



# **2024 – 2028 DRAFT Financial Plan**

**REGIONAL DISTRICT OF CENTRAL KOOTENAY**

*Financial Services*

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

**Electoral Area D Kaslo Rural**

		<b>2024</b>			<b>2023</b>			<b>2022</b>		
		<b>Assessment</b>	<b>Requisition</b>	<b>Rate/\$1,000</b>	<b>Assessment</b>	<b>Requisition</b>	<b>Rate/\$1,000</b>	<b>Assessment</b>	<b>Requisition</b>	<b>Rate/\$1,000</b>
S100	GENERAL ADMINISTRATION	67,846,066	75,760	0.112	59,339,013	62,151	0.105	50,942,604	41,444	0.081
S264	DISCRETIONARY GRANTS	67,846,066	-	-	59,339,013	-	-	50,942,604	2,500	0.00
S101	RURAL ADMINISTRATION	67,846,066	99,358	0.146	59,339,013	78,876	0.133	50,942,604	72,287	0.142
S102	GIS SERVICE	67,846,066	11,545	0.017	59,339,013	10,792	0.018	50,942,604	10,119	0.020
S103	BUILDING INSPECTION	67,846,066	44,196	0.065	59,339,013	33,783	0.057	50,942,604	28,107	0.055
S104	PLANNING AND LAND USE	67,846,066	49,787	0.073	59,339,013	46,606	0.079	50,942,604	41,379	0.081
S105	COMMUNITY SUSTAINABILITY	67,846,066	11,551	0.017	59,339,013	10,571	0.018	50,942,604	10,108	0.020
S106	FEASIBILITY STUDY SERVICE	67,846,066	-	-	59,339,013	-	-	50,942,604	-	-
S109	EDC-KASLO AND D	67,846,066	-	-	59,339,013	12,991	0.022	50,942,604	13,086	0.026
S120	ADVISORY PLANNING-AREA D	67,846,066	675	0.001	59,339,013	675	0.001	50,942,604	675	0.001
S150	JAWS OF LIFE-KASLO AND AREA D	67,846,066	18,993	0.028	59,339,013	18,428	0.031	50,942,604	16,210	0.032
S156	EMERGENCY COMMUNICATIONS 911	67,846,066	24,430	0.036	59,339,013	20,600	0.035	50,942,604	16,532	0.032
S162	EMERGENCY PLANNING-KASLO & D	67,846,066	46,146	0.068	59,339,013	31,429	0.053	50,942,604	30,305	0.059
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	67,846,066	267,963	0.395	59,339,013	218,400	0.368	50,942,604	192,490	0.378
S221	COMM FAC RECREATION & PARKS - KASLO & D	67,846,066	174,644	0.257	59,339,013	159,073	0.268	50,942,604	153,853	0.302
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	67,846,066	42,275	0.062	59,339,013	45,311	0.076	50,942,604	42,347	0.083
S292	LOCAL CONSERVATION SERVICE	67,846,066			59,339,013			50,942,604		
<b>Regional Requisition</b>			<b>\$ 867,322</b>			<b>\$ 749,686</b>			<b>\$ 671,442</b>	
<b>Residential Rate per \$1,000 of Assessment</b>				1.278			1.263			1.318
<b>Surveyor of Taxes - Collection Fee</b>				0.067			0.066			0.069
<b>Estimated Rate per \$1,000 of Assessment</b>				<b>1.345</b>			<b>1.330</b>			<b>1.387</b>
<b>Difference (\$) from prior year</b>			117,636			78,244			-1,229	
<b>Percentage Change from prior year</b>			<b>15.69%</b>			<b>11.65%</b>			<b>-0.18%</b>	
S184	MOSQUITO CONTROL AREA D	8,257,772	74,300	0.900	7,669,594	70,000	0.913	6,474,371	68,000	1.050
S185	MOSQUITO CONTROL - PINERIDGE	5,469,713	13,284	0.243	4,529,533	13,324	0.294	3,652,126	13,300	0.364
S194	LIBRARY-KASLO AND DEF D	57,203,626	75,979	0.133	49,557,752	71,157	0.144	42,540,079	66,013	0.155
S246	WATER UTILITY-DEF D MACDONALD CREEK	2,967,890	6,242	0.210	2,508,160	6,242	0.249	2,117,140	6,242	0.295
S259	WATER UTILITY-DEF D-WOODBURY	3,131,510	-	-	2,614,210	-	-	2,197,185	-	-
S278	FIRE PROTECTION - AINSWORTH/WOODBURY	11,166,865	27,478	0.246	9,599,988	23,980	0.250	8,423,135	23,957	0.284
S280	FIRE PROTECTION - KASLO FIRE	33,157,404	226,729	0.684	28,242,245	194,992	0.690	24,012,330	187,026	0.779

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

		2024			2023			2022		
Village of Kaslo		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	36,680,717	40,960	0.112	34,665,769	36,309	0.105	29,178,849	23,738	0.081
S102	GIS SERVICE	36,680,717	6,242	0.017	34,665,769	6,305	0.018	29,178,849	5,796	0.020
S103	BUILDING INSPECTION	36,680,717	23,894	0.065	34,665,769	19,736	0.057	29,178,849	16,099	0.055
S105	COMMUNITY SUSTAINABILITY	36,680,717	6,245	0.017	34,665,769	6,176	0.018	29,178,849	5,790	0.020
S109	EDC-KASLO AND D	36,680,717	-	-	34,665,769	7,590	0.022	29,178,849	7,495	0.026
S280	FIRE PROTECTION - KASLO	36,680,717	250,821	0.684	34,665,769	239,341	0.690	29,178,849	227,266	0.779
S150	JAWS OF LIFE-KASLO AND AREA D	36,680,717	10,268	0.028	34,665,769	10,766	0.031	29,178,849	9,285	0.032
S156	EMERGENCY COMMUNICATIONS 911	36,680,717	13,208	0.036	34,665,769	12,035	0.035	29,178,849	9,469	0.032
S162	EMERGENCY PLANNING-KASLO & D	36,680,717	24,949	0.068	34,665,769	18,361	0.053	29,178,849	17,358	0.059
S187	REFUSE DISPOSAL-CENTRAL SUBREGION	36,680,717	144,873	0.395	34,665,769	127,589	0.368	29,178,849	110,254	0.378
S194	LIBRARY-KASLO AND DEF D	36,680,717	48,720	0.133	34,665,769	49,774	0.144	29,178,849	45,279	0.155
S221	COMM FAC RECREATION & PARKS - KASLO & D	36,680,717	94,421	0.257	34,665,769	92,930	0.268	29,178,849	88,123	0.302
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	36,680,717	20,863	0.057	34,665,769	22,361	0.065	29,178,849	20,899	0.072
<b>Regional Requisition</b>		<u>685,463</u>			<u>649,271</u>			<u>586,852</u>		
<b>Residential Rate per \$1,000 of Assessment</b>		<u>1.869</u>			<u>1.873</u>			<u>2.011</u>		
<b>Difference (\$) from prior year</b>		36,192			62,419			47,802		
<b>Percentage Change from prior year</b>		5.57%			10.64%			8.87%		

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

	Assessments		Change 2024 vs. 2023 (A-B)/B	2024 Taxation Subtotal C	Defined Area Taxation D	Total Taxation 2024 C + D = E	Total Taxation 2023 F	Change (F-E)/F
	2024 Completed A	2023 Revised B						
ELECTORAL AREA 'A'	122,128,742	115,523,982	5.72%	1,535,755	1,096,355	2,632,110	2,411,432	9.2%
ELECTORAL AREA 'B'	147,668,239	136,271,199	8.36%	3,671,213	973,462	4,644,675	4,169,459	11.4%
ELECTORAL AREA 'C'	59,796,279	56,879,481	5.13%	1,515,707	389,026	1,904,733	1,750,088	8.8%
ELECTORAL AREA 'D'	67,846,066	59,339,013	14.34%	867,322	424,012	1,291,334	1,129,381	14.3%
ELECTORAL AREA 'E'	169,089,107	166,283,287	1.69%	2,124,919	1,453,337	3,578,256	3,283,272	9.0%
ELECTORAL AREA 'F'	155,933,832	157,783,451	-1.17%	2,952,625	787,396	3,740,021	3,545,774	5.5%
ELECTORAL AREA 'G'	64,040,055	65,154,183	-1.71%	1,069,075	428,777	1,497,852	1,336,489	12.1%
ELECTORAL AREA 'H'	146,669,237	140,433,312	4.44%	1,174,012	1,885,934	3,059,946	2,860,032	7.0%
ELECTORAL AREA 'I'	71,630,754	67,584,313	5.99%	1,041,823	675,274	1,717,097	1,529,625	12.3%
ELECTORAL AREA 'J'	109,168,899	103,761,728	5.21%	1,881,449	752,711	2,634,161	2,334,632	12.8%
ELECTORAL AREA 'K'	74,614,420	68,208,552	9.39%	526,282	454,208	980,490	896,914	9.3%
CITY OF CASTLEGAR	286,949,972	277,203,326	3.52%	3,868,081		3,868,081	3,402,554	13.7%
TOWN OF CRESTON	143,364,884	137,805,173	4.03%	3,205,010		3,205,010	3,056,079	4.9%
VILLAGE OF KASLO	36,680,717	34,665,769	5.81%	685,463		685,463	649,271	5.6%
VILLAGE OF NAKUSP	45,393,695	42,701,166	6.31%	654,202		654,202	608,712	7.5%
CITY OF NELSON	429,070,620	416,157,288	3.10%	5,394,081		5,394,081	4,967,164	8.6%
VILLAGE OF NEW DENVER	18,926,586	17,100,722	10.68%	156,003		156,003	150,283	3.8%
VILLAGE OF SALMO	23,480,409	23,116,847	1.57%	364,319		364,319	334,485	8.9%
VILLAGE OF SILVERTON	8,573,269	8,307,346	3.20%	75,664		75,664	77,302	-2.1%
VILLAGE OF SLOCAN	11,334,467	10,024,750	13.06%	213,695		213,695	187,969	13.7%
	<u>2,192,360,249</u>	<u>2,104,304,888</u>	4.18%			<u>42,297,194</u>	<u>38,680,917</u>	9.35%

