226	6,596,730	5,511,605	2,736,441	3,127,649	3,179,052	2,975,981

Total Service		3,122,610	0	0	-0	0	0	-0
----------------------	--	------------------	----------	----------	-----------	----------	----------	-----------

S251 Water Utility-Area B (Arrow Creek)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42030	User Fees	705,306	705,306	934,676	930,690	980,852	1,051,421	1,044,050
43100	Proceeds from Borrowing	0	0	0	0	2,000,000	0	0
44020	Investment Income & Interest	0	0	40,000	65,000	10,000	0	0
45000	Transfer from Reserves	0	814,250	1,450,000	230,000	1,050,000	2,050,000	50,000
45500	Transfer from Other Service	0	608,113	744,398	735,549	773,923	822,743	826,402
49100	Prior Year Surplus	57,664	57,881	-63,462	0	0	0	0
Total Income		762,970	2,185,550	3,105,612	1,961,239	4,814,775	3,924,164	1,920,452

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	64,599	127,000	132,175	132,989	133,561	136,233	142,571
51020	Overtime	612	3,500	3,207	3,280	3,356	3,433	3,512
51030	Benefits	30,156	45,675	46,807	47,885	48,244	49,354	50,489
51050	Employee Health & Safety	315	456	387	396	405	414	424
51060	Employee Recognition	300	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	1,332	1,847	1,424	1,457	1,490	1,525	1,560
51560	Directors - Travel	0	220	225	231	235	240	247
51565	Directors - Mileage	0	918	939	961	983	1,006	1,029
52010	Travel	0	47	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	308	227	378	387	396	405	414
53020	Admin, Office Supplies & Postage	182	79	223	229	234	239	245
53030	Communication	2,825	3,108	2,852	2,917	2,984	3,053	3,123
53040	Advertising	57	251	200	204	209	2,147	219
53050	Insurance	21,205	24,301	22,980	23,508	24,049	24,602	25,168
53080	Licence & Permits	122	481	150	153	157	160	164
54010	Legal	0	0	0	0	0	0	0
54030	Contracted Services	38,805	31,250	31,969	32,705	33,456	34,226	35,013
55010	Repairs & Maintenance	24,018	20,440	24,303	24,862	25,434	26,019	26,618
55020	Operating Supplies	2,581	10,000	7,827	8,054	8,239	8,428	8,622
55025	Chemicals	73,085	72,705	79,615	81,446	83,319	85,236	87,196
55030	Equipment	1,963	3,170	2,271	2,323	2,377	2,431	2,487
55035	Radio Equipment	251	0	308	0	0	0	0
55040	Utilities	66,105	110,000	106,015	109,195	112,471	115,845	119,320
55050	Vehicles	94	445	455	465	476	487	498
55060	Rentals	150	158	162	166	169	173	177
56010	Debenture Interest	75,984	97,062	97,062	97,062	97,062	97,062	97,062
56020	Debenture Principal	91,172	91,172	91,172	91,172	91,172	91,172	91,172
56110	Short-Term Financing Interest	0	0	0	0	0	50,000	40,000
56120	Short-Term Financing Principal	0	0	0	0	0	400,000	400,000
59000	Contribution to Reserve	479,151	479,151	706,994	763,585	780,585	419,418	401,908
59500	Transfer to Other Service	38,908	36,972	19,007	18,952	18,952	18,952	20,574
59510	Transfer to Other Service - General Admin. Fee	20,042	20,042	19,746	20,200	20,665	21,140	21,626
59520	Transfer to Other Service - IT Fee	9,739	9,739	9,922	10,150	10,384	10,622	10,867
59550	Transfer to Other Service - Environmental Services Fee	192,134	192,134	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	237,811	244,945	252,294	259,863	267,658
59703	Transfer to Utility Services - A103	0	0	0	0	0	0	0
59712	Transfer to Project Management - A112	0	0	25,000	3,750	25,000	25,000	0
59722	Transfer to Asset Management - A122	0	0	9,026	11,360	11,418	10,278	10,489
60000	Capital Expenditures	572,480	803,000	1,425,000	226,250	3,025,000	2,025,000	50,000
Total Expenses		1,808,675	2,185,550	3,105,612	1,961,239	4,814,775	3,924,164	1,920,452

Total Service		-1,045,705	0	0	-0	-0	0	-0
----------------------	--	-------------------	----------	----------	-----------	-----------	----------	-----------

S252 Water Utility-Area K (Burton)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	47,952	49,392	54,185	56,871	58,564	59,726	60,910
42025	Sale of Services - Specified	0	0	0	0	0	0	0
42030	User Fees	115,950	121,711	143,088	150,243	154,750	157,845	161,002
43100	Proceeds from Borrowing	0	0	200,000	0	0	0	0
44010	Penalties & Fees	1,883	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	767	518	1,028	1,684	2,655
45000	Transfer from Reserves	0	520,000	130,000	0	0	0	200,000
49100	Prior Year Surplus	-5,546	-273	21,559	0	0	0	0
Total Income		160,239	690,830	549,599	207,632	214,342	219,255	424,567

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,027	3,909	3,939	4,030	4,122	4,217	4,314
51020	Overtime	0	119	119	122	125	127	130
51030	Benefits	370	1,090	1,117	1,143	1,169	1,196	1,223
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
52010	Travel	0	167	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	61	67	69	70	72	74
53030	Communication	1,570	1,500	1,778	1,819	1,861	1,903	1,947
53050	Insurance	1,396	1,469	1,503	1,538	1,573	1,609	1,646
53080	Licence & Permits	279	326	333	341	348	357	365
54030	Contracted Services	24,562	38,575	39,462	40,370	41,298	42,248	43,220
55010	Repairs & Maintenance	0	1,000	1,023	1,047	1,071	1,095	1,120
55025	Chemicals	0	245	251	257	263	269	275
55030	Equipment	0	122	125	128	131	134	137
55040	Utilities	5,589	7,980	6,552	6,703	6,857	7,014	7,176
56110	Short-Term Financing Interest	0	0	1,000	8,400	5,600	2,800	0
56120	Short-Term Financing Principal	0	0	0	70,000	70,000	60,000	0
59000	Contribution to Reserve	48,972	48,972	117,590	25,504	32,802	48,549	114,315
59500	Transfer to Other Service	23,088	13,538	2,382	2,430	2,478	2,528	2,578
59510	Transfer to Other Service - General Admin. Fee	5,509	5,509	5,636	5,748	5,863	5,981	6,100
59520	Transfer to Other Service - IT Fee	2,435	2,435	2,491	2,541	2,592	2,643	2,696
59550	Transfer to Other Service - Environmental Services Fee	43,813	43,813	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	30,957	31,576	32,208	32,852	33,509
59703	Transfer to Utility Services - A103	0	0	1,073	1,099	1,127	1,155	1,184
59712	Transfer to Project Management - A112	0	0	9,900	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	2,201	2,770	2,784	2,506	2,557
60000	Capital Expenditures	471,262	520,000	320,100	0	0	0	200,000
Total Expenses		629,870	690,830	549,599	207,632	214,342	219,255	424,567
Total Service		-469,631	0	0	0	0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	56,465	55,880	56,637	56,637	56,637	56,637	56,637
42025	Sale of Services - Specified	4,000	0	0	0	0	0	0
42030	User Fees	164,073	157,828	169,938	175,036	180,287	185,695	191,266
44020	Investment Income & Interest	0	0	5,107	7,479	4,151	6,218	993
45000	Transfer from Reserves	0	65,000	30,000	300,000	30,000	400,000	0
49100	Prior Year Surplus	2,102	10,193	19,810	0	0	0	0
Total Income		226,639	288,901	281,492	539,152	271,075	648,550	248,896

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	222	2,394	513	524	536	549	561
51020	Overtime	0	376	385	394	403	412	422
51030	Benefits	67	802	154	157	161	165	168
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
52010	Travel	0	140	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	0	0	0	0	0	0	0
53030	Communication	1,015	1,354	1,153	1,180	1,207	1,234	1,263
53050	Insurance	1,607	1,749	1,761	1,802	1,843	1,885	1,929
53080	Licence & Permits	290	435	325	332	340	348	356
54030	Contracted Services	28,648	36,000	36,828	37,675	38,542	39,428	40,335
55010	Repairs & Maintenance	0	799	678	694	710	726	743
55020	Operating Supplies	0	60	62	63	64	66	67
55030	Equipment	0	60	62	63	64	66	67
55040	Utilities	4,990	8,050	6,499	6,648	6,801	6,958	7,118
56110	Short-Term Financing Interest	1,478	2,397	0	0	0	0	0
56120	Short-Term Financing Principal	47,931	47,931	0	0	0	0	0
59000	Contribution to Reserve	59,031	59,031	148,606	133,634	133,327	138,758	136,759
59500	Transfer to Other Service	8,753	6,956	4,806	4,902	5,000	5,100	5,202
59510	Transfer to Other Service - General Admin. Fee	7,123	7,123	7,287	7,433	7,581	7,733	7,887
59520	Transfer to Other Service - IT Fee	2,435	2,435	2,491	2,541	2,592	2,643	2,696
59550	Transfer to Other Service - Environmental Services Fee	45,809	45,809	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	37,095	37,837	38,594	39,366	40,153
59703	Transfer to Utility Services - A103	0	0	1,000	1,025	1,051	1,077	1,104
59712	Transfer to Project Management - A112	0	0	1,200	12,800	1,200	12,800	0
59722	Transfer to Asset Management - A122	0	0	1,787	2,249	2,260	2,035	2,067
60000	Capital Expenditures	51,316	65,000	28,800	287,200	28,800	387,200	0
Total Expenses		260,715	288,901	281,492	539,152	271,075	648,550	248,896
Total Service		-34,076	0	0	0	0	0	0

S254 Water Utility-Area K (Fauquier)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	61,111	63,469	69,767	76,695	80,506	84,507	87,028
42020	Sale of Services	0	0	0	0	0	0	0
42030	User Fees	174,243	181,274	199,402	219,342	230,309	241,824	249,079
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	5,563	937	1,675	4,657	3,350
45000	Transfer from Reserves	0	20,000	365,000	100,000	0	230,000	300,000
49100	Prior Year Surplus	16,866	22,757	16,082	0	0	0	0
Total Income		252,220	287,500	655,814	396,974	312,490	560,988	639,457

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,165	2,248	2,269	1,301	1,301	1,333	1,333
51020	Overtime	0	356	365	374	374	383	383
51030	Benefits	314	680	669	438	438	449	449
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
52010	Travel	0	131	127	130	133	136	139
52030	Memberships, Dues & Subscriptions	300	308	368	377	385	394	403
53020	Admin, Office Supplies & Postage	160	0	160	164	167	171	175
53030	Communication	326	275	263	269	275	282	288
53050	Insurance	4,670	4,984	3,866	3,955	4,046	4,139	4,234
53080	Licence & Permits	360	563	412	421	431	441	451
54030	Contracted Services	35,902	48,630	39,521	40,430	41,360	42,311	43,284
55010	Repairs & Maintenance	18,174	9,659	9,882	10,109	10,342	10,580	10,823
55020	Operating Supplies	448	564	550	563	576	589	602
55025	Chemicals	10,026	10,978	8,883	9,087	9,296	9,510	9,729
55030	Equipment	0	567	580	593	607	621	635
55040	Utilities	5,642	10,842	6,424	6,572	6,723	6,878	7,036
55060	Rentals	15	425	288	295	301	308	315
59000	Contribution to Reserve	75,560	75,560	133,680	136,913	149,110	164,623	169,569
59500	Transfer to Other Service	7,830	7,408	5,956	6,075	6,197	6,321	6,447
59510	Transfer to Other Service - General Admin. Fee	8,480	8,480	8,675	8,849	9,026	9,206	9,390
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,982	5,082	5,183	5,287	5,393
59550	Transfer to Other Service - Environmental Services Fee	79,972	79,972	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	58,335	59,500	60,690	61,904	63,144
59703	Transfer to Utility Services - A103	0	0	1,115	1,142	1,171	1,200	1,230
59712	Transfer to Project Management - A112	0	0	15,000	4,000	0	1,000	9,000
59722	Transfer to Asset Management - A122	0	0	3,444	4,335	4,357	3,922	4,003
60000	Capital Expenditures	5,719	20,000	350,000	96,000	0	229,000	291,000
Total Expenses		259,934	287,500	655,814	396,974	312,490	560,988	639,457

Total Service		-7,714	0	0	-0	0	0	0
----------------------	--	---------------	----------	----------	-----------	----------	----------	----------

S255 Water Utility-Area E (Balfour)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	118,422	124,599	131,236	137,798	146,066	154,830	164,627
42025	Sale of Services - Specified	46,880	0	0	0	0	0	0
42030	User Fees	259,401	374,058	329,281	345,745	359,575	370,363	377,770
42040	Rental Income	6,079	5,630	6,444	6,573	6,705	6,839	6,975
43100	Proceeds from Borrowing	0	50,000	0	0	400,000	0	0
43505	External Contributions & Contracts - Specified	3,642	0	0	0	0	0	0
44020	Investment Income & Interest	0	0	882	451	4,219	81	1,411
45000	Transfer from Reserves	0	302,500	125,000	0	400,000	3,000	97,000
45500	Transfer from Other Service	0	-4,948	0	2,949	3,097	3,189	0
49100	Prior Year Surplus	12,304	-3,633	-30,179	0	0	0	0
Total Income		446,728	848,206	562,664	493,516	1,319,662	538,302	647,783

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	18,882	34,088	32,199	32,917	32,651	33,402	34,170
51020	Overtime	0	680	697	713	729	746	763
51030	Benefits	5,138	7,370	6,799	6,951	6,895	7,053	7,215
51050	Employee Health & Safety	63	340	77	79	81	83	85
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52010	Travel	0	60	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	400	454	491	502	514	526	538
53020	Admin, Office Supplies & Postage	36	58	44	45	46	47	48
53030	Communication	2,834	2,212	2,912	2,979	3,047	3,117	3,189
53050	Insurance	4,805	4,978	4,573	4,678	4,785	4,896	5,008
53080	Licence & Permits	82	628	643	657	673	688	704
54030	Contracted Services	45,606	27,145	26,909	27,528	28,161	28,809	29,471
55010	Repairs & Maintenance	16,256	19,000	19,322	14,651	14,988	15,333	15,686
55020	Operating Supplies	1,996	4,495	4,598	4,706	4,812	4,923	5,036
55025	Chemicals	8,415	7,406	9,449	9,666	9,888	10,116	10,349
55030	Equipment	0	500	512	523	535	548	560
55040	Utilities	20,218	22,114	27,784	28,423	29,076	29,745	30,429
55060	Rentals	0	424	0	0	0	0	0
56010	Debenture Interest	3,999	5,308	17,675	17,675	17,675	17,675	17,675
56020	Debenture Principal	18,800	18,800	13,777	13,777	13,777	13,777	13,777
56110	Short-Term Financing Interest	2,909	0	3,040	0	16,750	20,750	17,000
56120	Short-Term Financing Principal	0	0	31,000	0	0	130,000	130,000
59000	Contribution to Reserve	183,520	183,520	100,695	188,336	192,973	69,280	85,528
59500	Transfer to Other Service	13,516	20,857	9,056	9,375	9,652	9,875	6,819
59510	Transfer to Other Service - General Admin. Fee	16,666	16,666	17,230	17,626	18,032	18,446	18,871
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,961	5,075	5,192	5,311	5,433
59550	Transfer to Other Service - Environmental Services Fee	126,233	126,233	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	85,230	86,935	88,673	90,447	92,256
59703	Transfer to Utility Services - A103	0	0	12,606	12,921	13,244	13,575	13,914
59712	Transfer to Project Management - A112	0	0	3,750	0	26,400	3,000	0
59722	Transfer to Asset Management - A122	0	0	5,385	6,778	6,813	6,133	6,259
60000	Capital Expenditures	284,874	340,000	121,250	0	773,600	0	97,000
Total Expenses		780,117	848,206	562,664	493,516	1,319,662	538,302	647,783
Total Service		-333,389	0	0	-0	0	0	-0

S256 Water Utility-Area J (West Robson)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	19,787	19,719	21,627	23,727	26,037	28,578	31,373
42030	User Fees	103,651	95,749	105,324	115,856	127,442	140,186	154,204
44020	Investment Income & Interest	0	0	32,937	26,002	17,438	10,940	12,581
45000	Transfer from Reserves	0	250,000	435,000	500,000	400,000	0	0
49100	Prior Year Surplus	-5,456	13,851	19,690	0	0	0	0
Total Income		117,982	379,319	614,578	665,585	570,917	179,704	198,158

