



Regional District of Central Kootenay  
CRESTON VALLEY SERVICES COMMITTEE  
Open Meeting Agenda

**Date:** Thursday, February 12, 2026  
**Time:** 9:00 am  
**Location:** Creston and District Community Complex - Erickson Room  
312 19 Avenue North, Creston, BC

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

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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:**

8:00 a.m. PST  
9:00 a.m. MST

**Join by Video:**

<https://rdck-bc-ca.zoom.us/j/92632670829?pwd=VkcPYOv0WnMTDNowScaJt12nFYz8zN.1>

**Join by Phone:**

+1 778 907 2071 Canada Toll Free

\*6 to unmute or mute  
\*9 to raise or lower your hand

**Meeting ID:** 926 3267 0829

**Meeting Password:** 430277

**In-Person Location:** 312 19 Avenue North, Creston, BC

**2. CALL TO ORDER**

Chair DeBoon called the meeting to order at [Time] a.m.

**3. TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT**

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

**4. ADOPTION OF AGENDA**

**RECOMMENDATION:**

The agenda for the February 12, 2026 Creston Valley Services Committee meeting be adopted as circulated.

**5. RECEIPT OF MINUTES**

4 - 11

The February 5, 2026 Creston Valley Services Committee minutes, have been received.

**6. STAFF REPORTS**

**6.1 2026 SUB REGIONAL DRAFT BUDGET DISCUSSION**

12 - 47

Request to discuss the 2026-2030 Draft Financial Plan, including the following items:

- Service S107 Economic Development - Area A
- Service S108 Economic Development - Creston And Areas B and C
- Service S129 Fire Protection Areas A and C (Wynndel, Lakeview)
- Service S131 Fire Protection - Areas B and C (Creston Contract)
- Service S152 Jaws of Life - Creston and Areas A, B and C
- Service S157 Emergency Planning - Creston and Areas A, B and C
- Service S164 Dyking - Area B and C
- Service S174 Cemetery Service
- Service S186 Refuse Disposal (East Subregion) - Creston and Areas A, B and C
- Service S191 Museum and Archives - Creston and Areas B and C and Area A
- Service S193 Public Library - Creston and Areas A, B and C
- Service S201 Regional Parks - Creston and Areas B and C
- Service S224 Recreation Facility - Creston and Areas B, C and Area A
- Service S240 Airport - Creston and Areas B, C and Area A

**7. NEW BUSINESS**

**7.1 DISCUSSION ITEM: ENHANCED POLICING**

Director Vandenberghe requested to discuss this item.

**8. PUBLIC TIME**

The Chair will call for questions from the public and members of the media at \_\_\_\_\_ a.m.

**9. NEXT MEETING**

The next Creston Valley Services Committee meeting is scheduled for March 5, 2026 at 9:00 a.m.

**10. ADJOURNMENT**

**RECOMMENDATION:**

The Creston Valley Services Committee meeting be adjourned at [Time].



## Regional District of Central Kootenay

### CRESTON VALLEY SERVICES COMMITTEE

### Open Meeting Minutes

Thursday, February 5, 2026  
 9:00 am PDT  
 Creston and District Complex – Erickson Room  
 312 19 Avenue North, Creston, BC

#### **COMMITTEE MEMBERS' PRESENT**

Director A. DeBoon	Town of Creston
Director G. Jackman	Electoral Area A
Director R. Tierney	Electoral Area B
Director K. Vandenberghe	Electoral Area C

#### **STAFF PRESENT**

S. Horn	Chief Administrative Officer
Y. Malloff	General Manager Finance, Information Technology and Procurement
J. Chirico	General Manager of Community Services
T. Davison	Regional Manager – Recreation and Client Services
C. Stanley	Regional Manager – Operations & Asset Management
T. Wayling	Programming Supervisor/Community Development – Creston
D. Seguin	General Manager of Fire & Emergency Services
T. Dool	Research Analyst
E. Stout	Manager Building & Bylaw
C. LeBlanc	Community Resilience Coordinator
R. Baril	Meeting Coordinator

#### **CRESTON STAFF PRESENT**

M. Moore	Creston Chief Administrative Officer
J. Riel	Creston Fire Chief

#### **GUESTS**

D. Dumas	Creston Town Counselor
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**Meeting Time:**

8:00 a.m. PST

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**Join by Video:**

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**Meeting ID:** 926 3267 0829

**Meeting Password:** 430277

**In-Person Location:** 312 19 Avenue North Creston, BC

**2. CALL TO ORDER**

Chair DeBoon called the meeting to order at 9:00 a.m.

**3. TRADITIONAL LANDS ACKNOWLEDGEMENT STATEMENT**

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

**4. ADOPTION OF AGENDA**

Moved and seconded,

And resolved:

The agenda for the February 5, 2026 Creston Valley Services Committee meeting be adopted with the addition of Item 9.5 External Committee Director Reporting as circulated.

**Carried**

**5. RECEIPT OF MINUTES**

The January 8, 2026 Creston Valley Services Committee minutes, have been received.

**6. DELEGATE**

**6.1 CRESTON VALLEY ROD AND GUN CLUB**

Rod and Gun Club representatives: Beth Hurst - President, Robyn Usher - Kokanee Salmon Project Manager, Alana Higginson - Fish Director, Jessica Holden and Brody Kunze - Project Biologists, Jim Schaefer - Project Contributor along with Marc-Andre Beaucher of the Creston Valley Wildlife Management Area presented the work that they have been doing to bring the kokanee salmon population back to Kootenay Lake. This project was initially funded by a BC Provincial Grant from Ministry of Tourism to address the declining number of kokanee salmon in Kootenay Lake. Freshwater Fishery Society collects eggs and incubates them and then ultimately releases back into Kootenay Lake. Lower Kootenay Band has also been very involved in this project due to their invaluable knowledge.

The spawning in Meadow Creek has been very successful with over 95% success rate for fry release. Now the project is also expanding their focus to Summit Creek area. This area is a greater challenge due to Summit Creek being re-routed in the past. Going forward the main project will shift to the Summit Creek area restoration using Remote Stream Incubators, reconnecting historic riverbed channels and restoring ecosystems. There are 2 reports being finalized re: Summit Creek Habitat Monitoring Program Report and Summit Creek Restoration Assessment Report to guide the work of the project going forward.

Another part of the project has been to introduce teaching materials and aquariums in the local schools. Columbia Basin Trust has been instrumental in funding the aquariums and chillers in the schools for educational purposes.

The Rod and Gun Club answered the Committee's questions.

## **7. STAFF REPORTS**

### **7.1 STAFF REPORT: CRESTON & DISTRICT COMMUNITY COMPLEX QUARTERLY PROGRAMMING UPDATE**

Staff gave an overview of the Creston & District Community Complex programming update. Usage is steady and increased overall from 2024.

Focused next steps will include:

- continue to monitor program offerings including ice allocation time
- offer more training certifications
- improving alignment with user groups for program cycles
- improving internal processes, updating tools and forms

The Committee would like to see the messaging board displaying all sporting events in the Creston Valley.

Staff answered the Committee's questions.

## **7.2 STAFF REPORT: CRESTON & DISTRICT COMMUNITY COMPLEX CUSTOMER EXPERIENCE PROJECT & NEXT STEPS**

Staff presented the Community Complex Customer Experience Project & Next Steps report to the Committee. The summary includes:

- training
- team development
- providing positive customer service experience

The base line survey is now complete. Creston survey results show how friendly, welcoming and community-orientated the recreation facility has been received.

Efforts to improve the service promise are being implemented. And there are plans to repeat the survey again in the fall of 2026 to measure these changes against the base line survey.

Staff answered the Committee's questions.

## **7.3 STAFF REPORT: CRESTON VALLEY FIRE QUARTERLY REPORT**

Chief Riel presented the Creston Valley Fire Quarterly Report to the Committee. Response time in all fire protection areas was 13 minutes this past Quarter Four (Q4).

Chief Riel answered the Committee's questions.

