



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**

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	122,128,742	136,375	0.112	115,523,982	120,999	0.105	99,939,147	81,304	0.081
S261	DISCRETIONARY GRANTS	122,128,742	25,000	0.020	115,523,982	25,000	0.022	99,939,147	25,000	0.025
S101	RURAL ADMINISTRATION	122,128,742	178,852	0.146	115,523,982	153,560	0.133	99,939,147	141,813	0.142
S102	GIS SERVICE	122,128,742	20,782	0.017	115,523,982	21,010	0.018	99,939,147	19,852	0.020
S103	BUILDING INSPECTION	122,128,742	79,557	0.065	115,523,982	65,770	0.057	99,939,147	55,141	0.055
S104	PLANNING AND LAND USE	122,128,742	89,621	0.073	115,523,982	90,734	0.079	99,939,147	81,177	0.081
S105	COMMUNITY SUSTAINABILITY	122,128,742	20,792	0.017	115,523,982	20,580	0.018	99,939,147	19,831	0.020
S106	FEASIBILITY STUDY SERVICE	122,128,742	-	-	115,523,982	-	-	99,939,147	-	-
S107	ECONOMIC DEVELOPMENT -AREA A	122,128,742	40,000	0.033	115,523,982	40,000	0.035	99,939,147	40,000	0.040
S117	ADVISORY PLANNING-AREA A	122,128,742	856	0.001	115,523,982	856	0.001	99,939,147	856	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	122,128,742	29,998	0.025	115,523,982	29,707	0.026	99,939,147	37,646	0.038
S156	EMERGENCY COMMUNICATIONS 911	122,128,742	43,976	0.036	115,523,982	40,106	0.035	99,939,147	32,433	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	122,128,742	92,883	0.076	115,523,982	72,084	0.062	99,939,147	69,448	0.069
S174	CEMETERY-CRESTON, AREAS A B C	122,128,742	26,709	0.022	115,523,982	25,785	0.022	99,939,147	25,967	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	122,128,742	375,983	0.308	115,523,982	342,492	0.296	99,939,147	324,947	0.325
S193	LIBRARY-CRESTON, AREAS A B C	122,128,742	154,696	0.127	115,523,982	146,532	0.127	99,939,147	138,787	0.139
S205	REGIONAL PARK - AREA A	122,128,742	219,676	0.180	115,523,982	218,777	0.189	99,939,147	151,891	0.152
S292	LOCAL CONSERVATION SERVICE	122,128,742	-	-	115,523,982	-	-	99,939,147	-	-
Regional Requisition			\$ 1,535,755			\$ 1,413,993			\$ 1,246,092	
Residential Rate per \$1,000 of Assessment				1.257			1.224			1.247
Surveyor of Taxes - Collection Fee				0.066			0.064			0.065
Estimated Rate per \$1,000 of Assessment				1.324			1.288			1.312
Difference (\$) from prior year			121,762			167,901			109,960	
Percentage Change from prior year			8.61%			13.47%			9.68%	
S128	FIRE PROTECTION-DEF A-RIONDEL	18,703,886	215,242	1.151	17,581,314	187,847	1.068	13,438,865	190,475	1.417
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	22,483,476	144,780	0.644	21,502,837	135,861	0.632	18,351,932	133,763	0.729
S165	RIONDEL DRAINAGE	6,110,213	25,084	0.411	5,367,068	15,464	0.288	4,015,886	12,887	0.321
S166	STREET LIGHTING-DEF A RIONDEL	6,110,213	9,500	0.155	5,367,068	8,300	0.155	4,015,886	8,300	0.207
S189	RIONDEL REFUSE TRANSFER	11,498,815	8,310	0.072	10,533,897	5,600	0.053	7,970,919	4,968	0.062
S191	MUSEUM AND ARCH-CRES BC DEF A	28,318,803	9,480	0.033	27,024,471	9,603	0.036	23,395,411	9,300	0.040
S209	RECREATION FAC-DEF A-RIONDEL	11,498,815	200,000	1.739	10,533,897	174,158	1.653	7,970,919	144,510	1.813
S217	CRAWFORD BAY BEACH AND HALL	30,167,724	39,000	0.129	29,263,682	37,940	0.130	23,477,571	22,425	0.096
S224	RECREATION FAC-CRES,B,C,DEF A	28,318,803	345,000	1.218	27,024,471	335,805	1.243	23,395,411	325,758	1.392
S232	REC COMMISSION-DEFINED AREA A	93,785,019	45,573	0.049	88,477,391	39,421	0.045	76,522,561	36,186	0.047
S234	PARA-CRES DEF AREAS A, B, C	16,170,813	8,572	0.053	15,546,207	6,956	0.045	13,051,819	5,822	0.045
S239	KOOTWEST - AREA D-K, DEF A, EX CRESTON	59,025,780	8,535	0.014	56,321,524	9,148	0.016	46,488,311	8,549	0.018
S240	AIRPORT - CRESTON, AREAS B,C	64,397,265	37,279	0.058	60,440,065	31,336	0.052	54,568,258	22,256	0.041
S241	WATER UTILITY-DEF A-RIONDEL	7,205,773	-	-	6,346,038	-	-	4,779,226	-	-
S242	WATER UTILITY-DEF A-SANCA PARK	2,666,195	-	-	2,406,760	-	-	2,235,725	-	-

