



Regional District of Central Kootenay
SPECIAL BOARD MEETING
Open Meeting Addenda

Date: Friday, February 17, 2023
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. WEBEX 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).

Join by Video:

<https://nelsonho.webex.com/nelsonho/j.php?MTID=mab37988c6764ff126258193209e1c9e7>

Join by Phone:

1-844-426-4405 Canada Toll Free
+1-604-449-3026 Canada Toll (Vancouver)

Meeting Number (access code): 2770 370 1443

Meeting Password: vVRMAmbR224

In-Person Location:

Nelson Office - Boardroom
202 Lakeside Drive, Nelson, BC

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 February 17, 2023 Special Budget Board meeting be adopted as circulated with the addition of the addendum.

2.3 ADOPTION OF THE MINUTES

6 - 9

RECOMMENDATION:

(ALL VOTE)

The minutes from the January 20, 2023 Special Budget Board meeting be adopted as circulated.

3. NEW BUSINESS

3.1 Bylaw 2878 and 2879: Grandview Properties Water Service Establishment Amendment and Parcel Tax

10 - 11

RECOMMENDATION:

(ALL VOTE)

1. That Grandview Properties Water Service Establishment Amendment Bylaw No. 2878, 2023 is hereby ADOPTED and that the Chair and Corporate Officer be authorized to sign the same.

RECOMMENDATION:

(ALL VOTE)

2. That Grandview Properties Water Service Parcel Tax Amendment Bylaw No. 2879, 2023 be read a FIRST, SECOND and THIRD time by content.

RECOMMENDATION:

(ALL VOTE)

3. That Grandview Properties Water Service Parcel Tax Amendment Bylaw No. 2879, 2023 is hereby ADOPTED and that the Chair and that the Chair and Corporate Officer be authorized to sign the same.

3.2 *RDCK Budget 101 and Assessments*

12 - 240

CFO Malloff will review the RDCK budget process and allow time for any questions the Board may have since January 20, 2023 Special Budget Board meeting.

NOTE: The 2023-2027 draft Financial Plan, has been received.

- 3.3 Geospatial Information Technology (GIS), Planning and Building Inspection Services
- 3.4 General and Rural Administration Services
- 3.5 Allocation Services: The Why, What and How
- 3.6 Emergency Planning
- 3.7 911 Emergency Communication
- 3.8 RDCK Staff Requests

3.8.1 Human Resources

241 - 247

The Board Report dated February 6, 2023 from Connie Saari-Heckley, Manager of Human Resources, seeking Board approval for a new Human Resources Advisor position, has been received.

RECOMMENDATION:
(ALL VOTE WGT)

That the Board approve the hiring of one (1) full time, permanent Human Resources Advisor at an annualized 2023 cost of \$124,800, with the start date to be no earlier than June 1, 2023, and with costs paid from S100 General Administration and charged to services based on the General Administration fee calculation.

3.8.2 Information Technology

248 - 252

The Board Report dated February 6, 2023 from Yev Malloff, General Manager of Finance, IT and Economic Development, seeking Board approval for a Systems Administrator position, has been received.

RECOMMENDATION:
(ALL VOTE WGT)

That the Board approve the hiring of one (1) new full time Systems Administrator position at a 2023 annualized cost of \$138,000 including salary, benefits and all overhead costs with a start date no earlier than June 1, 2023 to be paid from S100 General Administration and charged to services as per the Information Technology Fee calculation.

3.8.3 Building Inspection

253 - 261

The Board Report dated January 17, 2023 from Chris Gainham, Building Manager, seeking Board approval for three full time positions to the Building Department, has been received.

RECOMMENDATION:

(ALL VOTE WGT)

1. That the Regional District Board approve the position of a full time Development Technician to the Creston Office with a total annualized 2023 salary and benefits of \$89,269.18 with a start date of no earlier than April 1, 2023 and costs to be paid from S103 Building Inspection.

RECOMMENDATION:

(ALL VOTE WGT)

2. That the Regional District Board approve the position of a full time Plan Checker to the Creston Office with a total annualized 2023 salary and benefits of \$89,269.18 with a start date of no earlier than April 1, 2023 and costs to be paid from S103 Building Inspection.

RECOMMENDATION:

(ALL VOTE WGT)

3. That the Regional District Board approve the position of a full time Plan Checker in the Nelson Office with a total annualized 2023 salary and benefits of \$89,269.18 with a start date of no earlier than April 1, 2023 and costs to be paid from S103 Building Inspection.

3.8.4 Bylaw Enforcement Staff

262 - 269

The Board Report dated January 9, 2023 from Jordan Dupuis, Supervisor Bylaw Enforcement, seeking Board approval for a Bylaw Enforcement Officer position, has been received.

RECOMMENDATION:

(ALL VOTE WGT)

That the Board approve one (1) full time Bylaw Enforcement Officer position to be paid from S101 Rural Administration at a 2023 annualized cost of \$89,269 with a start date no earlier than April 1, 2023, with 50% of the cost paid from A104 Parks Services, and the allocation evaluated annually.

3.8.5 Environmental Services

270 - 274

The Board Report dated February 6, 2023 from Uli Wolf, General Manager of Environmental Services, seeking Board approval for a Administrative Support position, has been received.

RECOMMENDATION:

(ALL VOTE WGT)

That the Board approve the hiring of one (1) part time, permanent, "non-benefitted" Environmental Services Administrative Assistant at a 2023 annualized cost of \$42,150

including salary, benefits and all overhead costs with a start date no earlier than March 15, 2023, to be paid from A100 Environmental Services and charged to services based on the established cost distribution mechanisms for this allocation service.

3.8.6 Finance Payroll Specialist

275 - 279

The Board Report dated February 6, 2023 from Yev Malloff, General Manager of Finance, IT and Economic Development, seeking Board approval for one (1) Payroll Specialist position, has been received.

RECOMMENDATION:
(ALL VOTE WGT)

That the Regional District Board approve the position of one (1) full time Payroll Specialist with a total annualized 2023 salary and benefits of \$91,000 with a start date of no earlier than June 1, 2023 and costs to be paid from S100 General Administration and charged out to services based on the General Administration fee calculation.

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.



Regional District of Central Kootenay SPECIAL BUDGET BOARD MEETING Open Meeting Minutes

The **first** Special Budget meeting of the Board of the Regional District of Central Kootenay in 2023 was held on Friday, January 20 at 9:00 a.m. through a hybrid meeting model.

Quorum was maintained throughout the meeting.

ELECTED OFFICIALS

PRESENT:

Chair A. Watson	Electoral Area D	In-Person
Director G. Jackman	Electoral Area A	In-Person
Director R. Tierney	Electoral Area B	In-Person
Director K. Vandenberghe	Electoral Area C	In-Person
Director C. Graham	Electoral Area E	In-Person
Director T. Newell	Electoral Area F	
Director H. Cunningham	Electoral Area G	In-Person
Director W. Popoff	Electoral Area H	In-Person
Director A. Davidoff	Electoral Area I	
Director H. Hanegraaf	Electoral Area J	In-Person
Director T. Weatherhead	Electoral Area K	In-Person
Director M. McFaddin	City of Castlegar	In-Person
Director S. Hewat	Village of Kaslo	In-Person
Director A. McLaren-Caux	Village of Nakusp	
Director K. Page	City of Nelson	In-Person
Director L. Casley	Village of New Denver	
Director D. Lockwood	Village of Salmo	In-Person
Director C. Ferguson	Village of Silverton	
Director J. Lunn	Village of Slocan	

ABSENT DIRECTOR

Director A. DeBoon	Town of Creston
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STAFF PRESENT

S. Horn	Chief Administrative Officer
A. Lund	Deputy Corporate Officer
Y. Malloff	General Manager of Finance, IT & Economic Development/Chief Financial Officer
J. Chirico	General Manager of Community Services
S. Sudan	General Manager of Development and Community Sustainability Services
C. Saari-Heckley	Manager of Human Resources
H. Smith	Manager of Finance
M. Friesen	Financial Analyst

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Join by Video:

<https://nelsonho.webex.com/nelsonho/j.php?MTID=md1eee409f61735456412a7c3446ce20e>

Join by Phone:

1-844-426-4405 Canada Toll Free
+1-604-449-3026 Canada Toll (Vancouver)

Meeting Number (access code): 2770 370 1443

Meeting Password: vVRMAmbR224

In-Person Location:

Nelson Office - Boardroom
202 Lakeside Drive, Nelson, BC

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

Moved and seconded,
And Resolved:

87/23 The agenda for the January 20, 2023 Special (Budget) Open Board meeting be adopted as circulated with the addition of the addendum.

Carried

3. NEW BUSINESS

The Draft Budget dated January 19, 2023 from Yev Malloff, for General, Rural, GIS, Building Inspection and Planning Services, has been received.

Yev Malloff, Chief Financial Officer (CFO), presented to the Board regarding the 2023 Budget process.

3.1 RDCK BUDGETING 101

CFO Malloff provided a high level overview of the RDCK's budget process and the RDCK Services.

He discussed how the annual property taxes are calculated and answered the Board's questions.

3.2 2022 SUMMARY

CFO Malloff included the 2022 summary in the 2023 Assessment discussion.

3.3 2023 ASSESSMENTS

CFO Malloff addressed the following:

- the market and non-market changes to assessment values;
- converted assessment values;
- residential (converted) assessment changes and examples: 2022 to 2023;
- tax area types and example services; and
- requisitions and assessed value example from 2022;

**DIRECTOR
ABSENT**

Directors Casley and Davidoff left the meeting at 9:59 a.m.

3.4 2023 OUTLOOK

CFO Malloff discussed the following:

- 2023 overall outlook
 - CPI increases on staff and Director stipends - 4.4 %;
 - Canadian CPI from December 2021 to 2022 was approximately 6.3%;
 - inflation and supply chain constraints;
 - interest rate increases - pressure on short term borrowing costs;
 - hybrid working model for staff is working well;
 - projected overall tax increase estimated at 8%;
 - work continued on implementing Asset Management Program;
 - staff recruitment is a challenge; and
 - HR initiatives include Mental Health strategy;
- the 2022 and 2023 impacts on non-core services; and

**RECESS/
RECONVENED**

The meeting recessed at 10:21 a.m. for a break and reconvened at 10:35 a.m.

- 2023 core service budget summary

3.5 GENERAL ADMINISTRATION

CFO Malloff discussed the following regarding the General Administration Services S100:

- 4.4 % wage and Director stipend increase;
- 2023 will return to pre-pandemic levels of travel with resulting budget impacts;
- mileage rate set by CRA increased to \$0.68/km;
- increased catch up post-pandemic training opportunities for staff;
- electric vehicle and charger to be funded from grants; and
- a summary on Information Technology projects.

CFO Malloff reviewed the draft budget for General Administration Services S100.

3.6 RURAL ADMINISTRATION

CFO Malloff discussed the following regarding the Rural Administration Services S101:

- this service houses rural director expenses, fire services overhead and bylaw services;
- 4.4% CPI increase in salaries and Director stipends;
- \$480K UBCM fire training grant supports staff wages, equipment and other training costs;
- reduced advertising costs from 2022 due to election in 2022;
- increased contribution to vehicle and elections reserves; and
- 5.4% total increase in requisitions.

CFO Malloff reviewed the draft budget for Rural Administration Service S101.

**ORDER OF AGENDA
CHANGED**

The Order of Business was changed to address public time, with Item 4 Public Time considered at this time.

4. PUBLIC TIME

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

**ORDER OF AGENDA
RESUMED**

Item 3.7 Geospatial Information Technology (GIS) was considered at this time.

3.7 GEOSPATIAL INFORMATION TECHNOLOGY (GIS)

CFO Malloff discussed the following regarding the GIS Service S102:

- Projected \$70K surplus carried forward from 2022;
- 4.4% CPI increase for GIS staff; and

- \$40k for ArcGIS systems efficiency assessment.

CFO Malloff will review the draft budget for GIS Service S102 at the February 17, 2023 Special Budget meeting.

3.8 BUILDING INSPECTION

CFO Malloff discussed the following regarding the Building Inspection Service S103:

- Building Inspection set another record in 2022, with over \$1 Million in user fees. Reduction predicted in 2023 due to unusually large permit fee;
- 4.4% CPI increase for wages and benefits; and
- an increased staff training opportunities from prior years.

CFO Malloff will review the draft budget for Building Inspection Service S103 at the February 17, 2023 Special Budget meeting.

3.9 PLANNING

CFO Malloff discussed the following regarding the Planning and Land Use Service S104:

- the service is quite predictable as majority of costs are staffing;
- 4.4% CPI increase in salaries;
- total increase of 12%;
- \$65K surplus from 2022 tempers the increase in 2023; and
- \$18K in vehicle and stabilization reserve additions.

CFO Malloff will review the draft budget for Planning and Land Use Service S104 at the February 17, 2023 Special Budget meeting.

CFO Malloff provided a list of the proposed list of new RDCK staff positions for 2023 and answered the Board's questions.

CFO Malloff provided a list of proposed dates for the 2023 public budget consultation process for the RDCK communities.

5. ADJOURNMENT

Moved and seconded,
And Resolved:

88/23 That the meeting adjourn at 12:26 p.m.

Carried

Aimee Watson, RDCK Board Chair

Angela Lund, Deputy Corporate Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Bylaw No. 2878

A bylaw to amend Grandview Properties Water Service Establishment Bylaw No. 2290, 2012 for the purpose of increasing the requisition limit.

WHEREAS a regional district may, by bylaw, establish and operate a service under the provisions of the Local Government Act;

AND WHEREAS the Board of Directors of the Regional District of Central Kootenay has established a service for the purpose of operating and maintaining a water system within Grandview by adopting Grandview Properties Water Service Establishment Bylaw No. 2290, 2012;

AND WHEREAS pursuant to the Regional District Establishing Bylaw Approval Exemption Regulation; a regional district may increase a maximum requisition in service establishing bylaws by 25% or less every five years without inspector approval;

AND WHEREAS consent has been received from the Director of Electoral Area 'E' to increase the requisition limit of said service;

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

- 1 Section 5 shall be deleted in its entirety and replaced with the following:
(5) The amount of money that can be requisitioned annually under the Local Government Act shall not exceed \$18,750 (eighteen thousand seven hundred fifty dollars).
2 This Bylaw may be cited as "Grandview Properties Water Service Establishment Amendment Bylaw No. 2878, 2023."

READ A FIRST TIME this 16th day of February, 2023.

READ A SECOND TIME this 16th day of February, 2023.

READ A THIRD TIME this 16th day of February, 2023.

ASSENT RECEIVED as per the Local Government Act – Consent on behalf of electoral participating area.

ADOPTED this 17th day of February, 2023.

Aimee Watson, Board Chair

Mike Morrison, Corporate Officer

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Bylaw No. 2879

A bylaw to amend Grandview Properties Water Service Parcel Tax Bylaw No. 2262, 2011 which provides for the imposition of a parcel tax on owners of land in the Grandview Properties Water Service Area.

WHEREAS the Board of Directors of the Regional District of Central Kootenay has, by the Grandview Properties Water Service Establishment Bylaw No. 2290, 2012 established the Grandview Properties Water Service for the purpose of operating and maintaining a water system within Grandview.

AND WHEREAS the Local Government Act authorizes the Board to levy and impose a parcel tax to recover the costs of a service;

AND WHEREAS the Board has, by bylaw, imposed a parcel tax on owners of land in the Grandview water service area.

AND WHEREAS the Board considers it necessary to amend Grandview Properties Water Service Parcel Tax Bylaw No. 2262, 2011 to enable the Board to vary the annual requisition of funds to a maximum amount depending on the needs of the service;

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

- 1 Subsection (e) under Section 3 shall be deleted in its entirety and replaced with the following:
e) The annual parcel tax will be no greater than \$284 (two hundred and eighty four) commencing 2023 per parcel or group of parcels and will continue each year thereafter.
2 This Bylaw may be cited as "Grandview Properties Water Service Parcel Tax Amendment Bylaw No. 2879, 2023."

READ A FIRST TIME this 17th day of February, 2023.
READ A SECOND TIME this 17th day of February, 2023.
READ A THIRD TIME this 17th day of February, 2023.
ADOPTED this 17th day of February, 2023.

Aimee Watson, Board Chair

Mike Morrison, Corporate Officer



2023 – 2027 DRAFT Financial Plan

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Financial Services

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area A Creston Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	115,622,697	94,277	0.082	99,939,147	81,304	0.081	81,261,136	68,700	0.085
S261	DISCRETIONARY GRANTS	115,622,697	25,000	0.022	99,939,147	25,000	0.025	81,261,136	25,000	0.031
S101	RURAL ADMINISTRATION	115,622,697	149,387	0.129	99,939,147	141,813	0.142	81,261,136	122,065	0.150
S102	GIS SERVICE	115,622,697	18,431	0.016	99,939,147	19,852	0.020	81,261,136	21,665	0.027
S103	BUILDING INSPECTION	115,622,697	64,533	0.056	99,939,147	55,141	0.055	81,261,136	47,769	0.059
S104	PLANNING AND LAND USE	115,622,697	90,197	0.078	99,939,147	81,177	0.081	81,261,136	76,486	0.094
S105	COMMUNITY SUSTAINABILITY	115,622,697	20,457	0.018	99,939,147	19,831	0.020	81,261,136	16,786	0.021
S106	FEASIBILITY STUDY SERVICE	115,622,697	-	-	99,939,147	-	-	81,261,136	-	-
S107	ECONOMIC DEVELOPMENT -AREA A	115,622,697	40,000	0.035	99,939,147	40,000	0.040	81,261,136	40,000	0.049
S117	ADVISORY PLANNING-AREA A	115,622,697	856	0.001	99,939,147	856	0.001	81,261,136	856	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	115,622,697	29,686	0.026	99,939,147	37,646	0.038	81,261,136	29,536	0.036
S156	EMERGENCY COMMUNICATIONS 911	115,622,697	40,065	0.035	99,939,147	32,433	0.032	81,261,136	23,702	0.029
S157	EMERGENCY PLANNING-CRESTON AREA	115,622,697	69,447	0.060	99,939,147	69,448	0.069	81,261,136	58,240	0.072
S174	CEMETERY-CRESTON, AREAS A B C	115,622,697	25,767	0.022	99,939,147	25,967	0.026	81,261,136	25,390	0.031
S186	REFUSE DISPOSAL-EAST SUBREGION	115,622,697	342,245	0.296	99,939,147	324,947	0.325	81,261,136	305,701	0.376
S193	LIBRARY-CRESTON, AREAS A B C	115,622,697	146,440	0.127	99,939,147	138,787	0.139	81,261,136	122,346	0.151
S205	REGIONAL PARK - AREA A	115,622,697	227,959	0.197	99,939,147	151,891	0.152	81,261,136	151,890	0.187
S292	LOCAL CONSERVATION SERVICE	115,622,697	-	-	99,939,147	-	-	81,261,136	-	-
Regional Requisition			\$ 1,384,748			\$ 1,246,092			\$ 1,136,132	
Residential Rate per \$1,000 of Assessment				1.198			1.247			1.398
Surveyor of Taxes - Collection Fee				0.063			0.065			0.073
Estimated Rate per \$1,000 of Assessment				1.261			1.312			1.472
Difference (\$) from prior year			138,655			109,960			101,306	
Percentage Change from prior year			11.13%			9.68%			9.79%	
S128	FIRE PROTECTION-DEF A-RIONDEL	17,616,804	187,847	1.066	13,438,865	190,475	1.417	11,779,555	189,000	1.604
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	21,537,105	135,794	0.631	18,351,932	133,763	0.729	14,946,199	128,730	0.861
S165	RIONDEL DRAINAGE	5,374,068	15,464	0.288	4,015,886	12,887	0.321	3,599,534	12,273	0.341
S166	STREET LIGHTING-DEF A RIONDEL	5,374,068	8,300	0.154	4,015,886	8,300	0.207	3,599,534	6,700	0.186
S189	RIONDEL REFUSE TRANSFER	10,552,897	5,600	0.053	7,970,919	4,968	0.062	7,076,535	9,654	0.136
S191	MUSEUM AND ARCH-CRES BC DEF A	27,058,739	9,599	0.035	23,395,411	9,300	0.040	19,355,182	9,190	0.047
S209	RECREATION FAC-DEF A-RIONDEL	10,552,897	173,535	1.644	7,970,919	144,510	1.813	7,076,535	131,977	1.865
S217	CRAWFORD BAY BEACH AND HALL	29,303,432	37,940	0.129	23,477,571	22,425	0.096	20,552,948	22,338	0.109
S224	RECREATION FAC-CRES,B,C,DEF A	27,058,739	334,308	1.235	23,395,411	325,758	1.392	19,355,182	326,007	1.684
S232	REC COMMISSION-DEFINED AREA A	88,541,839	39,421	0.045	76,522,561	36,186	0.047	62,045,359	36,186	0.058
S234	PARA-CRES DEF AREAS A, B, C	15,536,872	5,938	0.038	13,051,819	5,822	0.045	10,437,086	5,955	0.057
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	56,383,874	9,148	0.016	46,488,311	8,549	0.018	39,471,226	8,300	0.021
S240	AIRPORT - CRESTON, AREAS B,C	60,476,430	31,304	0.052	54,568,258	22,256	0.041	42,854,880	21,073	0.049
S241	WATER UTILITY-DEF A-RIONDEL	6,357,738	-	-	4,779,226	-	-	4,281,444	-	-
S242	WATER UTILITY-DEF A-SANCA PARK	2,406,760	-	-	2,235,725	-	-	1,627,925	-	-

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area B Creston Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	136,548,298	111,340	0.082	118,908,022	96,736	0.081	98,089,473	82,927	0.085
S262	DISCRETIONARY GRANTS	136,548,298	30,000	0.022	118,908,022	30,000	0.025	98,089,473	30,000	0.031
S101	RURAL ADMINISTRATION	136,548,298	176,423	0.129	118,908,022	168,730	0.142	98,089,473	147,344	0.150
S102	GIS SERVICE	136,548,298	21,767	0.016	118,908,022	23,620	0.020	98,089,473	26,151	0.027
S103	BUILDING INSPECTION	136,548,298	76,212	0.056	118,908,022	65,607	0.055	98,089,473	57,638	0.059
S104	PLANNING AND LAND USE	136,548,298	106,521	0.078	118,908,022	96,585	0.081	98,089,473	92,325	0.094
S105	COMMUNITY SUSTAINABILITY	136,548,298	24,159	0.018	118,908,022	23,595	0.020	98,089,473	20,262	0.021
S106	FEASIBILITY STUDY SERVICE	136,548,298	-	-	118,908,022	-	-	98,089,473	-	-
S108	EDC-CRESTON B AND C	136,548,298	148,260	0.109	118,908,022	148,750	0.125	98,089,473	184,019	0.188
S118	ADVISORY PLANNING-AREA B	136,548,298	1,265	0.001	118,908,022	1,265	0.001	98,089,473	1,265	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	136,548,298	35,059	0.026	118,908,022	44,792	0.038	98,089,473	35,653	0.036
S156	EMERGENCY COMMUNICATIONS 911	136,548,298	47,317	0.035	118,908,022	38,589	0.032	98,089,473	28,610	0.029
S157	EMERGENCY PLANNING-CRESTON AREA	136,548,298	82,016	0.060	118,908,022	82,629	0.069	98,089,473	70,309	0.072
S174	CEMETERY-CRESTON, AREAS A B C	136,548,298	30,430	0.022	118,908,022	30,896	0.026	98,089,473	30,648	0.031
S186	REFUSE DISPOSAL-EAST SUBREGION	136,548,298	404,185	0.296	118,908,022	386,623	0.325	98,089,473	369,009	0.376
S191	MUSEUM AND ARCH-CRES BC DEF A	136,548,298	48,438	0.035	118,908,022	47,266	0.040	98,089,473	46,572	0.047
S193	LIBRARY-CRESTON, AREAS A B C	136,548,298	172,943	0.127	118,908,022	165,130	0.139	98,089,473	147,683	0.151
S201	REG PARKS-CRESTON, B, C	136,548,298	14,895	0.011	118,908,022	14,199	0.012	98,089,473	14,001	0.014
S224	RECREATION FAC-CRES,B,C,DEF A	136,548,298	1,687,043	1.235	118,908,022	1,655,678	1.392	98,089,473	1,652,160	1.684
S240	AIRPORT - CRESTON, AREAS B,C	136,548,298	70,680	0.052	118,908,022	48,497	0.041	98,089,473	48,234	0.049

Regional Requisition		\$ 3,288,952			\$ 3,169,185			\$ 3,084,810		
Residential Rate per \$1,000 of Assessment			2.409			2.665			3.145	
Surveyor of Taxes - Collection Fee			0.126			0.140			0.165	
Estimated Rate per \$1,000 of Assessment			2.535			2.805			3.310	
Difference (\$) from prior year		119,767			84,375			173,045		
Percentage Change from prior year		3.78%			2.74%			5.94%		

S130	FIRE PROT-DEF B-LISTER/CANYON	43,560,704	253,948	0.583	37,133,574	248,060	0.668	29,538,317	241,933	0.819
S131	FIRE PROT-DEF B AND DEF C	35,270,147	229,126	0.650	31,441,242	201,270	0.640	24,868,324	151,894	0.611
S148	FIRE PROT - YAHK-KINGSGATE	25,487,578	225,816	0.886	22,189,157	211,030	0.951	19,646,385	185,777	0.946
S164	DYKING-DEF B AND DEF C GOAT RIVER	858,526	2,597	0.302	728,813	2,586	0.355	579,334	2,610	0.450
S234	PARA-CRES DEF AREAS A, B, C	89,112,787	49,883	0.056	77,473,670	48,905	0.063	61,722,523	50,020	0.081
S243	WATER UTILITY-DEF B-LISTER	8,457,453	-	-	6,995,781	-	-	5,523,718	-	-
S250	WATER UTILITY-ERICKSON	33,073,006	-	-	29,545,410	-	-	23,410,433	-	-
S251	WATER UTILITY ARROW CREEK	33,073,006	-	-	29,545,410	-	-	23,410,433	-	-
S281	FIRE PROTECTION - ARROW CREEK	10,607,351	68,681	0.647	9,121,304	59,869	0.656	7,249,582	44,624	0.616

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area C Creston Rural		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	57,050,932	46,519	0.082	50,114,853	40,770	0.081	43,703,156	36,947	0.085
S263	DISCRETIONARY GRANTS	57,050,932	41,453	0.073	50,114,853	41,453	0.083	43,703,156	41,453	0.095
S101	RURAL ADMINISTRATION	57,050,932	73,711	0.129	50,114,853	71,113	0.142	43,703,156	65,648	0.150
S102	GIS SERVICE	57,050,932	9,094	0.016	50,114,853	9,955	0.020	43,703,156	11,652	0.027
S103	BUILDING INSPECTION	57,050,932	31,842	0.056	50,114,853	27,651	0.055	43,703,156	25,679	0.059
S104	PLANNING AND LAND USE	57,050,932	44,505	0.078	50,114,853	40,706	0.081	43,703,156	41,135	0.094
S105	COMMUNITY SUSTAINABILITY	57,050,932	10,094	0.018	50,114,853	9,944	0.020	43,703,156	9,028	0.021
S106	FEASIBILITY STUDY SERVICE	57,050,932	-	-	50,114,853	-	-	43,703,156	-	-
S108	EDC-CRESTON B AND C	57,050,932	61,944	0.109	50,114,853	62,692	0.125	43,703,156	81,988	0.188
S119	ADVISORY PLANNING-AREA C	57,050,932	300	0.001	50,114,853	423	0.001	43,703,156	0	0.000
S152	JAWS OF LIFE SERVICE CRES ABC	57,050,932	14,648	0.026	50,114,853	18,878	0.038	43,703,156	15,885	0.036
S156	EMERGENCY COMMUNICATIONS 911	57,050,932	19,769	0.035	50,114,853	16,263	0.032	43,703,156	12,747	0.029
S157	EMERGENCY PLANNING-CRESTON AREA	57,050,932	34,267	0.060	50,114,853	34,825	0.069	43,703,156	31,263	0.072
S174	CEMETERY-CRESTON, AREAS A B C	57,050,932	12,714	0.022	50,114,853	13,021	0.026	43,703,156	13,655	0.031
S186	REFUSE DISPOSAL-EAST SUBREGION	57,050,932	168,872	0.296	50,114,853	162,946	0.325	43,703,156	164,410	0.376
S191	MUSEUM AND ARCH-CRES BC DEF A	57,050,932	20,238	0.035	50,114,853	19,921	0.040	43,703,156	20,750	0.047
S193	LIBRARY-CRESTON, AREAS A B C	57,050,932	72,257	0.127	50,114,853	69,595	0.139	43,703,156	65,799	0.151
S201	REG PARKS-CRESTON, B, C	57,050,932	6,223	0.011	50,114,853	5,984	0.012	43,703,156	6,238	0.014
S224	RECREATION FAC-CRES,B,C,DEF A	57,050,932	704,859	1.235	50,114,853	697,800	1.392	43,703,156	736,110	1.684
S240	AIRPORT - CRESTON, AREAS B,C	57,050,932	29,530	0.052	50,114,853	20,440	0.041	43,703,156	21,490	0.049
Regional Requisition			\$ 1,402,840			\$ 1,364,380			\$ 1,401,877	
Residential Rate per \$1,000 of Assessment				2.459			2.723			3.208
Surveyor of Taxes - Collection Fee				0.129			0.143			0.168
Estimated Rate per \$1,000 of Assessment				2.588			2.865			3.376
Difference (\$) from prior year			38,459			-37,497			71,802	
Percentage Change from prior year			2.82%			-2.67%			5.40%	
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	11,808,572	74,454	0.631	10,256,921	74,760	0.729	8,641,910	74,432	0.861
S131	FIRE PROT-DEF B AND DEF C	12,027,200	78,132	0.650	10,410,292	66,641	0.640	8,549,139	52,218	0.611
S164	DYKING-DEF B AND DEF C GOAT RIVER	2,732,182	8,263	0.302	2,332,024	8,274	0.355	1,831,451	8,250	0.450
S234	PARA-CRES DEF AREAS A, B, C	42,407,677	7,465	0.018	36,755,942	7,319	0.020	31,186,378	7,486	0.024
S291	FIRE PROTECTION - WEST CRESTON	17,029,787	198,226	1.164	14,584,097	198,226	1.359	12,328,773	173,226	1.405

Regional District of Central Kootenay Tax Requisition and Calculated Residential Tax Rates - Electoral Areas 2023, 2022, and 2021

Electoral Area D Kaslo Rural		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	59,366,473	48,407	0.082	50,942,604	41,444	0.081	44,688,267	37,780	0.085
S264	DISCRETIONARY GRANTS	59,366,473	2,500	0.004	50,942,604	2,500	0.00	44,688,267	-	0.000
S101	RURAL ADMINISTRATION	59,366,473	76,703	0.129	50,942,604	72,287	0.142	44,688,267	67,128	0.150
S102	GIS SERVICE	59,366,473	9,463	0.016	50,942,604	10,119	0.020	44,688,267	11,914	0.027
S103	BUILDING INSPECTION	59,366,473	33,134	0.056	50,942,604	28,107	0.055	44,688,267	26,247	0.059
S104	PLANNING AND LAND USE	59,366,473	46,312	0.078	50,942,604	41,379	0.081	44,688,267	42,062	0.094
S105	COMMUNITY SUSTAINABILITY	59,366,473	10,504	0.018	50,942,604	10,108	0.020	44,688,267	9,231	0.021
S106	FEASIBILITY STUDY SERVICE	59,366,473	-	-	50,942,604	-	-	44,688,267	-	-
S109	EDC-KASLO AND D	59,366,473	12,949	0.022	50,942,604	13,086	0.026	44,688,267	13,617	0.030
S120	ADVISORY PLANNING-AREA D	59,366,473	675	0.001	50,942,604	675	0.001	44,688,267	675	0.002
S150	JAWS OF LIFE-KASLO AND AREA D	59,366,473	18,367	0.031	50,942,604	16,210	0.032	44,688,267	16,237	0.036
S156	EMERGENCY COMMUNICATIONS 911	59,366,473	20,572	0.035	50,942,604	16,532	0.032	44,688,267	13,034	0.029
S162	EMERGENCY PLANNING-KASLO & D	59,366,473	30,213	0.051	50,942,604	30,305	0.059	44,688,267	25,850	0.058
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	59,366,473	217,850	0.367	50,942,604	192,490	0.378	44,688,267	200,881	0.450
S221	COMM FAC RECREATION & PARKS - KASLO & D	59,366,473	156,599	0.264	50,942,604	153,853	0.302	44,688,267	166,900	0.373
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	59,366,473	45,311	0.076	50,942,604	42,347	0.083	44,688,267	41,114	0.092
S292	LOCAL CONSERVATION SERVICE	59,366,473			50,942,604			44,688,267		
Regional Requisition			\$ 729,556			\$ 671,442			\$ 672,671	
Residential Rate per \$1,000 of Assessment				1.229			1.318			1.505
Surveyor of Taxes - Collection Fee				0.065			0.069			0.079
Estimated Rate per \$1,000 of Assessment				1.293			1.387			1.584
Difference (\$) from prior year			58,114			-1,229			32,985	
Percentage Change from prior year			8.66%			-0.18%			5.16%	
S184	MOSQUITO CONTROL AREA D	7,679,974	70,000	0.911	6,474,371	68,000	1.050	5,811,449	66,000	1.136
S185	MOSQUITO CONTROL - PINERIDGE	4,529,873	13,324	0.294	3,652,126	13,300	0.364	3,112,228	12,903	0.415
S194	LIBRARY-KASLO AND DEF D	49,571,932	70,890	0.143	42,540,079	66,013	0.155	37,236,937	69,564	0.187
S246	WATER UTILITY-DEF D MACDONALD CREEK	2,508,160	6,242	0.249	2,117,140	6,242	0.295	1,661,530	6,242	0.376
S259	WATER UTILITY-DEF D-WOODBURY	2,614,210	-	-	2,197,185	-	-	1,901,130	-	-
S278	FIRE PROTECTION - AINSWORTH/WOODBURY	9,599,988	23,980	0.250	8,423,135	23,957	0.284	7,581,901	23,921	0.316
S280	FIRE PROTECTION - KASLO FIRE	28,233,985	193,949	0.687	24,012,330	187,026	0.779	20,640,587	182,481	0.884

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area E Nelson Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	166,574,038	135,822	0.082	145,112,605	118,054	0.081	115,056,234	97,271	0.085
S265	DISCRETIONARY GRANTS	166,574,038	8,239	0.005	145,112,605	8,210	0.006	115,056,234	8,558	0.007
S101	RURAL ADMINISTRATION	166,574,038	215,217	0.129	145,112,605	205,914	0.142	115,056,234	172,830	0.150
S102	GIS SERVICE	166,574,038	26,553	0.016	145,112,605	28,825	0.020	115,056,234	30,675	0.027
S103	BUILDING INSPECTION	166,574,038	92,970	0.056	145,112,605	80,065	0.055	115,056,234	67,610	0.059
S104	PLANNING AND LAND USE	166,574,038	129,944	0.078	145,112,605	117,870	0.081	115,056,234	108,295	0.094
S105	COMMUNITY SUSTAINABILITY	166,574,038	29,472	0.018	145,112,605	28,794	0.020	115,056,234	23,767	0.021
S106	FEASIBILITY STUDY SERVICE	166,574,038	-	0.000	145,112,605	-	0.000	115,056,234	-	0.000
S111	EDC-NELSON AREAS E AND F	166,574,038	20,325	0.015	145,112,605	20,325	0.015	115,056,234	0	0.000
S121	ADVISORY PLANNING-AREA E	166,574,038	746	0.000	145,112,605	744	0.001	115,056,234	737	0.001
S154	SEARCH & RESCUE - NELSON SALMO EFG	166,574,038	7,321	0.004	145,112,605	6,780	0.005	115,056,234	8,166	0.007
S156	EMERGENCY COMMUNICATIONS 911	166,574,038	57,721	0.035	145,112,605	47,093	0.032	115,056,234	33,559	0.029
S160	EMERGENCY PLANNING - E AND F	166,574,038	81,211	0.049	145,112,605	81,151	0.056	115,056,234	69,354	0.060
S176	CEMETERY-AREAS E AND F	166,574,038	10,092	0.006	145,112,605	10,007	0.007	115,056,234	9,552	0.008
S183	ANIMAL CONTROL - AREAS E F	166,574,038	15,711	0.009	145,112,605	13,917	0.010	115,056,234	18,226	0.016
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	166,574,038	611,255	0.367	145,112,605	548,318	0.378	115,056,234	517,197	0.450
S202	REG PARKS-NELSON SALMO E,F,G	166,574,038	193,719	0.116	145,112,605	167,690	0.116	115,056,234	158,401	0.138
S207	RECREATION LANDS AND PARK - AREAS E AND F	166,574,038	-	0.000	145,112,605	-	0.000	115,056,234	-	0.000
S238	CON TRANSIT-AREAS E AND F	166,574,038	191,237	0.115	145,112,605	176,553	0.122	115,056,234	168,961	0.147
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	166,574,038	42,047	0.025	145,112,605	39,297	0.027	115,056,234	38,153	0.033
S292	LOCAL CONSERVATION SERVICE	166,574,038			145,112,605			115,056,234		
Regional Requisition			\$ 1,869,602			\$ 1,699,606			\$ 1,531,313	
Residential Rate per \$1,000 of Assessment				1.125			1.172			1.331
Surveyor of Taxes - Collection Fee				0.059			0.062			0.070
Estimated Rate per \$1,000 of Assessment				1.184			1.234			1.401
Difference (\$) from prior year			169,996			168,294			141,675	
Percentage Change from prior year			10.00%			10.99%			10.20%	
S133	FIRE PROT-DEF E BLEWETT	39,046,656	206,290	0.528	34,446,978	200,385	0.582	27,724,049	197,154	0.711
S141	FIRE PROT-DEF E-BALFOUR/HARROP	105,101,945	592,921	0.564	90,166,052	555,215	0.616	70,939,225	508,548	0.717
S144	FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT	23,747,595	211,001	0.889	21,706,687	189,891	0.875	16,827,738	142,276	0.845
S226	NELSON & DISTRICT COMMUNITY FACILITIES	68,793,334	360,243	0.524	61,093,983	326,318	0.534	49,044,804	315,180	0.643
S255	WATER UTILITY-DEF E-BALFOUR	17,575,293	-	-	14,889,132	-	-	11,803,708	-	-
S258	WATER UTILITY-DEF E-GRANDVIEW	3,889,620	-	-	3,060,920	-	-	2,390,360	-	-
S279	RECREATION COMMISSION # 10 - AREA E	97,711,579	1,000	0.001	83,952,892	1,000	0.001	66,191,808	1,000	0.002

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area F Nelson Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	158,075,471	128,893	0.082	136,731,376	111,236	0.081	113,712,292	96,135	0.085
S266	DISCRETIONARY GRANTS	158,075,471	25,767	0.016	136,731,376	25,380	0.019	113,712,292	24,743	0.022
S101	RURAL ADMINISTRATION	158,075,471	204,236	0.129	136,731,376	194,021	0.142	113,712,292	170,811	0.150
S102	GIS SERVICE	158,075,471	25,198	0.016	136,731,376	27,160	0.020	113,712,292	30,316	0.027
S103	BUILDING INSPECTION	158,075,471	88,227	0.056	136,731,376	75,441	0.055	113,712,292	66,794	0.059
S104	PLANNING AND LAND USE	158,075,471	123,314	0.078	136,731,376	111,062	0.081	113,712,292	107,030	0.094
S105	COMMUNITY SUSTAINABILITY	158,075,471	27,968	0.018	136,731,376	27,131	0.020	113,712,292	23,489	0.021
S106	FEASIBILITY STUDY SERVICE	158,075,471	-	0.000	136,731,376	-	0.000	113,712,292	-	0.000
S111	EDC-NELSON AREAS E AND F	158,075,471	20,325	0.013	136,731,376	20,325	0.015	113,712,292	0	0.000
S122	ADVISORY PLANNING-AREA F	158,075,471	258	0.000	136,731,376	254	0.000	113,712,292	247	0.000
S154	SEARCH & RESCUE - NELSON SALMO EFG	158,075,471	6,947	0.004	136,731,376	6,388	0.005	113,712,292	8,071	0.007
S156	EMERGENCY COMMUNICATIONS 911	158,075,471	54,776	0.035	136,731,376	44,373	0.032	113,712,292	33,167	0.029
S160	EMERGENCY PLANNING - E AND F	158,075,471	77,068	0.049	136,731,376	76,464	0.056	113,712,292	68,519	0.060
S176	CEMETERY-AREAS E AND F	158,075,471	9,577	0.006	136,731,376	9,429	0.007	113,712,292	9,441	0.008
S183	ANIMAL CONTROL - AREAS E F	158,075,471	14,909	0.009	136,731,376	13,113	0.010	113,712,292	18,014	0.016
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	158,075,471	580,069	0.367	136,731,376	516,649	0.378	113,712,292	511,156	0.450
S199	LIBRARY - AREA F	158,075,471	99,445	0.063	136,731,376	97,424	0.071	113,712,292	95,563	0.084
S202	REG PARKS-NELSON SALMO E,F,G	158,075,471	183,836	0.116	136,731,376	158,005	0.116	113,712,292	156,551	0.138
S207	RECREATION LANDS AND PARK - AREAS E AND F	158,075,471	-	0.000	136,731,376	-	0.000	113,712,292	-	0.000
S226	NELSON & DISTRICT COMMUNITY FACILITIES	158,075,471	827,778	0.524	136,731,376	730,315	0.534	113,712,292	730,757	0.643
S233	PARA-NEL SAL SLOC EFG DEF H	158,075,471	-	0.000	136,731,376	-	0.000	113,712,292	-	0.000
S238	CON TRANSIT-AREAS E AND F	158,075,471	194,134	0.123	136,731,376	179,227	0.131	113,712,292	171,520	0.151
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	158,075,471	39,747	0.025	136,731,376	37,147	0.027	113,712,292	36,066	0.032
Regional Requisition			\$ 2,732,473			\$ 2,460,544			\$ 2,358,389	
Residential Rate per \$1,000 of Assessment				1.729			1.800			2.074
Surveyor of Taxes - Collection Fee				0.091			0.094			0.109
Estimated Rate per \$1,000 of Assessment				1.819			1.894			2.183
Difference (\$) from prior year			271,929			102,155			141,686	
Percentage Change from prior year			11.05%			4.33%			6.39%	
S134	FIRE PROT-DEF F N SHORE	104,777,273	470,000	0.449	90,497,829	433,804	0.479	75,373,480	417,944	0.554
S144	FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT	41,317,832	293,693	0.711	36,094,008	252,601	0.700	30,207,094	204,318	0.676
S211	RECREATION FAC-DEF F-N SHORE HALL	25,136,989	-	-	21,802,151	-	-	18,228,953	-	-
S248	WATER UTILITY-DEF F-DUHAMEL CR	9,976,190	-	-	8,624,150	-	-	7,047,460	-	-
S257	WATER UTILITY-DEF F-WOODLAND HEIGHTS	1,876,560	-	-	1,599,840	-	-	1,289,800	-	-

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area G Salmo Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	65,149,473	53,122	0.082	54,200,701	44,094	0.081	46,437,821	39,259	0.085
S267	DISCRETIONARY GRANTS	65,149,473	30,000	0.046	54,200,701	30,000	0.055	46,437,821	30,000	0.065
S101	RURAL ADMINISTRATION	65,149,473	84,174	0.129	54,200,701	76,911	0.142	46,437,821	69,756	0.150
S102	GIS SERVICE	65,149,473	10,385	0.016	54,200,701	10,766	0.020	46,437,821	12,381	0.027
S103	BUILDING INSPECTION	65,149,473	36,362	0.056	54,200,701	29,905	0.055	46,437,821	27,274	0.059
S104	PLANNING AND LAND USE	65,149,473	50,823	0.078	54,200,701	44,025	0.081	46,437,821	43,709	0.094
S105	COMMUNITY SUSTAINABILITY	65,149,473	11,527	0.018	54,200,701	10,755	0.020	46,437,821	9,593	0.021
S106	FEASIBILITY STUDY SERVICE	65,149,473	-	-	54,200,701	-	-	46,437,821	-	-
S113	EDC-SALMO AND G	65,149,473	9,751	0.015	54,200,701	9,795	0.018	46,437,821	9,825	0.021
S123	ADVISORY PLANNING-AREA G	65,149,473	-	-	54,200,701	-	-	46,437,821	-	-
S151	JAWS OF LIFE SERVICE SALMO AND G	65,149,473	12,448	0.019	54,200,701	12,585	0.023	46,437,821	12,632	0.027
S154	SEARCH & RESCUE - NELSON SALMO EFG	65,149,473	2,863	0.004	54,200,701	2,532	0.005	46,437,821	3,296	0.007
S156	EMERGENCY COMMUNICATIONS 911	65,149,473	22,576	0.035	54,200,701	17,589	0.032	46,437,821	13,545	0.029
S158	EMERGENCY PLANNING-SALMO AND AREA	65,149,473	39,384	0.060	54,200,701	39,137	0.072	46,437,821	35,824	0.077
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	65,149,473	239,071	0.367	54,200,701	204,801	0.378	46,437,821	208,746	0.450
S192	MUSEUM-SALMO AND G	65,149,473	16,110	0.025	54,200,701	15,963	0.029	46,437,821	15,614	0.034
S195	LIBRARY-SALMO AND AREA G	65,149,473	69,924	0.107	37,182,395	49,554	0.133	30,215,355	49,649	0.164
S202	REG PARKS-NELSON SALMO E,F,G	65,149,473	75,766	0.116	54,200,701	62,634	0.116	46,437,821	63,932	0.138
S215	SALMO WELLNESS CENTRE	65,149,473	11,572	0.018	54,200,701	11,505	0.021	46,437,821	11,465	0.025
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	65,149,473	54,956	0.084	54,200,701	41,652	0.077	46,437,821	41,952	0.090
S225	SWIMMING POOL-SALMO AND G	65,149,473	33,564	0.052	54,200,701	32,144	0.059	46,437,821	31,347	0.068
S230	REC COMMISSION-SALMO AND G	65,149,473	109,633	0.168	54,200,701	98,905	0.182	46,437,821	98,860	0.213
S233	PARA-NEL SAL SLOC EFG DEF H	65,149,473	-	-	54,200,701	-	-	46,437,821	-	-
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	65,149,473	17,225	0.026	54,200,701	16,099	0.030	46,437,821	15,630	0.034
Regional Requisition			\$ 991,237			\$ 811,798			\$ 794,640	
Residential Rate per \$1,000 of Assessment				1.521			1.498			1.711
Surveyor of Taxes - Collection Fee				0.080			0.079			0.090
Estimated Rate per \$1,000 of Assessment				1.601			1.576			1.801
Difference (\$) from prior year			179,439			17,158			36,189	
Percentage Change from prior year			22.10%			2.16%			4.77%	
S135	FIRE PROT-DEF G	22,990,221	70,679	0.307	19,355,689	68,048	0.352	14,910,143	66,837	0.448
S136	FIRE PROT-DEF G YMIR	17,499,793	210,000	1.200	15,045,940	198,985	1.323	12,635,213	175,000	1.385
S146	FIRE PROT-DEF G, J -HUDU VALLEY	2,229,687	16,987	0.762	1,954,406	16,833	0.861	1,513,344	19,197	1.269
S167	STREET LIGHTING-DEF G YMIR	3,503,062	5,800	0.166	2,922,411	6,200	0.212	2,352,350	6,500	0.276
S210	YMIR COMMUNITY HALL	9,931,581	10,961	0.110	8,553,055	10,672	0.125	6,667,393	10,387	0.156
S244	WATER UTILITY-DEF G-YMIR	3,610,772	-	-	3,018,971	-	-	2,426,320	-	-
S297	YMIR CEMETERY	10,005,056	3,189	0.032	8,518,055	3,092	0.04	6,635,888	3,000	0.05

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area H Slocan Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	140,864,608	114,859	0.082	119,082,145	96,878	0.081	98,529,022	83,298	0.085
S268	DISCRETIONARY GRANTS	140,864,608	8,851	0.006	119,082,145	8,773	0.007	98,529,022	8,662	0.009
S101	RURAL ADMINISTRATION	140,864,608	182,000	0.129	119,082,145	168,977	0.142	98,529,022	148,004	0.150
S102	GIS SERVICE	140,864,608	22,455	0.016	119,082,145	23,654	0.020	98,529,022	26,269	0.027
S103	BUILDING INSPECTION	140,864,608	78,621	0.056	119,082,145	65,703	0.055	98,529,022	57,913	0.059
S104	PLANNING AND LAND USE	140,864,608	109,888	0.078	119,082,145	96,726	0.081	98,529,022	92,739	0.094
S105	COMMUNITY SUSTAINABILITY	140,864,608	24,923	0.018	119,082,145	23,629	0.020	98,529,022	20,353	0.021
S106	FEASIBILITY STUDY SERVICE	140,864,608	-	-	119,082,145	-	-	98,529,022	-	-
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	140,864,608	7,854	0.006	119,082,145	7,900	0.007	98,529,022	7,919	0.008
S124	ADVISORY PLANNING-AREA H	140,864,608	-	-	119,082,145	-	-	98,529,022	-	-
S156	EMERGENCY COMMUNICATIONS 911	140,864,608	48,812	0.035	119,082,145	38,645	0.032	98,529,022	28,738	0.029
S161	EMERGENCY PLANNING - H	140,864,608	87,320	0.062	119,082,145	87,175	0.073	98,529,022	72,697	0.074
S188	REFUSE-WESTERN SUBREGION	140,864,608	139,498	0.099	119,082,145	129,274	0.109	98,529,022	125,509	0.127
S190	SEPTAGE DISPOSAL-WEST RURAL	140,864,608	-	0.000	119,082,145	-	0.000	98,529,022	0	0.000
S203	REG PARKS-N DEN, SILV, SLOC, H	140,864,608	167,219	0.119	119,082,145	156,601	0.132	98,529,022	138,258	0.140
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	140,864,608	40,656	0.029	119,082,145	37,997	0.032	98,529,022	36,891	0.037
Regional Requisition			\$ 1,032,957			\$ 941,933			\$ 847,249	
Residential Rate per \$1,000 of Assessment				0.733			0.791			0.860
Surveyor of Taxes - Collection Fee				0.038			0.042			0.045
Estimated Rate per \$1,000 of Assessment				0.772			0.833			0.905
Difference (\$) from prior year			91,024			94,684			67,583	
Percentage Change from prior year			9.66%			11.18%			8.67%	
S140	FIRE PROT-DEF H NEW DENVER	13,397,488	76,435	0.571	11,687,417	73,651	0.630	10,442,606	72,389	0.693
S142	SLOCAN VALLEY FIRE	110,854,340	1,132,878	1.022	93,204,012	1,078,325	1.157	76,405,720	830,581	1.087
S168	STREET LIGHTING-DEF H (SOUTH SLOCAN)	2,590,008	3,400	0.131	2,334,397	3,100	0.133	1,931,770	3,855	0.200
S173	STREET LIGHTING-DEF H (MT. SENTINEL)	118,113,587	4,600	0.004	99,536,000	4,600	0.005	82,164,651	5,100	0.006
S178	CEMETERY-N DEN, SILV, DEF H	16,174,315	7,581	0.047	14,084,255	7,928	0.056	12,316,317	8,513	0.069
S200	LIBRARY - AREA H	118,199,997	71,174	0.060	99,613,680	69,697	0.070	82,239,606	68,408	0.083
S208	SKI HILL - SUMMIT LAKE	22,638,161	2,841	0.013	19,443,605	2,846	0.015	16,442,854	3,051	0.019
S214	RECREATION FAC-DEF H-S SLOCAN HALL	2,693,433	-	-	2,409,637	-	-	1,988,695	-	-
S219	TV SOCIETY-NEW DEN SILV, DEF H	15,358,924	7,810	0.051	13,200,568	8,233	0.062	11,638,469	13,373	0.115
S220	TV SOCIETY-SLOCAN,DEF AREA H	98,167,739	25,108	0.026	82,640,322	25,103	0.030	67,722,136	25,085	0.037
S229	REC COM-N DENV, SILV, DEF H	22,640,591	21,107	0.093	19,445,365	16,107	0.083	16,443,784	16,899	0.103
S231	REC COMMISSION-SLOCAN, DEF H	118,199,997	162,212	0.137	99,613,680	141,439	0.142	82,239,606	139,294	0.169
S238	TRANSIT-NORTH SHORE AND SLOCAN VALLEY	109,882,175	203,596	0.185	92,341,947	187,963	0.204	75,665,355	179,880	0.238
S245	WATER UTILITY-DEF H-S SLOCAN	2,693,433	-	-	2,409,637	-	-	1,988,695	-	-
S249	WATER UTILITY-DEF H-DENVER SIDING	0	-	-	0	-	-	827,205	-	-
S260	WATER UTILITY-DEF-H-ROSEBERY	585,200	-	-	489,270	-	-	382,480	-	-

Regional District of Central Kootenay Tax Requisition and Calculated Residential Tax Rates - Electoral Areas 2023, 2022, and 2021