**S100 General Administration****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	2,204,037	2,204,026	2,448,099	3,049,813	3,288,760	3,449,950	3,504,995
41020	Grants in lieu of Taxes	7,218	9,000	9,000	9,000	9,000	9,000	9,000
42030	User Fees	666	0	0	0	0	0	0
42035	User Fees - Specified	0	0	0	0	0	0	0
43020	Grants	250,000	306,250	168,750	150,000	150,000	150,000	150,000
43025	Grants - Specified	222,811	0	23,500	0	0	0	0
43035	Community Works Grants - Specified	0	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	625,000	280,000	0	300,000	0	0
43300	Proceeds from Asset Disposal	12,186	0	0	0	0	0	0
43500	External Contributions & Contracts	84,570	200,800	232,578	237,923	243,412	249,050	254,840
43505	External Contributions & Contracts - Specified	184,165	16,000	16,000	0	0	0	0
44020	Investment Income & Interest	535,335	4,000	4,000	4,000	4,000	4,000	4,000
45000	Transfer from Reserves	0	71,106	412,354	461,599	100,000	100,000	0
45500	Transfer from Other Service	0	60,000	60,000	60,000	60,000	60,000	60,000
45510	Transfer from Other Service - General Admin. Fee	2,884,649	2,729,613	3,174,436	3,269,669	3,367,759	3,468,792	3,572,856
45520	Transfer from Other Service - IT Fee	1,164,867	1,164,867	1,124,031	1,149,091	1,173,794	1,199,042	1,225,036
48100	Gain on Sale of Capital Asset	0	18,750	15,494	0	0	0	0
49100	Prior Year Surplus	718,845	762,295	360,000	0	0	0	0
<b>Total Income</b>		<b>8,269,349</b>	<b>8,171,707</b>	<b>8,328,242</b>	<b>8,391,095</b>	<b>8,696,726</b>	<b>8,689,834</b>	<b>8,780,726</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	2,989,489	2,985,256	3,346,723	3,434,526	3,537,321	3,643,198	3,752,248
51020	Overtime	41,792	46,400	43,000	44,290	45,619	46,987	48,397
51030	Benefits	841,601	915,220	981,287	1,010,726	1,041,047	1,072,279	1,104,447
51050	Employee Health & Safety	4,352	15,000	17,700	17,877	18,056	18,236	18,419
51060	Employee Incentives	14,747	28,125	29,089	29,310	29,533	29,758	29,986
51500	Directors - Allowance & Stipend	445,349	450,000	474,000	488,220	502,867	517,953	533,491
51550	Directors - Expenses	2,913	7,500	7,500	7,725	7,957	8,195	8,441
51560	Directors - Travel	40,925	21,732	31,300	32,239	33,206	34,202	35,228
51565	Directors - Mileage	33,546	50,000	50,000	51,000	52,020	53,060	54,122
51570	Directors - Conference	133,792	120,000	126,700	129,234	131,819	134,455	137,144
52010	Travel	19,557	22,000	24,520	24,806	25,095	25,389	25,687
52020	Education & Training	35,136	102,939	98,707	99,994	101,303	102,634	103,988
52030	Memberships, Dues & Subscriptions	52,710	57,120	55,024	54,573	55,127	55,687	56,254
53020	Admin, Office Supplies & Postage	51,483	35,347	34,405	34,949	35,505	36,072	36,651
53030	Communication	34,284	12,338	22,170	21,597	22,122	22,661	23,216
53040	Advertising	13,982	6,000	20,926	21,045	21,166	21,287	21,410
53050	Insurance	46,882	39,500	58,000	88,880	89,769	90,666	91,573

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53060	Bank Charges	13,213	9,000	12,500	12,625	12,751	12,879	13,008
53070	Bad Debts	576	0	0	0	0	0	0
53080	Licence & Permits	458,071	567,619	669,490	761,467	780,484	800,055	820,197
54010	Legal	25,058	24,525	24,500	14,620	14,741	14,864	14,987
54020	Audit - Professional Fees	64,899	67,000	67,000	67,670	68,347	69,030	69,720
54030	Contracted Services	64,535	252,100	387,000	366,187	310,729	312,378	317,138
55010	Repairs & Maintenance	50,889	23,518	24,757	25,500	26,265	27,053	27,864
55020	Operating Supplies	1,373	0	0	0	0	0	0
55030	Equipment	73,536	30,000	20,000	20,600	21,218	21,855	22,510
55040	Utilities	20,972	18,084	22,249	22,916	23,604	24,312	25,041
55050	Vehicles	5,717	14,290	1,212	1,248	1,286	1,324	1,364
55060	Rentals	33,306	31,357	33,727	34,177	34,634	35,100	35,574
56110	Short-Term Financing Interest	16,833	16,287	15,000	27,000	22,000	17,000	14,000
56120	Short-Term Financing Principal	97,988	62,895	72,895	164,895	164,895	260,000	257,000
57010	Grants	30,000	30,000	56,000	50,000	50,000	50,000	50,000
59000	Contribution to Reserve	897,258	821,197	258,000	258,000	258,000	258,000	258,000
59500	Transfer to Other Service	384,581	305,872	436,164	596,629	609,062	621,426	619,078
59520	Transfer to Other Service - IT Fee	110,320	110,320	112,010	114,250	116,535	118,866	121,243
59550	Transfer to Other Service - Environmental Services Fee	32,000	32,000	32,000	32,320	32,643	32,970	33,299
60000	Capital Expenditures	109,727	841,166	662,688	230,000	400,000	100,000	0
<b>Total Expenses</b>		<b>7,293,391</b>	<b>8,171,707</b>	<b>8,328,242</b>	<b>8,391,095</b>	<b>8,696,726</b>	<b>8,689,834</b>	<b>8,780,727</b>
<b>Total Service</b>		<b>975,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S101 Rural Administration****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	1,568,464	1,568,464	1,807,938	1,843,099	1,878,411	1,916,051	1,914,399
41020	Grants in lieu of Taxes	2,290	0	0	0	0	0	0
42020	Sale of Services	1,175	3,000	3,000	3,000	3,000	3,000	3,000
42025	Sale of Services - Specified	216,425	0	0	0	0	0	0
42040	Rental Income	1,200	0	0	0	0	0	0
43020	Grants	25,000	25,000	0	0	0	0	0
43025	Grants - Specified	240,000	480,000	473,602	0	0	0	0
43030	Community Works Grants (Internal)	100,000	0	0	0	0	0	0
43500	External Contributions & Contracts	120	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	226,974	0	0	0	0	0	0
45000	Transfer from Reserves	66,567	141,567	75,000	0	0	0	0
45500	Transfer from Other Service	147,012	128,303	176,762	127,330	127,903	128,482	129,067
45540	Transfer from Other Service - Fire Services Fee	677,236	677,236	756,012	770,518	785,308	800,387	815,762
45550	Transfer from Other Service - Environmental Services Fee	0	0	0	0	0	0	0
49100	Prior Year Surplus	103,611	57,059	157,737	53,348	53,882	54,420	54,965
<b>Total Income</b>		<b>3,376,075</b>	<b>3,080,629</b>	<b>3,450,051</b>	<b>2,797,294</b>	<b>2,848,503</b>	<b>2,902,341</b>	<b>2,917,193</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,048,709	1,052,962	1,248,107	1,072,986	1,093,336	1,114,178	1,135,526
51020	Overtime	16,845	16,550	16,550	16,716	16,883	17,051	17,222
51030	Benefits	322,492	334,771	356,809	364,114	371,604	379,284	387,160
51050	Employee Health & Safety	4,651	18,170	16,160	16,322	16,485	16,650	16,816
51060	Employee Incentives	770	1,500	1,600	1,610	1,620	1,630	1,641
51500	Directors - Allowance & Stipend	310,565	325,000	331,500	338,130	344,893	351,790	358,826
51560	Directors - Travel	4,284	27,500	11,000	11,000	11,000	27,500	27,500
51565	Directors - Mileage	4,278	0	0	0	0	0	0
51570	Directors - Conference	0	15,000	15,000	15,000	15,000	0	0
52010	Travel	15,036	13,260	7,200	7,260	7,321	7,382	7,444
52020	Education & Training	78,360	133,545	229,029	29,866	30,066	30,268	30,473
52030	Memberships, Dues & Subscriptions	1,250	2,006	2,008	2,028	2,048	2,069	2,090
53020	Admin, Office Supplies & Postage	17,898	12,400	11,000	11,110	11,221	11,333	11,447
53030	Communication	13,345	11,341	11,351	11,465	11,579	11,695	11,812
53040	Advertising	2,450	1,727	1,353	1,380	1,407	1,435	1,463
53050	Insurance	11,977	11,321	11,424	10,528	10,634	10,740	10,847
53080	Licence & Permits	1,454	250	6,000	6,000	6,000	6,000	6,000
54010	Legal	9,285	21,561	21,577	16,692	16,809	16,927	17,047
54030	Contracted Services	324,531	56,000	500	505	510	515	520
54040	Consulting Fees	799	0	3,000	0	0	0	0