## **8. NEW BUSINESS**

### **8.1 FOR INFORMATION: CRESTON VALLEY PUBLIC LIBRARY**

Received for information.

### **8.2 DISCUSSION ITEM: CRESTON VALLEY PUBLIC LIBRARY RESERVES**

The Committee has concerns with asset management for the library building and would like to run a test case on mapping out the building, confirm necessary contributions for the shared space and then take a close look at funding allocation for this service.

Staff have been establishing a baseline for RDCK owned facilities with in-depth assessments and mapping. After further discussion in the special budget meeting, staff would be better prepared to come forward with a capital investment plan for the Board.

Staff answered questions from the Committee.

### **8.3 DISCUSSION ITEM: PHYSIO WORKS LEASE**

Moved and seconded,

And resolved that it be recommended to the Board:

That the Board renew the lease with Creston Physio Works and More, for the commercial space at the Creston and District Community Complex for a period of five

years commencing on March 1, 2026 and ending on February 28, 2031, and that costs would be paid into Service S224 and that, the Board Chair and Corporate Officer be authorized to sign the necessary documents.

**Carried**

**8.4 DISCUSSION ITEM: ECONOMIC DEVELOPMENT**

This item is referred to the March 5, 2026 Creston Valley Services Committee meeting.

**9. OLD BUSINESS**

**9.1 DISCUSSION ITEM: DANGEROUS AND AGGRESSIVE DOG CONTROL SERVICES ESTABLISHMENT BYLAWS**

Moved and seconded,

And resolved that it be recommended to the Board:

That staff be directed to make changes to Electoral Areas A, B, and C Dangerous and Aggressive Dog Control Service Establishment Bylaw No. 3067, 2025 in accordance with an on call, contracted service to be administered externally; AND FURTHER, that staff bring the bylaw to the February 2026 Open Board Meeting for consideration of third reading and proceeding to the Alternative Approval Process.

**Carried**

**9.2 GOAT RIVER WATERSHED WATER SUSTAINABILITY PLAN**

Staff shared their progress with the producer engagement as part of the Goat River Watershed Sustainability plan project. Staff, Yaqaan Nukiy, Kootenay and Boundary Farm Advisors hosted a lunch and learn on January 8, 2026. The event was well attended and provided a presentation for context on watershed hydrology and water flow through the goat river watershed. Sustainability planning is being done to help support producers in the valley.

Planning has begun for the Community-to-Community (C2C) meeting that is tentatively scheduled for May 2026. Staff confirmed that the area Director's and select staff will be attending the meeting to represent RDCK. Town of Creston would like to be included in this C2C meeting due to the proximity to the Goat River.

Staff answered the Committee's questions.

**9.3 DISCUSSION ITEM: CRESTON & DISTRICT COMMUNITY COMPLEX (CDCC) CONCESSION SERVICES AGREEMENT**

Moved and seconded,

And resolved that it be recommended to the Board:

That the Board approve the RDCK enter into a four-month concession services agreement at the Creston and District Community Complex with Rick's Iron Kettle Restaurant, commencing on February 8, 2026 and ending on July 7, 2026, and that the Board Chair and Corporate Officer be authorized to execute the agreement.

**Carried**

**9.4 ACTION ITEM LIST**

Items #5 & #6 have been removed from the list.

**9.5 EXTERNAL COMMITTEE DIRECTOR REPORTING**

Clarification for reporting to this Committee: Director appointed positions on external Committees should be reported separately to the Board and this Committee if the Director chooses. Other non-Board appointed positions are at the discretion of the Director to report on.

**10. PUBLIC TIME**

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

A member of the public gave a big thank you for creating a regional park with Goat River access. There are community concerns with traffic mitigation and road management on Goat Canyon Road, including core governance for road access and maintenance. Clear communication with Ministry of Transportation and Transit (MOTT) for the Regional Park plan going forward is key to the success of the regional park establishment for the community surrounding this area.

Staff shared the initial conversations with MOTT have begun and public will be engaged as determined to be appropriate. Other considerations such as budgets and working with different agencies are also at the top of the list.

A member of the public inquired if there will be public engagement sessions regarding the Dangerous and Aggressive Dog Control Services Establishment Bylaw, and if taxation will be reflected regardless of hiring a contractor.

Staff answered yes, there will be public engagement if the Board agrees to the alternate approval process. And additionally, there is a budget prepared in advance of spending funds and if a contractor could not be found this issue would come back to this Committee to determine what to do with the service.

**11. CLOSED**

**11.1 Meeting Closed to the Public**

Moved and seconded,  
And resolved:

In the opinion of the Committee - and, in accordance with Section 90 of the Community Charter – the public interest so requires that persons other than DIRECTORS, ALTERNATE DIRECTORS, DELEGATIONS AND STAFF be excluded from the meeting;

AND FURTHER, in accordance with Section 90 of the Community Charter, the meeting is to be closed on the basis(es) identified in the following Subsections:

90. (1) A part of a council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following:

(e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;

(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public;

90 (2)

(b) the consideration of information received and held in confidence relating to negotiations

(i) between the municipality and a provincial government or the federal government, or both, or between a provincial government or the federal government, or both, and a third party,

(ii) between the municipality and another local government or between another local government and a third party, or

(iii) between the municipality and a first nation or a prescribed Indigenous entity, or between a first nation or a prescribed Indigenous entity and a third party;

**Carried**

### **11.2 Recess of Open Meeting**

Moved and seconded,  
And resolved:

The Open meeting be recessed at 12:02 p.m. in order to conduct the Closed meeting.

**Carried**

## **12. NEXT MEETING**

The next Creston Valley Services Committee meeting is scheduled for March 5, 2026 at 9:00 a.m.

**13. ADJOURNMENT**

Moved and seconded,

And resolved:

The Creston Valley Services Committee meeting be adjourned at 1:42 p.m.

**Carried**

Digitally approved by:

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Arnold DeBoon, Chair

**2026 Draft Financial Plan**

**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
43025	Grants - Specified	149,007	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
<b>Total Income</b>		<b>196,262</b>	<b>244,635</b>	<b>51,895</b>	<b>50,380</b>	<b>50,443</b>	<b>50,506</b>	<b>50,571</b>

**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	107	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	10,810	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
<b>Total Expenses</b>		<b>273,876</b>	<b>244,635</b>	<b>51,895</b>	<b>50,380</b>	<b>50,443</b>	<b>50,506</b>	<b>50,571</b>

<b>Total Service</b>		<b>(77,614)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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
<b>Total Income</b>		<b>466,602</b>	<b>497,851</b>	<b>473,437</b>	<b>465,108</b>	<b>457,139</b>	<b>464,330</b>	<b>471,688</b>

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	122,601	114,595	122,700	125,522	128,409	131,363	134,384
51020	Overtime	52	400	200	0	0	0	0
51030	Benefits	31,589	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
<b>Total Expenses</b>		<b>446,801</b>	<b>497,851</b>	<b>473,437</b>	<b>465,109</b>	<b>457,139</b>	<b>464,331</b>	<b>471,688</b>

<b>Total Service</b>		<b>19,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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
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
<b>Total Income</b>		<b>282,082</b>	<b>277,098</b>	<b>291,493</b>	<b>272,473</b>	<b>278,678</b>	<b>1,184,668</b>	<b>269,304</b>

**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	404	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	1,649	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
<b>Total Expenses</b>		<b>258,237</b>	<b>277,098</b>	<b>291,493</b>	<b>272,472</b>	<b>278,678</b>	<b>1,184,668</b>	<b>269,304</b>

<b>Total Service</b>		<b>23,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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
49100	Prior Year Surplus	(760)	(760)	(39)	0	0	0	0
<b>Total Income</b>		<b>332,568</b>	<b>332,568</b>	<b>340,827</b>	<b>348,257</b>	<b>356,267</b>	<b>364,462</b>	<b>372,844</b>