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

Electoral Area B Creston Rural		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	147,668,239	164,894	0.112	136,271,199	142,729	0.105	118,908,022	96,736	0.081
S262	DISCRETIONARY GRANTS	147,668,239	30,000	0.020	136,271,199	30,000	0.022	118,908,022	30,000	0.025
S101	RURAL ADMINISTRATION	147,668,239	216,254	0.146	136,271,199	181,138	0.133	118,908,022	168,730	0.142
S102	GIS SERVICE	147,668,239	25,128	0.017	136,271,199	24,783	0.018	118,908,022	23,620	0.020
S103	BUILDING INSPECTION	147,668,239	96,194	0.065	136,271,199	77,582	0.057	118,908,022	65,607	0.055
S104	PLANNING AND LAND USE	147,668,239	108,363	0.073	136,271,199	107,030	0.079	118,908,022	96,585	0.081
S105	COMMUNITY SUSTAINABILITY	147,668,239	25,140	0.017	136,271,199	24,277	0.018	118,908,022	23,595	0.020
S106	FEASIBILITY STUDY SERVICE	147,668,239	-	-	136,271,199	-	-	118,908,022	-	-
S108	EDC-CRESTON B AND C	147,668,239	149,817	0.101	136,271,199	148,991	0.109	118,908,022	148,750	0.125
S118	ADVISORY PLANNING-AREA B	147,668,239	1,265	0.001	136,271,199	1,265	0.001	118,908,022	1,265	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	147,668,239	36,271	0.025	136,271,199	35,043	0.026	118,908,022	44,792	0.038
S156	EMERGENCY COMMUNICATIONS 911	147,668,239	53,172	0.036	136,271,199	47,309	0.035	118,908,022	38,589	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	147,668,239	112,306	0.076	136,271,199	85,030	0.062	118,908,022	82,629	0.069
S174	CEMETERY-CRESTON, AREAS A B C	147,668,239	32,294	0.022	136,271,199	30,416	0.022	118,908,022	30,896	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	147,668,239	454,608	0.308	136,271,199	404,001	0.296	118,908,022	386,623	0.325
S191	MUSEUM AND ARCH-CRES BC DEF A	147,668,239	49,436	0.033	136,271,199	48,425	0.036	118,908,022	47,266	0.040
S193	LIBRARY-CRESTON, AREAS A B C	147,668,239	187,046	0.127	136,271,199	172,848	0.127	118,908,022	165,130	0.139
S201	REG PARKS-CRESTON, B, C	147,668,239	44,541	0.030	136,271,199	15,515	0.011	118,908,022	14,199	0.012
S224	RECREATION FAC-CRES,B,C,DEF A	147,668,239	1,798,999	1.218	136,271,199	1,693,301	1.243	118,908,022	1,655,678	1.392
S240	AIRPORT - CRESTON, AREAS B,C	147,668,239	85,485	0.058	136,271,199	70,652	0.052	118,908,022	48,497	0.041
Regional Requisition		\$ 3,671,213			\$ 3,340,333			\$ 3,169,185		
Residential Rate per \$1,000 of Assessment		2.486			2.451			2.665		
Surveyor of Taxes - Collection Fee		0.131			0.129			0.140		
Estimated Rate per \$1,000 of Assessment		2.617			2.580			2.805		
Difference (\$) from prior year		330,880			171,148			84,375		
Percentage Change from prior year		9.91%			5.40%			2.74%		
S130	FIRE PROT-DEF B-LISTER/CANYON	42,141,684	299,185	0.710	43,354,326	253,948	0.586	37,133,574	248,060	0.668
S131	FIRE PROT-DEF B AND DEF C	37,557,825	262,079	0.698	35,231,716	229,495	0.651	31,441,242	201,270	0.640
S148	FIRE PROT - YAHK-KINGSGATE	27,516,740	280,584	1.020	25,466,588	225,816	0.887	22,189,157	211,030	0.951
S164	DYKING-DEF B AND DEF C GOAT RIVER	813,043	2,500	0.307	809,498	2,490	0.308	728,813	2,586	0.355
S234	PARA-CRES DEF AREAS A, B, C	90,471,849	51,252	0.057	88,867,978	48,695	0.055	77,473,670	48,905	0.063
S243	WATER UTILITY-DEF B-LISTER	7,814,274	-	-	8,333,546	-	-	6,995,781	-	-
S250	WATER UTILITY-ERICKSON	35,080,209	-	-	33,034,576	-	-	29,545,410	-	-
S251	WATER UTILITY ARROW CREEK	35,080,209	-	-	33,034,576	-	-	29,545,410	-	-
S281	FIRE PROTECTION - ARROW CREEK	11,110,151	77,862	0.701	10,607,351	68,681	0.647	9,121,304	59,869	0.656