Electoral Area I Castlegar Rural		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	67,705,079	55,206	0.082	61,950,494	50,399	0.081	49,002,958	41,428	0.085
S269	DISCRETIONARY GRANTS	67,705,079	11,751	0.017	61,950,494	11,643	0.019	49,002,958	11,137	0.023
S101	RURAL ADMINISTRATION	67,705,079	87,476	0.129	61,950,494	87,907	0.142	49,002,958	73,609	0.150
S102	GIS SERVICE	67,705,079	10,793	0.016	61,950,494	12,306	0.020	49,002,958	13,065	0.027
S103	BUILDING INSPECTION	67,705,079	37,788	0.056	61,950,494	34,181	0.055	49,002,958	28,800	0.059
S104	PLANNING AND LAND USE	67,705,079	52,816	0.078	61,950,494	50,320	0.081	49,002,958	46,123	0.094
S105	COMMUNITY SUSTAINABILITY	67,705,079	11,979	0.018	61,950,494	12,293	0.020	49,002,958	10,122	0.021
S106	FEASIBILITY STUDY SERVICE	67,705,079	-	-	61,950,494	-	-	49,002,958	-	-
S115	EDC- AREAS I AND J	67,705,079	-	-	61,950,494	-	-	49,002,958	0	0.000
S125	ADVISORY PLANNING-AREA I	67,705,079	-	-	61,950,494	-	-	49,002,958	-	-
S149	JAWS OF LIFE AREA I&J	67,705,079	9,772	0.014	61,950,494	6,650	0.011	49,002,958	5,764	0.012
S155	SEARCH & RESCUE - CASTLEGAR	67,705,079	3,171	0.005	61,950,494	3,462	0.006	49,002,958	3,042	0.006
S156	EMERGENCY COMMUNICATIONS 911	67,705,079	23,461	0.035	61,950,494	20,104	0.032	49,002,958	14,293	0.029
S163	EMERGENCY PLANNING-AREAS I&J	67,705,079	46,233	0.068	61,950,494	47,512	0.077	49,002,958	37,863	0.077
S188	REFUSE-WESTERN SUBREGION	67,705,079	60,486	0.089	61,950,494	58,836	0.095	49,002,958	57,122	0.117
S190	SEPTAGE DISPOSAL-WEST RURAL	67,705,079	-	0.000	61,950,494	-	0.000	49,002,958	0	0.000
S198	LIBRARY-AREA I	67,705,079	71,996	0.106	61,950,494	69,930	0.113	49,002,958	65,532	0.134
S216	CASTLEGAR & DISTRICT YOUTH PROGRAMS	67,705,079	-	-	61,950,494	-	-	49,002,958	-	-
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	67,705,079	428,937	0.634	61,950,494	306,121	0.494	49,002,958	278,878	0.569
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	67,705,079	9,897	0.015	61,950,494	9,249	0.015	49,002,958	8,980	0.018
S137	FIRE PROT-DEF AREA I	68,821,852	512,486	0.745	62,882,842	357,697	0.569	49,813,691	368,586	0.740
Regional Requisition			\$ 1,434,246			\$ 1,138,611			\$ 1,064,343	
Residential Rate per \$1,000 of Assessment				2.106			1.829			2.160
Surveyor of Taxes - Collection Fee				0.111			0.096			0.113
Estimated Rate per \$1,000 of Assessment				2.217			1.925			2.273
Difference (\$) from prior year			295,635			74,269			86,949	
Percentage Change from prior year			25.96%			6.98%			8.90%	
S142	SLOCAN VALLEY FIRE	97,700	998	1.022	91,500	1,059	1.157	64,300	699	1.087
S169	STREET LIGHTING-DEF I BRILLIANT	4,355,925	6,500	0.149	3,859,942	7,000	0.181	3,156,080	7,500	0.238
S172	STREET LIGHTING-DEF I VOYKIN-P TAX	2,921,355	-	-	2,656,370	-	-	2,018,925	-	-
S180	ANIMAL CONTROL-DEF I BRILLIANT	4,646,800	2,209	0.048	4,105,900	726	0.018	3,356,445	1,694	0.050
S227	AQUATIC CENTRE-CAST,J, DEF I	38,869,064	82,115	0.211	36,154,119	82,156	0.227	29,066,922	75,637	0.260
S237	CON TRANSIT-CAS, DEF I, DEF J	59,969,195	17,866	0.030	55,037,651	17,097	0.031	43,780,220	16,655	0.038

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area J Castlegar Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	103,808,818	84,644	0.082	89,617,408	72,907	0.081	74,889,105	63,313	0.085
S270	DISCRETIONARY GRANTS	103,808,818	12,618	0.012	89,617,408	12,438	0.014	74,889,105	12,169	0.016
S101	RURAL ADMINISTRATION	103,808,818	134,123	0.129	89,617,408	127,167	0.142	74,889,105	112,493	0.150
S102	GIS SERVICE	103,808,818	16,548	0.016	89,617,408	17,802	0.020	74,889,105	19,966	0.027
S103	BUILDING INSPECTION	103,808,818	57,939	0.056	89,617,408	49,446	0.055	74,889,105	44,043	0.059
S104	PLANNING AND LAND USE	103,808,818	80,981	0.078	89,617,408	72,793	0.081	74,889,105	70,488	0.094
S105	COMMUNITY SUSTAINABILITY	103,808,818	18,367	0.018	89,617,408	17,783	0.020	74,889,105	15,470	0.021
S106	FEASIBILITY STUDY SERVICE	103,808,818	-	-	89,617,408	-	-	74,889,105	-	-
S115	EDC- AREAS I AND J	103,808,818	-	-	89,617,408	-	-	74,889,105	0	0.000
S126	ADVISORY PLANNING-AREA J	103,808,818	-	-	89,617,408	-	-	74,889,105	-	-
S149	JAWS OF LIFE AREA I&J	103,808,818	14,983	0.014	89,617,408	9,620	0.011	74,889,105	8,809	0.012
S155	SEARCH & RESCUE - CASTLEGAR	103,808,818	4,862	0.005	89,617,408	5,008	0.006	74,889,105	4,648	0.006
S156	EMERGENCY COMMUNICATIONS 911	103,808,818	35,972	0.035	89,617,408	29,083	0.032	74,889,105	21,843	0.029
S163	EMERGENCY PLANNING-AREAS I&J	103,808,818	70,886	0.068	89,617,408	68,731	0.077	74,889,105	57,947	0.077
S188	REFUSE-WESTERN SUBREGION	103,808,818	106,523	0.103	89,617,408	96,582	0.108	74,889,105	93,769	0.125
S190	SEPTAGE DISPOSAL-WEST RURAL	103,808,818	-	-	89,617,408	-	-	74,889,105	0	0.000
S197	LIBRARY-AREA J	103,808,818	84,405	0.081	89,617,408	81,095	0.090	74,889,105	77,171	0.103
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	103,808,818	657,668	0.634	89,617,408	442,833	0.494	74,889,105	426,197	0.569
S227	AQUATIC CENTRE-CAST,J, DEF I	103,808,818	219,308	0.211	89,617,408	203,644	0.227	74,889,105	194,873	0.260
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	103,808,818	13,481	0.013	89,617,408	12,599	0.014	74,889,105	12,232	0.016
Regional Requisition			\$ 1,613,307			\$ 1,319,530			\$ 1,235,432	
Residential Rate per \$1,000 of Assessment				1.554			1.472			1.650
Surveyor of Taxes - Collection Fee				0.082			0.077			0.087
Estimated Rate per \$1,000 of Assessment				1.636			1.550			1.736
Difference (\$) from prior year			293,777			84,098			80,453	
Percentage Change from prior year			22.26%			6.81%			6.97%	
S138	FIRE PROT-DEF J ROBSON/RASBERRY	34,912,421	346,657	0.993	30,899,898	328,570	1.063	26,293,881	284,282	1.081
S145	FIRE PROT-DEF J-OOTISCHENIA	50,994,732	253,884	0.498	43,819,385	238,228	0.544	35,299,813	227,232	0.644
S146	FIRE PROT-DEF G, J -HUDU VALLEY	953,478	7,264	0.762	833,387	7,178	0.861	639,812	8,116	1.269
S147	FIRE PROT-FAIRVIEW CONTRACT	4,916,694	24,462	0.498	4,139,546	24,031	0.581	3,494,986	23,563	0.674
S170	STREET LIGHTING-DEF J ROBSON	2,417,120	2,700	0.112	2,194,820	3,200	0.146	1,870,415	3,400	0.182
S181	ANIMAL CONTROL-DEF J ROBSON	79,713,445	16,325	0.020	69,325,794	19,368	0.028	57,028,272	16,052	0.028
S216	CASTLEGAR & DISTRICT YOUTH PROGRAMS	95,523,789	-	-	82,543,276	-	-	68,674,390	-	-
S237	CON TRANSIT-CAS, DEF I, DEF J	87,046,182	35,732	0.041	75,627,428	34,193	0.045	62,515,585	33,309	0.053
S247	WATER UTILITY-DEF J LUCAS ROAD	579,620	-	-	462,905	-	-	344,935	-	-
S256	WATER UTILITY-DEF J-WEST ROBSON	3,860,397	-	-	3,413,674	-	-	2,989,211	-	-

**Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Electoral Areas
2023, 2022, and 2021**

Electoral Area K Nakusp Rural

		2023			2022			2021		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	68,374,625	55,752	0.082	59,573,031	48,465	0.081	45,934,443	38,834	0.085
S271	DISCRETIONARY GRANTS	68,374,625	4,500	0.007	59,573,031	4,500	0.008	45,934,443	4,500	0.010
S101	RURAL ADMINISTRATION	68,374,625	88,341	0.129	59,573,031	84,534	0.142	45,934,443	69,000	0.150
S102	GIS SERVICE	68,374,625	10,899	0.016	59,573,031	11,834	0.020	45,934,443	12,246	0.027
S103	BUILDING INSPECTION	68,374,625	38,162	0.056	59,573,031	32,869	0.055	45,934,443	27,002	0.059
S104	PLANNING AND LAND USE	68,374,625	53,339	0.078	59,573,031	48,389	0.081	45,934,443	43,235	0.094
S105	COMMUNITY SUSTAINABILITY	68,374,625	12,097	0.018	59,573,031	11,821	0.020	45,934,443	9,489	0.021
S106	FEASIBILITY STUDY SERVICE	68,374,625	-	-	59,573,031	-	-	45,934,443	-	-
S116	EDC-AREA K	68,374,625	3,127	0.005	59,573,031	3,124	0.005	45,934,443	3,120	0.007
S127	ADVISORY PLANNING-AREA K	68,374,625	-	-	59,573,031	-	-	45,934,443	-	-
S153	SEARCH & RESCUE - NAKUSP AND AREA K	68,374,625	13,969	0.020	59,573,031	14,305	0.024	45,934,443	14,043	0.031
S156	EMERGENCY COMMUNICATIONS 911	68,374,625	23,693	0.035	59,573,031	19,333	0.032	45,934,443	13,398	0.029
S159	EMERGENCY PLANNING-NAKUSP AND K	68,374,625	39,716	0.058	59,573,031	39,350	0.066	45,934,443	33,747	0.073
S188	REFUSE-WESTERN SUBREGION	68,374,625	54,034	0.079	59,573,031	51,755	0.087	45,934,443	50,247	0.109
S208	SKI HILL - SUMMIT LAKE	68,374,625	8,579	0.013	59,573,031	8,719	0.015	45,934,443	8,523	0.019
S228	REC COMMISSION-NAKUSP AND K	68,374,625	17,316	0.025	59,573,031	17,286	0.029	45,934,443	17,722	0.039
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	68,374,625	24,501	0.036	59,573,031	22,898	0.038	45,934,443	22,232	0.048

Regional Requisition		\$ 448,027			\$ 419,181			\$ 367,337		
Residential Rate per \$1,000 of Assessment			0.655			0.704			0.800	
Surveyor of Taxes - Collection Fee			0.034			0.037			0.042	
Estimated Rate per \$1,000 of Assessment			0.690			0.741			0.842	
Difference (\$) from prior year			28,846			51,844			18,843	
Percentage Change from prior year			6.88%			14.11%			5.41%	

S139	FIRE PROTECTION - DEFINED AREA K	22,735,736	83,963	0.369	20,019,281	83,395	0.417	15,301,875	81,950	0.536
S143	FAUQUIER FIRE BRIGADE	6,355,539	17,212	0.271	5,683,264	16,774	0.295	4,398,734	16,470	0.374
S171	STREET LIGHTING-DEF K EDGEWOOD	2,281,692	8,300	0.364	1,988,855	7,750	0.390	1,563,236	7,000	0.448
S177	CEMETERY-NAKUSP AND DEF K	34,958,253	9,810	0.028	30,687,538	9,945	0.032	23,862,970	9,847	0.041
S182	ANIMAL CONTROL- NAKUSP, DEF K	17,359,930	7,020	0.040	15,164,304	9,134	0.060	11,592,417	3,985	0.034
S190	SEPTAGE DISPOSAL-WEST RURAL	64,945,829	-	-	56,553,021	-	-	43,639,868	0	0.000
S196	LIBRARY-NAKUSP AND DEF K	34,892,201	39,851	0.114	30,623,870	39,847	0.130	23,814,520	39,314	0.165
S212	RECREATION FAC-DEF K-BURTON HALL	13,060,915	18,785	0.144	11,471,624	18,743	0.163	8,742,957	18,655	0.213
S213	RECREATION FAC-DEF K-FAUQUIER HALL	6,480,791	11,237	0.173	5,779,460	11,194	0.194	4,488,918	11,107	0.247
S223	ARENA-NAKUSP AND K	34,858,099	193,508	0.555	30,595,412	190,257	0.622	23,792,658	178,496	0.750
S252	WATER UTILITY-DEF K-BURTON	1,877,218	-	-	1,649,080	-	-	1,276,736	-	-
S253	WATER UTILITY-DEF K-EDGEWOOD	2,273,887	-	-	1,980,980	-	-	1,555,466	-	-
S254	WATER UTILITY-DEF K-FAUQUIER	2,778,519	-	-	2,454,571	-	-	1,892,719	-	-
S293	EDGEWOOD FIRE BRIGADE	11,536,444	10,000	0.087	9,794,918	10,000	0.102	7,492,953	10,000	0.133
S294	EDGEWOOD LEGION HALL	11,625,576	5,126	0.044	9,886,417	5,075	0.051	7,512,308	5,000	0.067
S295	NAKUSP MUSEUM	33,380,390	8,777	0.026	29,127,287	8,762	0.030	22301183	8500.128419	0.038115146
S296	ARROW LAKES HISTORICAL ARCHIVE	33,380,390	10,533	0.032	29,127,287	10,515	0.036	22301183	10200.1541	0.045738175

Regional District of Central Kootenay
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City of Castlegar	2023			2022			2021			
	Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		
S100	GENERAL ADMINISTRATION	277,373,006	226,166	0.082	247,604,544	201,435	0.081	212,603,502	179,739	0.085
S155	SEARCH & RESCUE - CASTLEGAR	277,373,006	12,991	0.005	247,604,544	13,836	0.006	212,603,502	13,196	0.006
S188	REFUSE-WESTERN SUBREGION	277,373,006	252,542	0.091	247,604,544	247,505	0.100	212,603,502	240,296	0.113
S222	ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS	277,373,006	1,757,261	0.634	247,604,544	1,223,507	0.494	212,603,502	1,209,935	0.569
S227	AQUATIC CENTRE-CAST,J, DEF I	277,373,006	585,983	0.211	247,604,544	562,650	0.227	212,603,502	553,228	0.260
S237	CON TRANSIT-CAS, DEF I, DEF J	277,373,006	393,049	0.142	247,604,544	376,126	0.152	212,603,502	366,403	0.172
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	277,373,006	45,738	0.016	247,604,544	42,747	0.017	212,603,502	41,502	0.020
S298	CITY OF CASTLEGAR ECONOMIC DEVELOPMENT SERVICE	277,373,006	116,975	0.042	247,604,544	116,000.00	0.05	212,603,502	-	-
Regional Requisition			<u>3,390,707</u>			<u>2,783,806</u>			<u>2,604,299</u>	
Residential Rate per \$1,000 of Assessment			<u>1.222</u>			<u>1.124</u>			<u>1.225</u>	
Difference (\$) from prior year			606,902			179,507			6,731	
Percentage Change from prior year			21.80%			6.89%			0.26%	

**Regional District of Central Kootenay
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City of Nelson		2023			2022			2021		
		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	417,953,484	340,794	0.082	389,701,727	317,036	0.081	315,987,940	267,142	0.085
S102	GIS SERVICE	417,953,484	66,625	0.016	389,701,727	77,410	0.020	315,987,940	84,245	0.027
S111	EDC-NELSON AREAS E AND F	417,953,484	114,325	0.027	389,701,727	114,325	0.029	315,987,940	114,313	0.036
S154	SEARCH & RESCUE - NELSON SALMO EFG	417,953,484	18,368	0.004	389,701,727	18,207	0.005	315,987,940	22,427	0.007
S160	EMERGENCY PLANNING - E AND F	417,953,484	15,000	0.004	389,701,727	15,000	0.004	315,987,940	14,000	0.004
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	417,953,484	1,533,710	0.367	389,701,727	1,472,515	0.378	315,987,940	1,420,420	0.450
S202	REG PARKS-NELSON SALMO E,F,G	417,953,484	486,064	0.116	389,701,727	450,334	0.116	315,987,940	435,030	0.138
S226	NELSON & DISTRICT COMMUNITY FACILITIES	417,953,484	2,188,656	0.524	389,701,727	2,081,490	0.534	315,987,940	2,030,654	0.643
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	417,953,484	107,793	0.026	389,701,727	100,743	0.026	315,987,940	97,809	0.031
Regional Requisition		<u>4,871,334</u>			<u>4,647,060</u>			<u>4,486,039</u>		
Residential Rate per \$1,000 of Assessment			<u>1.166</u>			<u>1.192</u>			<u>1.420</u>	
Difference (\$) from prior year			224,275			161,020			266,689	
Percentage Change from prior year			4.83%			3.59%			6.32%	

Regional District of Central Kootenay
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Town of Creston	2023			2022			2021			
	Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		
S100	GENERAL ADMINISTRATION	137,961,814	112,492	0.082	118,754,467	96,611	0.081	96,090,979	81,237	0.085
S102	GIS SERVICE	137,961,814	21,992	0.016	118,754,467	23,589	0.020	96,090,979	25,619	0.027
S108	EDC-CRESTON B AND C	137,961,814	149,795	0.109	118,754,467	148,558	0.125	96,090,979	180,270	0.188
S152	JAWS OF LIFE SERVICE CRES ABC	137,961,814	35,422	0.026	118,754,467	44,734	0.038	96,090,979	34,926	0.036
S156	EMERGENCY COMMUNICATIONS 911	137,961,814	47,806	0.035	118,754,467	38,539	0.032	96,090,979	28,027	0.029
S157	EMERGENCY PLANNING-CRESTON AREA	137,961,814	82,865	0.060	118,754,467	82,523	0.069	96,090,979	68,807	0.072
S174	CEMETERY-CRESTON, AREAS A B C	137,961,814	30,745	0.022	118,754,467	30,856	0.026	96,090,979	30,024	0.031
S186	REFUSE DISPOSAL-EAST SUBREGION	137,961,814	408,369	0.296	118,754,467	386,124	0.325	96,090,979	361,490	0.376
S191	MUSEUM AND ARCH-CRES BC DEF A	137,961,814	48,939	0.035	118,754,467	47,205	0.040	96,090,979	45,624	0.047
S193	LIBRARY-CRESTON, AREAS A B C	137,961,814	174,734	0.127	118,754,467	164,916	0.139	96,090,979	144,674	0.151
S201	REG PARKS-CRESTON, B, C	137,961,814	15,049	0.011	118,754,467	14,180	0.012	96,090,979	13,716	0.014
S224	RECREATION FAC-CRES,B,C,DEF A	137,961,814	1,704,507	1.235	118,754,467	1,653,539	1.392	96,090,979	1,618,499	1.684
S234	PARA-CRES DEF AREAS A, B, C	137,961,814	106,382	0.077	118,754,467	104,298	0.088	96,090,979	106,675	0.111
S240	AIRPORT - CRESTON, AREAS B,C	137,961,814	71,411	0.052	118,754,467	48,435	0.041	96,090,979	47,251	0.049
S251	WATER UTILITY ARROW CREEK	137,961,814	-	-	118,754,467	-	-	96,090,979	-	-
Regional Requisition			<u>3,010,510</u>			<u>2,884,107</u>			<u>2,786,838</u>	
Residential Rate per \$1,000 of Assessment			<u>2.182</u>			<u>2.429</u>			<u>2.900</u>	
Difference (\$) from prior year			126,402			97,269			136,923	
Percentage Change from prior year			4.38%			3.49%			5.17%	

Regional District of Central Kootenay
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Village of Kaslo		2023			2022			2021		
		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	34,993,582	28,533	0.082	29,178,849	23,738	0.081	22,854,478	19,322	0.085
S102	GIS SERVICE	34,993,582	5,578	0.016	29,178,849	5,796	0.020	22,854,478	6,093	0.027
S103	BUILDING INSPECTION	34,993,582	19,531	0.056	29,178,849	16,099	0.055	22,854,478	20,657	0.090
S105	COMMUNITY SUSTAINABILITY	34,993,582	6,191	0.018	29,178,849	5,790	0.020	22,854,478	4,721	0.021
S109	EDC-KASLO AND D	34,993,582	7,632	0.022	29,178,849	7,495	0.026	22,854,478	6,964	0.030
S280	FIRE PROTECTION - KASLO	34,993,582	240,384	0.687	29,178,849	227,266	0.779	22,854,478	202,054	0.884
S150	JAWS OF LIFE-KASLO AND AREA D	34,993,582	10,827	0.031	29,178,849	9,285	0.032	22,854,478	8,304	0.036
S156	EMERGENCY COMMUNICATIONS 911	34,993,582	12,126	0.035	29,178,849	9,469	0.032	22,854,478	6,666	0.029
S162	EMERGENCY PLANNING-KASLO & D	34,993,582	17,809	0.051	29,178,849	17,358	0.059	22,854,478	13,193	0.058
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	34,993,582	128,411	0.367	29,178,849	110,254	0.378	22,854,478	102,735	0.450
S194	LIBRARY-KASLO AND DEF D	34,993,582	50,043	0.143	29,178,849	45,279	0.155	22,854,478	42,696	0.187
S221	COMM FAC RECREATION & PARKS - KASLO & D	34,993,582	92,307	0.264	29,178,849	88,123	0.302	22,854,478	85,356	0.373
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	34,993,582	22,361	0.064	29,178,849	20,899	0.072	22,854,478	20,290	0.089
Regional Requisition		641,734			586,852			539,051		
Residential Rate per \$1,000 of Assessment		1.834			2.011			2.359		
Difference (\$) from prior year		54,882			47,802			55,681		
Percentage Change from prior year		9.35%			8.87%			11.52%		

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		2023			2022			2021		
Village of New Denver		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	17,347,083	14,145	0.082	13,777,771	11,209	0.081	9,686,753	8,189	0.085
S102	GIS SERVICE	17,347,083	2,765	0.016	13,777,771	2,737	0.020	9,686,753	2,583	0.027
S103	BUILDING INSPECTION	17,347,083	9,682	0.056	13,777,771	7,602	0.055	9,686,753	5,694	0.059
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	17,347,083	967	0.006	13,777,771	914	0.007	9,686,753	779	0.008
S156	EMERGENCY COMMUNICATIONS 911	17,347,083	6,011	0.035	13,777,771	4,471	0.032	9,686,753	2,825	0.029
S161	EMERGENCY PROGRAMS - H, N DEN, SILV, SLOC	17,347,083	10,753	0.062	13,777,771	10,086	0.073	9,686,753	7,135	0.074
S178	CEMETERY-N DEN, SILV, DEF H	17,347,083	8,131	0.047	13,777,771	7,755	0.056	9,686,753	6,696	0.069
S188	REFUSE-WESTERN SUBREGION	17,347,083	17,022	0.098	13,777,771	14,562	0.106	9,686,753	14,138	0.146
S190	SEPTAGE DISPOSAL-WEST RURAL	17,347,083	-	-	13,777,771	-	-	9,686,753	0	0.000
S203	REG PARKS-N DEN, SILV, SLOC, H	17,347,083	20,593	0.119	13,777,771	18,119	0.132	9,686,753	13,593	0.140
S208	SKI HILL - SUMMIT LAKE	17,347,083	2,177	0.013	13,777,771	2,017	0.015	9,686,753	1,797	0.019
S219	TV SOCIETY-NEW DEN SILV, DEF H	17,347,083	8,821	0.051	13,777,771	8,593	0.062	9,686,753	11,131	0.115
S229	REC COM-N DENV, SILV, DEF H	17,347,083	16,172	0.093	13,777,771	11,412	0.083	9,686,753	9,955	0.103
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	17,347,083	23,912	0.138	13,777,771	22,348	0.162	9,686,753	21,698	0.224
Regional Requisition			141,150			121,825			106,212	
Residential Rate per \$1,000 of Assessment			<u>0.814</u>			<u>0.884</u>			<u>1.096</u>	
Difference (\$) from prior year			19,325			15,613			7,551	
Percentage Change from prior year			15.86%			14.70%			7.65%	

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Village of Nakusp	2023			2022			2021			
	Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		
S100	GENERAL ADMINISTRATION	42,679,030	34,800	0.082	37,355,557	30,390	0.081	30,171,396	25,507	0.085
S102	GIS SERVICE	42,679,030	6,803	0.016	37,355,557	7,420	0.020	30,171,396	8,044	0.027
S103	BUILDING INSPECTION	42,679,030	23,820	0.056	37,355,557	20,611	0.055	30,171,396	17,744	0.059
S153	SEARCH & RESCUE - NAKUSP AND AREA K	42,679,030	8,720	0.020	37,355,557	8,970	0.024	30,171,396	9,224	0.031
S156	EMERGENCY COMMUNICATIONS 911	42,679,030	14,789	0.035	37,355,557	12,123	0.032	30,171,396	8,800	0.029
S159	EMERGENCY PLANNING-NAKUSP AND K	42,679,030	24,791	0.058	37,355,557	24,675	0.066	30,171,396	22,174	0.073
S177	CEMETERY-NAKUSP AND DEF K	42,679,030	11,976	0.028	37,355,557	12,106	0.032	30,171,396	12,450	0.041
S182	ANIMAL CONTROL- NAKUSP, DEF K	42,679,030	17,258	0.040	37,355,557	22,500	0.060	30,171,396	10,373	0.034
S188	REFUSE-WESTERN SUBREGION	42,679,030	48,128	0.113	37,355,557	49,415	0.132	30,171,396	47,976	0.159
S196	LIBRARY-NAKUSP AND DEF K	42,679,030	59,777	0.140	37,355,557	59,770	0.160	30,171,396	58,971	0.195
S208	SKI HILL - SUMMIT LAKE	42,679,030	5,355	0.013	37,355,557	5,468	0.015	30,171,396	5,598	0.019
S223	ARENA-NAKUSP AND K	42,679,030	236,924	0.555	37,355,557	232,295	0.622	30,171,396	226,350	0.750
S228	REC COMMISSION-NAKUSP AND K	42,679,030	10,809	0.025	37,355,557	10,839	0.029	30,171,396	11,640	0.039
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	42,679,030	67,404	0.158	37,355,557	62,996	0.169	30,171,396	61,161	0.203
S295	NAKUSP MUSEUM	42,679,030	11,223	0.026	37,355,557	11,238	0.030	30,171,396	11,500	0.038
S296	ARROW LAKES HISTORICAL ARCHIVE	42,679,030	13,467	0.032	37,355,557	13,485	0.036	30,171,396	13,800	0.046
Regional Requisition			<u>596,044</u>			<u>584,300</u>			<u>551,312</u>	
Residential Rate per \$1,000 of Assessment			<u>1.397</u>			<u>1.564</u>			<u>1.827</u>	
Difference (\$) from prior year			11,744			32,988			14,442	
Percentage Change from prior year			2.01%			5.98%			2.69%	

Regional District of Central Kootenay
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Village of Salmo		2023			2022			2021		
		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	23,114,166	18,847	0.082	19,141,743	15,572	0.081	16,039,189	13,560	0.085
S102	GIS SERVICE	23,114,166	3,685	0.016	19,141,743	3,802	0.020	16,039,189	4,276	0.027
S103	BUILDING INSPECTION	23,114,166	12,901	0.056	19,141,743	10,561	0.055	16,039,189	9,435	0.059
S105	COMMUNITY SUSTAINABILITY	-	-	0.000	19,141,743	3,798	0.020	16,039,189	3,313	0.021
S113	EDC-SALMO AND G	23,114,166	3,459	0.015	19,141,743	3,459	0.018	16,039,189	3,394	0.021
S151	JAWS OF LIFE SERVICE SALMO AND G	23,114,166	4,417	0.019	19,141,743	4,445	0.023	16,039,189	4,363	0.027
S154	SEARCH & RESCUE - NELSON SALMO EFG	23,114,166	1,016	0.004	19,141,743	894	0.005	16,039,189	1,138	0.007
S156	EMERGENCY COMMUNICATIONS 911	23,114,166	8,009	0.035	19,141,743	6,212	0.032	16,039,189	4,678	0.029
S158	EMERGENCY PLANNING-SALMO AND AREA	23,114,166	13,973	0.060	19,141,743	13,822	0.072	16,039,189	12,365	0.077
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	23,114,166	84,819	0.367	19,141,743	72,328	0.378	16,039,189	72,099	0.450
S192	MUSEUM-SALMO AND G	23,114,166	12,657	0.055	19,141,743	12,543	0.066	16,039,189	12,268	0.076
S195	LIBRARY-SALMO AND AREA G	23,114,166	24,808	0.107	19,141,743	42,212	0.221	16,039,189	42,293	0.264
S202	REG PARKS-NELSON SALMO E,F,G	23,114,166	26,881	0.116	19,141,743	22,120	0.116	16,039,189	22,082	0.138
S218	SALMO VALLEY YOUTH & COMMUNITY CENTRE	23,114,166	19,498	0.084	19,141,743	14,710	0.077	16,039,189	14,490	0.090
S225	SWIMMING POOL-SALMO AND G	23,114,166	26,372	0.114	19,141,743	25,256	0.132	16,039,189	24,630	0.154
S230	REC COMMISSION-SALMO AND G	23,114,166	59,033	0.255	19,141,743	53,256	0.278	16,039,189	53,232	0.332
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	23,114,166	5,189	0.022	19,141,743	4,850	0.025	16,039,189	4,708	0.029
Regional Requisition			<u>325,564</u>			<u>309,842</u>			<u>302,325</u>	
Residential Rate per \$1,000 of Assessment			<u>1.409</u>			<u>1.619</u>			<u>1.885</u>	
Difference (\$) from prior year			15,722			7,517			27,263	
Percentage Change from prior year			5.07%			2.49%			9.91%	

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2023, 2022, and 2021

Village of Silverton		2023			2022			2021		
		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	8,355,943	6,813	0.082	6,495,778	5,285	0.081	5,556,503	4,698	0.085
S102	GIS SERVICE	8,355,943	1,332	0.016	6,495,778	1,290	0.020	5,556,503	1,481	0.027
S103	BUILDING INSPECTION	8,355,943	4,664	0.056	6,495,778	3,584	0.055	5,556,503	3,265	0.059
S105	COMMUNITY SUSTAINABILITY	8,355,943	1,478	0.018	6,495,778	1,289	0.020	5,556,503	1,148	0.021
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	8,355,943	466	0.006	6,495,778	431	0.007	5,556,503	447	0.008
S156	EMERGENCY COMMUNICATIONS 911	8,355,943	2,895	0.035	6,495,778	2,108	0.032	5,556,503	1,621	0.029
S161	EMERGENCY PLANNING - H	8,355,943	5,180	0.062	6,495,778	4,755	0.073	5,556,503	4,097	0.074
S178	CEMETERY-N DEN, SILV, DEF H	8,355,943	3,917	0.047	6,495,778	3,656	0.056	5,556,503	3,841	0.069
S188	REFUSE-WESTERN SUBREGION	8,355,943	4,513	0.054	6,495,778	6,003	0.092	5,556,503	5,828	0.105
S190	SEPTAGE DISPOSAL-WEST RURAL	8,355,943	-	-	6,495,778	-	-	5,556,503	0	0.000
S203	REG PARKS-N DEN, SILV, SLOC, H	8,355,943	9,919	0.119	6,495,778	8,542	0.132	5,556,503	7,797	0.140
S208	SKI HILL - SUMMIT LAKE	8,355,943	1,048	0.013	6,495,778	951	0.015	5,556,503	1,031	0.019
S219	TV SOCIETY-NEW DEN SILV, DEF H	8,355,943	4,249	0.051	6,495,778	4,051	0.062	5,556,503	6,385	0.115
S229	REC COM-N DENV, SILV, DEF H	8,355,943	7,790	0.093	6,495,778	5,381	0.083	5,556,503	5,710	0.103
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	8,355,943	18,188	0.218	6,495,778	16,999	0.262	5,556,503	16,504	0.297
Regional Requisition			<u>72,453</u>			<u>64,325</u>			<u>63,852</u>	
Residential Rate per \$1,000 of Assessment			<u>0.867</u>			<u>0.990</u>			<u>1.149</u>	
Difference (\$) from prior year			8,128			473			3,400	
Percentage Change from prior year			12.64%			0.74%			5.62%	

Regional District of Central Kootenay
Tax Requisition and Calculated Residential Tax Rates - Municipalities
2023, 2022, and 2021

Village of Slocan		2023			2022			2021		
		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	10,067,950	8,209	0.082	7,912,739	6,437	0.081	5,103,156	4,314	0.085
S277	DISCRETIONARY GRANTS	10,067,950	930	0.009	7,912,739	930	0.012	5,103,156	900	0.018
S102	GIS SERVICE	10,067,950	1,605	0.016	7,912,739	1,572	0.020	5,103,156	1,361	0.027
S103	BUILDING INSPECTION	10,067,950	5,619	0.056	7,912,739	4,366	0.055	5,103,156	3,005	0.059
S114	EDC-NEW DEN,SILVERTON,SLOCAN, H	10,067,950	561	0.006	7,912,739	525	0.007	5,103,156	410	0.008
S142	SLOCAN VALLEY FIRE	10,067,950	102,890	1.022	7,912,739	91,547	1.157	5,103,156	55,475	1.087
S156	EMERGENCY COMMUNICATIONS 911	10,067,950	3,489	0.035	7,912,739	2,568	0.032	5,103,156	1,488	0.029
S161	EMERGENCY PLANNING - H	10,067,950	6,241	0.062	7,912,739	5,793	0.073	5,103,156	3,777	0.074
S188	REFUSE-WESTERN SUBREGION	10,067,950	11,479	0.114	7,912,739	8,374	0.106	5,103,156	8,130	0.159
S190	SEPTAGE DISPOSAL-WEST RURAL	10,067,950	-	-	7,912,739	-	-	5,103,156	0	0.000
S203	REG PARKS-N DEN, SILV, SLOC, H	10,067,950	11,952	0.119	7,912,739	10,406	0.132	5,103,156	7,161	0.140
S238	CON TRANSIT-AREAS E AND F - SV	10,067,950	25,361	0.252	7,912,739	23,414	0.296	5,103,156	22,407	0.439
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	10,067,950	2,354	0.023	7,912,739	2,200	0.028	5,103,156	2,136	0.042
Regional Requisition			<u>180,690</u>			<u>158,131</u>			<u>110,564</u>	
Residential Rate per \$1,000 of Assessment			<u>1.795</u>			<u>1.998</u>			<u>2.167</u>	
Difference (\$) from prior year			22,559			47,566			14,264	
Percentage Change from prior year			14.27%			43.02%			14.81%	

Regional District of Central Kootenay
Assessment & Taxation Summary - 2023 & 2022 Comparative
Electoral Areas and Municipalities

	Assessments		Change 2023 vs. 2022 (A-B)/B	2023 Taxation Subtotal C	Defined Area Taxation D	Total Taxation 2023 C + D = E	Total Taxation 2022 F	Change (F-E)/F
	2023 Completed A	2022 Revised B						
ELECTORAL AREA 'A'	115,622,697	99,939,147	15.69%	1,384,748	994,198	2,378,945	2,171,291	9.6%
ELECTORAL AREA 'B'	136,548,298	118,908,022	14.84%	3,288,952	830,050	4,119,002	3,940,904	4.5%
ELECTORAL AREA 'C'	57,050,932	50,114,853	13.84%	1,402,840	366,542	1,769,381	1,719,601	2.9%
ELECTORAL AREA 'D'	59,366,473	50,942,604	16.54%	729,556	378,386	1,107,942	1,035,979	6.9%
ELECTORAL AREA 'E'	166,574,038	145,112,605	14.79%	1,869,602	1,402,039	3,271,642	2,972,415	10.1%
ELECTORAL AREA 'F'	158,075,471	136,731,376	15.61%	2,732,473	763,693	3,496,165	3,146,949	11.1%
ELECTORAL AREA 'G'	65,149,473	54,200,701	20.20%	991,237	317,616	1,308,853	1,115,628	17.3%
ELECTORAL AREA 'H'	140,864,608	119,082,145	18.29%	1,032,957	1,718,742	2,751,699	2,560,925	7.4%
ELECTORAL AREA 'I'	67,705,079	61,950,494	9.29%	921,761	622,174	1,543,935	1,246,648	23.8%
ELECTORAL AREA 'J'	103,808,818	89,617,408	15.84%	1,613,307	687,024	2,300,332	1,974,299	16.5%
ELECTORAL AREA 'K'	68,374,625	59,573,031	14.77%	448,027	424,122	872,148	840,573	3.8%
CITY OF CASTLEGAR	277,373,006	247,604,544	12.02%	3,390,707		3,390,707	2,783,806	21.8%
TOWN OF CRESTON	137,961,814	118,754,467	16.17%	3,010,510		3,010,510	2,884,107	4.4%
VILLAGE OF KASLO	34,993,582	29,178,849	19.93%	641,734		641,734	586,852	9.4%
VILLAGE OF NAKUSP	42,679,030	37,355,557	14.25%	596,044		596,044	584,300	2.0%
CITY OF NELSON	417,953,484	389,701,727	7.25%	4,871,334		4,871,334	4,647,060	4.8%
VILLAGE OF NEW DENVER	17,347,083	13,777,771	25.91%	141,150		141,150	121,825	15.9%
VILLAGE OF SALMO	23,114,166	19,141,743	20.75%	325,564		325,564	309,842	5.1%
VILLAGE OF SILVERTON	8,355,943	6,495,778	28.64%	72,453		72,453	64,325	12.6%
VILLAGE OF SLOCAN	10,067,950	7,912,739	27.24%	180,690		180,690	158,131	14.3%
	2,108,986,570	1,856,095,561	13.62%			38,150,231	34,865,460	9.42%

S100 General Administration**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,509,999	1,510,000	1,719,641	2,900,087	3,014,362	3,143,855	3,236,267
41020	Grants in lieu of Taxes	2,387	9,000	9,000	9,000	9,000	9,000	9,000
42030	User Fees	539	0	0	0	0	0	0
43020	Grants	190,000	150,000	150,000	150,000	150,000	150,000	150,000
43025	Grants - Specified	231,582	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	48,892	0	0	0	0	0
43100	Proceeds from Borrowing	165,000	165,000	625,000	0	0	0	0
43500	External Contributions & Contracts	80,000	182,000	200,800	206,408	212,216	218,232	224,464
43505	External Contributions & Contracts - Specified	151,561	16,000	16,000	16,000	16,000	16,000	16,000
44020	Investment Income & Interest	15,213	4,000	4,000	4,000	4,000	4,000	4,000
45000	Transfer from Reserves	0	459,218	0	150,000	0	350,000	0
45500	Transfer from Other Service	8,497	60,000	148,000	60,000	60,000	60,000	60,000
45510	Transfer from Other Service - General Admin. Fee	2,625,796	2,623,135	2,657,153	2,710,296	2,764,502	2,819,792	2,876,188
45520	Transfer from Other Service - IT Fee	1,021,245	1,010,965	1,038,369	1,059,136	1,080,319	1,101,925	1,123,964
49100	Prior Year Surplus	579,652	402,000	850,000	0	0	0	0
Total Income		6,581,470	6,640,210	7,417,963	7,264,927	7,310,399	7,872,805	7,699,883

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	2,572,850	2,669,469	2,880,276	3,090,696	3,225,077	3,365,360	3,511,818
51020	Overtime	52,309	28,000	58,000	60,320	62,733	65,242	67,852
51030	Benefits	724,438	794,901	880,480	931,783	972,055	1,014,087	1,057,958
51050	Employee Health & Safety	4,870	15,000	15,000	15,150	15,302	15,455	15,609
51060	Employee Incentives	16,952	27,975	28,125	28,331	28,540	28,751	28,963
51500	Directors - Allowance & Stipend	427,026	410,000	450,000	459,000	468,180	477,544	487,094
51550	Directors - Expenses	3,197	7,500	7,500	7,575	7,651	7,727	7,805
51560	Directors - Travel	14,749	21,517	21,732	21,949	22,169	22,391	22,615
51565	Directors - Mileage	14,227	0	50,000	51,000	52,020	53,060	54,122
51570	Directors - Conference	79,819	87,000	120,000	122,400	124,848	127,345	129,892
52010	Travel	16,448	14,420	22,000	22,220	22,442	22,667	22,893
52020	Education & Training	17,540	94,477	102,939	103,968	105,008	106,058	107,119
52030	Memberships, Dues & Subscriptions	57,539	61,116	57,120	57,691	58,268	58,851	59,439
53020	Admin, Office Supplies & Postage	45,250	45,451	35,347	35,701	36,058	36,418	36,782
53030	Communication	20,016	15,428	12,338	12,514	12,695	12,879	13,068
53040	Advertising	12,583	24,500	6,000	1,000	1,000	1,000	1,000
53050	Insurance	33,460	36,840	39,500	39,895	40,294	40,697	41,104
53060	Bank Charges	10,150	8,000	9,000	9,090	9,181	9,273	9,365
53080	Licence & Permits	493,894	362,165	567,619	558,145	563,727	569,364	575,058
54010	Legal	11,962	25,000	24,525	24,770	25,018	25,268	25,521

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
54020	Audit - Professional Fees	52,800	65,000	67,000	67,670	68,347	69,030	69,720
54030	Contracted Services	65,313	100,500	254,000	214,690	213,201	215,333	217,486
54040	Consulting Fees	17,520	0	0	0	0	0	0
55010	Repairs & Maintenance	16,443	20,829	23,518	24,339	25,191	26,076	26,996
55020	Operating Supplies	962	3,000	0	0	0	0	0
55030	Equipment	120,800	72,500	30,000	31,200	32,448	33,746	35,096
55040	Utilities	13,647	18,174	18,084	18,807	19,560	20,342	21,156
55050	Vehicles	3,885	10,259	14,290	1,212	1,224	1,236	1,249
55060	Rentals	13,290	15,841	31,357	31,671	31,987	32,307	32,630
56110	Short-Term Financing Interest	5,039	12,350	16,287	42,916	34,879	26,843	14,674
56120	Short-Term Financing Principal	64,988	64,988	62,895	164,895	164,895	164,895	125,000
57010	Grants	43,500	52,000	42,000	15,000	15,000	15,000	15,000
59000	Contribution to Reserve	258,000	258,000	258,000	258,000	258,000	258,000	258,000
59500	Transfer to Other Service	237,919	319,800	298,691	316,786	315,104	318,445	321,809
59520	Transfer to Other Service - IT Fee	96,200	96,200	99,280	101,266	103,291	105,357	107,464
59550	Transfer to Other Service - Environmental Services Fee	53,000	53,000	32,000	32,320	32,643	32,970	33,299
60000	Capital Expenditures	555,984	729,010	783,060	290,956	142,365	493,789	145,227
Total Expenses		6,248,568	6,640,210	7,417,963	7,264,927	7,310,399	7,872,804	7,699,883
Total Service		332,902	0	0	0	0	0	0

S101 Rural Administration**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,457,412	1,457,412	1,527,014	1,628,143	1,662,773	1,698,419	1,720,118
42020	Sale of Services	1,975	3,000	3,000	3,000	3,000	3,000	3,000
42025	Sale of Services - Specified	80,318	0	0	0	0	0	0
42040	Rental Income	1,200	0	0	0	0	0	0
43025	Grants - Specified	0	0	480,000	0	0	0	0
43505	External Contributions & Contracts - Specified	31,092	0	0	0	0	0	0
45000	Transfer from Reserves	66,608	30,000	75,000	0	0	0	0
45500	Transfer from Other Service	194,055	244,946	128,303	109,461	109,855	110,254	110,656
45540	Transfer from Other Service - Fire Services Fee	571,582	571,356	676,936	689,884	703,085	716,544	730,266
49100	Prior Year Surplus	303,737	279,667	132,736	0	0	0	0
Total Income		2,707,978	2,586,381	3,022,989	2,430,488	2,478,713	2,528,217	2,564,040

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	846,269	839,568	1,036,510	901,020	920,638	940,877	961,759
51020	Overtime	6,422	16,386	16,550	16,716	16,883	17,052	17,222
51030	Benefits	261,660	283,889	330,000	311,309	318,883	326,712	334,804
51050	Employee Health & Safety	8,438	14,651	18,170	14,817	14,965	15,115	15,266
51060	Employee Incentives	319	505	1,500	1,510	1,520	1,530	1,541
51500	Directors - Allowance & Stipend	292,360	299,880	325,000	331,500	338,130	344,893	351,790
51560	Directors - Travel	286	27,500	27,500	27,500	27,500	27,500	27,500
51565	Directors - Mileage	1,656	0	0	0	0	0	0
51570	Directors - Conference	1,303	15,000	15,000	15,000	15,000	15,000	0
52010	Travel	5,703	7,260	13,260	7,321	7,382	7,444	7,506
52020	Education & Training	6,822	19,831	133,545	18,674	18,806	18,940	19,077
52030	Memberships, Dues & Subscriptions	1,494	2,004	2,006	2,026	2,046	2,067	2,088
53020	Admin, Office Supplies & Postage	10,622	13,000	12,400	12,524	12,649	12,776	12,903
53030	Communication	12,761	12,330	11,341	11,454	11,569	11,684	11,801
53040	Advertising	50,328	1,702	1,727	1,763	1,800	1,838	1,878
53050	Insurance	13,643	10,303	11,321	10,424	10,528	10,634	10,740
53080	Licence & Permits	0	626	250	250	250	250	250
54010	Legal	10,442	5,545	21,561	21,777	21,994	22,214	22,436
54030	Contracted Services	9,245	1,010	56,000	1,010	1,020	1,030	1,041
55010	Repairs & Maintenance	5,507	5,940	6,785	6,853	6,921	6,991	7,060
55020	Operating Supplies	6,679	2,005	2,745	510	515	520	526
55030	Equipment	4,287	5,530	131,050	3,080	3,111	3,142	3,174
55035	Radio Equipment	0	1,515	1,500	1,515	1,530	1,545	1,561
55040	Utilities	3,614	2,700	3,711	3,748	3,785	3,823	3,861
55050	Vehicles	22,177	19,120	21,000	18,650	18,801	18,955	19,109

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
55055	Vehicles - Specified	52	0	250	250	250	250	250
55060	Rentals	11,509	12,294	13,436	8,489	8,543	8,597	8,651
56610	Equipment Financing Interest	547	251	350	0	0	0	0
56620	Equipment Financing Principal	18,016	18,312	16,800	0	0	0	0
59000	Contribution to Reserve	34,815	34,815	47,100	37,170	37,342	37,515	37,690
59500	Transfer to Other Service	244,828	244,857	53,451	15,134	15,285	15,438	15,592
59510	Transfer to Other Service - General Admin. Fee	438,571	438,571	490,459	500,268	510,274	520,479	530,889
59520	Transfer to Other Service - IT Fee	38,480	38,480	39,712	40,506	41,316	42,143	42,986
59550	Transfer to Other Service - Environmental Services Fee	121,000	121,000	86,000	87,720	89,474	91,264	93,089
60000	Capital Expenditures	66,698	70,000	75,000	0	0	0	0
Total Expenses		2,556,551	2,586,381	3,022,989	2,430,488	2,478,713	2,528,217	2,564,040
Total Service		151,428	0	0	0	0	0	0

S102 Geospatial Information Systems**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	319,510	319,510	291,973	351,016	368,711	387,144	405,845
41020	Grants in lieu of Taxes	583	500	0	0	0	0	0
42025	Sale of Services - Specified	575	3,000	3,000	3,030	3,060	3,091	3,122
42030	User Fees	13,643	13,000	13,000	13,130	13,261	13,394	13,528
45500	Transfer from Other Service	195,686	196,694	170,330	172,033	173,754	175,491	177,246
49100	Prior Year Surplus	26,681	30,000	117,059	0	0	0	0
Total Income		556,678	562,704	595,362	539,209	558,786	579,120	599,741

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	271,826	323,000	342,000	355,680	369,907	384,703	400,092
51020	Overtime	141	0	0	0	0	0	0
51030	Benefits	75,975	89,000	100,000	104,000	108,160	112,486	116,986
51050	Employee Health & Safety	308	1,000	1,000	1,000	1,000	1,000	1,000
51060	Employee Incentives	1,933	2,500	500	500	500	500	0
52010	Travel	56	1,000	1,010	1,020	1,030	1,041	1,051
52020	Education & Training	2,749	7,000	7,000	7,000	7,000	7,000	7,000
52030	Memberships, Dues & Subscriptions	471	700	700	700	700	700	700
53020	Admin, Office Supplies & Postage	3,002	5,800	3,900	3,939	3,978	4,018	4,058
53030	Communication	1,044	1,500	1,400	1,414	1,428	1,442	1,457
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	753	800	800	808	816	824	832
53080	Licence & Permits	0	650	650	656	663	670	676
54030	Contracted Services	6,661	50,000	60,000	0	0	0	0
55010	Repairs & Maintenance	2,346	3,200	3,100	3,131	3,162	3,194	3,226
55030	Equipment	0	350	350	350	350	350	350
55040	Utilities	1,252	1,600	1,650	1,667	1,683	1,700	1,717
55050	Vehicles	0	210	2,150	2,172	2,193	2,215	2,237
55060	Rentals	1,907	4,200	4,200	4,242	4,284	4,327	4,371
59000	Contribution to Reserve	15,612	15,612	15,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	29,532	29,532	24,132	24,615	25,107	25,609	26,121
59520	Transfer to Other Service - IT Fee	24,050	24,050	24,820	25,316	25,823	26,339	26,866
Total Expenses		439,619	562,704	595,362	539,210	558,786	579,120	599,740

Total Service		117,059	0	0	0	0	0	0
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S103 Building Inspection**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	629,506	629,503	735,862	974,675	968,344	939,962	968,566
41020	Grants in lieu of Taxes	153	0	0	0	0	0	0
42030	User Fees	1,081,474	850,000	922,500	959,400	997,776	1,037,687	1,079,195
42035	User Fees - Specified	895	0	0	0	0	0	0
45000	Transfer from Reserves	0	127,152	0	0	0	0	0
45500	Transfer from Other Service	3,968	0	0	0	0	0	0
49100	Prior Year Surplus	175,806	190,000	250,000	0	0	0	0
Total Income		1,891,801	1,796,655	1,908,362	1,934,075	1,966,120	1,977,649	2,047,761

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	797,854	924,635	1,035,000	1,076,400	1,119,456	1,164,234	1,210,804
51020	Overtime	60,669	20,000	20,800	21,632	22,497	23,397	24,333
51030	Benefits	218,088	265,000	319,000	331,760	345,030	358,832	373,185
51050	Employee Health & Safety	1,899	7,171	7,243	7,315	7,388	7,462	7,537
51060	Employee Incentives	466	5,000	5,000	5,050	5,100	5,152	5,203
52010	Travel	12,001	14,000	12,500	12,625	12,751	12,879	13,008
52020	Education & Training	4,707	17,306	18,000	18,720	19,469	20,248	21,057
52030	Memberships, Dues & Subscriptions	5,492	8,144	5,000	5,050	5,101	5,152	5,203
53020	Admin, Office Supplies & Postage	11,450	19,300	18,726	11,110	11,221	11,333	11,447
53030	Communication	16,916	19,043	15,964	13,383	13,516	13,651	13,788
53040	Advertising	1,584	2,500	2,500	2,500	2,500	2,500	2,500
53050	Insurance	29,741	30,000	32,500	33,800	35,152	36,558	38,020
53080	Licence & Permits	179	14,140	14,500	14,645	14,791	14,939	15,089
54010	Legal	6,091	30,000	30,000	30,300	30,603	30,909	31,218
54030	Contracted Services	434	76,880	75,000	0	0	0	0
55010	Repairs & Maintenance	4,710	6,032	6,093	6,093	6,093	6,093	6,093
55020	Operating Supplies	687	1,000	1,000	1,000	1,000	1,000	1,000
55030	Equipment	1,006	5,000	5,000	5,000	0	0	0
55040	Utilities	2,333	3,400	3,229	3,358	3,492	3,632	3,777
55050	Vehicles	10,597	9,162	9,528	9,910	10,306	10,718	11,147
55055	Vehicles - Specified	5,799	8,000	8,000	8,000	8,000	8,000	8,000
55060	Rentals	9,358	9,378	8,362	8,362	8,362	8,362	8,362
59000	Contribution to Reserve	24,300	24,300	35,500	0	0	0	0
59500	Transfer to Other Service	27,000	27,363	25,230	25,482	25,737	25,994	26,254
59510	Transfer to Other Service - General Admin. Fee	103,333	103,333	111,540	113,771	116,046	118,367	120,734
59520	Transfer to Other Service - IT Fee	80,568	80,568	83,147	84,810	86,506	88,236	90,001
60000	Capital Expenditures	0	66,000	0	84,000	56,000	0	0
Total Expenses		1,437,260	1,796,655	1,908,362	1,934,075	1,966,120	1,977,649	2,047,760
Total Service		454,541	0	0	0	0	0	0

S104 Planning & Land Use**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	834,254	834,254	921,982	867,622	877,337	887,171	897,125
42030	User Fees	43,895	50,000	40,000	40,400	40,804	41,212	41,624
42035	User Fees - Specified	31,450	30,000	30,000	30,300	30,603	30,909	31,218
43025	Grants - Specified	12,500	0	1,042	0	0	0	0
45500	Transfer from Other Service	77,124	88,000	0	0	0	0	0
49100	Prior Year Surplus	42,542	25,700	62,500	50,500	51,005	51,515	52,030
Total Income		1,041,765	1,027,954	1,055,524	988,822	999,749	1,010,807	1,021,997

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	563,646	543,000	590,000	595,900	601,859	607,878	613,956
51030	Benefits	161,544	158,000	172,000	173,720	175,457	177,212	178,984
51060	Employee Incentives	1,404	501	500	505	510	515	520
52010	Travel	7,306	3,000	5,000	5,050	5,101	5,152	5,203
52020	Education & Training	6,655	5,000	10,000	10,100	10,201	10,303	10,406
52030	Memberships, Dues & Subscriptions	2,934	3,500	4,500	4,545	4,590	4,636	4,683
53020	Admin, Office Supplies & Postage	6,274	10,000	10,000	10,100	10,201	10,303	10,406
53030	Communication	4,250	5,000	4,000	4,040	4,080	4,121	4,162
53040	Advertising	5,332	12,000	6,000	6,060	6,121	6,182	6,244
53050	Insurance	2,458	3,030	1,500	1,515	1,530	1,545	1,561
53080	Licence & Permits	0	4,242	0	0	0	0	0
54010	Legal	11,415	16,000	15,000	15,150	15,302	15,455	15,609
54030	Contracted Services	86,595	103,000	67,500	5,000	5,000	5,000	5,000
55010	Repairs & Maintenance	4,691	6,000	6,093	6,154	6,215	6,278	6,340
55020	Operating Supplies	62	0	0	0	0	0	0
55040	Utilities	2,503	3,100	3,229	3,261	3,293	3,326	3,360
55050	Vehicles	2,069	2,222	2,244	2,267	2,289	2,312	2,335
55060	Rentals	4,429	8,300	8,362	8,446	8,530	8,616	8,702
59000	Contribution to Reserve	2,596	2,596	17,622	2,648	2,675	2,701	2,728
59500	Transfer to Other Service	27,000	27,363	25,230	25,482	25,737	25,994	26,254
59510	Transfer to Other Service - General Admin. Fee	81,653	81,653	75,322	76,828	78,365	79,932	81,531
59520	Transfer to Other Service - IT Fee	30,447	30,447	31,422	32,050	32,691	33,345	34,012
Total Expenses		1,015,263	1,027,954	1,055,524	988,822	999,749	1,010,807	1,021,998