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
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
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
<b>Total Expenses</b>		<b>332,607</b>	<b>332,568</b>	<b>340,827</b>	<b>348,257</b>	<b>356,267</b>	<b>364,462</b>	<b>372,844</b>

<b>Total Service</b>		<b>(39)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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
<b>Total Income</b>		<b>124,553</b>	<b>124,170</b>	<b>117,825</b>	<b>117,486</b>	<b>117,549</b>	<b>117,613</b>	<b>117,678</b>

**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
<b>Total Expenses</b>		<b>117,308</b>	<b>124,170</b>	<b>117,825</b>	<b>117,486</b>	<b>117,549</b>	<b>117,613</b>	<b>117,678</b>

<b>Total Service</b>		<b>7,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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
49100	Prior Year Surplus	2,745	0	2,745	0	0	0	0
<b>Total Income</b>		<b>359,269</b>	<b>356,497</b>	<b>366,176</b>	<b>371,790</b>	<b>380,341</b>	<b>389,089</b>	<b>398,038</b>

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
54030	Contracted Services	108,634	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
<b>Total Expenses</b>		<b>356,524</b>	<b>356,497</b>	<b>366,176</b>	<b>371,790</b>	<b>380,341</b>	<b>389,089</b>	<b>398,038</b>

<b>Total Service</b>		<b>2,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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
<b>Total Income</b>		<b>45,263</b>	<b>10,860</b>	<b>10,854</b>	<b>10,854</b>	<b>10,854</b>	<b>10,854</b>	<b>10,854</b>

**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
<b>Total Expenses</b>		<b>1,040</b>	<b>10,860</b>	<b>10,854</b>	<b>10,854</b>	<b>10,854</b>	<b>10,854</b>	<b>10,854</b>

<b>Total Service</b>		<b>44,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**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	Note
41010	Requisitions	104,667	104,667	108,118	112,204	114,720	117,296	119,939	
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0	
49100	Prior Year Surplus	10,136	10,000	6,658	5,000	5,000	5,000	5,000	CBay - \$1,500 and Accumulated Surplus - 2025
<b>Total Income</b>		<b>114,803</b>	<b>114,667</b>	<b>114,776</b>	<b>117,204</b>	<b>119,720</b>	<b>122,296</b>	<b>124,939</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Note
53050	Insurance	154	177	179	183	187	191	196	
57010	Grants - All Saints	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
57010	Grants - Boswell	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
57010	Grants - Crawford Bay	0	1,500	1,500	1,500	1,500	1,500	1,500	
57010	Grants - Gray Creek	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
57010	Grants - Lister	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
57010	Grants - Town of Creston	96,010	96,010	96,010	98,410	100,871	103,392	105,977	
59100	Accumulated Operating Surplus	0	5,000	5,000	5,000	5,000	5,000	5,000	Funds to be allocated to Cemetery Services at the discretion of the Committee
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	0	0	0	0	0	0	0	
59709	Transfer to Community Services - A109	955	955	1,037	1,037	1,063	1,089	1,117	
<b>Total Expenses</b>		<b>108,144</b>	<b>114,667</b>	<b>114,776</b>	<b>117,204</b>	<b>119,720</b>	<b>122,296</b>	<b>124,939</b>	

<b>Total Service</b>		<b>6,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>	
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2026 Draft Financial Plan

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	1,286,893	1,366,097	1,391,663	1,661,900	1,766,298	1,872,276	1,965,891	
42030	User Fees	128,474	120,913	164,031	180,434	184,043	187,724	191,478	
42035	User Fees - Specified	6,758	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	980,885	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	
<b>Total Income</b>		<b>4,866,731</b>	<b>6,245,253</b>	<b>8,043,180</b>	<b>3,844,365</b>	<b>3,982,108</b>	<b>4,107,914</b>	<b>4,212,248</b>	

EXPENSES									
Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	
51010	Salaries	202,773	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	33,667	38,090	54,488	56,069	57,696	59,370	61,093	
51050	Employee Health & Safety	2,299	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	4,446	12,438	11,000	11,200	11,404	11,612	11,824	
52020	Learning & Professional Development	2,013	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	606	1,100	900	900	900	900	900	
53030	Communication	6,799	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	
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	750,941	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	31,345	30,200	24,700	17,700	17,700	17,700	22,700	
55020	Operating Supplies	4,153	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	2,459	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	85,248	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	1,348,036	453,507	663,322	712,274	624,320	838,478	921,534	
59500	Transfer to Other Service	1,135,557	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 Service	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	699,655	2,766,780	4,421,930	181,300	138,921	100,000	90,056	
<b>Total Expenses</b>		<b>4,910,070</b>	<b>6,245,253</b>	<b>8,043,180</b>	<b>3,844,365</b>	<b>3,982,108</b>	<b>4,107,914</b>	<b>4,212,248</b>	

<b>Total Service</b>		<b>(43,339)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**2026 Draft Financial Plan**

**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	Note
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	
<b>Total Income</b>		<b>134,403</b>	<b>133,880</b>	<b>171,625</b>	<b>175,040</b>	<b>178,549</b>	<b>182,128</b>	<b>185,780</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Note
57010	Grants	131,900	131,900	169,538	172,929	176,387	179,915	183,513	As per December Budget Presentation at CVSC
59510	Transfer to Other Service - General Admin. Fee	1,025	1,025	1,050	1,074	1,099	1,124	1,150	Revised Nov/25 - Finance
59530	Transfer to Other Service - Community Services Fe	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	Ver 1 Dec 16, 2025
<b>Total Expenses</b>		<b>133,880</b>	<b>133,880</b>	<b>171,625</b>	<b>175,040</b>	<b>178,549</b>	<b>182,128</b>	<b>185,780</b>	

<b>Total Service</b>	<b>523</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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**2026 Draft Financial Plan Current 5 year Plan from 2025**

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

<b>INCOME</b>				<b>3.30%</b>	<b>2.54%</b>	<b>3.59%</b>	<b>1.99%</b>	<b>2.02%</b>
<b>Account</b>	<b>Description</b>	<b>2025 To Date</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>	<b>2029 Budget</b>	<b>2030 Budget</b>
41010	Requisitions	689,159	689,159	711,892	730,000	756,195	771,275	786,849
44020	Investment Income & Interest	1,906	14,000	14,000	14,000	14,000	14,000	14,000
45000	Transfer from Reserves	0	0	50,000	136,389	0	0	0
49100	Prior Year Surplus	20,169	18,192	9,000	0	0	0	0
<b>Total Income</b>		<b>711,234</b>	<b>721,351</b>	<b>784,892</b>	<b>880,389</b>	<b>770,195</b>	<b>785,275</b>	<b>800,849</b>

<b>EXPENSES</b>								
<b>Account</b>	<b>Description</b>	<b>2025 To Date</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>	<b>2029 Budget</b>	<b>2030 Budget</b>
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 - Creston Valley Public Library	570,537	570,537	587,653	601,169	614,996	629,141	643,611
57010	Grants - East Shore Reading Centre	20,400	20,400	20,400	20,400	20,400	20,400	20,400
57010	Grants - Riondel Reading Centre	20,400	20,400	20,400	20,400	20,400	20,400	20,400
57010	Grants - Yahk Reading Centre	15,300	15,300	15,300	15,300	15,300	15,300	15,300
59000	Contribution to Reserve - From Requisition	16,000	16,000	0	0	25,000	25,000	25,000
59000	Contribution to Reserve From Investment Income	14,000	14,000	14,000	14,000	14,000	14,000	14,000
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	0	0	0	0	0	0	0
59709	Transfer to Community Services - A109	24,819	24,819	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
<b>Total Expenses</b>		<b>701,834</b>	<b>721,351</b>	<b>784,892</b>	<b>880,389</b>	<b>770,195</b>	<b>785,275</b>	<b>800,849</b>
<b>Total Service</b>		<b>9,401</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>0</b>
<b>Estimated Reserve Balance</b>		<b>584,430</b>	<b>584,430</b>	<b>548,430</b>	<b>426,041</b>	<b>465,041</b>	<b>504,041</b>	<b>543,041</b>