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

Electoral Area C Creston Rural

		2024			2023			2022		
		Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000	Assessment	Requisition	Rate/\$1,000
S100	GENERAL ADMINISTRATION	59,796,279	66,772	0.112	56,879,481	59,575	0.105	50,114,853	40,770	0.081
S263	DISCRETIONARY GRANTS	59,796,279	41,453	0.069	56,879,481	0	0.000	50,114,853	41,453	0.083
S101	RURAL ADMINISTRATION	59,796,279	87,569	0.146	56,879,481	75,607	0.133	50,114,853	71,113	0.142
S102	GIS SERVICE	59,796,279	10,175	0.017	56,879,481	10,345	0.018	50,114,853	9,955	0.020
S103	BUILDING INSPECTION	59,796,279	38,952	0.065	56,879,481	32,383	0.057	50,114,853	27,651	0.055
S104	PLANNING AND LAND USE	59,796,279	43,880	0.073	56,879,481	44,674	0.079	50,114,853	40,706	0.081
S105	COMMUNITY SUSTAINABILITY	59,796,279	10,180	0.017	56,879,481	10,133	0.018	50,114,853	9,944	0.020
S106	FEASIBILITY STUDY SERVICE	59,796,279	-	-	56,879,481	-	-	50,114,853	-	-
S108	EDC-CRESTON B AND C	59,796,279	60,666	0.101	56,879,481	62,189	0.109	50,114,853	62,692	0.125
S119	ADVISORY PLANNING-AREA C	59,796,279	306	0.001	56,879,481	300	0.001	50,114,853	423	0.001
S152	JAWS OF LIFE SERVICE CRES ABC	59,796,279	14,687	0.025	56,879,481	14,627	0.026	50,114,853	18,878	0.038
S156	EMERGENCY COMMUNICATIONS 911	59,796,279	21,531	0.036	56,879,481	19,747	0.035	50,114,853	16,263	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	59,796,279	45,477	0.076	56,879,481	35,491	0.062	50,114,853	34,825	0.069
S174	CEMETERY-CRESTON, AREAS A B C	59,796,279	13,077	0.022	56,879,481	12,696	0.022	50,114,853	13,021	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	59,796,279	184,088	0.308	56,879,481	168,630	0.296	50,114,853	162,946	0.325
S191	MUSEUM AND ARCH-CRES BC DEF A	59,796,279	20,018	0.033	56,879,481	20,213	0.036	50,114,853	19,921	0.040
S193	LIBRARY-CRESTON, AREAS A B C	59,796,279	75,742	0.127	56,879,481	72,147	0.127	50,114,853	69,595	0.139
S201	REG PARKS-CRESTON, B, C	59,796,279	18,036	0.030	56,879,481	6,476	0.011	50,114,853	5,984	0.012
S224	RECREATION FAC-CRES,B,C,DEF A	59,796,279	728,481	1.218	56,879,481	706,782	1.243	50,114,853	697,800	1.392
S240	AIRPORT - CRESTON, AREAS B,C	59,796,279	34,616	0.058	56,879,481	29,490	0.052	50,114,853	20,440	0.041
Regional Requisition			<u>\$ 1,515,707</u>			<u>\$ 1,381,502</u>			<u>\$ 1,364,380</u>	
Residential Rate per \$1,000 of Assessment				2.535			2.429			2.723
Surveyor of Taxes - Collection Fee				0.133			0.128			0.143
Estimated Rate per \$1,000 of Assessment				<u>2.668</u>			<u>2.556</u>			<u>2.865</u>
Difference (\$) from prior year			134,205			17,122			-37,497	
Percentage Change from prior year			9.71%			1.25%			-2.67%	
S129	FIRE PROT-DEF A,DEF C-WYNNDEL	12,422,980	79,996	0.644	11,773,290	74,387	0.632	10,256,921	74,760	0.729
S131	FIRE PROT-DEF B AND DEF C	12,248,260	85,469	0.698	11,937,992	77,763	0.651	10,410,292	66,641	0.640
S164	DYKING-DEF B AND DEF C GOAT RIVER	2,718,858	8,360	0.307	2,721,242	8,370	0.308	2,332,024	8,274	0.355
S234	PARA-CRES DEF AREAS A, B, C	43,985,697	12,949	0.029	42,246,728	9,840	0.023	36,755,942	7,319	0.020
S291	FIRE PROTECTION - WEST CRESTON	17,666,820	202,252	1.145	16,993,327	198,226	1.166	14,584,097	198,226	1.359