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	9,570	16,645	17,011	17,436	17,872	18,319	18,777
51020	Overtime	0	498	499	512	524	538	551
51030	Benefits	2,692	4,700	4,761	4,880	5,002	5,127	5,255
51050	Employee Health & Safety	110	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	50	0	0	0	0	0	0
53030	Communication	1,796	1,805	1,813	1,855	1,897	1,941	1,986
53050	Insurance	1,384	1,588	1,625	1,662	1,701	1,740	1,780
53080	Licence & Permits	150	187	184	188	193	197	202
54030	Contracted Services	2,607	2,647	3,500	3,580	3,663	3,747	3,833
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	3,364	8,000	4,697	4,805	4,915	5,028	5,144
55020	Operating Supplies	62	323	76	78	80	81	83
55025	Chemicals	0	53	66	67	69	70	72
55030	Equipment	0	0	200	205	209	214	219
55040	Utilities	4,644	6,953	5,311	5,433	5,558	5,686	5,816
55050	Vehicles	356	0	0	0	0	0	0
59000	Contribution to Reserve	6,044	6,044	88,255	71,811	75,107	82,036	98,332
59500	Transfer to Other Service	9,217	19,567	6,266	6,391	6,519	6,650	6,783
59510	Transfer to Other Service - General Admin. Fee	7,740	7,740	7,918	8,100	8,262	8,427	8,596
59520	Transfer to Other Service - IT Fee	2,435	2,435	2,491	2,548	2,599	2,651	2,704
59550	Transfer to Other Service - Environmental Services Fee	50,134	50,134	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	28,143	28,706	29,280	29,865	30,463
59703	Transfer to Utility Services - A103	0	0	5,064	5,190	5,320	5,453	5,590
59712	Transfer to Project Management - A112	0	0	12,000	15,000	12,000	0	0
59722	Transfer to Asset Management - A122	0	0	1,698	2,137	2,148	1,934	1,973
60000	Capital Expenditures	169,838	250,000	423,000	485,000	388,000	0	0
Total Expenses		272,193	379,319	614,578	665,585	570,917	179,704	198,158
Total Service		-154,211	0	0	0	-0	0	-0

S257 Water Utility-Area F (Woodland Heights)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	6,993	6,986	6,986	6,986	6,986	6,986	6,986
42030	User Fees	35,508	35,502	36,212	36,937	37,675	38,429	39,198
44020	Investment Income & Interest	0	0	1,407	1,776	2,041	2,311	2,588
49100	Prior Year Surplus	8,841	6,199	5,667	0	0	0	0
Total Income		51,342	48,687	50,272	45,699	46,702	47,726	48,772

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	3,660	5,160	5,289	5,411	5,535	5,662	5,793
51020	Overtime	0	594	228	233	239	244	250
51030	Benefits	1,017	1,390	1,424	1,457	1,490	1,525	1,560
51050	Employee Health & Safety	48	0	49	50	51	52	54
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	19	0	0	0	0	0	0
53030	Communication	363	709	709	725	742	759	777
53050	Insurance	665	674	690	706	722	739	756
53080	Licence & Permits	191	217	184	188	193	197	202
54030	Contracted Services	721	1,903	885	905	926	947	969
55010	Repairs & Maintenance	0	708	724	741	758	775	793
55020	Operating Supplies	196	314	321	328	336	344	352
55025	Chemicals	782	540	834	853	873	893	913
55030	Equipment	42	0	52	53	54	56	57
55040	Utilities	3,189	2,407	3,839	3,927	4,018	4,110	4,205
59000	Contribution to Reserve	12,919	12,919	18,015	12,729	13,001	13,282	13,564
59500	Transfer to Other Service	5,545	4,050	1,951	1,990	2,030	2,070	2,112
59510	Transfer to Other Service - General Admin. Fee	3,082	3,082	3,631	3,715	3,800	3,887	3,977
59550	Transfer to Other Service - Environmental Services Fee	14,020	14,020	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	9,115	9,298	9,484	9,673	9,867
59703	Transfer to Utility Services - A103	0	0	2,332	2,390	2,450	2,511	2,574
Total Expenses		46,459	48,687	50,272	45,699	46,702	47,726	48,772
Total Service		4,883	0	0	-0	0	-0	-0

S258 Water Utility-Area E (Grandview)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	17,004	18,748	18,364	19,283	19,283	19,283	19,283
42025	Sale of Services - Specified	16,692	0	0	0	0	0	0
42030	User Fees	72,423	85,117	87,892	89,892	91,870	96,464	98,513
44020	Investment Income & Interest	0	0	2,322	2,322	2,347	2,365	2,436
45000	Transfer from Reserves	0	72,000	0	0	0	0	0
49100	Prior Year Surplus	4,109	-7,108	4,026	0	0	0	0
Total Income		110,228	168,757	112,604	111,497	113,500	118,112	120,232

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	12,503	19,642	15,379	15,732	16,094	16,464	16,843
51020	Overtime	0	646	0	0	0	0	0
51030	Benefits	3,115	4,099	3,831	3,919	4,009	4,101	4,196
51050	Employee Health & Safety	106	0	130	133	136	139	142
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	200	221	246	252	257	263	269
53030	Communication	1,032	1,248	1,026	1,050	1,074	1,098	1,124
53050	Insurance	2,111	2,036	1,990	2,036	2,083	2,130	2,179
53080	Licence & Permits	263	221	209	214	219	224	229
54030	Contracted Services	15,948	9,760	12,854	7,012	7,173	7,338	7,507
55010	Repairs & Maintenance	16,215	19,725	13,167	13,470	13,780	14,097	14,421
55020	Operating Supplies	1,076	1,590	2,200	2,251	2,302	2,355	2,409
55025	Chemicals	1,649	1,178	1,643	1,681	1,719	1,759	1,799
55030	Equipment	0	0	0	0	0	0	0
55040	Utilities	9,654	6,876	13,323	13,629	13,942	14,263	14,591
59000	Contribution to Reserve	333	333	0	1,250	899	3,548	3,151
59500	Transfer to Other Service	3,081	9,748	3,335	3,402	3,470	3,539	3,610
59510	Transfer to Other Service - General Admin. Fee	7,136	7,136	7,300	7,446	7,595	7,747	7,902
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,982	5,082	5,183	5,287	5,393
59550	Transfer to Other Service - Environmental Services Fee	39,428	39,428	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	22,404	22,853	23,310	23,776	24,251
59703	Transfer to Utility Services - A103	0	0	5,239	5,875	6,022	6,172	6,326
59722	Transfer to Asset Management - A122	0	0	3,346	4,211	4,233	3,810	3,888
60000	Capital Expenditures	19,455	40,000	0	0	0	0	0
Total Expenses		138,175	168,757	112,604	111,497	113,500	118,112	120,232

Total Service		-27,947	0	0	0	-0	0	0
----------------------	--	----------------	----------	----------	----------	-----------	----------	----------

S259 Water Utility-Area D (Woodbury)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	18,689	18,689	19,997	21,397	21,825	21,825	21,825
42030	User Fees	41,197	48,719	44,755	47,073	48,956	50,915	52,915
43025	Grants - Specified	0	0	0	0	0	0	0
43030	Community Works Grants (Internal)	0	50,000	0	0	0	0	0
44020	Investment Income & Interest	0	0	2,415	2,701	2,998	3,322	3,666
45000	Transfer from Reserves	0	78,190	0	0	0	0	0
49100	Prior Year Surplus	-70,436	-68,190	6,328	0	0	0	0
Total Income		-10,550	127,408	73,495	71,171	73,779	76,062	78,406

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	8,041	11,107	10,989	11,264	11,546	11,834	12,130
51020	Overtime	0	233	239	244	250	256	262
51030	Benefits	2,457	2,793	3,358	3,442	3,528	3,616	3,706
51050	Employee Health & Safety	29	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
52010	Travel	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	50	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	17	0	0	0	0	0
53030	Communication	816	1,500	1,023	1,049	1,075	1,102	1,129
53050	Insurance	841	2,163	2,213	2,268	2,325	2,383	2,442
53080	Licence & Permits	196	737	754	773	792	812	833
54010	Legal	0	468	0	0	0	0	0
54030	Contracted Services	1,388	1,298	1,704	1,747	1,790	1,835	1,881
55010	Repairs & Maintenance	1,049	10,000	1,402	1,437	1,473	1,510	1,548
55020	Operating Supplies	1,123	1,169	1,435	1,471	1,508	1,546	1,584
55025	Chemicals	231	649	156	160	164	168	172
55030	Equipment	188	0	231	237	242	249	255
55040	Utilities	3,492	2,596	3,222	3,303	3,386	3,470	3,557
59000	Contribution to Reserve	10,418	10,418	14,287	10,264	11,514	12,600	13,498
59500	Transfer to Other Service	10,616	6,596	2,662	2,715	2,770	2,825	2,881
59510	Transfer to Other Service - General Admin. Fee	4,551	4,551	5,108	5,225	5,346	5,469	5,594
59550	Transfer to Other Service - Environmental Services Fee	21,113	21,113	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	20,025	20,426	20,834	21,251	21,676
59703	Transfer to Utility Services - A103	0	0	3,228	3,309	3,391	3,476	3,563
59722	Transfer to Asset Management - A122	0	0	1,459	1,836	1,845	1,661	1,695
60000	Capital Expenditures	64,926	50,000	0	0	0	0	0
Total Expenses		131,525	127,408	73,495	71,171	73,779	76,062	78,406

Total Service		-142,075	0	0	0	0	-0	-0
----------------------	--	-----------------	----------	----------	----------	----------	-----------	-----------

S260 Water Utility-Area H (Rosebery)**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	7,253	7,253	7,616	7,997	8,397	8,817	9,257
42025	Sale of Services - Specified	4,228	0	0	0	0	0	0
42030	User Fees	27,105	26,752	27,732	28,443	29,172	29,921	30,689
44020	Investment Income & Interest	0	0	2,252	2,404	2,445	2,492	0
49100	Prior Year Surplus	7,427	6,199	5,903	0	0	0	0
Total Income		46,013	40,204	43,503	38,844	40,014	41,230	39,946

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	4,211	5,513	5,180	5,299	5,421	5,546	5,673
51020	Overtime	0	119	122	125	128	131	134
51030	Benefits	974	1,422	1,198	1,226	1,254	1,283	1,312
51050	Employee Health & Safety	29	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
51565	Directors - Mileage	0	0	0	0	0	0	0
53030	Communication	257	454	464	475	486	497	508
53050	Insurance	604	816	835	854	874	894	915
53080	Licence & Permits	36	180	184	188	193	197	202
54030	Contracted Services	1,168	1,064	1,089	1,114	1,140	1,166	1,193
55010	Repairs & Maintenance	2,425	1,272	1,301	1,331	1,362	1,393	1,425
55020	Operating Supplies	508	160	520	532	544	557	570
55025	Chemicals	443	288	544	557	569	582	596
55030	Equipment	42	0	43	44	45	46	47
55040	Utilities	1,444	1,937	1,641	1,679	1,717	1,757	1,797
59000	Contribution to Reserve	4,982	4,982	7,610	2,029	2,380	2,978	872
59500	Transfer to Other Service	3,882	5,998	4,386	4,474	4,563	4,654	4,748
59510	Transfer to Other Service - General Admin. Fee	2,727	2,727	2,790	2,846	2,902	2,960	3,020
59550	Transfer to Other Service - Environmental Services Fee	13,272	13,272	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	12,100	12,200	12,500	12,750	13,005
59703	Transfer to Utility Services - A103	0	0	2,262	2,319	2,377	2,436	2,497
59722	Transfer to Asset Management - A122	0	0	1,234	1,553	1,561	1,405	1,434
Total Expenses		37,003	40,204	43,503	38,844	40,014	41,230	39,946

Total Service		9,010	0	0	-0	-0	-0	-0
----------------------	--	--------------	----------	----------	-----------	-----------	-----------	-----------

S261 Discretionary Grants-Area A**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	25,000	25,000	25,000	25,000	25,000	25,000	25,000
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	25,673	25,673	29,350	0	0	0	0
Total Income		50,673	50,673	54,350	25,000	25,000	25,000	25,000

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	21,008	50,358	54,027	24,670	24,662	24,654	24,646
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		21,323	50,673	54,350	25,000	25,000	25,000	25,000
Total Service		29,350	-0	0	-0	-0	0	0

S262 Discretionary Grants-Area B**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	30,000	30,000	30,000	30,000	30,000	30,000	30,000
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	60,913	60,651	57,413	0	0	0	0
Total Income		90,913	90,651	87,413	30,000	30,000	30,000	30,000

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	33,185	90,336	87,090	29,670	29,662	29,654	29,646
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		33,500	90,651	87,413	30,000	30,000	30,000	30,000
Total Service		57,413	0	0	-0	-0	0	0

S263 Discretionary Grants-Area C**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	25,000	41,453	41,453	41,453	41,453
49100	Prior Year Surplus	66,482	66,482	57,482	0	0	0	0
Total Income		66,482	66,482	82,482	41,453	41,453	41,453	41,453

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	8,685	66,167	82,159	41,123	41,115	41,107	41,099
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		9,000	66,482	82,482	41,453	41,453	41,453	41,453
Total Service		57,482	0	0	-0	-0	0	0

S264 Discretionary Grants-Area D**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	0	0	0	2,500	2,500	2,500	2,500
49100	Prior Year Surplus	1,341	1,341	1,026	0	0	0	0
Total Income		1,341	1,341	1,026	2,500	2,500	2,500	2,500

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	0	1,026	703	2,170	2,162	2,154	2,146
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		315	1,341	1,026	2,500	2,500	2,500	2,500

Total Service		1,026	0	0	-0	-0	0	0
---------------	--	-------	---	---	----	----	---	---

S265 Discretionary Grants-Area E**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	8,558	8,558	8,558	8,558	8,558	8,558	8,558
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
45500	Transfer from Other Service	6	0	0	0	0	0	0
49100	Prior Year Surplus	9,041	9,046	9,953	0	0	0	0
Total Income		17,605	17,604	18,511	8,558	8,558	8,558	8,558

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51030	Benefits	0	0	0	0	0	0	0
57010	Grants	7,337	17,289	18,188	8,228	8,220	8,212	8,204
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		7,652	17,604	18,511	8,558	8,558	8,558	8,558
Total Service		9,953	-0	0	-0	-0	0	0

S266 Discretionary Grants-Area F**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	30,000	30,000	49,556	49,556	49,556	49,556	49,556
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	35,206	35,194	30,047	0	0	0	0
Total Income		65,206	65,194	79,603	49,556	49,556	49,556	49,556

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
55020	Operating Supplies	0	0	0	0	0	0	0
57010	Grants	30,839	64,879	79,280	49,226	49,218	49,210	49,202
59500	Transfer to Other Service	4,005	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		35,159	65,194	79,603	49,556	49,556	49,556	49,556
Total Service		30,047	0	0	-0	-0	0	0

S267 Discretionary Grants-Area G**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	30,000	30,000	30,000	30,000	30,000	30,000	30,000
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
45500	Transfer from Other Service	60	0	0	0	0	0	0
49100	Prior Year Surplus	48,822	48,821	58,211	0	0	0	0
Total Income		78,883	78,821	88,211	30,000	30,000	30,000	30,000

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51030	Benefits	0	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	0	0	0	0	0	0	0
57010	Grants	20,357	78,506	87,888	29,670	29,662	29,654	29,646
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		20,672	78,821	88,211	30,000	30,000	30,000	30,000
Total Service		58,211	-0	0	-0	-0	0	0

S268 Discretionary Grants-Area H**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	10,000	10,000	10,000	10,000	10,000	10,000	10,000
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	9,917	9,909	8,602	0	0	0	0
Total Income		19,917	19,909	18,602	10,000	10,000	10,000	10,000

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	11,000	19,594	18,279	9,670	9,662	9,654	9,646
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		11,315	19,909	18,602	10,000	10,000	10,000	10,000
Total Service		8,602	-0	0	-0	-0	0	0

S269 Discretionary Grants-Area I**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	14,500	14,500	14,500	14,500	14,500	14,500	14,500
49100	Prior Year Surplus	25,438	25,438	14,448	0	0	0	0
Total Income		39,938	39,938	28,948	14,500	14,500	14,500	14,500

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	24,650	39,623	28,625	14,170	14,162	14,154	14,146
59500	Transfer to Other Service	525	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		25,490	39,938	28,948	14,500	14,500	14,500	14,500

Total Service	14,448	0	0	-0	-0	0	0
---------------	--------	---	---	----	----	---	---

S270 Discretionary Grants-Area J**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	14,500	14,500	14,500	14,500	14,500	14,500	14,500
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
49100	Prior Year Surplus	29,149	29,147	16,287	0	0	0	0
Total Income		43,649	43,647	30,787	14,500	14,500	14,500	14,500

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	25,846	43,332	30,464	14,170	14,162	14,154	14,146
59500	Transfer to Other Service	1,200	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		27,361	43,647	30,787	14,500	14,500	14,500	14,500
Total Service		16,287	-0	0	-0	-0	0	0

S271 Discretionary Grants-Area K**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	6,000	6,000	6,000	6,000	6,000	6,000	6,000
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	19,236	19,233	18,102	0	0	0	0
Total Income		25,236	25,233	24,102	6,000	6,000	6,000	6,000