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
55010	Repairs & Maintenance	16,733	6,785	6,976	7,046	7,116	7,187	7,259
55020	Operating Supplies	4,456	2,745	1,800	1,408	1,416	1,424	1,432
55030	Equipment	3,058	131,050	122,382	4,545	4,590	4,636	4,683
55035	Radio Equipment	0	1,500	1,500	1,515	1,530	1,545	1,561
55040	Utilities	6,317	3,711	4,816	4,864	4,913	4,962	5,012
55050	Vehicles	32,315	21,000	25,500	25,720	25,942	26,167	26,393
55055	Vehicles - Specified	67	250	250	250	250	250	250
55060	Rentals	13,398	13,436	8,994	9,050	9,107	9,164	9,222
56610	Equipment Financing Interest	426	350	403	0	0	0	0
56620	Equipment Financing Principal	16,661	16,800	13,590	0	0	0	0
59000	Contribution to Reserve	72,100	72,100	42,150	42,302	42,455	42,609	42,765
59500	Transfer to Other Service	123,506	88,451	174,681	83,626	84,827	86,046	48,642
59510	Transfer to Other Service - General Admin. Fee	497,460	497,460	545,770	556,685	567,819	579,175	590,759
59520	Transfer to Other Service - IT Fee	44,128	44,128	73,050	74,511	76,001	77,521	79,072
59550	Transfer to Other Service - Environmental Services Fee	51,000	51,000	52,020	53,060	54,122	55,204	56,308
60000	Capital Expenditures	30,819	75,000	75,000	0	0	0	0
<b>Total Expenses</b>		<b>3,101,423</b>	<b>3,080,629</b>	<b>3,450,051</b>	<b>2,797,294</b>	<b>2,848,504</b>	<b>2,902,341</b>	<b>2,917,192</b>
<b>Total Service</b>		<b>274,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**S102 Geospatial Information Systems****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	332,290	332,290	324,229	433,525	502,373	518,948	536,034
41020	Grants in lieu of Taxes	1,165	0	0	0	0	0	0
42025	Sale of Services - Specified	1,950	3,000	2,500	2,525	2,550	2,576	2,602
42030	User Fees	11,828	13,000	12,000	12,120	12,241	12,364	12,487
43505	External Contributions & Contracts - Specified	0	0	15,000	0	0	0	0
45000	Transfer from Reserves	0	0	55,000	0	0	0	0
45500	Transfer from Other Service	172,835	170,330	237,420	150,995	152,505	154,030	155,570
45540	Transfer from Other Service - Fire Services Fee	0	0	52,245	52,767	0	0	0
49100	Prior Year Surplus	113,633	113,633	79,000	0	0	0	0
<b>Total Income</b>		<b>633,701</b>	<b>632,253</b>	<b>777,394</b>	<b>651,932</b>	<b>669,669</b>	<b>687,917</b>	<b>706,693</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	318,067	342,000	435,000	447,450	460,267	473,463	487,049
51030	Benefits	90,668	100,000	120,000	123,600	127,308	131,127	135,061
51050	Employee Health & Safety	20	1,000	1,000	1,000	1,000	1,000	1,000
51060	Employee Incentives	191	500	700	500	500	500	500
52010	Travel	766	1,010	1,020	1,030	1,041	1,051	1,062
52020	Education & Training	1,731	7,000	7,000	7,000	7,000	7,000	7,000
52030	Memberships, Dues & Subscriptions	0	700	700	700	700	700	700
53020	Admin, Office Supplies & Postage	3,929	3,900	4,000	4,040	4,080	4,121	4,162
53030	Communication	870	1,400	1,000	1,010	1,020	1,030	1,041
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	939	800	1,000	1,010	1,020	1,030	1,041
53080	Licence & Permits	219	650	660	667	673	680	687
54010	Legal	3,672	0	0	0	0	0	0
54030	Contracted Services	31,120	60,000	32,000	0	0	0	0
54040	Consulting Fees	525	0	40,000	0	0	0	0
55010	Repairs & Maintenance	3,702	3,100	3,310	3,343	3,377	3,410	3,444
55020	Operating Supplies	138	0	0	0	0	0	0
55030	Equipment	0	350	5,500	0	0	0	0
55040	Utilities	1,915	1,650	2,410	2,434	2,458	2,483	2,508
55050	Vehicles	0	2,150	2,172	2,193	2,215	2,237	2,260
55060	Rentals	4,090	4,200	4,500	4,545	4,590	4,636	4,683
59000	Contribution to Reserve	48,028	48,028	10,000	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	25,235	25,235	28,968	29,547	30,138	30,741	31,356
59520	Transfer to Other Service - IT Fee	27,580	27,580	20,454	20,863	21,280	21,706	22,140
60000	Capital Expenditures	0	0	55,000	0	0	0	0
<b>Total Expenses</b>		<b>563,404</b>	<b>632,253</b>	<b>777,394</b>	<b>651,933</b>	<b>669,669</b>	<b>687,918</b>	<b>706,693</b>
<b>Total Service</b>		<b>70,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S103 Building Inspection****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	749,156	749,156	898,261	1,338,219	1,312,163	1,342,926	1,374,530
41020	Grants in lieu of Taxes	1,734	0	0	0	0	0	0
42030	User Fees	849,435	1,077,828	950,000	978,500	1,007,855	1,038,091	1,069,233
42035	User Fees - Specified	2,700	0	3,000	3,030	3,060	3,091	3,122
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	266,000	0	0	0	0
45500	Transfer from Other Service	5,904	0	0	0	0	0	0
49100	Prior Year Surplus	429,564	250,000	226,000	0	0	0	0
<b>Total Income</b>		<b>2,038,492</b>	<b>2,076,984</b>	<b>2,343,261</b>	<b>2,319,749</b>	<b>2,323,078</b>	<b>2,384,108</b>	<b>2,446,885</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,020,670	1,155,410	1,268,000	1,306,040	1,345,221	1,385,578	1,427,145
51020	Overtime	54,439	20,800	15,000	15,450	15,913	16,391	16,883
51030	Benefits	294,782	353,918	375,000	386,250	397,837	409,773	422,066
51050	Employee Health & Safety	2,506	7,243	8,000	8,080	8,161	8,242	8,325
51060	Employee Incentives	0	5,000	1,000	1,010	1,020	1,030	1,041
52010	Travel	11,231	12,500	5,500	5,555	5,611	5,667	5,723
52020	Education & Training	8,464	18,000	25,000	25,750	26,523	27,318	28,138
52030	Memberships, Dues & Subscriptions	6,570	5,000	7,000	7,070	7,141	7,212	7,284
53020	Admin, Office Supplies & Postage	26,115	18,726	22,000	22,220	22,442	22,667	22,893
53030	Communication	17,217	15,964	42,283	42,706	43,133	43,564	44,000
53040	Advertising	317	2,500	2,500	2,500	2,500	2,500	2,500
53050	Insurance	28,500	32,500	20,000	20,600	21,218	21,855	22,510
53080	Licence & Permits	10,546	14,500	32,500	32,645	32,791	32,939	33,089
54010	Legal	11,366	30,000	25,000	25,250	25,503	25,758	26,015
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	4,860	75,000	42,000	30,300	30,603	30,909	31,218
55010	Repairs & Maintenance	7,050	6,093	14,093	6,093	6,093	6,093	6,093
55020	Operating Supplies	1,998	1,000	2,000	2,000	2,000	2,000	2,000
55030	Equipment	2,613	5,000	48,190	5,000	5,000	5,000	5,000
55040	Utilities	10,131	3,229	4,850	4,995	5,145	5,300	5,459
55050	Vehicles	14,540	9,528	12,000	12,360	12,731	13,113	13,506
55055	Vehicles - Specified	9,820	8,000	12,000	12,000	12,000	12,000	12,000
55060	Rentals	15,320	8,362	17,000	9,000	9,000	9,000	9,000
59000	Contribution to Reserve	35,500	35,500	35,500	35,500	35,500	35,500	35,500
59500	Transfer to Other Service	25,230	25,230	28,700	28,987	29,277	29,570	29,865
59510	Transfer to Other Service - General Admin. Fee	115,588	115,588	138,121	140,883	143,701	146,575	149,507
59520	Transfer to Other Service - IT Fee	92,393	92,393	74,024	75,504	77,015	78,555	80,126
60000	Capital Expenditures	0	0	66,000	56,000	0	0	0
<b>Total Expenses</b>		<b>1,827,766</b>	<b>2,076,984</b>	<b>2,343,261</b>	<b>2,319,749</b>	<b>2,323,079</b>	<b>2,384,107</b>	<b>2,446,885</b>
<b>Total Service</b>		<b>210,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S104 Planning & Land Use****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	926,765	926,765	905,943	973,189	992,306	1,011,803	1,031,686
41020	Grants in lieu of Taxes	1,353	0	0	0	0	0	0
42030	User Fees	49,512	40,000	40,400	40,804	41,212	41,624	42,040
42035	User Fees - Specified	33,878	30,000	30,300	30,603	30,909	31,218	31,530
43025	Grants - Specified	-37,500	1,042	279,143	0	0	0	0
45500	Transfer from Other Service	1,766	0	0	0	0	0	0
49100	Prior Year Surplus	63,635	62,500	100,000	0	0	0	0
<b>Total Income</b>		<b>1,039,409</b>	<b>1,060,307</b>	<b>1,355,786</b>	<b>1,044,596</b>	<b>1,064,427</b>	<b>1,084,645</b>	<b>1,105,257</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	544,996	590,000	625,000	637,500	650,250	663,255	676,520
51020	Overtime	8,847	0	0	0	0	0	0
51030	Benefits	171,891	172,000	182,000	185,640	189,353	193,140	197,003
51050	Employee Health & Safety	40	0	0	0	0	0	0
51060	Employee Incentives	818	500	500	505	510	515	520
52010	Travel	5,155	5,000	6,000	6,060	6,121	6,182	6,244
52020	Education & Training	4,438	10,000	10,000	10,100	10,201	10,303	10,406
52030	Memberships, Dues & Subscriptions	5,850	4,500	5,000	5,050	5,101	5,152	5,203
53020	Admin, Office Supplies & Postage	9,748	10,000	10,000	10,100	10,201	10,303	10,406
53030	Communication	2,943	4,000	3,000	3,030	3,060	3,091	3,122
53040	Advertising	11,836	6,000	12,500	5,050	5,101	5,152	5,203
53050	Insurance	3,137	1,500	1,500	1,515	1,530	1,545	1,561
53080	Licence & Permits	2,050	0	0	0	0	0	0
54010	Legal	19,614	15,000	40,000	10,100	10,201	10,303	10,406
54030	Contracted Services	35,277	67,500	4,000	0	0	0	0
54040	Consulting Fees	1,388	0	5,000	0	0	0	0
55010	Repairs & Maintenance	6,387	6,093	6,602	6,668	6,735	6,802	6,870
55020	Operating Supplies	71	0	0	0	0	0	0
55030	Equipment	252	0	5,000	0	0	0	0
55040	Utilities	3,830	3,229	4,816	4,864	4,913	4,962	5,012
55050	Vehicles	5,848	2,244	2,267	2,289	2,312	2,335	2,359
55060	Rentals	10,535	8,362	8,994	9,084	9,175	9,267	9,359
59000	Contribution to Reserve	17,622	17,622	2,600	2,626	2,652	2,679	2,706
59100	Accumulated Operating Surplus	0	0	279,143	0	0	0	0
59500	Transfer to Other Service	25,302	25,230	28,700	28,987	29,277	29,570	29,865
59510	Transfer to Other Service - General Admin. Fee	76,611	76,611	78,100	79,662	81,255	82,880	84,538
59520	Transfer to Other Service - IT Fee	34,916	34,916	35,064	35,765	36,481	37,210	37,954
<b>Total Expenses</b>		<b>1,009,401</b>	<b>1,060,307</b>	<b>1,355,786</b>	<b>1,044,596</b>	<b>1,064,427</b>	<b>1,084,645</b>	<b>1,105,256</b>
<b>Total Service</b>		<b>30,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S105 Community Sustainability****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	210,250	210,250	210,058	248,509	250,690	252,893	255,117
41020	Grants in lieu of Taxes	418	0	0	0	0	0	0
43020	Grants	0	0	106,842	5,402	0	0	0
43025	Grants - Specified	48,621	0	18,000	12,000	0	0	0
43505	External Contributions & Contracts - Specified	20,000	0	0	0	0	0	0
45000	Transfer from Reserves	0	32,000	0	0	0	0	0
45500	Transfer from Other Service	8,000	0	0	0	0	0	0
49100	Prior Year Surplus	23,260	21,890	65,246	0	0	0	0
<b>Total Income</b>		<b>310,549</b>	<b>264,140</b>	<b>400,146</b>	<b>265,911</b>	<b>250,690</b>	<b>252,893</b>	<b>255,117</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	103,710	147,000	132,000	133,320	134,653	136,000	137,360
51020	Overtime	85	0	0	0	0	0	0
51030	Benefits	29,312	38,500	40,000	40,400	40,804	41,212	41,624
51050	Employee Health & Safety	0	100	500	500	500	500	500
51060	Employee Incentives	38	0	500	505	510	515	520
51500	Directors - Allowance & Stipend	15,393	16,900	16,900	17,069	17,240	17,412	17,586
51560	Directors - Travel	114	1,000	1,000	1,010	1,020	1,030	1,041
51565	Directors - Mileage	1,521	0	1,800	1,818	1,836	1,855	1,873
52010	Travel	1,480	0	2,000	1,000	1,000	1,000	1,000
52020	Education & Training	44	3,200	3,500	2,734	2,734	2,734	2,734
52030	Memberships, Dues & Subscriptions	1,536	650	1,320	1,321	1,322	1,324	1,325
53020	Admin, Office Supplies & Postage	1,088	1,300	1,300	1,313	1,326	1,339	1,353
53030	Communication	1,221	1,000	1,200	1,212	1,224	1,236	1,249
53050	Insurance	352	520	850	858	867	876	885
54030	Contracted Services	20,610	0	152,030	17,402	0	0	0
55010	Repairs & Maintenance	798	810	818	826	835	843	851
55040	Utilities	479	440	602	608	614	620	626
55050	Vehicles	0	500	500	505	510	515	520
55060	Rentals	1,022	1,050	1,124	1,135	1,147	1,158	1,170
57010	Grants	3,900	35,000	25,000	25,000	25,000	25,000	25,000
59100	Accumulated Operating Surplus	0	0	0	0	0	0	0
59500	Transfer to Other Service	68	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	10,654	10,654	11,358	11,472	11,586	11,702	11,819
59520	Transfer to Other Service - IT Fee	5,516	5,516	5,844	5,902	5,961	6,021	6,081
<b>Total Expenses</b>		<b>198,940</b>	<b>264,140</b>	<b>400,146</b>	<b>265,911</b>	<b>250,690</b>	<b>252,893</b>	<b>255,117</b>