Total Service		26,502	0	0	0	0	0	0
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S105 Community Sustainability**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	206,562	206,562	209,217	215,049	219,997	224,958	229,430
41020	Grants in lieu of Taxes	434	0	0	0	0	0	0
45000	Transfer from Reserves	0	25,000	32,000	0	0	0	0
45500	Transfer from Other Service	17,774	0	0	0	0	0	0
49100	Prior Year Surplus	14,531	14,531	21,890	5,045	5,095	5,146	5,198
Total Income		239,301	246,092	263,107	220,094	225,092	230,104	234,628

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	118,863	121,000	147,000	119,000	123,000	127,000	130,000
51020	Overtime	103	0	0	0	0	0	0
51030	Benefits	32,438	33,300	38,500	33,000	33,500	34,000	35,000
51050	Employee Health & Safety	0	100	100	100	100	100	100
51060	Employee Incentives	101	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	14,678	16,900	16,900	16,900	16,900	16,900	16,900
51560	Directors - Travel	486	2,500	1,000	1,000	1,000	1,000	1,000
52010	Travel	501	500	0	0	0	0	0
52020	Education & Training	0	2,200	3,200	3,328	3,461	3,600	3,744
52030	Memberships, Dues & Subscriptions	2,180	650	650	650	650	650	650
53020	Admin, Office Supplies & Postage	983	1,500	1,300	1,313	1,326	1,339	1,353
53030	Communication	1,078	1,500	1,000	1,020	1,040	1,061	1,082
53040	Advertising	1,490	2,000	0	0	0	0	0
53050	Insurance	412	510	520	531	541	552	563
54030	Contracted Services	8,419	10,000	0	0	0	0	0
55010	Repairs & Maintenance	900	849	810	818	826	835	843
55040	Utilities	463	412	440	444	449	453	458
55050	Vehicles	0	500	500	500	500	500	500
55060	Rentals	1,278	1,042	1,050	1,050	1,050	1,050	1,050
57010	Grants	16,040	35,000	35,000	25,000	25,000	25,000	25,000
59510	Transfer to Other Service - General Admin. Fee	10,820	10,820	10,173	10,376	10,584	10,796	11,012
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
Total Expenses		216,041	246,092	263,107	220,094	225,093	230,104	234,627
Total Service		23,260	0	0	0	0	0	0

S106 Feasibility Study

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
45000	Transfer from Reserves	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total Income		3,500	3,500	3,500	3,500	3,500	3,500	3,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59510	Transfer to Other Service - General Admin. Fee	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total Expenses		3,500	3,500	3,500	3,500	3,500	3,500	3,500

Total Service		0	0	0	0	0	0	0
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S107 Economic Development-Area A**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	40,000	40,000	40,000	54,480	40,525	40,570	40,617
49100	Prior Year Surplus	37,364	260,201	31,000	0	0	0	0
Total Income		77,364	300,201	71,000	54,480	40,525	40,570	40,617

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	117	0	0	0	0	0	0
51030	Benefits	14	0	0	0	0	0	0
52010	Travel	167	101	102	103	104	105	106
53050	Insurance	175	101	180	182	184	185	187
54030	Contracted Services	26,274	190,201	27,000	27,000	0	0	0
55020	Operating Supplies	152	0	0	0	0	0	0
55060	Rentals	100	202	204	206	208	210	212
57010	Grants	17,595	63,440	41,564	25,000	38,000	38,000	38,000
59500	Transfer to Other Service	5,970	45,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,156	1,156	1,950	1,989	2,029	2,069	2,111
Total Expenses		51,720	300,201	71,000	54,480	40,525	40,570	40,617

Total Service		25,645	0	0	0	0	0	0
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S108 Economic Development-Creston and Areas B and C**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	360,000	360,000	360,000	360,000	280,000	240,000	239,135
41020	Grants in lieu of Taxes	0	101	102	103	104	105	106
43025	Grants - Specified	89,357	23,768	23,768	23,768	23,768	23,768	23,768
49100	Prior Year Surplus	207,074	180,000	190,778	160,000	126,142	114,142	58,938
Total Income		656,431	563,869	574,648	543,871	430,014	378,015	321,947

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	69,646	69,915	85,000	86,700	88,434	90,203	92,007
51020	Overtime	0	400	400	400	400	400	0
51030	Benefits	19,021	18,870	20,500	20,910	21,328	21,755	22,190
52010	Travel	0	400	408	416	424	433	442
52020	Education & Training	0	800	816	832	849	866	883
52030	Memberships, Dues & Subscriptions	0	300	300	300	300	300	300
53020	Admin, Office Supplies & Postage	0	1,500	1,500	1,500	1,500	1,500	1,500
53030	Communication	1,027	1,561	1,592	1,624	1,656	1,689	1,723
53040	Advertising	634	2,500	2,550	2,601	2,653	2,706	2,760
53050	Insurance	943	50	1,050	1,070	1,090	1,111	1,132
53060	Bank Charges	0	50	50	50	50	50	50
54030	Contracted Services	116,478	108,326	115,000	115,000	10,000	10,000	10,000
55020	Operating Supplies	1,605	250	255	260	265	271	276
55030	Equipment	0	2,500	2,500	2,500	2,500	2,500	2,500
55060	Rentals	32,825	30,300	30,300	30,300	30,300	30,300	30,300
57010	Grants	174,500	127,500	110,500	110,500	110,500	110,500	110,500
59100	Accumulated Operating Surplus	0	152,551	160,000	126,142	114,142	58,938	0
59500	Transfer to Other Service	0	19,961	20,321	20,728	21,142	21,565	21,997
59510	Transfer to Other Service - General Admin. Fee	16,516	16,516	11,678	11,912	12,150	12,393	12,641
59520	Transfer to Other Service - IT Fee	9,620	9,620	9,928	10,127	10,329	10,536	10,746
Total Expenses		442,815	563,869	574,648	543,871	430,014	378,015	321,947
Total Service		213,616	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	20,581	20,581	20,581	21,256	21,314	21,372	21,432
45500	Transfer from Other Service	1,200	0	0	0	0	0	0
49100	Prior Year Surplus	26,564	130,000	13,000	0	0	0	0
Total Income		48,345	150,581	33,581	21,256	21,314	21,372	21,432

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	378	0	0	0	0	0	0
53040	Advertising	240	0	0	0	0	0	0
54030	Contracted Services	138,812	148,081	7,750	1,767	1,785	1,803	1,821
57010	Grants	0	0	23,881	17,500	17,500	17,500	17,500
59510	Transfer to Other Service - General Admin. Fee	2,500	2,500	1,950	1,989	2,029	2,069	2,111
Total Expenses		141,930	150,581	33,581	21,256	21,314	21,372	21,432
Total Service		-93,585	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	154,975	154,975	154,975	158,075	161,236	164,461	167,750
41020	Grants in lieu of Taxes	779	0	0	0	0	0	0
49100	Prior Year Surplus	6,979	5,200	7,759	7,759	7,759	7,759	7,759
Total Income		162,734	160,175	162,734	165,833	168,995	172,220	175,509

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	154,000	154,000	154,000	157,080	160,222	163,426	166,695
59100	Accumulated Operating Surplus	0	5,200	7,759	7,759	7,759	7,759	7,759
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		154,975	160,175	162,734	165,833	168,995	172,220	175,509
Total Service		7,759	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	13,254	13,254	13,210	19,773	19,793	19,814	19,834
41020	Grants in lieu of Taxes	33	40	40	40	40	40	40
49100	Prior Year Surplus	6,509	0	6,544	0	0	0	0
Total Income		19,796	13,294	19,794	19,813	19,833	19,854	19,874

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	37	35	35	35	35	35	35
57010	Grants	12,240	12,240	12,240	12,240	12,240	12,240	12,240
59100	Accumulated Operating Surplus	0	44	6,544	6,544	6,544	6,544	6,544
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		13,252	13,294	19,794	19,813	19,833	19,854	19,874

Total Service		6,544	0	0	0	0	0	0
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S114 Economic Development-New Denver, Silvertown, Slocan and Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	10,424	10,424	10,424	10,528	10,634	10,740	10,847
41020	Grants in lieu of Taxes	6	15	0	0	0	0	0
49100	Prior Year Surplus	7,603	7,700	0	0	0	0	0
Total Income		18,033	18,140	10,424	10,528	10,634	10,740	10,847

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53030	Communication	326	0	0	0	0	0	0
53050	Insurance	19	0	0	0	0	0	0
54030	Contracted Services	14,000	0	0	0	0	0	0
57010	Grants	0	14,640	9,449	9,534	9,619	9,705	9,792
59510	Transfer to Other Service - General Admin. Fee	3,500	3,500	975	994	1,014	1,035	1,055
Total Expenses		17,845	18,140	10,424	10,528	10,633	10,740	10,847
Total Service		188	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	0	0	0	0	16,211	26,361
49100	Prior Year Surplus	143,144	114,691	89,000	62,731	36,440	10,126	0
Total Income		143,144	114,691	89,000	62,731	36,440	26,337	26,361

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	271	291	294	297	300	303	306
57010	Grants	0	25,000	25,000	25,000	25,000	25,000	25,000
59100	Accumulated Operating Surplus	0	87,871	62,731	36,440	10,126	0	0
59510	Transfer to Other Service - General Admin. Fee	1,528	1,528	975	994	1,014	1,035	1,055
Total Expenses		1,799	114,691	89,000	62,731	36,440	26,337	26,361
Total Service		141,345	0	0	0	0	0	0

S116 Economic Development-Area K**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	3,124	3,124	3,127	3,189	3,253	3,318	3,385
49100	Prior Year Surplus	8	0	0	0	0	0	0
Total Income		3,131	3,124	3,127	3,189	3,253	3,318	3,385

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	6	6	7	7	7	7	8
57010	Grants	2,817	2,817	2,820	2,876	2,934	2,993	3,052
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		3,123	3,124	3,127	3,189	3,253	3,318	3,385
Total Service		8	0	0	0	0	0	0

S117 Advisory Planning-Area A

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	856	856	856	856	856	856	856
49100	Prior Year Surplus	3,229	3,229	0	0	0	0	0
Total Income		4,085	4,085	856	856	856	856	856

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	0	3,785	556	550	544	538	531
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	4,085	856	856	856	856	856

Total Service		3,785	0	0	0	0	0	0
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S118 Advisory Planning-Area B

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,265	1,265	1,265	1,265	1,265	1,265	1,265
49100	Prior Year Surplus	6,512	6,500	0	0	0	0	0
Total Income		7,777	7,765	1,265	1,265	1,265	1,265	1,265

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51550	Directors - Expenses	0	650	650	650	650	650	650
52010	Travel	0	3,150	315	309	303	297	290
59100	Accumulated Operating Surplus	0	3,665	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	7,765	1,265	1,265	1,265	1,265	1,265
Total Service		7,477	0	0	0	0	0	0

S119 Advisory Planning-Area C

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	423	423	300	306	312	318	325
49100	Prior Year Surplus	-123	-123	0	0	0	0	0
Total Income		300	300	300	306	312	318	325

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	300	300	306	312	318	325

Total Service		0	0	0	0	0	0	0
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S120 Advisory Planning-Area D

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	675	675	675	675	675	675	675
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1,330	1,300	0	0	0	0	0
Total Income		2,005	1,975	675	675	675	675	675

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	0	300	300	300	300	300	300
53020	Admin, Office Supplies & Postage	0	75	75	69	63	56	50
53040	Advertising	0	0	0	0	0	0	0
59100	Accumulated Operating Surplus	0	1,300	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	1,975	675	675	675	674	675
Total Service		1,705	0	0	0	0	0	0

S121 Advisory Planning-Area E

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	775	775	775	775	775	775	775
49100	Prior Year Surplus	9,672	9,600	0	0	0	0	0
Total Income		10,447	10,375	775	775	775	775	775

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	0	225	225	219	213	207	200
53020	Admin, Office Supplies & Postage	0	150	150	150	150	150	150
53040	Advertising	0	100	100	100	100	100	100
54030	Contracted Services	0	9,600	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	10,375	775	775	775	775	775

Total Service		10,147	0	0	0	0	0	0
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S122 Advisory Planning-Area F

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	300	300	300	306	312	318	325
49100	Prior Year Surplus	959	0	0	0	0	0	0
Total Income		1,259	300	300	306	312	318	325

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	300	300	306	312	318	325

Total Service		959	0	0	0	0	0	0
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S123 Advisory Planning-Area G

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	0	0	6	312	318	325
49100	Prior Year Surplus	925	900	600	300	0	0	0
Total Income		925	900	600	306	312	318	325

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59100	Accumulated Operating Surplus	0	600	300	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	900	600	306	312	318	325

Total Service		625	0	0	0	0	0	0
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S124 Advisory Planning-Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	0	0	306	312	318	325
49100	Prior Year Surplus	430	430	300	0	0	0	0
Total Income		430	430	300	306	312	318	325

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59100	Accumulated Operating Surplus	0	130	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	430	300	306	312	318	325

Total Service		130	0	0	0	0	0	0
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S125 Advisory Planning-Area I**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	0	0	0	0	402	325
49100	Prior Year Surplus	1,377	1,327	1,002	702	396	-84	0
Total Income		1,377	1,327	1,002	702	396	318	325

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59100	Accumulated Operating Surplus	0	1,027	702	396	84	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	1,327	1,002	702	396	318	325

Total Service		1,077	0	0	0	0	0	0
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S126 Advisory Planning-Area J**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	0	0	306	312	318	325
49100	Prior Year Surplus	-556	300	300	0	0	0	0
Total Income		-556	300	300	306	312	318	325

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		300	300	300	306	312	318	325

Total Service		-856	0	0	0	0	0	0
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S128 Fire Protection-Area A (Riondel)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	190,475	190,475	187,847	221,642	226,503	223,207	227,262
43200	Proceeds from Equipment Financing	0	50,000	55,500	0	0	0	0
45500	Transfer from Other Service	38,775	38,775	39,775	39,883	39,885	39,887	39,890
49100	Prior Year Surplus	33,777	35,343	32,106	0	0	0	0
Total Income		263,027	314,593	315,228	261,525	266,388	263,094	267,152

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	51,741	55,000	55,000	56,100	57,222	58,366	59,534
51030	Benefits	3,952	2,900	4,500	4,590	4,682	4,775	4,871
51050	Employee Health & Safety	14,073	20,000	20,089	20,000	20,000	20,000	20,000
51060	Employee Incentives	4,719	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	171	1,200	800	800	800	800	800
52020	Education & Training	5,624	14,500	14,500	14,500	14,500	14,500	14,500
52030	Memberships, Dues & Subscriptions	339	600	600	600	600	600	600
53020	Admin, Office Supplies & Postage	1,609	2,000	2,000	2,020	2,040	2,061	2,081
53030	Communication	2,596	3,000	3,000	3,030	3,060	3,091	3,122
53040	Advertising	4	650	650	650	650	650	650
53050	Insurance	5,668	5,000	6,000	6,060	6,121	6,182	6,244
54030	Contracted Services	5,276	3,500	5,500	5,720	5,949	6,187	6,434
55010	Repairs & Maintenance	5,201	6,000	6,000	6,000	6,000	6,000	6,000
55020	Operating Supplies	449	1,500	1,500	1,500	1,500	1,500	1,500
55030	Equipment	832	9,000	9,000	9,000	9,000	9,000	9,000
55035	Radio Equipment	2,177	3,000	3,000	3,000	3,000	3,000	3,000
55040	Utilities	4,638	4,500	4,800	4,896	4,994	5,094	5,196
55050	Vehicles	11,285	10,000	12,000	12,480	12,979	13,498	14,038
56610	Equipment Financing Interest	1,122	1,613	799	1,423	1,178	1,000	1,000
56620	Equipment Financing Principal	40,947	40,965	19,867	16,865	18,152	11,100	11,100
59000	Contribution to Reserve	16,000	16,000	31,935	34,694	34,688	34,681	34,676
59500	Transfer to Other Service	3,641	4,743	4,700	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	12,116	12,116	8,909	9,087	9,269	9,454	9,643
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	38,447	39,840	41,287	42,790
60000	Capital Expenditures	0	55,000	51,500	0	0	0	0
Total Expenses		230,986	314,593	315,228	261,525	266,388	263,094	267,152

Total Service		32,041	0	0	0	0	0	0
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S129 Fire Protection-Areas A and C (Wynndel, Lakeview)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	208,523	208,523	210,248	221,766	228,235	281,959	288,949
43200	Proceeds from Equipment Financing	0	0	0	0	200,000	0	0
43300	Proceeds from Asset Disposal	3,600	0	0	0	0	0	0
45000	Transfer from Reserves	0	69,000	60,000	0	500,000	0	0
49100	Prior Year Surplus	12,522	-18,967	17,254	0	0	0	0
Total Income		224,645	258,556	287,502	221,766	928,235	281,959	288,949

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53030	Communication	70	0	0	0	0	0	0
53040	Advertising	0	1,515	1,530	1,545	1,561	1,577	1,592
53050	Insurance	5,291	5,000	5,050	5,101	5,152	5,203	5,255
54030	Contracted Services	147,207	147,041	152,922	159,039	165,401	172,017	178,898
55020	Operating Supplies	36	0	0	0	0	0	0
55035	Radio Equipment	838	0	0	0	0	0	0
55040	Utilities	1,183	0	0	0	0	0	0
55050	Vehicles	-825	0	0	0	0	0	0
56610	Equipment Financing Interest	0	0	0	0	0	8,000	8,000
56620	Equipment Financing Principal	0	0	0	0	0	40,000	40,000
59000	Contribution to Reserve	40,000	40,000	57,000	45,000	44,960	44,918	44,874
59500	Transfer to Other Service	2,591	4,000	1,000	1,000	1,000	0	0
59510	Transfer to Other Service - General Admin. Fee	4,000	4,000	4,000	4,080	4,162	4,245	4,330
59540	Transfer to Other Service - Fire Services Fee	7,000	7,000	6,000	6,000	6,000	6,000	6,000
60000	Capital Expenditures	0	50,000	60,000	0	700,000	0	0
Total Expenses		207,391	258,556	287,503	221,765	928,235	281,959	288,949
Total Service		17,254	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	248,060	248,060	253,948	283,978	291,453	293,953	296,478
42025	Sale of Services - Specified	-176	0	0	0	0	0	0
42030	User Fees	0	9,181	9,273	9,365	9,459	9,554	9,649
43500	External Contributions & Contracts	0	5,100	5,100	5,100	5,100	5,100	5,100
45000	Transfer from Reserves	0	115,000	68,000	0	750,000	0	0
49100	Prior Year Surplus	293,382	180,000	112,761	0	0	0	0
Total Income		541,266	557,341	449,082	298,443	1,056,012	308,607	311,227

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	35,588	70,000	0	0	0	0	0
51030	Benefits	1,281	4,200	0	0	0	0	0
51050	Employee Health & Safety	10,079	15,000	0	0	0	0	0
51060	Employee Incentives	2,610	4,000	0	0	0	0	0
52010	Travel	0	1,500	0	0	0	0	0
52020	Education & Training	3,143	20,000	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	0	1,200	0	0	0	0	0
53020	Admin, Office Supplies & Postage	525	3,500	0	0	0	0	0
53030	Communication	2,327	4,040	0	0	0	0	0
53040	Advertising	0	1,000	0	0	0	0	0
53050	Insurance	2,804	12,241	0	0	0	0	0
54010	Legal	174	0	0	0	0	0	0
54020	Audit - Professional Fees	166	0	0	0	0	0	0
54030	Contracted Services	83,026	28,000	254,345	256,888	259,457	262,052	264,672
55010	Repairs & Maintenance	1,529	10,000	0	0	0	0	0
55020	Operating Supplies	463	2,500	0	0	0	0	0
55030	Equipment	8,826	20,200	0	0	0	0	0
55035	Radio Equipment	3,085	5,000	0	0	0	0	0
55040	Utilities	4,775	6,565	0	0	0	0	0
55050	Vehicles	4,287	14,000	0	0	0	0	0
59000	Contribution to Reserve	198,085	198,085	115,237	29,945	34,833	34,718	34,602
59500	Transfer to Other Service	3,668	4,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	5,500	5,500	5,500	5,610	5,722	5,837	5,953
59520	Transfer to Other Service - IT Fee	4,810	4,810	0	0	0	0	0
59540	Transfer to Other Service - Fire Services Fee	7,000	7,000	6,000	6,000	6,000	6,000	6,000
60000	Capital Expenditures	44,754	115,000	68,000	0	750,000	0	0
Total Expenses		428,505	557,341	449,082	298,443	1,056,013	308,607	311,228

Total Service		112,762	0	0	0	0	0	0
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S131 Fire Protection-Areas B and C (Creston Contract)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	267,911	267,911	307,258	313,529	319,785	326,166	332,675
49100	Prior Year Surplus	163	0	138	0	0	0	0
Total Income		268,074	267,911	307,396	313,529	319,785	326,166	332,675

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	178	153	154	156	157	159	160
54030	Contracted Services	265,483	265,483	304,967	311,066	317,288	323,633	330,106
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		267,936	267,911	307,396	313,529	319,785	326,166	332,675

Total Service		138	0	0	0	0	0	0
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S133 Fire Protection-Area E (Nelson Contract)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	200,385	200,385	206,290	214,504	223,021	231,879	241,090
49100	Prior Year Surplus	68	0	23	0	0	0	0
Total Income		200,453	200,385	206,313	214,504	223,021	231,879	241,090

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	156	111	112	113	114	116	117
54030	Contracted Services	197,986	197,986	203,926	212,083	220,566	229,389	238,565
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,313	1,313	1,300	1,313	1,326	1,339	1,353
Total Expenses		200,430	200,385	206,313	214,504	223,021	231,879	241,090

Total Service		23	0	0	0	0	0	0
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S134 Fire Protection-Area F (North Shore)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	433,804	433,804	470,000	506,993	584,656	538,279	539,956
43035	Community Works Grants - Specified	0	536,000	113,739	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	0	30,932	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	330,000	0	0	0
45000	Transfer from Reserves	0	12,000	100,000	350,000	0	0	0
45500	Transfer from Other Service	2,450	0	0	0	0	0	0
49100	Prior Year Surplus	36,810	40,000	-21,406	0	0	0	0
Total Income		473,065	1,021,804	693,265	1,186,993	584,656	538,279	539,956

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	88,052	130,000	130,000	130,000	130,000	130,000	130,000
51020	Overtime	210	0	0	0	0	0	0
51030	Benefits	4,480	26,300	26,300	26,300	26,300	26,300	26,300
51050	Employee Health & Safety	28,773	32,000	30,000	32,000	32,000	32,000	32,000
51060	Employee Incentives	4,382	6,000	6,000	6,000	6,000	6,000	6,000
52010	Travel	530	1,000	2,000	2,000	2,000	2,000	2,000
52020	Education & Training	22,493	28,500	25,000	25,000	25,000	25,000	25,000
52030	Memberships, Dues & Subscriptions	449	1,200	1,200	1,212	1,224	1,236	1,249
53020	Admin, Office Supplies & Postage	3,074	5,500	4,800	4,848	4,896	4,945	4,995
53030	Communication	5,238	7,200	5,500	5,555	5,611	5,667	5,723
53040	Advertising	459	650	650	656	663	670	676
53050	Insurance	6,288	8,348	6,500	6,760	7,030	7,312	7,604
54010	Legal	0	0	16,000	0	0	0	0
54030	Contracted Services	9,085	9,000	9,250	9,342	9,436	9,530	9,626
55010	Repairs & Maintenance	7,871	12,000	10,000	10,000	10,000	10,000	10,000
55020	Operating Supplies	2,763	3,000	3,000	3,030	3,060	3,091	3,122
55030	Equipment	6,065	18,000	45,961	15,000	15,000	15,000	15,000
55035	Radio Equipment	4,188	4,500	4,500	4,500	4,500	4,500	4,500
55040	Utilities	4,530	4,800	4,650	4,836	5,029	5,231	5,440
55050	Vehicles	24,506	19,000	25,000	25,250	25,503	25,758	26,015
55060	Rentals	1,439	860	1,800	1,800	1,800	1,800	1,800
56110	Short-Term Financing Interest	886	3,541	3,541	0	0	0	0
56120	Short-Term Financing Principal	23,000	23,000	23,000	0	0	0	0
56610	Equipment Financing Interest	0	0	0	0	3,415	2,683	2,683
56620	Equipment Financing Principal	0	0	0	0	66,000	66,000	66,000
59000	Contribution to Reserve	72,000	72,000	62,167	131,508	138,018	90,599	90,466
59500	Transfer to Other Service	4,903	4,743	4,700	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	15,857	15,857	17,028	17,369	17,716	18,070	18,432

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	38,963	39,290	39,620	39,952
60000	Capital Expenditures	32,600	548,000	181,139	680,000	0	0	0
Total Expenses		410,928	1,021,804	693,265	1,186,993	584,656	538,279	539,956
Total Service		62,137	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	68,048	68,048	70,679	73,444	76,321	79,312	82,422
49100	Prior Year Surplus	1	0	-2	0	0	0	0
Total Income		68,048	68,048	70,677	73,444	76,321	79,312	82,422

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	54	51	51	52	52	53	53
54030	Contracted Services	65,722	65,722	68,351	71,085	73,928	76,886	79,961
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		68,051	68,048	70,677	73,444	76,321	79,312	82,422
Total Service		-2	0	0	0	0	0	0

S136 Fire Protection-Area G (Ymir)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	198,985	198,985	210,000	218,426	222,804	232,739	236,308
43035	Community Works Grants - Specified	0	106,800	106,800	0	0	0	0
45000	Transfer from Reserves	0	400,000	500,000	0	0	0	0
49100	Prior Year Surplus	49,615	30,000	27,677	0	0	0	0
Total Income		248,600	735,785	844,477	218,426	222,804	232,739	236,308

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	40,012	24,000	30,000	30,000	30,000	30,000	30,000
51030	Benefits	1,938	505	2,000	2,040	2,081	2,122	2,165
51050	Employee Health & Safety	11,027	23,000	28,800	20,000	20,000	20,000	20,000
51060	Employee Incentives	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52010	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
52020	Education & Training	3,098	27,838	20,000	20,000	20,000	20,000	20,000
52030	Memberships, Dues & Subscriptions	398	600	400	400	400	400	400
53020	Admin, Office Supplies & Postage	75	2,000	1,500	1,515	1,530	1,545	1,561
53030	Communication	6,602	5,300	6,700	6,767	6,835	6,903	6,972
53040	Advertising	93	650	650	650	650	650	650
53050	Insurance	5,565	6,500	5,700	5,757	5,815	5,873	5,931
54030	Contracted Services	5,988	4,300	6,000	6,240	6,490	6,749	7,019
55010	Repairs & Maintenance	2,476	12,000	10,000	10,000	10,000	10,000	10,000
55020	Operating Supplies	2,270	2,500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	602	13,000	10,000	10,000	10,000	10,000	10,000
55035	Radio Equipment	1,208	3,000	3,000	3,000	3,000	3,000	3,000
55040	Utilities	7,902	8,000	8,080	8,242	8,406	8,575	8,746
55050	Vehicles	16,146	10,000	13,776	14,327	14,900	15,496	16,116
59000	Contribution to Reserve	26,519	26,519	28,017	19,345	20,698	27,501	27,826
59500	Transfer to Other Service	3,191	4,743	4,700	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	12,724	12,724	7,275	7,420	7,569	7,720	7,875
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	40,159	41,766	43,436	45,174
60000	Capital Expenditures	32,283	506,800	606,800	0	0	0	0
Total Expenses		220,923	735,785	844,477	218,426	222,804	232,739	236,308

Total Service		27,677	0	0	0	0	0	0
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S137 Fire Protection-Area I (Tarrys, Pass Creek)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	444,159	444,159	630,449	657,044	663,416	818,163	802,599
43035	Community Works Grants - Specified	0	366,150	408,150	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	0	6,040	0	0	0	0
43200	Proceeds from Equipment Financing	137,000	160,000	75,000	0	600,000	0	0
43300	Proceeds from Asset Disposal	518	0	0	0	0	0	0
45000	Transfer from Reserves	7,862	88,000	0	0	100,000	0	0
45500	Transfer from Other Service	0	10,000	0	0	0	0	0
49100	Prior Year Surplus	8,532	11,858	7,445	-21,341	-21,554	-21,770	-21,988
Total Income		598,070	1,080,167	1,127,084	635,703	1,341,862	796,393	780,611

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	164,044	162,080	162,500	166,300	170,225	174,280	178,469
51030	Benefits	10,532	10,886	10,880	11,146	11,422	11,706	12,000
51050	Employee Health & Safety	39,291	52,000	48,389	45,000	45,000	45,000	45,000
51060	Employee Incentives	9,989	10,000	10,000	10,000	10,000	10,000	10,000
52010	Travel	617	2,500	2,500	2,500	2,500	2,500	2,500
52020	Education & Training	26,553	30,667	31,000	31,000	31,000	31,000	31,000
52030	Memberships, Dues & Subscriptions	918	2,000	2,000	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	950	4,000	4,000	4,015	4,030	4,045	4,061
53030	Communication	9,193	11,000	11,065	11,176	11,287	11,400	11,514
53040	Advertising	159	1,300	1,300	1,300	1,300	1,300	1,300
53050	Insurance	11,165	11,160	11,272	11,384	11,498	11,613	11,729
53080	Licence & Permits	411	220	500	500	500	500	500
54010	Legal	0	0	16,000	0	0	0	0
54030	Contracted Services	15,432	15,500	15,600	15,756	15,914	16,073	16,233
55010	Repairs & Maintenance	8,294	15,000	13,500	13,500	13,500	13,500	13,500
55020	Operating Supplies	9,900	6,000	6,000	6,000	6,000	6,000	6,000
55030	Equipment	8,873	23,000	34,973	23,500	23,500	23,500	23,500
55035	Radio Equipment	8,219	13,000	11,000	8,500	8,500	8,500	8,500
55040	Utilities	14,259	12,400	12,765	12,893	13,022	13,152	13,283
55050	Vehicles	30,845	29,000	29,000	29,290	29,583	29,879	30,178
56610	Equipment Financing Interest	2,316	1,138	9,100	9,500	8,320	29,450	22,200
56620	Equipment Financing Principal	18,715	20,000	46,000	61,500	62,300	188,800	163,000
59000	Contribution to Reserve	5,000	5,000	50,000	50,000	50,000	50,000	60,000
59500	Transfer to Other Service	16,286	9,487	20,500	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	30,066	30,066	25,310	25,816	26,333	26,859	27,396
59520	Transfer to Other Service - IT Fee	9,620	9,620	9,928	10,127	10,329	10,536	10,746
59540	Transfer to Other Service - Fire Services Fee	63,992	63,992	77,230	73,000	73,800	74,800	76,000

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
60000	Capital Expenditures	160,867	529,150	454,773	0	700,000	0	0
Total Expenses		676,503	1,080,167	1,127,084	635,703	1,341,862	796,393	780,611
Total Service		-78,433	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	328,570	328,570	346,657	356,163	366,391	334,323	322,814
43025	Grants - Specified	0	90,101	90,101	0	0	0	0
43200	Proceeds from Equipment Financing	0	80,000	0	0	0	0	0
43300	Proceeds from Asset Disposal	829	0	0	0	0	0	0
45000	Transfer from Reserves	68,049	0	0	0	0	0	0
45500	Transfer from Other Service	10,115	0	0	0	0	0	0
49100	Prior Year Surplus	45,025	50,000	14,075	0	0	0	0
Total Income		452,588	548,671	450,833	356,163	366,391	334,323	322,814

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	77,920	75,000	75,000	78,000	81,120	84,365	87,739
51020	Overtime	45	0	0	0	0	0	0
51030	Benefits	5,730	4,900	4,900	5,096	5,300	5,512	5,732
51050	Employee Health & Safety	24,837	23,000	23,000	23,000	23,000	23,000	23,000
51060	Employee Incentives	7,848	8,000	8,000	8,000	8,000	8,000	8,000
52010	Travel	294	1,000	1,000	1,000	1,000	1,000	1,000
52020	Education & Training	14,768	21,500	27,866	27,930	27,994	28,059	28,124
52030	Memberships, Dues & Subscriptions	189	1,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	1,352	3,000	3,000	3,030	3,060	3,091	3,122
53030	Communication	5,287	5,000	5,050	5,101	5,152	5,203	5,255
53040	Advertising	4	650	650	650	650	650	650
53050	Insurance	6,581	6,565	6,631	6,697	6,764	6,832	6,900
54030	Contracted Services	10,644	6,500	9,500	9,595	9,691	9,788	9,886
55010	Repairs & Maintenance	5,616	5,000	5,000	5,000	5,000	5,000	5,000
55020	Operating Supplies	365	1,500	1,500	1,500	1,500	1,500	1,500
55030	Equipment	6,842	6,000	7,000	7,500	8,000	8,500	9,000
55035	Radio Equipment	5,001	5,000	5,000	5,000	5,000	5,000	5,000
55040	Utilities	11,293	13,000	12,000	12,240	12,485	12,734	12,989
55050	Vehicles	13,126	13,000	13,130	13,261	13,394	13,528	13,663
56610	Equipment Financing Interest	5,821	2,521	8,400	5,850	3,200	1,000	0
56620	Equipment Financing Principal	62,378	66,127	60,100	62,800	70,400	35,100	0
59000	Contribution to Reserve	46,000	46,000	48,139	16,000	16,000	16,000	35,000
59500	Transfer to Other Service	4,593	12,934	8,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	14,566	14,566	13,578	13,850	14,127	14,409	14,697
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	39,001	39,391	39,785	40,183
60000	Capital Expenditures	95,498	170,101	59,810	0	0	0	0
Total Expenses		463,404	548,671	450,833	356,163	366,391	334,323	322,814
Total Service		-10,816	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	83,395	83,395	83,963	88,654	92,138	95,760	99,527
49100	Prior Year Surplus	31	-1,283	1,340	0	0	0	0
Total Income		83,426	82,112	85,303	88,654	92,138	95,760	99,527

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	65	91	92	93	94	95	96
54030	Contracted Services	79,746	79,746	82,936	86,253	89,703	93,292	97,023
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		82,086	82,112	85,303	88,654	92,138	95,760	99,527
Total Service		1,340	0	0	0	0	0	0

S140 Fire Protection-Area H (New Denver Contract)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	73,651	73,651	76,435	79,505	82,624	85,867	89,239
49100	Prior Year Surplus	73	0	69	0	0	0	0
Total Income		73,724	73,651	76,504	79,505	82,624	85,867	89,239

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	58	54	54	55	56	56	57
54030	Contracted Services	71,322	71,322	74,175	77,142	80,228	83,437	86,774
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		73,655	73,651	76,504	79,505	82,624	85,867	89,239

Total Service		69	0	0	0	0	0	0
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S141 Fire Protection-Area E (Balfour, Harrop)

INCOME								
Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	555,215	555,215	592,921	684,301	690,671	760,166	757,035
43015	Donations - Specified	1,100	0	0	0	0	0	0
43035	Community Works Grants - Specified	0	142,760	133,082	0	0	0	0
43200	Proceeds from Equipment Financing	0	150,000	480,000	0	480,000	0	0
43300	Proceeds from Asset Disposal	10,360	0	0	0	0	0	0
45000	Transfer from Reserves	0	306,451	418,760	0	200,000	0	0
45500	Transfer from Other Service	10,800	10,800	10,800	11,232	11,681	12,149	12,634
48200	Gain on Debt	1,168	0	0	0	0	0	0
49100	Prior Year Surplus	57,557	60,000	-105,884	0	0	0	0
Total Income		636,200	1,225,226	1,529,679	695,533	1,382,352	772,315	769,669

EXPENSES								
Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	127,169	166,000	167,660	171,013	174,433	177,922	181,481
51030	Benefits	28,235	24,250	29,000	29,580	30,172	30,775	31,391
51050	Employee Health & Safety	22,719	26,000	26,000	22,000	22,000	22,000	22,000
51060	Employee Incentives	5,132	14,000	14,000	14,000	14,000	14,000	14,000
52010	Travel	32	1,000	1,000	1,000	1,000	1,000	1,000
52020	Education & Training	26,264	29,500	30,400	30,400	30,400	30,400	30,400
52030	Memberships, Dues & Subscriptions	753	1,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	3,477	3,500	3,535	3,570	3,606	3,642	3,679
53030	Communication	10,008	9,000	10,000	10,100	10,201	10,303	10,406
53040	Advertising	677	800	800	800	800	800	800
53050	Insurance	10,785	10,201	10,900	11,009	11,119	11,230	11,343
53080	Licence & Permits	50	50	50	50	50	50	50
54010	Legal	0	0	16,000	0	0	0	0
54030	Contracted Services	22,339	10,605	20,000	20,800	21,632	22,497	23,397
55010	Repairs & Maintenance	17,849	20,200	20,200	20,200	20,200	20,200	20,200
55020	Operating Supplies	4,634	5,500	5,500	5,500	5,500	5,500	5,500
55030	Equipment	19,262	21,000	34,780	34,780	34,780	34,780	34,780
55035	Radio Equipment	4,589	7,141	5,000	5,000	5,000	5,000	5,000
55040	Utilities	10,676	8,161	9,000	9,180	9,364	9,551	9,742
55050	Vehicles	33,370	27,270	30,000	31,200	32,448	33,746	35,096
56010	Debenture Interest	163	1,050	0	0	0	0	0
56020	Debenture Principal	1,815	1,815	0	0	0	0	0
56610	Equipment Financing Interest	0	0	6,559	5,585	4,130	25,587	25,881
56620	Equipment Financing Principal	0	0	31,803	119,200	119,200	159,200	147,518
59000	Contribution to Reserve	176,241	176,241	105,094	82,867	82,739	82,608	82,474
59500	Transfer to Other Service	4,166	3,162	4,700	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	21,673	21,673	21,277	21,703	22,137	22,579	23,031
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	39,933	41,277	42,675	44,129
60000	Capital Expenditures	357,335	599,301	881,842	0	680,000	0	0
Total Expenses		946,218	1,225,226	1,529,679	695,533	1,382,353	772,315	769,669

Total Service		-310,018	0	0	0	0	0	0
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S142 Fire Protection-Areas H and I (Slocan Valley)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,281,065	1,281,065	1,338,470	1,508,319	1,544,398	1,590,174	1,578,066
41020	Grants in lieu of Taxes	1,100	0	0	0	0	0	0
42040	Rental Income	16,248	15,154	15,154	15,154	15,154	15,154	15,154
43020	Grants	0	13,500	0	0	0	0	0
43035	Community Works Grants - Specified	0	129,119	129,119	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	0	21,200	0	0	0	0
43100	Proceeds from Borrowing	0	187,000	187,000	0	0	0	0
43200	Proceeds from Equipment Financing	0	569,663	1,329,663	175,000	550,000	0	0
43300	Proceeds from Asset Disposal	932	0	0	0	0	0	0
45000	Transfer from Reserves	0	191,785	180,000	0	150,000	0	0
45500	Transfer from Other Service	-2,000	0	0	0	0	0	0
49100	Prior Year Surplus	44,008	53,480	-502,717	0	0	0	0
Total Income		1,341,353	2,440,766	2,697,889	1,698,473	2,259,552	1,605,328	1,593,220

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	283,834	309,820	330,000	340,650	351,700	363,167	375,067
51030	Benefits	17,997	15,650	20,500	21,050	21,619	22,209	22,819
51050	Employee Health & Safety	77,487	76,000	78,000	77,000	77,000	77,000	60,800
51060	Employee Incentives	18,430	19,000	20,000	20,000	20,000	20,000	20,000
52010	Travel	498	4,000	4,000	4,000	4,000	4,000	4,000
52020	Education & Training	36,001	73,400	68,000	68,000	68,000	68,000	68,000
52030	Memberships, Dues & Subscriptions	956	3,050	3,100	3,100	3,100	3,100	3,100
53020	Admin, Office Supplies & Postage	3,036	10,200	9,600	9,696	9,793	9,891	9,990
53030	Communication	14,235	13,100	14,720	14,867	15,016	15,166	15,318
53040	Advertising	16	2,600	2,600	2,600	2,600	2,600	2,600
53050	Insurance	23,886	27,998	28,278	28,561	28,846	29,135	29,426
54010	Legal	0	0	16,500	0	0	0	0
54030	Contracted Services	66,651	33,590	41,070	41,481	41,896	42,314	42,738
55010	Repairs & Maintenance	23,489	33,000	33,500	33,500	33,500	33,500	33,500
55020	Operating Supplies	9,429	9,500	10,500	10,570	10,641	10,712	10,784
55030	Equipment	30,458	48,500	83,000	56,464	57,529	58,594	59,660
55035	Radio Equipment	14,798	16,725	15,000	14,000	14,000	14,000	14,000
55040	Utilities	19,890	18,200	19,400	19,594	19,790	19,988	20,188
55050	Vehicles	38,128	44,500	46,000	46,460	46,925	47,394	47,868
56110	Short-Term Financing Interest	0	0	6,800	6,500	4,500	3,000	1,600
56120	Short-Term Financing Principal	0	0	32,000	37,400	37,400	37,400	37,400
56610	Equipment Financing Interest	3,788	2,982	64,000	66,058	43,867	53,377	37,089
56620	Equipment Financing Principal	46,083	48,071	146,000	261,500	309,500	368,500	374,000

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59000	Contribution to Reserve	115,000	115,000	80,000	117,000	112,000	73,000	71,000
59500	Transfer to Other Service	27,515	24,202	32,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	62,151	62,151	46,240	47,165	48,108	49,070	50,052
59520	Transfer to Other Service - IT Fee	19,240	19,240	19,856	20,253	20,658	21,071	21,493
59540	Transfer to Other Service - Fire Services Fee	127,954	127,954	154,459	156,004	157,564	159,139	160,731
60000	Capital Expenditures	876,877	1,282,332	1,272,765	175,000	700,000	0	0
Total Expenses		1,957,826	2,440,766	2,697,888	1,698,472	2,259,551	1,605,328	1,593,220
Total Service		-616,473	0	0	0	0	0	0

S143 Fire Protection-Area K (Fauquier)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	16,774	16,774	17,212	17,394	17,578	17,764	17,952
49100	Prior Year Surplus	3	0	0	0	0	0	0
Total Income		16,777	16,774	17,212	17,394	17,578	17,764	17,952

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	13	15	15	15	16	16	16
57010	Grants	14,774	14,774	14,922	15,071	15,222	15,374	15,528
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,010	1,010	1,300	1,313	1,326	1,339	1,353
Total Expenses		16,772	16,774	17,212	17,394	17,578	17,764	17,952

Total Service		5	0	0	0	0	0	0
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S144 Fire Protection-Areas E and F (Beasley, Blewett)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	670,431	670,431	746,553	758,957	763,175	766,479	769,874
43020	Grants	0	50,000	42,000	0	0	0	0
43035	Community Works Grants - Specified	0	366,618	327,640	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	0	22,432	0	0	0	0
43100	Proceeds from Borrowing	0	318,498	318,498	0	0	0	0
45000	Transfer from Reserves	0	35,000	0	0	0	0	0
45500	Transfer from Other Service	62,553	62,553	6,908	0	0	0	0
49100	Prior Year Surplus	28,146	32,000	-363,897	0	0	0	0
Total Income		761,130	1,535,101	1,100,134	758,957	763,175	766,479	769,874

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	148,332	164,565	184,565	184,565	184,565	184,565	184,565
51030	Benefits	10,871	19,938	28,500	28,500	28,500	28,500	28,500
51050	Employee Health & Safety	40,318	41,000	40,900	42,000	42,000	42,000	42,000
51060	Employee Incentives	7,195	15,000	15,000	15,000	15,000	15,000	15,000
52010	Travel	647	2,000	2,000	2,000	2,000	2,000	2,000
52020	Education & Training	21,480	45,000	44,200	44,200	44,200	44,200	44,200
52030	Memberships, Dues & Subscriptions	1,236	1,800	1,800	1,800	1,800	1,800	1,800
53020	Admin, Office Supplies & Postage	1,000	6,500	6,500	6,500	6,500	6,500	6,500
53030	Communication	7,900	9,400	9,400	9,442	9,484	9,527	9,571
53040	Advertising	117	1,300	1,300	1,306	1,313	1,320	1,326
53050	Insurance	13,618	13,130	14,451	14,595	14,741	14,889	15,038
53080	Licence & Permits	100	50	100	100	100	100	100
54030	Contracted Services	25,293	16,000	24,000	24,240	24,482	24,727	24,974
55010	Repairs & Maintenance	12,056	11,000	12,500	12,500	12,500	12,500	12,500
55020	Operating Supplies	7,241	7,200	7,200	7,200	7,200	7,200	7,200
55030	Equipment	11,140	30,500	62,603	40,171	40,171	40,171	40,171
55035	Radio Equipment	8,856	8,500	10,500	10,500	10,500	10,500	10,500
55040	Utilities	16,502	14,575	16,800	16,968	17,138	17,309	17,482
55050	Vehicles	45,806	30,000	33,000	33,000	33,000	33,000	33,000
56610	Equipment Financing Interest	0	0	12,123	9,673	7,060	4,366	1,559
56620	Equipment Financing Principal	0	0	58,777	61,227	63,840	66,534	69,341
59000	Contribution to Reserve	215,451	215,451	84,300	78,353	79,312	79,270	79,227
59500	Transfer to Other Service	19,564	9,487	9,400	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	29,976	29,976	25,298	25,804	26,320	26,846	27,383
59520	Transfer to Other Service - IT Fee	9,620	9,620	9,928	10,127	10,329	10,536	10,746
59540	Transfer to Other Service - Fire Services Fee	63,992	63,992	77,230	79,186	81,119	83,119	85,190
60000	Capital Expenditures	419,512	769,117	307,760	0	0	0	0
Total Expenses		1,137,823	1,535,101	1,100,134	758,957	763,175	766,479	769,874
Total Service		-376,693	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	319,001	319,001	330,959	337,455	341,650	345,871	350,118
43025	Grants - Specified	0	439,709	439,709	0	0	0	0
43045	Columbia Basin Trust Grants - Specified	0	0	58,350	0	0	0	0
43300	Proceeds from Asset Disposal	4,714	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	0	75,000	0	0	0
45500	Transfer from Other Service	80,303	62,553	12,326	0	0	0	0
49100	Prior Year Surplus	-15,786	-27,000	1,032	-4,008	-4,048	-4,088	-4,129
Total Income		388,231	794,263	842,376	408,447	337,602	341,783	345,989

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	75,529	75,000	75,000	75,750	76,508	77,273	78,045
51030	Benefits	4,604	3,000	3,500	3,535	3,570	3,606	3,642
51050	Employee Health & Safety	25,787	18,000	18,500	18,500	18,500	18,500	18,500
51060	Employee Incentives	5,632	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	22	500	500	500	500	500	500
52020	Education & Training	13,445	16,700	16,000	16,000	16,000	16,000	16,000
52030	Memberships, Dues & Subscriptions	618	750	750	750	750	750	750
53020	Admin, Office Supplies & Postage	231	2,500	2,500	2,525	2,550	2,576	2,602
53030	Communication	3,661	5,200	5,520	5,575	5,631	5,687	5,744
53040	Advertising	4	650	650	650	650	650	650
53050	Insurance	5,386	6,476	6,500	6,565	6,631	6,697	6,764
54030	Contracted Services	24,419	14,500	14,645	14,791	14,939	15,089	15,240
55010	Repairs & Maintenance	463	10,201	22,500	22,500	22,500	22,500	22,500
55020	Operating Supplies	4,009	3,000	3,000	3,000	3,000	3,000	3,000
55030	Equipment	15,949	16,000	74,350	16,000	16,000	16,000	16,000
55035	Radio Equipment	4,610	4,000	4,000	4,040	4,080	4,121	4,162
55040	Utilities	14,332	14,000	15,500	15,655	15,812	15,970	16,129
55050	Vehicles	22,500	12,000	12,000	12,120	12,241	12,364	12,487
59000	Contribution to Reserve	70,000	70,000	70,000	53,000	55,000	57,000	59,000
59500	Transfer to Other Service	16,756	4,743	9,500	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	15,428	15,428	12,673	12,926	13,185	13,449	13,718
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	39,001	39,391	39,785	40,183
60000	Capital Expenditures	18,800	459,809	426,209	75,000	0	0	0
Total Expenses		378,989	794,263	842,376	408,447	337,603	341,783	345,989

Total Service		9,242	0	0	0	0	0	0
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S146 Fire Protection-Areas J and G (Hudu)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	24,011	24,011	24,251	24,471	24,726	24,982	25,242
49100	Prior Year Surplus	10,666	0	11,825	0	0	0	0
Total Income		34,677	24,011	36,076	24,471	24,726	24,982	25,242

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	19	15	15	15	16	16	16
54030	Contracted Services	20,547	21,711	21,928	22,147	22,369	22,593	22,819
59100	Accumulated Operating Surplus	0	0	11,858	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,310	1,310	1,300	1,313	1,326	1,339	1,353
Total Expenses		22,851	24,011	36,076	24,470	24,725	24,982	25,243

Total Service		11,825	0	0	0	0	0	0
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S147 Fire Protection-Area J (Fairview Contract)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	24,031	24,031	24,462	24,942	25,428	25,923	26,428
49100	Prior Year Surplus	3	0	4	0	0	0	0
Total Income		24,034	24,031	24,466	24,942	25,428	25,923	26,428

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	19	20	20	21	21	21	21
54030	Contracted Services	21,736	21,736	22,171	22,614	23,067	23,528	23,999
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		24,030	24,031	24,466	24,942	25,428	25,923	26,428

Total Service		4	0	0	0	0	0	0
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S148 Fire Protection-Area B (Yahk, Kingsgate)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	211,030	211,030	225,816	251,999	252,816	256,297	259,895
43035	Community Works Grants - Specified	0	0	66,899	0	0	0	0
43505	External Contributions & Contracts - Specified	938	0	0	0	0	0	0
45000	Transfer from Reserves	0	25,000	25,000	0	0	0	0
45500	Transfer from Other Service	25,000	25,000	25,000	25,000	25,000	25,000	25,000
49100	Prior Year Surplus	34,955	37,000	33,001	0	0	0	0
Total Income		271,923	298,030	375,716	276,999	277,816	281,297	284,895

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	55,848	78,000	78,000	78,000	78,000	78,000	78,000
51020	Overtime	300	0	0	0	0	0	0
51030	Benefits	3,118	3,535	3,535	3,535	3,535	3,535	3,535
51050	Employee Health & Safety	21,636	26,000	25,000	25,250	25,503	25,758	26,015
51060	Employee Incentives	1,978	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	736	1,224	1,224	1,224	1,224	1,224	1,224
52020	Education & Training	23,696	28,000	24,197	24,439	24,683	24,930	25,179
52030	Memberships, Dues & Subscriptions	309	800	800	800	800	800	800
53020	Admin, Office Supplies & Postage	1,114	1,000	1,300	1,313	1,326	1,339	1,353
53030	Communication	4,611	3,760	4,700	4,747	4,794	4,842	4,891
53040	Advertising	4	650	650	650	650	650	650
53050	Insurance	4,655	5,745	5,745	5,802	5,860	5,919	5,978
54030	Contracted Services	12,332	7,500	7,500	7,800	8,112	8,436	8,774
55010	Repairs & Maintenance	7,848	6,000	8,500	8,500	8,500	8,500	8,500
55020	Operating Supplies	1,424	2,500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	4,684	9,000	9,000	9,000	9,000	9,000	9,000
55035	Radio Equipment	6,259	6,500	4,000	4,000	4,000	4,000	4,000
55040	Utilities	9,734	9,400	10,000	10,400	10,816	11,249	11,699
55050	Vehicles	11,383	10,500	12,000	12,480	12,979	13,498	14,038
56010	Debenture Interest	612	875	875	875	0	0	0
56020	Debenture Principal	1,679	1,679	1,679	1,679	0	0	0
59000	Contribution to Reserve	15,000	15,000	18,378	12,834	12,693	12,547	12,397
59500	Transfer to Other Service	4,344	4,743	4,700	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	8,813	8,813	10,956	11,175	11,399	11,627	11,859
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	39,933	41,277	42,675	44,129
60000	Capital Expenditures	0	25,000	91,899	0	0	0	0
Total Expenses		238,922	298,030	375,717	276,999	277,816	281,297	284,895

Total Service		33,001	0	0	0	0	0	0
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S149 Jaws of Life-Areas I and J**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	19,498	19,497	29,275	20,728	20,756	20,836	20,918
43500	External Contributions & Contracts	5,088	2,500	2,500	2,500	2,500	2,500	2,500
45000	Transfer from Reserves	0	0	12,000	0	0	0	0
49100	Prior Year Surplus	9,175	9,000	2,298	0	0	0	0
Total Income		33,761	30,997	46,073	23,228	23,256	23,336	23,418

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51050	Employee Health & Safety	971	5,000	7,298	5,000	5,000	5,000	5,000
52020	Education & Training	1,070	5,000	5,000	5,000	5,000	5,000	5,000
53050	Insurance	1,127	758	1,500	1,515	1,530	1,545	1,561
55010	Repairs & Maintenance	106	1,000	1,000	1,000	1,000	1,000	1,000
55020	Operating Supplies	387	500	500	500	500	500	500
55030	Equipment	2,199	2,000	2,000	2,000	2,000	2,000	2,000
55035	Radio Equipment	1,407	2,000	1,000	1,000	1,000	1,000	1,000
55050	Vehicles	3,411	2,500	3,500	3,535	3,570	3,606	3,642
59000	Contribution to Reserve	9,965	9,965	10,000	1,384	1,341	1,350	1,360
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,300	1,300	1,300	1,300
60000	Capital Expenditures	5,547	0	12,000	0	0	0	0
Total Expenses		28,466	30,997	46,073	23,228	23,256	23,336	23,418

Total Service		5,295	0	0	0	0	0	0
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S150 Jaws of Life-Kaslo and Area D**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	25,495	25,495	29,194	29,357	29,377	29,397	29,355
49100	Prior Year Surplus	160	0	143	0	0	0	0
Total Income		25,655	25,495	29,337	29,357	29,377	29,397	29,355

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	67	51	62	62	62	62	0
57010	Grants	23,169	23,169	27,000	27,000	27,000	27,000	27,000
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses		25,511	25,495	29,337	29,357	29,377	29,397	29,355
Total Service		143	0	0	0	0	0	0