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	6,819	24,918	23,779	5,670	5,662	5,654	5,646
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		7,134	25,233	24,102	6,000	6,000	6,000	6,000
Total Service		18,102	0	0	-0	-0	0	0

S277 Discretionary Grants-Slocan**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	930	930	930	930	930	930	930
41020	Grants in lieu of Taxes	11	10	10	10	10	10	10
49100	Prior Year Surplus	1,481	0	2,393	0	0	0	0
Total Income		2,423	940	3,333	940	940	940	940

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	30	940	3,333	940	940	940	940
Total Expenses		30	940	3,333	940	940	940	940

Total Service		2,393	0	0	0	0	0	0
----------------------	--	--------------	----------	----------	----------	----------	----------	----------

S278 Ainsworth/Woodbury Fire Response**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	28,023	28,023	26,755	27,731	27,794	27,858	27,924
49100	Prior Year Surplus	346	0	915	0	0	0	0
Total Income		28,369	28,023	27,670	27,731	27,794	27,858	27,924

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	16	84	20	20	21	21	22
59500	Transfer to Other Service	25,000	25,500	25,000	25,000	25,000	25,000	25,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,414	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,414	1,600	1,637	1,674	1,713	1,752
Total Expenses		27,455	28,023	27,670	27,731	27,794	27,858	27,924

Total Service		915	-0	0	-0	-0	-0	-0
---------------	--	-----	----	---	----	----	----	----

S279 Recreation Commission No. 10-Area E**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	1,000	1,000	1,000	1,000	1,000	1,000	1,000
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	15,879	16,432	17,009	17,603	18,699	19,299
45800	Transfer from Community Development - X100	12,000	0	0	0	0	0	0
49100	Prior Year Surplus	-2,805	0	10	0	0	0	0
Total Income		10,195	16,879	17,442	18,009	18,603	19,699	20,299

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	60	1,030	1,000	1,023	1,047	1,071	1,095
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	4	155	155	159	162	166	170
52010	Travel	0	0	0	0	0	0	0
53030	Communication	758	0	0	0	0	0	0
53040	Advertising	0	515	500	511	523	535	548
55060	Rentals	0	200	200	205	209	214	219
57010	Grants	7,333	13,000	13,500	14,000	14,500	15,500	16,000
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		10,134	16,879	17,442	18,009	18,603	19,699	20,299
Total Service		61	-0	0	0	-0	-0	0

S280 Fire Protection - Kaslo**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	503,393	503,393	559,291	581,376	590,980	716,187	725,399
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
43025	Grants - Specified	25,088	25,000	0	0	0	0	0
43505	External Contributions & Contracts - Specified	3,315	0	0	0	0	0	0
44020	Investment Income & Interest	0	7,000	6,000	6,000	6,250	0	0
45000	Transfer from Reserves	85,000	85,000	16,000	0	0	206,306	0
45500	Transfer from Other Service	12,500	47,500	12,500	12,500	12,500	12,500	12,500
45800	Transfer from Community Development - X100	29,000	0	0	0	0	0	0
45802	Transfer from Community Works - X102	493	0	0	0	0	0	0
49100	Prior Year Surplus	-50,051	-43,969	16,401	0	0	0	0
Total Income		608,739	623,924	610,192	599,876	609,730	934,993	737,899

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	157,326	165,000	193,110	197,552	202,095	206,743	211,499
51030	Benefits	19,590	28,000	28,000	28,000	28,000	28,000	28,000
51050	Employee Health & Safety	14,443	21,420	21,848	22,351	22,865	23,390	23,928
51060	Employee Recognition	5,094	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	822	1,500	1,500	1,500	1,500	1,500	1,500
52020	Learning & Professional Development	17,477	16,000	28,001	25,000	25,000	25,000	25,000
52030	Memberships, Dues & Subscriptions	369	675	675	675	675	675	675
53020	Admin, Office Supplies & Postage	459	2,700	2,727	2,790	2,854	2,920	2,987
53030	Communication	4,790	5,000	5,050	5,166	5,285	5,407	5,531
53040	Advertising	0	600	600	600	600	600	600
53050	Insurance	12,429	14,000	14,140	14,465	14,798	15,138	15,486
54030	Contracted Services	15,217	17,000	17,000	17,000	17,000	17,000	17,000
55010	Repairs & Maintenance	10,464	8,000	8,160	9,000	9,216	9,437	9,663
55020	Operating Supplies	1,847	3,000	3,060	3,130	3,202	3,276	3,351
55030	Equipment	5,965	8,000	8,000	8,184	8,372	8,565	8,762
55035	Radio Equipment	1,902	3,500	3,500	3,500	3,500	3,500	3,500
55040	Utilities	12,259	12,000	12,240	12,522	12,810	13,104	13,406
55050	Vehicles	22,240	16,000	16,480	16,859	17,247	17,643	18,049
56010	Debenture Interest	42,522	50,855	50,855	50,855	50,855	50,855	50,855
56020	Debenture Principal	60,230	57,209	57,209	57,209	57,209	57,209	57,209
56610	Equipment Financing Interest	0	0	0	0	0	21,042	21,042
56620	Equipment Financing Principal	0	0	0	0	0	118,506	118,506
59000	Contribution to Reserve	0	0	30,036	28,175	29,262	0	0
59500	Transfer to Other Service	8,987	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	16,570	16,570	18,394	18,817	19,250	19,693	20,146
59520	Transfer to Other Service - IT Fee	7,850	7,850	8,086	8,271	8,462	8,656	8,855
59540	Transfer to Other Service - Fire Services Fee	44,045	44,045	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	58,275	60,428	61,833	63,269	64,739
59722	Transfer to Asset Management - A122	0	0	2,246	2,827	2,841	2,558	2,610
60000	Capital Expenditures	109,441	120,000	16,000	0	0	206,306	0
Total Expenses		592,338	623,924	610,192	599,876	609,730	934,993	737,899
Total Service		16,401	-0	0	0	-0	0	-0

S281 Fire Response - Arrow Creek**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	75,385	75,385	82,950	79,113	80,933	82,795	84,699
49100	Prior Year Surplus	-5,216	0	-5,216	0	0	0	0
Total Income		70,169	75,385	77,734	79,113	80,933	82,795	84,699

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53050	Insurance	45	0	46	47	48	49	50
54030	Contracted Services	72,960	72,960	74,638	76,355	78,111	79,907	81,745
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	0	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	1,400	2,000	1,637	1,675	1,714	1,753
Total Expenses		75,430	75,385	77,734	79,113	80,933	82,795	84,699

Total Service		-5,261	-0	0	0	0	0	0
---------------	--	--------	----	---	---	---	---	---

S291 Fire Response - West Creston**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	225,000	225,000	228,367	231,257	234,220	237,256	240,368
43100	Proceeds from Borrowing	0	162,337	103,733	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
49100	Prior Year Surplus	-254,346	-231,648	-182,816	0	0	0	0
Total Income		-29,346	155,689	149,284	231,257	234,220	237,256	240,368

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	0	0	0	0	0	0
51030	Benefits	0	0	0	0	0	0	0
51050	Employee Health & Safety	0	0	0	0	0	0	0
53040	Advertising	0	0	0	0	0	0	0
53050	Insurance	123	104	107	110	112	115	117
54010	Legal	7,019	10,000	0	0	0	0	0
54030	Contracted Services	112,238	112,238	115,605	118,264	120,984	123,767	126,613
54040	Consulting Fees	1,545	0	0	0	0	0	0
55020	Operating Supplies	0	0	0	0	0	0	0
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
56110	Short-Term Financing Interest	0	0	0	4,149	3,319	2,490	1,660
56120	Short-Term Financing Principal	0	0	0	20,747	20,747	20,747	20,747
59000	Contribution to Reserve	0	0	0	54,354	55,363	56,379	57,406
59500	Transfer to Other Service	1,710	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59540	Transfer to Other Service - Fire Services Fee	1,400	1,400	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	1,600	1,637	1,674	1,713	1,752
60000	Capital Expenditures	905	0	0	0	0	0	0
Total Expenses		153,470	155,689	149,284	231,257	234,220	237,256	240,368
Total Service		-182,816	-0	-0	0	-0	-0	0

S292 Local Conservation Service**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41015	Parcel Taxes	174,510	174,540	174,540	174,540	174,540	174,540	174,540
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	79,134	79,134	106,463	0	0	0	0
Total Income		253,644	253,674	281,003	174,540	174,540	174,540	174,540

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	5,649	5,950	8,836	8,836	8,836	8,836	8,836
51020	Overtime	-0	0	0	0	0	0	0
51030	Benefits	1,384	1,726	2,563	2,563	2,563	2,563	2,563
51060	Employee Recognition	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	303	306	313	320	328	335
54030	Contracted Services	15,709	15,709	15,709	15,709	15,709	15,709	15,709
57010	Grants	121,549	135,109	144,692	144,160	144,153	144,145	144,138
59100	Accumulated Operating Surplus	0	91,987	87,105	0	0	0	0
59500	Transfer to Other Service	0	0	18,833	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,890	2,890	2,959	2,959	2,959	2,959	2,959
Total Expenses		147,181	253,674	281,003	174,540	174,540	174,540	174,540
Total Service		106,463	0	-0	-0	-0	0	-0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	10,015	10,015	10,023	10,030	10,038	10,046	10,054
Total Income		10,015	10,015	10,023	10,030	10,038	10,046	10,054

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	9,700	9,700	9,700	9,700	9,700	9,700	9,700
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		10,015	10,015	10,023	10,030	10,038	10,046	10,054
Total Service		0	0	0	-0	-0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	5,244	5,244	5,252	5,263	5,273	5,283	5,293
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	95	0	0	0	0	0	0
Total Income		5,339	5,244	5,252	5,263	5,273	5,283	5,293

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	4,929	4,929	4,929	4,933	4,935	4,937	4,939
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
Total Expenses		5,244	5,244	5,252	5,263	5,273	5,283	5,293
Total Service		95	0	0	-0	-0	0	0

S295 Museum-Nakusp Financial Contribution**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	26,176	26,176	27,019	27,927	28,571	29,230	29,905
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	607	304	303	0	0	0	0
Total Income		26,783	26,480	27,322	27,927	28,571	29,230	29,905

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	24,500	24,500	25,235	25,815	26,409	27,017	27,638
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		26,480	26,480	27,322	27,927	28,571	29,230	29,905
Total Service		303	0	0	0	-0	0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	30,116	30,116	30,713	31,419	32,142	32,881	33,638
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	728	364	364	0	0	0	0
Total Income		30,844	30,480	31,077	31,419	32,142	32,881	33,638

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	28,500	28,500	28,990	29,308	29,980	30,668	31,371
59510	Transfer to Other Service - General Admin. Fee	1,024	1,025	1,050	1,074	1,099	1,124	1,150
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		30,479	30,480	31,077	31,419	32,142	32,881	33,638

Total Service		364	0	0	0	0	0	-0
----------------------	--	------------	----------	----------	----------	----------	----------	-----------

S297 Cemetery-Ymir**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	5,266	5,266	6,540	6,690	6,844	7,002	7,163
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	10	4	5	0	0	0	0
Total Income		5,276	5,270	6,545	6,690	6,844	7,002	7,163

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	4,000	4,000	5,185	5,323	5,443	5,567	5,692
59510	Transfer to Other Service - General Admin. Fee	315	315	323	330	338	346	354
59530	Transfer to Other Service - Community Services Fee	955	955	0	0	0	0	0
59709	Transfer to Community Services - A109	0	0	1,037	1,037	1,063	1,089	1,117
Total Expenses		5,270	5,270	6,545	6,690	6,844	7,002	7,163
Total Service		6	-0	0	-0	0	-0	0

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

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	117,025	117,025	117,050	117,074	117,099	117,124	117,150
41020	Grants in lieu of Taxes	1,448	0	0	0	0	0	0
49100	Prior Year Surplus	1,416	0	0	0	0	0	0
Total Income		119,889	117,025	117,050	117,074	117,099	117,124	117,150

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
54030	Contracted Services	0	116,000	116,000	116,000	116,000	116,000	116,000
57010	Grants	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150
Total Expenses		1,025	117,025	117,050	117,074	117,099	117,124	117,150
Total Service		118,864	0	0	-0	0	-0	0

S299 Area D Medical First Responder**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	59,672	59,672	42,771	43,690	44,629	45,591	43,872
43200	Proceeds from Equipment Financing	0	40,000	0	0	0	0	0
Total Income		59,672	99,672	42,771	43,690	44,629	45,591	43,872

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,928	14,853	10,000	10,230	10,465	10,706	10,952
51030	Benefits	430	1,560	750	767	785	803	821
51050	Employee Health & Safety	1,313	7,280	7,280	7,447	7,619	7,794	7,973
51060	Employee Recognition	0	520	530	543	555	568	581
52020	Learning & Professional Development	1,392	3,328	2,496	2,546	2,597	2,649	0
53020	Admin, Office Supplies & Postage	0	104	106	109	111	114	116
53030	Communication	0	156	159	163	167	170	174
53040	Advertising	0	104	106	109	111	114	116
53050	Insurance	1,321	1,664	1,697	1,736	1,776	1,817	1,859
54030	Contracted Services	148	832	2,500	2,500	2,500	2,500	2,500
55010	Repairs & Maintenance	0	520	530	543	555	568	581
55020	Operating Supplies	2,306	1,040	1,061	1,085	1,110	1,136	1,162
55030	Equipment	6,548	1,560	1,591	1,628	1,665	1,704	1,743
55035	Radio Equipment	0	520	530	543	555	568	581
55050	Vehicles	0	5,200	5,304	5,426	5,551	5,678	5,809
56610	Equipment Financing Interest	0	480	0	0	0	0	0
56620	Equipment Financing Principal	0	12,000	0	0	0	0	0
59000	Contribution to Reserve	0	5,100	5,202	5,322	5,444	5,569	5,697
59500	Transfer to Other Service	24,075	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,015	1,015	1,327	1,358	1,389	1,421	1,453
59520	Transfer to Other Service - IT Fee	510	510	0	0	0	0	0
59540	Transfer to Other Service - Fire Services Fee	1,326	1,326	0	0	0	0	0
59707	Transfer to Fire Services - A107	0	0	1,600	1,637	1,674	1,713	1,752
60000	Capital Expenditures	0	40,000	0	0	0	0	0
Total Expenses		42,311	99,672	42,771	43,690	44,629	45,591	43,872

Total Service	17,361	0	0	0	-0	0	0
----------------------	---------------	----------	----------	----------	-----------	----------	----------

A100 Environmental Services**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42030	User Fees	27	0	0	0	0	0	0
43025	Grants - Specified	0	20,000	10,000	10,000	10,000	10,000	10,000
44020	Investment Income & Interest	-0	0	0	0	0	0	0
45550	Transfer from Other Service - Environmental Services Fee	527,742	0	0	0	0	0	0
45700	Transfer into Environmental Services - A100	0	493,740	633,162	642,003	656,746	671,828	687,257
49100	Prior Year Surplus	96,599	94,111	-4,461	0	0	0	0
Total Income		624,368	607,851	638,701	652,003	666,746	681,828	697,257

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	394,619	341,231	387,423	396,334	405,449	414,775	424,315
51020	Overtime	140	1,400	1,000	1,000	1,000	1,000	1,000
51030	Benefits	99,097	98,957	112,353	114,937	117,581	120,285	123,052
51050	Employee Health & Safety	220	937	900	921	942	964	986
51060	Employee Recognition	510	1,500	1,500	1,534	1,570	1,606	1,643
52010	Travel	0	500	500	511	523	535	548
52020	Learning & Professional Development	64	8,145	4,862	4,974	5,088	5,205	5,325
52030	Memberships, Dues & Subscriptions	1,470	1,400	1,500	1,534	1,570	1,606	1,643
53020	Admin, Office Supplies & Postage	3,054	10,700	7,808	7,988	8,171	8,359	8,552
53030	Communication	2,053	4,253	3,800	3,887	3,977	4,068	4,162
53040	Advertising	0	3,500	1,000	1,023	1,047	1,071	1,095
53060	Bank Charges	3	0	0	0	0	0	0
53080	Licence & Permits	0	1,300	700	716	733	749	767
54030	Contracted Services	48,416	57,135	49,640	50,782	51,950	53,145	54,367
55010	Repairs & Maintenance	2,355	4,400	4,200	4,297	4,395	4,497	4,600
55020	Operating Supplies	0	110	110	0	0	0	0
55030	Equipment	0	400	421	431	441	451	461
55035	Radio Equipment	354	0	0	0	0	0	0
55040	Utilities	1,450	2,400	3,000	3,069	3,140	3,212	3,286
55060	Rentals	1,577	4,500	2,900	2,967	3,035	3,105	3,176
57010	Grants	10,000	10,000	10,000	10,000	10,000	10,000	10,000
59500	Transfer to Other Service	568	8,000	0	0	0	0	0
59502	Transfer to GIS Services - S102	0	0	1,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	27,306	27,306	28,699	29,359	30,034	30,725	31,432
59520	Transfer to Other Service - IT Fee	19,777	19,777	15,385	15,739	16,101	16,471	16,850
Total Expenses		613,033	607,851	638,701	652,003	666,746	681,828	697,257