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

		2024			2023			2022		
Town of Creston		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000		Assessment	Rate/\$1,000	
S100	GENERAL ADMINISTRATION	143,364,884	160,088	0.112	137,805,173	144,336	0.105	118,754,467	96,611	0.081
S102	GIS SERVICE	143,364,884	24,395	0.017	137,805,173	25,062	0.018	118,754,467	23,589	0.020
S108	EDC-CRESTON B AND C	143,364,884	145,451	0.101	137,805,173	150,668	0.109	118,754,467	148,558	0.125
S152	JAWS OF LIFE SERVICE CRES ABC	143,364,884	35,214	0.025	137,805,173	35,437	0.026	118,754,467	44,734	0.038
S156	EMERGENCY COMMUNICATIONS 911	143,364,884	51,622	0.036	137,805,173	47,841	0.035	118,754,467	38,539	0.032
S157	EMERGENCY PLANNING-CRESTON AREA	143,364,884	103,508	0.072	137,805,173	85,987	0.062	118,754,467	82,523	0.069
S174	CEMETERY-CRESTON, AREAS A B C	143,364,884	31,353	0.022	137,805,173	30,758	0.022	118,754,467	30,856	0.026
S186	REFUSE DISPOSAL-EAST SUBREGION	143,364,884	441,360	0.308	137,805,173	408,549	0.296	118,754,467	386,124	0.325
S191	MUSEUM AND ARCH-CRES BC DEF A	143,364,884	47,995	0.033	137,805,173	48,970	0.036	118,754,467	47,205	0.040
S193	LIBRARY-CRESTON, AREAS A B C	143,364,884	181,595	0.127	137,805,173	174,794	0.127	118,754,467	164,916	0.139
S201	REG PARKS-CRESTON, B, C	143,364,884	43,243	0.030	137,805,173	15,690	0.011	118,754,467	14,180	0.012
S224	RECREATION FAC-CRES,B,C,DEF A	143,364,884	1,746,573	1.218	137,805,173	1,712,362	1.243	118,754,467	1,653,539	1.392
S234	PARA-CRES DEF AREAS A, B, C	143,364,884	109,618	0.076	137,805,173	104,178	0.076	118,754,467	104,298	0.088
S240	AIRPORT - CRESTON, AREAS B,C	143,364,884	82,994	0.058	137,805,173	71,447	0.052	118,754,467	48,435	0.041
S251	WATER UTILITY ARROW CREEK	143,364,884	-	-	137,805,173	-	-	118,754,467	-	-
Regional Requisition		<u>3,205,010</u>			<u>3,056,079</u>			<u>2,884,107</u>		
Residential Rate per \$1,000 of Assessment		<u>2.236</u>			<u>2.218</u>			<u>2.429</u>		
Difference (\$) from prior year		148,931			171,972			97,269		
Percentage Change from prior year		4.87%			5.96%			3.49%		

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
Total Income		8,269,349	8,171,707	8,328,242	8,391,095	8,696,726	8,689,834	8,780,726

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
Total Expenses		7,293,391	8,171,707	8,328,242	8,391,095	8,696,726	8,689,834	8,780,727
Total Service		975,958	0	0	0	0	0	0