<b>Account</b>	<b>Description</b>	<b>2025 To Date</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>	<b>2029 Budget</b>	<b>2030 Budget</b>
Asset Management/Capital/Planning Expenditures		30,000	30,000	87,973	169,000	44,026	43,524	43,617
Asset Management/Capital/Planning Funded by Requisition		28,094	16,000	23,973	18,611	30,026	29,524	29,617

Report

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>Creston Public Library Association</b>															
2	<b>Budget 2026</b>			<b>Incl Fridays</b>		<b>Friday Closure</b>										
3																
4			<b>2025</b>	<b>2026</b>		<b>2026</b>										
5	<b>Revenue</b>		<b>Budget</b>	<b>Budget</b>		<b>Budget</b>										
6																
7	RDCK		570,537	663,177		587,653										
8	Province		77,832	62,975		62,975										
9	Donations		14,000	15,000		15,000										
10	Library Generated Revenue		4,000	4,638		4,638										
11	Other Grants and Revenues		15,000	64,900		64,900										
12	Transfer from reserve		56,161	60,000		57,405										
13																
14	<b>Total</b>		<b>737,530</b>	<b>870,690</b>		<b>792,571</b>										
15																
16	<b>Expenditures</b>		<b>Budget</b>	<b>Budget</b>		<b>Budget</b>										
17																
18	Advertising and promotion		200	3,000		3,000										
19	Books & collections		59,935	62,332		62,332										
20	Book supplies		6,500	6,760		6,760										
21	Board operations		300	312		312										
22	Computer costs		20,439	20,000		20,000										
23	Copier		3,000	3,120		3,120										
24	Digital/Other collections		11,000	15,210		15,210										
25	Finance expenses (accounting, etc)		14,040	20,000		20,000										
26	Furniture and Equipment		1,000	64,900		64,900										
27	Insurance		10,558	11,000		11,000										
28	Internet		1,550	1,612		1,612										
29	Janitor		15,000	15,600		15,600										
30	Membership dues		1,200	1,560		1,560										
31	Office supplies and shipping		10,740	11,170		11,170										
32	Operations & Miscellaneous		500	520		520										
33	Programming supplies		4,773	4,964		4,964										
34	Repairs and maintenance		13,300	13,832		13,832										
35	Telephone and utilities		22,000	26,558		26,558										
36	Travel & Training		3,300	3,200		3,200										
37	Wages and benefits		523,338	585,040		506,921										
38																
39	<b>Main Budget Total</b>		<b>722,673</b>	<b>870,690</b>		<b>792,571</b>										
40																
41	Total reserve		156,000	96,000		98,595										
42																
43	Capital Improvements		HVAC replacement \$150,000 (from RDCK reserve)													

**2026 Draft Financial Plan - Option as per Library Presentation**

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

INCOME				14.26%	2.69%	3.63%	2.19%	2.21%
Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	689,159	689,159	787,416	808,587	837,949	856,303	875,261
44020	Investment Income & Interest	1,906	14,000	14,000	14,000	14,000	14,000	14,000
45000	Transfer from Reserves	0	0	50,000	136,389	0	0	0
49100	Prior Year Surplus	20,169	18,192	9,000	0	0	0	0
<b>Total Income</b>		<b>711,234</b>	<b>721,351</b>	<b>860,416</b>	<b>958,976</b>	<b>851,949</b>	<b>870,303</b>	<b>889,261</b>

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 - Creston Valley Public Library	570,537	570,537	663,177	679,756	696,750	714,169	732,023
57010	Grants - East Shore Reading Centre	20,400	20,400	20,400	20,400	20,400	20,400	20,400
57010	Grants - Riondel Reading Centre	20,400	20,400	20,400	20,400	20,400	20,400	20,400
57010	Grants - Yahk Reading Centre	15,300	15,300	15,300	15,300	15,300	15,300	15,300
59000	Contribution to Reserve - From Requisition	16,000	16,000	0	0	25,000	25,000	25,000
59000	Contribution to Reserve From Investment Income	14,000	14,000	14,000	14,000	14,000	14,000	14,000
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
<b>Total Expenses</b>		<b>701,834</b>	<b>721,351</b>	<b>860,416</b>	<b>958,976</b>	<b>851,949</b>	<b>870,303</b>	<b>889,261</b>
<b>Total Service</b>		<b>9,401</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>0</b>
<b>Estimated Reserve Balance</b>			<b>584,430</b>	<b>548,430</b>	<b>426,041</b>	<b>465,041</b>	<b>504,041</b>	<b>543,041</b>

**2026 Draft Financial Plan**

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

INCOME				7.47%	1.50%	3.12%	0.67%	0.68%	
Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Note
41010	Requisitions	187,116	187,116	201,085	204,100	210,476	211,885	213,330	
41020	Grants in lieu of Taxes	691							
43025	Grants - Specified	696,030	0	0	0	0	0	0	
45000	Transfer from Reserves	58,283							
49100	Prior Year Surplus	30,448	29,000	0	0	0	0	0	Reduced surplus impacts requisition
<b>Total Income</b>		<b>972,568</b>	<b>216,116</b>	<b>201,085</b>	<b>204,100</b>	<b>210,476</b>	<b>211,885</b>	<b>213,330</b>	

EXPENSES									
Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Note
53060	Bank Charges	30	0	0	0	0	0	0	
54010	Legal	7,721	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	continued consultant work for establishment of Creston Area B C Parks
55010	Repairs & Maintenance	0	0	25,000	25,000	25,000	25,000	25,000	New Park Operations
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	1,530	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	Revised Nov/25 - Finance
59530	Transfer to Other Service - Community Services Fee	0	0	0	0	0	0	0	
59704	Transfer to Park Services - A104	36,491	36,491	38,203	40,592	41,607	42,647	43,713	Ver 1 - Dec 16, 2025
59709	Transfer to Community Services - A109	0	0	12,832	13,434	13,770	14,114	14,467	Ver 1 - Dec 16, 2025
59722	Transfer to Asset Management - A122	0	0	4,000	4,000	4,000	4,000	4,000	Updated Jan 6 - YM
60000	Capital Expenditures	859,515	0	0	0	0	0	0	
<b>Total Expenses</b>		<b>972,568</b>	<b>216,116</b>	<b>201,085</b>	<b>204,100</b>	<b>210,476</b>	<b>211,885</b>	<b>213,330</b>	

<b>Total Service</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>0</b>
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<b>Estimated Reserve Balance - RES188</b>	<b>150,820</b>	<b>185,686</b>	<b>210,820</b>	<b>270,820</b>	<b>330,820</b>	<b>390,820</b>	<b>450,820</b>
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<b>Asset Management/Capital/Planning Expenditures</b>	<b>919,515</b>	<b>75,000</b>	<b>74,000</b>	<b>74,000</b>	<b>79,000</b>	<b>79,000</b>	<b>69,000</b>
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<b>Asset Management/Capital/Planning Funded by Requisition</b>	<b>165,202</b>	<b>75,000</b>	<b>74,000</b>	<b>74,000</b>	<b>79,000</b>	<b>79,000</b>	<b>69,000</b>
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Note: RES241 -Area B Parkland fully utilised for purchase. Not part of estimated reserve balance.

Note: RES237 -Area C Parkland balance \$25,248. Not part of estimated reserve balance.