Total Service		11,336	0	0	0	0	-0	0
---------------	--	--------	---	---	---	---	----	---

A101 Emergency Consolidated Services**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42020	Sale of Services	0	0	0	0	0	0	0
43020	Grants	0	0	0	0	0	0	0
43025	Grants - Specified	1,130,043	1,726,903	1,166,364	258,700	0	0	0
43500	External Contributions & Contracts	0	294,147	40,834	0	0	0	0
43505	External Contributions & Contracts - Specified	-615,355	160,000	0	0	0	0	0
45500	Transfer from Other Service	1,044,197	322,769	0	0	0	0	0
45701	Transfer into Emergency Consolidated Services - A101	0	719,179	1,014,655	1,026,345	1,049,630	1,073,448	1,097,815
49100	Prior Year Surplus	-153,920	-242,386	634,038	100,000	0	0	0
Total Income		1,404,965	2,980,612	2,855,891	1,385,045	1,049,630	1,073,448	1,097,815

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	741,392	864,775	812,524	683,869	546,148	558,709	571,560
51020	Overtime	3,079	1,250	1,000	761	523	535	548
51030	Benefits	185,251	206,500	201,658	181,170	157,716	161,344	165,054
51050	Employee Health & Safety	256	10,200	3,200	1,705	709	714	719
51060	Employee Recognition	4,321	2,800	2,200	2,251	2,302	2,355	2,409
52010	Travel	27,647	44,250	30,750	22,382	6,018	6,156	6,298
52020	Learning & Professional Development	13,781	32,645	27,460	22,862	18,272	18,693	19,123
52030	Memberships, Dues & Subscriptions	2,990	5,450	4,725	3,474	2,224	2,275	2,327
53020	Admin, Office Supplies & Postage	3,872	8,623	6,992	6,724	6,367	6,514	6,663
53030	Communication	9,455	11,163	9,042	6,669	5,800	5,933	6,070
53040	Advertising	8,643	19,750	13,750	7,836	3,924	4,015	4,107
53050	Insurance	2,452	3,400	3,100	3,171	3,244	3,319	3,395
53080	Licence & Permits	3,523	3,915	1,850	1,893	1,936	1,981	2,026
54010	Legal	4,539	8,750	3,000	3,000	3,000	3,000	3,000
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	595,949	823,026	802,617	100,000	0	0	0
54040	Consulting Fees	45,576	324,125	366,157	33,000	0	0	0
55010	Repairs & Maintenance	4,546	6,001	7,641	7,817	7,997	8,180	8,369
55020	Operating Supplies	553	1,000	900	764	628	642	657
55030	Equipment	40,701	48,355	4,250	1,767	785	803	821
55040	Utilities	1,711	3,215	2,395	2,450	2,506	2,564	2,623
55050	Vehicles	198	1,500	1,500	1,534	1,570	1,606	1,643
55060	Rentals	32,068	32,681	32,284	33,015	33,763	34,528	35,311
57010	Grants	0	0	9,062	0	0	0	0
59000	Contribution to Reserve	37,713	37,713	178,596	0	0	0	0
59100	Accumulated Operating Surplus	0	176,644	49,892	0	0	0	0
59500	Transfer to Other Service	88,115	78,577	572	409	419	428	438
59502	Transfer to GIS Services - S102	0	0	6,800	17,500	17,903	18,314	18,735
59510	Transfer to Other Service - General Admin. Fee	101,428	101,428	122,316	125,129	128,007	130,951	133,963
59520	Transfer to Other Service - IT Fee	112,876	112,876	119,658	103,892	87,868	89,889	91,956
59707	Transfer to Fire Services - A107	0	10,000	30,000	10,000	10,000	10,000	10,000
Total Expenses		2,072,635	2,980,612	2,855,891	1,385,045	1,049,629	1,073,448	1,097,815
Total Service		-667,670	0	-0	-0	0	-0	-0

A102 Resource Recoveries**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42030	User Fees	9,094	0	0	0	0	0	0
43025	Grants - Specified	115,827	75,200	109,500	0	0	0	0
43100	Proceeds from Borrowing	0	0	65,000	65,000	0	0	0
43505	External Contributions & Contracts - Specified	2,027	0	0	0	0	0	0
44020	Investment Income & Interest	2,632	0	0	0	0	0	0
45500	Transfer from Other Service	1,631,295	1,638,295	0	0	0	0	0
45702	Transfer into Resource Recoveries - A102	0	0	1,693,639	1,873,083	1,911,784	1,951,343	1,986,514
49100	Prior Year Surplus	50,855	75,064	94,928	0	0	0	0
Total Income		1,811,730	1,788,559	1,963,067	1,938,083	1,911,784	1,951,343	1,986,514

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	999,811	1,013,663	1,071,025	1,095,659	1,120,859	1,146,638	1,173,011
51020	Overtime	7,090	5,000	5,000	5,000	5,000	5,000	5,000
51030	Benefits	295,731	292,554	311,095	318,250	325,570	333,058	340,718
51050	Employee Health & Safety	10,208	6,000	11,500	11,764	12,035	12,312	12,595
51060	Employee Recognition	180	3,500	3,500	0	0	0	0
52010	Travel	14,468	22,000	9,000	9,207	9,419	9,635	9,857
52020	Learning & Professional Development	5,074	25,444	10,709	10,955	11,207	11,465	11,729
52030	Memberships, Dues & Subscriptions	11,636	7,000	14,000	14,322	14,651	14,988	15,333
53020	Admin, Office Supplies & Postage	11,921	16,000	15,500	15,856	16,221	16,594	16,976
53030	Communication	10,398	10,000	12,000	12,276	12,558	12,847	13,143
53040	Advertising	722	17,000	52,000	52,000	52,000	52,000	52,000
53050	Insurance	1,321	1,600	2,900	2,967	3,035	3,105	3,176
53060	Bank Charges	20,847	14,500	20,000	20,460	20,931	21,412	21,904
53080	Licence & Permits	25	7,000	6,000	6,138	6,279	6,424	6,571
54010	Legal	1,311	0	1,000	0	0	0	0
54030	Contracted Services	24,161	26,000	27,000	27,621	28,256	28,906	29,571
54040	Consulting Fees	2,000	62,000	50,000	0	0	0	0
55010	Repairs & Maintenance	7,484	6,500	9,000	9,207	9,419	9,635	9,857
55020	Operating Supplies	18,144	16,000	19,000	19,437	19,884	20,341	20,809
55030	Equipment	11,957	2,000	3,100	3,171	3,244	3,319	3,395
55040	Utilities	3,524	4,900	5,700	5,831	5,965	6,102	6,243
55050	Vehicles	1,503	10,000	9,000	9,207	9,419	9,635	9,857
55060	Rentals	3,796	6,800	6,500	6,649	6,802	6,959	7,119
56610	Equipment Financing Interest	0	0	2,250	6,500	4,500	2,423	0
56620	Equipment Financing Principal	0	0	25,000	35,000	35,000	35,000	0
57010	Grants	9,567	0	5,000	0	0	0	0
59000	Contribution to Reserve	0	0	0	5,000	5,000	5,000	35,000
59500	Transfer to Other Service	49,448	46,890	25,960	26,557	27,168	27,793	28,432
59502	Transfer to GIS Services - S102	0	0	24,519	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	71,844	71,844	81,714	83,593	85,516	87,483	89,495
59520	Transfer to Other Service - IT Fee	44,364	44,364	59,095	60,454	61,845	63,267	64,722
59703	Transfer to Utility Services - A103	16,740	0	0	0	0	0	0
60000	Capital Expenditures	0	50,000	65,000	65,000	0	0	0
Total Expenses		1,655,276	1,788,559	1,963,067	1,938,083	1,911,784	1,951,343	1,986,514
Total Service		156,454	0	0	-0	0	-0	-0

A103 Utility Services**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
43020	Grants	0	0	0	0	0	0	0
43025	Grants - Specified	31,056	75,000	0	0	0	0	0
43100	Proceeds from Borrowing	0	69,000	0	0	0	0	0
43300	Proceeds from Asset Disposal	0	180,000	20,000	10,000	15,000	0	10,000
45000	Transfer from Reserves	0	53,000	62,000	65,000	85,000	0	75,000
45500	Transfer from Other Service	91,501	253,241	0	0	0	0	0
45550	Transfer from Other Service - Environmental Services Fee	1,214,549	1,214,549	0	0	0	0	0
45703	Transfer into Utility Services - A103	16,740	0	1,306,521	1,409,670	1,406,460	1,453,981	1,477,251
45722	Transfer into Asset Management - A122	0	0	0	0	0	0	0
49100	Prior Year Surplus	-144,736	-251,175	82,074	0	0	0	0
Total Income		1,209,110	1,593,615	1,470,595	1,484,670	1,506,460	1,453,981	1,562,251

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	733,862	608,959	642,621	657,401	672,522	687,990	703,813
51020	Overtime	14,571	10,000	10,000	10,230	10,465	10,706	10,952
51030	Benefits	214,727	162,913	188,225	192,554	196,983	201,514	206,148
51050	Employee Health & Safety	3,129	7,000	7,000	7,161	7,326	7,494	7,667
51060	Employee Recognition	350	2,500	2,500	2,500	2,500	2,500	2,500
51500	Directors - Allowance & Stipend	13,752	11,000	15,000	15,345	15,698	16,059	16,428
51560	Directors - Travel	0	2,600	800	818	837	856	876
51565	Directors - Mileage	225	0	0	0	0	0	0
52010	Travel	1,668	3,000	3,000	3,069	3,140	3,212	3,286
52020	Learning & Professional Development	9,902	13,858	14,384	14,715	15,053	15,399	15,754
52030	Memberships, Dues & Subscriptions	5,792	4,000	8,500	8,695	8,895	9,100	9,309
53020	Admin, Office Supplies & Postage	7,385	10,000	10,000	10,230	10,465	10,706	10,952
53030	Communication	13,964	14,915	15,500	15,856	16,221	16,594	16,976
53040	Advertising	0	650	450	460	471	482	493
53050	Insurance	12,233	12,500	12,000	12,276	12,558	12,847	13,143
53080	Licence & Permits	3,667	5,000	5,000	5,000	5,000	5,000	5,000
54010	Legal	0	0	0	0	0	0	0
54030	Contracted Services	5,401	11,000	7,000	7,161	7,326	7,494	7,667
54040	Consulting Fees	63,656	75,000	0	0	0	0	0
55010	Repairs & Maintenance	5,917	7,871	8,543	8,739	8,940	9,146	9,356
55020	Operating Supplies	3,889	4,500	5,000	5,115	5,233	5,353	5,476
55030	Equipment	2,769	5,000	4,000	4,092	4,186	4,282	4,381
55040	Utilities	6,078	7,838	8,500	8,695	8,895	9,100	9,309
55050	Vehicles	38,223	54,000	46,000	47,058	48,140	49,248	50,380
55060	Rentals	2,760	5,000	4,500	4,603	4,709	4,818	4,929
56020	Debtenture Principal	0	8,225	0	0	0	0	0
56610	Equipment Financing Interest	0	168,500	0	0	0	0	0
59000	Contribution to Reserve	25,000	25,000	65,357	66,860	68,398	69,971	71,580
59500	Transfer to Other Service	17,234	15,075	50,000	30,000	0	0	0
59502	Transfer to GIS Services - S102	0	0	19,056	19,494	19,943	20,401	20,871
59510	Transfer to Other Service - General Admin. Fee	59,404	59,404	70,889	72,519	74,187	75,894	77,639
59520	Transfer to Other Service - IT Fee	53,511	53,511	59,031	60,389	61,778	63,199	64,652
59550	Transfer to Other Service - Environmental Services Fee	92,796	92,796	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	125,739	128,631	131,590	134,616	137,712
60000	Capital Expenditures	72,063	132,000	62,000	65,000	85,000	0	75,000
Total Expenses		1,483,931	1,593,615	1,470,595	1,484,670	1,506,460	1,453,981	1,562,250
Total Service		-274,821	0	0	0	-0	-0	0

A104 Parks Services**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
45000	Transfer from Reserves	42,000	42,000	40,000	0	0	0	0
45500	Transfer from Other Service	0	0	15,000	0	0	0	0
45530	Transfer from Other Service - Community Services Fee	677,702	677,702	0	0	0	0	0
45704	Transfer into Parks Services - A104	0	0	759,792	806,730	827,641	847,863	869,213
49100	Prior Year Surplus	118,689	108,000	46,800	0	0	0	0
Total Income		838,391	827,702	861,592	806,730	827,641	847,863	869,213

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	375,301	383,864	415,398	425,107	435,044	445,215	455,625
51030	Benefits	102,161	109,550	117,798	120,547	123,359	126,238	129,183
51050	Employee Health & Safety	1,137	1,700	1,900	1,944	1,988	2,034	2,081
51060	Employee Recognition	100	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	2,500	2,500	2,575	2,634	2,695	2,757	2,820
52010	Travel	4,218	6,900	7,050	7,212	7,378	7,548	7,721
52020	Learning & Professional Development	2,841	6,371	6,529	6,679	6,833	6,990	7,151
52030	Memberships, Dues & Subscriptions	223	950	1,800	1,586	1,622	1,659	1,698
53020	Admin, Office Supplies & Postage	2,588	4,492	4,400	4,501	4,605	4,711	4,819
53030	Communication	6,405	8,813	6,900	7,059	7,221	7,387	7,557
53040	Advertising	0	0	0	0	0	0	0
53050	Insurance	3,717	4,539	4,675	4,783	4,893	5,005	5,120
53080	Licence & Permits	0	0	0	0	0	0	0
54030	Contracted Services	0	0	0	0	0	0	0
54040	Consulting Fees	35,700	45,000	19,000	0	0	0	0
55010	Repairs & Maintenance	3,166	10,550	10,904	11,155	11,411	11,674	11,942
55020	Operating Supplies	7,308	4,315	4,520	4,624	4,730	4,839	4,950
55030	Equipment	11,014	11,300	11,000	11,230	11,465	11,706	11,952
55040	Utilities	1,088	1,860	1,437	1,470	1,504	1,538	1,574
55050	Vehicles	23,456	36,000	36,300	31,537	31,779	32,027	32,281
55060	Rentals	8,872	13,374	29,589	30,270	30,966	31,678	32,407
56610	Equipment Financing Interest	259	639	0	0	0	0	0
56620	Equipment Financing Principal	7,361	10,768	0	0	0	0	0
59000	Contribution to Reserve	20,000	20,000	0	20,005	23,128	25,146	27,867
59500	Transfer to Other Service	42,000	98,365	0	0	0	0	0
59501	Transfer to Bylaw Services - S101	0	0	58,055	59,390	60,756	62,154	63,583
59510	Transfer to Other Service - General Admin. Fee	31,222	31,222	32,460	33,207	33,970	34,752	35,551
59520	Transfer to Other Service - IT Fee	14,628	14,628	21,302	21,792	22,293	22,806	23,330
60000	Capital Expenditures	0	0	68,000	0	0	0	0
Total Expenses		707,262	827,702	861,592	806,730	827,641	847,863	869,213

Total Service		131,129	0	-0	0	-0	-0	0
----------------------	--	----------------	----------	-----------	----------	-----------	-----------	----------

A107 Regional Fire Service**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
43025	Grants - Specified	0	0	1,011,472	0	0	0	0
43500	External Contributions & Contracts	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	75,000	0	0	0	0
45500	Transfer from Other Service	0	0	37,822	0	0	0	0
45707	Transfer into Regional Fire Service - A107	0	0	1,123,607	1,141,777	1,168,038	1,194,904	1,222,386
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		0	0	2,247,901	1,141,777	1,168,038	1,194,904	1,222,386