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
Total Income		3,376,075	3,080,629	3,450,051	2,797,294	2,848,503	2,902,341	2,917,193

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
Total Expenses		3,101,423	3,080,629	3,450,051	2,797,294	2,848,504	2,902,341	2,917,192
Total Service		274,652	0	0	0	0	0	0

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
Total Income		633,701	632,253	777,394	651,932	669,669	687,917	706,693

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
Total Expenses		563,404	632,253	777,394	651,933	669,669	687,918	706,693
Total Service		70,297	0	0	0	0	0	0

S103 Building Inspection**INCOME**

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

EXPENSES

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

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
Total Income		1,039,409	1,060,307	1,355,786	1,044,596	1,064,427	1,084,645	1,105,257

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
Total Expenses		1,009,401	1,060,307	1,355,786	1,044,596	1,064,427	1,084,645	1,105,256
Total Service		30,008	0	0	0	0	0	0

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
Total Income		310,549	264,140	400,146	265,911	250,690	252,893	255,117

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
Total Expenses		198,940	264,140	400,146	265,911	250,690	252,893	255,117

Total Service		111,608	0	0	0	0	0	0
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S107 Economic Development-Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	40,000	40,000	40,000	50,934	25,430	25,487	25,546
41020	Grants in lieu of Taxes	12	0	0	0	0	0	0
43025	Grants - Specified	218,940	675,000	0	0	0	0	0
49100	Prior Year Surplus	19,767	31,000	12,000	0	0	0	0
Total Income		278,719	746,000	52,000	50,934	25,430	25,487	25,546

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	947	0	1,000	0	0	0	0
51030	Benefits	101	0	120	0	0	0	0
52010	Travel	0	102	0	0	0	0	0
53050	Insurance	500	180	500	515	530	546	563
54030	Contracted Services	25,560	27,000	25,560	25,560	0	0	0
55020	Operating Supplies	0	0	0	0	0	0	0
55060	Rentals	0	204	200	200	200	200	200
57010	Grants	24,496	41,564	22,631	22,630	22,630	22,630	22,630
59500	Transfer to Other Service	8,950	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	1,950	1,950	1,989	2,029	2,069	2,111	2,153
60000	Capital Expenditures	209,990	675,000	0	0	0	0	0
Total Expenses		272,494	746,000	52,000	50,934	25,430	25,487	25,546