**2026 Draft Financial Plan**

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

**INCOME**

**2.50%**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
41010	Requisitions	4,763,799	4,763,799	4,882,894	
41020	Grants in lieu of Taxes	15,000	15,000	15,000	
42015	Sale of Goods - Specified	23,648	11,000	14,500	
42025	Sale of Services - Specified	136,859	167,780	161,350	
42030	User Fees	393	0	0	
42035	User Fees - Specified	601,925	568,000	610,000	
42040	Rental Income	0	0	0	
42045	Rental Income - Specified	350,175	328,800	354,700	
43015	Donations - Specified	2,600	2,550	0	
43025	Grants - Specified	60,768	0	0	
43505	External Contributions & Contracts - Specified	917	0	0	
44010	Penalties & Fees	230	0	0	
44020	Investment Income & Interest	1,737	33,000	17,000	Reserve Investment Income
45000	Transfer from Reserves	0	600,927	663,259	Capital Project
45500	Transfer from Other Service	29,957	27,998	27,323	
49100	Prior Year Surplus - Capital	1,119,821	1,124,073	521,216	\$456,216 Capital +65000 (projected)
49100	Prior Year Surplus - Operational	185,927	185,927	329,585	Not Final
<b>Total Income</b>		<b>7,293,756</b>	<b>7,828,854</b>	<b>7,596,827</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	1,916,233	1,931,000	1,987,200	
51020	Overtime	28,445	30,012	29,639	
51030	Benefits	453,502	461,534	473,050	
51050	Employee Health & Safety	18,503	16,180	17,873	
51060	Employee Recognition	3,528	1,942	1,548	
51550	Directors - Expenses	0	1,200	1,200	
51560	Directors - Travel	0	1,030	1,041	
52010	Travel	3,283	14,844	18,235	staff training travel
52020	Learning & Professional Development	13,093	27,000	24,000	
52030	Memberships, Dues & Subscriptions	7,537	3,550	2,972	
53020	Admin, Office Supplies & Postage	12,732	21,174	20,816	
53030	Communication	18,571	22,087	22,196	
53040	Advertising	11,677	40,000	40,400	
53050	Insurance	94,789	111,030	112,141	

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
53060	Bank Charges	11,124	12,879	13,008	
53070	Bad Debts	0	515	520	
53080	Licence & Permits	3,651	8,242	8,322	
54010	Legal	3,483	2,000	2,000	
54020	Audit - Professional Fees	0	0	0	
54030	Contracted Services	81,341	131,141	134,200	
54040	Consulting Fees	0	10,000	15,000	\$60,000 moved to transfer to AM A122
55010	Repairs & Maintenance	200,267	211,550	237,066	
55020	Operating Supplies	76,235	102,072	97,383	
55025	Chemicals	42,932	48,530	48,860	
55030	Equipment	25,723	89,500	105,500	
55035	Radio Equipment	2,645	2,576	2,602	
55040	Utilities	360,595	410,000	418,200	Not final
55050	Vehicles	33,950	14,500	17,575	
55060	Rentals	53,378	55,116	55,667	
55075	Recreation LAP Subsidy Expense	22,803	20,000	20,200	
56010	Debenture Interest	751,890	802,437	794,535	MFA Rate change lower than budgeted
56020	Debenture Principal	546,375	546,376	546,376	
57010	Grants	153,150	169,650	169,650	Donation polic, offsetting revenue account 42035
59000	Contribution to Reserve - From Requisition	0	0	0	
59000	Contribution to Reserve - From Investment	33,000	33,000	17,000	Investment Contribution to Reserve
59100	Accumulated Operating Surplus	0	105,344	78,000	Accumulated Suplus half to be used in 2027 to blend Interest increas
59500	Transfer to Other Service	15,435	16,710	0	
59510	Transfer to Other Service - General Admin. Fee	226,624	226,624	253,055	
59520	Transfer to Other Service - IT Fee	89,562	89,562	92,290	
59530	Transfer to Other Service - Community Services F	0	0	23,256	Staff Training and Recertification
59709	Transfer to Community Services - A109	312,947	312,947	322,437	
59712	Transfer to Project Management - A112	55,780	0	0	
59722	Transfer to Asset Management - A122	0	0	96,816	\$60,000 for Facility Condition Assesment, Administrative Costs for AM
60000	Capital Expenditures	697,878	1,725,000	1,275,000	
<b>Total Expenses</b>		<b>6,382,661</b>	<b>7,828,854</b>	<b>7,596,827</b>	

<b>Total Service</b>	<b>911,095</b>	<b>0</b>	<b>0</b>
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Reserve/Capital/Asset Management Balance			
Res 270 and Res 152 Balance Projections	1,875,050	1,875,050	1,228,791
Expenses Accounts 60000+59722+59000+56010+56020+54040	2,084,923	3,116,813	2,744,727
Requisition Funding for Reserve/Capital/Asset Man	902,597	1,358,813	1,543,252

**2026 Draft Financial Plan**

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

**OVR115 CDCC Overhead**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
41010	Requisitions	4,763,799	4,763,799	4,896,184	
41020	Grants in lieu of Taxes	0	15,000	15,000	
42025	Sale of Services - Specified	0	0	0	
42030	User Fees	456	0	0	
42035	User Fees - Specified	0	20,000	25,000	Donation policy, offsetting expense account 57010
42040	Rental Income	0	0	0	
42045	Rental Income - Specified	-4,067	0	0	
43015	Donations - Specified	2,500	0	0	
43025	Grants - Specified	45,000	0	0	
43505	External Contributions & Contracts - Specified	0	0	0	
44010	Penalties & Fees	230	0	0	
44020	Investment Income & Interest	154	33,000	17,000	Investment Income from Reserve - Balanced 59000
45000	Transfer from Reserves	0	600,927	0	
45500	Transfer from Other Service	26,360	26,528	27,323	
49100	Prior Year Surplus	1,305,748	1,310,000	0	
<b>Total Income</b>		<b>6,140,179</b>	<b>6,769,254</b>	<b>4,980,507</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	299,406	327,000	300,000	
51020	Overtime	562	1,500	1,545	
51030	Benefits	97,355	83,000	85,500	
51050	Employee Health & Safety	910	1,000	1,010	
51060	Employee Recognition	1,686	500	500	
51550	Directors - Expenses	0	1,200	1,200	
51560	Directors - Travel	0	1,030	1,041	
52010	Travel	2,120	7,575	11,000	
52020	Learning & Professional Development	1,250	7,500	7,500	
52030	Memberships, Dues & Subscriptions	4,240	1,200	1,212	
53020	Admin, Office Supplies & Postage	3,520	10,000	10,100	
53030	Communication	11,569	12,000	12,000	
53040	Advertising	9,747	40,000	40,400	
53060	Bank Charges	11,124	12,879	13,008	
53070	Bad Debts	0	515	520	
53080	Licence & Permits	0	0	0	
54010	Legal	3,483	2,000	2,000	
54030	Contracted Services	334	7,500	7,500	
54040	Consulting Fees	0	5,000	10,000	60,000 moved to transfer to OPR473 - account 59722

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
55020	Operating Supplies	7,840	0	0	
55030	Equipment	3,107	7,500	7,500	
55050	Vehicles	724	0	0	
55060	Rentals	51,000	51,510	52,025	
55075	Recreation LAP Subsidy Expense	22,803	20,000	20,200	
56010	Debenture Interest	605,185	802,437	863,765	
56020	Debenture Principal	518,946	546,376	546,376	
57010	Grants	148,150	168,150	168,150	Donation policy, offsetting revenue account 42035
59000	Contribution to Reserve	33,000	33,000	17,000	Investment Contribution to Reserve
59100	Accumulated Operating Surplus	0	105,344	105,344	
59500	Transfer to Other Service	0	5,150	0	
59510	Transfer to Other Service - General Admin. Fee	226,624	226,624	253,055	
59520	Transfer to Other Service - IT Fee	89,562	89,562	92,290	
59530	Transfer to Other Service - Community Services Fe	0	0	0	
59709	Transfer to Community Services - A109	312,947	312,947	322,437	
59712	Transfer to Project Management - A112	0	0	0	
60000	Capital Expenditures	0	0	0	
<b>Total Expenses</b>		<b>2,467,193</b>	<b>2,889,999</b>	<b>2,954,178</b>	
<b>Total Service</b>		<b>3,672,986</b>	<b>3,879,254</b>	<b>3,623,674</b>	