<b>Total Service</b>		<b>111,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S109 Economic Development-Kaslo and Area D****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	20,581	20,581	0	21,314	21,372	21,432	21,492
41020	Grants in lieu of Taxes	138	0	0	0	0	0	0
43025	Grants - Specified	0	0	0	0	0	0	0
45500	Transfer from Other Service	0	0	0	0	0	0	0
49100	Prior Year Surplus	14,334	13,000	20,000	0	0	0	0
<b>Total Income</b>		<b>35,053</b>	<b>33,581</b>	<b>20,000</b>	<b>21,314</b>	<b>21,372</b>	<b>21,432</b>	<b>21,492</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	1,116	0	0	0	0	0	0
53040	Advertising	0	0	0	0	0	0	0
54030	Contracted Services	8,035	7,750	4,267	4,285	4,303	4,321	4,339
57010	Grants	0	23,881	13,744	15,000	15,000	15,000	15,000
59510	Transfer to Other Service - General Admin. Fee	1,950	1,950	1,989	2,029	2,069	2,111	2,153
<b>Total Expenses</b>		<b>11,101</b>	<b>33,581</b>	<b>20,000</b>	<b>21,314</b>	<b>21,372</b>	<b>21,432</b>	<b>21,492</b>
<b>Total Service</b>		<b>23,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S120 Advisory Planning-Area D****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 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	1,705	0	2,080	0	0	0	0
<b>Total Income</b>		<b>2,380</b>	<b>675</b>	<b>2,755</b>	<b>675</b>	<b>675</b>	<b>675</b>	<b>675</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	0	300	300	300	300	300	300
53020	Admin, Office Supplies & Postage	0	75	69	63	56	50	44
59100	Accumulated Operating Surplus	0	0	2,080	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
<b>Total Expenses</b>		<b>300</b>	<b>675</b>	<b>2,755</b>	<b>675</b>	<b>674</b>	<b>675</b>	<b>675</b>