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	0	811,650	666,996	682,337	698,031	714,085
51020	Overtime	0	0	15,250	13,555	13,867	14,185	14,512
51030	Benefits	0	0	230,646	210,963	215,815	220,779	225,857
51050	Employee Health & Safety	0	0	20,916	5,115	5,233	5,353	5,476
51060	Employee Recognition	0	0	1,000	1,023	1,047	1,071	1,095
52010	Travel	0	0	1,000	511	523	535	548
52020	Learning & Professional Development	0	0	138,750	20,000	20,460	20,930	21,412
52030	Memberships, Dues & Subscriptions	0	0	1,800	1,841	1,884	1,927	1,971
52100	Employee Recruitment	0	0	5,000	5,115	5,233	5,353	5,476
53020	Admin, Office Supplies & Postage	0	0	5,801	5,934	6,071	6,211	6,353
53030	Communication	0	0	7,000	7,161	7,326	7,494	7,667
53040	Advertising	0	0	500	511	523	535	548
53050	Insurance	0	0	8,200	8,389	8,582	8,779	8,981
53080	Licence & Permits	0	0	1,900	1,944	1,988	2,034	2,081
54010	Legal	0	0	0	0	0	0	0
54030	Contracted Services	0	0	1,000	1,023	1,047	1,071	1,095
55010	Repairs & Maintenance	0	0	171,608	5,933	6,070	6,209	6,352
55020	Operating Supplies	0	0	4,500	4,603	4,709	4,818	4,929
55030	Equipment	0	0	535,972	4,603	4,709	4,818	4,929
55035	Radio Equipment	0	0	0	0	0	0	0
55040	Utilities	0	0	2,900	2,967	3,035	3,105	3,176
55050	Vehicles	0	0	30,000	30,690	31,396	32,118	32,857
55060	Rentals	0	0	3,400	3,478	3,558	3,640	3,724
56610	Equipment Financing Interest	0	0	0	0	0	0	0
56620	Equipment Financing Principal	0	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	27,000	27,621	28,256	28,906	29,571
59100	Accumulated Operating Surplus	0	0	37,822	0	0	0	0
59502	Transfer to GIS Services - S102	0	0	3,550	3,632	3,715	3,801	3,888
59510	Transfer to Other Service - General Admin. Fee	0	0	63,777	65,244	66,744	68,280	69,850
59520	Transfer to Other Service - IT Fee	0	0	41,959	42,924	43,911	44,921	45,954
60000	Capital Expenditures	0	0	75,000	0	0	0	0
Total Expenses		0	0	2,247,901	1,141,777	1,168,038	1,194,903	1,222,386

Total Service	0	0	0	-0	-0	0	0
---------------	---	---	---	----	----	---	---

A108 Development Services**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
43020	Grants	0	14,200	0	0	0	0	0
43025	Grants - Specified	127,120	210,549	43,642	22,105	0	0	0
43500	External Contributions & Contracts	23,731	109,296	114,262	116,890	119,578	122,329	125,142
43505	External Contributions & Contracts - Specified	84,158	81,500	63,500	63,500	63,500	1,000	1,000
45500	Transfer from Other Service	-4,000	294,008	-0	-0	-0	-0	0
45708	Transfer into Development Services - A108	0	0	292,057	190,750	195,111	199,572	204,135
49100	Prior Year Surplus	70,379	6,148	6,060	0	0	0	0
Total Income		301,388	715,701	519,521	393,245	378,189	322,901	330,277

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	226,897	313,309	293,298	194,859	199,341	203,926	208,616
51020	Overtime	512	0	0	0	0	0	0
51030	Benefits	45,150	83,542	74,290	56,616	57,918	59,250	60,613
51050	Employee Health & Safety	0	1,010	0	0	0	0	0
51060	Employee Recognition	131	600	250	256	262	268	274
52010	Travel	456	3,500	1,000	1,000	1,000	1,000	1,000
52020	Learning & Professional Development	3,909	39,284	10,900	7,783	5,916	6,052	6,191
52030	Memberships, Dues & Subscriptions	2,500	1,270	0	0	0	0	0
53020	Admin, Office Supplies & Postage	134	5,225	1,575	5,225	0	0	0
53040	Advertising	0	0	0	0	0	0	0
53080	Licence & Permits	1,126	1,188	1,250	0	0	0	0
54010	Legal	0	0	0	0	0	0	0
54030	Contracted Services	13,223	119,180	14,255	4,030	1,150	1,150	1,150
54040	Consulting Fees	96,650	63,848	62,828	62,500	62,500	0	0
55060	Rentals	0	0	0	0	0	0	0
59500	Transfer to Other Service	2,870	53,267	12,000	12,000	0	0	0
59510	Transfer to Other Service - General Admin. Fee	19,474	19,474	29,805	30,491	31,192	31,909	32,643
59520	Transfer to Other Service - IT Fee	11,004	11,004	18,070	18,486	18,911	19,346	19,791
Total Expenses		424,035	715,701	519,521	393,245	378,189	322,900	330,278

Total Service		-122,647	0	-0	0	-0	0	-0
----------------------	--	-----------------	----------	-----------	----------	-----------	----------	-----------

A109 Community Services**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42025	Sale of Services - Specified	69,421	110,300	101,700	101,700	101,700	101,700	101,700
42035	User Fees - Specified	346	0	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0	0
45500	Transfer from Other Service	20,179	42,500	0	0	0	0	0
45530	Transfer from Other Service - Community Services Fee	1,556,999	1,556,999	92,200	92,200	92,200	92,200	92,200
45709	Transfer into Community Services - A109	0	0	1,616,111	1,711,404	1,754,404	1,799,414	1,844,421
49100	Prior Year Surplus	48,005	53,500	77,996	0	0	0	0
Total Income		1,694,950	1,763,299	1,888,007	1,905,304	1,948,304	1,993,314	2,038,321

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,073,093	1,127,242	1,192,721	1,203,120	1,233,924	1,266,457	1,298,700
51020	Overtime	2,495	5,060	5,100	5,123	5,147	5,171	5,195
51030	Benefits	288,766	327,600	348,294	350,703	358,307	366,086	374,043
51050	Employee Health & Safety	0	412	400	409	419	428	438
51060	Employee Recognition	243	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	16,891	10,300	17,000	17,391	17,791	18,200	18,619
51560	Directors - Travel	0	1,030	0	0	0	0	0
52010	Travel	7,336	13,837	17,029	17,294	17,565	17,843	18,127
52020	Learning & Professional Development	31,867	25,180	27,140	27,140	27,140	27,140	27,140
52030	Memberships, Dues & Subscriptions	1,078	650	1,750	1,750	1,750	1,750	1,750
52100	Employee Recruitment	90	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	3,778	5,848	6,253	6,396	6,543	6,694	6,848
53030	Communication	3,830	6,172	6,962	6,993	7,024	7,056	7,089
53040	Advertising	1,700	500	500	500	500	500	500
53050	Insurance	288	824	1,200	1,221	1,242	1,264	1,286
53080	Licence & Permits	1,834	5,300	3,300	3,300	3,300	3,300	3,300
54030	Contracted Services	9,256	39,700	37,700	37,700	37,700	37,700	37,700
55010	Repairs & Maintenance	1,767	2,550	2,544	2,603	2,662	2,724	2,786
55020	Operating Supplies	30,195	38,027	55,000	55,078	55,158	55,240	55,324
55030	Equipment	0	4,400	10,400	10,421	10,442	10,464	10,486
55040	Utilities	1,088	1,828	1,437	1,470	1,504	1,538	1,574
55050	Vehicles	392	3,090	3,183	3,256	3,331	3,407	3,486
55060	Rentals	1,703	3,873	2,189	2,189	2,189	2,189	2,189
55075	Recreation LAP Subsidy Expense	0	0	0	0	0	0	0
59000	Contribution to Reserve	2,596	2,596	2,596	2,596	2,596	2,596	2,596
59500	Transfer to Other Service	944	4,900	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	84,382	84,382	91,252	93,351	95,498	97,694	99,941
59520	Transfer to Other Service - IT Fee	47,997	47,997	54,057	55,300	56,572	57,873	59,204
Total Expenses		1,613,609	1,763,299	1,888,007	1,905,304	1,948,304	1,993,314	2,038,321

Total Service	81,340	0	0	-0	0	-0	-0
----------------------	---------------	----------	----------	-----------	----------	-----------	-----------

A112 Project Management**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
43025	Grants - Specified	0	0	0	0	0	0	0
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
45500	Transfer from Other Service	414,250	642,559	0	0	0	0	0
45712	Transfer into Project Management - A112	0	0	585,328	598,719	612,419	626,433	640,770
49100	Prior Year Surplus	20,284	20,284	0	0	0	0	0
Total Income		434,534	662,843	585,328	598,719	612,419	626,433	640,770

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	415,797	427,988	387,000	395,901	405,007	414,322	423,851
51020	Overtime	0	400	0	0	0	0	0
51030	Benefits	111,855	119,110	104,000	106,392	108,839	111,342	113,903
51050	Employee Health & Safety	148	450	1,000	1,023	1,047	1,071	1,095
51060	Employee Recognition	0	300	0	0	0	0	0
52010	Travel	0	3,500	1,500	1,534	1,570	1,606	1,643
52020	Learning & Professional Development	0	12,719	7,500	7,672	7,849	8,029	8,214
52030	Memberships, Dues & Subscriptions	604	1,500	1,500	1,534	1,570	1,606	1,643
53020	Admin, Office Supplies & Postage	2,882	12,000	3,000	3,069	3,140	3,212	3,286
53030	Communication	3,028	3,300	3,300	3,376	3,454	3,533	3,614
53050	Insurance	1,231	1,700	2,000	2,046	2,093	2,141	2,190
53080	Licence & Permits	8,763	0	0	0	0	0	0
54030	Contracted Services	0	0	0	0	0	0	0
54040	Consulting Fees	513	0	0	0	0	0	0
55010	Repairs & Maintenance	2,078	5,500	2,600	2,660	2,721	2,784	2,848
55020	Operating Supplies	0	350	250	256	262	268	274
55030	Equipment	0	2,000	0	0	0	0	0
55040	Utilities	1,383	1,900	1,500	1,534	1,570	1,606	1,643
55050	Vehicles	1,351	6,000	2,500	2,557	2,616	2,676	2,738
55060	Rentals	1,479	2,500	1,700	1,739	1,779	1,820	1,862
59000	Contribution to Reserve	5,000	5,000	3,100	3,100	3,100	3,100	3,100
59510	Transfer to Other Service - General Admin. Fee	27,258	27,258	29,034	29,702	30,385	31,084	31,799
59520	Transfer to Other Service - IT Fee	17,368	17,368	19,844	20,300	20,767	21,245	21,734
59550	Transfer to Other Service - Environmental Services Fee	12,000	12,000	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	14,000	14,322	14,651	14,988	15,333
Total Expenses		612,738	662,843	585,328	598,719	612,418	626,433	640,769
Total Service		-178,203	0	0	-0	0	0	0

A113 Utilities Construction**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
43300	Proceeds from Asset Disposal	5,000	0	122,057	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	78,341	0	0	0	0
45500	Transfer from Other Service	76,240	0	50,000	31,593	0	0	0
49100	Prior Year Surplus	-185,589	0	-177,598	0	0	0	0
Total Income		-104,349	0	72,800	31,593	0	0	0

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
53020	Admin, Office Supplies & Postage	361	0	0	0	0	0	0
53050	Insurance	0	0	0	0	0	0	0
55050	Vehicles	0	0	0	0	0	0	0
56610	Equipment Financing Interest	4,106	0	3,000	1,000	0	0	0
56620	Equipment Financing Principal	56,532	0	69,800	30,593	0	0	0
Total Expenses		61,000	0	72,800	31,593	0	0	0
Total Service		-165,349	0	0	0	0	0	0

A114 Grant Administration - Flow Through**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
45500	Transfer from Other Service	0	0	1,158	0	0	0	0
49100	Prior Year Surplus	-1,158	0	-1,158	0	0	0	0
Total Income		-1,158	0	0	0	0	0	0

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
57010	Grants	0	0	0	0	0	0	0
Total Expenses		0	0	0	0	0	0	0
Total Service		-1,158	0	0	0	0	0	0

A116 Recycling Program – East Subregion**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42035	User Fees - Specified	173,100	210,737	202,610	207,952	213,454	219,121	224,958
44020	Investment Income & Interest	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	349,023	0	0	0	0	0
45716	Transfer into Recycling Program – East Subregion - A116	0	0	395,006	343,306	352,061	361,475	370,279
49100	Prior Year Surplus	-9,087	39,462	-58,125	0	0	0	0
Total Income		164,013	599,222	539,491	551,258	565,515	580,596	595,237

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	190,312	195,100	169,235	177,545	182,871	188,357	194,008
51020	Overtime	384	800	800	800	800	800	800
51030	Benefits	49,910	49,050	49,079	45,018	46,143	47,298	48,480
51050	Employee Health & Safety	296	2,000	2,000	2,000	2,000	2,000	2,000
51060	Employee Recognition	0	0	1,000	1,000	1,000	1,000	1,000
51500	Directors - Allowance & Stipend	0	4,298	4,384	4,384	4,471	4,561	4,652
51560	Directors - Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
52010	Travel	2,075	5,336	2,300	2,400	2,505	2,615	2,731
52020	Learning & Professional Development	0	1,500	1,500	1,500	1,500	1,500	1,500
53020	Admin, Office Supplies & Postage	0	100	100	100	100	100	100
53030	Communication	2,025	2,071	1,873	1,910	1,948	1,987	2,027
53040	Advertising	0	2,172	500	500	500	500	500
53050	Insurance	24	0	26	27	27	28	28
54030	Contracted Services	100,417	108,941	119,217	122,078	125,008	128,008	131,080
55010	Repairs & Maintenance	2,004	1,000	1,500	1,500	1,500	1,500	1,500
55020	Operating Supplies	1,753	2,000	1,500	1,500	1,500	1,500	1,500
55030	Equipment	161	500	500	500	500	500	500
55040	Utilities	0	3,498	1,500	1,545	1,591	1,639	1,688
55060	Rentals	30,000	39,556	43,000	43,860	44,737	45,632	46,545
56110	Short-Term Financing Interest	1,724	1,679	0	0	0	0	0
56120	Short-Term Financing Principal	55,910	55,910	0	0	0	0	0
59000	Contribution to Reserve	4,000	4,000	18,000	18,000	18,000	18,000	18,000
59500	Transfer to Other Service	83,138	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	25,445	25,445	27,574	28,401	29,253	30,131	31,035
59520	Transfer to Other Service - IT Fee	2,587	2,587	3,445	3,548	3,655	3,764	3,877
59550	Transfer to Other Service - Environmental Services Fee	7,541	7,541	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	8,484	8,739	9,001	9,271	9,549
59702	Transfer to Resource Recoveries - A102	0	83,138	80,974	83,403	85,905	88,905	91,137
Total Expenses		559,706	599,222	539,491	551,258	565,515	580,596	595,237
Total Service		-395,692	0	0	0	0	0	0

A117 Recycling Program – Central Subregion**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42035	User Fees - Specified	357,442	449,156	390,477	401,285	401,168	412,438	412,438
43100	Proceeds from Borrowing	1,980,000	2,000,000	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	150,500	0	0	0	0
44020	Investment Income & Interest	0	0	40,000	0	0	0	0
45000	Transfer from Reserves	0	118,083	300,641	1,747,766	0	0	0
45500	Transfer from Other Service	0	282,360	0	0	0	0	0
45717	Transfer into Recycling Program – Central Subregion - A117	0	0	680,819	671,850	666,664	644,790	693,605
49100	Prior Year Surplus	24,125	113,768	-263,932	0	0	0	0
Total Income		2,361,567	2,963,367	1,298,505	2,820,901	1,067,832	1,057,228	1,106,043

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	279,541	295,460	299,888	307,306	314,907	322,697	330,681
51020	Overtime	920	1,000	1,000	1,000	1,000	1,000	1,000
51030	Benefits	67,048	74,647	75,608	77,498	79,435	81,422	83,457
51050	Employee Health & Safety	306	4,100	2,000	2,050	2,101	2,154	2,208
51060	Employee Recognition	100	0	1,000	1,000	1,000	1,000	1,000
51500	Directors - Allowance & Stipend	0	7,503	7,653	7,653	7,806	7,962	8,121
51560	Directors - Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
52010	Travel	1,274	2,050	2,103	2,158	2,216	2,276	2,340
52020	Learning & Professional Development	175	3,000	2,000	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	0	200	200	200	200	200	200
53030	Communication	3,400	3,412	3,166	3,242	3,320	3,400	3,482
53040	Advertising	0	500	500	500	500	500	500
53050	Insurance	94	0	53	53	56	57	59
54030	Contracted Services	207,251	229,448	235,452	209,466	241,103	214,493	246,889
55010	Repairs & Maintenance	11,403	5,500	9,500	5,000	5,000	5,000	5,000
55020	Operating Supplies	2,405	2,650	3,068	3,142	3,217	3,295	3,374
55030	Equipment	149	1,700	4,800	500	500	500	501
55040	Utilities	1,163	6,098	2,000	2,000	2,000	2,048	2,097
55060	Rentals	56,246	63,047	76,603	60,500	8,000	8,000	8,001
56010	Debenture Interest	0	0	0	92,000	92,000	92,000	92,000
56020	Debenture Principal	0	0	0	49,997	49,997	49,997	49,997
56110	Short-Term Financing Interest	2,682	7,703	0	0	0	0	0
56120	Short-Term Financing Principal	86,940	106,366	0	0	0	0	0
56610	Equipment Financing Interest	0	0	0	5,000	5,000	5,000	5,000
56620	Equipment Financing Principal	0	0	0	24,000	24,000	24,000	24,000
59000	Contribution to Reserve	1,985,000	5,000	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	120,832	108,682	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	44,207	44,207	44,097	45,420	46,783	48,186	49,632
59520	Transfer to Other Service - IT Fee	5,028	5,028	5,661	5,831	6,006	6,186	6,372
59550	Transfer to Other Service - Environmental Services Fee	9,858	9,858	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	14,762	15,206	15,661	16,131	16,615
59702	Transfer to Resource Recoveries - A102	0	0	140,891	144,413	148,024	151,724	155,517
60000	Capital Expenditures	17,649	1,975,208	360,500	1,747,766	0	0	0
Total Expenses		2,903,671	2,963,367	1,298,505	2,820,901	1,067,832	1,057,228	1,106,043
Total Service		-542,104	0	0	0	0	0	0