**2026 Draft Financial Plan**

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

**CAP1492 CDCC - Refrigeration Plant Replacement**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
45000	Transfer from Reserve	0	600,927	663,259	
49100	Prior Year Surplus - Capital	0	0	521,216	
<b>Total Funding</b>		<b>0</b>	<b>600,927</b>	<b>1,184,475</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
59712	Transfer to Other Service	19,380	0	0	
60000	Capital Expenditures	100,873	1,000,000	1,200,000	CS26
<b>Total Expenses</b>		<b>120,253</b>	<b>1,000,000</b>	<b>1,200,000</b>	

**2026 Draft Financial Plan**

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

**CAP1575 CDCC - Parking lot Paving**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
49100	Prior Year Suplus - Capital			0	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
60000	Capital Expenditures	71,995	125,000	75,000	CS26
<b>Total Expenses</b>		<b>71,995</b>	<b>125,000</b>	<b>75,000</b>	

**2026 Draft Financial Plan**

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

**OPR473 CDCC - Operations**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
43025	Grants - Specified	1,127	0	0	
43505	External Contributions & Contracts - Specified	551	0	0	
<b>Total Income</b>		<b>1,678</b>	<b>0</b>	<b>0</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	734,530	675,000	725,000	
51020	Overtime	21,650	19,912	19,369	
51030	Benefits	203,046	190,550	197,000	
51050	Employee Health & Safety	10,128	11,500	11,950	
51060	Employee Recognition	50	210	220	
52010	Travel	170	5,148	5,165	
52020	Learning & Professional Development	6,443	16,500	14,500	
52030	Memberships, Dues & Subscriptions	267	500	505	
53020	Admin, Office Supplies & Postage	410	4,765	4,813	
53030	Communication	433	7,202	7,282	
53040	Advertising	104	0	0	
53050	Insurance	92,175	110,000	111,100	
53080	Licence & Permits	3,322	6,748	6,813	
54020	Audit - Professional Fees	1,731	0	0	
54030	Contracted Services	61,031	109,561	109,500	
54040	Consulting Fees	0	5,000	5,000	
55010	Repairs & Maintenance	192,044	208,550	234,036	
55020	Operating Supplies	51,427	77,500	78,605	
55025	Chemicals	42,851	48,530	48,860	
55030	Equipment	21,652	34,500	49,500	
55035	Radio Equipment	2,645	2,576	2,602	
55040	Utilities	314,668	400,000	408,000	
55050	Vehicles	22,590	14,500	17,575	
55060	Rentals	2,301	3,606	3,642	
57010	Grants	0	1,500	1,500	
59722	Transfer to Asset Management - A122	0	0	96,816	Facility Condition Assesment, and Asset Management Administration
<b>Total Expenses</b>		<b>1,785,667</b>	<b>1,953,859</b>	<b>2,159,352</b>	

**2026 Draft Financial Plan**

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

**OPR478 CDCC - Rotacrest Hall**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42045	Rental Income - Specified	0	21,000	21,000	Review (Coding Issue)
<b>Total Income</b>		<b>0</b>	<b>21,000</b>	<b>21,000</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
53020	Admin, Office Supplies & Postage	0	1,030	1,041	
53030	Communication	0	1,648	1,665	
53050	Insurance	2,614	1,030	1,041	
53080	Licence & Permits	0	258	260	
54030	Contracted Services	3,643	3,030	3,000	
55010	Repairs & Maintenance	2,726	3,000	3,030	
55020	Operating Supplies	0	2,500	2,525	
55030	Equipment	0	5,000	5,000	
55040	Utilities	7,618	10,000	10,200	
<b>Total Expenses</b>		<b>16,601</b>	<b>27,497</b>	<b>27,761</b>	

**2026 Draft Financial Plan**

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

**OPR550 CDCC - Complex Facility**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42015	Sale of Goods - Specified	23,648	11,000	14,500	
42025	Sale of Services - Specified	300	0	0	
42035	User Fees - Specified	602,956	548,000	585,000	
42045	Rental Income - Specified	356,728	307,800	333,700	
43015	Donations - Specified	100	0	0	
43025	Grants - Specified	0	0	0	
43505	External Contributions & Contracts - Specified	528	0	0	
<b>Total Income</b>		<b>984,259</b>	<b>866,800</b>	<b>933,200</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	643,339	705,000	731,150	
51020	Overtime	5,039	7,500	7,725	
51030	Benefits	115,541	152,500	157,550	
51050	Employee Health & Safety	243	2,250	2,313	
51060	Employee Recognition	100	721	728	
52010	Travel	396	315	320	
52020	Learning & Professional Development	994	3,000	2,000	
52030	Memberships, Dues & Subscriptions	917	500	505	
53020	Admin, Office Supplies & Postage	7,296	4,121	4,162	
53030	Communication	4,856	1,236	1,249	
53040	Advertising	0	0	0	
53080	Licence & Permits	0	1,236	1,249	
54030	Contracted Services	7,884	6,500	8,000	
55010	Repairs & Maintenance	800	0	0	
55020	Operating Supplies	7,575	4,011	4,053	
55030	Equipment	0	36,000	36,500	10,500 - Treadmill, 15,000 - Zero Turn Lawn Mower Cab
59500	Transfer to Other Service	2,500	0	0	
<b>Total Expenses</b>		<b>797,482</b>	<b>924,892</b>	<b>957,504</b>	

**2026 Draft Financial Plan**

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

**OPR551 CDCC - PROG Recreation**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	57,728	71,380	73,350	
43025	Grants - Specified	14,641	0	0	
<b>Total Income</b>		<b>72,369</b>	<b>71,380</b>	<b>73,350</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	60,641	77,300	80,000	
51020	Overtime	163	600	500	
51030	Benefits	7,024	11,559	11,400	
51050	Employee Health & Safety	1,007	400	800	
51060	Employee Recognition	0	202	100	
52010	Travel	115	500	1,000	
52020	Learning & Professional Development	80	0	0	
53020	Admin, Office Supplies & Postage	0	206	0	
53040	Advertising	80	0	0	
54030	Contracted Services	3,214	4,550	6,200	
55020	Operating Supplies	4,467	11,010	8,500	
55030	Equipment	0	2,000	2,500	
59500	Transfer to Other Service	83	0	0	
<b>Total Expenses</b>		<b>76,875</b>	<b>108,327</b>	<b>111,000</b>	

**2026 Draft Financial Plan**

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

**OPR552 CDCC - PROG - Arena**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	9,083	9,500	3,000	
43025	Grants - Specified	0	0	0	
<b>Total Income</b>		<b>9,083</b>	<b>9,500</b>	<b>3,000</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	14,439	20,500	22,100	
51020	Overtime	8	0	0	
51030	Benefits	1,456	3,100	3,100	
51050	Employee Health & Safety	20	0	0	
53080	Licence & Permits	180	0	0	
54030	Contracted Services	0	0	0	
55010	Repairs & Maintenance	23	0	0	
55020	Operating Supplies	973	400	900	
55030	Equipment	0	0	0	
59500	Transfer to Other Service	0	0	0	
<b>Total Expenses</b>		<b>17,099</b>	<b>24,000</b>	<b>26,100</b>	

**2026 Draft Financial Plan**

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

**OPR553 CDCC - PROG - Fitness**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	25,866	31,600	32,100	
43015	Donations - Specified	0	2,550	0	
<b>Total Income</b>		<b>25,866</b>	<b>34,150</b>	<b>32,100</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	62,411	70,000	73,550	
51020	Overtime	665	0	0	
51030	Benefits	9,124	10,600	10,500	
51050	Employee Health & Safety	0	1,030	1,000	
52010	Travel	0	505	750	
52020	Learning & Professional Development	2,625	0	0	
52030	Memberships, Dues & Subscriptions	938	700	750	
53020	Admin, Office Supplies & Postage	714	515	200	
53080	Licence & Permits	149	0	0	
54030	Contracted Services	0	0	0	
55020	Operating Supplies	0	2,020	1,000	
55030	Equipment	54	3,000	4,000	
59500	Transfer to Other Service	0	0	0	
<b>Total Expenses</b>		<b>76,680</b>	<b>88,370</b>	<b>91,750</b>	