<b>Total Service</b>		<b>2,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S150 Jaws of Life-Kaslo and Area D****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	29,194	29,194	29,261	29,529	29,603	29,679	29,758
41020	Grants in lieu of Taxes	196	0	0	0	0	0	0
49100	Prior Year Surplus	321	143	196	0	0	0	0
<b>Total Income</b>		<b>29,711</b>	<b>29,337</b>	<b>29,457</b>	<b>29,529</b>	<b>29,603</b>	<b>29,679</b>	<b>29,758</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	44	62	62	62	62	62	62
57010	Grants	27,000	27,000	27,000	27,000	27,000	27,000	27,000
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,442	1,485	1,530	1,576
<b>Total Expenses</b>		<b>29,319</b>	<b>29,337</b>	<b>29,457</b>	<b>29,529</b>	<b>29,603</b>	<b>29,679</b>	<b>29,758</b>

<b>Total Service</b>		<b>392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S156 Emergency Communications 911****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	504,671	504,671	548,145	663,088	668,598	674,169	677,301
41020	Grants in lieu of Taxes	1,130	0	0	0	0	0	0
42030	User Fees	96,289	96,000	96,000	94,000	92,000	90,000	90,000
43020	Grants	125,000	125,000	0	0	0	0	0
43025	Grants - Specified	41,500	0	22,500	0	0	0	0
43040	Columbia Basin Trust Grants	0	21,220	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	0
43500	External Contributions & Contracts	18,369	11,000	18,369	18,369	18,369	18,369	18,369
45000	Transfer from Reserves	125,000	70,000	0	0	0	0	0
49100	Prior Year Surplus	370,942	369,000	87,946	0	0	0	0
<b>Total Income</b>		<b>1,282,901</b>	<b>1,196,891</b>	<b>772,960</b>	<b>775,457</b>	<b>778,967</b>	<b>782,538</b>	<b>785,670</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	0	255	250	252	255	258	260
52030	Memberships, Dues & Subscriptions	0	6,800	0	0	0	0	0
53020	Admin, Office Supplies & Postage	9,224	13,261	9,500	9,595	9,691	9,788	9,886
53030	Communication	44,805	28,428	28,645	28,865	29,087	29,310	29,536
53050	Insurance	416	370	450	455	459	464	468
53080	Licence & Permits	5,584	5,300	6,000	6,000	6,000	6,000	6,000
54030	Contracted Services	386,595	379,741	433,292	497,206	498,462	499,730	501,011
55010	Repairs & Maintenance	17,576	25,000	26,000	26,780	27,583	28,411	29,263
55020	Operating Supplies	7,982	0	0	0	0	0	0
55030	Equipment	9,130	51,220	30,000	30,000	30,000	30,000	30,000
55035	Radio Equipment	0	800	800	800	800	800	800
55040	Utilities	705	808	816	824	832	841	849
56110	Short-Term Financing Interest	15,684	17,000	14,463	14,500	14,500	14,500	0
56120	Short-Term Financing Principal	66,000	66,000	66,000	66,000	66,000	66,000	0
59000	Contribution to Reserve	125,000	125,000	44,663	15,000	15,000	15,000	95,000
59500	Transfer to Other Service	11,830	10,908	45,000	11,000	11,000	11,000	11,000
59510	Transfer to Other Service - General Admin. Fee	42,000	42,000	42,840	43,697	44,571	45,462	46,371
59540	Transfer to Other Service - Fire Services Fee	24,000	24,000	24,240	24,482	24,727	24,974	25,224
60000	Capital Expenditures	430,492	400,000	0	0	0	0	0
<b>Total Expenses</b>		<b>1,197,022</b>	<b>1,196,891</b>	<b>772,959</b>	<b>775,457</b>	<b>778,967</b>	<b>782,538</b>	<b>785,670</b>

<b>Total Service</b>		<b>85,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S162 Emergency Planning-Kaslo and Area D****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	49,790	49,790	71,095	73,228	75,425	77,687	80,018
41020	Grants in lieu of Taxes	334	0	0	0	0	0	0
49100	Prior Year Surplus	1,125	0	0	0	0	0	0
<b>Total Income</b>		<b>51,249</b>	<b>49,790</b>	<b>71,095</b>	<b>73,228</b>	<b>75,425</b>	<b>77,687</b>	<b>80,018</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59500	Transfer to Other Service	49,790	49,790	71,095	73,228	75,425	77,687	80,018
<b>Total Expenses</b>		<b>49,790</b>	<b>49,790</b>	<b>71,095</b>	<b>73,228</b>	<b>75,425</b>	<b>77,687</b>	<b>80,018</b>

<b>Total Service</b>		<b>1,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S184 Mosquito Control-Area D (Meadow Creek)****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	70,000	70,000	74,300	78,866	80,883	82,941	85,040
45500	Transfer from Other Service	40,000	40,000	42,000	42,000	42,000	42,000	42,000
49100	Prior Year Surplus	4,864	4,864	22,588	0	0	0	0
<b>Total Income</b>		<b>114,864</b>	<b>114,864</b>	<b>138,888</b>	<b>120,866</b>	<b>122,883</b>	<b>124,941</b>	<b>127,040</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53040	Advertising	50	173	177	180	184	188	191
53050	Insurance	137	158	168	171	175	178	182
54030	Contracted Services	83,276	85,653	88,731	90,506	92,316	94,162	96,045
55020	Operating Supplies	0	20,000	40,000	20,000	20,000	20,000	20,000
55060	Rentals	0	66	67	69	70	71	73
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59550	Transfer to Other Service - Environmental Services Fee	7,839	7,839	8,750	8,925	9,104	9,286	9,471
<b>Total Expenses</b>		<b>92,277</b>	<b>114,864</b>	<b>138,888</b>	<b>120,866</b>	<b>122,883</b>	<b>124,941</b>	<b>127,040</b>
<b>Total Service</b>		<b>22,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	13,324	13,324	13,284	14,755	14,847	15,143	15,446
49100	Prior Year Surplus	980	980	1,420	0	0	0	0
<b>Total Income</b>		<b>14,304</b>	<b>14,304</b>	<b>14,704</b>	<b>14,755</b>	<b>14,847</b>	<b>15,143</b>	<b>15,446</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	0	96	102	100	0	0	0
53020	Admin, Office Supplies & Postage	0	96	102	100	0	0	0
53040	Advertising	0	216	230	0	0	0	0
53050	Insurance	23	29	30	31	31	32	32
54030	Contracted Services	9,648	10,653	10,745	10,960	11,179	11,403	11,631
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59550	Transfer to Other Service - Environmental Services Fee	2,239	2,239	2,500	2,550	2,601	2,653	2,706
<b>Total Expenses</b>		<b>12,885</b>	<b>14,304</b>	<b>14,704</b>	<b>14,755</b>	<b>14,847</b>	<b>15,143</b>	<b>15,446</b>
<b>Total Service</b>		<b>1,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	842,435	914,103	804,115	821,937	839,017	848,197	866,361
51020	Overtime	30,927	6,500	11,500	5,500	5,500	5,500	5,500
51030	Benefits	216,700	224,790	225,776	230,213	234,664	236,671	241,255
51050	Employee Health & Safety	12,032	15,981	13,312	13,582	13,859	14,143	14,434
51500	Directors - Allowance & Stipend	19,201	25,126	25,744	26,141	26,664	27,197	27,741
51550	Directors - Expenses	10	0	0	0	0	0	0
51560	Directors - Travel	-44	2,000	1,500	2,205	2,315	2,431	2,553
51565	Directors - Mileage	810	0	0	0	0	0	0
52010	Travel	13,730	15,860	14,845	17,037	17,349	18,202	19,096
52020	Education & Training	684	2,000	1,000	3,500	2,000	2,000	2,000
52030	Memberships, Dues & Subscriptions	0	90	90	90	90	90	90
53020	Admin, Office Supplies & Postage	1,907	800	1,250	1,050	1,050	1,050	1,050
53030	Communication	22,978	17,325	24,201	18,025	18,385	18,753	19,129
53040	Advertising	300	6,000	4,000	4,000	4,000	4,000	4,000
53050	Insurance	30,797	27,380	34,895	29,461	30,928	32,480	34,101
53070	Bad Debts	0	0	0	0	0	0	0