Total Service		6,226	0	0	0	0	0	0
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S108 Economic Development-Creston and Areas B and C**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	361,848	361,848	355,935	353,375	304,586	307,561	311,004
41020	Grants in lieu of Taxes	1,661	102	103	104	105	106	107
43025	Grants - Specified	24,625	23,768	23,768	23,768	23,768	23,768	23,768
49100	Prior Year Surplus	173,012	190,778	160,000	112,902	60,000	60,000	60,000
Total Income		561,146	576,496	539,806	490,149	388,459	391,435	394,879

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	92,362	85,000	90,000	91,800	93,636	95,509	97,419
51020	Overtime	0	400	400	400	400	0	0
51030	Benefits	24,683	20,500	20,910	21,328	21,755	22,190	22,634
52010	Travel	0	408	416	424	433	442	450
52020	Education & Training	341	816	832	849	866	883	901
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	1,067	1,592	1,624	1,656	1,689	1,723	1,757
53040	Advertising	1,672	2,550	2,601	2,653	2,706	2,760	2,815
53050	Insurance	985	1,050	1,070	1,090	1,111	1,132	1,154
53060	Bank Charges	0	50	50	50	50	50	50
54030	Contracted Services	95,866	115,000	115,000	115,000	10,000	10,000	10,000
55020	Operating Supplies	0	255	260	265	271	276	282
55030	Equipment	0	2,500	2,500	2,500	2,500	2,500	2,500
55060	Rentals	30,800	30,300	30,300	30,300	30,300	30,300	30,300
57010	Grants	86,370	110,500	114,550	114,550	114,550	114,550	114,550
59100	Accumulated Operating Surplus	0	160,000	112,902	60,000	60,000	60,000	60,000
59500	Transfer to Other Service	20,321	20,321	21,581	22,013	22,453	22,902	23,360
59510	Transfer to Other Service - General Admin. Fee	12,422	12,422	13,270	13,535	13,806	14,082	14,364
59520	Transfer to Other Service - IT Fee	11,032	11,032	9,740	9,935	10,133	10,336	10,543
Total Expenses		377,922	576,496	539,806	490,149	388,459	391,436	394,879

Total Service		183,224	0	0	0	0	0	0
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S117 Advisory Planning-Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	856	856	856	856	856	856	856
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	3,785	0	4,300	0	0	0	0
Total Income		4,641	856	5,156	856	856	856	856

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
52010	Travel	0	556	550	544	538	531	525
59100	Accumulated Operating Surplus	0	0	4,300	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		300	856	5,156	856	856	856	856
Total Service		4,341	0	0	0	0	0	0

S118 Advisory Planning-Area B**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	1,265	1,265	1,265	1,265	1,265	1,265	1,265
41020	Grants in lieu of Taxes	11	0	0	0	0	0	0
49100	Prior Year Surplus	7,489	0	8,454	0	0	0	0
Total Income		8,765	1,265	9,719	1,265	1,265	1,265	1,265

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51550	Directors - Expenses	0	650	650	650	650	650	650
52010	Travel	0	315	309	303	297	290	284
59100	Accumulated Operating Surplus	0	0	8,454	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		300	1,265	9,719	1,265	1,265	1,265	1,265

Total Service		8,465	0	0	0	0	0	0
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S119 Advisory Planning-Area C**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	300	300	306	312	318	325	331
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	11	0	0	0	0	0	0
Total Income		312	300	306	312	318	325	331

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		300	300	306	312	318	325	331

Total Service		12	0	0	0	0	0	0
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S128 Fire Protection-Area A (Riondel)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	187,847	187,847	215,242	234,446	230,367	233,581	236,890
43035	Community Works Grants - Specified	0	0	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	55,500	60,000	0	0	0	0
45000	Transfer from Reserves	0	0	0	0	0	0	0
45500	Transfer from Other Service	39,775	39,775	39,883	39,885	39,887	39,890	39,890
49100	Prior Year Surplus	31,360	32,106	-36,000	0	0	0	0
Total Income		258,982	315,228	279,125	274,331	270,254	273,471	276,780