**2026 Draft Financial Plan**

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

**OPR554 CDCC - PROG - Aquatics**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	42,474	53,600	52,900	
43025	Grants - Specified	0	0	0	
<b>Total Income</b>		<b>42,474</b>	<b>53,600</b>	<b>52,900</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	43,495	51,800	55,400	
51020	Overtime	0	500	500	
51030	Benefits	7,323	8,925	8,000	
51050	Employee Health & Safety	115	0	800	
51060	Employee Recognition	0	309	0	
52010	Travel	0	0	0	
52020	Learning & Professional Development	0	0	0	
52030	Memberships, Dues & Subscriptions	0	350	0	
53020	Admin, Office Supplies & Postage	494	536	500	
53030	Communication	906	0	0	
53080	Licence & Permits	0	0	0	
55020	Operating Supplies	51	1,630	1,800	
55030	Equipment	0	1,500	500	
59500	Transfer to Other Service	0	0	0	
<b>Total Expenses</b>		<b>52,383</b>	<b>65,550</b>	<b>67,500</b>	

**2026 Draft Financial Plan**

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

**OPR665 CDCC Re-certification/Training**

**INCOME**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
42025	Sale of Services - Specified	1,408	1,700	0	
43025	Grants - Specified	0	0	0	
45500	Transfer from Other Service	0	1,470	0	
<b>Total Income</b>		<b>1,408</b>	<b>3,170</b>	<b>0</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	Note
51010	Salaries	4,083	4,400	0	
51030	Benefits	847	1,300	0	
52010	Travel	832	800	0	
52020	Learning & Professional Development	1,121	0	0	
52030	Memberships, Dues & Subscriptions	280	300	0	
54030	Contracted Services	0	0	0	
55020	Operating Supplies	722	3,000	0	
59500	Transfer to Other Service	1,371	11,560	0	
59530	Transfer to Other Service - Community Services Fe	0	0	23,256	Training and Recertification
<b>Total Expenses</b>		<b>9,256</b>	<b>21,360</b>	<b>23,256</b>	

## 2026 Draft Financial Plan - 5 Year

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

INCOME			2.50%	2.50%	2.50%	2.50%	2.50%
Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	4,763,799	4,882,894	5,004,966	5,130,090	5,258,343	5,389,801
41020	Grants in lieu of Taxes	15,000	15,000	15,000	15,000	15,000	15,000
42015	Sale of Goods - Specified	11,000	14,500	14,833	15,175	15,524	15,881
42025	Sale of Services - Specified	167,780	161,350	165,061	168,857	172,741	176,714
42030	User Fees	0	0	0	0	0	0
42035	User Fees - Specified	568,000	610,000	624,030	638,383	653,065	668,086
42040	Rental Income	0	0	0	0	0	0
42045	Rental Income - Specified	328,800	354,700	362,180	369,831	377,659	385,667
43015	Donations - Specified	2,550	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0
44010	Penalties & Fees	0	0	0	0	0	0
44020	Investment Income & Interest	33,000	17,000	9,000	9,000	9,000	9,000
45000	Transfer from Reserves	600,927	663,259	271,904	198,132	224,701	162,361
45500	Transfer from Other Service	27,998	27,323	27,952	28,595	29,252	29,925
49100	Prior Year Surplus - Capital	1,124,073	521,216				
49100	Prior Year Surplus - Operations	185,927	329,585	78,000	39,914	0	0
<b>Total Income</b>		<b>7,828,854</b>	<b>7,596,827</b>	<b>6,572,926</b>	<b>6,612,977</b>	<b>6,755,285</b>	<b>6,852,435</b>

### EXPENSES

Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,931,000	1,987,200	2,033,391	2,080,130	2,127,942	2,176,851
51020	Overtime	30,012	29,639	31,591	32,530	33,987	35,571
51030	Benefits	461,534	473,050	483,930	495,061	506,447	518,095
51050	Employee Health & Safety	16,180	17,873	17,772	18,181	18,599	19,027
51060	Employee Recognition	1,942	1,548	1,577	1,607	1,637	1,657
51550	Directors - Expenses	1,200	1,200	1,200	1,200	1,200	1,200
51560	Directors - Travel	1,030	1,041	1,065	1,089	1,114	1,140
52010	Travel	14,844	18,235	18,166	18,423	18,686	18,954

Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52020	Learning & Professional Development	27,000	24,000	24,552	25,117	25,694	26,285
52030	Memberships, Dues & Subscriptions	3,550	2,972	3,040	3,110	3,182	3,255
53020	Admin, Office Supplies & Postage	21,174	20,816	21,295	21,784	22,285	22,798
53030	Communication	22,087	22,196	22,430	22,670	22,915	23,166
53040	Advertising	40,000	40,400	41,329	42,280	43,252	44,247
53050	Insurance	111,030	112,141	114,720	117,358	120,058	122,819
53060	Bank Charges	12,879	13,008	13,307	13,613	13,926	14,246
53070	Bad Debts	515	520	532	545	557	570
53080	Licence & Permits	8,242	8,322	8,513	8,709	8,909	9,114
54010	Legal	2,000	2,000	2,000	2,000	2,000	2,000
54020	Audit - Professional Fees	0	0	0	0	0	0
54030	Contracted Services	131,141	134,200	135,964	137,769	139,615	141,504
54040	Consulting Fees	10,000	15,000	10,000	10,000	10,000	10,000
55010	Repairs & Maintenance	211,550	237,066	223,378	228,676	234,095	239,593
55020	Operating Supplies	102,072	97,383	99,416	101,700	106,330	106,422
55025	Chemicals	48,530	48,860	49,984	51,134	52,310	53,513
55030	Equipment	89,500	105,500	101,000	101,500	102,500	102,500
55035	Radio Equipment	2,576	2,602	2,661	2,723	2,785	2,849
55040	Utilities	410,000	418,200	427,819	437,658	447,725	458,022
55050	Vehicles	14,500	17,575	17,749	17,927	18,110	18,296
55060	Rentals	55,116	55,667	56,948	58,257	59,597	60,968
55075	Recreation LAP Subsidy Expense	20,000	20,200	20,665	21,140	21,626	22,124
56010	Debenture Interest	802,437	794,535	794,535	794,535	794,535	794,535
56020	Debenture Principal	546,376	546,376	546,376	546,376	546,376	546,376
57010	Grants	169,650	169,650	169,765	169,883	170,003	170,126
59000	Contribution to Reserve - From Requisition	0	0	0	0	0	0
59000	Contribution to Reserve - From Investment	33,000	17,000	9,000	9,000	9,000	9,000
59100	Accumulated Operating Surplus	105,344	78,000	39,914	0	0	0
59500	Transfer to Other Service	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	226,624	253,055	258,875	264,829	270,920	277,152
59520	Transfer to Other Service - IT Fee	89,562	92,290	94,413	96,584	98,806	101,078
59530	Transfer to Other Service - Community Services F	16,710	23,256	23,256	23,256	23,256	23,256
59709	Transfer to Community Services - A109	312,947	322,437	344,496	353,108	361,936	370,985

Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59712	Transfer to Project Management - A112	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	96,816	41,303	41,516	37,371	38,139
60000	Capital Expenditures	1,725,000	1,275,000	265,000	240,000	276,000	265,000
<b>Total Expenses</b>		<b>7,828,854</b>	<b>7,596,827</b>	<b>6,572,927</b>	<b>6,612,977</b>	<b>6,755,286</b>	<b>6,852,435</b>

<b>Total Service</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>0</b>
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Reserve/Capital/Asset Managment Balance							
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Res 270 and Res 152 Balance Projections	1,875,050	1,228,791	965,887	776,755	561,054	407,693
Expenses Accounts 60000+59722+59000+56010+56020+54040	3,116,813	2,744,727	1,666,214	1,641,427	1,673,282	1,663,050
Requisition Funding for Reserve/Capital/Asset Man	1,358,813	1,543,252	1,385,310	1,434,295	1,439,581	1,491,689