S151 Jaws of Life-Salmo and Area G

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	17,030	17,030	16,865	17,049	17,069	17,089	17,110
41020	Grants in lieu of Taxes	42	0	0	0	0	0	0
49100	Prior Year Surplus	122	0	165	0	0	0	0
Total Income		17,194	17,030	17,030	17,049	17,069	17,089	17,110

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	14,755	14,755	14,755	14,755	14,755	14,755	14,755
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Total Expenses		17,030	17,030	17,030	17,049	17,069	17,089	17,110

Total Service		165	0	0	0	0	0	0
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S152 Jaws of Life-Creston and Areas A, B and C

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	146,050	146,050	114,814	116,082	116,116	116,149	116,183
49100	Prior Year Surplus	1,227	0	31,226	0	0	0	0
Total Income		147,277	146,050	146,040	116,082	116,116	116,149	116,183

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	50,000	50,000	50,000	50,000	50,000	50,000	50,000
59100	Accumulated Operating Surplus	0	30,000	29,990	0	0	0	0
59500	Transfer to Other Service	63,775	63,775	63,775	63,775	63,775	63,775	63,775
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		116,050	146,050	146,040	116,082	116,116	116,149	116,183

Total Service		31,227	0	0	0	0	0	0
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S153 Search & Rescue-Nakusp and Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	23,275	23,275	22,689	23,346	23,421	23,497	23,576
49100	Prior Year Surplus	586	0	586	0	0	0	0
Total Income		23,861	23,275	23,275	23,346	23,421	23,497	23,576

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	21,000	21,000	21,000	21,000	21,000	21,000	21,000
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,352	1,406	1,462	1,521
Total Expenses		23,275	23,275	23,275	23,347	23,420	23,497	23,576

Total Service		586	0	0	0	0	0	0
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S154 Search & Rescue-Nelson, Salmo and Areas E, F and G**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	34,341	34,341	36,061	36,399	36,436	36,473	36,511
41020	Grants in lieu of Taxes	133	0	0	0	0	0	0
49100	Prior Year Surplus	2,306	2,020	303	0	0	0	0
Total Income		36,780	36,361	36,364	36,399	36,436	36,473	36,511

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	447	332	335	338	342	345	348
57010	Grants	33,754	33,754	33,754	33,754	33,754	33,754	33,754
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		36,476	36,361	36,364	36,400	36,436	36,473	36,511

Total Service		303	0	0	0	0	0	0
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S155 Search & Rescue-Castlegar and Areas I and J**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	22,306	22,306	21,024	21,057	21,090	21,123	21,157
49100	Prior Year Surplus	-1,282	-1,282	0	0	0	0	0
Total Income		21,024	21,024	21,024	21,057	21,090	21,123	21,157

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	18,749	18,749	18,749	18,749	18,749	18,749	18,749
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		21,024	21,024	21,024	21,056	21,090	21,123	21,157
Total Service		0	0	0	0	0	0	0

S156 Emergency Communications 911**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	408,800	408,800	504,671	555,827	558,683	561,089	564,850
41020	Grants in lieu of Taxes	90	0	0	0	0	0	0
42030	User Fees	100,987	110,000	96,000	96,000	96,000	96,000	96,000
43040	Columbia Basin Trust Grants	0	0	21,220	0	0	0	0
43100	Proceeds from Borrowing	330,000	400,000	0	0	0	0	0
43500	External Contributions & Contracts	13,147	11,000	11,000	11,000	11,000	11,000	11,000
45000	Transfer from Reserves	0	0	70,000	0	0	0	0
49100	Prior Year Surplus	51,513	51,795	369,000	0	0	0	0
Total Income		904,536	981,595	1,071,891	662,827	665,683	668,089	671,850

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	0	252	255	258	260	263	265
52030	Memberships, Dues & Subscriptions	6,800	0	6,800	0	0	0	0
53020	Admin, Office Supplies & Postage	9,722	13,130	13,261	13,394	13,528	13,663	13,800
53030	Communication	53,653	54,213	28,428	28,645	28,865	29,087	29,310
53050	Insurance	367	303	370	374	377	381	385
53080	Licence & Permits	5,228	5,000	5,300	5,300	5,300	5,300	5,300
54030	Contracted Services	280,074	270,236	379,741	370,793	374,381	378,005	381,665
55010	Repairs & Maintenance	7,774	30,000	25,000	26,000	27,040	28,122	29,246
55030	Equipment	1,511	40,000	51,220	30,000	30,000	30,000	30,000
55035	Radio Equipment	0	800	800	800	800	800	800
55040	Utilities	687	800	808	816	824	832	841
56110	Short-Term Financing Interest	0	0	17,000	13,350	10,000	6,100	3,450
56120	Short-Term Financing Principal	0	0	66,000	80,000	80,000	80,000	80,000
59000	Contribution to Reserve	91,518	91,517	0	15,000	15,000	15,000	15,000
59500	Transfer to Other Service	10,800	10,800	10,908	11,017	11,127	11,239	11,351
59510	Transfer to Other Service - General Admin. Fee	42,000	42,000	42,000	42,840	43,697	44,571	45,462
59540	Transfer to Other Service - Fire Services Fee	22,543	22,543	24,000	24,240	24,482	24,727	24,974
60000	Capital Expenditures	1,907	400,000	400,000	0	0	0	0
Total Expenses		534,585	981,595	1,071,891	662,827	665,682	668,089	671,850
Total Service		369,951	0	0	0	0	0	0

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

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	269,425	269,425	268,596	284,146	271,467	274,349	277,277
49100	Prior Year Surplus	2,858	0	2,858	0	0	0	0
Total Income		272,283	269,425	271,454	284,146	271,467	274,349	277,277

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	269,425	269,425	271,454	284,146	271,467	274,349	277,277
Total Expenses		269,425	269,425	271,454	284,146	271,467	274,349	277,277

Total Service		2,858	0	0	0	0	0	0
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S158 Emergency Planning-Salmo and Area G**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	52,959	52,959	53,357	55,852	53,360	53,926	54,502
41020	Grants in lieu of Taxes	131	0	0	0	0	0	0
49100	Prior Year Surplus	262	0	0	0	0	0	0
Total Income		53,352	52,959	53,357	55,852	53,360	53,926	54,502

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	52,959	52,959	53,357	55,852	53,360	53,926	54,502
Total Expenses		52,959	52,959	53,357	55,852	53,360	53,926	54,502

Total Service		393	0	0	0	0	0	0
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S159 Emergency Planning-Nakusp and Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	64,025	64,025	64,507	67,523	64,510	65,195	65,891
49100	Prior Year Surplus	683	0	0	0	0	0	0
Total Income		64,708	64,025	64,507	67,523	64,510	65,195	65,891

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	64,025	64,025	64,507	67,523	64,510	65,195	65,891
Total Expenses		64,025	64,025	64,507	67,523	64,510	65,195	65,891

Total Service		683	0	0	0	0	0	0
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S160 Emergency Planning-Nelson and Areas E and F

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	167,100	167,100	168,245	175,560	168,555	170,334	172,141
41020	Grants in lieu of Taxes	102	0	0	0	0	0	0
49100	Prior Year Surplus	342	0	0	0	0	0	0
Total Income		167,544	167,100	168,245	175,560	168,555	170,334	172,141

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	167,100	167,100	168,245	175,560	168,555	170,334	172,141
Total Expenses		167,100	167,100	168,245	175,560	168,555	170,334	172,141

Total Service		444	0	0	0	0	0	0
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S161 Emergency Planning-Silverton, Slokan, New Denver and Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	115,029	115,028	115,895	121,314	115,900	117,131	118,381
41020	Grants in lieu of Taxes	70	0	0	0	0	0	0
49100	Prior Year Surplus	1,910	0	0	0	0	0	0
Total Income		117,009	115,028	115,895	121,314	115,900	117,131	118,381

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	115,028	115,028	115,895	121,314	115,900	117,131	118,381
Total Expenses		115,028	115,028	115,895	121,314	115,900	117,131	118,381

Total Service		1,981	0	0	0	0	0	0
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S162 Emergency Planning-Kaslo and Area D**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	47,663	47,663	48,022	50,267	48,024	48,534	49,052
49100	Prior Year Surplus	793	0	0	0	0	0	0
Total Income		48,456	47,663	48,022	50,267	48,024	48,534	49,052

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	47,663	47,663	48,022	50,267	48,024	48,534	49,052
Total Expenses		47,663	47,663	48,022	50,267	48,024	48,534	49,052

Total Service		793	0	0	0	0	0	0
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S163 Emergency Planning-Areas I and J

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	116,243	116,243	117,119	122,595	117,124	118,368	119,631
49100	Prior Year Surplus	35	0	0	0	0	0	0
Total Income		116,278	116,243	117,119	122,595	117,124	118,368	119,631

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59500	Transfer to Other Service	116,243	116,243	117,119	122,595	117,124	118,368	119,631
Total Expenses		116,243	116,243	117,119	122,595	117,124	118,368	119,631

Total Service		35	0	0	0	0	0	0
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S164 Dyking-Areas B and C

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	10,860	10,860	10,860	10,860	10,860	10,860	10,860
49100	Prior Year Surplus	12,532	0	0	0	0	0	0
Total Income		23,392	10,860	10,860	10,860	10,860	10,860	10,860

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	39	31	31	31	32	32	32
57010	Grants	0	7,500	7,500	7,500	7,500	7,500	7,500
59100	Accumulated Operating Surplus	0	2,354	2,354	2,334	2,314	2,293	2,272
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		1,014	10,860	10,860	10,860	10,860	10,860	10,860

Total Service		22,379	0	0	0	0	0	0
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S165 Drainage-Area A

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	12,887	12,887	15,464	25,085	31,356	31,356	31,356
45000	Transfer from Reserves	0	20,000	51,000	0	0	0	0
49100	Prior Year Surplus	1,096	1,096	2,787	0	0	0	0
Total Income		13,983	33,983	69,251	25,085	31,356	31,356	31,356

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,397	2,080	2,172	2,215	2,259	2,304	2,351
51020	Overtime	0	100	104	106	109	111	113
51030	Benefits	172	312	565	576	587	599	611
53050	Insurance	96	24	100	102	104	106	108
54030	Contracted Services	0	5,000	5,000	0	0	0	0
54040	Consulting Fees	0	15,000	15,000	0	0	0	0
55010	Repairs & Maintenance	0	2,000	2,000	2,040	2,081	2,122	2,165
59000	Contribution to Reserve	2,162	2,162	617	12,174	18,187	17,925	17,654
59500	Transfer to Other Service	709	1,332	2,287	1,766	1,801	1,837	1,874
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	5,673	5,673	5,106	5,800	5,916	6,034	6,155
60000	Capital Expenditures	0	0	36,000	0	0	0	0
Total Expenses		10,508	33,983	69,251	25,085	31,356	31,356	31,356

Total Service		3,475	0	0	0	0	0	0
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S166 Street Lighting-Area A (Riondel)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	8,300	8,300	8,300	8,700	8,900	9,100	9,300
45000	Transfer from Reserves	0	1,073	0	0	0	0	0
49100	Prior Year Surplus	-417	-700	1,300	0	0	0	0
Total Income		7,883	8,673	9,600	8,700	8,900	9,100	9,300

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	16	22	23	23	24	24	25
55010	Repairs & Maintenance	0	1,116	939	939	939	939	939
55040	Utilities	5,308	5,334	5,441	5,549	5,660	5,774	5,889
59000	Contribution to Reserve	500	500	1,436	391	444	494	540
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,400	1,400	1,462	1,491	1,521	1,551	1,583
Total Expenses		7,524	8,673	9,600	8,700	8,900	9,100	9,300
Total Service		359	0	0	0	0	0	0

S167 Street Lighting-Area G (Ymir)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	6,200	6,200	5,800	5,916	6,034	6,155	6,278
49100	Prior Year Surplus	1,332	1,295	1,400	0	0	0	0
Total Income		7,532	7,495	7,200	5,916	6,034	6,155	6,278

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51030	Benefits	4,592	0	0	0	0	0	0
53050	Insurance	14	21	22	23	24	25	26
54030	Contracted Services	281	0	1,228	0	0	0	0
55010	Repairs & Maintenance	0	1,400	0	0	0	0	0
55040	Utilities	3,445	4,000	4,080	4,162	4,245	4,330	4,416
59000	Contribution to Reserve	573	573	317	147	150	152	155
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,200	1,200	1,253	1,278	1,304	1,330	1,356
Total Expenses		10,405	7,495	7,200	5,916	6,034	6,155	6,278
Total Service		-2,873	0	0	0	0	0	0

S168 Street Lighting-Area H (South Slocan)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	3,100	3,100	3,400	3,700	3,800	3,900	3,900
41020	Grants in lieu of Taxes	0	530	0	0	0	0	0
49100	Prior Year Surplus	540	0	250	0	0	0	0
Total Income		3,640	3,630	3,650	3,700	3,800	3,900	3,900

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	7	10	11	11	12	12	13
54030	Contracted Services	0	856	873	873	873	873	873
55010	Repairs & Maintenance	530	0	0	0	0	0	0
55040	Utilities	1,244	1,329	1,400	1,428	1,457	1,486	1,515
59000	Contribution to Reserve	135	135	22	17	61	103	44
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,000	1,000	1,044	1,065	1,086	1,108	1,130
Total Expenses		3,217	3,630	3,650	3,700	3,800	3,900	3,900
Total Service		423	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	7,000	7,000	6,500	8,300	8,400	8,550	8,700
49100	Prior Year Surplus	1,297	1,297	1,600	0	0	0	0
Total Income		8,297	8,297	8,100	8,300	8,400	8,550	8,700

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	29	0	0	0	0	0	0
53050	Insurance	15	22	22	23	24	25	26
54030	Contracted Services	0	1,240	861	861	861	861	861
55010	Repairs & Maintenance	0	0	0	0	0	0	0
55040	Utilities	4,898	5,300	5,406	5,514	5,624	5,737	5,852
59000	Contribution to Reserve	35	35	48	104	57	57	54
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,400	1,400	1,462	1,491	1,521	1,551	1,583
Total Expenses		6,677	8,297	8,100	8,300	8,400	8,550	8,700
Total Service		1,619	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	3,200	3,200	2,700	3,500	3,600	3,600	3,600
49100	Prior Year Surplus	768	700	800	0	0	0	0
Total Income		3,968	3,900	3,500	3,500	3,600	3,600	3,600

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	6	11	11	12	12	13	13
55010	Repairs & Maintenance	536	750	665	665	665	665	665
55040	Utilities	1,053	1,161	1,184	1,207	1,232	1,256	1,281
59000	Contribution to Reserve	579	579	191	138	184	128	72
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,100	1,100	1,149	1,172	1,195	1,219	1,244
Total Expenses		3,574	3,900	3,500	3,500	3,600	3,600	3,600
Total Service		394	0	0	0	0	0	0

S171 Street Lighting-Area K (Edgewood)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	7,750	7,750	8,300	8,700	9,000	9,300	9,600
41020	Grants in lieu of Taxes	0	384	0	0	0	0	0
49100	Prior Year Surplus	496	0	200	0	0	0	0
Total Income		8,246	8,134	8,500	8,700	9,000	9,300	9,600

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	15	16	17	17	18	19	20
54030	Contracted Services	0	0	100	104	108	112	117
55040	Utilities	6,572	6,200	6,324	6,450	6,579	6,711	6,845
59000	Contribution to Reserve	18	18	89	119	245	367	486
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,600	1,600	1,670	1,703	1,737	1,772	1,808
Total Expenses		8,505	8,134	8,500	8,700	9,000	9,300	9,600
Total Service		-259	0	0	0	0	0	0

S172 Street Lighting-Area I (Voykin)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	3,100	3,100	3,100	3,600	3,700	3,800	3,900
49100	Prior Year Surplus	417	416	1,000	0	0	0	0
Total Income		3,517	3,516	4,100	3,600	3,700	3,800	3,900

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	5	11	11	12	12	13	13
54030	Contracted Services	0	0	0	0	0	0	0
55010	Repairs & Maintenance	0	1,000	820	836	853	870	888
55040	Utilities	730	860	877	895	913	931	950
59000	Contribution to Reserve	345	345	1,048	486	524	560	595
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,000	1,000	1,044	1,065	1,086	1,108	1,130
Total Expenses		2,380	3,516	4,100	3,600	3,700	3,800	3,900

Total Service		1,137	0	0	0	0	0	0
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S173 Street Lighting-Area H (Mt. Sentinel)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	4,600	4,600	4,600	4,900	5,100	5,250	5,400
41020	Grants in lieu of Taxes	0	87	0	0	0	0	0
49100	Prior Year Surplus	92	0	650	0	0	0	0
Total Income		4,692	4,687	5,250	4,900	5,100	5,250	5,400

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	8	11	11	12	12	13	13
55010	Repairs & Maintenance	0	643	656	656	656	656	656
55040	Utilities	1,954	2,150	2,193	2,237	2,282	2,327	2,374
59000	Contribution to Reserve	383	383	837	412	535	606	676
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59550	Transfer to Other Service - Environmental Services Fee	1,200	1,200	1,253	1,278	1,304	1,330	1,356
Total Expenses		3,845	4,687	5,250	4,900	5,100	5,250	5,400
Total Service		847	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	100,740	100,740	99,657	107,061	108,971	110,919	112,905
49100	Prior Year Surplus	7,616	7,283	11,974	0	0	0	0
Total Income		108,356	108,023	111,631	107,061	108,971	110,919	112,905

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	198	172	173	175	177	179	180
57010	Grants	94,632	101,132	98,422	105,260	107,136	109,048	110,999
59100	Accumulated Operating Surplus	0	5,168	11,441	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		96,381	108,023	111,631	107,061	108,971	110,919	112,905

Total Service		11,974	0	0	0	0	0	0
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S176 Cemetery-Areas E and F

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	21,576	21,576	21,634	21,666	21,699	21,732	21,767
41020	Grants in lieu of Taxes	0	16	0	0	0	0	0
49100	Prior Year Surplus	16	0	0	0	0	0	0
Total Income		21,592	21,591	21,634	21,666	21,699	21,732	21,767

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	40	39	40	40	40	41	41
57010	Grants	20,000	20,000	20,000	20,000	20,000	20,000	20,000
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		21,592	21,591	21,634	21,666	21,699	21,732	21,767

Total Service		0	0	0	0	0	0	0
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S177 Cemetery-Nakusp and Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	22,051	22,051	21,786	22,468	22,500	22,534	22,568
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	709	342	649	0	0	0	0
Total Income		22,760	22,393	22,435	22,468	22,500	22,534	22,568

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	50	0	0	0	0	0	0
51030	Benefits	6	0	0	0	0	0	0
53050	Insurance	42	41	41	42	42	42	43
57010	Grants	20,800	20,800	20,800	20,800	20,800	20,800	20,800
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		22,450	22,393	22,435	22,468	22,500	22,534	22,568
Total Service		310	0	0	0	0	0	0

S178 Cemetery-New Denver, Silverton and Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	19,339	19,339	19,629	19,517	19,550	19,584	19,619
41020	Grants in lieu of Taxes	0	150	0	0	0	0	0
49100	Prior Year Surplus	-49	-49	-145	0	0	0	0
Total Income		19,290	19,439	19,484	19,517	19,550	19,584	19,619

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	36	35	38	39	40	40	41
57010	Grants	17,852	17,852	17,852	17,852	17,852	17,852	17,852
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		19,440	19,439	19,484	19,517	19,550	19,584	19,619

Total Service		-151	0	0	0	0	0	0
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S180 Animal Control-Area I (Brilliant)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	726	726	2,209	2,240	2,261	2,282	2,303
49100	Prior Year Surplus	724	724	11	0	0	0	0
Total Income		1,450	1,450	2,220	2,240	2,261	2,282	2,303

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53030	Communication	73	40	40	41	41	42	42
53050	Insurance	3	5	5	5	5	5	5
54030	Contracted Services	1,157	1,200	1,200	1,200	1,200	1,200	1,200
59510	Transfer to Other Service - General Admin. Fee	205	205	975	995	1,014	1,035	1,055
Total Expenses		1,439	1,450	2,220	2,240	2,261	2,282	2,303

Total Service		11	0	0	0	0	0	0
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S181 Animal Control-Area J (Robson, Raspberry)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	19,368	19,368	16,325	17,250	17,272	17,295	17,318
49100	Prior Year Surplus	-2,143	-2,143	902	0	0	0	0
Total Income		17,225	17,225	17,227	17,250	17,272	17,295	17,318

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53030	Communication	414	220	222	224	227	229	231
53050	Insurance	30	30	30	31	31	31	32
54030	Contracted Services	14,904	16,000	16,000	16,000	16,000	16,000	16,000
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		16,323	17,225	17,227	17,250	17,272	17,295	17,318
Total Service		902	0	0	0	0	0	0

S182 Animal Control-Nakusp and Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	31,634	31,634	24,278	24,301	24,323	24,347	24,118
49100	Prior Year Surplus	-8,633	-5,759	0	0	0	0	0
Total Income		23,001	25,875	24,278	24,301	24,323	24,347	24,118

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52020	Education & Training	1,533	1,600	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	60	61	61	62	62	63
53030	Communication	278	240	242	245	247	250	0
54030	Contracted Services	26,470	23,000	23,000	23,000	23,000	23,000	23,000
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		29,256	25,875	24,278	24,301	24,323	24,347	24,118

Total Service		-6,255	0	0	0	0	0	0
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S183 Animal Control-Areas E and F

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	27,030	27,029	30,620	29,514	29,539	29,564	29,590
49100	Prior Year Surplus	2,468	2,455	-1,131	0	0	0	0
Total Income		29,498	29,484	29,489	29,514	29,539	29,564	29,590

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53030	Communication	361	200	204	208	212	216	221
53050	Insurance	68	100	101	102	103	104	105
54030	Contracted Services	29,226	28,209	28,209	28,209	28,209	28,209	28,209
59510	Transfer to Other Service - General Admin. Fee	975	975	975	994	1,014	1,035	1,055
Total Expenses		30,630	29,484	29,489	29,514	29,539	29,564	29,590

Total Service		-1,131	0	0	0	0	0	0
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S184 Mosquito Control-Area D (Meadow Creek)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	68,000	68,000	70,000	72,800	75,712	78,740	81,890
45500	Transfer from Other Service	22,000	17,000	40,000	44,362	43,793	43,155	42,443
49100	Prior Year Surplus	-2,528	-2,528	4,864	0	0	0	0
Total Income		87,472	82,472	114,864	117,162	119,505	121,895	124,333

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53040	Advertising	0	170	173	177	180	184	188
53050	Insurance	161	155	158	161	164	168	171
54030	Contracted Services	56,098	56,350	85,653	87,366	89,113	90,896	92,714
55020	Operating Supplies	17,535	16,984	20,000	20,400	20,808	21,224	21,649
55060	Rentals	0	0	66	67	69	70	71
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59550	Transfer to Other Service - Environmental Services Fee	7,838	7,839	7,839	7,996	8,156	8,319	8,485
Total Expenses		82,608	82,472	114,864	117,162	119,505	121,895	124,333

Total Service		4,864	0	0	0	0	0	0
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S185 Mosquito Control-Area D (Pineridge)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	13,300	13,300	13,324	14,736	15,221	15,311	15,607
49100	Prior Year Surplus	382	382	980	0	0	0	0
Total Income		13,682	13,682	14,304	14,736	15,221	15,311	15,607

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
52010	Travel	0	0	96	0	100	0	0
53020	Admin, Office Supplies & Postage	0	0	96	0	100	0	0
53040	Advertising	0	100	216	0	0	0	0
53050	Insurance	27	28	29	29	30	30	31
54030	Contracted Services	9,459	10,339	10,653	11,429	11,647	11,870	12,098
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59550	Transfer to Other Service - Environmental Services Fee	2,240	2,240	2,239	2,284	2,329	2,376	2,424
Total Expenses		12,701	13,682	14,304	14,737	15,221	15,311	15,608

Total Service		980	0	0	0	0	0	0
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S186 Refuse Disposal (East Subregion)-Creston and Areas A, B and C**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,260,640	1,260,640	1,323,672	1,389,856	1,459,349	1,532,316	1,608,932
41020	Grants in lieu of Taxes	0	4,166	4,236	4,236	4,236	4,235	4,234
42020	Sale of Services	1,167,272	1,050,039	1,178,996	1,190,785	1,202,693	1,214,720	1,226,867
42030	User Fees	72,050	122,614	148,974	151,954	154,993	158,093	161,255
42035	User Fees - Specified	9,230	7,053	7,236	7,424	7,617	7,617	7,616
43025	Grants - Specified	665,206	96,184	111,899	243,545	0	0	0
43100	Proceeds from Borrowing	0	2,702,177	1,383,942	2,031,480	396,250	1,780,000	2,000,000
43505	External Contributions & Contracts - Specified	0	1,500	1,500	1,500	1,500	1,500	1,500
45000	Transfer from Reserves	272,109	750,000	1,093,527	281,656	120,000	0	20,000
49100	Prior Year Surplus	719,008	907,179	587,458	0	0	0	0
Total Income		4,165,516	6,901,553	5,841,441	5,302,436	3,346,639	4,698,482	5,030,405

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	155,524	158,290	137,175	140,281	143,576	146,950	150,403
51020	Overtime	5,747	1,500	4,000	4,000	4,000	4,000	4,000
51030	Benefits	29,725	19,356	25,542	26,053	26,574	27,105	27,647
51050	Employee Health & Safety	3,099	8,989	6,762	6,890	7,020	7,153	7,288
51500	Directors - Allowance & Stipend	13,400	15,636	15,949	16,268	16,593	16,925	17,263
51560	Directors - Travel	2,643	3,150	3,150	3,150	3,150	3,150	3,150
52010	Travel	14,091	10,000	12,393	12,641	12,894	13,152	13,415
52020	Education & Training	45	2,000	2,000	2,000	2,000	2,000	2,000
52030	Memberships, Dues & Subscriptions	76	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	1,134	2,200	1,000	1,000	1,000	1,000	1,000
53030	Communication	4,735	5,996	6,480	6,789	7,114	7,454	7,812
53040	Advertising	2,779	6,000	2,500	2,500	2,500	2,500	2,500
53050	Insurance	3,313	2,595	4,018	4,099	4,180	4,264	4,349
53080	Licence & Permits	394	1,400	8,400	7,900	7,900	7,900	7,900
54010	Legal	0	6,000	6,000	0	0	0	0
54030	Contracted Services	595,540	656,139	755,422	738,896	794,130	799,881	862,590
54040	Consulting Fees	8,787	212,000	206,000	28,000	20,000	20,000	20,000
55010	Repairs & Maintenance	23,452	25,350	19,850	5,850	5,850	5,850	5,850
55020	Operating Supplies	5,103	6,325	7,825	2,825	2,825	2,825	2,825
55030	Equipment	10,115	10,171	15,450	500	500	500	500
55040	Utilities	2,437	2,252	2,781	2,920	3,066	3,220	3,381
55050	Vehicles	57	0	0	0	0	0	0
55900	Provisions	0	178,740	178,740	178,740	178,740	178,741	178,742
56010	Debenture Interest	55,344	96,489	85,248	106,957	138,851	145,072	173,018
56020	Debenture Principal	84,448	143,200	92,444	146,575	226,101	241,613	311,295

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
56110	Short-Term Financing Interest	21,643	0	0	0	0	0	0
56120	Short-Term Financing Principal	55,910	0	0	0	0	0	0
57010	Grants	28,647	328,647	448,897	0	0	0	0
59000	Contribution to Reserve	341,366	341,366	569,497	209,690	71,466	115,754	194,525
59500	Transfer to Other Service	258,785	1,283,082	956,700	1,007,384	1,013,891	1,022,276	866,969
59510	Transfer to Other Service - General Admin. Fee	61,865	61,865	72,201	73,645	75,118	76,620	78,153
59520	Transfer to Other Service - IT Fee	14,430	14,430	14,892	15,190	15,494	15,804	16,120
59550	Transfer to Other Service - Environmental Services Fee	49,568	49,568	44,075	44,957	45,856	46,772	47,708
60000	Capital Expenditures	1,339,733	3,248,819	2,136,049	2,506,737	516,250	1,780,000	2,020,000
Total Expenses		3,193,936	6,901,553	5,841,440	5,302,436	3,346,639	4,698,482	5,030,405
Total Service		971,579	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	3,080,089	3,080,089	3,357,297	3,659,454	3,879,021	4,072,972	4,276,621
41020	Grants in lieu of Taxes	10,725	8,500	10,725	10,725	10,725	10,725	10,725
42020	Sale of Services	1,797,094	1,754,929	1,988,070	1,931,414	1,916,874	1,900,268	1,919,272
42030	User Fees	93,088	24,488	50,000	50,000	50,000	50,000	50,000
42035	User Fees - Specified	19,542	13,837	13,975	14,115	14,256	14,399	14,543
43025	Grants - Specified	19,206	0	6,485	83,018	0	0	0
43100	Proceeds from Borrowing	1,443,338	1,642,857	915,000	0	650,000	0	4,000,000
43200	Proceeds from Equipment Financing	0	250,000	250,000	0	650,000	250,000	0
43500	External Contributions & Contracts	0	203,000	11,000	1,500	1,500	1,500	1,500
43505	External Contributions & Contracts - Specified	162,303	0	0	0	0	0	0
45000	Transfer from Reserves	0	324,349	927,548	323,084	243,420	95,420	80,420
45500	Transfer from Other Service	0	20,500	20,345	28,660	30,093	31,598	33,177
49100	Prior Year Surplus	-8,612,318	610,904	190,564	0	0	0	0
Total Income		-1,986,933	7,933,453	7,741,010	6,101,971	7,445,890	6,426,882	10,386,258

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	891,184	842,716	914,103	908,643	921,330	937,747	941,883
51020	Overtime	8,966	6,500	6,500	5,500	5,500	5,500	5,500
51030	Benefits	226,693	202,812	224,790	226,827	231,294	236,884	238,935
51050	Employee Health & Safety	10,370	16,277	15,981	16,318	16,663	17,018	17,381
51500	Directors - Allowance & Stipend	26,264	20,138	25,126	25,628	26,141	26,664	27,197
51560	Directors - Travel	14	1,470	2,000	2,100	2,205	2,315	2,431
51565	Directors - Mileage	230	0	0	0	0	0	0
52010	Travel	12,995	11,240	15,860	16,613	17,403	18,235	19,108
52020	Education & Training	355	3,300	2,000	2,000	2,000	2,000	2,000
52030	Memberships, Dues & Subscriptions	672	200	90	90	90	90	90
53020	Admin, Office Supplies & Postage	956	2,100	800	800	800	800	800
53030	Communication	15,953	16,986	17,325	17,672	18,025	18,386	18,753
53040	Advertising	2,660	6,000	6,000	6,000	6,000	6,000	6,000
53050	Insurance	27,335	26,077	27,380	28,750	30,187	31,696	33,284
53080	Licence & Permits	0	30,750	9,950	19,954	9,958	19,962	9,966
54010	Legal	71,135	80,000	60,000	0	0	0	0
54030	Contracted Services	430,641	623,167	613,956	604,571	641,867	645,293	693,311
54040	Consulting Fees	40,841	51,400	214,817	201,281	73,281	77,378	77,378
55010	Repairs & Maintenance	196,555	193,043	171,346	142,278	142,942	143,639	144,371
55020	Operating Supplies	20,298	17,450	19,650	14,650	14,650	14,650	14,650
55030	Equipment	3,640	7,900	39,450	1,000	1,000	1,000	1,000
55040	Utilities	12,930	9,916	10,815	11,304	11,529	11,761	11,994

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
55050	Vehicles	212,148	170,959	170,368	202,376	220,337	239,764	261,048
55060	Rentals	37,199	0	0	0	0	0	0
56010	Debenture Interest	234,099	722,044	296,942	296,942	311,882	311,882	311,882
56020	Debenture Principal	347,905	0	341,766	341,766	371,009	371,009	371,009
56110	Short-Term Financing Interest	7,155	14,939	5,312	60,343	47,418	34,492	21,566
56120	Short-Term Financing Principal	0	130,160	0	286,600	286,600	286,600	286,600
56610	Equipment Financing Interest	11,985	12,096	17,177	17,040	12,652	6,443	2,741
56620	Equipment Financing Principal	125,480	202,481	120,288	188,507	258,180	197,244	83,829
59000	Contribution to Reserve	363,905	363,905	220,216	215,680	371,129	606,193	857,745
59500	Transfer to Other Service	651,264	1,419,317	1,428,098	1,566,648	1,579,525	1,534,527	1,561,570
59510	Transfer to Other Service - General Admin. Fee	143,983	143,983	158,470	161,639	164,872	168,170	171,533
59520	Transfer to Other Service - IT Fee	33,670	33,670	34,703	35,397	36,105	36,827	37,564
59550	Transfer to Other Service - Environmental Services Fee	76,665	76,665	67,182	68,526	69,896	71,294	72,720
60000	Capital Expenditures	2,080,566	2,473,790	2,482,548	408,528	1,543,420	345,420	4,080,420
Total Expenses		6,326,709	7,933,453	7,741,010	6,101,971	7,445,890	6,426,882	10,386,258
Total Service		-8,313,642	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	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	695,900	723,735	781,634	844,165	911,698	984,634
41020	Grants in lieu of Taxes	101	3,896	5,270	5,270	5,270	5,270	5,270
42020	Sale of Services	2,448,414	2,386,363	2,740,696	2,595,837	2,621,796	2,648,013	2,674,494
42030	User Fees	94,576	25,724	25,724	25,724	25,724	25,724	25,724
42035	User Fees - Specified	24,545	14,580	14,959	15,348	15,747	15,746	15,746
43025	Grants - Specified	0	576,023	608,421	319,651	0	0	0
43100	Proceeds from Borrowing	0	0	0	2,151,808	2,350,000	2,300,000	8,400,000
43500	External Contributions & Contracts	824	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	2,150	4,500	4,500	1,500	1,500	1,500	1,500
45000	Transfer from Reserves	0	1,735,756	2,325,916	223,605	20,000	3,520,000	20,000
45500	Transfer from Other Service	293,264	293,264	287,814	240,844	154,640	156,187	157,749
49100	Prior Year Surplus	1,448,704	1,160,485	576,207	0	0	0	0
Total Income		4,312,578	6,896,491	7,313,242	6,361,220	6,038,842	9,584,138	12,285,116

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	375,890	236,276	268,683	274,220	279,871	285,639	291,527
51020	Overtime	6,934	4,333	5,833	5,833	5,833	5,833	5,833
51030	Benefits	53,122	33,547	46,225	45,199	46,152	47,124	48,118
51050	Employee Health & Safety	4,545	8,236	7,340	7,523	7,712	7,904	8,102
51500	Directors - Allowance & Stipend	30,016	29,090	29,671	30,265	30,870	31,488	32,117
51560	Directors - Travel	0	2,500	2,500	2,500	2,500	2,500	2,500
52010	Travel	12,481	12,879	11,326	11,842	12,384	12,953	13,551
52020	Education & Training	30	4,600	4,600	4,600	4,600	4,600	4,600
53020	Admin, Office Supplies & Postage	1,131	3,030	3,160	3,160	3,160	3,160	3,160
53030	Communication	9,184	13,287	9,314	9,500	9,691	9,884	10,081
53040	Advertising	2,255	6,500	5,500	5,500	5,500	5,500	5,500
53050	Insurance	5,032	4,939	5,186	5,445	5,718	6,004	6,304
53080	Licence & Permits	200	500	6,500	6,000	6,000	6,000	6,000
54030	Contracted Services	975,544	1,181,971	1,285,252	1,331,181	1,188,048	1,236,006	1,292,314
54040	Consulting Fees	9,591	303,000	301,000	20,000	10,000	10,000	10,000
55010	Repairs & Maintenance	39,567	37,600	40,100	18,100	18,100	18,100	18,100
55020	Operating Supplies	20,758	26,692	18,150	18,150	18,150	18,150	18,150
55030	Equipment	1,852	0	28,800	0	0	0	0
55040	Utilities	7,045	5,789	6,021	6,141	6,264	6,399	6,516
55060	Rentals	1,400	0	0	0	0	0	0
55900	Provisions	0	309,200	209,200	209,200	209,200	209,200	209,200
56010	Debenture Interest	0	11,655	25,506	54,718	54,718	114,378	114,378
56020	Debenture Principal	30,818	30,818	67,514	102,034	102,034	213,283	213,283

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	0	144,723	660,691	0	0	0	0
59000	Contribution to Reserve	814,000	1,061,242	670,233	31,649	228,934	62,473	79,795
59500	Transfer to Other Service	356,102	933,654	1,129,486	1,183,825	1,199,643	1,229,522	1,243,588
59510	Transfer to Other Service - General Admin. Fee	82,384	82,384	104,187	106,271	108,396	110,564	112,775
59520	Transfer to Other Service - IT Fee	24,050	24,050	24,531	25,022	25,522	26,032	26,553
59550	Transfer to Other Service - Environmental Services Fee	72,218	72,218	76,743	78,278	79,843	81,440	83,069
60000	Capital Expenditures	242,676	2,311,779	2,259,991	2,765,064	2,370,000	5,820,000	8,420,000
Total Expenses		3,178,825	6,896,491	7,313,242	6,361,220	6,038,842	9,584,137	12,285,116
Total Service		1,133,753	0	0	0	0	0	0

S189 Refuse Transfer-Area A**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	4,968	4,968	5,600	8,290	8,485	8,685	8,891
42035	User Fees - Specified	7,376	8,000	7,100	7,384	7,679	7,987	8,306
49100	Prior Year Surplus	4,548	3,000	2,500	0	0	0	0
Total Income		16,891	15,968	15,200	15,674	16,164	16,672	17,197

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	985	1,665	1,500	1,530	1,561	1,592	1,624
51020	Overtime	51	0	0	0	0	0	0
51030	Benefits	139	216	229	233	238	243	248
53050	Insurance	12	12	12	12	13	13	13
54030	Contracted Services	8,564	9,800	9,039	9,390	9,754	10,134	10,529
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59550	Transfer to Other Service - Environmental Services Fee	3,120	3,300	3,445	3,514	3,584	3,656	3,729
Total Expenses		13,846	15,968	15,200	15,674	16,164	16,672	17,198

Total Service		3,045	0	0	0	0	0	0
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S190 Septage Disposal-New Denver, Silverton, Slocan and Areas H, I and J and Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42020	Sale of Services	234,990	245,000	245,000	249,900	254,898	0	0
45000	Transfer from Reserves	0	0	100,000	320,000	512,882	0	0
49100	Prior Year Surplus	91,469	91,469	89,457	0	0	0	0
Total Income		326,459	336,469	434,457	569,900	767,780	0	0

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	533	0	550	555	561	0	0
54030	Contracted Services	0	0	0	320,000	666,219	0	0
54040	Consulting Fees	0	100,000	100,000	30,000	0	0	0
59000	Contribution to Reserve	140,494	140,494	235,932	118,370	0	0	0
59500	Transfer to Other Service	95,000	95,000	97,000	100,000	100,000	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	975	1,000	0	0
Total Expenses		237,002	336,469	434,457	569,900	767,780	0	0

Total Service		89,457	0	0	0	0	0	0
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S191 Museum and Archives-Creston and Areas B and C and Area A**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	123,691	123,691	127,213	129,757	132,352	134,999	137,699
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	1,017	1,017	0	0	0	0	0
Total Income		124,708	124,708	127,213	129,757	132,352	134,999	137,699

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	123,156	123,156	125,619	128,131	130,694	133,308	135,974
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		124,708	124,708	127,213	129,757	132,352	134,999	137,699
Total Service		0	0	0	0	0	0	0

S192 Museum-Salmo and Area G

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	28,506	28,506	28,767	29,669	30,262	30,867	31,485
41020	Grants in lieu of Taxes	119	0	0	0	0	0	0
49100	Prior Year Surplus	186	0	320	0	0	0	0
Total Income		28,811	28,506	29,087	29,669	30,262	30,867	31,485

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	26,954	26,954	27,493	28,043	28,604	29,176	29,759
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		28,506	28,506	29,087	29,669	30,262	30,867	31,485

Total Service		305	0	0	0	0	0	0
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S193 Public Library-Creston and Areas A, B and C

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	538,429	538,429	566,374	581,919	590,965	600,190	609,996
41020	Grants in lieu of Taxes	0	500	500	500	500	500	500
49100	Prior Year Surplus	3,784	2,500	6,473	0	0	0	0
Total Income		542,213	541,429	573,347	582,419	591,465	600,690	610,496

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53030	Communication	880	1,041	1,051	1,062	1,072	1,083	1,094
53050	Insurance	7,311	6,697	7,400	7,474	7,549	7,624	7,700
54030	Contracted Services	323	1,030	1,041	1,051	1,062	1,072	1,083
54040	Consulting Fees	0	0	10,000	0	0	0	0
55010	Repairs & Maintenance	1,207	5,255	15,000	5,300	5,400	5,500	6,000
57010	Grants	444,823	444,823	468,212	476,476	484,906	493,504	502,274
59000	Contribution to Reserve	70,000	70,000	50,000	70,000	70,000	70,000	70,000
59500	Transfer to Other Service	120	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	3,200	3,200	3,200	3,264	3,329	3,396	3,464
59530	Transfer to Other Service - Community Services Fee	9,383	9,383	17,443	17,792	18,148	18,511	18,881
60000	Capital Expenditures	0	0	0	0	0	0	0
Total Expenses		537,247	541,429	573,347	582,419	591,465	600,690	610,496

Total Service		4,966	0	0	0	0	0	0
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S194 Public Library-Kaslo and Area D**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	111,292	111,292	120,933	125,695	131,953	138,521	142,671
41020	Grants in lieu of Taxes	0	515	520	526	531	536	541
49100	Prior Year Surplus	1,160	3,260	-1,759	0	0	0	0
Total Income		112,452	115,067	119,694	126,221	132,484	139,057	143,212

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	111,415	111,415	118,100	124,595	130,825	137,366	141,487
59000	Contribution to Reserve	2,100	2,100	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		115,067	115,067	119,694	126,221	132,483	139,058	143,212

Total Service		-2,615	0	0	0	0	0	0
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S195 Public Library-Salmo and Area G

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	91,766	91,766	94,732	96,249	98,174	100,137	102,140
41020	Grants in lieu of Taxes	400	0	0	0	0	0	0
49100	Prior Year Surplus	735	735	-370	0	0	0	0
Total Income		92,901	92,501	94,362	96,249	98,174	100,137	102,140

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	90,949	90,949	92,768	94,623	96,515	98,446	100,415
59500	Transfer to Other Service	908	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		93,408	92,501	94,362	96,249	98,174	100,137	102,140

Total Service		-507	0	0	0	0	0	0
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S196 Public Library-Nakusp and Area K**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	99,617	99,617	99,628	104,362	106,449	108,578	110,750
49100	Prior Year Surplus	3,397	1,660	2,688	0	0	0	0
Total Income		103,014	101,277	102,316	104,362	106,449	108,578	110,750

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	99,725	99,725	100,722	102,736	104,791	106,887	109,025
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		101,277	101,277	102,316	104,362	106,449	108,578	110,750
Total Service		1,737	0	0	0	0	0	0

S197 Public Library-Area J

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	98,961	98,961	100,966	102,996	105,056	107,157	109,300
49100	Prior Year Surplus	24	24	10	0	0	0	0
Total Income		98,985	98,986	100,976	102,996	105,056	107,157	109,300

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	97,434	97,434	99,382	101,370	103,397	105,465	107,575
59510	Transfer to Other Service - General Admin. Fee	975	975	975	994	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		98,986	98,986	100,976	102,996	105,056	107,157	109,300

Total Service		0	0	0	0	0	0	0
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S198 Public Library-Area I

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	87,088	87,088	88,841	90,618	92,430	94,279	96,164
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		87,088	87,089	88,841	90,618	92,430	94,279	96,164

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	85,537	85,537	87,247	88,992	90,772	92,587	94,439
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		87,089	87,089	88,841	90,618	92,430	94,279	96,164

Total Service		0	0	0	0	0	0	0
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S199 Public Library-Area F

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	97,424	97,424	99,445	101,250	101,250	101,250	101,250
49100	Prior Year Surplus	109	109	50	0	0	0	0
Total Income		97,533	97,533	99,495	101,250	101,250	101,250	101,250

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	95,981	95,981	97,901	99,624	99,592	99,558	99,525
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		97,533	97,533	99,495	101,250	101,250	101,250	101,250

Total Service		0	0	0	0	0	0	0
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S200 Public Library-Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	69,697	69,697	71,174	72,500	72,500	72,500	72,500
49100	Prior Year Surplus	138	138	69	0	0	0	0
Total Income		69,835	69,835	71,243	72,500	72,500	72,500	72,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	68,283	68,283	69,649	70,874	70,842	70,808	70,775
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		69,835	69,835	71,243	72,500	72,500	72,500	72,500

Total Service		0	0	0	0	0	0	0
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S201 Regional Parks-Creston and Areas B and C**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	34,363	34,363	36,167	134,768	140,363	140,970	141,590
43015	Donations - Specified	22,500	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	20,944	0	0	0	0	0	0
49100	Prior Year Surplus	78,508	78,356	77,383	0	0	0	0
Total Income		156,315	112,719	113,550	134,768	140,363	140,970	141,590

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
54030	Contracted Services	0	0	19,235	40,000	40,000	40,000	40,000
54040	Consulting Fees	19,503	50,000	45,000	45,000	45,000	45,000	45,000
59000	Contribution to Reserve	42,500	20,000	20,131	20,000	25,000	25,000	25,000
59100	Accumulated Operating Surplus	0	20,661	0	0	0	0	0
59500	Transfer to Other Service	0	5,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	16,083	16,083	28,209	28,773	29,349	29,936	30,534
Total Expenses		79,061	112,719	113,550	134,768	140,363	140,970	141,590

Total Service		77,254	0	0	0	0	0	0
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S202 Regional Parks-Nelson, Salmo and Areas E, F and G**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	849,386	849,386	954,258	1,157,651	1,122,274	1,169,452	1,110,787
41020	Grants in lieu of Taxes	3,280	0	0	0	0	0	0
42045	Rental Income - Specified	1,000	0	0	0	0	0	0
43020	Grants	0	265,000	80,000	0	0	0	0
43025	Grants - Specified	118,200	0	0	0	0	0	0
43030	Community Works Grants (Internal)	282,893	250,000	0	0	0	0	0
43300	Proceeds from Asset Disposal	539	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	112,000	0	0	0	0	0
45500	Transfer from Other Service	8,000	0	0	0	0	0	0
49100	Prior Year Surplus	287,440	277,000	213,000	0	0	0	0
Total Income		1,550,739	1,753,386	1,247,258	1,157,651	1,122,274	1,169,452	1,110,787

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	20,323	25,000	26,100	28,004	33,444	34,422	35,439
51020	Overtime	241	0	0	0	0	0	0
51030	Benefits	2,469	3,056	3,310	3,502	4,018	4,138	4,264
53020	Admin, Office Supplies & Postage	22	5,000	4,000	4,040	4,080	4,121	4,162
53040	Advertising	693	0	300	303	306	309	312
53050	Insurance	8,477	5,701	9,110	8,939	9,030	9,121	9,214
53080	Licence & Permits	470	700	700	701	702	703	704
54010	Legal	1,480	0	0	0	0	0	0
54030	Contracted Services	146,898	211,320	205,800	217,500	225,214	215,942	190,685
54040	Consulting Fees	8,950	30,000	30,000	45,300	30,603	30,909	31,218
55010	Repairs & Maintenance	39,132	79,750	77,000	79,150	79,301	79,455	79,609
55020	Operating Supplies	14,849	11,700	5,700	8,400	8,400	8,400	8,400
55030	Equipment	28,376	43,035	39,000	38,130	38,961	49,094	49,228
55040	Utilities	1,203	2,707	2,800	2,828	2,856	2,885	2,914
55050	Vehicles	215	500	600	606	612	618	624
55060	Rentals	139	0	0	0	0	0	0
56010	Debenture Interest	3,883	6,275	6,275	6,275	6,275	6,275	6,275
56020	Debenture Principal	23,065	23,064	23,064	23,064	23,064	23,064	23,064
57010	Grants	386,010	386,000	386,000	386,000	386,000	386,000	386,000
59000	Contribution to Reserve	20,000	20,000	25,000	40,000	40,000	40,000	40,000
59510	Transfer to Other Service - General Admin. Fee	9,665	9,665	13,632	13,905	14,183	14,466	14,756
59530	Transfer to Other Service - Community Services Fee	176,913	176,913	206,867	211,004	215,224	219,529	223,919
60000	Capital Expenditures	557,641	713,000	182,000	40,000	0	40,000	0
Total Expenses		1,451,114	1,753,386	1,247,258	1,157,651	1,122,274	1,169,452	1,110,787

Total Service		99,625	0	0	0	0	0	0
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S203 Regional Parks-New Denver, Silverton, Slocan and Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	206,638	206,638	221,939	271,662	277,813	281,961	292,381
41020	Grants in lieu of Taxes	125	0	0	0	0	0	0
43025	Grants - Specified	10,000	315,000	110,000	10,100	10,201	10,303	10,406
43030	Community Works Grants (Internal)	15,117	10,000	10,000	0	0	0	0
49100	Prior Year Surplus	8,015	34,885	44,000	0	0	0	0
Total Income		239,895	566,523	385,939	281,762	288,014	292,264	302,787

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	31,751	59,000	42,000	49,500	51,000	51,000	52,200
51020	Overtime	511	0	0	0	0	0	0
51030	Benefits	3,904	6,360	4,850	5,630	5,750	2,750	2,750
53040	Advertising	400	323	450	455	459	464	468
53050	Insurance	2,801	5,200	4,600	5,700	5,700	5,700	6,700
53080	Licence & Permits	0	750	800	800	800	800	800
54030	Contracted Services	40,888	34,000	54,170	37,187	38,304	38,421	41,238
55010	Repairs & Maintenance	30,111	50,950	29,000	31,500	32,600	33,300	38,000
55020	Operating Supplies	7,235	4,555	5,200	5,209	5,218	5,227	3,237
55030	Equipment	345	2,000	2,500	3,505	4,510	4,515	5,520
55050	Vehicles	60	0	0	0	0	0	0
55060	Rentals	2,835	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	10,000	25,000	25,000	30,000	30,000
59510	Transfer to Other Service - General Admin. Fee	7,969	7,969	8,339	8,506	8,676	8,849	9,026
59530	Transfer to Other Service - Community Services Fee	80,415	80,415	94,030	108,771	109,997	111,238	112,848
60000	Capital Expenditures	160,650	315,000	130,000	0	0	0	0
Total Expenses		369,875	566,523	385,939	281,762	288,014	292,264	302,787

Total Service		-129,980	0	0	0	0	0	0
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S205 Regional Parks-Area A**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	151,890	151,891	227,959	250,284	278,731	250,004	258,532
43025	Grants - Specified	0	12,000	0	0	0	0	0
43030	Community Works Grants (Internal)	5,000	80,000	145,000	0	0	0	0
43505	External Contributions & Contracts - Specified	10,789	5,000	0	0	0	0	0
45000	Transfer from Reserves	0	41,158	0	0	0	0	0
49100	Prior Year Surplus	0	0	2,000	0	0	0	0
Total Income		167,679	290,049	374,959	250,284	278,731	250,004	258,532

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,304	15,000	15,000	17,200	18,408	18,624	19,849
51030	Benefits	161	1,850	2,050	2,250	2,250	2,350	2,400
53030	Communication	0	500	750	1,000	300	300	300
53050	Insurance	1,538	1,850	1,728	2,055	2,137	2,223	0
53080	Licence & Permits	70	0	0	0	0	0	0
54030	Contracted Services	4,738	7,000	12,670	16,757	16,844	16,933	17,022
54040	Consulting Fees	10,047	25,000	33,443	35,000	35,000	0	0
55010	Repairs & Maintenance	9,895	11,500	18,500	16,500	18,500	18,500	18,500
55020	Operating Supplies	381	3,000	2,000	1,500	1,500	1,500	1,500
55030	Equipment	335	4,000	4,500	6,000	6,000	6,000	6,000
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
59000	Contribution to Reserve	0	0	0	15,000	15,000	20,000	25,000
59510	Transfer to Other Service - General Admin. Fee	3,100	3,100	3,100	3,162	3,225	3,290	3,356
59530	Transfer to Other Service - Community Services Fee	32,166	32,166	37,612	35,255	35,961	36,679	41,000
60000	Capital Expenditures	5,000	86,477	145,000	0	25,000	25,000	25,000
Total Expenses		154,815	290,049	374,959	250,284	278,731	250,004	258,532

Total Service		12,864	0	0	0	0	0	0
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S207 Recreation Lands and Parks-Areas E and F (Blewett, Bonnington, Taghum)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
49100	Prior Year Surplus	5,669	5,669	0	0	0	0	0
Total Income		5,669	5,669	0	0	0	0	0

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59000	Contribution to Reserve	5,669	5,669	0	0	0	0	0
Total Expenses		5,669	5,669	0	0	0	0	0

Total Service		0	0	0	0	0	0	0
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S208 Ski Hill-New Denver, Nakusp, Silverton and Areas K and H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	20,000	20,000	20,000	20,000	20,000	20,000	20,000
41020	Grants in lieu of Taxes	0	30	0	0	0	0	0
49100	Prior Year Surplus	90	-75	129	0	0	0	0
Total Income		20,090	19,955	20,129	20,000	20,000	20,000	20,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	145	139	160	162	163	165	166
57010	Grants	18,264	18,264	18,375	18,213	18,178	18,144	18,108
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		19,961	19,955	20,129	20,000	20,000	20,000	20,000

Total Service		129	0	0	0	0	0	0
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S209 Recreation Facility-Area A (Riondel)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	144,510	144,510	173,535	203,349	202,943	202,585	202,252
42020	Sale of Services	0	555	561	567	572	578	584
42040	Rental Income	4,320	15,920	16,120	16,320	16,520	16,720	16,920
42045	Rental Income - Specified	9,557	0	0	0	0	0	0
43010	Donations	520	0	0	0	0	0	0
43020	Grants	10,000	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	200,000	200,000	0	0	0	0
43500	External Contributions & Contracts	4,564	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	7,843	8,151	5,232	5,284	5,337	5,391	5,445
45000	Transfer from Reserves	0	52,000	0	0	0	0	0
45500	Transfer from Other Service	3,730	3,730	203,730	0	0	0	0
49100	Prior Year Surplus	18,969	15,000	52,350	0	0	0	0
Total Income		204,012	439,866	651,528	225,520	225,373	225,274	225,200