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	64,375	55,000	76,010	77,530	79,081	80,662	82,276
51020	Overtime	18	0	0	0	0	0	0
51030	Benefits	5,137	4,500	3,000	3,060	3,121	3,184	3,247
51050	Employee Health & Safety	4,411	20,089	20,500	20,000	20,000	20,000	20,000
51060	Employee Incentives	4,609	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	93	800	500	500	500	500	500
52020	Education & Training	5,857	14,500	14,500	14,500	14,500	14,500	14,500
52030	Memberships, Dues & Subscriptions	314	600	600	600	600	600	600
53020	Admin, Office Supplies & Postage	45	2,000	1,000	1,010	1,020	1,030	1,041
53030	Communication	2,556	3,000	3,000	3,030	3,060	3,091	3,122
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	8,720	6,000	7,000	7,070	7,141	7,212	7,284
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	0	0	0	0	0	0
54030	Contracted Services	6,900	5,500	7,000	7,210	7,426	7,649	7,879
55010	Repairs & Maintenance	3,055	6,000	6,000	6,000	6,000	6,000	6,000
55020	Operating Supplies	666	1,500	1,500	1,500	1,500	1,500	1,500
55030	Equipment	7,555	9,000	5,000	5,000	5,000	5,000	5,000
55035	Radio Equipment	2,633	3,000	3,000	3,000	3,000	3,000	3,000
55040	Utilities	4,410	4,800	4,900	4,998	5,098	5,200	5,304
55050	Vehicles	6,740	12,000	12,000	12,360	12,731	13,113	13,506
56610	Equipment Financing Interest	1,002	799	3,387	2,717	1,888	1,201	475
56620	Equipment Financing Principal	19,696	19,867	15,449	18,309	11,908	12,596	13,321
59000	Contribution to Reserve	30,952	30,952	29,470	19,869	19,842	19,814	19,815
59500	Transfer to Other Service	4,948	4,700	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	9,340	9,340	11,378	11,606	11,838	12,074	12,316
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59540	Transfer to Other Service - Fire Services Fee	38,615	38,615	43,411	43,845	44,284	44,726	45,174
60000	Capital Expenditures	48,779	51,500	0	0	0	0	0
Total Expenses		287,115	315,228	279,125	274,331	270,254	273,471	276,780
Total Service		-28,133	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	210,248	210,248	224,776	229,734	233,837	239,091	244,670
43020	Grants	92,034	92,034	0	0	0	0	0
43200	Proceeds from Equipment Financing	0	0	0	0	0	0	0
43300	Proceeds from Asset Disposal	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	22,592	0	0	0	0	0	0
45000	Transfer from Reserves	54,859	60,000	0	0	0	0	0
49100	Prior Year Surplus	42,643	17,254	0	0	0	0	0
Total Income		422,376	379,536	224,776	229,734	233,837	239,091	244,670

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	80	0	0	0	0	0	0
51030	Benefits	2	0	0	0	0	0	0
53030	Communication	0	0	0	0	0	0	0
53040	Advertising	0	1,530	1,545	1,561	1,577	1,592	1,608
53050	Insurance	7,286	5,050	5,700	5,757	5,815	5,873	5,931
54030	Contracted Services	165,192	152,922	161,451	166,295	171,283	176,422	181,715
55020	Operating Supplies	0	0	0	0	0	0	0
55035	Radio Equipment	895	0	0	0	0	0	0
55040	Utilities	0	0	0	0	0	0	0
55050	Vehicles	0	0	0	0	0	0	0
56610	Equipment Financing Interest	0	0	0	0	0	0	0
56620	Equipment Financing Principal	0	0	0	0	0	0	0
59000	Contribution to Reserve	149,034	149,034	45,000	44,960	44,918	44,874	45,000
59500	Transfer to Other Service	4,821	1,000	1,000	1,000	0	0	0
59510	Transfer to Other Service - General Admin. Fee	4,000	4,000	4,080	4,162	4,245	4,330	4,416
59540	Transfer to Other Service - Fire Services Fee	6,000	6,000	6,000	6,000	6,000	6,000	6,000
60000	Capital Expenditures	50,038	60,000	0	0	0	0	0
Total Expenses		387,348	379,537	224,776	229,734	233,837	239,091	244,670