Debenture Schedule	P&I	Final Payment
MFA 102 BL 1914	66,429	2032-12-01
MFA 104 BL 1997	670,120	2033-11-20
MFA 110 BL 2127	455,972	2035-04-08
MFA 121 BL 2305	148,390	2032-10-04

## 2026 Draft Financial Plan - 5 Year Option

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

INCOME			2.50%	3.01%	3.60%	2.07%	1.96%
Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
41010	Requisitions	4,763,799	4,882,894	5,029,742	5,210,709	5,318,762	5,423,112
41020	Grants in lieu of Taxes	15,000	15,000	15,000	15,000	15,000	15,000
42015	Sale of Goods - Specified	11,000	14,500	14,833	15,175	15,524	15,881
42025	Sale of Services - Specified	167,780	161,350	165,061	168,857	172,741	176,714
42030	User Fees	0	0	0	0	0	0
42035	User Fees - Specified	568,000	610,000	624,030	638,383	653,065	668,086
42040	Rental Income	0	0	0	0	0	0
42045	Rental Income - Specified	328,800	354,700	362,180	369,831	377,659	385,667
43015	Donations - Specified	2,550	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0
44010	Penalties & Fees	0	0	0	0	0	0
44020	Investment Income & Interest	33,000	17,000	9,000	9,000	9,000	9,000
45000	Transfer from Reserves	600,927	663,259	207,214	157,427	164,282	129,050
45500	Transfer from Other Service	27,998	27,323	27,952	28,595	29,252	29,925
49100	Prior Year Surplus - Capital	1,124,073	521,216	0	0	0	0
49100	Prior Year Surplus - Operations	185,927	329,585	78,000	0	0	0
<b>Total Income</b>		<b>7,828,854</b>	<b>7,596,827</b>	<b>6,533,013</b>	<b>6,612,977</b>	<b>6,755,286</b>	<b>6,852,435</b>

### EXPENSES

Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
51010	Salaries	1,931,000	1,987,200	2,033,391	2,080,130	2,127,942	2,176,851
51020	Overtime	30,012	29,639	31,591	32,530	33,987	35,571
51030	Benefits	461,534	473,050	483,930	495,061	506,447	518,095
51050	Employee Health & Safety	16,180	17,873	17,772	18,181	18,599	19,027
51060	Employee Recognition	1,942	1,548	1,577	1,607	1,637	1,657
51550	Directors - Expenses	1,200	1,200	1,200	1,200	1,200	1,200
51560	Directors - Travel	1,030	1,041	1,065	1,089	1,114	1,140
52010	Travel	14,844	18,235	18,166	18,423	18,686	18,954

Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
52020	Learning & Professional Development	27,000	24,000	24,552	25,117	25,694	26,285
52030	Memberships, Dues & Subscriptions	3,550	2,972	3,040	3,110	3,182	3,255
53020	Admin, Office Supplies & Postage	21,174	20,816	21,295	21,784	22,285	22,798
53030	Communication	22,087	22,196	22,430	22,670	22,915	23,166
53040	Advertising	40,000	40,400	41,329	42,280	43,252	44,247
53050	Insurance	111,030	112,141	114,720	117,358	120,058	122,819
53060	Bank Charges	12,879	13,008	13,307	13,613	13,926	14,246
53070	Bad Debts	515	520	532	545	557	570
53080	Licence & Permits	8,242	8,322	8,513	8,709	8,909	9,114
54010	Legal	2,000	2,000	2,000	2,000	2,000	2,000
54020	Audit - Professional Fees	0	0	0	0	0	0
54030	Contracted Services	131,141	134,200	135,964	137,769	139,615	141,504
54040	Consulting Fees	10,000	15,000	10,000	10,000	10,000	10,000
55010	Repairs & Maintenance	211,550	237,066	223,378	228,676	234,095	239,593
55020	Operating Supplies	102,072	97,383	99,416	101,700	106,330	106,422
55025	Chemicals	48,530	48,860	49,984	51,134	52,310	53,513
55030	Equipment	89,500	105,500	101,000	101,500	102,500	102,500
55035	Radio Equipment	2,576	2,602	2,661	2,723	2,785	2,849
55040	Utilities	410,000	418,200	427,819	437,658	447,725	458,022
55050	Vehicles	14,500	17,575	17,749	17,927	18,110	18,296
55060	Rentals	55,116	55,667	56,948	58,257	59,597	60,968
55075	Recreation LAP Subsidy Expense	20,000	20,200	20,665	21,140	21,626	22,124
56010	Debenture Interest	802,437	794,535	794,535	794,535	794,535	794,535
56020	Debenture Principal	546,376	546,376	546,376	546,376	546,376	546,376
57010	Grants	169,650	169,650	169,765	169,883	170,003	170,126
59000	Contribution to Reserve - From Requisition	0	0	0	0	0	0
59000	Contribution to Reserve - From Investment	33,000	17,000	9,000	9,000	9,000	9,000
59100	Accumulated Operating Surplus	105,344	78,000	0	0	0	0
59500	Transfer to Other Service	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	226,624	253,055	258,875	264,829	270,920	277,152
59520	Transfer to Other Service - IT Fee	89,562	92,290	94,413	96,584	98,806	101,078
59530	Transfer to Other Service - Community Services F	16,710	23,256	23,256	23,256	23,256	23,256
59709	Transfer to Community Services - A109	312,947	322,437	344,496	353,108	361,936	370,985

Account	Description	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
59712	Transfer to Project Management - A112	0	0	0	0	0	0
59722	Transfer to Asset Management - A122	0	96,816	41,303	41,516	37,371	38,139
60000	Capital Expenditures	1,725,000	1,275,000	265,000	240,000	276,000	265,000
<b>Total Expenses</b>		<b>7,828,854</b>	<b>7,596,827</b>	<b>6,533,013</b>	<b>6,612,977</b>	<b>6,755,286</b>	<b>6,852,435</b>

<b>Total Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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Reserve/Capital/Asset Management Balance							
Res 270 and Res 152 Balance Projections	1,875,050	1,228,791	1,030,577	882,150	726,868	606,818	
Expenses Accounts 60000+59722+59000+56010+56020+54040	3,116,813	2,744,727	1,666,214	1,641,427	1,673,282	1,663,050	
Requisition Funding for Reserve/Capital/Asset Man	1,358,813	1,543,252	1,450,000	1,475,000	1,500,000	1,525,000	

Debenture Schedule	P&I	Final Payment
MFA 102 BL 1914	66,429	2032-12-01
MFA 104 BL 1997	670,120	2033-11-20
MFA 110 BL 2127	455,972	2035-04-08
MFA 121 BL 2305	148,390	2032-10-04

**2026 Draft Financial Plan**

**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	Note
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	
<b>Total Income</b>		<b>218,984</b>	<b>218,155</b>	<b>279,399</b>	<b>289,822</b>	<b>299,888</b>	<b>310,792</b>	<b>317,414</b>	

**EXPENSES**

Account	Description	2025 To Date	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Note
57010	Grants - Administrative to Town of Creston	0	0	12,786	13,106	13,433	13,769	14,113	Airport Master Plan
57010	Grants - Operational to Town of Creston	216,175	216,175	218,650	225,610	231,966	238,925	241,349	
57010	Grants - Reserve Contribution to Town of Creston	0	0	45,876	48,995	52,327	55,885	59,685	
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	0	0	0	0	0	0	0	
59709	Transfer to Community Services - A109	955	955	1,037	1,037	1,063	1,089	1,117	
<b>Total Expenses</b>		<b>218,155</b>	<b>218,155</b>	<b>279,399</b>	<b>289,822</b>	<b>299,888</b>	<b>310,792</b>	<b>317,414</b>	

<b>Total Service</b>	<b>829</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>0</b>
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