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	38,109	51,800	54,120	54,661	55,208	55,760	56,317
51020	Overtime	228	750	750	750	750	750	750
51030	Benefits	11,208	12,800	14,000	14,140	14,281	14,424	14,568
51050	Employee Health & Safety	226	1,020	1,030	1,041	1,051	1,062	1,072
53020	Admin, Office Supplies & Postage	173	721	730	738	745	752	760
53030	Communication	2,337	2,142	2,233	2,256	2,278	2,301	2,324
53040	Advertising	184	714	725	732	740	747	755
53050	Insurance	6,916	5,532	5,588	5,644	5,700	5,757	5,815
54030	Contracted Services	2,994	2,040	2,000	2,020	2,040	2,061	2,081
54040	Consulting Fees	7,012	2,000	0	0	0	0	0
55010	Repairs & Maintenance	19,263	7,799	8,757	8,844	8,933	9,022	9,112
55015	Repairs & Maintenance - Specified	0	1,530	1,545	1,561	1,577	1,592	1,608
55020	Operating Supplies	5,744	4,590	4,636	4,683	4,730	4,777	4,825
55025	Chemicals	39	0	0	0	0	0	0
55030	Equipment	817	1,836	1,854	1,873	1,892	1,911	1,930
55040	Utilities	23,673	19,892	28,200	28,482	28,767	29,054	29,345
55050	Vehicles	1,820	1,173	1,185	1,197	1,209	1,221	1,233
55055	Vehicles - Specified	0	918	930	939	949	958	968
55060	Rentals	40	103	104	105	106	107	108
56110	Short-Term Financing Interest	0	5,400	6,109	7,471	5,368	3,288	1,208
56120	Short-Term Financing Principal	0	37,725	40,000	40,000	40,000	40,000	40,000
59000	Contribution to Reserve	0	0	39,301	10,000	10,000	10,000	10,000
59500	Transfer to Other Service	1,500	0	10,000	10,100	10,201	10,303	10,406

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59510	Transfer to Other Service - General Admin. Fee	11,334	11,334	7,804	7,960	8,119	8,282	8,447
59520	Transfer to Other Service - IT Fee	2,405	2,405	2,482	2,532	2,582	2,634	2,687
59530	Transfer to Other Service - Community Services Fee	15,639	15,639	17,443	17,792	18,148	18,511	18,881
60000	Capital Expenditures	0	250,000	400,000	0	0	0	0
Total Expenses		151,660	439,866	651,528	225,520	225,372	225,273	225,200
Total Service		52,352	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	10,672	10,672	10,961	11,196	11,419	11,648	11,881
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	33	33	15	0	0	0	0
Total Income		10,705	10,705	10,976	11,196	11,419	11,648	11,881

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	9,153	9,153	9,382	9,570	9,761	9,956	10,155
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		10,705	10,705	10,976	11,196	11,419	11,648	11,881
Total Service		0	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42040	Rental Income	20,000	20,000	20,000	20,400	20,808	21,224	21,649
42045	Rental Income - Specified	18,490	15,000	20,000	27,466	27,810	28,159	28,513
45500	Transfer from Other Service	19,438	21,900	2,757	2,812	2,868	2,926	2,984
49100	Prior Year Surplus	2,734	2,734	13,400	0	0	0	0
Total Income		60,662	59,634	56,157	50,678	51,486	52,309	53,146

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53020	Admin, Office Supplies & Postage	75	0	0	0	0	0	0
53030	Communication	454	0	0	0	0	0	0
53050	Insurance	2,236	2,200	2,300	2,323	2,346	2,370	2,393
54030	Contracted Services	21,649	10,000	6,500	6,565	6,631	6,697	6,764
55010	Repairs & Maintenance	459	3,000	3,000	3,030	3,060	3,091	3,122
55020	Operating Supplies	208	2,000	2,020	2,040	2,061	2,081	2,102
55030	Equipment	282	0	0	0	0	0	0
55040	Utilities	6,454	6,556	6,500	6,565	6,631	6,697	6,764
59000	Contribution to Reserve	855	855	6,273	0	0	0	0
59500	Transfer to Other Service	120	10,000	10,440	10,649	10,862	11,079	11,301
59510	Transfer to Other Service - General Admin. Fee	1,447	1,447	1,681	1,715	1,749	1,784	1,820
59530	Transfer to Other Service - Community Services Fee	4,676	4,676	17,443	17,792	18,148	18,511	18,881
60000	Capital Expenditures	0	18,900	0	0	0	0	0
Total Expenses		38,915	59,634	56,157	50,678	51,487	52,309	53,146

Total Service		21,747	0	0	0	0	0	0
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S212 Recreation Facility-Area K (Burton)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	18,743	18,743	18,785	18,817	18,849	18,883	18,916
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		18,743	18,743	18,785	18,817	18,849	18,883	18,916

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	17,191	17,191	17,191	17,191	17,191	17,191	17,191
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		18,743	18,743	18,785	18,817	18,849	18,883	18,916

Total Service		0	0	0	0	0	0	0
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S213 Recreation Facility-Area K (Fauquier)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	11,194	11,194	11,237	11,269	11,301	11,335	11,368
49100	Prior Year Surplus	1	1	0	0	0	0	0
Total Income		11,195	11,195	11,237	11,269	11,301	11,335	11,368

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	9,643	9,643	9,643	9,643	9,643	9,643	9,643
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		11,195	11,195	11,237	11,269	11,301	11,335	11,368

Total Service		0	0	0	0	0	0	0
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S214 Recreation Facility-Area H (South Slocan)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
43025	Grants - Specified	0	150,000	0	0	0	0	0
45000	Transfer from Reserves	0	56,467	0	0	0	0	0
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		0	206,467	0	0	0	0	0

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	1,075	0	0	0	0	0	0
55010	Repairs & Maintenance	139	0	0	0	0	0	0
55040	Utilities	720	800	0	0	0	0	0
59500	Transfer to Other Service	1,975	5,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	0	0	0	0	0
59530	Transfer to Other Service - Community Services Fee	4,692	4,692	0	0	0	0	0
60000	Capital Expenditures	5,878	195,000	0	0	0	0	0
Total Expenses		15,453	206,467	0	0	0	0	0
Total Service		-15,453	0	0	0	0	0	0

S215 Salmo Wellness Centre-Area G

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	11,505	11,505	11,572	11,626	11,658	11,692	11,725
49100	Prior Year Surplus	47	47	22	0	0	0	0
Total Income		11,552	11,552	11,594	11,626	11,658	11,692	11,725

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 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	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		11,552	11,552	11,594	11,626	11,658	11,692	11,725

Total Service		0	0	0	0	0	0	0
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S216 Castlegar & District Youth Centre-Areas I and J**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	0	0	0	1,115	6,658	6,692	6,725
49100	Prior Year Surplus	13,657	13,657	12,105	5,511	0	0	0
Total Income		13,657	13,657	12,105	6,626	6,658	6,692	6,725

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	0	5,000	5,000	5,000	5,000	5,000	5,000
59100	Accumulated Operating Surplus	0	7,105	5,511	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		1,552	13,657	12,105	6,626	6,658	6,692	6,725
Total Service		12,105	0	0	0	0	0	0

S217 Crawford Bay Beach & Hall-Area A

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	22,425	22,425	37,940	38,699	39,473	40,262	41,067
49100	Prior Year Surplus	0	0	0	0	0	0	0
Total Income		22,425	22,425	37,940	38,699	39,473	40,262	41,067

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	20,873	20,873	36,346	37,073	37,814	38,571	39,342
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		22,425	22,425	37,940	38,699	39,473	40,262	41,067

Total Service		0	0	0	0	0	0	0
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S218 Salmo Valley Youth & Community Centre-Salmo and Area G**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	56,363	56,363	74,454	75,886	77,204	78,548	79,919
41020	Grants in lieu of Taxes	140	0	0	0	0	0	0
49100	Prior Year Surplus	319	319	140	0	0	0	0
Total Income		56,822	56,682	74,594	75,886	77,204	78,548	79,919

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	55,130	55,130	73,000	74,260	75,545	76,856	78,193
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		56,682	56,682	74,594	75,886	77,204	78,548	79,919
Total Service		140	0	0	0	0	0	0

S219 TV Society-New Denver, Silverton and Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	20,877	20,877	20,879	20,901	20,923	20,945	20,968
49100	Prior Year Surplus	165	0	0	0	0	0	0
Total Income		21,042	20,877	20,879	20,901	20,923	20,945	20,968

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	225	202	204	206	208	210	212
57010	Grants	19,700	19,700	19,700	19,700	19,700	19,700	19,700
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		20,900	20,877	20,879	20,901	20,923	20,945	20,968

Total Service		143	0	0	0	0	0	0
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S220 TV Society-Area H (Slocan Valley South)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	25,103	25,103	25,108	25,133	25,159	25,185	25,211
49100	Prior Year Surplus	1	0	0	0	0	0	0
Total Income		25,104	25,103	25,108	25,133	25,159	25,185	25,211

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	181	126	131	136	142	147	153
57010	Grants	24,003	24,003	24,003	24,003	24,003	24,003	24,003
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
Total Expenses		25,158	25,103	25,108	25,133	25,159	25,185	25,211

Total Service		-54	0	0	0	0	0	0
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S221 Community Facility Recreation & Parks-Kaslo and Area D**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	241,976	241,976	248,906	300,831	312,444	311,384	484,963
41020	Grants in lieu of Taxes	0	1,600	1,600	1,600	1,600	1,600	1,600
42030	User Fees	19,004	23,000	18,000	18,000	18,000	18,000	18,000
43020	Grants	0	14,043	14,043	0	0	0	0
43025	Grants - Specified	0	0	6,800	0	0	0	0
43030	Community Works Grants (Internal)	20,000	46,565	0	0	0	0	0
44020	Investment Income & Interest	567	200	200	200	200	200	200
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	65,683	67,238	60,850	4,612	0	0	0
Total Income		347,229	394,622	350,399	325,243	332,244	331,184	504,763

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	5,806	5,500	10,500	9,220	9,449	10,187	10,434
51030	Benefits	514	400	1,100	900	400	400	400
53040	Advertising	578	600	900	900	900	900	900
53050	Insurance	2,451	2,579	2,744	2,725	2,752	2,778	2,805
53080	Licence & Permits	88	400	400	400	400	400	400
54030	Contracted Services	25,408	49,000	35,000	36,500	36,500	38,000	38,000
55010	Repairs & Maintenance	3,347	27,700	14,700	17,800	19,700	14,800	16,700
55020	Operating Supplies	7,697	3,450	7,750	2,450	2,350	2,450	2,350
55025	Chemicals	1,907	0	0	0	0	0	0
55030	Equipment	3,043	7,000	14,250	10,250	14,250	14,250	14,250
55035	Radio Equipment	114	1,000	550	550	550	550	550
55060	Rentals	0	100	0	0	0	0	0
57010	Grants	158,652	163,995	162,959	161,239	161,239	161,239	161,239
59000	Contribution to Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000
59100	Accumulated Operating Surplus	0	0	4,612	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	6,351	6,351	4,653	4,746	4,841	4,938	5,037
59530	Transfer to Other Service - Community Services Fee	62,504	62,504	66,238	67,563	68,914	70,292	71,698
60000	Capital Expenditures	0	54,043	14,043	0	0	0	170,000
Total Expenses		288,460	394,622	350,399	325,243	332,244	331,184	504,763

Total Service		58,770	0	0	0	0	0	0
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5222 Arena (Castlegar Complex)-Castlegar and Areas I and J**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,972,460	1,972,460	2,843,866	2,800,434	3,271,106	3,395,077	3,228,996
41020	Grants in lieu of Taxes	0	9,000	9,000	9,000	9,000	9,000	9,000
42015	Sale of Goods - Specified	21,964	70,100	10,100	10,500	11,000	11,500	12,000
42025	Sale of Services - Specified	92,578	64,072	90,089	90,887	91,694	92,508	93,331
42030	User Fees	-59	0	0	0	0	0	0
42035	User Fees - Specified	7,253	6,000	6,277	6,403	6,531	6,661	6,794
42045	Rental Income - Specified	260,131	266,825	289,328	287,600	290,899	294,225	297,736
43010	Donations	0	10,000	10,000	0	0	0	0
43025	Grants - Specified	77,235	15,000	8,200	5,000	5,000	5,000	5,000
43030	Community Works Grants (Internal)	0	50,000	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	411,215	0	0	0
43505	External Contributions & Contracts - Specified	1,754	0	0	0	0	0	0
44010	Penalties & Fees	-380	0	0	0	0	0	0
44020	Investment Income & Interest	13	0	0	0	0	0	0
45000	Transfer from Reserves	0	150,000	924,000	0	0	0	0
45500	Transfer from Other Service	5,366	4,545	4,590	4,636	4,683	4,730	4,777
49100	Prior Year Surplus	388,078	415,000	154,803	0	0	0	0
Total Income		2,826,394	3,033,002	4,350,253	3,625,676	3,689,912	3,818,701	3,657,634

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	785,009	893,175	828,200	844,386	860,892	877,724	894,889
51020	Overtime	15,891	0	12,506	12,631	12,757	12,885	13,014
51030	Benefits	188,183	228,041	192,605	196,264	200,090	203,986	207,953
51050	Employee Health & Safety	4,061	7,200	6,767	6,835	6,903	6,972	7,042
51060	Employee Incentives	840	1,000	1,000	1,010	1,020	1,030	1,041
52010	Travel	0	4,000	4,000	4,040	4,080	4,121	4,162
52020	Education & Training	1,227	10,400	10,400	10,504	10,609	10,715	10,822
52030	Memberships, Dues & Subscriptions	374	1,000	1,000	1,010	1,020	1,030	1,041
53020	Admin, Office Supplies & Postage	27,020	11,000	14,000	14,140	14,281	14,424	14,568
53030	Communication	14,589	16,924	17,750	17,927	18,107	18,288	18,471
53040	Advertising	19,416	32,434	32,500	32,825	33,153	33,485	33,820
53050	Insurance	52,366	57,215	55,495	55,468	56,022	56,582	57,147
53060	Bank Charges	11,512	10,000	10,100	10,201	10,303	10,406	10,510
53080	Licence & Permits	2,033	1,950	2,300	1,717	1,734	1,752	1,769
54010	Legal	233	1,000	1,000	1,010	1,020	1,030	1,041
54030	Contracted Services	178,023	186,730	224,989	223,408	224,892	226,391	227,905
54040	Consulting Fees	20,106	85,000	45,000	20,000	20,000	20,000	20,000
55010	Repairs & Maintenance	19,933	67,350	85,100	90,071	95,547	96,027	96,512

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
55015	Repairs & Maintenance - Specified	0	2,500	2,500	2,525	2,550	2,576	2,602
55020	Operating Supplies	64,859	90,200	74,820	75,443	76,073	76,708	77,350
55025	Chemicals	578	4,475	4,475	4,475	4,475	4,475	4,475
55030	Equipment	3,835	33,974	44,300	45,663	46,030	46,400	46,774
55040	Utilities	137,947	139,400	151,900	153,419	154,953	156,503	158,068
55050	Vehicles	16,552	12,500	14,000	14,140	14,281	14,424	14,568
55060	Rentals	2,000	1,000	1,000	1,010	1,020	1,030	1,041
57010	Grants	408,350	412,000	412,000	412,000	412,000	412,000	412,000
59000	Contribution to Reserve	92,490	92,490	0	0	586,573	947,121	751,968
59500	Transfer to Other Service	54,897	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	100,185	100,185	106,910	109,048	111,229	113,454	115,723
59520	Transfer to Other Service - IT Fee	43,290	43,290	44,676	45,570	46,481	47,411	48,359
59530	Transfer to Other Service - Community Services Fee	126,568	126,568	273,960	143,935	146,814	149,750	153,000
60000	Capital Expenditures	280,797	360,000	1,675,000	1,075,000	515,000	250,000	250,000
Total Expenses		2,673,163	3,033,002	4,350,253	3,625,675	3,689,912	3,818,701	3,657,634
Total Service		153,232	0	0	0	0	0	0

S223 Recreation Facility-Nakusp and Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	422,552	422,552	430,432	452,466	461,515	470,746	480,160
49100	Prior Year Surplus	6,667	0	13,162	0	0	0	0
Total Income		429,219	422,552	443,594	452,466	461,515	470,746	480,160

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	421,000	421,000	442,000	450,840	459,857	469,054	478,435
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		422,552	422,552	443,594	452,466	461,515	470,746	480,160

Total Service		6,667	0	0	0	0	0	0
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S224 Recreation Facility-Creston and Areas B, C and Area A**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	4,332,775	4,332,775	4,430,717	4,519,331	4,609,718	4,701,912	4,795,951
41020	Grants in lieu of Taxes	0	7,200	7,272	7,345	7,418	7,492	7,567
42015	Sale of Goods - Specified	6,800	7,100	18,000	18,180	18,362	18,545	18,731
42025	Sale of Services - Specified	90,620	122,290	198,653	200,640	202,646	204,672	206,719
42030	User Fees	-231	0	0	0	0	0	0
42035	User Fees - Specified	304,532	225,000	404,441	462,513	467,138	471,810	475,600
42040	Rental Income	127	0	0	0	0	0	0
42045	Rental Income - Specified	237,732	189,000	273,206	309,711	312,958	316,028	319,162
43010	Donations	0	0	0	0	0	0	0
43015	Donations - Specified	5,720	0	12,500	2,525	2,550	2,576	2,602
43020	Grants	0	10,000	0	0	0	0	0
43025	Grants - Specified	1,000	5,000	80,000	0	0	0	0
43505	External Contributions & Contracts - Specified	479	18,000	0	0	0	0	0
44010	Penalties & Fees	5,213	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	0	0	500,779	0	0
45500	Transfer from Other Service	21,733	26,600	27,350	27,855	28,370	28,896	29,431
49100	Prior Year Surplus	877,881	880,000	1,035,000	0	0	0	0
Total Income		5,884,380	5,822,965	6,487,139	5,548,100	6,149,940	5,751,931	5,855,764

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,434,189	1,659,600	1,572,140	1,632,582	1,655,993	1,683,570	1,711,243
51020	Overtime	20,288	33,553	30,714	32,682	29,543	26,596	27,319
51030	Benefits	353,369	411,900	413,474	419,736	426,453	433,351	440,425
51050	Employee Health & Safety	5,350	20,650	16,291	16,406	16,521	16,623	16,637
51060	Employee Incentives	1,524	2,000	2,018	2,033	2,049	2,072	2,095
51550	Directors - Expenses	0	1,200	1,200	1,200	1,200	1,200	1,200
51560	Directors - Travel	0	1,000	1,010	1,020	1,030	1,041	1,051
52010	Travel	2,651	10,750	14,907	15,020	15,133	15,276	15,057
52020	Education & Training	11,348	36,000	35,335	34,305	34,628	34,921	34,693
52030	Memberships, Dues & Subscriptions	1,428	4,000	3,748	3,786	3,824	3,857	3,838
53020	Admin, Office Supplies & Postage	22,773	22,725	22,955	23,191	23,423	23,628	23,852
53030	Communication	19,335	21,775	21,880	21,979	22,079	22,182	22,279
53040	Advertising	11,089	44,000	44,150	44,548	44,933	45,336	44,754
53050	Insurance	93,129	86,000	86,860	87,729	88,606	89,492	90,387
53060	Bank Charges	9,068	12,500	12,625	12,751	12,879	13,008	13,138
53070	Bad Debts	347	500	505	510	515	520	526
53080	Licence & Permits	4,555	8,000	8,080	8,161	8,242	8,325	8,408
54010	Legal	233	2,000	2,000	2,000	2,000	2,000	2,000

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
54030	Contracted Services	58,919	105,700	133,603	124,314	125,032	125,758	126,490
54040	Consulting Fees	12,390	33,500	37,500	10,000	10,000	10,000	10,000
55010	Repairs & Maintenance	103,840	165,500	172,925	174,654	176,401	178,165	179,946
55020	Operating Supplies	68,096	100,500	111,548	111,991	113,044	114,104	115,176
55025	Chemicals	42,840	40,000	40,400	40,804	41,212	41,624	42,040
55030	Equipment	10,281	79,000	84,000	84,000	84,000	84,000	84,000
55035	Radio Equipment	0	2,500	2,525	2,550	2,576	2,602	2,628
55040	Utilities	346,004	327,000	400,000	408,000	416,160	424,483	432,973
55050	Vehicles	10,936	5,500	5,535	5,570	5,606	5,642	5,679
55060	Rentals	62,406	66,500	67,145	67,816	68,495	69,180	69,871
56010	Debenture Interest	398,446	469,720	485,000	485,000	485,000	485,000	485,000
56020	Debenture Principal	536,280	536,280	551,000	551,000	551,000	551,000	551,000
57010	Grants	147,056	148,000	149,465	150,945	152,439	153,948	155,473
59000	Contribution to Reserve	423,657	423,657	444,000	53,165	0	177,006	218,432
59500	Transfer to Other Service	15,055	10,000	5,000	5,000	5,000	5,000	5,000
59510	Transfer to Other Service - General Admin. Fee	210,184	210,184	206,205	210,329	214,536	218,826	223,203
59520	Transfer to Other Service - IT Fee	86,580	86,580	89,352	91,139	92,962	94,821	96,717
59530	Transfer to Other Service - Community Services Fee	57,691	57,691	257,043	262,184	267,428	272,776	278,232
60000	Capital Expenditures	261,254	577,000	955,000	350,000	950,000	315,000	315,000
Total Expenses		4,842,594	5,822,965	6,487,139	5,548,100	6,149,940	5,751,931	5,855,763
Total Service		1,041,786	0	0	0	0	0	0

S225 Swimming Pool-Salmo and Area G

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	57,400	57,400	59,936	81,186	82,810	84,466	86,155
41020	Grants in lieu of Taxes	240	0	0	0	0	0	0
49100	Prior Year Surplus	50,658	50,591	51,203	0	0	0	0
Total Income		108,298	107,991	111,139	81,186	82,810	84,466	86,155

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59100	Accumulated Operating Surplus	0	37,495	16,545	0	0	0	0
59500	Transfer to Other Service	55,540	68,944	93,000	79,560	81,151	82,774	84,430
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		57,092	107,991	111,139	81,186	82,810	84,466	86,155

Total Service		51,206	0	0	0	0	0	0
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S226 Recreation Facility-Nelson and Areas F and Defined E**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	3,138,122	3,138,122	3,376,677	3,444,211	3,513,095	3,583,357	3,655,024
41020	Grants in lieu of Taxes	14,191	47,000	47,000	47,000	47,000	47,000	47,000
42015	Sale of Goods - Specified	30,988	30,500	36,800	38,572	39,895	41,271	42,702
42025	Sale of Services - Specified	307,007	319,321	396,012	411,853	428,327	445,460	463,278
42030	User Fees	306	0	0	0	0	0	0
42035	User Fees - Specified	810,490	887,391	1,025,000	1,242,566	1,244,616	1,246,081	1,247,667
42040	Rental Income	122	0	0	0	0	0	0
42045	Rental Income - Specified	384,806	344,000	402,150	421,116	437,721	454,989	472,949
43015	Donations - Specified	110	0	0	0	0	0	0
43025	Grants - Specified	4,554	27,980	28,000	28,050	28,100	28,152	28,203
43035	Community Works Grants - Specified	0	23,000	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	277,912	0	0
43300	Proceeds from Asset Disposal	1,562	500	500	0	0	0	0
43500	External Contributions & Contracts	1,858	184,200	184,200	184,200	184,200	184,200	184,200
43505	External Contributions & Contracts - Specified	191,295	0	0	0	0	0	0
44010	Penalties & Fees	458	250	250	250	250	250	250
44020	Investment Income & Interest	26	1,500	1,500	1,500	1,500	1,500	1,500
45000	Transfer from Reserves	0	38,260	0	0	592,537	0	0
45500	Transfer from Other Service	92,199	10,250	10,455	10,873	11,308	11,760	12,231
49100	Prior Year Surplus	452,932	453,246	586,143	0	0	0	0
Total Income		5,431,026	5,505,520	6,094,687	5,830,190	6,806,461	6,044,020	6,155,003

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	2,226,124	2,522,386	2,360,135	2,397,744	2,437,717	2,477,198	2,519,454
51020	Overtime	24,706	27,455	32,050	32,534	33,026	33,526	34,035
51030	Benefits	463,869	559,456	570,454	581,079	591,909	602,947	614,198
51050	Employee Health & Safety	12,768	27,415	28,050	28,337	28,626	28,919	29,214
51060	Employee Incentives	748	0	3,900	2,525	2,550	2,576	2,602
51500	Directors - Allowance & Stipend	193	0	0	0	0	0	0
52010	Travel	1,901	14,480	18,849	19,038	19,228	19,420	19,615
52020	Education & Training	9,647	41,679	58,009	58,589	59,175	59,767	60,365
52030	Memberships, Dues & Subscriptions	1,427	5,650	4,860	3,282	3,315	3,348	3,382
53020	Admin, Office Supplies & Postage	32,698	37,876	38,200	38,047	38,397	38,751	39,109
53030	Communication	14,091	12,017	10,660	10,262	10,364	10,468	10,573
53040	Advertising	19,228	50,850	50,900	51,409	51,923	52,442	52,967
53050	Insurance	89,956	83,796	89,800	90,698	91,605	92,521	93,446
53060	Bank Charges	22,556	20,000	20,000	20,200	20,402	20,606	20,812
53080	Licence & Permits	5,624	10,850	10,700	10,807	10,915	11,024	11,134

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
54030	Contracted Services	191,876	269,044	221,467	223,445	225,644	227,866	230,109
54040	Consulting Fees	16,296	0	112,000	12,120	12,241	12,364	12,487
55010	Repairs & Maintenance	141,324	161,230	196,950	185,789	187,647	189,524	191,419
55020	Operating Supplies	117,796	113,316	117,161	114,737	115,884	117,043	118,214
55025	Chemicals	30,763	39,040	39,820	40,218	40,620	41,027	41,437
55030	Equipment	27,889	24,816	68,928	57,564	58,104	58,650	59,202
55035	Radio Equipment	405	3,875	5,175	5,227	5,279	5,332	5,385
55040	Utilities	487,551	417,020	515,500	520,655	525,862	531,120	536,431
55050	Vehicles	5,191	3,500	9,500	9,595	9,691	9,788	9,886
55060	Rentals	8,373	17,500	17,675	17,852	18,030	18,211	18,393
56010	Debenture Interest	202,419	232,330	232,330	232,330	232,330	232,330	232,330
56020	Debenture Principal	228,697	228,697	228,697	228,697	228,697	228,697	228,697
56110	Short-Term Financing Interest	0	0	0	0	11,000	8,250	5,500
56120	Short-Term Financing Principal	0	0	0	0	55,107	55,107	55,107
57010	Grants	37,916	37,916	58,295	58,878	59,467	60,062	60,662
59500	Transfer to Other Service	3,676	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	261,315	261,315	279,369	284,956	290,656	296,469	302,398
59520	Transfer to Other Service - IT Fee	105,820	105,820	109,208	111,392	113,620	115,892	118,210
59530	Transfer to Other Service - Community Services Fee	57,691	57,691	257,043	262,184	267,428	272,776	278,232
60000	Capital Expenditures	2,871	118,500	329,000	120,000	950,000	110,000	140,000
Total Expenses		4,853,406	5,505,520	6,094,687	5,830,190	6,806,461	6,044,020	6,155,003
Total Service		577,621	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	848,450	848,450	887,407	1,087,582	1,092,028	1,095,970	1,099,273
41020	Grants in lieu of Taxes	0	4,000	4,000	4,000	4,000	4,000	4,000
42015	Sale of Goods - Specified	2,514	550	1,152	1,198	1,245	1,295	1,347
42025	Sale of Services - Specified	149,044	141,365	144,858	150,652	156,678	162,946	169,463
42035	User Fees - Specified	243,563	200,000	325,000	338,000	351,520	365,581	380,204
42045	Rental Income - Specified	64,347	30,000	63,000	65,520	68,141	70,866	73,701
43015	Donations - Specified	19	0	0	0	0	0	0
43020	Grants	0	1,000	1,000	1,000	1,000	1,000	1,000
43505	External Contributions & Contracts - Specified	269	0	0	0	0	0	0
44010	Penalties & Fees	-42	0	0	0	0	0	0
45000	Transfer from Reserves	0	50,000	174,000	60,000	150,000	250,000	250,000
45500	Transfer from Other Service	-152	2,576	2,600	2,626	2,652	2,679	2,706
49100	Prior Year Surplus	167,772	185,000	210,530	0	0	0	0
Total Income		1,475,782	1,462,940	1,813,546	1,710,578	1,827,265	1,954,337	1,981,694

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	644,175	702,651	828,078	838,941	853,255	867,743	882,303
51020	Overtime	5,920	0	16,500	16,745	16,994	17,247	17,505
51030	Benefits	142,832	185,871	216,968	221,181	225,478	229,859	234,326
51050	Employee Health & Safety	1,366	3,500	6,000	6,030	6,060	6,091	6,122
51060	Employee Incentives	110	0	0	0	0	0	0
52010	Travel	631	3,000	3,250	3,252	3,255	3,258	3,260
52020	Education & Training	2,148	7,100	7,300	7,373	7,447	7,521	7,596
52030	Memberships, Dues & Subscriptions	580	1,505	1,650	1,666	1,683	1,700	1,717
53020	Admin, Office Supplies & Postage	62	1,000	1,000	1,010	1,020	1,030	1,041
53030	Communication	1,789	2,000	2,000	2,020	2,040	2,061	2,081
53040	Advertising	5,015	13,903	14,043	14,183	14,325	14,468	14,613
53050	Insurance	31,033	24,500	31,750	32,067	32,388	32,712	33,039
53080	Licence & Permits	909	250	1,000	505	510	515	520
54030	Contracted Services	18,847	28,500	53,500	47,470	47,945	48,424	48,908
55010	Repairs & Maintenance	12,809	31,000	34,000	34,340	34,683	35,030	35,381
55020	Operating Supplies	31,781	39,000	36,600	36,966	37,336	37,709	38,086
55025	Chemicals	13,873	20,000	22,000	22,220	22,442	22,667	22,893
55030	Equipment	14,775	12,500	43,000	38,380	38,764	39,151	39,543
55040	Utilities	103,357	89,700	110,000	111,100	112,211	113,333	114,466
59100	Accumulated Operating Surplus	0	38,811	0	0	0	0	0
59500	Transfer to Other Service	40,806	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	88,131	88,131	94,083	95,965	97,884	99,842	101,838

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59520	Transfer to Other Service - IT Fee	38,480	38,480	39,712	40,506	41,316	42,143	42,986
59530	Transfer to Other Service - Community Services Fee	11,538	11,538	77,113	78,655	80,228	81,833	83,470
60000	Capital Expenditures	52,651	120,000	174,000	60,000	150,000	250,000	250,000
Total Expenses		1,263,618	1,462,940	1,813,546	1,710,578	1,827,265	1,954,337	1,981,694
Total Service		212,165	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	28,125	28,125	28,125	28,125	28,125	28,125	28,125
43025	Grants - Specified	0	3,000	0	0	0	0	0
49100	Prior Year Surplus	29,631	29,288	27,896	6,996	1,817	0	0
Total Income		57,756	60,413	56,021	35,121	29,942	28,125	28,125

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	194	0	1,186	1,209	1,233	1,258	1,283
51030	Benefits	14	0	346	353	360	367	375
52010	Travel	0	0	748	755	763	771	778
53040	Advertising	0	51	0	0	0	0	0
53050	Insurance	415	383	420	424	428	433	437
53060	Bank Charges	0	20	20	20	20	20	20
53080	Licence & Permits	101	106	107	108	109	110	112
54030	Contracted Services	9	204	0	0	0	0	0
55020	Operating Supplies	0	204	150	153	156	159	162
55060	Rentals	0	255	0	0	0	0	0
57010	Grants	22,527	30,860	33,860	19,885	16,268	14,191	13,926
59100	Accumulated Operating Surplus	0	21,388	8,992	1,817	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,266	2,266	372	379	387	395	403
59530	Transfer to Other Service - Community Services Fee	4,676	4,676	9,820	10,016	10,217	10,421	10,629
Total Expenses		30,202	60,413	56,021	35,121	29,942	28,125	28,125

Total Service		27,554	0	0	0	0	0	0
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S229 Recreation Commission No.6-New Denver, Silverton and Area H**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	32,900	32,900	45,069	48,696	55,155	55,676	56,200
42030	User Fees	0	1,000	0	0	0	0	0
42035	User Fees - Specified	4,255	725	4,500	4,680	4,867	5,062	5,264
49100	Prior Year Surplus	22,371	22,000	15,000	5,943	0	0	0
Total Income		59,526	56,625	64,569	59,319	60,022	60,738	61,464

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	5,854	7,100	10,500	10,710	10,924	11,143	11,366
51030	Benefits	511	450	1,752	1,788	1,823	1,860	1,897
52010	Travel	116	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	120	310	313	316	319	323	326
53040	Advertising	612	464	1,000	1,010	1,020	1,030	1,041
53050	Insurance	417	400	430	434	439	443	447
53060	Bank Charges	0	72	73	73	74	75	76
53080	Licence & Permits	120	0	0	0	0	0	0
54030	Contracted Services	2,456	2,000	1,500	1,530	1,561	1,592	1,624
55010	Repairs & Maintenance	0	2,000	1,000	1,010	1,020	1,030	1,041
55020	Operating Supplies	2,612	1,906	2,700	2,727	2,754	2,782	2,810
55030	Equipment	14,461	15,000	15,000	15,000	15,000	15,000	15,000
55060	Rentals	1,200	1,860	1,663	1,679	1,696	1,713	1,730
57010	Grants	10,300	10,300	10,400	10,500	10,600	10,700	10,800
59100	Accumulated Operating Surplus	0	7,566	5,943	0	0	0	0
59500	Transfer to Other Service	0	1,545	1,500	1,530	1,561	1,592	1,624
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	4,676	4,676	9,820	10,016	10,217	10,421	10,629
Total Expenses		44,431	56,625	64,569	59,319	60,023	60,738	61,465

Total Service		15,096	0	0	0	0	0	0
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S230 Recreation Commission No.7-Salmo and Area G**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	152,161	152,161	168,666	201,223	211,304	213,411	215,542
41020	Grants in lieu of Taxes	505	0	0	0	0	0	0
42025	Sale of Services - Specified	8,219	28,379	28,085	28,647	29,220	29,804	30,400
42030	User Fees	-65	0	0	0	0	0	0
42035	User Fees - Specified	26,987	25,108	27,000	27,540	28,091	28,653	29,226
42045	Rental Income - Specified	1,768	0	0	0	0	0	0
43020	Grants	9,000	0	0	0	0	0	0
43025	Grants - Specified	135,278	11,300	0	0	0	0	0
44010	Penalties & Fees	39	0	0	0	0	0	0
44020	Investment Income & Interest	111	0	0	0	0	0	0
45500	Transfer from Other Service	54,352	68,944	131,000	79,560	81,151	82,774	84,430
49100	Prior Year Surplus	61,836	54,344	211,150	8,000	0	0	0
Total Income		450,191	340,236	565,901	344,970	349,766	354,642	359,598

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	94,512	151,194	121,413	123,841	126,318	128,844	131,421
51020	Overtime	0	375	379	383	386	390	394
51030	Benefits	18,895	40,539	29,804	30,102	30,403	30,707	31,014
51050	Employee Health & Safety	0	200	202	204	206	208	210
52010	Travel	1,663	500	1,005	1,010	1,015	1,020	1,026
52020	Education & Training	1,320	3,240	7,472	7,547	7,623	7,699	7,776
52030	Memberships, Dues & Subscriptions	129	207	289	292	295	298	301
53020	Admin, Office Supplies & Postage	2,902	1,850	1,869	1,887	1,906	1,925	1,944
53030	Communication	2,404	2,500	2,525	2,550	2,576	2,602	2,628
53040	Advertising	3,446	3,760	3,798	3,836	3,874	3,913	3,952
53050	Insurance	2,334	2,233	2,500	2,525	2,550	2,576	2,602
53060	Bank Charges	564	484	500	0	0	0	0
53080	Licence & Permits	603	1,260	1,272	1,285	1,298	1,311	1,324
54030	Contracted Services	995	3,650	7,080	7,131	7,183	7,234	7,287
55010	Repairs & Maintenance	2,128	20,500	6,000	6,010	6,020	6,030	6,041
55020	Operating Supplies	11,735	4,700	5,888	5,946	6,006	6,066	6,127
55025	Chemicals	3,246	3,600	3,500	3,535	3,570	3,606	3,642
55030	Equipment	2,232	5,300	10,353	5,407	5,461	5,515	5,570
55040	Utilities	7,646	5,689	8,000	8,160	8,323	8,490	8,659
55060	Rentals	10,400	10,610	15,000	15,150	15,302	15,455	15,609
57010	Grants	6,227	10,000	14,000	14,000	14,000	14,000	14,000
59100	Accumulated Operating Surplus	0	25,018	8,000	0	0	0	0
59500	Transfer to Other Service	16,306	0	17,025	10,100	10,201	10,303	10,406

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59510	Transfer to Other Service - General Admin. Fee	19,360	19,360	18,727	19,102	19,484	19,873	20,271
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59530	Transfer to Other Service - Community Services Fee	14,255	14,255	69,212	69,904	70,603	71,309	72,022
60000	Capital Expenditures	10,876	4,402	205,125	0	0	0	0
Total Expenses		238,989	340,236	565,901	344,970	349,766	354,642	359,598
Total Service		211,202	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	155,442	155,442	176,382	311,189	322,959	332,185	311,483
42015	Sale of Goods - Specified	0	0	1,800	1,836	1,873	1,910	1,948
42025	Sale of Services - Specified	14,822	24,215	47,488	48,438	49,407	50,395	51,403
42030	User Fees	409	0	0	0	0	0	0
43015	Donations - Specified	474,437	2,000	147,020	0	0	0	0
43020	Grants	0	0	0	0	0	0	0
43025	Grants - Specified	0	40,000	120,445	96,399	97,363	98,337	99,320
44020	Investment Income & Interest	117	0	0	0	0	0	0
45500	Transfer from Other Service	255,000	0	59,555	60,151	60,752	61,360	61,973
49100	Prior Year Surplus	109,791	105,000	845,145	7,617	0	0	0
Total Income		1,010,019	326,657	1,397,835	525,630	532,354	544,186	526,128

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	30,189	73,863	56,166	57,289	58,435	59,603	60,795
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	6,033	19,238	14,725	14,873	15,021	15,172	15,323
51050	Employee Health & Safety	0	0	0	0	0	0	0
52010	Travel	383	1,689	2,797	2,825	2,854	2,882	2,911
52020	Education & Training	1,093	1,112	1,123	1,135	1,146	1,157	1,169
52030	Memberships, Dues & Subscriptions	0	714	721	728	736	743	751
53020	Admin, Office Supplies & Postage	6,722	1,530	1,545	1,561	1,577	1,592	1,608
53030	Communication	2,434	2,652	3,329	3,362	3,396	3,430	3,464
53040	Advertising	5,332	10,178	10,279	10,382	10,486	10,591	10,697
53050	Insurance	1,799	1,915	3,034	3,064	3,095	3,126	3,157
53060	Bank Charges	245	936	946	955	965	974	984
53070	Bad Debts	69	0	0	0	0	0	0
53080	Licence & Permits	0	104	105	106	107	108	109
54010	Legal	38	0	0	0	0	0	0
54030	Contracted Services	6,131	25,970	32,800	53,128	58,459	63,794	64,132
54040	Consulting Fees	15,013	40,000	25,000	30,000	25,000	25,000	0
55010	Repairs & Maintenance	208	3,000	10,355	11,065	11,126	11,187	11,249
55020	Operating Supplies	2,900	6,422	7,142	7,213	7,285	7,358	7,432
55030	Equipment	638	7,767	7,845	7,924	8,003	8,083	8,164
55040	Utilities	306	303	1,150	1,173	1,196	1,220	1,245
55060	Rentals	9,546	18,491	18,751	18,938	19,128	19,319	19,512
59100	Accumulated Operating Surplus	0	60,436	24,475	0	0	0	0
59500	Transfer to Other Service	13,331	0	5,000	5,050	5,101	5,152	5,203
59510	Transfer to Other Service - General Admin. Fee	15,189	15,189	9,953	10,152	10,355	10,562	10,773

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59530	Transfer to Other Service - Community Services Fee	30,338	30,338	125,630	128,143	130,705	133,320	135,986
60000	Capital Expenditures	0	0	1,030,000	151,500	153,015	154,545	156,091
Total Expenses		152,745	326,657	1,397,836	525,630	532,354	544,186	526,128
Total Service		857,274	0	0	0	0	0	0

S232 Recreation Commission No.9-Area A

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	36,186	36,186	39,421	43,536	44,394	45,270	46,163
49100	Prior Year Surplus	7,215	7,215	3,273	0	0	0	0
Total Income		43,401	43,401	42,694	43,536	44,394	45,270	46,163

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53020	Admin, Office Supplies & Postage	0	200	202	204	206	208	210
53040	Advertising	517	500	505	510	515	520	526
53050	Insurance	281	500	505	510	515	520	526
55060	Rentals	50	0	0	0	0	0	0
57010	Grants	37,728	40,649	39,888	40,686	41,499	42,329	43,176
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		40,127	43,401	42,694	43,536	44,394	45,270	46,163
Total Service		3,273	0	0	0	0	0	0

S234 Transit-Creston and Area**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	166,345	166,345	169,669	173,064	176,524	180,054	183,657
42030	User Fees	13,991	13,129	14,441	15,097	15,819	16,574	17,365
43020	Grants	95,415	88,631	96,564	98,978	101,452	103,988	106,588
45000	Transfer from Reserves	0	0	1,735	4,411	4,655	7,219	9,969
49100	Prior Year Surplus	63,282	68,772	34,605	48,468	50,231	51,894	53,970
Total Income		339,033	336,877	317,014	340,018	348,681	359,729	371,549

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53020	Admin, Office Supplies & Postage	0	300	300	300	300	300	300
53050	Insurance	268	300	300	300	300	300	300
54030	Contracted Services	273,071	307,358	307,350	330,223	335,302	347,344	360,214
55010	Repairs & Maintenance	2,169	0	2,500	2,500	2,500	2,500	2,500
59000	Contribution to Reserve	22,621	22,621	0	0	3,450	2,320	1,130
59510	Transfer to Other Service - General Admin. Fee	6,298	6,298	6,564	6,695	6,829	6,966	7,105
Total Expenses		304,427	336,877	317,014	340,018	348,681	359,730	371,549

Total Service		34,606	0	0	0	0	0	0
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S237 Transit-Castlegar and Area**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	427,416	427,416	446,647	468,980	494,774	522,168	553,318
45000	Transfer from Reserves	0	69,122	81,848	56,908	66,594	65,893	62,762
49100	Prior Year Surplus	35,421	0	29,482	75,318	81,518	87,352	91,718
Total Income		462,837	496,538	557,977	601,206	642,886	675,413	707,798

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53020	Admin, Office Supplies & Postage	0	100	100	100	100	100	100
53050	Insurance	488	500	500	500	500	500	500
54030	Contracted Services	388,383	420,217	521,663	564,427	605,630	637,668	669,550
55010	Repairs & Maintenance	0	65,440	25,040	25,292	25,551	25,818	26,094
59510	Transfer to Other Service - General Admin. Fee	10,281	10,281	10,674	10,887	11,105	11,327	11,554
Total Expenses		399,152	496,538	557,977	601,206	642,886	675,413	707,798
Total Service		63,685	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	594,256	594,256	643,680	702,699	756,635	807,875	852,308
41020	Grants in lieu of Taxes	281	0	0	0	0	0	0
42030	User Fees	49,220	67,722	47,924	51,757	55,899	60,370	65,200
45000	Transfer from Reserves	0	0	153,821	31,194	11,415	2,053	0
49100	Prior Year Surplus	0	137,081	-117,224	0	0	0	0
Total Income		643,757	799,058	728,201	785,650	823,949	870,298	917,508

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	1,228	875	1,228	1,264	1,303	1,342	1,384
54030	Contracted Services	743,198	734,987	711,889	769,000	799,928	839,925	881,920
55020	Operating Supplies	2,149	0	0	0	0	0	0
59000	Contribution to Reserve	0	48,790	0	0	7,024	13,024	17,877
59510	Transfer to Other Service - General Admin. Fee	14,407	14,407	15,084	15,386	15,693	16,007	16,327
Total Expenses		760,982	799,058	728,201	785,650	823,949	870,298	917,509
Total Service		-117,225	0	0	0	0	0	0

S239 Transit-Kootenay Lake West**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	499,964	499,966	534,953	580,675	627,081	674,113	724,459
41020	Grants in lieu of Taxes	759	0	0	0	0	0	0
42030	User Fees	22,217	32,727	24,438	26,882	29,570	32,527	35,780
43020	Grants	192,635	192,365	192,363	199,378	206,356	213,578	221,054
45000	Transfer from Reserves	0	0	0	132,783	112,054	100,430	87,210
49100	Prior Year Surplus	234,640	0	299,171	0	0	0	0
Total Income		950,216	725,058	1,050,925	939,718	975,061	1,020,648	1,068,503

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51030	Benefits	13	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	193	500	500	500	500	500	500
51560	Directors - Travel	0	250	250	250	250	250	250
53020	Admin, Office Supplies & Postage	47	200	200	200	200	200	200
53050	Insurance	563	561	592	589	621	648	673
54030	Contracted Services	621,250	652,828	834,672	878,054	912,642	957,873	1,005,368
55010	Repairs & Maintenance	2,389	44,400	44,400	44,000	44,400	44,400	44,400
59000	Contribution to Reserve	11,054	11,054	154,503	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	15,265	15,265	15,809	16,125	16,448	16,777	17,112
Total Expenses		650,774	725,058	1,050,926	939,718	975,061	1,020,648	1,068,503

Total Service		299,442	0	0	0	0	0	0
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S240 Airport-Creston and Areas B, C and Area A

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	139,628	139,628	202,925	207,434	211,583	215,815	220,131
49100	Prior Year Surplus	1,054	1,054	442	0	0	0	0
Total Income		140,682	140,682	203,367	207,434	211,583	215,815	220,131

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	139,130	139,130	201,773	205,808	209,925	214,123	218,406
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		140,682	140,682	203,367	207,434	211,583	215,815	220,131

Total Service		0	0	0	0	0	0	0
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S241 Water Utility-Area A (Riondel)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	52,876	52,876	54,991	56,091	57,213	58,357	59,524
42030	User Fees	181,246	180,434	190,609	196,028	201,908	207,966	214,205
45000	Transfer from Reserves	0	93,000	160,000	75,000	0	0	0
49100	Prior Year Surplus	22,351	26,983	-5,300	0	0	0	0
Total Income		256,472	353,293	400,300	327,119	259,121	266,323	273,729

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	28,006	31,294	36,671	39,384	43,172	47,035	50,976
51020	Overtime	418	2,029	2,118	2,161	2,204	2,248	2,293
51030	Benefits	4,116	9,075	9,464	9,460	9,649	9,842	10,039
51050	Employee Health & Safety	0	112	0	0	0	0	0
51500	Directors - Allowance & Stipend	386	0	401	409	418	426	435
51565	Directors - Mileage	76	0	79	81	82	84	86
52010	Travel	0	278	289	295	301	307	313
52020	Education & Training	0	204	212	216	221	225	230
52030	Memberships, Dues & Subscriptions	300	104	312	318	325	331	338
53020	Admin, Office Supplies & Postage	0	76	0	0	0	0	0
53030	Communication	1,072	1,263	1,115	1,137	1,160	1,183	1,207
53040	Advertising	0	40	0	0	0	0	0
53050	Insurance	5,247	4,598	4,782	4,878	4,975	5,075	5,176
53080	Licence & Permits	310	1,103	1,147	1,170	1,193	1,217	1,242
54030	Contracted Services	4,775	7,926	9,353	8,408	8,576	8,748	8,923
55010	Repairs & Maintenance	3,472	5,394	5,610	5,722	5,837	5,953	6,073
55020	Operating Supplies	4,575	1,182	4,758	4,853	4,950	5,049	5,150
55025	Chemicals	8,870	6,140	9,225	9,409	9,597	9,789	9,985
55030	Equipment	0	849	0	0	0	0	0
55040	Utilities	6,489	6,760	6,749	6,884	7,021	7,162	7,305
55050	Vehicles	1,493	1,400	1,553	1,584	1,615	1,648	1,681
56010	Debenture Interest	2,870	6,344	3,675	3,675	3,675	3,675	3,675
56020	Debenture Principal	6,699	6,003	6,699	6,699	6,699	6,699	6,699
59000	Contribution to Reserve	89,549	89,549	71,554	77,770	78,192	78,682	79,240
59500	Transfer to Other Service	5,873	16,442	12,236	7,400	7,849	8,306	8,772
59510	Transfer to Other Service - General Admin. Fee	16,439	16,439	12,885	13,143	13,406	13,674	13,947
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	40,879	40,879	34,449	42,000	42,840	43,697	44,571
60000	Capital Expenditures	10,500	93,000	160,000	75,000	0	0	0
Total Expenses		247,223	353,293	400,300	327,119	259,121	266,323	273,729

Total Service		9,249	0	0	0	0	0	0
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S242 Water Utility-Area A (Sanca Park)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	15,840	15,840	15,840	15,840	15,840	15,840	15,840
42030	User Fees	20,533	20,230	20,635	21,047	21,468	21,898	22,336
45000	Transfer from Reserves	0	45,000	40,000	0	0	0	0
49100	Prior Year Surplus	717	717	1,450	0	0	0	0
Total Income		37,090	81,787	77,925	36,887	37,308	37,738	38,176

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,943	1,976	2,063	2,104	2,146	2,189	2,233
51020	Overtime	0	216	226	230	235	239	244
51030	Benefits	206	296	536	547	558	569	581
51500	Directors - Allowance & Stipend	386	0	403	411	419	428	436
51565	Directors - Mileage	76	0	0	0	0	0	0
52010	Travel	0	0	79	81	82	84	86
53020	Admin, Office Supplies & Postage	500	424	500	500	500	500	500
53050	Insurance	158	246	256	261	266	271	277
53080	Licence & Permits	235	324	337	344	351	358	365
54010	Legal	0	7,000	2,000	0	0	0	0
54030	Contracted Services	78	437	454	464	473	482	492
55010	Repairs & Maintenance	0	541	563	574	585	597	609
55020	Operating Supplies	0	33	34	35	36	36	37
59000	Contribution to Reserve	20,440	20,440	21,917	21,153	21,270	21,390	21,509
59500	Transfer to Other Service	1,984	2,407	3,904	2,388	2,436	2,485	2,535
59510	Transfer to Other Service - General Admin. Fee	3,873	3,873	1,956	1,995	2,035	2,076	2,117
59550	Transfer to Other Service - Environmental Services Fee	5,574	5,574	4,697	5,800	5,916	6,034	6,155
60000	Capital Expenditures	0	38,000	38,000	0	0	0	0
Total Expenses		35,452	81,787	77,925	36,887	37,308	37,738	38,176

Total Service		1,638	0	0	0	0	0	0
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S243 Water Utility-Area B (Lister)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42025	Sale of Services - Specified	1,000	0	0	0	0	0	0
42030	User Fees	196,268	194,720	219,802	250,717	286,510	321,594	361,152
43100	Proceeds from Borrowing	0	0	0	0	125,000	0	0
45000	Transfer from Reserves	0	0	200,000	200,000	75,000	50,000	80,000
45500	Transfer from Other Service	952	952	1,067	1,220	1,397	1,570	1,765
49100	Prior Year Surplus	1,519	6,532	12,835	0	0	0	0
Total Income		199,738	202,204	433,704	451,937	487,907	373,164	442,917

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	13,513	19,625	21,489	20,898	21,316	21,743	22,177
51020	Overtime	99	216	226	230	235	239	244
51030	Benefits	2,620	5,693	5,587	5,434	5,542	5,642	5,766
51050	Employee Health & Safety	0	300	312	318	325	331	338
51500	Directors - Allowance & Stipend	869	0	904	922	940	959	978
53020	Admin, Office Supplies & Postage	0	64	67	68	69	71	72
53030	Communication	1,472	520	541	552	563	574	585
53050	Insurance	1,511	1,036	1,571	1,603	1,635	1,668	1,701
53080	Licence & Permits	573	3,100	1,251	1,276	1,302	1,328	1,354
54030	Contracted Services	5,600	8,000	5,824	5,940	6,059	6,180	6,304
55010	Repairs & Maintenance	3,944	2,164	2,251	2,296	2,341	2,388	2,436
55020	Operating Supplies	73	541	563	574	585	597	609
55025	Chemicals	4,732	5,000	5,200	5,304	5,410	5,518	5,629
55030	Equipment	1,335	216	225	229	234	238	243
55040	Utilities	3,967	4,731	4,920	5,019	5,119	5,221	5,326
55050	Vehicles	953	312	991	1,011	1,031	1,052	1,073
56010	Debenture Interest	0	0	0	0	0	5,000	4,077
56520	Capital Lease Principal	0	0	0	0	0	23,078	24,002
59000	Contribution to Reserve	3,400	3,400	50,039	54,345	86,507	89,812	132,732
59500	Transfer to Other Service	6,520	15,502	21,770	16,698	16,889	17,084	10,141
59510	Transfer to Other Service - General Admin. Fee	14,183	14,183	9,958	10,157	10,360	10,568	10,779
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	112,791	112,791	95,051	114,000	116,280	118,606	120,978
60000	Capital Expenditures	0	0	200,000	200,000	200,000	50,000	80,000
Total Expenses		182,963	202,204	433,704	451,937	487,907	373,164	442,917
Total Service		16,775	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	40,000	40,000	44,000	46,200	48,510	50,936	50,936
42030	User Fees	72,774	71,017	73,148	75,342	77,603	79,931	82,329
43030	Community Works Grants (Internal)	0	60,000	60,000	0	0	0	0
43505	External Contributions & Contracts - Specified	6,120	6,120	6,120	0	0	0	0
45000	Transfer from Reserves	0	10,000	32,000	0	0	0	120,000
49100	Prior Year Surplus	-3,776	-3,771	-5,253	0	0	0	0
Total Income		115,118	183,366	210,015	121,542	126,113	130,867	253,265