A118 Recycling Program – West Subregion**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42035	User Fees - Specified	356,020	164,117	281,766	290,218	298,926	307,891	317,131
44020	Investment Income & Interest	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	348,939	0	0	0	0	0
45718	Transfer into Recycling Program – West Subregion - A118	0	0	251,578	321,277	327,945	334,761	341,728
49100	Prior Year Surplus	79,470	92,935	119,070	0	0	0	0
Total Income		435,489	605,991	652,414	611,495	626,871	642,652	658,859

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	214,615	237,262	225,948	240,974	247,080	253,341	259,762
51020	Overtime	4,816	1,000	1,000	1,000	1,000	1,000	1,000
51030	Benefits	55,448	60,017	65,525	62,875	64,156	65,464	66,798
51050	Employee Health & Safety	85	2,000	1,000	1,000	1,000	1,000	1,000
51060	Employee Recognition	150	0	1,000	1,000	1,000	1,000	1,000
51500	Directors - Allowance & Stipend	0	9,536	9,536	9,727	9,922	10,120	10,322
51560	Directors - Travel	0	250	250	250	250	250	250
52010	Travel	2,201	6,408	6,654	6,912	7,182	7,466	7,765
52020	Learning & Professional Development	0	3,000	3,000	3,000	3,000	3,000	3,000
53020	Admin, Office Supplies & Postage	0	200	200	200	200	200	200
53030	Communication	1,735	1,995	1,648	1,687	1,728	1,769	1,812
53040	Advertising	0	500	500	500	500	500	500
53050	Insurance	123	0	93	97	102	107	113
54030	Contracted Services	53,040	81,820	87,595	89,697	91,850	94,054	96,312
55010	Repairs & Maintenance	5,481	3,000	8,000	3,000	3,000	3,000	3,000
55020	Operating Supplies	1,356	2,000	2,000	2,000	2,000	2,000	2,000
55030	Equipment	0	1,000	1,250	500	500	500	500
55040	Utilities	411	2,000	1,500	1,530	1,561	1,592	1,624
55060	Rentals	11,400	8,400	12,000	12,240	12,485	12,734	12,989
59000	Contribution to Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	134,439	134,439	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	29,851	29,851	29,906	30,803	31,727	32,679	33,659
59520	Transfer to Other Service - IT Fee	4,119	4,119	4,392	4,524	4,659	4,799	4,943
59550	Transfer to Other Service - Environmental Services Fee	12,194	12,194	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	12,244	12,611	12,990	13,379	13,781
59702	Transfer to Resource Recoveries - A102	0	0	116,862	120,368	123,979	127,698	131,529
60000	Capital Expenditures	0	0	55,311	0	0	0	0
Total Expenses		536,464	605,991	652,414	611,495	626,871	642,652	658,859
Total Service		-100,975	0	0	0	0	0	0

A119 Organics Program – East Subregion**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42020	Sale of Services	0	29,669	30,143	36,172	43,406	47,747	52,522
42025	Sale of Services - Specified	22,444	0	0	0	0	0	0
42030	User Fees	0	2,163	1,114	1,137	1,159	1,182	1,206
43025	Grants - Specified	0	0	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	180,000	0	0	0	0
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	45,000	155,000	0	0	0
45719	Transfer into Organics Program – East Subregion - A119	0	478,435	460,123	252,725	239,047	238,347	237,304
49100	Prior Year Surplus	154,269	163,165	146,819	0	0	0	0
Total Income		176,713	673,432	863,199	445,034	283,612	287,276	291,032

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	0	29,927	40,900	40,900	40,900	40,900
51030	Benefits	0	0	8,679	11,861	12,158	12,462	12,773
51050	Employee Health & Safety	0	100	4,000	1,800	1,800	1,800	1,800
51060	Employee Recognition	0	0	200	200	200	200	200
51500	Directors - Allowance & Stipend	0	2,122	2,164	2,208	2,252	2,297	2,343
51560	Directors - Travel	0	500	500	500	500	500	500
52010	Travel	0	0	1,508	1,893	1,931	1,970	2,009
52020	Learning & Professional Development	0	0	5,000	1,000	1,020	1,040	1,061
53020	Admin, Office Supplies & Postage	79	300	300	300	300	300	300
53030	Communication	706	794	2,164	1,389	1,445	1,502	1,562
53040	Advertising	0	1,500	750	1,000	1,000	1,000	1,000
53050	Insurance	699	1,040	534	545	555	567	578
53080	Licence & Permits	0	508	250	250	250	250	250
54030	Contracted Services	225,244	238,000	139,500	35,000	35,700	36,414	37,142
54040	Consulting Fees	0	0	1,000	0	0	0	0
55010	Repairs & Maintenance	469	2,000	5,750	9,650	9,880	10,116	10,359
55020	Operating Supplies	318	500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	0	500	4,000	500	500	500	500
55040	Utilities	2,804	1,870	3,189	3,253	3,318	3,385	3,452
55050	Vehicles	0	0	3,520	7,181	7,396	7,618	7,847
55060	Rentals	0	0	8,600	9,920	10,218	10,524	10,840
56110	Short-Term Financing Interest	10,425	14,961	5,077	0	0	0	0
56120	Short-Term Financing Principal	166,954	166,954	166,965	0	0	0	0
56610	Equipment Financing Interest	0	0	1,255	5,149	4,034	2,893	1,695
56620	Equipment Financing Principal	0	0	5,540	33,894	35,009	36,150	37,348
59000	Contribution to Reserve	5,000	5,000	167,750	45,000	45,000	45,000	45,000
59500	Transfer to Other Service	41,569	41,569	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	7,803	7,803	8,645	8,861	9,083	9,310	9,542
59520	Transfer to Other Service - IT Fee	4,870	4,870	4,961	5,085	5,212	5,342	5,476
59550	Transfer to Other Service - Environmental Services Fee	7,541	7,541	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	8,484	8,696	8,914	9,136	9,365
59702	Transfer to Resource Recoveries - A102	0	0	40,487	41,499	42,537	43,600	44,690
59712	Transfer to Project Management - A112	0	0	5,000	10,000	0	0	0
59722	Transfer to Asset Management - A122	0	0	0	0	0	0	0
60000	Capital Expenditures	0	175,000	225,000	155,000	0	0	0
Total Expenses		474,482	673,432	863,199	445,034	283,612	287,276	291,032

Total Service	-297,768	0	0	0	0	0	0	0
----------------------	-----------------	----------	----------	----------	----------	----------	----------	----------

A120 Organics Program – Central & West Subregions**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
42020	Sale of Services	0	81,898	79,451	95,342	104,874	108,022	111,264
42025	Sale of Services - Specified	69,362	0	0	0	0	0	0
42030	User Fees	0	40,000	35,000	42,000	46,200	47,124	48,066
43025	Grants - Specified	0	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	100,000	0	0	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
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	13,250	0	0	0	0
45500	Transfer from Other Service	0	559,619	0	0	0	0	0
45720	Transfer into Organics Program – Central & West Subregions - /	0	0	518,586	555,826	297,100	306,547	317,220
49100	Prior Year Surplus	517,526	415,013	461,498	0	0	0	0
Total Income		586,888	1,096,530	1,207,785	693,168	448,174	461,693	476,550

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	51,627	48,277	60,519	61,729	62,964	64,223	65,508
51020	Overtime	0	300	100	100	100	100	100
51030	Benefits	15,471	14,000	17,550	21,060	25,272	30,326	36,392
51050	Employee Health & Safety	79	3,000	1,150	1,150	1,150	1,150	1,150
51060	Employee Recognition	0	0	200	200	200	200	200
51500	Directors - Allowance & Stipend	0	8,106	0	0	0	0	0
51560	Directors - Travel	0	525	0	0	0	0	0
52010	Travel	0	500	200	200	200	200	200
52020	Learning & Professional Development	0	1,500	500	500	500	500	500
52030	Memberships, Dues & Subscriptions	150	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	121	150	150	150	150	150	150
53030	Communication	1,288	2,000	1,535	1,566	1,597	1,629	1,662
53040	Advertising	0	2,000	500	500	500	500	500
53050	Insurance	1,131	1,503	2,373	2,848	3,418	4,101	4,921
53080	Licence & Permits	0	250	0	0	250	250	250
54030	Contracted Services	14,706	70,000	47,500	48,600	49,674	50,773	51,896
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	17,492	19,000	19,000	19,000	19,000	19,000	19,000
55020	Operating Supplies	5,814	2,500	3,000	3,000	3,000	3,000	3,000
55030	Equipment	791	1,500	1,500	500	500	500	500
55040	Utilities	3,124	13,500	13,770	14,045	14,326	14,613	14,905
55050	Vehicles	0	16,000	16,383	16,777	17,180	17,592	18,014
55060	Rentals	0	0	0	0	0	0	0
56110	Short-Term Financing Interest	26,058	37,240	18,048	21,727	1,200	1,200	1,200
56120	Short-Term Financing Principal	277,096	277,096	297,097	297,097	20,000	20,000	20,000
59000	Contribution to Reserve	5,000	5,000	5,000	5,000	45,000	45,000	45,000
59500	Transfer to Other Service	131,901	134,061	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	12,550	12,550	10,064	10,316	10,573	10,838	11,109
59520	Transfer to Other Service - IT Fee	5,920	5,920	7,012	7,187	7,367	7,551	7,740
59550	Transfer to Other Service - Environmental Services Fee	22,052	22,052	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	0	27,007	27,817	28,652	29,511	30,397
59702	Transfer to Resource Recoveries - A102	0	0	128,877	132,099	135,401	138,786	142,256
59712	Transfer to Project Management - A112	0	0	21,750	0	0	0	0
59722	Transfer to Asset Management - A122	0	0	0	0	0	0	0
60000	Capital Expenditures	101,785	398,000	507,000	0	0	0	0
Total Expenses		694,156	1,096,530	1,207,785	693,168	448,174	461,693	476,550
Total Service		-107,267	0	0	0	0	0	0

A121 Emergency Response Recovery**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
---------	-------------	--------------	-------------	-------------	-------------	-------------	-------------	-------------

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51020	Overtime	2,118	0	0	0	0	0	0
51030	Benefits	198	0	0	0	0	0	0
52010	Travel	53	0	0	0	0	0	0
53030	Communication	12	0	0	0	0	0	0
54040	Consulting Fees	1,613	0	0	0	0	0	0
55020	Operating Supplies	1,817	0	0	0	0	0	0
Total Expenses		5,810	0	0	0	0	0	0
Total Service		-5,810	0	0	0	0	0	0

A122 Asset Management**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
45722	Transfer into Asset Management - A122	0	0	540,380	362,374	352,180	317,019	323,527
Total Income		0	0	540,380	362,374	352,180	317,019	323,527

EXPENSES

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	0	0	105,000	107,415	109,886	112,413	114,998
51030	Benefits	0	0	30,000	30,690	31,396	32,118	32,857
51050	Employee Health & Safety	0	0	250	256	262	268	274
52010	Travel	0	0	500	511	523	535	548
52020	Learning & Professional Development	0	0	2,500	2,557	2,616	2,676	2,738
52030	Memberships, Dues & Subscriptions	0	0	500	511	523	535	548
53080	Licence & Permits	0	0	10,000	46,175	73,544	75,382	77,266
54030	Contracted Services	0	0	312,000	93,500	51,519	10,000	10,000
55050	Vehicles	0	0	500	511	523	535	548
59502	Transfer to GIS Services - S102	0	0	30,600	30,600	30,600	30,600	30,600
59510	Transfer to Other Service - General Admin. Fee	0	0	13,569	13,881	14,200	14,527	14,861
59520	Transfer to Other Service - IT Fee	0	0	4,961	5,075	5,192	5,311	5,433
59712	Transfer to Project Management - A112	0	0	30,000	30,690	31,396	32,118	32,857
Total Expenses		0	0	540,380	362,374	352,180	317,019	323,527

Total Service		0	0	0	0	-0	-0	0
----------------------	--	----------	----------	----------	----------	-----------	-----------	----------

RDCK 2026 Budget Totals by Account for All Services**INCOME**

Account	Description	2025 DRAFT	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	45,466,655	45,466,658	49,859,507	52,028,018	53,157,793	54,497,716	55,900,726
41015	Parcel Taxes	726,718	737,358	766,900	792,692	814,421	834,470	852,391
41020	Grants in lieu of Taxes	179,700	109,926	162,632	163,345	164,079	165,147	165,953
42015	Sale of Goods - Specified	71,475	54,400	60,215	61,600	63,017	64,466	65,949
42020	Sale of Services	6,625,665	7,304,210	7,873,609	8,448,083	8,952,707	9,472,040	9,933,355
42025	Sale of Services - Specified	1,660,719	793,785	967,984	974,479	1,001,338	1,029,223	1,056,115
42030	User Fees	5,581,687	5,748,853	6,150,585	6,392,392	6,670,340	6,979,177	7,196,281
42035	User Fees - Specified	3,567,044	3,430,245	3,624,163	3,715,965	3,789,256	3,885,378	3,962,513
42040	Rental Income	51,246	48,587	50,046	52,489	51,346	51,479	52,949
42045	Rental Income - Specified	1,241,582	1,169,590	1,235,489	1,267,407	1,293,848	1,321,206	1,349,187
43010	Donations	182	4,040	0	0	0	0	0
43015	Donations - Specified	7,942	12,550	0	0	0	0	0
43016	Sponsorship	2,939	0	0	0	0	0	0
43020	Grants	446,926	4,681,670	4,350,417	690,290	699,907	674,852	701,045
43025	Grants - Specified	7,385,331	4,417,364	2,695,711	341,096	33,750	33,750	33,750
43030	Community Works Grants (Internal)	0	228,470	157,000	0	0	0	0
43035	Community Works Grants - Specified	0	630,385	750,000	85,000	20,000	20,000	20,000
43045	Columbia Basin Trust Grants - Specified	0	70,000	0	0	0	0	0
43100	Proceeds from Borrowing	3,725,764	4,942,817	6,004,941	6,231,035	9,167,094	1,148,177	396,285
43200	Proceeds from Equipment Financing	0	1,090,000	1,993,070	150,000	643,198	1,050,000	912,570
43300	Proceeds from Asset Disposal	29,325	255,000	242,057	30,000	15,000	0	10,000
43500	External Contributions & Contracts	118,232	799,235	279,099	241,454	248,761	252,191	259,744
43505	External Contributions & Contracts - Specified	-121,536	411,123	303,593	137,032	118,381	56,750	57,639
44010	Penalties & Fees	3,513	250	250	250	250	250	250
44020	Investment Income & Interest	71,230	558,250	771,958	893,561	806,107	776,667	810,814
45000	Transfer from Reserves	1,498,248	11,719,260	14,402,717	15,480,826	6,220,270	9,066,249	3,714,300
45500	Transfer from Other Service	4,503,985	7,612,898	2,300,875	1,717,756	1,800,821	1,769,937	1,773,278
45501	Transfer into Bylaw Services - S101	0	0	58,528	59,874	61,251	62,660	64,101
45502	Transfer into GIS - S102	0	310,680	281,534	311,896	308,201	315,050	322,047
45510	Transfer from Other Service - General Admin. Fee	3,336,866	3,266,057	3,505,863	3,586,498	3,668,987	3,753,374	3,839,702
45520	Transfer from Other Service - IT Fee	1,375,951	1,375,951	1,458,178	1,491,716	1,526,026	1,561,124	1,597,030
45530	Transfer from Other Service - Community Services Fee	2,234,701	2,234,701	92,200	92,200	92,200	92,200	92,200
45540	Transfer from Other Service - Fire Services Fee	767,701	0	0	0	0	0	0
45550	Transfer from Other Service - Environmental Services Fee	1,742,291	1,214,549	0	0	0	0	0
45700	Transfer into Environmental Services - A100	0	493,740	633,162	642,003	656,746	671,828	687,257
45701	Transfer into Emergency Consolidated Services - A101	0	719,179	1,014,655	1,026,345	1,049,630	1,073,448	1,097,815
45702	Transfer into Resource Recoveries - A102	0	0	1,693,639	1,873,083	1,911,784	1,951,343	1,986,514
45703	Transfer into Utility Services - A103	16,740	0	1,306,521	1,409,670	1,406,460	1,453,981	1,477,251
45704	Transfer into Parks Services - A104	0	0	759,792	806,730	827,641	847,863	869,213
45707	Transfer into Regional Fire Service - A107	0	766,164	1,123,607	1,141,777	1,168,038	1,194,904	1,222,386
45708	Transfer into Development Services - A108	0	0	292,057	190,750	195,111	199,572	204,135
45709	Transfer into Community Services - A109	0	0	1,616,111	1,711,404	1,754,404	1,799,414	1,844,421
45712	Transfer into Project Management - A112	0	0	585,328	598,719	612,419	626,433	640,770
45716	Transfer into Recycling Program – East Subregion - A116	0	0	395,006	343,306	352,061	361,475	370,279
45717	Transfer into Recycling Program – Central Subregion - A117	0	0	680,819	671,850	666,664	644,790	693,605
45718	Transfer into Recycling Program – West Subregion - A118	0	0	251,578	321,277	327,945	334,761	341,728
45719	Transfer into Organics Program – East Subregion - A119	0	478,435	460,123	252,725	239,047	238,347	237,304
45720	Transfer into Organics Program – Central & West Subregions - A120	0	0	518,586	555,826	297,100	306,547	317,220
45722	Transfer into Asset Management - A122	0	0	540,380	362,374	352,180	317,019	323,527
45800	Transfer from Community Development - X100	68,740	0	108,000	0	0	0	0
45801	Transfer from Columbia Basin Trust - X101	14,486	0	0	0	0	0	0
45802	Transfer from Community Works - X102	501,962	0	434,507	80,000	0	80,000	0
48100	Gain on Sale of Capital Asset	0	0	0	0	0	0	0
48200	Gain on Debt	6,718	0	0	0	0	0	0
49100	Prior Year Surplus	5,550,190	9,626,965	8,983,114	381,927	164,692	64,140	38,164
Total Income		98,460,919	122,783,345	131,796,107	117,806,720	113,370,270	111,099,399	107,491,762