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53080	Licence & Permits	0	9,950	21,940	16,890	16,890	26,890	16,440
54010	Legal	61,935	60,000	60,000	0	0	0	0
54030	Contracted Services	952,813	613,956	601,444	660,663	642,588	709,740	715,420
54040	Consulting Fees	48,743	214,817	283,722	102,000	99,340	99,340	99,340
55010	Repairs & Maintenance	246,052	171,345	247,000	144,600	139,600	139,600	139,600
55020	Operating Supplies	20,651	19,650	31,650	14,650	14,650	14,650	14,650
55030	Equipment	13,894	39,450	9,900	1,000	1,000	1,000	1,000
55040	Utilities	14,532	10,815	11,451	11,529	11,761	11,994	12,235
55050	Vehicles	166,361	170,368	207,485	218,607	229,094	240,105	251,667
55060	Rentals	64	0	0	0	0	0	0
56010	Debenture Interest	245,259	296,942	328,905	388,780	388,780	388,780	388,780
56020	Debenture Principal	347,905	341,766	348,007	381,085	381,085	381,085	381,085
56110	Short-Term Financing Interest	71,443	5,312	74,078	101,580	82,592	50,921	10,266
56120	Short-Term Financing Principal	0	0	89,965	567,632	587,329	587,329	109,662
56610	Equipment Financing Interest	21,822	18,574	49,520	45,314	31,239	19,365	9,897
56620	Equipment Financing Principal	115,644	125,125	239,956	304,462	253,326	177,023	186,491
57010	Grants	0	0	39,796	0	0	0	0
59000	Contribution to Reserve	562,099	562,099	575,081	109,293	599,636	800,765	1,576,447
59500	Transfer to Other Service	1,198,548	1,430,007	1,639,541	1,770,564	1,683,715	1,684,320	1,595,790
59510	Transfer to Other Service - General Admin. Fee	162,618	162,618	182,783	186,439	190,167	193,971	197,850
59520	Transfer to Other Service - IT Fee	38,612	38,612	34,090	34,772	35,467	36,177	36,900
59550	Transfer to Other Service - Environmental Services Fee	67,182	67,182	78,422	79,990	81,590	83,222	84,886
60000	Capital Expenditures	106,728	2,386,815	1,796,608	2,026,282	1,193,174	113,174	4,093,174
Total Expenses		5,655,373	8,003,360	8,113,572	8,338,873	7,858,844	6,970,165	11,158,890
Total Service		-7,456,521	0	0	0	0	0	0

**A117 Recycling Program – Central Subregion****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42035	User Fees - Specified	208,097	181,359	209,880	211,681	213,500	215,333	217,192
43020	Grants	142,875	142,875	0	0	0	0	0
43100	Proceeds from Borrowing	0	2,000,000	97,125	2,000,000	0	0	0
45000	Transfer from Reserves	0	0	142,875	0	10,000	0	0
45500	Transfer from Other Service	696,216	696,216	752,234	965,705	835,541	858,246	880,754
49100	Prior Year Surplus	48,982	88,329	35,603	0	0	0	0
<b>Total Income</b>		<b>1,096,170</b>	<b>3,108,779</b>	<b>1,237,717</b>	<b>3,177,386</b>	<b>1,059,041</b>	<b>1,073,579</b>	<b>1,097,946</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	302,923	292,367	310,883	317,101	323,443	329,911	336,510
51020	Overtime	3,493	2,000	4,000	3,000	3,000	3,000	3,000
51030	Benefits	68,933	68,082	73,713	75,187	76,691	78,225	79,789
51050	Employee Health & Safety	1,649	7,132	4,000	4,100	4,203	4,308	4,415
51500	Directors - Allowance & Stipend	6,926	4,592	7,355	7,503	7,653	7,805	7,962
51560	Directors - Travel	218	1,000	1,000	1,000	1,000	1,000	1,000
52010	Travel	6,008	4,439	6,353	5,843	6,060	6,288	6,528
52020	Education & Training	80	2,000	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	78	500	500	500	500	500	500
53030	Communication	4,375	2,835	3,198	3,358	3,126	3,526	3,282
53040	Advertising	0	2,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	525	546	579	608	638	670
54030	Contracted Services	254,631	287,904	231,994	252,694	265,178	278,284	292,043
55010	Repairs & Maintenance	2,903	3,000	3,000	3,000	3,000	3,000	3,000
55020	Operating Supplies	1,857	1,500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	0	500	2,000	500	500	500	500
55040	Utilities	637	800	9,963	800	800	800	800
55060	Rentals	60,471	71,500	82,847	82,847	21,432	21,861	21,862
56010	Debenture Interest	0	0	0	90,000	90,000	90,000	90,000
56020	Debenture Principal	0	0	0	49,997	49,997	49,997	49,997
56110	Short-Term Financing Interest	12,748	10,452	6,980	7,704	4,002	2,910	1,819
56120	Short-Term Financing Principal	86,941	86,941	86,941	106,366	19,425	19,425	19,425
59000	Contribution to Reserve	147,875	147,875	5,000	5,000	5,000	5,000	5,000
59500	Transfer to Other Service	72,861	72,861	98,031	99,992	101,992	104,031	106,112
59510	Transfer to Other Service - General Admin. Fee	29,575	29,575	45,110	46,012	46,932	47,871	48,829
59550	Transfer to Other Service - Environmental Services Fee	8,398	8,398	9,803	9,803	9,999	10,199	10,403
60000	Capital Expenditures	0	2,000,000	240,000	2,000,000	10,000	0	0
<b>Total Expenses</b>		<b>1,073,581</b>	<b>3,108,779</b>	<b>1,237,717</b>	<b>3,177,386</b>	<b>1,059,041</b>	<b>1,073,579</b>	<b>1,097,946</b>