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	14,731	14,333	16,379	15,687	16,000	16,320	16,647
51020	Overtime	0	730	762	777	793	809	825
51030	Benefits	2,851	4,882	4,259	4,079	4,160	4,243	4,328
51050	Employee Health & Safety	0	545	567	578	590	601	614
51500	Directors - Allowance & Stipend	965	0	1,004	1,024	1,044	1,065	1,086
52010	Travel	0	137	142	145	148	151	154
52030	Memberships, Dues & Subscriptions	400	0	416	424	433	441	450
53020	Admin, Office Supplies & Postage	26	66	69	70	71	73	74
53030	Communication	890	1,020	1,061	1,082	1,104	1,126	1,148
53050	Insurance	1,642	1,484	1,543	1,574	1,606	1,638	1,671
53080	Licence & Permits	209	619	644	657	670	683	697
54030	Contracted Services	6,822	4,376	7,095	7,237	7,382	7,529	7,680
55010	Repairs & Maintenance	12,531	2,164	9,917	6,647	6,780	6,916	7,054
55020	Operating Supplies	9,813	10,415	10,832	11,048	11,269	11,495	11,724
55025	Chemicals	2,372	1,848	2,467	2,516	2,567	2,618	2,670
55030	Equipment	0	129	134	137	140	142	145
55040	Utilities	4,565	6,902	7,178	7,322	7,468	7,617	7,770
55060	Rentals	64	70	73	74	76	77	79
59000	Contribution to Reserve	17,621	17,621	6,738	10,315	12,659	15,148	15,230
59500	Transfer to Other Service	2,255	5,838	11,605	9,890	10,088	10,289	10,495
59510	Transfer to Other Service - General Admin. Fee	7,953	7,953	7,055	7,196	7,340	7,487	7,637
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	27,424	27,424	23,111	28,000	28,560	29,131	29,714
60000	Capital Expenditures	11,297	70,000	92,000	0	0	0	120,000
Total Expenses		129,242	183,366	210,015	121,542	126,113	130,867	253,265
Total Service		-14,124	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	13,884	13,884	13,884	17,355	17,355	17,355	34,710
42030	User Fees	97,233	96,264	105,906	113,300	121,228	127,282	133,656
45000	Transfer from Reserves	0	4,000	5,841	15,000	0	0	0
45500	Transfer from Other Service	10,801	0	0	0	0	0	0
49100	Prior Year Surplus	-5,927	5,377	5,226	0	0	0	0
Total Income		115,991	119,525	130,857	145,655	138,583	144,637	168,366

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	13,788	11,254	16,395	14,683	14,976	15,276	15,581
51020	Overtime	370	955	997	1,017	1,037	1,058	1,079
51030	Benefits	2,713	3,264	4,263	3,817	3,894	3,972	4,051
51050	Employee Health & Safety	0	10	89	91	93	95	97
51500	Directors - Allowance & Stipend	483	0	504	514	525	535	546
52030	Memberships, Dues & Subscriptions	100	0	100	100	100	100	100
53020	Admin, Office Supplies & Postage	0	96	31	32	32	33	33
53030	Communication	1,026	1,034	1,075	1,097	1,119	1,141	1,164
53050	Insurance	2,232	2,329	2,422	2,471	2,520	2,570	2,622
53080	Licence & Permits	124	525	546	557	568	579	591
54030	Contracted Services	2,024	4,328	4,501	4,591	4,683	4,777	4,872
55010	Repairs & Maintenance	1,395	7,237	7,526	7,677	7,831	7,987	8,147
55020	Operating Supplies	8,405	14,465	8,741	8,916	9,094	9,279	9,462
55025	Chemicals	941	541	979	998	1,018	1,039	1,059
55040	Utilities	1,435	1,890	1,966	2,005	2,045	2,086	2,128
56010	Debenture Interest	2,287	4,500	2,999	2,999	2,999	2,999	2,999
56020	Debenture Principal	4,725	4,725	5,712	5,712	5,712	5,712	5,712
59000	Contribution to Reserve	13,133	13,133	25,835	23,397	29,356	33,399	55,084
59500	Transfer to Other Service	1,786	5,657	10,838	8,731	8,906	9,084	9,265
59510	Transfer to Other Service - General Admin. Fee	4,764	4,764	5,085	5,187	5,290	5,396	5,504
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	30,008	30,008	25,289	31,000	31,620	32,252	32,897
60000	Capital Expenditures	9,841	4,000	0	15,000	0	0	0
Total Expenses		106,391	119,525	130,857	145,655	138,583	144,637	168,366

Total Service		9,600	0	0	0	0	0	0
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S246 Water Utility-Area D (Macdonald Creek)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	6,242	6,242	6,242	6,242	6,242	6,242	6,242
41015	Parcel Taxes	25,023	24,532	25,023	25,023	25,023	25,023	25,023
45000	Transfer from Reserves	0	20,000	62,000	0	0	0	0
49100	Prior Year Surplus	-633	-46	-481	0	0	0	0
Total Income		30,632	50,728	92,784	31,265	31,265	31,265	31,265

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	0	500	500	500	500	500	500
51030	Benefits	23	130	24	24	25	25	26
51500	Directors - Allowance & Stipend	386	0	401	409	418	426	435
51565	Directors - Mileage	128	0	133	136	138	141	144
53050	Insurance	99	52	103	105	107	109	111
54030	Contracted Services	0	0	42,000	0	0	0	0
56010	Debenture Interest	1,906	1,906	2,493	2,493	2,493	2,493	2,493
56020	Debenture Principal	8,457	8,457	8,457	8,457	8,457	8,457	8,457
59000	Contribution to Reserve	13,894	13,894	14,342	14,582	14,480	14,379	14,272
59500	Transfer to Other Service	709	866	1,476	936	951	966	982
59510	Transfer to Other Service - General Admin. Fee	1,679	1,679	121	123	126	128	131
59550	Transfer to Other Service - Environmental Services Fee	3,244	3,244	2,734	3,500	3,570	3,641	3,714
60000	Capital Expenditures	0	20,000	20,000	0	0	0	0
Total Expenses		30,526	50,728	92,784	31,265	31,265	31,265	31,265

Total Service		106	0	0	0	0	0	0
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S247 Water Utility-Area J (Lucas Road)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	4,200	4,200	4,200	4,200	4,200	4,200	4,200
42030	User Fees	7,641	9,892	10,035	10,537	11,064	11,617	12,198
49100	Prior Year Surplus	10,224	9,477	2,508	0	0	0	0
Total Income		22,065	23,569	16,743	14,737	15,264	15,817	16,398

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,065	1,200	1,253	1,278	1,303	1,329	1,356
51030	Benefits	247	360	326	332	339	346	435
51500	Directors - Allowance & Stipend	386	0	401	409	418	426	435
53050	Insurance	110	100	114	117	119	121	124
54030	Contracted Services	0	520	541	552	563	574	585
55010	Repairs & Maintenance	0	778	809	825	842	859	876
55040	Utilities	1,856	3,500	2,606	2,658	2,712	2,766	2,821
59000	Contribution to Reserve	11,492	11,492	5,523	3,536	3,838	4,163	4,429
59500	Transfer to Other Service	893	1,283	2,182	1,511	1,541	1,572	1,603
59510	Transfer to Other Service - General Admin. Fee	1,745	1,745	803	819	835	852	869
59550	Transfer to Other Service - Environmental Services Fee	2,591	2,591	2,185	2,700	2,754	2,809	2,865
Total Expenses		20,385	23,569	16,743	14,737	15,264	15,817	16,398

Total Service		1,680	0	0	0	0	0	0
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S248 Water Utility-Area F (Duhamel Creek)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	19,200	19,200	22,080	25,392	29,201	33,581	37,510
42025	Sale of Services - Specified	432	0	0	0	0	0	0
42030	User Fees	70,501	70,703	81,309	98,384	103,303	108,468	113,892
43030	Community Works Grants (Internal)	0	50,000	150,000	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	100,000	0	0
45000	Transfer from Reserves	0	0	280,000	0	80,000	0	0
49100	Prior Year Surplus	5,275	5,279	10,089	0	0	0	0
Total Income		95,409	145,182	543,478	123,776	312,504	142,049	151,402

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	7,115	8,320	11,686	8,860	9,037	9,218	9,402
51020	Overtime	60	1,248	1,303	1,329	1,356	1,383	1,410
51030	Benefits	1,127	2,413	3,298	2,258	2,304	2,350	2,397
51500	Directors - Allowance & Stipend	483	0	502	512	523	533	544
53020	Admin, Office Supplies & Postage	0	82	0	0	0	0	0
53030	Communication	1,093	400	416	424	433	441	450
53050	Insurance	1,617	1,100	1,682	1,716	1,750	1,785	1,821
53080	Licence & Permits	-945	800	832	849	866	883	901
54030	Contracted Services	3,312	2,334	3,444	3,513	3,583	3,655	3,728
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	306	3,848	4,002	4,082	4,164	4,247	4,332
55020	Operating Supplies	88	0	92	94	96	98	100
55040	Utilities	4,371	8,139	4,546	4,637	4,730	4,824	4,921
55060	Rentals	0	153	159	162	166	169	172
56110	Short-Term Financing Interest	0	0	0	0	0	4,000	3,261
56120	Short-Term Financing Principal	0	0	0	0	0	18,463	19,201
59000	Contribution to Reserve	35,541	35,541	50,489	54,508	61,850	47,520	55,431
59500	Transfer to Other Service	1,786	4,781	8,869	14,347	14,634	14,927	15,225
59510	Transfer to Other Service - General Admin. Fee	6,111	6,111	5,378	5,486	5,595	5,707	5,821
59550	Transfer to Other Service - Environmental Services Fee	19,912	19,912	16,780	21,000	21,418	21,846	22,286
60000	Capital Expenditures	0	50,000	430,000	0	180,000	0	0
Total Expenses		81,976	145,182	543,478	123,776	312,504	142,049	151,402

Total Service		13,433	0	0	0	0	0	0
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S249 Water Utility-Area H (Denver Siding)

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42030	User Fees	0	0	0	0	0	0	0
43030	Community Works Grants (Internal)	0	0	0	0	0	0	0
45000	Transfer from Reserves	104,574	31,016	0	0	0	0	0
49100	Prior Year Surplus	-70,295	3,137	0	0	0	0	0
Total Income		34,279	34,153	0	0	0	0	0

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	33	1,500	0	0	0	0	0
51030	Benefits	7	435	0	0	0	0	0
53020	Admin, Office Supplies & Postage	15	0	0	0	0	0	0
53050	Insurance	77	0	0	0	0	0	0
53080	Licence & Permits	206	210	0	0	0	0	0
54010	Legal	850	3,000	0	0	0	0	0
54030	Contracted Services	28,467	24,384	0	0	0	0	0
55010	Repairs & Maintenance	0	0	0	0	0	0	0
55020	Operating Supplies	0	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	0	0	0	0	0
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,624	2,624	0	0	0	0	0
59550	Transfer to Other Service - Environmental Services Fee	2,000	2,000	0	0	0	0	0
60000	Capital Expenditures	0	0	0	0	0	0	0
Total Expenses		34,279	34,153	0	0	0	0	0

Total Service		0	0	0	0	0	0	0
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S250 Water Utility-Area B (Erickson)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42020	Sale of Services	20,706	0	0	0	0	0	0
42030	User Fees	1,436,944	1,424,450	1,527,967	1,604,365	1,684,613	1,768,844	1,857,286
43030	Community Works Grants (Internal)	0	750,000	600,000	150,000	0	0	0
45000	Transfer from Reserves	0	538,620	265,000	840,000	710,000	1,150,000	800,000
45500	Transfer from Other Service	0	9,284	14,284	14,284	14,284	14,284	0
49100	Prior Year Surplus	154,954	130,592	96,286	0	0	0	0
Total Income		1,612,604	2,852,946	2,503,537	2,608,649	2,408,897	2,933,128	2,657,286

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	61,951	79,040	86,518	88,168	87,851	89,569	91,320
51020	Overtime	1,614	1,591	1,661	1,694	1,728	1,763	1,798
51030	Benefits	11,452	22,800	22,495	23,374	23,312	23,778	24,254
51050	Employee Health & Safety	395	541	563	574	585	597	609
51500	Directors - Allowance & Stipend	772	0	803	819	835	852	869
51560	Directors - Travel	0	530	159	162	166	169	172
52030	Memberships, Dues & Subscriptions	200	200	208	212	216	221	225
53020	Admin, Office Supplies & Postage	0	657	683	697	711	725	740
53030	Communication	0	1,909	0	0	0	0	0
53040	Advertising	0	929	0	0	0	0	0
53050	Insurance	4,790	4,500	4,680	4,774	4,869	4,966	5,066
53080	Licence & Permits	3,119	5,500	3,244	3,309	3,375	3,443	3,511
54010	Legal	238	2,000	10,000	0	0	0	0
54030	Contracted Services	36,681	32,460	33,758	34,434	35,122	35,825	36,541
54040	Consulting Fees	3,706	18,620	0	0	0	0	0
55010	Repairs & Maintenance	43,282	43,281	45,012	45,912	46,831	47,767	48,723
55020	Operating Supplies	235	3,246	3,376	3,443	3,512	3,582	3,654
55025	Chemicals	2,748	541	2,858	2,915	2,973	3,033	3,094
55030	Equipment	4,065	5,000	5,200	5,304	5,410	5,518	5,629
55040	Utilities	1,669	1,200	1,736	1,771	1,806	1,842	1,879
55050	Vehicles	2,767	520	2,878	2,936	2,994	3,054	3,115
55060	Rentals	79	424	441	450	459	468	477
56110	Short-Term Financing Interest	6,856	3,480	10,038	6,604	3,016	1,541	0
56120	Short-Term Financing Principal	66,628	66,628	76,129	79,563	32,695	34,170	0
59000	Contribution to Reserve	454,006	454,006	478,960	456,471	564,878	639,328	728,639
59500	Transfer to Other Service	14,315	624,698	668,409	638,166	644,117	644,853	656,187
59510	Transfer to Other Service - General Admin. Fee	41,687	41,687	36,174	36,897	37,635	38,388	39,156
59550	Transfer to Other Service - Environmental Services Fee	186,958	186,958	157,554	190,000	193,800	197,676	201,627
60000	Capital Expenditures	0	1,250,000	850,000	980,000	710,000	1,150,000	800,000
Total Expenses		950,212	2,852,946	2,503,537	2,608,649	2,408,897	2,933,128	2,657,286
Total Service		662,392	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42030	User Fees	0	722,973	759,754	754,816	753,808	768,570	765,902
42035	User Fees - Specified	722,973	0	0	0	0	0	0
45000	Transfer from Reserves	0	851,062	610,000	400,000	650,000	650,000	50,000
45500	Transfer from Other Service	1,309	572,800	616,218	600,844	616,508	616,696	627,471
49100	Prior Year Surplus	-21,171	-13,463	-25,494	0	0	0	0
Total Income		703,111	2,133,372	1,960,478	1,755,660	2,020,316	2,035,266	1,443,373

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,016	120,000	125,280	127,786	130,341	132,948	135,607
51020	Overtime	0	3,858	4,028	4,109	4,191	4,275	4,360
51030	Benefits	217	36,000	41,342	42,169	43,012	43,872	44,750
51050	Employee Health & Safety	114	400	416	424	433	441	450
51500	Directors - Allowance & Stipend	965	1,622	1,693	1,727	1,761	1,797	1,833
51560	Directors - Travel	193	27	28	29	29	30	30
52010	Travel	214	41	43	44	45	46	47
52030	Memberships, Dues & Subscriptions	200	200	208	212	216	221	225
53020	Admin, Office Supplies & Postage	47	70	73	74	76	77	79
53030	Communication	1,321	2,740	2,850	2,907	2,965	3,024	3,085
53040	Advertising	177	0	0	0	0	0	0
53050	Insurance	20,514	36,000	37,440	38,189	38,953	39,732	40,526
53080	Licence & Permits	519	424	441	450	459	468	477
54010	Legal	0	7,000	7,000	0	0	0	0
54030	Contracted Services	24,705	20,800	28,828	22,065	22,506	22,956	23,415
54040	Consulting Fees	0	25,000	0	0	0	0	0
55010	Repairs & Maintenance	22,030	25,459	26,477	27,007	27,547	28,098	28,660
55020	Operating Supplies	5,602	10,245	10,655	10,868	11,085	11,307	11,533
55025	Chemicals	64,097	54,101	66,660	67,993	69,353	70,740	72,155
55030	Equipment	3,600	5,344	5,558	5,669	5,783	5,898	6,016
55035	Radio Equipment	219	0	0	0	0	0	0
55040	Utilities	50,158	107,476	111,775	114,011	116,291	118,617	120,989
55050	Vehicles	944	300	312	318	325	331	338
55060	Rentals	638	1,000	1,040	1,061	1,082	1,104	1,126
56010	Debenture Interest	64,265	89,275	82,562	82,562	82,562	82,562	82,562
56020	Debenture Principal	83,121	81,118	83,121	83,121	83,121	83,121	83,121
59000	Contribution to Reserve	150,000	450,000	450,000	450,000	450,000	450,000	450,000
59500	Transfer to Other Service	26,540	47,557	35,865	41,548	42,236	42,938	36,512
59510	Transfer to Other Service - General Admin. Fee	30,197	30,197	21,782	22,218	22,662	23,115	23,578
59520	Transfer to Other Service - IT Fee	9,620	9,620	9,928	10,127	10,329	10,536	10,746

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59550	Transfer to Other Service - Environmental Services Fee	141,436	141,436	195,073	198,974	202,954	207,013	211,153
60000	Capital Expenditures	309,618	826,062	610,000	400,000	650,000	650,000	50,000
Total Expenses		1,012,287	2,133,372	1,960,478	1,755,660	2,020,316	2,035,266	1,443,373
Total Service		-309,176	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	35,193	31,677	42,191	46,363	50,952	55,899	58,670
42030	User Fees	73,213	69,151	76,066	87,476	109,345	164,017	172,218
43100	Proceeds from Borrowing	0	0	200,000	0	450,000	850,000	0
44010	Penalties & Fees	615	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	347,000	0	0	98,000	0
49100	Prior Year Surplus	12,691	12,713	15,026	0	0	0	0
Total Income		121,712	113,541	680,283	133,839	610,297	1,167,916	230,888

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,800	2,349	3,452	2,501	2,551	2,602	2,655
51020	Overtime	0	106	111	113	115	118	120
51030	Benefits	290	681	898	650	663	667	690
51500	Directors - Allowance & Stipend	257	0	267	272	278	283	289
52010	Travel	0	318	331	338	344	351	358
53020	Admin, Office Supplies & Postage	0	54	56	57	58	59	61
53030	Communication	501	545	567	578	590	602	614
53050	Insurance	1,469	1,150	1,196	1,219	1,244	1,269	1,294
53080	Licence & Permits	122	650	676	690	703	717	732
54030	Contracted Services	20,773	21,000	24,840	22,277	22,722	23,177	23,640
55010	Repairs & Maintenance	169	2,889	2,896	2,954	3,012	3,073	3,134
55025	Chemicals	0	216	225	229	234	238	243
55030	Equipment	0	108	112	115	117	119	122
55040	Utilities	7,441	9,173	9,539	9,731	9,925	10,124	10,326
56010	Debenture Interest	0	0	0	0	26,000	52,000	52,000
56020	Debenture Principal	0	0	0	0	0	32,281	32,281
56110	Short-Term Financing Interest	0	0	0	10,000	8,190	6,290	4,295
56120	Short-Term Financing Principal	0	0	0	36,195	38,005	39,905	41,900
59000	Contribution to Reserve	34,901	34,901	55,859	6,094	4,921	4,605	13,871
59500	Transfer to Other Service	1,786	2,570	4,729	3,043	3,103	3,166	3,229
59510	Transfer to Other Service - General Admin. Fee	5,697	5,697	3,982	4,062	4,143	4,226	4,310
59520	Transfer to Other Service - IT Fee	1,635	1,635	1,688	1,722	1,756	1,791	1,827
59550	Transfer to Other Service - Environmental Services Fee	29,499	29,499	24,859	30,999	31,622	32,252	32,897
60000	Capital Expenditures	0	0	544,000	0	450,000	948,000	0
Total Expenses		106,341	113,541	680,283	133,839	610,297	1,167,916	230,888
Total Service		15,371	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	42,263	48,195	49,069	53,907	56,569	59,363	62,297
42020	Sale of Services	2,323	0	0	0	0	0	0
42030	User Fees	144,591	143,168	148,895	154,850	161,044	167,486	174,186
43100	Proceeds from Borrowing	0	0	0	0	0	131,000	0
45000	Transfer from Reserves	0	81,000	97,000	0	50,000	319,000	0
49100	Prior Year Surplus	14,866	18,330	9,647	0	0	0	0
Total Income		204,042	290,693	304,611	208,757	267,613	676,849	236,483

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	975	1,909	2,993	2,033	2,074	2,115	2,157
51020	Overtime	0	339	354	361	368	376	383
51030	Benefits	201	496	778	529	539	550	561
51500	Directors - Allowance & Stipend	256	0	266	271	277	282	288
52010	Travel	0	156	128	130	133	135	138
53020	Admin, Office Supplies & Postage	2	0	0	0	0	0	0
53030	Communication	1,061	1,194	1,242	1,267	1,292	1,318	1,344
53050	Insurance	1,887	1,542	1,604	1,636	1,669	1,702	1,736
53080	Licence & Permits	150	1,156	1,202	1,226	1,251	1,276	1,301
54030	Contracted Services	24,581	39,055	32,122	32,764	33,419	34,088	34,770
55010	Repairs & Maintenance	356	1,591	1,655	1,688	1,722	1,756	1,791
55020	Operating Supplies	0	53	55	56	57	59	60
55030	Equipment	0	53	55	56	57	59	60
55040	Utilities	7,097	6,604	7,381	7,529	7,679	7,833	7,989
56110	Short-Term Financing Interest	3,747	3,636	6,209	4,230	2,162	0	5,240
56120	Short-Term Financing Principal	44,104	44,104	43,883	45,862	47,931	0	24,186
59000	Contribution to Reserve	60,641	60,641	64,815	62,602	69,536	126,904	105,113
59500	Transfer to Other Service	3,603	4,289	8,019	4,923	5,021	5,122	5,224
59510	Transfer to Other Service - General Admin. Fee	8,768	8,768	5,807	5,923	6,042	6,162	6,286
59520	Transfer to Other Service - IT Fee	1,587	1,587	1,638	1,671	1,704	1,738	1,773
59550	Transfer to Other Service - Environmental Services Fee	32,520	32,520	27,405	34,000	34,680	35,374	36,082
60000	Capital Expenditures	0	81,000	97,000	0	50,000	450,000	0
Total Expenses		191,537	290,693	304,611	208,757	267,613	676,849	236,483

Total Service		12,506	0	0	0	0	0	0
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S254 Water Utility-Area K (Fauquier)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	49,533	56,180	54,987	60,438	66,434	73,028	80,283
42030	User Fees	131,224	113,749	147,216	169,299	215,009	238,660	262,526
43100	Proceeds from Borrowing	0	0	0	0	250,000	0	0
45000	Transfer from Reserves	0	325,487	416,215	0	30,000	300,000	0
49100	Prior Year Surplus	15,341	15,362	14,530	0	0	0	0
Total Income		196,098	510,778	632,948	229,737	561,443	611,688	342,809

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	3,225	6,089	8,357	6,484	6,614	6,746	6,881
51020	Overtime	0	318	332	339	345	352	359
51030	Benefits	668	1,766	2,173	1,686	1,720	1,754	1,789
51500	Directors - Allowance & Stipend	323	0	336	343	349	356	364
52010	Travel	252	1,591	641	654	667	680	694
52030	Memberships, Dues & Subscriptions	300	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	159	165	169	172	175	179
53030	Communication	475	824	857	874	892	909	928
53050	Insurance	4,434	4,394	4,570	4,661	4,754	4,849	4,946
53080	Licence & Permits	269	496	516	526	537	547	558
54030	Contracted Services	36,894	42,872	44,587	45,479	46,388	47,316	48,262
55010	Repairs & Maintenance	17,861	9,533	9,914	10,113	10,315	10,521	10,732
55020	Operating Supplies	506	497	517	527	538	549	559
55025	Chemicals	9,678	5,937	10,065	10,266	10,472	10,681	10,895
55030	Equipment	133	500	520	530	541	552	563
55040	Utilities	5,326	9,559	9,941	10,140	10,343	10,550	10,761
55060	Rentals	375	0	390	398	406	414	422
56110	Short-Term Financing Interest	0	0	0	0	0	10,000	8,154
56120	Short-Term Financing Principal	0	0	0	0	0	46,157	48,003
59000	Contribution to Reserve	25,477	25,477	51,861	59,330	107,627	78,240	105,814
59500	Transfer to Other Service	94,550	6,508	11,950	7,777	7,934	8,092	8,255
59510	Transfer to Other Service - General Admin. Fee	8,374	8,374	7,233	7,378	7,525	7,676	7,829
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	55,587	55,587	46,844	57,000	58,140	59,303	60,489
60000	Capital Expenditures	11,271	325,487	416,215	0	280,000	300,000	0
Total Expenses		280,790	510,778	632,948	229,737	561,444	611,687	342,809
Total Service		-84,692	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	100,386	100,380	100,380	106,347	132,933	132,933	132,933
42020	Sale of Services	10,471	0	0	0	0	0	0
42025	Sale of Services - Specified	106,180	138,000	48,000	0	57,000	0	0
42030	User Fees	192,714	273,782	286,726	310,814	351,126	362,309	428,454
42040	Rental Income	5,305	5,305	5,411	5,519	5,630	5,742	5,857
43030	Community Works Grants (Internal)	0	110,000	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	100,000	0	0
45000	Transfer from Reserves	0	30,000	200,940	500,000	300,000	0	500,000
45500	Transfer from Other Service	1,190	1,085	1,447	1,448	1,449	1,450	1,451
49100	Prior Year Surplus	43,124	49,578	-92,932	0	0	0	0
Total Income		459,370	708,130	549,972	924,128	948,138	502,434	1,068,695

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	34,614	34,567	40,137	36,860	37,597	38,349	39,116
51020	Overtime	684	4,328	2,207	2,251	2,296	2,342	2,389
51030	Benefits	6,200	10,024	10,436	9,584	9,776	9,971	10,171
51050	Employee Health & Safety	16	300	312	318	325	331	338
51500	Directors - Allowance & Stipend	483	0	504	514	524	535	546
52010	Travel	0	53	55	56	57	58	60
52030	Memberships, Dues & Subscriptions	400	0	416	424	433	441	450
53020	Admin, Office Supplies & Postage	71	200	208	212	216	221	225
53030	Communication	1,950	1,699	2,028	2,069	2,110	2,152	2,195
53050	Insurance	4,580	3,602	3,746	3,821	3,897	3,975	4,055
53080	Licence & Permits	451	1,090	1,134	1,157	1,180	1,203	1,227
54030	Contracted Services	28,235	11,000	12,510	11,669	11,902	12,140	12,383
55010	Repairs & Maintenance	25,478	4,328	4,501	4,591	4,683	4,777	4,872
55020	Operating Supplies	8,097	8,486	8,421	8,589	8,761	8,936	9,115
55025	Chemicals	6,359	6,529	6,790	6,926	7,064	7,206	7,350
55030	Equipment	39	1,082	1,125	1,148	1,170	1,194	1,218
55040	Utilities	18,071	19,000	19,760	20,155	20,558	20,969	21,389
55060	Rentals	374	0	389	397	405	413	421
56010	Debenture Interest	3,999	5,308	5,308	5,308	5,308	5,308	5,308
56020	Debenture Principal	18,800	18,800	18,800	18,800	18,800	18,800	18,800
56110	Short-Term Financing Interest	790	300	0	0	0	4,000	3,261
56120	Short-Term Financing Principal	47,471	47,471	0	0	0	18,463	19,201
59000	Contribution to Reserve	288,671	288,671	111,844	182,995	302,692	230,128	291,902
59500	Transfer to Other Service	6,608	18,037	27,475	23,491	23,933	24,384	24,843
59510	Transfer to Other Service - General Admin. Fee	19,635	19,635	16,402	16,730	17,065	17,406	17,754

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	58,810	58,810	49,560	61,001	62,220	63,463	64,734
60000	Capital Expenditures	82,193	140,000	200,940	500,000	400,000	0	500,000
Total Expenses		667,888	708,130	549,972	924,129	948,138	502,434	1,068,695
Total Service		-208,518	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	10,625	16,651	11,933	12,398	21,356	15,002	25,378
42020	Sale of Services	0	0	0	0	0	0	0
42025	Sale of Services - Specified	0	0	0	0	0	0	0
42030	User Fees	76,692	71,937	84,720	89,235	94,004	99,043	104,367
45000	Transfer from Reserves	0	0	534,400	500,000	280,000	0	0
49100	Prior Year Surplus	14,963	14,968	-7,146	0	0	0	0
Total Income		102,279	103,556	623,907	601,633	395,360	114,045	129,745

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	13,078	9,683	14,653	13,927	14,205	14,489	14,779
51020	Overtime	148	435	454	463	472	482	492
51030	Benefits	5,038	2,809	3,810	3,621	3,693	3,767	3,843
51500	Directors - Allowance & Stipend	386	0	403	411	419	428	436
53030	Communication	1,516	1,591	1,655	1,688	1,721	1,756	1,791
53050	Insurance	1,463	1,400	1,456	1,485	1,515	1,545	1,576
53080	Licence & Permits	0	164	171	174	177	181	185
54030	Contracted Services	2,405	2,334	4,757	2,476	2,525	2,576	2,627
55010	Repairs & Maintenance	0	2,916	40,043	5,756	5,871	5,988	6,108
55020	Operating Supplies	155	212	220	225	229	234	239
55025	Chemicals	47	0	49	50	51	52	53
55040	Utilities	5,463	6,130	6,375	6,503	6,633	6,765	6,901
59000	Contribution to Reserve	33,175	33,175	4,390	18,468	30,535	27,522	41,489
59500	Transfer to Other Service	4,698	7,930	15,194	11,104	11,326	11,552	11,784
59510	Transfer to Other Service - General Admin. Fee	6,898	6,898	6,482	6,612	6,744	6,879	7,016
59520	Transfer to Other Service - IT Fee	1,587	1,587	1,638	1,671	1,704	1,738	1,773
59550	Transfer to Other Service - Environmental Services Fee	26,292	26,292	22,157	27,000	27,540	28,091	28,653
60000	Capital Expenditures	0	0	500,000	500,000	280,000	0	0
Total Expenses		102,349	103,556	623,907	601,633	395,360	114,045	129,745

Total Service		-70	0	0	0	0	0	0
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S257 Water Utility-Area F (Woodland Heights)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	5,589	5,589	6,986	6,986	6,986	6,986	6,986
42030	User Fees	37,518	35,496	31,946	32,585	33,237	33,902	34,580
43030	Community Works Grants (Internal)	0	100,000	0	0	0	0	0
45000	Transfer from Reserves	0	51,684	10,000	0	0	0	0
49100	Prior Year Surplus	-37,835	-32,886	146	0	0	0	0
Total Income		5,272	159,883	49,078	39,571	40,223	40,888	41,566

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	7,160	7,000	7,308	7,454	7,603	7,755	7,910
51020	Overtime	531	118	554	565	577	588	600
51030	Benefits	1,330	2,030	1,900	1,938	1,977	2,016	2,057
51500	Directors - Allowance & Stipend	483	0	504	514	525	535	546
53030	Communication	1,827	625	650	663	676	690	704
53050	Insurance	721	594	618	630	643	656	669
53080	Licence & Permits	20	536	557	569	580	592	603
54030	Contracted Services	1,678	0	1,745	1,780	1,816	1,852	1,889
55010	Repairs & Maintenance	26	624	649	662	675	689	702
55020	Operating Supplies	107	530	111	114	116	118	120
55025	Chemicals	260	476	495	505	515	525	536
55040	Utilities	1,460	2,122	2,207	2,251	2,296	2,342	2,389
59000	Contribution to Reserve	13,915	13,915	7,758	7,208	7,212	7,217	7,222
59500	Transfer to Other Service	1,616	3,903	5,829	5,285	5,391	5,499	5,609
59510	Transfer to Other Service - General Admin. Fee	2,751	2,751	2,581	2,633	2,685	2,739	2,794
59550	Transfer to Other Service - Environmental Services Fee	6,659	6,659	5,612	6,800	6,936	7,075	7,216
60000	Capital Expenditures	77,244	118,000	10,000	0	0	0	0
Total Expenses		117,788	159,883	49,078	39,571	40,223	40,888	41,566

Total Service		-112,517	0	0	0	0	0	0
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S258 Water Utility-Area E (Grandview)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	12,210	14,430	17,160	17,160	17,160	17,160	17,160
42020	Sale of Services	12,059	0	0	0	0	0	0
42030	User Fees	47,103	63,066	70,085	77,914	86,609	90,806	93,531
43030	Community Works Grants (Internal)	0	145	0	0	0	0	0
45000	Transfer from Reserves	0	34,154	22,828	0	0	0	0
49100	Prior Year Surplus	985	1,069	-17,612	0	0	0	0
Total Income		72,357	112,864	92,461	95,074	103,769	107,966	110,691

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	13,735	11,339	11,838	12,075	12,316	12,562	12,814
51020	Overtime	577	130	602	614	627	639	652
51030	Benefits	2,401	3,288	3,078	3,139	3,202	3,266	3,332
51050	Employee Health & Safety	25	43	45	46	47	47	48
51500	Directors - Allowance & Stipend	483	0	502	512	523	533	544
52030	Memberships, Dues & Subscriptions	200	0	208	212	216	221	225
53020	Admin, Office Supplies & Postage	4	0	4	5	5	5	5
53030	Communication	1,019	1,100	1,144	1,167	1,190	1,214	1,238
53050	Insurance	2,454	1,444	2,552	2,603	2,655	2,708	2,763
53080	Licence & Permits	67	186	203	207	211	216	220
54010	Legal	0	10,000	0	0	0	0	0
54030	Contracted Services	12,333	2,573	3,746	2,729	2,784	2,840	2,897
55010	Repairs & Maintenance	17,682	12,269	8,000	8,160	8,323	8,490	8,659
55020	Operating Supplies	2,594	549	1,000	1,020	1,040	1,061	1,082
55025	Chemicals	143	573	596	608	620	632	645
55040	Utilities	5,754	4,782	5,984	6,104	6,226	6,350	6,477
59000	Contribution to Reserve	10,404	10,404	1,667	14,100	21,175	23,721	24,760
59500	Transfer to Other Service	2,500	6,190	9,994	8,240	8,405	8,573	8,744
59510	Transfer to Other Service - General Admin. Fee	5,536	5,536	6,343	6,470	6,599	6,731	6,866
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	21,349	21,349	17,991	22,000	22,440	22,889	23,347
60000	Capital Expenditures	0	16,299	12,000	0	0	0	0
Total Expenses		104,070	112,864	92,461	95,074	103,769	107,966	110,691

Total Service		-31,713	0	0	0	0	0	0
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S259 Water Utility-Area D (Woodbury)**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	17,466	17,466	17,466	21,833	21,833	21,833	21,833
42030	User Fees	35,195	34,608	37,486	38,531	39,967	41,460	43,013
43025	Grants - Specified	42,649	326,971	284,322	0	0	0	0
43030	Community Works Grants (Internal)	0	50,000	0	0	0	0	0
45000	Transfer from Reserves	0	65,220	27,000	0	0	0	0
49100	Prior Year Surplus	5,035	5,038	49,372	0	0	0	0
Total Income		100,345	499,303	415,646	60,364	61,800	63,293	64,846

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	9,281	8,000	8,352	8,519	8,689	8,863	9,040
51020	Overtime	996	208	217	221	226	230	235
51030	Benefits	1,528	2,320	2,172	2,215	2,259	2,304	2,351
51500	Directors - Allowance & Stipend	386	0	403	412	420	428	437
51565	Directors - Mileage	128	0	133	136	138	141	144
53030	Communication	0	520	541	552	563	574	585
53050	Insurance	905	1,907	1,983	2,023	2,063	2,105	2,147
53080	Licence & Permits	63	650	676	690	703	717	732
54010	Legal	5,951	22,000	14,500	0	0	0	0
54030	Contracted Services	4,276	1,144	1,190	1,214	1,238	1,263	1,288
55010	Repairs & Maintenance	1,497	1,040	1,082	1,103	1,125	1,148	1,171
55020	Operating Supplies	859	1,031	1,072	1,094	1,116	1,138	1,161
55025	Chemicals	-96	572	595	607	619	631	644
55040	Utilities	2,023	2,288	2,380	2,427	2,476	2,525	2,576
59000	Contribution to Reserve	3,194	3,194	4,073	10,889	11,338	11,822	12,342
59500	Transfer to Other Service	9,934	14,628	14,901	6,034	6,155	6,278	6,404
59510	Transfer to Other Service - General Admin. Fee	4,150	4,150	4,145	4,228	4,312	4,399	4,487
59550	Transfer to Other Service - Environmental Services Fee	17,555	17,555	14,794	18,000	18,360	18,727	19,102
60000	Capital Expenditures	77,684	418,096	342,437	0	0	0	0
Total Expenses		140,313	499,303	415,646	60,364	61,800	63,293	64,846
Total Service		-39,968	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	6,280	6,280	6,280	6,908	7,253	7,616	7,997
42020	Sale of Services	2,909	0	0	0	0	0	0
42030	User Fees	20,906	20,644	23,741	24,584	25,463	26,378	27,332
45000	Transfer from Reserves	5,000	5,000	0	0	0	0	0
49100	Prior Year Surplus	1,859	1,862	-803	0	0	0	0
Total Income		36,955	33,786	29,218	31,492	32,716	33,994	35,329

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	4,497	4,243	4,695	4,789	4,885	4,982	5,082
51020	Overtime	0	106	111	113	115	117	120
51030	Benefits	933	1,232	1,221	1,245	1,270	1,295	1,321
51500	Directors - Allowance & Stipend	483	0	504	514	525	535	546
53030	Communication	1,672	400	416	424	433	441	450
53050	Insurance	719	373	748	763	778	794	809
53080	Licence & Permits	0	159	165	169	172	175	179
54030	Contracted Services	2,464	938	976	995	1,015	1,035	1,056
55010	Repairs & Maintenance	6,075	1,121	1,166	1,189	1,213	1,237	1,262
55020	Operating Supplies	56	87	90	92	94	96	98
55025	Chemicals	191	172	199	203	207	211	215
55040	Utilities	1,425	1,708	1,776	1,812	1,848	1,885	1,923
59000	Contribution to Reserve	5,130	5,130	2,127	5,433	6,135	6,885	7,676
59500	Transfer to Other Service	3,288	4,683	8,110	5,651	5,764	5,879	5,996
59510	Transfer to Other Service - General Admin. Fee	2,557	2,557	1,961	2,000	2,040	2,081	2,123
59550	Transfer to Other Service - Environmental Services Fee	5,877	5,877	4,953	6,100	6,222	6,346	6,473
60000	Capital Expenditures	0	5,000	0	0	0	0	0
Total Expenses		35,365	33,786	29,218	31,492	32,716	33,994	35,329

Total Service		1,590	0	0	0	0	0	0
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S261 Discretionary Grants-Area A

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	25,000	25,000	25,000	25,000	25,000	25,000	25,000
49100	Prior Year Surplus	14,136	0	0	0	0	0	0
Total Income		39,136	25,000	25,000	25,000	25,000	25,000	25,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	23,403	24,700	24,700	24,694	24,688	24,682	24,675
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		23,703	25,000	25,000	25,000	25,000	25,000	25,000

Total Service		15,433	0	0	0	0	0	0
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S262 Discretionary Grants-Area B

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	30,000	30,000	30,000	30,000	30,000	30,000	30,000
49100	Prior Year Surplus	26,595	26,000	0	0	0	0	0
Total Income		56,595	56,000	30,000	30,000	30,000	30,000	30,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	19,848	55,700	29,700	29,694	29,688	29,682	29,675
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		20,148	56,000	30,000	30,000	30,000	30,000	30,000

Total Service		36,447	0	0	0	0	0	0
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S263 Discretionary Grants-Area C

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	41,453	41,453	41,453	41,453	41,453	41,453	41,453
49100	Prior Year Surplus	62,629	62,000	0	0	0	0	0
Total Income		104,082	103,453	41,453	41,453	41,453	41,453	41,453

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	9,150	103,153	41,153	41,147	41,141	41,135	41,128
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		9,450	103,453	41,453	41,453	41,453	41,453	41,453

Total Service		94,632	0	0	0	0	0	0
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S264 Discretionary Grants-Area D**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	2,500	2,500	2,500	2,500	2,500	2,500	2,500
49100	Prior Year Surplus	1,930	1,900	0	0	0	0	0
Total Income		4,430	4,400	2,500	2,500	2,500	2,500	2,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	0	4,100	2,200	2,194	2,188	2,182	2,175
59500	Transfer to Other Service	1,783	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		2,083	4,400	2,500	2,500	2,500	2,500	2,500
Total Service		2,347	0	0	0	0	0	0

S265 Discretionary Grants-Area E

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	8,558	8,558	8,558	8,558	8,558	8,558	8,558
45500	Transfer from Other Service	225	0	0	0	0	0	0
49100	Prior Year Surplus	2,124	2,100	0	0	0	0	0
Total Income		10,907	10,658	8,558	8,558	8,558	8,558	8,558

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	35	0	0	0	0	0	0
51030	Benefits	5	0	0	0	0	0	0
57010	Grants	3,810	10,358	8,258	8,252	8,246	8,240	8,233
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		4,150	10,658	8,558	8,558	8,558	8,558	8,558

Total Service		6,757	0	0	0	0	0	0
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S266 Discretionary Grants-Area F

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	30,000	30,000	30,000	30,000	30,000	30,000	30,000
49100	Prior Year Surplus	30,973	30,959	0	0	0	0	0
Total Income		60,973	60,959	30,000	30,000	30,000	30,000	30,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	32,874	60,659	29,700	29,694	29,688	29,682	29,675
59500	Transfer to Other Service	2,450	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		35,624	60,959	30,000	30,000	30,000	30,000	30,000

Total Service		25,349	0	0	0	0	0	0
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S267 Discretionary Grants-Area G**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	30,000	30,000	30,000	30,000	30,000	30,000	30,000
49100	Prior Year Surplus	43,236	43,000	0	0	0	0	0
Total Income		73,236	73,000	30,000	30,000	30,000	30,000	30,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	45,250	72,700	29,700	29,694	29,688	29,682	29,675
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		45,550	73,000	30,000	30,000	30,000	30,000	30,000

Total Service		27,686	0	0	0	0	0	0
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S268 Discretionary Grants-Area H

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	9,500	9,500	9,500	9,500	9,500	9,500	9,500
49100	Prior Year Surplus	21,986	21,900	0	0	0	0	0
Total Income		31,486	31,400	9,500	9,500	9,500	9,500	9,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	21,238	31,100	9,200	9,194	9,188	9,182	9,175
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		21,538	31,400	9,500	9,500	9,500	9,500	9,500

Total Service		9,948	0	0	0	0	0	0
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S269 Discretionary Grants-Area I

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	14,500	14,500	14,500	14,500	14,500	14,500	14,500
49100	Prior Year Surplus	27,335	27,000	0	0	0	0	0
Total Income		41,835	41,500	14,500	14,500	14,500	14,500	14,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	11,500	41,200	14,200	14,194	14,188	14,182	14,175
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		11,800	41,500	14,500	14,500	14,500	14,500	14,500

Total Service		30,035	0	0	0	0	0	0
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S270 Discretionary Grants-Area J**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	14,500	14,500	14,500	14,500	14,500	14,500	14,500
49100	Prior Year Surplus	39,216	39,000	0	0	0	0	0
Total Income		53,716	53,500	14,500	14,500	14,500	14,500	14,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	12,300	53,200	14,200	14,194	14,188	14,182	14,175
59500	Transfer to Other Service	5,326	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		17,926	53,500	14,500	14,500	14,500	14,500	14,500
Total Service		35,791	0	0	0	0	0	0

S271 Discretionary Grants-Area K

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	4,500	4,500	4,500	4,500	4,500	4,500	4,500
49100	Prior Year Surplus	50,497	50,400	0	0	0	0	0
Total Income		54,997	54,900	4,500	4,500	4,500	4,500	4,500

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	600	54,600	4,200	4,194	4,188	4,182	4,175
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		900	54,900	4,500	4,500	4,500	4,500	4,500

Total Service		54,097	0	0	0	0	0	0
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S277 Discretionary Grants-Slocan**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 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	440	430	0	0	0	0	0
Total Income		1,381	1,370	940	940	940	940	940

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	100	1,343	940	940	940	940	940
59510	Transfer to Other Service - General Admin. Fee	27	27	0	0	0	0	0
Total Expenses		127	1,370	940	940	940	940	940
Total Service		1,254	0	0	0	0	0	0

S278 Ainsworth/Woodbury Fire Response

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	23,957	23,957	23,980	23,991	24,025	24,059	24,094
49100	Prior Year Surplus	129	0	191	0	0	0	0
Total Income		24,086	23,957	24,171	23,991	24,025	24,059	24,094

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	19	82	83	83	84	85	86
59100	Accumulated Operating Surplus	0	0	214	0	0	0	0
59500	Transfer to Other Service	21,600	21,600	21,600	21,600	21,600	21,600	21,600
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		23,894	23,957	24,172	23,991	24,025	24,059	24,094

Total Service		191	0	0	0	0	0	0
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S279 Recreation Commission No. 10-Area E**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	1,000	1,000	31,584	43,074	44,163	45,263	46,375
45500	Transfer from Other Service	20,000	30,916	0	0	0	0	0
49100	Prior Year Surplus	11,341	11,341	10,413	0	0	0	0
Total Income		32,341	43,257	41,997	43,074	44,163	45,263	46,375

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	1,142	12,169	12,412	12,660	12,914	13,172	13,435
51030	Benefits	100	1,969	2,008	2,048	2,089	2,131	2,173
52020	Education & Training	0	209	0	0	0	0	0
53030	Communication	280	234	236	239	241	244	246
53040	Advertising	1,358	2,000	2,020	2,040	2,061	2,081	2,102
57010	Grants	8,661	11,500	12,000	12,500	13,000	13,500	14,000
59500	Transfer to Other Service	2,014	7,000	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	3,500	3,500	3,500	3,570	3,641	3,714	3,789
59530	Transfer to Other Service - Community Services Fee	4,676	4,676	9,820	10,016	10,217	10,421	10,629
Total Expenses		21,731	43,257	41,997	43,074	44,163	45,263	46,375

Total Service		10,610	0	0	0	0	0	0
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S280 Fire Protection - Kaslo**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	414,292	414,292	434,333	450,555	458,442	463,427	465,106
45000	Transfer from Reserves	0	90,000	90,000	0	0	0	0
45500	Transfer from Other Service	20,800	10,800	10,800	11,232	11,681	12,149	12,634
49100	Prior Year Surplus	24,060	35,000	48,962	0	0	0	0
Total Income		459,152	550,092	584,095	461,787	470,123	475,576	477,740

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	67,333	112,847	112,848	125,000	125,000	125,000	125,000
51030	Benefits	5,567	12,435	18,500	18,870	19,247	19,632	20,025
51050	Employee Health & Safety	24,063	19,000	20,000	17,000	17,000	17,000	17,000
51060	Employee Incentives	3,849	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	45	1,000	1,000	1,000	1,000	1,000	1,000
52020	Education & Training	9,378	24,000	20,000	22,000	22,000	22,000	22,000
52030	Memberships, Dues & Subscriptions	309	1,200	1,200	1,200	1,200	1,200	1,200
53020	Admin, Office Supplies & Postage	1,714	2,500	2,500	2,525	2,550	2,576	2,602
53030	Communication	3,241	3,700	3,737	3,774	3,812	3,850	3,889
53040	Advertising	440	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	6,987	7,500	7,575	7,651	7,727	7,805	7,883
54030	Contracted Services	18,723	15,000	15,000	15,600	16,224	16,873	17,548
55010	Repairs & Maintenance	4,678	6,000	6,060	6,060	6,060	6,060	6,060
55020	Operating Supplies	3,123	2,500	2,525	2,525	2,525	2,525	2,525
55030	Equipment	8,501	12,000	12,425	12,425	12,425	12,425	12,425
55035	Radio Equipment	3,384	4,000	4,040	4,040	4,040	4,040	4,040
55040	Utilities	9,300	7,500	9,400	9,588	9,780	9,975	10,175
55050	Vehicles	21,465	12,000	17,000	17,680	18,387	19,123	19,888
56010	Debenture Interest	37,832	50,855	50,855	50,855	50,855	50,855	50,855
56020	Debenture Principal	57,209	57,209	57,209	57,209	57,209	57,209	57,209
56610	Equipment Financing Interest	439	291	13	0	0	0	0
56620	Equipment Financing Principal	38,880	14,803	3,637	0	0	0	0
59000	Contribution to Reserve	30,000	30,000	65,568	21,869	26,184	27,477	25,340
59500	Transfer to Other Service	0	4,743	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	16,202	16,202	13,424	13,692	13,966	14,246	14,531
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59540	Transfer to Other Service - Fire Services Fee	31,996	31,996	38,615	40,159	41,766	43,436	45,174
60000	Capital Expenditures	0	90,000	90,000	0	0	0	0
Total Expenses		409,467	550,092	584,095	461,787	470,123	475,575	477,740

Total Service		49,684	0	0	0	0	0	0
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S281 Fire Response - Arrow Creek

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	59,869	59,869	68,681	69,998	71,385	72,799	74,242
49100	Prior Year Surplus	-4	0	-43	0	0	0	0
Total Income		59,865	59,869	68,638	69,998	71,385	72,799	74,242

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	39	0	0	0	0	0	0
54030	Contracted Services	57,594	57,594	66,363	67,690	69,044	70,425	71,833
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
Total Expenses		59,908	59,869	68,638	69,998	71,385	72,799	74,242

Total Service		-43	0	0	0	0	0	0
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S291 Fire Response - West Creston**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	198,226	198,226	198,226	198,246	198,265	198,286	198,306
43020	Grants	0	580,000	490,000	0	0	0	0
43025	Grants - Specified	90,000	0	90,000	0	0	0	0
43100	Proceeds from Borrowing	0	303,291	299,581	0	0	0	0
49100	Prior Year Surplus	-331,181	-327,764	-320,000	0	0	0	0
Total Income		-42,955	753,753	757,807	198,246	198,265	198,286	198,306

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
53050	Insurance	134	101	102	103	104	105	106
54030	Contracted Services	134,980	134,980	139,033	139,033	139,033	139,033	139,033
56010	Debenture Interest	10,757	14,175	14,175	14,175	14,175	14,175	14,175
56020	Debenture Principal	16,747	16,747	16,747	16,747	16,747	16,747	16,747
59000	Contribution to Reserve	0	5,475	5,475	25,880	25,866	25,852	25,837
59500	Transfer to Other Service	4,950	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,300	1,313	1,326	1,339	1,353
60000	Capital Expenditures	18,794	580,000	580,000	0	0	0	0
Total Expenses		188,638	753,753	757,807	198,246	198,265	198,286	198,306

Total Service		-231,594	0	0	0	0	0	0
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S292 Local Conservation Service

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41015	Parcel Taxes	97,395	97,380	151,380	151,296	151,324	151,352	151,381
49100	Prior Year Surplus	17,874	17,859	6,732	0	0	0	0
Total Income		115,269	115,239	158,112	151,296	151,324	151,352	151,381

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	12,060	15,583	13,700	13,837	13,975	14,115	14,256
51030	Benefits	3,284	4,520	4,000	4,040	4,080	4,121	4,162
53020	Admin, Office Supplies & Postage	0	202	204	206	208	210	213
54030	Contracted Services	8,766	8,698	13,624	13,624	13,624	13,624	13,624
57010	Grants	65,800	83,486	72,901	116,784	116,575	116,363	116,148
59100	Accumulated Operating Surplus	0	0	50,932	0	0	0	0
59500	Transfer to Other Service	15,769	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,750	2,750	2,750	2,805	2,861	2,918	2,977
Total Expenses		108,427	115,239	158,112	151,296	151,324	151,352	151,381
Total Service		6,842	0	0	0	0	0	0

S293 Edgewood and Area Volunteer Fire Department

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Income		10,000	10,000	10,000	10,000	10,000	10,000	10,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	9,700	9,700	9,700	9,700	9,700	9,700	9,700
59510	Transfer to Other Service - General Admin. Fee	300	300	300	300	300	300	300
Total Expenses		10,000	10,000	10,000	10,000	10,000	10,000	10,000

Total Service		0	0	0	0	0	0	0
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S294 Edgewood and Area Royal Canadian Legion Hall**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	5,075	5,075	5,126	5,183	5,241	5,247	5,284
49100	Prior Year Surplus	55	0	0	0	0	0	0
Total Income		5,130	5,075	5,126	5,183	5,241	5,247	5,284

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	4,775	4,775	4,826	4,877	4,929	4,929	4,959
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
Total Expenses		5,075	5,075	5,126	5,183	5,241	5,247	5,284

Total Service		55	0	0	0	0	0	0
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S295 Museum-Nakusp Financial Contribution**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	20,000	20,000	20,000	20,000	20,000	20,000	20,000
49100	Prior Year Surplus	400	62	657	0	0	0	0
Total Income		20,400	20,062	20,657	20,000	20,000	20,000	20,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	18,510	18,510	19,063	18,374	18,342	18,308	18,275
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		20,062	20,062	20,657	20,000	20,000	20,000	20,000
Total Service		339	0	0	0	0	0	0

S296 Arrow Lakes Historical Archive Grant-in-Aid

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	24,000	24,000	24,000	24,000	24,000	24,000	24,000
49100	Prior Year Surplus	500	93	789	0	0	0	0
Total Income		24,500	24,093	24,789	24,000	24,000	24,000	24,000

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	22,541	22,541	23,195	22,374	22,342	22,308	22,275
59510	Transfer to Other Service - General Admin. Fee	975	975	975	995	1,014	1,035	1,055
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		24,093	24,093	24,789	24,000	24,000	24,000	24,000

Total Service		407	0	0	0	0	0	0
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S297 Cemetery-Ymir

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	3,092	3,092	3,189	3,253	3,318	3,384	3,452
49100	Prior Year Surplus	10	10	0	0	0	0	0
Total Income		3,102	3,102	3,189	3,253	3,318	3,384	3,452

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
57010	Grants	2,225	2,225	2,270	2,315	2,362	2,409	2,457
59510	Transfer to Other Service - General Admin. Fee	300	300	300	306	312	318	325
59530	Transfer to Other Service - Community Services Fee	577	577	619	631	644	657	670
Total Expenses		3,102	3,102	3,189	3,253	3,318	3,384	3,452

Total Service		0	0	0	0	0	0	0
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S298 City of Castlegar Economic Development Service

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
41010	Requisitions	116,000	116,000	116,975	116,994	117,014	117,035	117,055
Total Income		116,000	116,000	116,975	116,994	117,014	117,035	117,055