RDCK 2026 Budget Totals by Account for All Services**EXPENSES**

Account	Description	2025 DRAFT	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	22,837,033	23,940,791	24,847,438	24,917,849	25,316,554	25,909,221	26,559,152
51020	Overtime	201,840	218,014	213,794	218,834	222,387	225,277	230,171
51030	Benefits	5,643,351	5,962,104	6,282,732	6,331,488	6,448,245	6,600,478	6,751,841
51050	Employee Health & Safety	504,682	554,654	563,032	531,266	538,861	545,541	554,228
51060	Employee Recognition	117,291	136,613	152,709	149,286	149,723	150,169	150,216
51500	Directors - Allowance & Stipend	974,286	975,886	1,005,027	1,027,602	1,050,930	1,074,790	1,099,191
51550	Directors - Expenses	2,914	6,850	6,200	6,315	6,433	6,553	6,676
51560	Directors - Travel	37,372	51,110	45,468	46,241	47,030	47,837	48,665
51565	Directors - Mileage	36,752	51,796	52,510	53,207	54,430	55,683	56,963
51570	Directors - Conference	132,813	136,000	136,000	138,875	141,816	144,825	147,903
52010	Travel	141,436	286,461	219,208	203,247	190,718	194,799	199,000
52020	Learning & Professional Development	542,857	868,788	852,310	724,227	728,705	739,864	749,510
52030	Memberships, Dues & Subscriptions	120,915	118,925	144,191	143,521	145,035	147,915	150,861
52100	Employee Recruitment	3,915	0	18,000	18,345	16,198	16,559	16,928
53020	Admin, Office Supplies & Postage	172,511	297,953	282,124	280,417	280,573	286,590	293,445
53030	Communication	367,418	397,696	407,962	412,031	419,590	428,345	437,304
53040	Advertising	80,891	248,217	296,789	250,712	248,198	253,197	288,913
53050	Insurance	713,601	828,273	823,378	841,902	861,752	881,853	903,267
53060	Bank Charges	82,473	85,332	92,745	94,878	97,060	99,293	101,577
53070	Bad Debts	0	515	520	532	545	557	570
53080	Licence & Permits	765,861	875,895	998,257	1,061,944	1,174,251	1,151,114	1,114,603
54010	Legal	126,237	206,830	191,166	147,298	123,673	125,078	111,515
54020	Audit - Professional Fees	77,065	80,000	80,000	81,840	83,722	85,648	87,618
54030	Contracted Services	9,108,982	13,086,799	13,161,907	12,892,149	11,961,557	12,034,730	12,468,982
54040	Consulting Fees	679,528	1,754,530	1,368,485	572,165	564,640	493,776	176,124
55010	Repairs & Maintenance	1,408,725	1,780,206	2,159,912	1,742,790	1,767,610	1,942,423	2,042,695
55015	Repairs & Maintenance - Specified	23,623	4,158	4,232	4,329	4,429	4,530	4,635
55020	Operating Supplies	566,546	651,714	687,257	688,613	706,473	717,059	740,348
55025	Chemicals	240,333	252,231	267,758	273,938	280,175	286,555	293,081
55030	Equipment	860,644	1,308,500	1,296,006	697,839	683,166	693,080	683,144
55035	Radio Equipment	75,893	82,783	85,906	86,078	86,569	87,570	88,084
55040	Utilities	1,426,105	1,764,987	1,773,410	1,814,681	1,856,927	1,900,223	1,944,535
55050	Vehicles	725,194	673,491	736,838	749,398	763,164	777,240	791,632
55055	Vehicles - Specified	1,049	13,467	13,501	13,536	13,571	13,608	13,644
55060	Rentals	337,473	358,607	407,319	388,092	341,600	348,255	360,565
55075	Recreation LAP Subsidy Expense	69,248	59,000	62,500	63,938	65,408	66,912	68,451
55900	Provisions	0	0	0	0	0	0	0
56010	Debenture Interest	1,456,463	2,092,336	2,225,741	2,567,408	2,870,908	2,879,950	2,549,755
56020	Debenture Principal	1,447,123	1,622,448	1,712,150	1,949,750	2,178,330	2,340,749	2,128,026
56110	Short-Term Financing Interest	127,340	215,860	156,786	188,407	118,204	151,687	100,361
56120	Short-Term Financing Principal	1,536,937	1,602,064	1,382,358	1,822,017	1,041,090	1,464,628	1,273,320
56610	Equipment Financing Interest	54,862	290,056	120,568	113,047	112,941	112,977	104,276
56620	Equipment Financing Principal	718,645	966,064	916,930	897,349	1,003,772	934,134	988,504
57010	Grants	5,947,859	6,405,278	5,614,749	5,385,972	5,414,517	5,509,869	5,602,549
59000	Contribution to Reserve	7,818,061	6,847,549	10,490,049	8,161,060	8,315,735	8,660,448	10,967,904
59100	Accumulated Operating Surplus	0	1,018,941	878,417	170,939	70,362	43,390	40,927
59500	Transfer to Other Service	4,413,316	5,562,017	1,902,475	1,841,144	1,834,255	1,890,775	1,904,001
59501	Transfer to Bylaw Services - S101	0	0	58,055	59,390	60,756	62,154	63,583
59502	Transfer to GIS Services - S102	0	89,220	282,589	265,866	271,278	276,812	282,475
59510	Transfer to Other Service - General Admin. Fee	3,266,057	3,266,057	3,505,863	3,588,098	3,672,063	3,758,192	3,846,177
59520	Transfer to Other Service - IT Fee	1,375,951	1,375,951	1,458,178	1,473,414	1,489,001	1,523,467	1,558,638
59530	Transfer to Other Service - Community Services Fee	2,234,701	2,234,701	92,200	92,200	92,200	92,200	92,200
59540	Transfer to Other Service - Fire Services Fee	767,701	731,686	0	0	0	0	0
59550	Transfer to Other Service - Environmental Services Fee	1,742,291	1,726,328	0	0	0	0	0
59700	Transfer to Environmental Services - A100	0	15,963	1,659,255	1,709,454	1,766,434	1,826,175	1,891,199
59701	Transfer to Emergency Consolidated Services - A101	0	311,589	1,014,656	1,037,993	1,061,867	1,086,290	1,111,275
59702	Transfer to Resource Recoveries - A102	0	473,226	1,703,339	1,740,349	1,788,526	1,838,383	1,888,773
59703	Transfer to Utility Services - A103	16,740	0	181,249	174,854	179,070	183,382	187,800
59704	Transfer to Park Services - A104	0	0	759,792	806,730	827,641	847,863	869,213
59707	Transfer to Fire Services - A107	0	46,015	1,154,829	1,113,455	1,139,080	1,165,274	1,192,079
59708	Transfer to Development Services - A108	0	0	292,057	190,750	195,111	199,572	204,135
59709	Transfer to Community Services - A109	0	0	1,616,111	1,711,404	1,753,914	1,799,414	1,844,421
59712	Transfer to Project Management - A112	0	30,000	399,770	589,363	513,396	221,918	63,857
59716	Transfer to Recycling Program - East - A116	0	0	395,006	343,064	352,064	361,053	370,280
59717	Transfer to Recycling Program - Central - A117	0	282,360	720,819	671,839	666,536	644,789	693,602
59718	Transfer to Recycling Program - West - A118	0	348,929	251,578	321,277	327,945	334,761	341,728
59719	Transfer to Organics Program - East - A119	0	0	465,123	257,725	240,044	239,346	238,305
59720	Transfer to Organics Program - Central and West - A120	0	574,627	516,133	553,308	294,516	303,895	314,504
59722	Transfer to Asset Management - A122	0	0	539,383	366,379	349,143	317,025	323,521
60000	Capital Expenditures	9,838,752	26,534,896	29,593,308	19,973,327	15,927,853	11,491,679	4,718,332
Total Expenses		91,969,659	122,783,342	131,796,106	117,806,735	113,370,270	111,099,397	107,491,755
Total Service		6,491,259	0	0	0	0	0	0



Board Report – For Information

January 23, 2026

RDCK Asset Management Q4 Update

Author:	AJ Evenson, Senior Project Manager and Amardheer Sidhu, Asset Management Coordinator
File Reference:	\\files\RDCK\01\0600\20\Asset_Mgmt\AM 2025
Electoral Area/Municipality:	All
Services Impacted	All

1.0 PURPOSE OF REPORT

The purpose of this report is to update the Board on the implementation of asset management in the RDCK in 2025 and provide a proposed schedule of key events for 2026 and beyond.

2.0 BACKGROUND AND UPDATE

Key Events

Below is a brief summary of key events in the RDCK related to Asset Management.

- December 2017 - The Board adopts an Asset Management Policy.
- January 2020 - The first series of Building Condition Assessments (BCA's) were completed by Roth IAMS on several facilities in Creston and Castlegar.
- June 2020 to July 2023 - An additional 69 Building Condition Assessments and Facility Condition Assessments (FCA's) are completed at priority facilities across the RDCK.
- November 2023 - Recommendations from BCA's and FCA's started being incorporated into 2024 Service budgets where applicable.
- April 2023 - The RDCK hired Roth IAMS in the spring of 2023 to develop a roadmap that the RDCK can use to create and sustain momentum related to asset management.
- February 2025 - The RDCK Asset Mgmt RoadMap was completed by Roth IAMS.
- April 2025 - The Multivariate Planning Inventory/Analysis was completed by Roth IAMS.
- June 2025 - Based on one of the top priorities identified in the RDCK Asset Mgmt Roadmap, the RDCK hires an Asset Management Coordinator.
- October 2025 - The Asset Management Steering Group is established.
- November 2025 – The Canada Core Infrastructure Survey is completed and submitted.
- November 2025 – An Asset Management 3-year plan is drafted and sent out to the Steering Group for initial review and feedback.

Roles and Responsibilities Overview

The RDCK is delivering asset management through a coordinated, cross-departmental approach that combines strategic leadership, standardized data practices, GIS integration and implementation of an Asset Investment

Planning (AIP) software with the potential to expand to a Computerized Maintenance Management System (CMMS) for use by interested departments and programs.

The Asset Management Steering Group—supported by departmental asset management leads—will guide the program by overseeing inventory completion, developing asset classifications and data standards, establishing data custodianship and preparing the organization for AIP software procurement and implementation in 2026. The work will be delivered through a mix of internal staff effort (AM Coordinator, GIS, Environmental(AIMS)Services, Community Services, Fire Services, Finance, and IT) and consultant support for BCAs/FCAs and data cleanup, with ongoing engagement, governance, and communication embedded throughout the process to ensure alignment with organizational objectives and long-term sustainability.

Key Roles, Responsibilities & High Level Time Commitments

Asset Management Coordinator: Program lead and chair; full time commitment.

Senior Project Manager: High-level oversight; low to moderate time commitment (5-10 hours per month).

Utilities Manager: Technical support for water assets; low time commitment (2.5 hours per month).

Regional Manager Operations & Asset Management: Technical support for parks and community centres; moderate time commitment (10 hours per month).

GIS Manager: Oversight of GIS data integration and spatial systems software; low time commitment (5 hours per month).

Regional Deputy Fire Chief: Fire services asset input; low time commitment (5 hours per month).

Resource Recovery Manager: Solid waste and recycling asset oversight; low time commitment (2.5 hours per month).

Finance Manager: Integration with financial planning and reporting; low time commitment (2.5 hours per month).

Manager IT Services: Support for AIP/CMMS integration and data governance; low time commitment (2.5 hours per month).

To achieve the 2026 priorities and deliverables; there will be a need for a full-time dedicated resource (in-house or contracted cover-off) from each department to support and complete asset inventory consolidation and data collection in their respective program as well as reviewing and verifying planned building condition assessments. The time commitments for this resource vary by department and will be identified in advance to the respective department managers.

Proposed Schedule of Key Events and Deliverables

Q1 2026

- Undertake a business needs analysis and development of list of requirements for the Asset Investment Planning Software.
- Finalize identification of missing assets and those requiring BCA's/FCA's.
- Develop asset data collection templates and minimum data standards.
- Begin inventory validation with departments and initiate GIS integration for priority assets.
- Continue asset classification work and establish initial data custodianship framework.
- Send out 3 Year Asset Management Roadmap for review and feedback from Steering Group and Senior Management.

Q2 2026

- Begin data cleanup across all service areas and confirm BCA/FCA work plans.

- Issue RFQ/RFP for Phase 1 BCA's/FCA's. Expand GIS asset mapping and advance unique asset ID development.
- Strengthen QA/QC processes and refine AIP Software Expression of Interest/RFP scope.
- Submit 3 Year Asset Management Roadmap to the Board for information.

Q3 2026

- Issue AIP Software Expression of Interest/RFP.
- Advise Senior Management and Board (if over \$75,000) of results of AIP software procurement and confirm direction and funding for recommended software solution.
- Complete required inventory cleanup for AIP software readiness.
- Continue GIS integration and asset classification and prepare groundwork for condition and risk assessment activities.
- Receive deliverables from BCA's/FCA's initiated in Q2 of 2026.
- Undertake a business needs analysis and development of list of requirements for the CMMS.

Q4 2026

- Begin condition assessment and risk framework development.
- Align asset data with financial planning processes.
- Advance work on the CMMS Expression of Interest/RFP and prepare for Year 2 analytical activities.
- Prepare scope and RFP for Phase 2 BCA's/FCA's.
- Award contract for AIP software and begin preparing data for import into the software.

It is important to note that any delays in completing inventory, BCA/FCA updates, or data collection in 2026 will have a cascading effect on subsequent milestones.

2027

- Implement AIP software organizationally and prepare for use in informing 2028 budgets.
- Issue the CMMS Expression of Interest/RFP assuming sufficient interest from departments/programs.
- Advise Senior Management and Board (if over \$75,000) of results of CMMS procurement and confirm direction and funding for recommended software solution.
- Complete Phase 2 BCA's/FCA's and integrate results into asset profiles.
- Develop RDCK's corporate risk and criticality framework, including risk scoring and critical asset mapping.
- Begin lifecycle costing and long-term financial modeling, financial gap analysis for major asset classes.
- Integrate AM data with budgeting and financial systems to support multi-year capital planning.
- Advance development of Levels of Service (LOS), including community, technical, and strategic measures.
- Continue staff/Board engagement to build understanding of AM decisions and trade-offs.
- Implement the CMMS software (if approved by Senior Management and Board) and begin standardizing work orders, preventive maintenance, and asset tracking across interested departments/programs.
- Complete the corporate RDCK Asset Management Plan (AMP); covering asset inventory, condition, LOS, lifecycle strategies, and funding requirements.

2028

- Complete Levels of Service framework and move toward Board approval of LOS and service targets.
- Prepare the first State of Infrastructure Report and create supporting communication tools for the public.

- Finalize full lifecycle, risk, and financial analyses to inform long-range capital and renewal strategies.
- Establish ongoing monitoring, reporting, and continuous improvement processes to embed AM in corporate culture.
- Prepare for operationalization of AM practices across all departments, including SOPs, governance updates, and performance tracking.

Budget – 2026 through to 2030

The Draft 5 year budget for service A107 Asset Management is presented in Appendix A attached to this report.