<b>Total Service</b>		<b>22,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**A120 Organics Program – Central & West Subregions****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42020	Sale of Services	14,321	60,000	132,000	133,319	134,652	135,997	137,354
42030	User Fees	0	2,500	5,000	10,000	10,000	10,000	10,000
43020	Grants	69,095	69,095	0	0	0	0	0
43025	Grants - Specified	1,257,943	1,452,632	175,483	0	0	0	0
43100	Proceeds from Borrowing	0	276,066	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	6,000	0	0	0	0
45000	Transfer from Reserves	69,095	0	8,000	0	0	0	0
45500	Transfer from Other Service	330,560	588,052	813,097	642,187	655,849	667,415	376,728
49100	Prior Year Surplus	-866,883	-867,000	72,122	0	0	0	0
<b>Total Income</b>		<b>874,133</b>	<b>1,581,345</b>	<b>1,211,702</b>	<b>785,506</b>	<b>800,501</b>	<b>813,412</b>	<b>524,082</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	22,505	49,365	59,750	61,243	62,774	64,344	65,952
51020	Overtime	0	1,000	500	500	500	500	500
51030	Benefits	3,346	14,316	19,317	17,761	18,205	18,660	19,126
51050	Employee Health & Safety	0	1,150	1,150	1,150	1,150	1,150	1,150
51500	Directors - Allowance & Stipend	7,642	5,741	7,947	8,106	8,268	8,433	8,602
51560	Directors - Travel	201	500	500	525	551	579	608
51565	Directors - Mileage	128	0	0	0	0	0	0
52010	Travel	120	750	1,000	500	500	500	500
52020	Education & Training	290	2,000	2,500	2,000	2,000	2,000	2,000
53020	Admin, Office Supplies & Postage	78	300	300	300	300	300	300
53030	Communication	177	1,870	1,720	2,056	2,097	2,139	2,246
53040	Advertising	204	3,500	3,500	2,000	2,000	1,000	1,000
53050	Insurance	1,417	2,000	1,474	1,533	1,594	1,594	1,658
53080	Licence & Permits	0	200	250	0	200	204	208
54030	Contracted Services	6,319	50,000	88,000	88,000	89,760	91,555	93,386
54040	Consulting Fees	5,915	8,732	4,000	0	0	0	0
55010	Repairs & Maintenance	5,689	8,000	16,000	9,000	9,000	9,000	9,000
55020	Operating Supplies	1,830	1,000	2,500	2,500	2,500	2,500	2,500
55030	Equipment	1,074	1,000	1,000	1,000	2,500	2,500	2,500
55040	Utilities	532	28,527	30,000	30,600	31,212	31,836	32,472
55050	Vehicles	57	31,385	40,000	44,000	48,400	53,240	58,564
55060	Rentals	0	0	30,000	31,500	33,075	34,729	36,465
56110	Short-Term Financing Interest	65,847	7,122	67,000	67,000	67,000	67,000	0
56120	Short-Term Financing Principal	277,096	152,653	277,096	277,096	277,096	277,096	0
56610	Equipment Financing Interest	0	3,223	0	0	0	0	0
56620	Equipment Financing Principal	0	39,329	0	0	0	0	0
59000	Contribution to Reserve	74,095	74,095	5,000	5,000	5,000	5,000	45,000
59500	Transfer to Other Service	84,826	87,545	113,181	99,634	101,627	103,659	105,733
59510	Transfer to Other Service - General Admin. Fee	15,322	15,322	7,611	7,609	7,800	7,995	8,195
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59550	Transfer to Other Service - Environmental Services Fee	17,991	17,991	19,536	19,926	20,325	20,731	21,146
60000	Capital Expenditures	444,775	967,214	406,000	0	0	0	0
<b>Total Expenses</b>		<b>1,042,991</b>	<b>1,581,345</b>	<b>1,211,702</b>	<b>785,506</b>	<b>800,501</b>	<b>813,412</b>	<b>524,082</b>
<b>Total Service</b>		<b>-168,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	120,931	120,931	124,699	129,761	133,665	137,686	141,827
41020	Grants in lieu of Taxes	898	520	526	531	537	542	547
45000	Transfer from Reserves	0	0	0	0	0	0	0
49100	Prior Year Surplus	0	-1,759	1,200	0	0	0	0
<b>Total Income</b>		<b>121,829</b>	<b>119,692</b>	<b>126,425</b>	<b>130,292</b>	<b>134,202</b>	<b>138,228</b>	<b>142,374</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	118,100	118,100	124,595	128,333	132,183	136,148	140,233
59000	Contribution to Reserve	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
<b>Total Expenses</b>		<b>119,692</b>	<b>119,692</b>	<b>126,425</b>	<b>130,293</b>	<b>134,201</b>	<b>138,228</b>	<b>142,375</b>
<b>Total Service</b>		<b>2,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	252,003	252,003	269,065	319,987	337,301	340,118	548,905
41020	Grants in lieu of Taxes	1,692	1,600	1,600	1,600	1,600	1,600	1,600
42030	User Fees	16,637	18,000	15,500	15,500	15,500	15,500	15,500
43020	Grants	94,211	108,254	14,030	0	0	0	0
43025	Grants - Specified	0	6,800	0	0	0	0	0
43030	Community Works Grants (Internal)	0	0	4,000	21,000	75,000	0	0
44020	Investment Income & Interest	2,037	200	200	200	200	200	200
45000	Transfer from Reserves	0	0	0	94,211	0	0	0
45500	Transfer from Other Service	8,800	0	0	0	0	0	0
49100	Prior Year Surplus	60,858	60,850	51,612	0	0	0	0
<b>Total Income</b>		<b>436,238</b>	<b>447,707</b>	<b>356,007</b>	<b>452,498</b>	<b>429,601</b>	<b>357,418</b>	<b>566,205</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	7,879	10,500	12,220	12,542	11,068	9,250	13,754
51030	Benefits	802	1,100	1,680	1,730	1,782	1,836	1,891
53040	Advertising	310	900	900	900	900	900	900
53050	Insurance	2,466	2,744	2,915	3,002	3,093	3,185	3,281
53060	Bank Charges	5	0	0	0	0	0	0
53080	Licence & Permits	88	400	400	400	400	400	400
54030	Contracted Services	16,854	35,000	32,500	33,620	34,244	38,371	40,502
55010	Repairs & Maintenance	2,040	14,700	17,300	17,510	19,120	17,530	18,741
55020	Operating Supplies	2,861	7,750	7,200	2,350	2,450	2,350	0
55025	Chemicals	0	0	0	0	0	0	0
55030	Equipment	3,935	14,250	11,250	19,760	12,770	11,780	11,791
55035	Radio Equipment	122	550	700	700	700	700	700
55050	Vehicles	73	0	0	0	0	0	0
55060	Rentals	0	0	0	0	0	0	0
57010	Grants	168,300	162,959	160,725	156,725	156,725	156,725	156,725
59000	Contribution to Reserve	104,211	104,211	10,000	10,000	10,000	10,000	10,000
59100	Accumulated Operating Surplus	0	4,612	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	4,744	4,744	4,593	4,731	4,873	5,019	5,169
59530	Transfer to Other Service - Community Services Fee	69,244	69,244	79,594	93,528	96,476	99,371	102,352
60000	Capital Expenditures	0	14,043	14,030	95,000	75,000	0	200,000
<b>Total Expenses</b>		<b>383,932</b>	<b>447,707</b>	<b>356,007</b>	<b>452,498</b>	<b>429,601</b>	<b>357,418</b>	<b>566,205</b>

<b>Total Service</b>		<b>52,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S239 Transit-Kootenay Lake West****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	534,952	534,953	499,111	695,010	820,114	951,333	989,382
41020	Grants in lieu of Taxes	1,997	0	0	0	0	0	0
42030	User Fees	23,307	24,438	24,472	25,695	26,980	28,329	29,746
43020	Grants	160,529	192,363	223,133	204,077	210,200	216,506	223,001
43500	External Contributions & Contracts	32,106	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	185,043	169,989	85,406	0	0
49100	Prior Year Surplus	303,616	299,180	142,601	0	0	0	0
<b>Total Income</b>		<b>1,056,507</b>	<b>1,050,934</b>	<b>1,074,360</b>	<b>1,094,771</b>	<b>1,142,700</b>	<b>1,196,168</b>	<b>1,242,129</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51030	Benefits	189	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	3,636	500	10,908	10,908	10,908	10,908	10,908
51560	Directors - Travel	0	250	750	750	750	750	750
51565	Directors - Mileage	262	0	0	0	0	0	0
52010	Travel	95	0	0	0	0	0	0
52020	Education & Training	873	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	200	2,500	2,500	2,500	2,500	2,500
53050	Insurance	519	591	589	618	649	681	715
54030	Contracted Services	656,401	834,672	1,020,195	1,044,496	1,090,260	1,127,270	1,168,069
55010	Repairs & Maintenance	7,940	44,400	8,500	8,755	9,017	9,288	9,566
59000	Contribution to Reserve	154,503	154,503	0	0	0	14,152	16,858
59510	Transfer to Other Service - General Admin. Fee	15,817	15,817	30,918	26,744	28,616	30,619	32,763
<b>Total Expenses</b>		<b>840,234</b>	<b>1,050,933</b>	<b>1,074,360</b>	<b>1,094,771</b>	<b>1,142,700</b>	<b>1,196,168</b>	<b>1,242,129</b>

<b>Total Service</b>		<b>216,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S246 Water Utility-Area D (Macdonald Creek)****INCOME**