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
54030	Contracted Services	114,000	114,000	0	0	0	0	0
57010	Grants	0	0	116,000	116,000	116,000	116,000	116,000
59510	Transfer to Other Service - General Admin. Fee	2,000	2,000	975	994	1,014	1,035	1,055
Total Expenses		116,000	116,000	116,975	116,994	117,014	117,035	117,055

Total Service		0	0	0	0	0	0	0
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A100 Environmental Services**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42030	User Fees	65	0	0	0	0	0	0
43025	Grants - Specified	10,000	0	2,750	0	0	0	0
44020	Investment Income & Interest	724	0	0	0	0	0	0
45500	Transfer from Other Service	0	0	3,120	3,182	3,246	3,311	3,377
45550	Transfer from Other Service - Environmental Services Fee	550,616	550,616	500,362	610,383	622,231	634,315	646,642
49100	Prior Year Surplus	49,320	42,606	96,940	0	0	0	0
Total Income		610,725	593,222	603,172	613,565	625,477	637,626	650,019

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	299,965	338,387	357,883	365,041	372,341	379,788	387,384
51020	Overtime	539	1,000	1,000	1,020	1,040	1,061	1,082
51030	Benefits	83,826	105,132	100,832	102,849	104,906	107,004	109,144
51050	Employee Health & Safety	312	400	500	510	520	531	541
52010	Travel	47	1,500	1,400	1,428	1,457	1,486	1,515
52020	Education & Training	158	4,145	8,057	8,218	8,383	8,550	8,721
52030	Memberships, Dues & Subscriptions	912	1,100	1,400	1,428	1,457	1,486	1,515
53020	Admin, Office Supplies & Postage	4,370	7,604	8,000	8,160	8,323	8,490	8,659
53030	Communication	3,913	4,306	4,653	4,746	4,841	4,938	5,037
53040	Advertising	1,901	2,800	2,587	2,639	2,692	2,745	2,800
53080	Licence & Permits	0	1,100	1,300	1,326	1,353	1,380	1,407
54030	Contracted Services	35,188	68,358	57,500	58,290	59,096	59,918	60,756
55010	Repairs & Maintenance	2,346	0	0	0	0	0	0
55015	Repairs & Maintenance - Specified	0	4,992	4,616	4,708	4,802	4,899	4,997
55020	Operating Supplies	0	0	110	0	0	0	0
55030	Equipment	0	275	400	408	416	424	433
55035	Radio Equipment	309	0	0	0	0	0	0
55040	Utilities	1,252	4,248	4,500	4,590	4,682	4,775	4,871
55050	Vehicles	781	0	1,174	0	0	0	0
55060	Rentals	1,907	4,119	4,500	4,590	4,682	4,775	4,871
57010	Grants	0	2,250	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	25,633	25,633	26,379	26,907	27,445	27,994	28,553
59520	Transfer to Other Service - IT Fee	15,873	15,873	16,381	16,709	17,043	17,384	17,731
Total Expenses		479,232	593,222	603,172	613,566	625,477	637,627	650,019
Total Service		131,493	0	0	0	0	0	0

A101 Emergency Consolidated Services**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42025	Sale of Services - Specified	447	0	0	0	0	0	0
43025	Grants - Specified	180,649	2,057,140	2,140,029	649,763	662,281	675,243	668,668
43505	External Contributions & Contracts - Specified	96,238	119,325	51,464	0	0	0	0
45500	Transfer from Other Service	853,683	852,443	860,745	877,257	838,941	847,836	856,874
49100	Prior Year Surplus	-463,103	-444,013	-1,053,204	-47,572	0	0	0
Total Income		667,914	2,584,895	1,999,034	1,479,448	1,501,222	1,523,079	1,525,542

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	484,858	601,500	613,000	626,690	640,824	655,419	670,492
51020	Overtime	31,024	1,000	1,000	1,005	1,010	1,015	1,020
51030	Benefits	108,862	131,208	135,500	133,825	135,163	136,515	137,880
51050	Employee Health & Safety	136	605	510	515	520	526	531
51060	Employee Incentives	1,351	4,000	2,600	2,100	2,100	1,600	1,600
52010	Travel	20,592	28,500	29,655	25,949	25,994	26,038	6,084
52020	Education & Training	17,333	34,963	38,041	28,953	29,481	30,026	30,589
52030	Memberships, Dues & Subscriptions	2,048	800	4,350	3,061	3,072	3,083	3,095
53020	Admin, Office Supplies & Postage	4,441	4,409	5,113	4,555	4,597	4,639	4,682
53030	Communication	14,372	16,800	40,541	18,819	18,999	19,181	19,365
53040	Advertising	8,763	13,900	25,810	15,100	15,100	15,100	15,100
53050	Insurance	3,475	3,530	3,130	3,162	3,193	3,225	3,257
53080	Licence & Permits	353	1,600	1,613	1,326	1,339	1,353	1,366
54010	Legal	562	3,000	3,000	3,000	3,000	3,000	3,000
54030	Contracted Services	560,740	1,150,649	527,068	299,532	300,877	302,236	303,608
54040	Consulting Fees	90	6,400	224,300	0	0	0	0
55010	Repairs & Maintenance	2,395	3,159	5,647	5,677	5,708	5,739	5,770
55020	Operating Supplies	5,380	2,052	15,875	758	760	763	765
55030	Equipment	2,606	7,650	38,992	3,292	3,292	3,292	2,792
55040	Utilities	1,252	1,157	1,614	1,630	1,647	1,663	1,680
55050	Vehicles	1,392	1,050	1,010	1,020	1,030	1,041	1,051
55055	Vehicles - Specified	52	0	0	0	0	0	0
55060	Rentals	26,644	31,128	30,439	30,738	31,040	31,346	31,654
59000	Contribution to Reserve	7,000	7,000	7,000	7,000	7,000	7,000	7,000
59100	Accumulated Operating Surplus	0	0	20,000	20,200	20,402	20,606	20,812
59500	Transfer to Other Service	33,193	367,024	50,146	65,000	65,000	65,000	65,000
59510	Transfer to Other Service - General Admin. Fee	50,900	50,900	58,908	60,086	61,288	62,514	63,764
59520	Transfer to Other Service - IT Fee	110,910	110,910	114,172	116,455	118,785	121,160	123,583
60000	Capital Expenditures	9,818	0	0	0	0	0	0
Total Expenses		1,510,543	2,584,895	1,999,033	1,479,448	1,501,221	1,523,079	1,525,542
Total Service		-842,629	0	0	0	0	0	0

A102 Resource Recoveries**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
43025	Grants - Specified	214,582	0	181,920	0	0	0	0
45500	Transfer from Other Service	1,263,498	1,263,498	1,019,460	1,311,936	1,351,465	1,314,998	1,341,039
49100	Prior Year Surplus	66,143	66,958	441,432	0	0	0	0
Total Income		1,544,223	1,330,456	1,642,812	1,311,936	1,351,465	1,314,998	1,341,039

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	550,042	589,285	720,681	735,095	749,797	764,792	780,088
51020	Overtime	6,489	10,000	9,000	9,000	9,000	9,000	9,000
51030	Benefits	136,284	173,320	209,605	213,797	218,073	222,435	226,883
51050	Employee Health & Safety	1,204	3,200	10,300	10,506	10,716	10,930	11,149
52010	Travel	3,931	2,000	5,000	5,100	5,202	5,306	5,412
52020	Education & Training	5,188	7,787	19,339	19,726	20,120	20,523	20,933
52030	Memberships, Dues & Subscriptions	5,998	4,900	6,000	6,120	6,242	6,367	6,495
53020	Admin, Office Supplies & Postage	11,481	17,000	17,500	17,850	18,207	18,571	18,943
53030	Communication	8,212	7,550	9,000	9,180	9,364	9,551	9,742
53040	Advertising	80	9,000	12,000	0	0	0	0
53050	Insurance	1,651	0	3,600	3,672	3,745	3,820	3,897
53060	Bank Charges	13,186	14,000	13,000	13,260	13,525	13,796	14,072
53080	Licence & Permits	5,006	4,700	7,000	0	0	0	0
54010	Legal	16,720	0	10,000	0	0	0	0
54030	Contracted Services	1,400	146,880	87,511	89,261	91,046	92,867	94,725
54040	Consulting Fees	36,810	222,000	192,000	47,503	62,000	0	0
55010	Repairs & Maintenance	4,457	6,037	6,500	6,630	6,763	6,898	7,036
55020	Operating Supplies	17,809	22,500	20,000	20,400	20,808	21,224	21,649
55030	Equipment	218	0	400	404	408	412	416
55040	Utilities	2,190	2,700	3,500	3,570	3,641	3,714	3,789
55050	Vehicles	2,725	4,000	4,000	4,080	4,162	4,245	4,330
55060	Rentals	3,337	7,206	7,200	7,272	7,345	7,418	7,492
59500	Transfer to Other Service	25,828	25,500	206,920	25,500	26,010	26,530	27,061
59510	Transfer to Other Service - General Admin. Fee	22,031	22,031	32,972	33,631	34,304	34,990	35,690
59520	Transfer to Other Service - IT Fee	28,860	28,860	29,784	30,380	30,987	31,607	32,239
Total Expenses		911,139	1,330,456	1,642,812	1,311,936	1,351,465	1,314,998	1,341,039

Total Service		633,084	0	0	0	0	0	0
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A103 Utility Services**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
45500	Transfer from Other Service	105,036	115,369	176,447	76,000	78,000	0	0
45550	Transfer from Other Service - Environmental Services Fee	832,638	832,639	776,772	960,072	978,432	1,077,019	1,099,113
49100	Prior Year Surplus	20,675	12,041	126,957	0	0	0	0
Total Income		958,349	960,049	1,080,176	1,036,072	1,056,432	1,077,019	1,099,113

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	431,699	432,020	481,331	490,958	500,777	510,792	521,008
51020	Overtime	1,879	600	1,900	1,938	1,977	2,016	2,057
51030	Benefits	132,353	125,286	139,586	142,378	145,225	148,130	151,092
51050	Employee Health & Safety	2,072	4,521	2,156	2,199	2,243	2,288	2,334
52010	Travel	1,882	4,329	3,000	3,060	3,121	3,184	3,247
52020	Education & Training	6,374	10,000	13,065	13,326	13,593	13,865	14,142
52030	Memberships, Dues & Subscriptions	1,997	3,308	2,500	2,550	2,601	2,653	2,706
53020	Admin, Office Supplies & Postage	6,814	11,000	10,000	10,200	10,404	10,612	10,824
53030	Communication	13,825	12,000	14,915	15,213	15,518	15,828	16,144
53040	Advertising	53	450	450	455	459	464	468
53050	Insurance	7,470	12,000	7,447	7,596	7,748	7,903	8,061
53080	Licence & Permits	0	9,000	9,000	0	0	0	0
54030	Contracted Services	8,732	10,000	11,000	11,220	11,444	11,673	11,907
54040	Consulting Fees	0	0	2,000	2,020	2,040	2,061	2,081
55010	Repairs & Maintenance	5,375	10,000	7,871	7,950	8,029	8,109	8,191
55020	Operating Supplies	2,647	5,998	6,000	6,120	6,242	6,367	6,495
55025	Chemicals	913	0	951	0	0	0	0
55030	Equipment	3,482	10,000	7,000	7,140	7,283	7,428	7,577
55040	Utilities	4,617	8,800	10,741	10,956	11,175	11,398	11,626
55050	Vehicles	33,419	46,000	40,000	40,800	41,616	42,448	43,297
55060	Rentals	3,337	12,000	8,838	9,015	9,195	9,379	9,567
59000	Contribution to Reserve	22,000	22,000	25,000	25,500	26,010	26,530	27,061
59500	Transfer to Other Service	29,751	42,478	37,000	37,740	38,495	39,265	40,050
59510	Transfer to Other Service - General Admin. Fee	28,818	28,818	31,947	32,586	33,238	33,902	34,580
59520	Transfer to Other Service - IT Fee	39,923	39,923	41,201	42,025	42,866	43,723	44,597
59550	Transfer to Other Service - Environmental Services Fee	99,518	99,518	96,277	113,129	115,134	117,000	120,000
60000	Capital Expenditures	0	0	69,000	0	0	0	0
Total Expenses		888,951	960,049	1,080,176	1,036,073	1,056,432	1,077,019	1,099,113

Total Service		69,398	0	0	0	0	0	0
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A104 Parks Services**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
43505	External Contributions & Contracts - Specified	7,768	0	0	0	0	0	0
45500	Transfer from Other Service	106,558	106,558	117,166	123,527	124,817	126,121	127,440
45530	Transfer from Other Service - Community Services Fee	377,764	377,764	425,062	448,138	452,818	457,551	462,337
49100	Prior Year Surplus	102,998	103,000	99,582	0	0	0	0
Total Income		595,087	587,322	641,810	571,665	577,635	583,672	589,777

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	312,686	303,224	320,710	323,917	327,156	330,428	333,732
51030	Benefits	78,645	77,954	91,532	92,447	93,372	94,306	95,249
51050	Employee Health & Safety	549	1,200	1,202	1,214	1,226	1,238	1,251
51500	Directors - Allowance & Stipend	2,023	0	2,500	0	0	0	0
52010	Travel	3,172	5,050	6,500	6,565	6,631	6,697	6,764
52020	Education & Training	498	6,000	5,682	5,739	5,796	5,854	5,913
52030	Memberships, Dues & Subscriptions	935	900	1,050	1,010	1,020	1,030	1,041
53020	Admin, Office Supplies & Postage	2,442	6,026	5,400	5,454	5,509	5,564	5,619
53030	Communication	2,666	1,179	4,270	2,798	2,826	2,854	2,882
53050	Insurance	1,945	3,600	3,636	3,672	3,709	3,746	3,784
54030	Contracted Services	0	95,000	80,000	10,000	10,000	10,000	10,000
54040	Consulting Fees	1,236	0	0	0	0	0	0
55010	Repairs & Maintenance	3,130	8,181	10,390	10,494	10,599	10,705	10,812
55020	Operating Supplies	3,760	4,200	7,000	7,070	7,141	7,212	7,284
55030	Equipment	7,523	6,500	11,500	11,615	11,731	11,848	11,967
55040	Utilities	939	1,135	1,211	1,223	1,235	1,248	1,260
55050	Vehicles	18,091	16,500	20,500	20,705	20,912	21,121	21,332
55060	Rentals	5,669	9,090	12,317	12,440	12,564	12,690	12,817
56610	Equipment Financing Interest	695	980	990	1,000	1,010	1,020	1,030
56620	Equipment Financing Principal	8,448	8,638	8,724	8,812	8,900	8,989	9,079
59000	Contribution to Reserve	6,000	6,000	10,000	10,100	10,201	10,303	10,406
59500	Transfer to Other Service	1,958	0	2,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	11,535	11,535	19,804	20,200	20,604	21,016	21,436
59520	Transfer to Other Service - IT Fee	14,430	14,430	14,892	15,190	15,494	15,804	16,120
Total Expenses		488,974	587,322	641,810	571,665	577,635	583,672	589,777

Total Service		106,113	0	0	0	0	0	0
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A108 Development Services**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
43025	Grants - Specified	479,585	551,132	0	0	0	0	0
43500	External Contributions & Contracts	0	110,200	98,200	99,170	100,150	101,139	102,139
43505	External Contributions & Contracts - Specified	72,310	0	0	0	0	0	0
45500	Transfer from Other Service	0	53,800	113,200	80,600	76,206	76,818	77,436
49100	Prior Year Surplus	29,905	-23,693	64,529	0	0	0	0
Total Income		581,800	691,438	275,929	179,770	176,356	177,957	179,575

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	114,452	121,000	142,000	122,210	123,432	124,666	125,913
51030	Benefits	27,017	31,500	39,500	35,855	36,214	36,576	36,941
51060	Employee Incentives	434	1,200	1,200	1,200	1,200	1,200	1,200
51500	Directors - Allowance & Stipend	193	0	0	0	0	0	0
52010	Travel	626	0	0	0	0	0	0
52020	Education & Training	10	0	2,200	0	0	0	0
52030	Memberships, Dues & Subscriptions	0	0	500	505	510	515	520
53020	Admin, Office Supplies & Postage	378	0	0	0	0	0	0
53030	Communication	190	0	0	0	0	0	0
53080	Licence & Permits	1,649	300	2,000	0	0	0	0
54010	Legal	5,827	0	0	0	0	0	0
54030	Contracted Services	405,696	33,732	7,914	20,000	15,000	15,000	15,000
54040	Consulting Fees	0	479,585	50,100	0	0	0	0
55060	Rentals	170	0	0	0	0	0	0
57010	Grants	1,000	0	0	0	0	0	0
59500	Transfer to Other Service	5,080	24,121	30,515	0	0	0	0
Total Expenses		562,723	691,438	275,929	179,770	176,356	177,957	179,575
Total Service		19,077	0	0	0	0	0	0

A109 Community Services**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42035	User Fees - Specified	622	0	0	0	0	0	0
45500	Transfer from Other Service	87,611	87,611	84,045	90,589	91,937	93,308	94,701
45530	Transfer from Other Service - Community Services Fee	352,974	352,974	1,167,032	1,257,902	1,276,622	1,295,654	1,315,005
49100	Prior Year Surplus	42,009	42,000	82,675	0	0	0	0
Total Income		483,216	482,585	1,333,752	1,348,491	1,368,559	1,388,962	1,409,706

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	277,305	305,415	945,347	961,069	977,074	993,367	1,009,953
51020	Overtime	2,036	2,000	2,020	2,040	2,061	2,081	2,102
51030	Benefits	62,347	89,144	274,252	276,995	279,764	282,562	285,388
51050	Employee Health & Safety	0	400	404	408	412	416	420
51500	Directors - Allowance & Stipend	0	9,000	9,396	9,490	9,585	9,681	9,778
51560	Directors - Travel	0	2,100	2,121	2,142	2,164	2,185	2,207
52010	Travel	0	1,890	9,499	9,594	9,690	9,787	9,885
52020	Education & Training	299	4,230	11,454	11,569	11,684	11,801	11,919
52030	Memberships, Dues & Subscriptions	0	900	909	918	927	937	946
53020	Admin, Office Supplies & Postage	2,578	7,142	6,455	6,520	6,585	6,651	6,717
53030	Communication	2,005	1,679	1,696	1,713	1,730	1,747	1,765
53040	Advertising	1,688	500	505	510	515	520	526
53050	Insurance	567	800	808	816	824	832	841
54030	Contracted Services	5,200	12,000	10,000	10,000	10,000	10,000	10,000
54040	Consulting Fees	500	0	0	0	0	0	0
55010	Repairs & Maintenance	1,759	2,380	2,300	2,323	2,346	2,370	2,393
55020	Operating Supplies	826	4,811	4,860	4,909	4,958	5,007	5,057
55030	Equipment	2,803	500	6,017	1,027	1,037	1,048	1,058
55040	Utilities	939	1,135	1,211	1,223	1,235	1,248	1,260
55050	Vehicles	1,070	3,000	3,030	3,060	3,091	3,122	3,153
55060	Rentals	1,770	5,090	5,156	5,208	5,260	5,312	5,365
59000	Contribution to Reserve	4,000	4,000	4,040	4,040	4,040	4,040	4,040
59500	Transfer to Other Service	1,215	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	10,039	10,039	17,380	17,728	18,082	18,444	18,813
59520	Transfer to Other Service - IT Fee	14,430	14,430	14,892	15,190	15,494	15,804	16,120
Total Expenses		393,376	482,585	1,333,752	1,348,491	1,368,559	1,388,962	1,409,706
Total Service		89,840	0	0	0	0	0	0

A112 Project Management**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
45500	Transfer from Other Service	292,618	305,376	435,000	456,563	465,798	475,994	485,354
49100	Prior Year Surplus	-857	0	3,885	0	0	0	0
Total Income		291,761	305,376	438,885	456,563	465,798	475,994	485,354

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	182,458	188,000	261,801	267,037	272,378	277,825	283,382
51020	Overtime	0	1,600	600	612	624	637	649
51030	Benefits	47,769	54,250	78,540	80,111	81,713	83,347	85,014
51050	Employee Health & Safety	38	245	242	247	252	257	262
51060	Employee Incentives	0	0	0	0	0	0	0
52010	Travel	604	1,530	1,515	1,545	1,576	1,608	1,640
52020	Education & Training	50	2,350	8,281	8,447	8,616	8,788	8,964
52030	Memberships, Dues & Subscriptions	432	700	1,500	1,530	1,561	1,592	1,624
53020	Admin, Office Supplies & Postage	2,027	4,100	3,000	3,060	3,121	3,184	3,247
53030	Communication	3,023	2,150	3,300	3,366	3,433	3,502	3,572
53050	Insurance	1,568	1,700	1,600	1,632	1,665	1,698	1,732
55010	Repairs & Maintenance	1,173	1,697	2,200	2,244	2,289	2,335	2,381
55020	Operating Supplies	92	0	0	0	0	0	0
55030	Equipment	1,016	0	0	0	0	0	0
55040	Utilities	626	750	795	811	827	844	861
55050	Vehicles	1,383	1,500	2,000	2,040	2,081	2,122	2,165
55060	Rentals	953	1,000	1,010	1,030	1,051	1,072	1,093
59000	Contribution to Reserve	3,500	3,500	5,000	5,100	5,202	5,306	5,412
59510	Transfer to Other Service - General Admin. Fee	9,684	9,684	12,573	12,824	13,081	13,343	13,609
59520	Transfer to Other Service - IT Fee	9,620	9,620	9,928	10,127	10,329	10,536	10,746
59550	Transfer to Other Service - Environmental Services Fee	21,000	21,000	45,000	54,800	56,000	58,000	59,000
Total Expenses		287,016	305,376	438,885	456,563	465,798	475,994	485,354

Total Service		4,745	0	0	0	0	0	0
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A113 Utilities Construction

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
45000	Transfer from Reserves	44,667	72,859	39,085	0	0	0	0
45500	Transfer from Other Service	91,585	418,628	464,138	469,087	476,900	486,737	496,491
49100	Prior Year Surplus	1,644	0	0	0	0	0	0
Total Income		137,896	491,487	503,223	469,087	476,900	486,737	496,491

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	23,413	180,856	216,318	220,644	225,057	229,558	234,150
51020	Overtime	0	10,000	10,200	10,404	10,612	10,824	11,041
51030	Benefits	7,207	44,404	58,510	59,680	60,874	62,091	63,333
51050	Employee Health & Safety	0	3,640	3,500	3,570	3,641	3,714	3,789
52010	Travel	550	40,000	31,000	31,620	32,252	32,897	33,555
52020	Education & Training	0	2,000	2,000	2,040	2,081	2,122	2,165
52030	Memberships, Dues & Subscriptions	0	500	500	510	520	531	541
53020	Admin, Office Supplies & Postage	0	1,000	1,000	1,020	1,040	1,061	1,082
53030	Communication	0	1,500	3,300	3,366	3,433	3,502	3,572
53040	Advertising	640	1,000	800	816	832	849	866
53050	Insurance	2,339	6,000	3,000	3,060	3,121	3,184	3,247
55020	Operating Supplies	0	2,080	2,000	2,040	2,081	2,122	2,165
55030	Equipment	0	10,000	0	0	0	0	0
55050	Vehicles	3,728	6,000	6,000	6,120	6,242	6,367	6,495
55055	Vehicles - Specified	0	10,000	11,000	11,220	11,444	11,673	11,907
56610	Equipment Financing Interest	7,278	3,134	10,812	1,776	1,078	0	0
56620	Equipment Financing Principal	65,489	142,491	61,955	70,991	71,688	0	0
59000	Contribution to Reserve	0	0	9,998	0	0	73,000	74,000
59510	Transfer to Other Service - General Admin. Fee	6,072	6,072	11,281	11,507	11,737	11,971	12,211
59520	Transfer to Other Service - IT Fee	4,810	4,810	4,964	5,063	5,165	5,268	5,373
59550	Transfer to Other Service - Environmental Services Fee	16,000	16,000	16,000	23,640	24,000	26,000	27,000
60000	Capital Expenditures	0	0	39,085	0	0	0	0
Total Expenses		137,525	491,487	503,223	469,087	476,900	486,737	496,491

Total Service		370	0	0	0	0	0	0
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A114 Grant Administration - Flow Through

INCOME

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
43025	Grants - Specified	20,000	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	59,531	0	0	0	0	0	0
Total Income		79,531	0	0	0	0	0	0

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
54030	Contracted Services	59,531	0	0	0	0	0	0
57010	Grants	10,000	0	0	0	0	0	0
Total Expenses		69,531	0	0	0	0	0	0

Total Service		10,000	0	0	0	0	0	0
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A116 Recycling Program – East Subregion**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42035	User Fees - Specified	79,200	119,249	99,553	101,052	102,582	104,143	105,735
45500	Transfer from Other Service	0	402,365	425,137	465,929	473,005	439,277	449,407
49100	Prior Year Surplus	0	0	35,971	0	0	0	0
Total Income		79,200	521,614	560,660	566,981	575,587	543,420	555,142

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	164,008	187,350	201,853	206,900	212,072	217,374	222,808
51020	Overtime	468	1,000	1,000	1,000	1,000	1,000	1,000
51030	Benefits	25,884	38,507	47,024	48,200	49,405	50,640	51,906
51050	Employee Health & Safety	1,319	4,350	4,437	4,526	4,617	4,709	4,803
51500	Directors - Allowance & Stipend	0	4,502	4,592	4,684	4,778	4,874	4,971
51560	Directors - Travel	0	900	1,000	1,000	1,000	1,000	1,000
52010	Travel	1,280	500	5,068	5,296	5,536	5,787	6,052
52020	Education & Training	447	1,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	0	100	200	200	200	200	200
53030	Communication	2,875	2,100	2,257	2,302	2,348	2,395	2,443
53040	Advertising	533	2,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	525	536	546	557	568	580
54030	Contracted Services	87,320	104,283	108,629	111,382	114,219	117,143	120,158
55010	Repairs & Maintenance	67	1,000	1,000	1,000	1,000	1,000	1,000
55020	Operating Supplies	7,791	4,500	3,000	3,000	3,000	3,000	3,000
55030	Equipment	0	2,000	2,000	0	0	0	0
55040	Utilities	0	500	500	525	551	579	608
55060	Rentals	24,520	36,000	40,000	40,000	40,000	40,000	40,000
56010	Debenture Interest	0	3,179	0	0	0	0	0
56020	Debenture Principal	0	55,910	0	0	0	0	0
56110	Short-Term Financing Interest	0	0	6,722	4,200	1,679	0	0
56120	Short-Term Financing Principal	0	0	55,910	55,910	55,910	0	0
59000	Contribution to Reserve	0	4,000	4,000	4,000	4,000	18,000	18,000
59500	Transfer to Other Service	47,281	47,281	47,801	48,757	49,732	50,727	51,741
59510	Transfer to Other Service - General Admin. Fee	7,733	7,733	15,622	15,934	16,253	16,578	16,910
59550	Transfer to Other Service - Environmental Services Fee	7,620	12,392	5,509	5,619	5,731	5,846	5,963
Total Expenses		379,147	521,614	560,660	566,981	575,587	543,420	555,142
Total Service		-299,946	0	0	0	0	0	0

A117 Recycling Program – Central Subregion**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42035	User Fees - Specified	148,704	173,229	181,359	182,874	184,404	185,950	187,511
43100	Proceeds from Borrowing	0	2,000,000	2,000,000	0	0	0	0
45500	Transfer from Other Service	0	651,188	694,569	906,724	928,161	864,975	892,391
49100	Prior Year Surplus	0	0	88,329	0	0	0	0
Total Income		148,704	2,824,417	2,964,257	1,089,598	1,112,565	1,050,925	1,079,902

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	0	249,373	292,367	299,606	307,025	314,628	322,420
51020	Overtime	1,986	2,500	2,000	2,000	2,000	2,000	2,000
51030	Benefits	50,659	54,482	68,082	69,443	70,832	72,249	73,694
51050	Employee Health & Safety	598	6,958	7,132	7,311	7,493	7,681	7,873
51500	Directors - Allowance & Stipend	0	4,502	4,592	4,684	4,778	4,874	4,971
51560	Directors - Travel	0	420	1,000	1,000	1,000	1,000	1,000
52010	Travel	1,581	2,365	4,439	4,636	4,843	5,060	5,288
52020	Education & Training	0	3,000	2,000	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	0	500	500	500	500	500	500
53030	Communication	3,800	3,528	2,835	2,977	3,126	3,282	3,446
53040	Advertising	533	2,000	2,000	2,000	2,000	2,000	2,000
53050	Insurance	0	500	525	551	579	608	638
54030	Contracted Services	207,326	211,437	287,904	301,987	316,768	332,282	348,564
55010	Repairs & Maintenance	2,273	3,000	3,000	3,000	3,000	3,000	3,000
55020	Operating Supplies	3,382	5,000	1,500	1,500	1,500	1,500	1,500
55030	Equipment	0	500	500	500	500	500	500
55040	Utilities	854	800	800	800	800	800	800
55060	Rentals	26,165	70,800	71,500	20,600	21,012	21,432	21,861
56010	Debenture Interest	0	0	0	90,200	90,200	90,200	90,200
56020	Debenture Principal	0	0	0	64,459	64,459	64,459	64,459
56110	Short-Term Financing Interest	0	6,162	10,452	6,531	2,610	0	0
56120	Short-Term Financing Principal	86,941	86,941	86,941	86,941	86,941	0	0
59000	Contribution to Reserve	0	0	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	0	82,066	72,861	74,318	75,805	77,321	78,867
59510	Transfer to Other Service - General Admin. Fee	17,998	17,998	27,928	28,487	29,056	29,637	30,230
59520	Transfer to Other Service - IT Fee	0	0	0	0	0	0	0
59550	Transfer to Other Service - Environmental Services Fee	9,583	9,583	8,398	8,566	8,737	8,912	9,090
60000	Capital Expenditures	0	2,000,000	2,000,000	0	0	0	0
Total Expenses		413,680	2,824,417	2,964,257	1,089,598	1,112,565	1,050,924	1,079,901

Total Service		-264,976	0	0	0	0	0	0
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A118 Recycling Program – West Subregion**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42035	User Fees - Specified	101,217	51,057	54,905	56,003	57,123	58,265	59,431
43010	Donations	0	4,630	0	0	0	0	0
45500	Transfer from Other Service	0	472,077	503,111	549,439	561,876	574,651	587,807
49100	Prior Year Surplus	0	0	34,223	0	0	0	0
Total Income		101,217	527,763	592,239	605,442	618,999	632,916	647,238

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	0	204,512	215,703	220,017	224,418	228,906	233,520
51020	Overtime	1,711	1,167	1,000	1,000	1,000	1,000	1,000
51030	Benefits	33,719	43,401	59,088	60,290	61,516	62,768	64,045
51050	Employee Health & Safety	546	3,902	3,980	4,060	4,141	4,224	4,308
51500	Directors - Allowance & Stipend	0	6,754	6,889	7,026	7,167	7,310	7,457
51560	Directors - Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
52010	Travel	2,149	6,795	8,158	8,416	8,686	8,971	9,269
52020	Education & Training	15	2,000	2,000	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	0	500	500	500	500	500	500
53030	Communication	2,175	3,150	2,500	2,550	2,601	2,653	2,706
53040	Advertising	749	2,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	376	395	415	435	457	480
54030	Contracted Services	105,462	128,117	150,388	154,978	159,739	164,678	169,803
55010	Repairs & Maintenance	654	3,000	2,000	2,000	2,000	2,000	2,000
55020	Operating Supplies	1,507	4,500	4,500	4,500	4,500	4,500	4,500
55030	Equipment	0	0	500	500	500	500	500
55040	Utilities	0	500	510	520	531	541	552
55060	Rentals	12,191	16,627	16,000	16,320	16,646	16,979	17,309
59000	Contribution to Reserve	0	2,224	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	68,886	68,886	83,230	84,895	86,593	88,324	90,091
59510	Transfer to Other Service - General Admin. Fee	10,298	10,298	18,305	18,671	19,045	19,425	19,814
59550	Transfer to Other Service - Environmental Services Fee	11,146	18,054	9,593	9,784	9,981	10,180	10,384
Total Expenses		251,210	527,763	592,238	605,441	618,999	632,917	647,238
Total Service		-149,994	0	0	0	0	0	0

A119 Organics Program – East Subregion**INCOME**

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42020	Sale of Services	0	50,122	66,553	79,863	80,662	81,469	82,283
42030	User Fees	0	1,000	1,500	1,530	1,561	1,592	1,624
43025	Grants - Specified	0	285,095	0	0	0	0	0
45500	Transfer from Other Service	0	644,214	326,395	369,807	366,824	405,456	236,468
49100	Prior Year Surplus	0	0	158,634	0	0	0	0
Total Income		0	980,432	553,082	451,200	449,047	488,516	320,375

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	0	8,336	0	0	0	0	0
51050	Employee Health & Safety	0	200	200	200	200	200	200
51500	Directors - Allowance & Stipend	0	1,566	1,605	1,637	1,670	1,703	1,738
51560	Directors - Travel	0	450	500	500	500	500	500
52020	Education & Training	0	500	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	300	300	300	300	300	300
53030	Communication	0	500	720	720	720	720	720
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	1,000	1,020	1,040	1,061	1,082	1,104
53080	Licence & Permits	0	0	850	604	608	612	616
54030	Contracted Services	21,827	107,137	259,875	199,410	203,398	207,466	211,615
54040	Consulting Fees	0	10,000	8,732	0	0	0	0
55010	Repairs & Maintenance	0	1,000	2,000	2,000	2,000	2,000	2,000
55020	Operating Supplies	135	1,000	1,000	500	500	500	500
55030	Equipment	1,378	3,000	1,250	500	500	2,000	200
55040	Utilities	0	5,000	10,000	10,500	11,025	11,576	12,155
56010	Debenture Interest	0	14,251	0	0	0	0	0
56020	Debenture Principal	0	166,954	0	0	0	0	0
56110	Short-Term Financing Interest	0	0	27,602	20,073	12,543	5,013	0
56120	Short-Term Financing Principal	166,954	0	166,954	166,954	166,954	166,954	0
59000	Contribution to Reserve	0	4,668	5,000	5,000	5,000	45,000	45,000
59500	Transfer to Other Service	25,891	24,641	23,900	24,378	24,866	25,363	25,870
59510	Transfer to Other Service - General Admin. Fee	7,733	7,733	4,939	5,038	5,139	5,241	5,346
59520	Transfer to Other Service - IT Fee	5,000	5,000	5,125	5,227	5,332	5,439	5,547
59550	Transfer to Other Service - Environmental Services Fee	6,196	6,196	5,509	5,619	5,731	5,846	5,963
60000	Capital Expenditures	526,060	610,000	25,000	0	0	0	0
Total Expenses		761,173	980,432	553,082	451,201	449,047	488,517	320,375
Total Service		-761,173	0	0	0	0	0	0

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

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
42020	Sale of Services	0	15,000	60,000	132,000	133,320	134,653	136,000
42030	User Fees	0	0	2,500	10,000	10,000	10,000	10,000
43025	Grants - Specified	0	1,452,632	102,000	0	0	0	0
43100	Proceeds from Borrowing	1,385,481	1,134,481	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	250,000	0	0	0	0	0
45500	Transfer from Other Service	0	360,479	587,528	524,457	530,737	551,501	537,466
49100	Prior Year Surplus	0	0	759,697	0	0	0	0
Total Income		1,385,481	3,212,592	1,511,725	666,457	674,057	696,154	683,466

EXPENSES

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
51010	Salaries	0	29,741	49,365	66,609	67,408	68,217	69,036
51020	Overtime	0	1,000	1,000	500	500	500	500
51030	Benefits	0	6,207	14,316	19,317	19,548	19,783	20,020
51050	Employee Health & Safety	0	500	1,150	1,150	1,150	1,150	1,150
51500	Directors - Allowance & Stipend	0	5,628	5,741	5,855	5,972	6,092	6,214
51560	Directors - Travel	0	0	500	525	551	579	608
52010	Travel	0	500	750	500	500	500	500
52020	Education & Training	0	3,000	2,000	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	0	300	300	300	300	300	300
53030	Communication	0	600	1,870	812	995	1,044	1,097
53040	Advertising	0	2,000	3,500	3,500	2,000	2,000	2,000
53050	Insurance	1,230	0	2,000	2,000	2,000	2,000	2,000
53080	Licence & Permits	0	200	200	204	208	212	216
54030	Contracted Services	0	7,000	50,000	85,000	81,600	83,232	84,897
54040	Consulting Fees	0	10,000	8,732	0	0	0	0
55010	Repairs & Maintenance	0	2,000	8,000	8,000	8,000	8,000	8,000
55020	Operating Supplies	99	1,000	1,000	1,000	1,000	1,000	1,000
55030	Equipment	0	3,000	1,000	1,000	1,000	2,500	2,500
55040	Utilities	0	10,000	28,528	49,411	50,399	51,407	52,435
55050	Vehicles	0	5,000	31,385	62,769	69,046	75,950	83,546
55060	Rentals	0	0	0	30,000	31,500	33,075	34,730
56110	Short-Term Financing Interest	0	7,122	7,122	7,122	7,122	7,122	7,122
56120	Short-Term Financing Principal	0	152,653	152,653	152,653	152,653	152,653	152,653
56610	Equipment Financing Interest	0	4,178	3,223	2,244	1,246	258	0
56620	Equipment Financing Principal	0	38,374	39,329	40,307	41,305	28,107	0
59000	Contribution to Reserve	0	7,332	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	83,459	77,509	87,545	79,608	81,200	82,823	84,480
59510	Transfer to Other Service - General Admin. Fee	27,529	27,529	15,313	15,619	15,932	16,250	16,575

Account	Description	2022 To Date	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
59520	Transfer to Other Service - IT Fee	5,000	5,000	5,000	5,100	5,202	5,306	5,412
59550	Transfer to Other Service - Environmental Services Fee	19,004	19,004	17,991	18,351	18,718	19,092	19,474
60000	Capital Expenditures	2,093,704	2,786,214	967,214	0	0	20,000	20,000
Total Expenses		2,230,025	3,212,592	1,511,725	666,457	674,057	696,155	683,466
Total Service		-844,544	0	0	0	0	0	0



REGIONAL DISTRICT OF CENTRAL KOOTENAY

Board Report

Date of Report: February 6, 2023
Date & Type of Meeting: February 17, 2023 Special Budget Meeting
Author: Connie Saari-Heckley
Subject: HUMAN RESOURCES STAFFING
File: [FILE NO.].

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report is to request approval to fill a new Human Resources (HR) Advisor position, on a full time permanent basis.

The function of Human Resources is to partner with Regional District leaders to develop a people-oriented organization and oversee the business of managing people through the full employment lifecycle. This includes developing HR Strategy (eg, Strategic workforce planning, Recruitment strategy, Employee Engagement strategies / Employee Relations strategies), ensuring the organizational alignment with that strategy (eg, organizational development and design, policies and procedures, labour relations, health and safety), and implements that strategy (eg, preparing to hire by developing job descriptions and establishing pay, recruitment, onboarding new employees, ensuring leaders have tools to support this and are trained to do so, performance management, collective agreement interpretation, grievance handling, succession planning, health and safety tactical support).

The HR Advisor is one role within Human Resources, who:

- Works with departments as a strategic partner to provide advice, guidance and interpretation of HR policy, guidelines, procedures, processes and data.
- Assists management in collective agreement interpretations and administration.
- Delivers HR solutions to meet business requirements including serving as single point of contact for clients while leveraging internal and external HR expertise.
- Conducts employee relations activities such as investigations and conflict management, and coaches on performance management and discipline.
- Participates in workforce management activities to support client staffing and development needs, including recruitment, job classification, and other related items.
- Develops and delivers communications and/or training for managers and employees on HR initiatives or information.
- Assists with providing direction and guidance to the organization and leaders in the implementation of organizational changes.
- Assists in the management of employee concerns and issues.
- Works collaboratively within HR to develop organizational solutions.
- Liaises and/or partners with external providers, including WorkSafe BC, benefit providers, Union representatives, contract service providers and other municipal/regional district representatives.

SECTION 2: BACKGROUND / ANALYSIS

Background

The Regional District of Central Kootenay (RDCK or the “Regional District”) continues to grow in size and complexity, and as a result, faces increasingly more complex HR matters and corresponding issues.

In complex organizations like the Regional District, normal HR practices such as job descriptions, established pay scales, performance management and reviews, and labour relations (union) become by necessity more sophisticated. Where those practices are not aligned with an established strategy, or where they are not appropriately developed or managed, HR problems can become the norm and consume a significant amount of Managers’ and HR’s time (such as with addressing grievances, investigating bullying and harassment complaints, and addressing employee turnover through further recruitment). This significantly, and negatively, impacts the HR’s ability to focus on activities that enable the organization’s strategy to move forward (such as developing policies, employee development, leader development, change management, succession planning).

The RDCK has average of over 400 employees, or approximately 185.77 FTEs. In addition, the Regional District has 280+ paid on call Fire Service volunteers. While this is harder to quantify in FTE terms, the impact of this group on HR is substantial from a tactical perspective, in recruitment, onboarding, and assisting Fire Service leaders to manage the employment relationship, such as with investigations.

The overall impact of an under-resourced HR department is becoming significant. The increased tactical workload in HR has meant that areas such as leadership development are lagging. This impacts the organization and the standardization of its response as we bring on more and more new employees. Leaders are also taking on more of the work, such as in recruitment and onboarding. They are not fully supported from a strategic perspective (eg, employee relations, performance management, employee development, change management, etc). With resulting impacts on employee engagement and retention. Within fire services, HR has been unable to provide the support necessary to develop a standardized HR management program that can be implemented across the Regional District.

Overall, this has resulted in an organization that can be increasingly reactive to issues that arise, instead of anticipating issues and finding solutions early and often. This became particularly acute during COVID and remains an organizational issue.

Analysis

The RDCK HR department currently has 4 staff members: HR Manager, HR Advisor, HR Coordinator and HR Assistant (Safety has been excluded from this evaluation). The 2022 HR budget (inclusive of salaries and HR related expenses but not safety or org leadership development), was approximately \$500,000.00.

It’s useful to consider the HR department against benchmarks and best practices.

From the Society for Human Resources Management (SHRM):

SHRM is a governing HR body based out of the United States. From their 2015 study:

When considering external benchmarks and best practices, the average HR to employee ratio varies depending on an organizations size. For small organizations of <250 full-time equivalents (FTEs), the average is 3.3 HR FTEs /100 employee FTEs; medium organizations, with 250-1000 FTEs, have an average HR support of 1.22 HR FTEs / 100 employee FTEs.

Applying this to the Regional District, and without including the Fire Service numbers:

- based on this average, within the small organization group, the expectation of 3.3 FTEs / 100 FTEs would convert to approximately 6 HR staff to support the Regional District paid employee organization.
- From the same study (noting these are 2015 numbers), the HR cost per employee FTE was \$3592; for the Regional District based on 2022 numbers, 185.77 FTEs equates to an average of \$2691.50.

Comparing the Regional District numbers to the 2015 averages for a small organization, the Regional District’s HR team is neither appropriately staffed, nor funded, given the size of the organization. It is important to remember that the numbers used do not include Fire Services, so this evaluation does not include that impact on HR staffing.

BC Interior government organizations:

As an additional comparison, here is what similar organizations in BC look like (again, this does not include volunteer firefighters):

Area	# HR Staff	# Employees*	% HR per 100 employee count
Kelowna	18	1279	1.41%
Kamloops	14	900	1.51%
Vernon	9.5	700	1.36%
RDCK - actual	4	400	1.0%
RDCK – proposed	5	400	1.25%
RDCO	3	171	1.75
Summerland	2	115	1.74
RDNO	2	112	1.79
Revelstoke	1	102	0.98
Sicamous	1	38	2.63

*Note that these are total employee counts, not FTEs

By both of these measures, HR is understaffed relative to its size.

An additional area of note for the Regional District is the significant increase in recruitment, with total recruitment files significantly exceeding even pre-COVID numbers.

In 2022, the Regional District had 151 recruitment files. In 2021, that number was 137 files in total; in 2020, 90 files; 2019, 124 files, and in 2018, 97 files. For clarity, several of those files result in multiple hires (such as for hiring summer recreation staff, who are hired from one recruitment file).

Looking further at the 2022 files, approximately 40 required administrative support only from HR (normally recreation & landfill), while 98 required more direct HR involvement, which may include screening, interviewing, and reference checks. To fully understand the impact of this, most in house dedicated recruiters would normally fill approximately 50 positions per year, or 60-80 entry level positions (ref: Ascend HR Corp). The Regional District consistently exceeds this number. As a result, a significant portion of HR’s focus is on recruitment. This can, in part, be related to the growth of the business, but it is also as a result of turnover, and the lack of focus on strategic HR.

The Regional District has seen growth as well in workplace complaints such as bullying and harassment. This has grown through the pandemic, and more and more involve members of the public. These complaints are complex and time consuming for staff. Focus on the proactive, front end of these issues – training for staff, such as de-escalation training, development of policies, etc – is critical. Further, while most complaints are investigated internally with HR staff, the Regional District increasingly relies on external consultants. Those resources are becoming less available in the local area, and its likely that in 2023, resourcing for this will need to come from the Okanagan or the lower mainland, increasing costs and creating further strain on HR and managers.

In order to continue to support a growing business of the complexity of the Regional District, and the growing volume of work (recruitment and investigations are prime examples of this growth), additional staffing within HR must be considered. Focusing on an HR Advisor level position allows the Regional District to continue the shift to strategic HR.

PROS AND CONS

General

Pros	Cons
Enables Human Resources to focus a proportionate amount of time on strategic Human Resource Management (vs tactical/reactive).	Increased costs.
Frees up Managers time by taking some HR-specific work off their plates.	
Enables training and standardization that will mitigate the risk of complaints (eg, Bullying and harassment, human rights, etc)	
Reduces the strain of an unmanageable workload on the HR team and on Regional District managers.	

Potentially reduces costs on external consultants (investigations, etc) as the organization grows.

PROS/CONS - PERMANENT VS TEMPORARY

Pros	Cons
PERMANENT HIRE	
Attracts a broader pool of candidates than temporary postings	The Regional District is committed to the employee for the long term
Have a higher level of commitment to the organization	Benefits cost more for full time employees
Not distracted by trying to find other work while employed by the RD	
TEMPORARY HIRE	
The "trial period" gives time for the Regional District to assess the need and benefit	Employees are not always fully committed
Benefits cost less for term employees	Can be distracted by trying to find other work
Regional District commitment is for a shorter term	May always be attracted to full time opportunities
	Have to redo the recruitment effort at the end of the contract period - consumes HR & Manager time

SECTION 3: DETAILED ANALYSIS

a. Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Financial Plan Amendment: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Debt Bylaw Required: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Public/Gov't Approvals req'd: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

The estimated annual cost of the proposed position (based on 2023 salary costs) is:
 Salary: \$86,000
 Benefits: \$25,000
 Overhead: \$13,800 (IT, General Admin, Professional Development etc.)
 Total: \$124,800

There would be a corresponding reduction in the current draft of the HR budget of \$35,000 for contract services, for a net annual cost increase to the HR Budget of \$89,800 for the proposed position.

<p>This net cost increase would be prorated by 58% to \$52,084 in the 2023 budget as the position is not expected to start until at least June 1, 2023.</p> <p>Human resources costs are allocated out to services who have RDCK staff, with 25% of costs remaining in S100 General Administration.</p>
<p>b. Legislative Considerations (Applicable Policies and/or Bylaws):</p> <p>The Labour Relations Code governs relationships between the Employer, employees and their unions. BC Labour Standards legislation establishes the rules on minimum standards for wages and working conditions in the province. Common law governs the employment relationship beyond labour standards.</p> <p>Worksafe BC legislation protects the health and safety of workers.</p> <p>The BC Human Rights code defines the basic rights of everyone in BC, and protects workers from discrimination and harassment with respect to those basic rights. That protection is also established more broadly in Workers Compensation legislation.</p>
<p>c. Environmental Considerations:</p> <p>N/A</p>
<p>d. Social Considerations:</p> <p>The reputation of the Regional District is affected by its Human Resource Management. Executed appropriately, HR Management positions the Regional District as an “employer of choice”, providing leadership in its communities with respect to diversity and fairness in opportunities, compensation, working conditions, etc.</p>
<p>e. Economic Considerations:</p> <p>The Regional District will benefit from reduced costs associated with staff turnover as issues are managed proactively, and HR facilitates strategic shifts in areas such as training and development.</p>
<p>f. Communication Considerations:</p> <p>The addition of the HR Advisor will require communication across the Regional District.</p>
<p>g. Staffing/Departmental Workplan Considerations:</p> <p>An HR Advisor will reduce the workload on leaders in the longer term, as they will benefit from a higher level of employee engagement, the proactive management of issues, and standardization of practices. The HR Advisor will be able to work with leaders to reduce workload and allow HR generally to be more strategic within the business. Initially, the HR Advisor will require more time from other HR employees and Regional District staff as they learn the business of the Regional District and how HR functions within it.</p>
<p>h. Board Strategic Plan/Priorities Considerations:</p> <p>This aligns with Core Business Delivery and enables the Regional District to deliver on the Board strategic priorities, through the effective utilization of its Human Resources.</p>

SECTION 4: OPTIONS & PROS / CONS

See Section 2 for Analysis.

Option 1 (Preferred) : That the Board approve the hiring of one (1) full time, permanent Human Resources Advisor, with the start date to be no earlier than June 1, 2023, and with costs to be allocated to S100 and charged to services based on the General Administration fee calculation.

OR

Option 2: That the Board approve the hiring of one (1) full time, temporary Human Resources Advisor for a period not to exceed two (2) years, with the start date to be no earlier than June 1, 2023, and with costs to be allocated to S100 and charged to services based on the General Administration fee calculation.

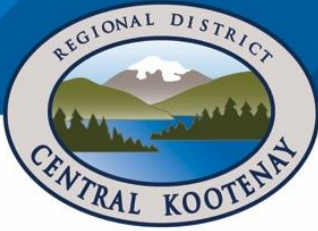
SECTION 5: RECOMMENDATION(S)

That the Board approve the hiring of one (1) full time, permanent Human Resources Advisor at an annualized 2023 cost of \$124,800, with the start date to be no earlier than June 1, 2023, and with costs paid from S100 General Administration and charged to services based on the General Administration fee calculation.

Respectfully submitted,
Name: Connie Saari-Heckley

CONCURRENCE Initials:

Chief Administrative Officer	Stuart Horn	Approved
Chief Financial Officer	Yev Malloff	Approved



Board Report

Date of Report: February 6, 2023
Date & Type of Meeting: February 17, 2023, Open Special Board Meeting
Author: Yev Malloff, General Manager Finance, IT and Economic Development / CFO
Subject: Staffing request Information Technology
File:
Electoral Area/Municipality: All

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report is to seek Board approval to add a second Systems Administrator position to the Information Technology Department. The benefits of this additional position are listed below.

- mitigate against the increasing sophistication and prevalence of cyber attacks
- reduce IT staff overtime and workload requirements
- increase the ability for the IT department to execute new projects and initiatives, including the migration to Microsoft 365, network infrastructure upgrades, records management and the buildout of a Disaster Recovery Site for RDCK business continuity purposes
- provide systems administration coverage and mitigate risk of network downtime and data loss for periods when the current Systems Administrator is on vacation or other leave from work.
- free up time for current Information Technology staff to attend professional development courses and work on systems administration, networking, cybersecurity and other certifications

SECTION 2: BACKGROUND/ANALYSIS

BACKGROUND

The Information Technology department currently consists of the following six staff:

IT Manager
Senior Systems Administrator
Corporate Applications & Data Administrator
System Support Technician
IT Technician – Nelson
IT Technician – Creston

The department is responsible for providing IT services across the Regional District, including administration offices, recreation centres, transfer stations, landfills, water utilities, fire stations, directors and work-from-home staff.

There are over 400 users, 300 computers and 100 servers on the network across several dozen locations as well as over 26 Terabytes of data storage. The main supported end-user applications include Unit4 ERP, Xplor Recreation management, ArcGIS, Tempest/Prospero (permitting/development/revenue), Strong Data scale software, Microsoft Office and Escribe. The RDCK IT department also provides information technology services to the Town of Creston on a contract basis.

The IT department was able to transition RDCK staff fairly quickly to a work from home model during the pandemic due to the use of a Citrix virtual desktop environment that was already in place. The IT department is also responsible for the management of RDCK mobile and cellular devices.

However, the complexity of providing information technology services continues to increase with the growing threat of cyber attacks (including phishing and ransomware), and the transition to cloud based services. Machine Learning and Artificial Intelligence technologies are also on the near horizon.

Due to the growth in staff, pandemic related issues and increased complexity, the Information technology department has been in a largely status quo operations mode (from a digital transformation perspective) for the last several years due to limited resources. This includes continuing to utilize Microsoft Office 2016 which is quickly approaching end of life as it has been superseded by several newer versions.

ANALYSIS

Information technology staff have had to work increasing overtime, adjust vacation schedules or postpone initiatives/projects due to the increased workload. The addition of a second Systems Administrator position would have the greatest impact in allowing initiatives to move forward and to improve the security posture of the Information Technology department, including the implementation of a formal cybersecurity framework.

Benefits of the Proposed Position

- mitigate against the increasing sophistication and prevalence of cyber attacks
- reduce IT staff overtime and workload requirements
- increase the ability for the IT department to execute new projects and initiatives, including the migration to Microsoft 365, network infrastructure upgrades, records management and the buildout of a Disaster Recovery Site for RDCK business continuity purposes
- provide systems administration coverage and mitigate risk of network downtime and data loss for periods when the current Systems Administrator is on vacation or other leave from work.
- free up time for current Information Technology staff to attend professional development courses and work on systems administration, networking, cybersecurity and other certifications

IT department Staff size Comparison to other BC Local Governments

Local Government	Number of IT Staff	Number of Users
<i>RD Central Kootenay</i>	6	400
<i>RD Fraser-Fort George (excludes 911 dispatch)</i>	10	290
<i>RD Thompson-Nicola</i>	7	220
<i>Resort Municipality of Whistler</i>	11	347

The above table shows that the RDCK information technology department staff size is relatively small in comparison to a sample of other BC local governments, especially in relation to the number of supported users. With the addition of the proposed position, the RDCK IT staff to user ratio would move closer to the sampled standard.

SECTION 3: DETAILED ANALYSIS

3.1 Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Financial Plan Amendment:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Debt Bylaw Required:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Public/Gov't Approvals Required:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

The estimated annual cost of the proposed position is:

Salary: \$95,000

Benefits: \$28,000

Overhead: \$15,000 (IT, General Admin, Professional Development etc.)

Total: \$138,000

There would be a corresponding reduction in the current draft of the IT budget of \$20,000 for overtime and \$20,000 for contract services for a net annual cost increase to the IT budget of \$98,000 for the proposed position.