To meet the 2026 inventory and data readiness milestones, BCAs will likely be completed using a blended approach where consultants perform the majority of detailed Building Condition Assessments (particularly for complex facilities, community centres, and administrative buildings), while in-house staff (AM Coordinator and field staff) complete simpler inventory updates, equipment listings, and secondary data capture based on asset capital threshold and tangible capital asset definition.

The BCA's have been broken into 2 different phases:

- Phase 1 assessments – critical infrastructure where no previous BCA has been undertaken or additional analysis/testing is required to validate assessment. Community Services has identified \$60,000 per rec center and \$20,000 for the Creston Library to undertake detailed condition studies at each of these facilities. Due to the criticality and complexity of the facilities and their impacts on the public; detailed analysis and testing (opening of roof assemblies & walls, detailed analysis of mechanical, HVAC and electrical systems, etc) is required to provide a trustworthy estimate of condition and remaining lifespan to ensure that investment is done in the proper 5 year timeframe.
- Phase 2 assessments – non critical infrastructure or a previous BCA was undertaken but is older than 5 years so data requires significant updates.

The phase 1 BCAs should be completed by Q3 2026 with required primary and secondary data attributes as per best asset management practices. The phase 2 assessments can be completed in early 2027. A complete list of the proposed condition assessments is below:

Work Order	Work Order(T)	2026 Budget	2027 Budget
S100	ADM - 1998 Administration Building 202 Lakeside Dr.	5,000	
S129	WYN F 1993 Wynndel Firehall	4,000	
S141b	BAL F 1985 Harrop Firehall	4,000	
S186	BOS 2009 Boswell Transfer Station	4,000	
S186	CRA TS 2007 Crawford Bay Office	4,000	
S186	CRA TS 2004 Crawford Bay Scale House	4,000	
S186	CRE LF - Creston Landfill Closure	4,000	
S187	BAL TS 1992 Balfour Transfer Station	4,000	
S187	CEN LF 2003 Central Transfer Station	4,000	
S187	GRO Grohman Transfer Station	4,000	
S188	NAK LF 2007 Nakusp Transfer Station	4,000	
S188	OOT LF 2003 Ootischenia Landfill	4,000	
S188	ROS Rosebery Transfer Station	4,000	
S193	COM 2006 Creston Library Leasehold Improvements	20,000	
S203	CSV P - Crescent Valley Beach Park Development - Const	-	4,000
S203	ROS P 2008 - Rosebery Park	-	4,000
S211	COMM 1968 - North Shore Hall	-	4,000
S222	CDRD Castlegar Arena	30,000	
S224	Rotacrest Hall - Creston	4,000	
S224	CDCC 1987 Creston Recreation Complex	60,000	
S225	Salmo Pool	5,000	
S226	NDCC 1976 Nelson Recreation Centre Pool Construction	60,000	
S227	CDRD Castlegar Aquatic Center	30,000	
		262,000	12,000

The RDCK submitted a Strategic Priorities funding (SPF) application in the fall of 2025 to further the asset management program. The application requested funding to cover costs related to the Condition Assessments and the software implementation costs. If the application is successful, the amounts charged to the services that are being allocated an Asset Management fee from service A122 will be reduced.

For the 2026 – 2030 Financial plan, the costs of service A107 Asset Management will be allocated on the following basis:

- The costs of BCAs and FCAs will be charged directly to the service that owns the assets
- 15% of the non BCA/FCA costs of Asset Management will be allocated to S100 to fund overall Asset Management framework, policy and procedure development for the benefit of the whole organization
- 85% of the non BCA/FCA costs of Asset Management will be allocated to services with assets on the following basis:
 - 10% allocated based on the number of locations a service contains
 - 30% allocated based on the number of assets a service contains
 - 60% allocated based on the insured value (or equivalent) of the assets a service contains
 - For administrative efficiency, if the calculated allocation for a service falls below \$1,000, the service will not be allocated a fee

- As the Asset Management program develops, the allocation methodology will be reviewed, and if necessary, revised on an annual basis to best reflect the benefit and value of the Asset Management service to the various services
- The draft allocation amounts by service budget for 2026 is provided in Appendix B

Reporting/Communication

Reporting for the Asset Management Program will follow the governance framework and key milestones identified in the 3 year Asset Management Plan currently in development and under review. This 3 year plan will be provided to the Board as information in Q2 of 2026 once reviewed and endorsed by the AM Steering Group and the Senior Management Team.

Reporting to the Board, Senior Management and departments will occur on a quarterly basis utilizing dashboards, status reports and identifying notable metrics or milestones achieved to ensure transparency and alignment with AM Program development starting in Q1 of 2027.

It is anticipated that by Q3 2027; there will be sufficient accurate data, procedures and processes in place to enable a prioritized RDCK Capital Project List to be developed and presented to the Board in Q4 of 2027. Well-defined Standard Operating Procedures (SOPs) will guide asset acquisition, maintenance, rehabilitation, and renewal strategies, ensuring projects are evaluated consistently. Prioritization will focus on critical assets identified through condition assessments, so that funding, lifecycle considerations, and risk management are clearly communicated. This structured approach allows the Board to review all projects in a standardized format and make informed, strategic decisions across all asset classes.

The existing Multi-Variable Priority (MVP) analysis influences the Capital Project List by systematically ranking assets and components of assets based on multiple factors such as condition, criticality, risk, and lifecycle cost. This ensures that the Board sees a consistent, data-driven view of which projects are highest priority across all Services. To keep this current, the MVP analysis will be updated whenever new BCA/FCA data are completed, incorporating refreshed condition assessments, updated risk scores, and lifecycle costs. This allows project prioritization and reporting to remain aligned with the most current asset information and ensures consistent, evidence-based decision-making.

3.0 NEXT STEPS AND TIMELINE

The AM Coordinator will continue to liaise with the AM Steering Group to execute on the key deliverables and milestones identified in the report above and initiate bi-annual reporting to the Board effective Q1 2026.

Respectfully submitted,
 AJ Evenson, Senior Project Manager
 and
 Amardheer Sidhu, Asset Management Coordinator

CONCURRENCE

General Manager of Environmental Services – Uli Wolf **Approved**
 General Manager of Community Services – Joe Chirico **Approved**
 General Manager of Finance – Yev Malloff **Approved**

Chief Administrative Officer – Stuart Horn **Approved**

ATTACHMENTS:

Appendix A – Draft 5 Year Budget

Appendix B – Draft Allocation Amounts by Service Budget for 2026

Appendix A – Draft Asset Management (A122) 5 Year Budget

Account	Account(T)	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Note
45722	Transfer into Asset Management - A122	(236,623)	(297,819)	(299,355)	(269,469)	(275,002)	Asset Management Fee Allocated to Services
45722	Transfer into Asset Management - A122	(41,757)	(52,556)	(52,827)	(47,553)	(48,530)	15% of non-FCA cost to S100
45722	Transfer into Asset Management - A122	(262,000)	(12,000)	-	-	-	FCA Direct Charges to Services
51010	Salaries	105,000	107,415	109,886	112,413	114,998	
51030	Benefits	30,000	30,690	31,396	32,118	32,857	
51050	Employee Health & Safety	250	256	262	268	274	
52010	Travel	500	512	523	535	548	
52020	Learning & Professional Development	2,500	2,558	2,616	2,677	2,738	
52030	Memberships, Dues & Subscriptions	500	512	523	535	548	
53080	Licence & Permits	10,000	35,875	36,772	37,691	38,633	AIP Annual Software License
53080	Licence & Permits	-	10,300	36,772	37,691	38,633	CMMS Annual Software License
54030	Contracted Services	30,000	30,750	-	-	-	AIP Software Implementation
54030	Contracted Services	-	30,750	31,519	-	-	CMMS Software Implementation
54030	Contracted Services	20,000	20,000	20,000	10,000	10,000	Consulting services for Asset Data Normalization
54030	Contracted Services	262,000	12,000	-	-	-	Facilities Condition Assessments - Direct Charge to Services
55050	Vehicles	500	513	525	538	552	Can use PM vehicle if necessary.
59502	Transfer to GIS Services - S102	30,600	30,600	30,600	30,600	30,600	To GIS for services related to asset/database/spatial table work
59510	Transfer to Other Service - General Admin. Fee	13,569	13,881	14,200	14,527	14,861	Revised Nov/25 - Finance
59520	Transfer to Other Service - IT Fee	4,961	5,075	5,192	5,311	5,433	Updated Oct 30 2025
59712	Transfer to Project Management - A112	30,000	30,690	31,396	32,118	32,857	To A112 For PM oversight and admin support
		0	0	0	0	0	

Appendix B – Draft A122 Asset Management Allocations by Service for 2026

Service	Service(T)	For Allocation Calculation			Cost Allocations		
		10%	30%	60%	Operating Costs	FCA's & BCAs	Total
		# Of Sites	# of Assets	Value - \$	2026	2026	2026
S100	General Administration	1	58	5,688,960	4,461	5,000	9,461
S101	Rural Administration	1	1	40,000	-	-	-
S103	Building	1	8	320,000	-	-	-
A101	Emergency Management	1	8	44,576	-	-	-
A102	Resource Recoveries	1	1	40,000	-	-	-
A103	Utility Services	1	9	511,000	-	-	-
A104	Parks Services	1	3	150,000	-	-	-
A107	Regional Fire Overhead	1	11	496,500	-	-	-
S128	Fire Protection-Area A (Riondel)	1	47	2,281,585	2,502	-	2,502
S129	Fire Protection-Areas A and C (Wynndel, Lakeview)	1	55	2,310,379	2,699	4,000	6,699
S130	Fire Protection-Area B (Canyon Lister)	1	54	2,289,586	2,665	-	2,665
S134	Fire Protection-Area F (North Shore)	1	63	2,244,585	2,848	-	2,848
S136	Fire Protection-Area G (Ymir)	1	57	2,378,585	2,778	-	2,778
S137	Fire Protection-Area I (Tarrys, Pass Creek) - Tarrys	1	69	2,390,037	3,047	-	3,047
S137b	Fire Protection-Area I (Tarrys, Pass Creek) - Pass Creek	1	64	2,390,037	2,944	-	2,944
S138	Fire Protection-Area J (Robson, Raspberry)	1	49	2,294,586	2,554	-	2,554
S141	Fire Protection-Area E (Balfour, Harrop)	1	54	2,225,960	2,622	-	2,622
S141b	Fire Protection-Area E (Balfour, Harrop) - Harrop	1	43	2,225,960	2,382	4,000	6,382
S142	Fire Protection-Areas H and I (Slocan Valley) - Crescent	1	55	2,312,838	2,700	-	2,700
S142b	Fire Protection-Areas H and I (Slocan Valley) - Passmore	1	48	2,312,838	2,540	-	2,540
S142c	Fire Protection-Areas H and I (Slocan Valley) - Winlaw	1	59	2,312,838	2,791	-	2,791
S142d	Fire Protection-Areas H and I (Slocan Valley) - Slocan	1	51	2,312,838	2,609	-	2,609
S144	Fire Protection-Areas E and F (Beasley, Blewett) - Beasley	1	71	2,523,648	3,159	-	3,159
S144b	Fire Protection-Areas E and F (Beasley, Blewett)	1	62	2,523,648	2,954	-	2,954
S145	Fire Protection-Area J (Ootischenia)	1	51	2,061,585	2,483	-	2,483
S148	Fire Protection-Area B (Yahk, Kingsgate)	1	36	2,061,689	2,140	-	2,140
S280	Fire Protection - Kaslo	1	35	2,317,485	2,246	-	2,246
S291	Fire Protection - West Creston	1	2	237,333	-	-	-
S149	Jaws of Life	1	5	186,650	-	-	-
S154	Search & Rescue-Nelson, Salmo and Areas E, F and G	1	3	527,500	-	-	-
S299	First Responder Service - Area D	1	1	50,000	-	-	-
S201	Regional Parks-Creston and Areas B and C	1	11	900,000	-	-	-
S202	Regional Parks-Nelson, Salmo and Areas E, F and G	11	124	1,962,233	6,950	-	6,950
S203	Regional Parks-New Denver, Silverton, Slocan and Area H	5	51	1,600,414	3,392	-	3,392
S205	Regional Parks-Area A	2	22	105,500	-	-	-
S221	Community Facility Recreation & Parks-Kaslo and Area D	3	31	299,063	1,713	-	1,713
S222P	Parks-Castlegar and Areas I and J	5	51	2,243,304	3,714	-	3,714
S230	Recreation Commission No.7-Salmo and Area G	1	20	3,323,621	2,408	5,000	7,408
S222C	ChildCare Centre	1	50	1,986,451	2,422	-	2,422
S193	Public Library-Creston and Areas A, B and C	1	78	3,804,318	3,973	20,000	23,973
S209	Recreation Facility-Area A (Riondel) + Curling Rink	2	190	5,625,165	7,726	-	7,726
S211	Recreation Facility-Area F (North Shore)	1	31	2,651,461	2,322	-	2,322
S222	Arena Castlegar	1	53	23,141,355	13,098	30,000	43,098
S224	Recreation Facility-Creston and Areas B, C and Area A	1	200	55,777,325	32,816	64,000	96,816
S226	Recreation Facility-Nelson and Areas F and Defined E	1	193	43,111,625	26,306	60,000	86,306
S227	Aquatic Centre-Castlegar and Areas J and I	1	105	15,485,404	10,446	30,000	40,446

Appendix B – Draft A122 Asset Management Allocations by Service for 2026 (continued)

Service	Service(T)	For Allocation Calculation			Cost Allocations		
		10%	30%	60%	Operating Costs	FCAs & BCAs	Total
		# Of Sites	# of Assets	Value - \$	2026	2026	2026
S165	Drainage-Area A	1	6	236,986	-	-	-
S190	Septage Disposal-New Denver, Silverton, Slokan and Areas	2	-	-	-	-	-
S166	Street Lighting-Area A (Riondel)	1	1	25,000	-	-	-
S167	Street Lighting-Area G (Ymir)	1	1	21,250	-	-	-
S168	Street Lighting-Area H (South Slokan)	1	1	6,875	-	-	-
S169	Street Lighting-Area I (Brilliant)	1	1	29,375	-	-	-
S170	Street Lighting-Area J (Robson)	1	1	6,875	-	-	-
S171	Street Lighting-Area K (Edgewood)	1	1	15,000	-	-	-
S172	Street Lighting-Area I (Voykin)	1	1	3,125	-	-	-
S173	Street Lighting-Area H (Mt. Sentinel)	1	1	5,625	-	-	-
S241	Water Utility-Area A (Riondel)	1	43	4,079,554	3,309	-	3,309
S242	Water Utility-Area A (Sanca Park)	1	10	518,857	-	-	-
S243	Water Utility-Area B (Lister)	1	97	8,119,716	6,580	-	6,580
S244	Water Utility-Area G (Ymir)	1	39	2,595,936	2,479	-	2,479
S245	Water Utility-Area H (South Slokan)	1	42	3,083,975	2,792	-	2,792
S246	Water Utility-Area D (Macdonald Creek)	1	11	883,885	-	-	-
S247	Water Utility-Area J (Lucas Road)	1	6	195,080	-	-	-
S248	Water Utility-Area F (Duhamel Creek)	1	22	1,944,160	1,768	-	1,768
S250	Water Utility-Area B (Erickson)	1	112	10,594,663	8,162	-	8,162
S251	Water Utility-Area B (Arrow Creek)	1	59	14,756,552	9,026	-	9,026
S252	Water Utility-Area K (Burton)	1	34	2,282,355	2,201	-	2,201
S253	Water Utility-Area K (Edgewood)	1	26	1,818,402	1,787	-	1,787
S254	Water Utility-Area K (Fauquier)	1	43	4,345,322	3,444	-	3,444
S255	Water Utility-Area E (Balfour)	1	73	6,826,473	5,385	-	5,385
S256	Water Utility-Area J (West Robson)	1	22	1,798,291	1,698	-	1,698
S257	Water Utility-Area F (Woodland Heights)	1	16	498,367	-	-	-
S258	Water Utility-Area E (Grandview)	1	45	4,066,026	3,346	-	3,346
S259	Water Utility-Area D (Woodbury)	1	28	1,085,578	1,459	-	1,459
S260	Water Utility-Area H (Rosebery)	1	20	987,411	1,234	-	1,234
A116	Recycling Program – East Subregion	3	9	37,980	-	-	-
A117	Recycling Program – Central Subregion	3	9	75,960	-	-	-
A118	Recycling Program – West Subregion	3	9	80,180	-	-	-
A119	Organics Program – East Subregion	1	5	407,909	-	-	-
A120	Organics Program – Central & West Subregions	1	5	530,161	-	-	-
S186	Refuse Disposal (East Subregion)	3	29	176,723	1,606	16,000	17,606
S187	Refuse Disposal (Central Subregion)	5	66	3,618,422	4,746	12,000	16,746
S188	Refuse Disposal (West Subregion)	6	54	501,229	3,194	12,000	15,194
		123	3,290	290,339,740	236,626	262,000	498,626