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

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	34	500	531	552	563	575	586
51030	Benefits	45	24	25	26	27	27	28
51500	Directors - Allowance & Stipend	707	401	751	781	796	812	829
51565	Directors - Mileage	71	133	76	79	80	82	83
53020	Admin, Office Supplies & Postage	396	0	0	0	0	0	0
53050	Insurance	88	103	109	114	116	118	121
54030	Contracted Services	42,000	42,000	0	0	0	0	0
56010	Debenture Interest	1,906	2,493	1,906	1,906	1,906	1,906	1,906
56020	Debenture Principal	8,457	8,457	8,457	8,457	8,457	8,457	8,457
59000	Contribution to Reserve	14,338	14,338	14,703	13,566	13,421	13,270	13,118
59500	Transfer to Other Service	1,425	1,476	995	1,035	1,055	1,077	1,098
59510	Transfer to Other Service - General Admin. Fee	125	125	1,663	1,729	1,764	1,799	1,835
59550	Transfer to Other Service - Environmental Services Fee	2,734	2,734	2,904	3,020	3,080	3,142	3,204
60000	Capital Expenditures	0	20,000	20,000	0	0	0	0
<b>Total Expenses</b>		<b>72,326</b>	<b>92,784</b>	<b>52,120</b>	<b>31,265</b>	<b>31,265</b>	<b>31,265</b>	<b>31,265</b>
<b>Total Service</b>		<b>-41,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	17,466	17,466	17,466	18,863	20,750	20,750	25,937
42030	User Fees	38,181	37,486	38,880	40,329	41,837	43,405	45,035
43020	Grants	49,976	49,976	0	0	0	0	0
43025	Grants - Specified	0	284,322	10,000	0	0	0	0
43030	Community Works Grants (Internal)	1,750	0	0	0	0	0	0
45000	Transfer from Reserves	0	27,000	28,540	0	0	0	0
49100	Prior Year Surplus	50,590	49,372	-6,889	0	0	0	0
<b>Total Income</b>		<b>157,963</b>	<b>465,622</b>	<b>87,997</b>	<b>59,192</b>	<b>62,587</b>	<b>64,155</b>	<b>70,972</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	3,860	8,352	8,870	9,225	9,409	9,597	9,789
51020	Overtime	0	217	230	240	244	249	254
51030	Benefits	914	2,172	2,307	2,399	2,447	2,496	2,546
51500	Directors - Allowance & Stipend	505	403	536	558	569	580	592
51565	Directors - Mileage	71	133	76	79	80	82	83
53020	Admin, Office Supplies & Postage	16	0	17	17	18	18	18
53030	Communication	0	541	1,000	1,040	1,061	1,082	1,104
53050	Insurance	946	1,983	2,106	2,190	2,234	2,279	2,324
53080	Licence & Permits	190	676	718	747	762	777	792
54010	Legal	15,488	14,500	2,000	0	0	0	0
54030	Contracted Services	692	1,190	1,264	1,314	1,341	1,367	1,395
55010	Repairs & Maintenance	550	1,082	1,149	1,195	1,219	1,243	1,268
55020	Operating Supplies	167	1,072	1,138	1,184	1,208	1,232	1,256
55025	Chemicals	193	595	632	657	670	684	697
55040	Utilities	2,661	2,380	2,528	2,629	2,681	2,735	2,790
59000	Contribution to Reserve	53,938	53,938	24,257	9,542	11,945	12,500	18,285
59500	Transfer to Other Service	20,880	14,901	9,753	5,983	6,103	6,225	6,350
59510	Transfer to Other Service - General Admin. Fee	4,256	4,256	3,705	3,853	3,930	4,009	4,089
59550	Transfer to Other Service - Environmental Services Fee	14,794	14,794	15,711	16,340	16,666	17,000	17,340
60000	Capital Expenditures	356,052	342,437	10,000	0	0	0	0
<b>Total Expenses</b>		<b>476,173</b>	<b>465,622</b>	<b>87,997</b>	<b>59,192</b>	<b>62,587</b>	<b>64,155</b>	<b>70,972</b>
<b>Total Service</b>		<b>-318,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S264 Discretionary Grants-Area D****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	0	2,500	2,500	2,500	2,500
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	2,347	2,347	2,047	0	0	0	0
<b>Total Income</b>		<b>2,347</b>	<b>2,347</b>	<b>2,047</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	0	2,047	1,741	2,188	2,182	2,175	2,169
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
<b>Total Expenses</b>		<b>300</b>	<b>2,347</b>	<b>2,047</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Total Service</b>		<b>2,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S278 Ainsworth/Woodbury Fire Response****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	23,980	23,980	27,478	28,013	28,558	29,114	29,681
49100	Prior Year Surplus	191	191	0	0	0	0	0
<b>Total Income</b>		<b>24,171</b>	<b>24,171</b>	<b>27,478</b>	<b>28,013</b>	<b>28,558</b>	<b>29,114</b>	<b>29,681</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	17	83	83	84	85	86	87
59100	Accumulated Operating Surplus	0	214	0	0	0	0	0
59500	Transfer to Other Service	21,600	21,600	25,000	25,500	26,010	26,530	27,061
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,414	1,428	1,442	1,457
<b>Total Expenses</b>		<b>23,892</b>	<b>24,172</b>	<b>27,478</b>	<b>28,013</b>	<b>28,558</b>	<b>29,114</b>	<b>29,681</b>

<b>Total Service</b>		<b>279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**S280 Fire Protection - Kaslo****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	434,332	434,333	477,550	517,788	524,236	527,420	641,322
41020	Grants in lieu of Taxes	4,318	0	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	0	490,000	0
45000	Transfer from Reserves	0	90,000	110,000	0	0	260,000	0
45500	Transfer from Other Service	10,800	10,800	12,500	12,500	12,500	12,500	12,500
49100	Prior Year Surplus	38,068	48,962	17,942	0	0	0	0
<b>Total Income</b>		<b>487,517</b>	<b>584,095</b>	<b>617,992</b>	<b>530,288</b>	<b>536,736</b>	<b>1,289,920</b>	<b>653,822</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	108,860	112,847	145,000	165,000	165,000	165,000	165,000
51020	Overtime	175	0	0	0	0	0	0
51030	Benefits	8,505	18,500	26,000	26,520	27,050	27,591	28,143
51050	Employee Health & Safety	14,654	20,000	21,500	21,420	21,848	22,285	22,731
51060	Employee Incentives	4,500	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	2,736	1,000	1,500	1,500	1,500	1,500	1,500
52020	Education & Training	15,617	20,000	20,000	22,000	22,000	22,000	22,000
52030	Memberships, Dues & Subscriptions	464	1,200	1,000	1,000	1,000	1,000	1,000
53020	Admin, Office Supplies & Postage	670	2,500	2,500	2,525	2,550	2,576	2,602
53030	Communication	4,480	3,737	3,800	3,838	3,876	3,915	3,954
53040	Advertising	577	1,000	600	600	600	600	600
53050	Insurance	9,448	7,575	7,650	7,727	7,804	7,882	7,961
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	0	0	0	0	0	0
54030	Contracted Services	17,190	15,000	17,000	17,510	18,035	18,576	19,134
55010	Repairs & Maintenance	10,174	6,060	8,000	8,160	8,323	8,490	8,659
55020	Operating Supplies	3,189	2,525	2,525	2,575	2,627	2,680	2,733
55030	Equipment	18,233	12,425	8,000	12,425	12,425	12,425	12,425
55035	Radio Equipment	3,108	4,040	4,040	4,040	4,040	4,040	4,040
55040	Utilities	10,791	9,400	9,800	9,996	10,196	10,400	10,608
55050	Vehicles	13,353	17,000	17,680	18,210	18,757	19,319	19,899
55055	Vehicles - Specified	585	0	0	0	0	0	0
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	15	13	0	0	0	0	9,500
56620	Equipment Financing Principal	3,639	3,637	0	0	0	0	98,000
59000	Contribution to Reserve	64,437	64,437	35,348	27,498	29,620	28,368	30,222
59500	Transfer to Other Service	2,803	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	14,003	14,003	14,704	14,998	15,298	15,604	15,916
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59540	Transfer to Other Service - Fire Services Fee	38,615	38,615	43,411	44,713	46,055	47,436	48,859
60000	Capital Expenditures	0	90,000	110,000	0	0	750,000	0
<b>Total Expenses</b>		<b>471,549</b>	<b>584,095</b>	<b>617,992</b>	<b>530,288</b>	<b>536,736</b>	<b>1,289,920</b>	<b>653,822</b>
<b>Total Service</b>		<b>15,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**S292 Local Conservation Service****INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	145,815	151,380	175,915	175,915	175,915	175,915	175,915
41020	Grants in lieu of Taxes	15	0	0	0	0	0	0
49100	Prior Year Surplus	6,857	6,732	45,000	0	0	0	0
<b>Total Income</b>		<b>152,687</b>	<b>158,112</b>	<b>220,915</b>	<b>175,915</b>	<b>175,915</b>	<b>175,915</b>	<b>175,915</b>

**EXPENSES**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	12,405	13,700	5,950	6,009	6,070	6,130	6,192
51030	Benefits	2,858	4,000	1,726	1,743	1,761	1,778	1,796
53020	Admin, Office Supplies & Postage	0	204	300	303	306	309	312
54030	Contracted Services	13,624	13,624	15,832	15,832	15,832	15,832	15,832
57010	Grants	64,901	72,901	114,857	144,995	145,000	147,000	147,000
59100	Accumulated Operating Surplus	0	50,932	78,945	4,171	4,028	1,889	1,747
59500	Transfer to Other Service	8,260	0	500	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	2,750	2,750	2,805	2,861	2,918	2,977	3,036
<b>Total Expenses</b>		<b>104,798</b>	<b>158,112</b>	<b>220,915</b>	<b>175,915</b>	<b>175,915</b>	<b>175,915</b>	<b>175,915</b>

<b>Total Service</b>		<b>47,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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