This net cost increase would be prorated by 58% to \$56,840 in the 2023 budget as the position is not expected to start until at least June 1, 2023.

Approximately 75% of this cost would be charged out to various services via the IT Fee that is based on the number of computers utilized by each service. The IT Fee would increase an estimated 7% from about \$5,000 per computer to \$5,350.

The remaining 25% would remain in S100 General Administration to be funded by requisitions.

3.2 Legislative Considerations (Applicable Policies and/or Bylaws):

None

3.3 Environmental Considerations

None at this time.

3.4 Social Considerations:

None at this time.

3.5 Economic Considerations:

None at this time.

3.6 Communication Considerations:

If this positions is approved staff will work with Human Resources to commence the recruitment process.

3.7 Staffing/Departmental Workplan Considerations:

The IT Manager and HR department would largely be responsible for recruiting for the position. Current IT staff would be responsible for onboarding the new employee to the RDCK IT systems environment. As the new employee is trained and becomes familiar with the RDCK network and systems, overtime demands and workload will be reduced for other IT staff.

3.8 Board Strategic Plan/Priorities Considerations:

To Excel in Governance and Service Delivery – Keep pace with Technology to allow choice in access to the RDCK and to be innovative in how we provide information to our constituents.

SECTION 4: OPTIONS & PROS / CONS

Option 1: That the Board approve 1 new full time Systems Administrator position, with a start date no earlier than June 1, 2023, at a 2023 annualized amount of \$138,000 including salary, benefits and all overhead costs to be paid from S100 General Administration and charged to services as per the IT Fee calculation.

Pro:

- Enable the IT department to move forward on various initiatives and projects
- Reduce overtime and workplace pressures for current IT staff
- Improve RDCK cyber security and implement an IT Disaster Recovery Site
- Reduce the expense of costly external consulting resources

Con:

- The addition of this position will have a budget impact in 2023
- Will require IT staff resources to onboard the new employee

Option 2: That the Board consider the proposed Systems Administrator position in 2024

Pro:

- Delay the budget impact until 2024

Con:

- Delay the benefits of the additional position, including decreased cyber security risk.
- Be at risk bumping up against deadlines to transition away from Office 2016

Option 4: That the Board take no further action on adding these positions.

Pro:

- No budget impact

Cons:

- Substantially reduce the ability of the IT department to implement new initiatives.
- Increased risk of successful cyber security threats and attacks.
- Growing overtime and workplace pressure on current IT staff

SECTION 5: RECOMMENDATIONS

That the Board approve the hiring of one (1) new full time Systems Administrator position at a 2023 annualized cost of \$138,000 including salary, benefits and all overhead costs with a start date no earlier than June 1, 2023 to be paid from S100 General Administration and charged to services as per the Information Technology Fee calculation.

Respectfully submitted,
IT Manager – David Oosthuizen

CONCURRENCE

Chief Administrative Officer – Stuart Horn	Approved	
Manager of Human Resources – Connie Saari-Heckley	Approved	
General Manager Finance, IT, Economic Development / CFO – Yev Malloff		Approved



Board Report

Date of Report: January 17, 2023
Date & Type of Meeting: February 17, 2023, Open Special Board Meeting
Author: Chris Gainham Building Manager & Sangita Sudan GM Development & Community Sustainability
Subject: Staffing request Building Inspection Service
File:
Electoral Area/Municipality: Electoral Areas A-K, Kaslo, Salmo, Silverton, Slocan, Nakusp, New Denver

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report is to seek Board approval to add three (3) Full Time positions to the Building Department that will provide much needed front-line support to the Building team to process building permits in both the Nelson and Creston Building Offices and enable the development of new Building Officials. The proposed positions include a Development Technician and two Plan Checkers. The benefits of these front line positions are to:

- improve customer service in both Creston and Nelson building offices
- support accuracy and faster review of building plans to align with BC Building Code
- enable development of plan checkers who are aspiring to become RDCK Building Officials
- reduce wait times for issuing building permit applications
- increase capacity for Building Officials to conduct inspections as they provide oversight on plan checks rather than having to do them
- increase time available for training and development for Building Officials and support staff

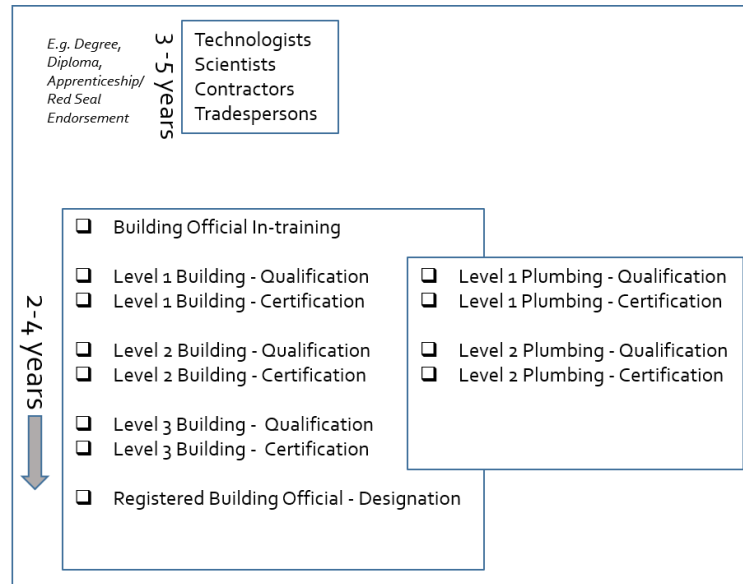
SECTION 2: BACKGROUND/ANALYSIS

BACKGROUND

Regulation of Building Officials is through the BC Building Act which sets province-wide training and qualification requirements for Building Officials based on competency criteria. In order to provide building inspection service within the Province of BC and enforce the British Columbia Building Code (BCBC) a Building Official has to be qualified and certified (then can apply for registration) by the Building Officials Association of BC (BOABC). Building Officials typically have formal education and training in science, technology or trades, as well as years of experience in building and construction prior to becoming a Building Official

Becoming a Building Official involves years of training and writing exams to achieve their level 1 to 3 certification, and includes on the job training as an active Building Official or plan checker; similar to an apprenticeship. In addition to qualifying as a Building Official they are also required to have their plumbing certification which involves passing two exams and functioning as a Plumbing Official while on the job.

Typical Pathway (and timelines) to Becoming a Building Official



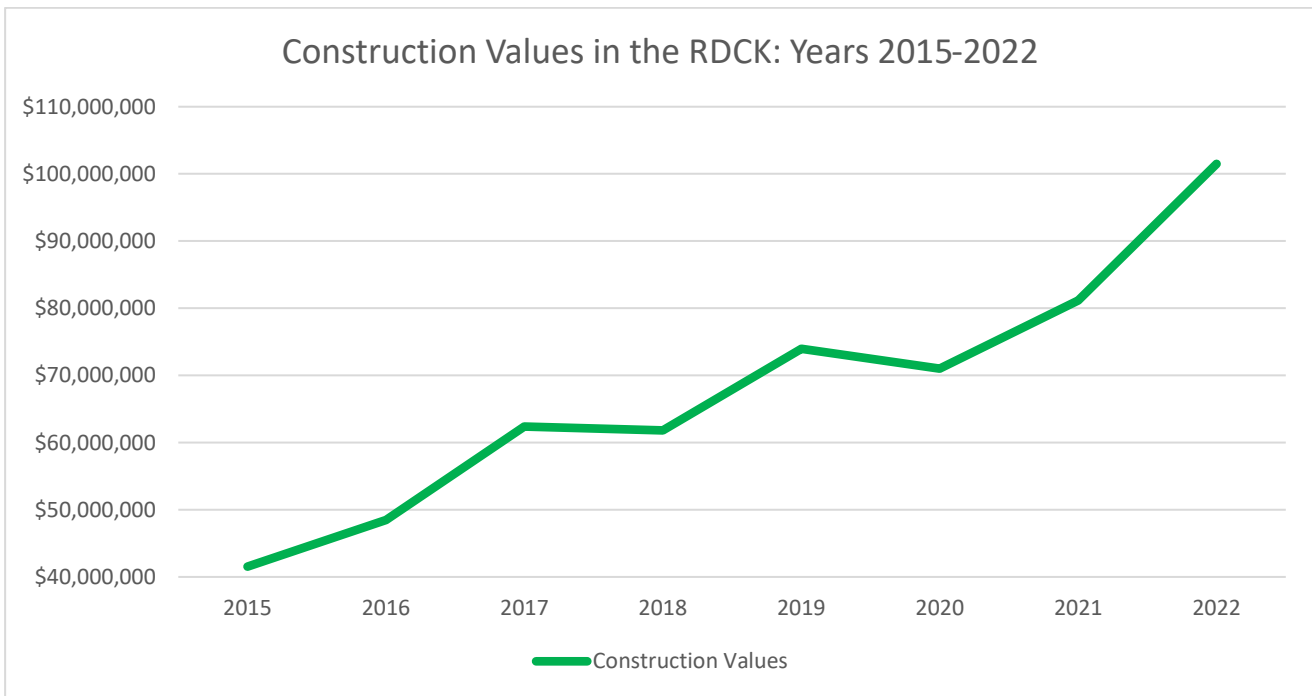
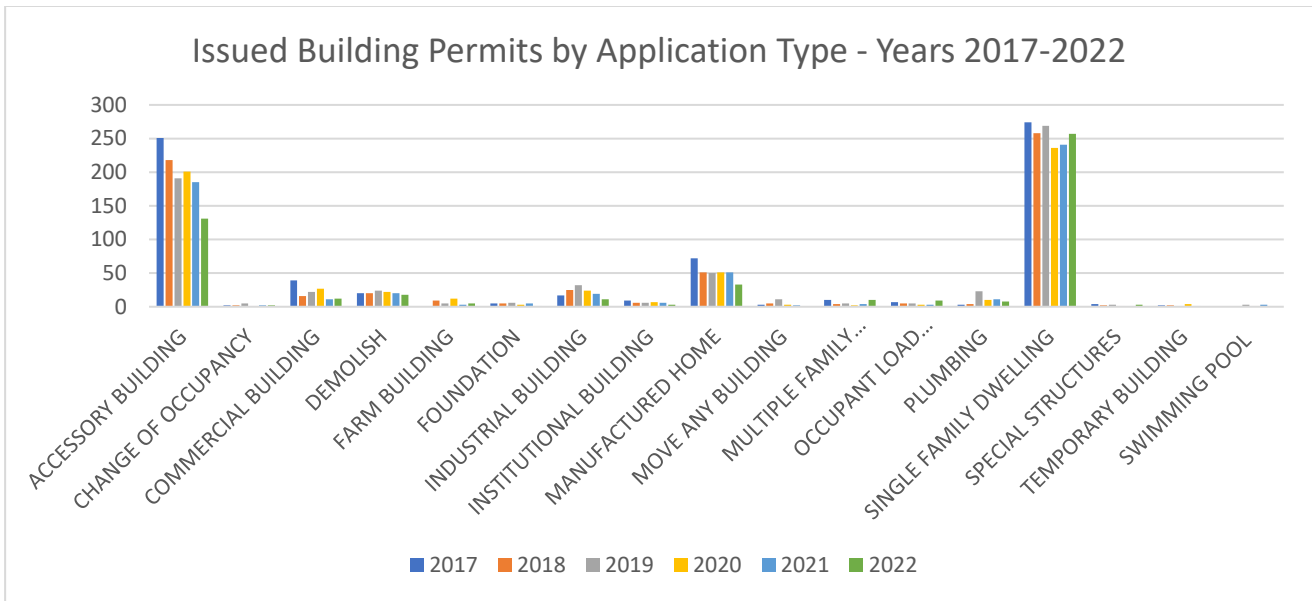
The following professionals are exempt from BOABC qualification requirements:

- Architects in good standing registered with the Architectural Institute of British Columbia (AIBC)
- Professional Engineers (P.Eng.) in good standing who are registered and licensed with Engineers and Geoscientists British Columbia
- Engineers and Geoscientists British Columbia members with a limited license for a scope of practice that includes consulting on building regulations
- People with designated qualifications under the Safety Standards Act
- Those making decisions about the fire prevention and response matters, or fire suppression matters, listed in the Building Act General Regulation and who are making decisions on behalf of a local government about subject matter within their regulated practice area

Other training opportunities for new Building Official candidates includes courses offered through BC Institute of Technology (BCIT) that provides an introductory course to advanced training in building science.

Once a Building Official has gained their level 1, 2 or 3 they are also required to yearly complete a minimum of 10 points equal to 3 days of continued professional development credits offered by BOABC or its affiliates. A BOABC conference attendance over three days equals 10 points or seminars when a new edition of the BCBC is enacted equals 5 points for one day.

In discussion with other regional districts and municipalities, it has become apparent that the number of qualified Building Officials does not correspond with the demand. There are currently less than 1000 BOABC members in the Province working for local government, but also in private consulting, and this number of BOABC members has remained flat over the last few years. Several municipalities continue to experience a shortfall in this sector and are choosing to recruit early and provide on the job training to those with interest and some building experience. There is also the need to train and gain familiarity with the region, the bylaws,



Current Situation

Since 2010, the building inspection service has been comprised of the Building Manager and six (6) Building Officials- one located in the Creston office, one in the Nakusp office and four in Nelson. In 2022 the Building Official in Nakusp retired, the Building Official in Creston moved from the area and two Building Officials in Nelson left the RDCK for employment elsewhere. With support from the Human Resources (HR) department, staff were able to recruit two Building Officials by the summer of 2022. One is a Level 1 qualified Building Official and a red seal plumber. The second is a Building Official in-training. By the end of 2022 a Level 2 Building Official was recruited for the Nakusp office, however this position is based out of the Nelson Head Office due to our

inability to recruit for the area. Neither of these new recruits had much time last summer for mentoring by the two more senior officials who were busy covering inspections in Nakusp and Creston as well as other areas of the region. All of this is being highlighted to indicate that once recruited new Building Officials were sent into the field without time spent to job shadow the more senior staff due to the volume of permit activity. With the addition of the Plan Checker and Development Technician positions this will relieve some of the work provided by the Building Officials so that they can be out doing inspections.

Supporting Role of Development Technician and Plan Checker

The primary role of the Development Technician is to review the building permit to ensure it complies with all RDCK bylaws including the building bylaw, zoning, development permit areas and floodplain management bylaw. The Development Technician is often the first point of contact with applicants assisting them to navigate through planning bylaws before a permit is accepted. This initial review is important to ensure the siting of a building meets property line setbacks, has been identified for engineering requirements if within a geohazard area or floodplain and if needed directed to planning to either prepare a variance or zoning amendment. Other duties of the Development Technician position is to support the department by compiling monthly building activity statistics, creating building permit folders, and undertaking research – producing guidance documents. With a single Development Technician based out of Nelson, there can also be issues with providing coverage during vacation periods, and this work is shouldered by other staff in the department. In particular, adding a Development Technician to the Creston office where there is currently no one in this position will relieve the Building Administrative Assistant to respond to public inquiries on more technical matter which are most often sent to the sole Development Technician in Nelson.

In 2022, the Board resolved that a Plan Checker position be added to the building department as a temporary position to facilitate the processing of permits to address the backlog of unissued permits, and in time reduce the 10 week turnaround time. This was accomplished with the addition of this position and a lesson learned is the ideal candidate should be a level 1 or working towards a level 1 qualification after passing all the necessary exams. The role of a Plan Checker is to review all building plans to ensure they comply with BCBC and act as a critical front line customer service person on all technical building inquiries, providing guidance and advice to applicants, ensuring that permit applications are complete and can be processed in a timely fashion. Incomplete applications have been an ongoing issue in the department and can create a situation whereby the client assumes plan checking commences immediately once they submit their permit. However this is not the case. Each permit is reviewed when all the information is received from the client. Therefore a Plan Checker will ensure this is communicated well in advance of accepting the application to the client. Currently this work is exclusively supported by the Building Officials.

It is anticipated in 2023 the volume of permits received last year are going to continue needing inspection service into 2025 (permits are issued for 3 years). Added to this is the large amount of non-compliant building permits. As new Notice on Title recommendations are prepared for Board approval and property owners are notified, several of these will turn into new permits issued in 2023. The permits that have lapsed since being issued and not inspected are also growing. Addressing these will need a coordinated effort that the Plan Checkers and Development Technicians can support. Finally, the volume of inquiries received from the public that can only be responded to by a Building Official are significant during the peak construction periods. The Plan Checker positions qualified as a Level 1, 2 or 3 would enable quick response to these enquiries.

Support staff are critical to ensuring the smooth transition for the client in the building permit process and for efficient use of staff, contractor, and the applicant's time. In addition the ongoing training and development of

all building staff has to be factored into the decision on whether to approve these three positions. By doing so the RDCK will be retaining staff longer, reduce risk for the organization and the homeowner. In addition, these front line support staff will be leveraged more heavily as the building code becomes more complex (the next iteration of the code is scheduled for release this year) with introduction of mandatory energy step code, a more complex prescriptive pathway option for energy compliance, along with requirements for professional involvement such as engineers and architects and alignment with provincial regulations for example contaminated sites.

ANALYSIS

Benefits of Proposed Position

The three new positions being proposed for 2023 are key to providing customer service. With increased volume of permits and inquiries being received by staff both at the counter, phone and email, response will be more efficient and timely out of the two busiest offices in the region - Creston and Nelson. It will also support the building activity for the Nakusp office currently supported from Nelson by a Building Official and an Administration Assistant who is currently the sole employee in the Nakusp office.

Other benefits include

- ensure accuracy and faster review of building plans to align with BC Building Code
- Reduce risk for the organization by having more oversight on review of building plans not leaving it to one individual to review and interpret but now becomes a coordinated team effort.
- Reduce wait times for issuing building permit applications
- Building Officials gain time to conduct inspections while also providing oversight on plan checks
- Delays in processing permits and potential for non-compliance are reduced
- This is also revenue that we miss or is delayed due to wait times creating a situation for builders where they may not have a choice but to be in non-compliance
- Address complexity of regulating building and development in this region
- Not letting infractions linger due to time constraints and being able to address them quickly
- Driving distances although not reduced would increase when there is less time spent in the office doing plan checks.
- Increase time available for training and development for Building Officials and support staff
- Enable development of plan checkers who are aspiring to become Building Officials ensuring staffing levels are not impacted for long durations
- Reduce burnout and increase retention and possibly improve opportunities to recruit if new candidates know they will be supported in their development at the RDCK;

SECTION 3: DETAILED ANALYSIS

3.1 Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Financial Plan Amendment:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Debt Bylaw Required:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Public/Gov't Approvals Required:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

The estimated annual cost of the proposed positions is:

Salary: \$69,201 x 3 = \$207,603
 Benefits: \$20,068 x 3 = \$60,204

Overhead (approximate): \$15,000 x 3 = \$45,000
Total: **\$312,807**

This net cost increase would be prorated by 75% to \$234,605 in the 2023 budget as the positions are not expected to start until at least April 1, 2023.

3.2 Legislative Considerations (Applicable Policies and/or Bylaws):

The RDCK provides building inspection service to the rural areas and 6 member municipalities under the authority of Building Act, Community Charter and Local Government Act to enforce the British Columbia Building Code. The service is intended to insure the health and safety of new construction and enable economic development. Current staffing levels are having an impact on how the service is provided and as such increases liability for the RDCK if not adequately staffed to meet the demand.

3.3 Environmental Considerations

None at this time.

3.4 Social Considerations:

With new announcements from Federal and Provincial governments to support more housing development to meet the demand due to a dramatic housing shortage, the expectation is that despite interest rates new housing will continue to be built and is much needed in our region to support issues with homelessness, housing that does not comply with the BCBC that lead to Notice on Title registration or bylaw enforcement issues.

3.5 Economic Considerations:

It is also recognized that without ensuring there is housing available for the workforce economic development reliant on employees is limited. Several business in the region and the government are experiencing the inability to recruit and retain employees due to this housing crisis. If business are not adequately staffed such as the RDCK building department the economic impact is felt when staff are not able to issue building permit which then become a compliance and enforcement issue.

3.6 Communication Considerations:

If these positions are approved staff will work with Human Resources to commence the recruitment process.

3.7 Staffing/Departmental Workplan Considerations:

Ongoing recruitment for staffing is the responsibility of the department manager.

3.8 Board Strategic Plan/Priorities Considerations:

Building Inspection is a core service of the RDCK

To Excel in Governance and Service Delivery – To innovate in how we provide information to our constituents

SECTION 4: OPTIONS & PROS / CONS

Option 1: That the Board approve 3 full time positions for one Development Technician, and two Plan Checkers, with one located in each of Nelson and Creston.

Pro:

- The main objective of improving customer service will be met.

- Enable more time for building officials to do inspections
- Provide oversight in review of building permits
- Enable the development of Level 1 qualified building officials to train and become a building official addressing attrition and resignations.

Con:

- The addition of these position will have a budget impact in 2023
- Potential that the building in 2023 will be less and the demand for the new hires may not have the same in 2023

Option 2: That the Board approve one Plan Checker in Nelson and one in Creston and consider adding a development technician in 2024.

Pro:

- Delay the budget impact until 2024

Con:

- Demands for permit turnaround will not be met.

Option 3: That the Board approve adding one Development Technician in Creston and one Plan Checker in Nelson with consideration to add another plan checker based on volume and workload in 2024.

Pro:

- Delay the budget impact until 2024

Con:

- Demands for permit turnaround will not be met

Option 4: That the Board take no further action on adding these positions.

Pro:

- No budget impact

Cons:

- Further burnout on team will continue in 2023
- Retention will be a concern when building officials are not allowed time to train
- Lack of training leads to increased inconsistencies with interpretation and liability for the RDCK and member municipalities.

SECTION 5: RECOMMENDATIONS

That the Regional District Board approve the position of a full time Development Technician to the Creston Office with a total annualized 2023 salary and benefits of \$89,269.18 with a start date of no earlier than April 1, 2023 and costs to be paid from S103 Building Inspection.

That the Regional District Board approve the position of a full time Plan Checker to the Creston Office with a total annualized 2023 salary and benefits of \$89,269.18 with a start date of no earlier than April 1, 2023 and costs to be paid from S103 Building Inspection.

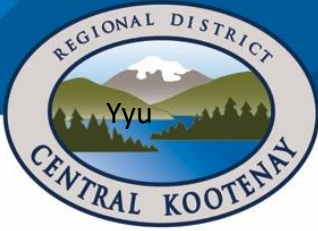
That the Regional District Board approve the position of a full time Plan Checker in the Nelson Office with a total annualized 2023 salary and benefits of \$89,269.18 with a start date of no earlier than April 1, 2023 and costs to be paid from S103 Building Inspection.

Respectfully submitted,
Sangita Sudan,
GM Development and Community Sustainability

Chris Gainham,
Building Manager

CONCURRENCE

Chief Administrative Officer – Stuart Horn	Approved
Chief Financial Officer – Yev Malloff	Approved
Manager of Human Resources – Connie Saari-Heckley	Approved



Board Report

Date of Report: January 9, 2023
Date & Type of Meeting: February 17, 2023- Special Board Meeting
Author: Jordan Dupuis Supervisor Bylaw Enforcement & Sangita Sudan, General Manager Development & Community Sustainability
Subject: Staff Request- 1.0 FTE Bylaw Enforcement Officer
File:
Electoral Area/Municipality: All Rural Electoral Areas and Regional Parks and Trails

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report is to seek Board approval to add a 1.0 Full Time Equivalent (FTE) Bylaw Enforcement Officer (BEO) position to the Bylaw Enforcement Team (BET).

It is recommended that half (0.5 FTE) of this proposed position be funded through S101 and will support the BET to:

- Address backlog of existing complaint files and new files
- Gain compliance on complex bylaw infractions that require time
- Modernize records management through implementation of Prospero and link to GIS webmap.

The other half (0.5 FTE) recommended will be funded through Community Services A104 to support enforcement in Regional Parks to:

- conduct patrols
- Address infractions in parks such as illegal camping, fires dumping, vandalism, trespass, theft, firearms and hunting.

The cost for the 0.5 FTE will be a contribution from the Regional Parks Service to S101 to be evaluated yearly to align with inflationary increases. BEO staff will track their time conducting enforcement in regional parks, including drive times to ensure that the appropriate cost distribution occurs.

SECTION 2: BACKGROUND/ANALYSIS

BACKGROUND

Bylaw Enforcement Service is a core service funded through Rural Administration S101. The Bylaw Enforcement Team (BET) provides bylaw enforcement service to all eleven (11) electoral areas, and supports other service areas such as building, planning, water, waste and parks with enforcement through the application of two bylaws: the Municipal Ticketing Information (MTI) Bylaw No 2423, 2014 and the Bylaw Enforcement Notice and Dispute Adjudication System (BEN) Bylaw No. 2441, 2015.

The MTI Bylaw designates BEO and other authorized personnel i.e. staff from other departments or Royal Canadian Mounted Police (RCMP) to ticket for offences under RDCK regulatory bylaws for offences greater than \$500. The BEN Bylaw enables BEO and authorized personnel to issue tickets for offences under \$500 and allows persons receiving a ticket to either pay the applicable amount or request a dispute adjudication. Dispute adjudications are coordinated by the BET for all departments and has two streams. The first authorizes some RDCK staff to act as Screening Officers and render a decision on disputed tickets. The second is a semi-judicial process where an adjudicator assigned by the Attorney General is contracted by the RDCK at our request to review the matter in accordance with the Bylaw. Most often staff seek partnering with municipalities also addressing disputes under their applicable BEN bylaw to ensure costs are shared for the adjudicator. The use of the BEN is very time efficient and major cost saving as staff do not have to apply to the provincial court for a hearing which is required under the MTI Bylaw.

Bylaw Enforcement staff regularly respond to Bylaw infractions related to zoning, unsightly property, noise, nuisance, special events (Area H only) and support building inspection staff who deal with non-compliance issues related to the Building Bylaw. In some situations safety procedures require the BEO and Building Official to attend a property together. This is a reciprocal arrangement between the two departments. The same relationship is evolving with Fire Services when dealing with unsightly properties. The only exception is when the risk is high. In this case, safety procedure is to attend the site accompanied by the RCMP. However as RCMP resources become scarce their ability to support RDCK Bylaw Enforcement Officers and enforce RDCK bylaws is limited to their availability. For all other departments the Bylaw Enforcement Team supports training on how to issue tickets and address disputes. Therefore the role of the BEO is broader and covers most of the rural areas where regulations apply and are not limited to those noted. The demand for their time and skills is growing as is demonstrated by this request for regional parks bylaw enforcement.

Bylaw Enforcement Team (BET)

The BET is made up of the Supervisor of Bylaw Enforcement, three (3) Bylaw Enforcement Officers (BEO), two (2) are located in Nelson and one (1) is in Creston, and three (3) Dog Control Officer contractor to provide dog control service to five (5) electoral areas and one municipality.

Prior to 2014 there was only one Bylaw Enforcement Officer on staff for the whole region. The workload was unsustainable for one individual, which led to burnout and health and safety risks. In addition, one officer could not reasonably travel throughout the region alone to address enforcement issues and put themselves at risk. A second BEO position based out of the Nelson office was approved by the Board in 2014. However, the volume of work did not lessen since at the same time new regulations were being adopted by the Board. To address the workload and response capacity, in 2016 the Creston BEO position was approved by the Board at a 0.5 FTE. In 2017, the Team Leader for Bylaw Enforcement position was assigned to the senior BEO to support the other BEOs to train on RDCK Bylaws, become familiar with the region, address complaints and ensure consistency in processes. By 2018 the Creston BEO increased to a 0.75 FTE and in 2020 coinciding with the pandemic, the position was made full time due to the increased volume of email and phone complaints and inquiries. At the same time in 2021 to 2022 there were long absences by some BEO Staff which led to less resources being available to do the work.

To address the number of complaints and staff shortage a Supervisor for Bylaw Enforcement position was approved by the Board in 2022 to support training, performance management, process improvements including aligning the BET work with best practices provided by BC Ombudspersons Office and develop an effective

records management system to ensure requests under the Freedom of Information Protection and Privacy Act, Ombudsmen complaints and legal action are being met in a timely manner.

ANALYSIS

In 2023, the bylaw team will be focusing on improving the records management system by utilizing Prospero a module already used by building and planning services to maintain permit records. Prospero is linked to the Lands database and webmap which ensures staff in the three departments will be able to view and coordinate enforcement, where there are overlapping infractions for example under the building bylaw. Current capacity in the department is limited, therefore if the new staff position is approved half of this position will be assigned to the task of super user to learn the Prospero system and provide training to their colleagues funded through the bylaw enforcement budget. This will improve efficiency with records management and reduce risk for the organization by discontinuing the use of paper files and excel spreadsheets. It will also align with best management practices recommended by BC Ombudsperson's office for bylaw enforcement.

The other half of the full time position (equivalent to a 0.5 FTE) requested by the Parks Department will be added to the responsibilities of the Bylaw Enforcement Department. This will remove the responsibility of enforcement from parks staff who are mainly hired for maintenance and not trained in bylaw enforcement. This work has over the years become more difficult as infractions in parks such as illegal camping, fires dumping, vandalism, trespass, theft, firearms and hunting add to the overall cost of maintenance. By ensuring there is an adequate response to these infractions in parks, the parks staff can instead focus on the day to day operation of the Parks. Also, the infractions in parks require coordination with other enforcement entities such as the RCMP or BC Conservation Service, and is best facilitated by Bylaw Enforcement staff who already have a relationship with these organizations. The Parks Department have proposed that they will fund 0.5 of the position to conduct enforcement in Regional Parks through a cost share agreement. Full recovery of staff expenses related to the 0.5 FTE will include salary, benefits, expenses, common costs and IT/general administration fees. Administrative cost for the Supervisor will also be added to the recovery which includes training and performance management time. The addition of a skilled BEO to support the Parks Service will ensure infractions within these regional assets are addressed promptly.

If the requested 1.0 FTE is approved, the BEO Supervisor will seek to integrate the responsibility of enforcement in parks into the roles of the team. Each BEO is presently assigned an area where they focus their attention. The BET will include patrols in parks, ticketing for infractions, as well as responding to all bylaw complaints for their designated area into their workload. Staff will also be tracking their time when conducting enforcement in Parks. The benefit of having BEO presence in parks will ensure enforcement staff are visible to the park users.

An alternative option was discussed with Parks staff which was to hire a contractor to provide this service in parks equal to 0.5 FTE from May to October. This position would not be part of the BET and would exclusively be managed by parks staff who have already indicated they do not have the time or skill to train a new staff or contractor and are seeking support from the BET. The issue with outside contractors providing this service for short periods of the year is ensuring they have the training required. Otherwise the contractor can become a burden on Parks staff if they are not, and a possible risk for the organization. Also, the infractions in parks require coordination with other enforcement entities such as the RCMP or BC Conservation Service, and is best facilitated by Bylaw Enforcement staff who already have a relationship with these organizations. This is not a preferred option.

Currently all bylaw enforcement activities are funded through the rural administration service. There is no direct connection between what bylaw enforcement services an electoral area receives and what that electoral area pays for that service. Some areas have several regulatory bylaws in place requiring attention from the bylaw team, and others have comparatively few. The absence of a direct connection between service level and cost to the participant may be a factor in the expansion of regulatory bylaws over time. The Board may consider directing staff to evaluate alternative funding models for bylaw enforcement services based on a direct relationship between service levels and participant costs. Staff will bring more information related to this at a future Board meeting.

In conclusion, the demand for bylaw enforcement in our region continues to increase as new bylaws or expansion of existing bylaws are adopted. The types of calls for service the BET receives are also becoming more complex in nature, requiring more person hours to bring a file to conclusion. An example of this would be the time required to locate housing for persons displaced as a result of BET enforcement action. The BET frequently engages clients experiencing homelessness, poverty, mental health and substance use disorders all of which contribute to the complexity of investigations and requires coordination with other provincial and local support services.

SECTION 3: DETAILED ANALYSIS

3.1 Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Financial Plan Amendment:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Debt Bylaw Required:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Public/Gov't Approvals Required:	<input type="checkbox"/> Yes	<input type="checkbox"/> No

The estimated annual cost of the proposed positions (based on 2023 salary costs) is:

Salary: \$69,201
 Benefits: \$20,068
 Overhead (approximate): \$15,000
 Plus 15% of the Supervisor's salary and benefits: \$16,088
Total: \$120,357

The Regional Parks Services will contribute 50% of the total cost for this position which is \$60,178.36 (an increase of \$1,578 for each park). The remaining 50% of this position will be funded by requisition in S101 Bylaw Enforcement budget.

This net cost increase would be prorated by 75% to \$45,134 for each service in the 2023 budget as the position is not expected to start until at least April 1, 2023.

3.2 Legislative Considerations (Applicable Policies and/or Bylaws):

The British Columbia Ombudspersons' guidelines for Bylaw Enforcement Service Delivery within the Province of BC set out best practices and minimum standards that should be met by the municipalities and regional district in its provision of Bylaw Enforcement Services. At this time the BET is not meeting the objectives of the Ombudsperson in areas such as record keeping and transparency of investigational procedure. BET practices are being adjusted to bring us into alignment. However due to limited staff the addition of a 0.5 FTE will assist in facilitating this process. Alignment with best practices will result in reduced liability.

3.3 Environmental Considerations

None applicable

3.4 Social Considerations:

The public will benefit from both the consistent application of bylaw enforcement activities conducted within RDCK Regional Parks as well as being served by a BET that is fully in alignment with the BC Ombudsmen Bylaw Service Delivery guidelines.

3.5 Economic Considerations:

Creates local full time employment that ultimately benefits the regional economy.

3.6 Communication Considerations:

If the position is approved staff will work with Human Resources to prepare recruitment material.

3.7 Staffing/Departmental Workplan Considerations:

The addition of the Parks funded .5FTE combined with the BET proposed .5FTE will have an immediate beneficial impact on BET capacity to conduct operations. An Agreement between Parks and BET will specifically address what services are delivered within parks by the BET. The time spent conducting bylaw enforcement in parks will be tracked and regularly communicated to the Parks department to ensure the work of the BET is having an impact or more resources may be required.

The BET department work plan for 2023 incorporates steps to bring certain activities such as record keeping, transparency of investigational procedures and the ability to submit complaints online into compliance with Guidelines.

3.8 Board Strategic Plan/Priorities Considerations:

- To Excel in Governance and Service Delivery – Modernize The RDCK policy framework
- To manage our Assets and Operations in a Fiscally Responsible Manner – manage taxation by responding to residents’ needs and appropriately prioritizing projects.

SECTION 4: OPTIONS & PROS / CONS

Summary

A full time BEO partially funded through parks will support both the teams to ensure compliance and alignment with RDCK regulations. Current workloads for the BET that this position will support to address are:

- In areas where there is no zoning there is no land use regulations to control the accumulation of wrecked vehicles, discarded household and other miscellaneous items. Where there is zoning land use can control the number of vehicles and accumulation of other miscellaneous items.

- Where the Unsightly Property Bylaw applies bylaw enforcement staff can issue tickets daily either under the MTI Bylaw or BEN Bylaw depending on the amount of tickets.
 - Currently there are **14** unsightly property files open in the region
 - Some of the difficulties in gaining voluntary compliance with regards to unsightly properties include:
 - 1) Financial Constraints (Low income / poverty)
 - 2) Mental Illness including hoarding
 - 3) Substance Use Disorder
 - These are substantial barriers that contribute significantly to the complexity of investigation and complaint follow-up conclusion.
- There are a number of parks infractions not being addressed due to limited staff time and expertise.
 - Infractions in RDCK parks and trails are an ongoing concern including theft of property, illegal dumping, vandalism and illegal motorized use.
- New regulations recently adopted have an immediate increase to workload for complaints not addressed prior to adoption. The new BEO will provide more capacity on the team.
- Complexity of the complaints has increased and take more time
 - homelessness and addictions is a growing issue where staff work with RCMP and IHA to resolve
- Records management has been falling behind since the pandemic which highlights we need a better way to manage the records and increasing capacity on the team would further enable this.
 - When volumes of complaints and inquiries were lower records management was manageable on spreadsheets and paper files
 - Each complaint or inquiry requires 15 to 30 minutes to log on the spreadsheets
 - Records for more complex files are extensive and spreadsheets are not easily searchable
 - Prospero is already used by planning and building which links to the Tempest Lands database and webmap making searching the record more efficient and can be shared to ensure cross department coordination.
- Regional parks are being impacted by unauthorized use and lack of trained staff to deal with these issues.
 - Having a BEO presence in parks would help to control this and also enable ticketing where needed.
 - As noted ticketing can lead to disputes by those receiving them and has to be addressed through the BON bylaw which requires coordination with BET since they are skilled in implementation.

Option 1: That the Board approve a Full time Bylaw Enforcement Officer position at a 2023 annualized cost of \$89,269 for salary and benefits to support bylaw enforcement activities as a 1.0 FTE to be funded through S101 with a contribution from Parks Service A104 to fund 0.5 FTE of the position; AND FURTHER, that the position be hired no earlier than April 1, 2023.

Pro:

- BEOs are assigned electoral areas which can be redistributed to this new FTE resulting in BET members having a reduction in the number of Electoral Areas to which they are assigned.
- This would result in a more manageable workload and provide capacity to achieve urgent work plan goals.
- All bylaw enforcement officers would integrate Regional Park enforcement duties in accordance with the SDA
- This ensures that Parks strategic objectives are met while also ensuring the consistent delivery of enforcement activity at a professional standard.

- Bylaw Enforcement is a high risk / high liability activity, it is imperative that this type of work be conducted by trained competent individuals
- It will also create time to modernize record keeping, investigational standards and procedures in alignment with BC Ombudsmen best practices.

Con:

- There will be a budget increase in S101 rural administration and all parks services.

Option 2: The Parks staff may be directed to create a seasonal 6 month position May to October provided by a contractor whose activities are solely within Regional Parks and would be overseen by the Manager of Regional Parks.

Pro: Ensures full time seasonal presence by a contractor in Regional Parks.

Con:

- This model results in a high degree of liability to the RDCK due to a contractor conducting enforcement activities which are by nature high risk.
- The seasonal nature of the work may impact the caliber of applicants.
- Their activities would be conducted outside of the framework that supports the BET adhering to Statutory and Regulatory obligations.
- This option fails to take advantage of the existing trained and competent members of the BET as well as the supervision and guidance available from the Supervisor of the BET.

Option 3: That the RDCK Board defer this decision to 2024 budget year.

Pro:

There would be no budget impact to S101 or parks services.

Con:

- By deferring this matter for another year would not address infractions in parks
- the potential to recruit a full time position to support the BET team in addition to the Parks Services team would miss an opportunity to train on modernized records management and investigative processes.
- Workloads for parks and BET will continue to be an issue leading to burn out, liability and health and safety risk for parks staff and the RDCK.

SECTION 5: RECOMMENDATIONS

That the Board approve one (1) full time Bylaw Enforcement Officer position to be paid from S101 Rural Administration at a 2023 annualized cost of \$89,269 with a start date no earlier than April 1, 2023, with 50% of the cost paid from A104 Parks Services, and the allocation evaluated annually.

Respectfully submitted,
Jordan Dupuis
Supervisor Bylaw Enforcement

Sangita Sudan
General Manager of Development and Community
Sustainability

CONCURRENCE

Chief Administrative Officer – Stuart Horn

Approved

Chief Financial Officer – Yev Malloff

Approved

General Manager of Community Service – Joe Chirico

Approved

Human Resources Manager – Connie Saari-Heckley

Approved



REGIONAL DISTRICT OF CENTRAL KOOTENAY

Board Report

Date of Report: February 6, 2023
Date & Type of Meeting: February 17, 2023 Special Budget Meeting
Author: Uli Wolf, General Manager Environmental Services
Subject: ES STAFFING REQUEST – ADMIN SUPPORT
File:

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report to request from the Board of Directors approval to add 0.6 FTE (Full-time-Equivalent) of administrative support staff to the Environmental Services Department on a permanent basis.

SECTION 2: BACKGROUND / ANALYSIS

The Environmental Services (ES) Admin group has currently one “Administrative Coordinator” position and two Administrative Assistants. This group supports the Resource Recovery department, the Utilities department, the Project Managers group and the General Manager of Environmental Services and various services that are directly administered by the General Manager (8 Streetlight Services, 2 Mosquito Control Program services, a Septage Disposal Service West and Refuse Transfer - Area A). The administrative staff manages as well the Woodstove replacement grant program including communication with applicants in the application stage and with finance in order to generate cheques for the successful applicants. Other external programs like the environmental education programs and the Wildsafe BC program are as well managed within this department.

The Department manages a total of 35 Services plus 13 Allocation Services and receives direction and or feedback directly from 4 Resource Recovery Committees, one Water Services Committee, 11 Water Service Advisory Committees or Commissions of Management requiring on average in excess of 50 meetings per year (January alone 11 meetings). Additionally we have approximately 25 internal staff meetings to be supported annually.

Most of these meetings require the following work elements from administrative staff:

- Scheduling including availability surveys and communication with attendants.
- Agenda Preparation including report formatting and agenda distribution.
- Meeting attendance and minute or meeting note preparation and filing.
- Room booking, preparation and clean up.

The department employees in excess of 100 full and part time staff in the field and in the office. The support for these staff includes:

- Office supplies for office and field staff including Resource Recovery field staff in form of Landfill Attendants (LAs) and Waste and Recycling Educators (WSEs) (stationary, cleaning products, toilet paper, locks, etc.).
- Ordering of signage for sites.

- Operational supplies like winter salt, bins, etc.
- Management and tracking of keys for facilities.
- Assisting in schedule preparation.
- Payroll preparation (Timesheets, Time Off requests, Sick Leave approvals, etc.) and timesheet preparation.
- Frequent communication with field staff (LAs and WREs) and occasional support for schedule changes.
- Support for (Joint Occupational Health and Safety Committee (JOHS)).
- Assisting in orientation of office staff.

The department generates hundreds of operational contracts and service agreements. Work associated with this task is:

- Preparation of various tender documents.
- Preparation of contract documents.
- Preparation of Purchase Orders.
- Verification of contract requirements (WSBC, insurance, etc.)
- Request and return of bid and performance bonds.
- Contract tracking in regards to expiry, rate changes, etc.

Other tasks include:

- Management of file system.
- Reception: First line in responding to customer requests, complaints and inquiries.
- Tracking and maintenance of the Environmental Services Vehicles.
- Assist in report preparations.
- Support for hazardous waste events.
- Website review and updates.
- Budget preparation support.
- Support for new employee orientation within the department.
- Data management for both RR and Utilities to support billing, annual reports, performance tracking, permit compliance, etc. The data management is a particular element that allows to reduce the pressure on existing technical staff and has shown to provide additional cost effectivity (by shifting work to positions with lower hourly cost but similar production).

The administrative group plays as well an essential role in procurement processes by creating tender documents from specifications supplied by Managers and Project Managers. It is particularly the expansion of the Project Management side (triggered by various factors from Community Works grant availability to a wider range of projects, initiation of asset management planning, general aging of assets triggering replacement and general growth of the organization) that is the main driver for the need to add administrative support to the administrative group.

Procurement processes need to be supported steadily and in many cases with very tight timelines attached (i.e. issuing of addenda). The projects include now projects from all departments and no longer are limited to the projects arising from ES business alone. The support of these procurement processes from the various administrative staff in all departments has shown as too complex and often with no trained staff available in these departments when support was needed.

By bringing this support function fully into the ES department under the lead of the Administrative Coordinator allows a competent, consistent and timely support for our project management group.

A factor in the consideration for additional support is as well the fact that administrative positions historically have been subject to high turnover. This often has lead to work flow interruptions, loss of productivity and ongoing need for training and orientation (often Administrative Positions average less than one year in their respective positions).

SECTION 3: DETAILED ANALYSIS

a. Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan: <input type="checkbox"/> YES <input type="checkbox"/> NO	Financial Plan Amendment: <input type="checkbox"/> YES <input type="checkbox"/> NO
Debt Bylaw Required: <input type="checkbox"/> YES <input type="checkbox"/> NO	Public/Gov’t Approvals req’d: <input type="checkbox"/> YES <input type="checkbox"/> NO

The proposed position is a “non-benefitted” part time permanent position.

The estimated annual cost of the proposed position (based on 2023 salary costs) is:

Salary: \$29,538

Benefits: \$5,612

Overhead: \$7,000 (IT, General Admin, Professional Development etc.)

Total: \$42,150

The cost in 2023 including legislated benefits is estimated to be \$27,827 (9.5 months) + \$5,000 for overhead. Approximately 80% of the cost will be carried by capital projects and will therefore increase capital budgets of other Services within this department to a very small degree.

b. Legislative Considerations (Applicable Policies and/or Bylaws):

N/A

c. Environmental Considerations:

N/A

d. Social Considerations:

N/A

e. Economic Considerations:

N/A

f. Communication Considerations:

N/A.

g. Staffing/Departmental Workplan Considerations:

Should the position not be approved the Environmental Services department is only able to support the Project Management group with projects within that department. Other departments would need to find the required resources within their own group for the administrative support for these projects. It is likely that these resources are not available in these other work groups when they are needed. Project inefficiencies, additional cost and project delays may result from the lack of resources in that case.

h. Board Strategic Plan/Priorities Considerations:

This request aligns with the board of Directors strategic objective of: “To Excel in Governance and Service Delivery”.

SECTION 4: OPTIONS & PROS / CONS

Option1: That the Board approve the hiring of one part time, permanent “non-benefitted” Environmental Services Administrative Assistant, with the start date to be no earlier than March 15th, 2023, and with costs to be allocated to A100 and charged to services based on the established cost distribution mechanisms for this allocation service.

Pros:

- Controlled and timely administrative support for RDCK capital projects.
- Reduced stress for Project Managers, Managers from other departments and existing Environmental Services staff.
- Likely higher project efficiency more than offsetting additional staff cost.
- Less risk that a single staff absence upset project timelines.

Cons:

- Initial higher apparent cost associated with projects.

Option 2: That the Board of Directors decline the staffing request.

Pros:

- No apparent cost increase

Cons:

- Risk of unsupported capital projects causing project delays, missed tender amendment deadlines and other project risks.
- Increased stress for Project Managers, Managers from other departments and existing Environmental Services staff.
- Potential for cost increases on projects because of lack of support or inadequate contract documents.
- Higher risk that a single staff absence upset project timelines.

SECTION 5: RECOMMENDATION(S)

That the Board approve the hiring of one (1) part time, permanent, “non-benefitted” Environmental Services Administrative Assistant at a 2023 annualized cost of \$42,150 including salary, benefits and all overhead costs with a start date no earlier than March 15, 2023, to be paid from A100 Environmental Services and charged to services based on the established cost distribution mechanisms for this allocation service.

Respectfully submitted,
Uli Wolf, General Manager of Environmental Services

CONCURRENCE

Initials:

CAO – Stuart Horn

Approved

General Manager – Finance and IT – Yev Malloff

Approved



Board Report

Date of Report: February 6, 2023
Date & Type of Meeting: February 17, 2023, Open Special Board Meeting
Author: Yev Malloff, General Manager Finance, IT and Economic Development / CFO
Subject: Staffing request Finance – Payroll Specialist
File:
Electoral Area/Municipality: All

SECTION 1: EXECUTIVE SUMMARY

The purpose of this report is to seek Board approval to add a permanent Payroll Specialist position to the Finance department to replace the current temporary Payroll Specialist position. The benefits of this position are listed below.

- reduce payroll department staff overtime and workload requirements with a growing number of transactions and increasing complexity
- provide payroll processing coverage and mitigate risk of not meeting payroll deadlines for periods when the current payroll staff is on vacation or other leave from work.
- allow time for payroll staff to work on systems and process improvements initiatives
- allow time for payroll staff to attend professional development and other training programs
- increased staff retention opportunity of a permanent position over a temporary position
- allow payroll staff to take over some functions currently being performed by stretched Human Resources staff.

SECTION 2: BACKGROUND/ANALYSIS

BACKGROUND

The Finance department payroll staff currently consists of the following three positions:

Payroll Lead (permanent)
Payroll Specialist (permanent)
Payroll Specialist (term / temporary)

Payroll staff are responsible for processing pay and stipends for over 400 RDCK employees, 20 Directors (plus alternates), 280 firefighters and up to 100 election staff during election periods.

The two permanent staff were supplemented with a temporary (term ending September 19, 2023) Payroll Specialist position in 2022 due to the increasing workload, including overtime and often the inability to take

leave from work when required (eg sickness, family leave etc.). The inability for payroll staff to take more than one week off at a time is significant risk to employee retention for an organization of the RDCK's size. Prior to the emergency addition of the temporary position, there were several "near misses" where both payroll staff would potentially be away at the same time due to unplanned absences, which would have had a detrimental effect on the ability to process payroll.

The position also allows for progress to be made in improving processes including automating part of the timecard process. Due to increasing workload, there has not been enough staff time and resources available to improve the processes since the initial implementation of the payroll module of Unit4 ERP in 2014. These benefits will flow to the operations departments as their time tracking systems improve.

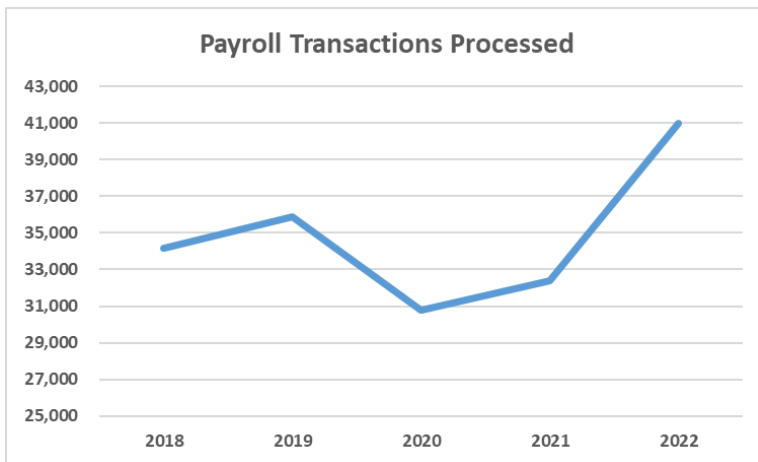
ANALYSIS

The addition of a second permanent Payroll Specialist position would have the greatest impact on improving the payroll-processing environment and function, as well as providing much needed backup for sick, vacation, and professional development leave.

Benefits of the Proposed Position

- reduce payroll department staff overtime and workload requirements with a growing number of transactions and increasing complexity
- provide payroll processing coverage and mitigate risk of not meeting payroll deadlines for periods when the current payroll staff is on vacation or other leave from work.
- allow time for payroll staff to work on systems and process improvements initiatives
- allow time for payroll staff to attend professional development and other training programs
- increased staff retention opportunity of a permanent position over a temporary position
- allow payroll staff to take over some functions currently being performed by stretched Human Resources staff.

Growth in Annual of Number Payroll Transactions Processed



The above graph highlights the growth in number of payroll transactions processed over the last 5 years. There was a dip during the pandemic period as recreation and other services experienced curtailments. The increase in number of transactions relates to increased number of staff as well as increased granularity of time tracking (to work order and project levels) to more accurately allocate payroll expenses to the various services delivered by the RDCK. It is expected that the number of transactions will continue to grow as attendance at recreation services continues to increase to pre-pandemic levels and the granularity of transaction information increases as well.

Further to this, a BDO Dunwoody study set the benchmark that there should be one payroll processing position per 250 employees. With close to 700 employees (including fire fighters) on the payroll (excluding election years, where the number is closer to 800), this would require 2.8 staff. The proposed position would bring the RDCK in line with this benchmark.

SECTION 3: DETAILED ANALYSIS

3.1 Financial Considerations – Cost and Resource Allocations:

Included in Financial Plan:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Financial Plan Amendment:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Debt Bylaw Required:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Public/Gov't Approvals Required:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

The estimated annual cost of the proposed position is:

Salary: \$59,000

Benefits: \$17,000

Overhead: \$15,000 (IT, General Admin, Professional Development etc.)

Total: \$91,000

As the temporary position term ends in September 2023, the additional budget required in 2023 would be 25% of the \$91,000, or \$22,750.

Most of this cost would be allocated out to various services via the General Administration Fee based on the number of staff attached to each individual service. 25% of the costs will remain in S100 General Administration.

3.2 Legislative Considerations (Applicable Policies and/or Bylaws):

None

3.3 Environmental Considerations

None at this time.

3.4 Social Considerations:

None at this time.

3.5 Economic Considerations:

None at this time.

3.6 Communication Considerations:

If this position is approved staff will work with Human Resources to commence the recruitment process.

3.7 Staffing/Departmental Workplan Considerations:

The Finance Manager and HR department would largely be responsible for recruiting for the position. Current payroll staff would be responsible for onboarding if the employee is new to the RDCK payroll environment. Staff will see a reduction in overtime and workload pressure as the new employee becomes fully trained in the position.

3.8 Board Strategic Plan/Priorities Considerations:

None at this time.

SECTION 4: OPTIONS & PROS / CONS

Option 1: That the Board approve a permanent Payroll Specialist Position at a 2023 annualized cost of \$91,000 including salary, benefits and overhead charges to be paid from S100 General Administration and charged to services as per the General Admin fee model.

Pro:

- Enable the payroll department to move forward on various initiatives and projects
- Continue to enable the reduction in overtime and workplace pressures for current payroll staff
- A permanent position increases staff retention over a temporary position. This is especially important given the large amount of time required to train a new Payroll Specialist.
- Reduce the expense of costly external consulting resources

Con:

- Will require payroll staff resources to onboard the new employee (if someone other than the current temporary staff member is hired)

Option 2: That the Board approve the proposed permanent Payroll Specialist position in 2024

Pro:

- Small cost savings in 2023.

Con:

- Term position would expire in 2023 leaving a significant gap until the Board considers the permanent position.
- Potential reduced ability to retain payroll staff leading to increased staff training resources and costs, as well as increased risk of not meeting payroll deadlines

Option 3: That the Board take no further action on adding this position and allow the term position to expire in September 2023.

Pro:

- none

Cons:

- Potential reduced ability to retain payroll staff leading to increased staff training resources and costs, as well as increased risk of not meeting payroll deadlines

SECTION 5: RECOMMENDATIONS

That the Regional District Board approve the position of one (1) full time Payroll Specialist with a total annualized 2023 salary and benefits of \$91,000 with a start date of no earlier than June 1, 2023 and costs to be paid from S100 General Administration and charged out to services based on the General Administration fee calculation.

Respectfully submitted,

Finance Manager – Heather Smith

General Manager Finance, IT and Economic Development / Chief Financial Officer – Yev Malloff

CONCURRENCE

Chief Administrative Officer – Stuart Horn

Approved

Manager of Human Resources – Connie Saari-Heckley

Approved