Total Service		35,028	0	0	0	0	0	0
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S130 Fire Protection-Area B (Canyon Lister)**INCOME**

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

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	0	0	0	0	0	0	0
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	0	0	0	0	0	0	0
51050	Employee Health & Safety	494	0	0	0	0	0	0
51060	Employee Incentives	0	0	0	0	0	0	0
52010	Travel	0	0	0	0	0	0	0
52020	Education & Training	0	0	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	880	0	0	0	0	0	0
53040	Advertising	89	0	0	0	0	0	0
53050	Insurance	3,258	0	0	0	0	0	0
53080	Licence & Permits	0	0	0	0	0	0	0
54010	Legal	0	0	0	0	0	0	0
54020	Audit - Professional Fees	0	0	0	0	0	0	0
54030	Contracted Services	288,202	254,345	272,095	274,816	277,564	280,340	283,143
55010	Repairs & Maintenance	0	0	0	0	0	0	0
55020	Operating Supplies	0	0	0	0	0	0	0
55030	Equipment	0	0	0	0	0	0	0
55035	Radio Equipment	1,554	0	0	0	0	0	0
55040	Utilities	1,353	0	0	0	0	0	0
55050	Vehicles	0	0	0	0	0	0	0
57010	Grants	0	0	0	0	0	0	0
59000	Contribution to Reserve	220,821	220,821	29,945	34,833	34,718	34,602	35,000
59500	Transfer to Other Service	8,821	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	5,500	5,500	5,610	5,722	5,837	5,953	6,072
59520	Transfer to Other Service - IT Fee	0	0	0	0	0	0	0
59540	Transfer to Other Service - Fire Services Fee	6,000	6,000	6,000	6,000	6,000	6,000	6,000
60000	Capital Expenditures	51,799	68,000	0	750,000	0	0	0
Total Expenses		588,770	554,666	313,650	1,071,371	324,119	326,895	330,216
Total Service		-16,263	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	307,258	307,258	347,548	349,194	356,148	363,242	370,477
49100	Prior Year Surplus	138	138	-5,171	0	0	0	0
Total Income		307,396	307,396	342,377	349,194	356,148	363,242	370,477

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	191	154	156	157	159	160	162
54030	Contracted Services	310,101	304,967	339,826	346,623	353,555	360,626	367,839
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	1,400	1,400	1,400	1,400
Total Expenses		312,567	307,396	342,377	349,195	356,149	363,242	370,478
Total Service		-5,171	0	0	0	0	0	0

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

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

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	60,855	78,000	92,450	92,450	92,450	92,450	92,450
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	4,325	3,535	2,200	2,200	2,200	2,200	2,200
51050	Employee Health & Safety	13,253	25,000	37,000	25,000	25,000	25,000	25,000
51060	Employee Incentives	890	5,000	5,000	5,000	5,000	5,000	5,000
52010	Travel	1,268	1,224	1,200	1,200	1,200	1,200	1,200
52020	Education & Training	26,079	24,197	30,000	30,300	30,603	30,909	31,218
52030	Memberships, Dues & Subscriptions	0	800	800	800	800	800	800
53020	Admin, Office Supplies & Postage	1,104	1,300	2,500	2,525	2,550	2,576	2,602
53030	Communication	4,698	4,700	4,700	4,747	4,794	4,842	4,891
53040	Advertising	0	650	650	650	650	650	650
53050	Insurance	7,304	5,745	5,745	5,802	5,860	5,919	5,978
53080	Licence & Permits	91	0	0	0	0	0	0
54010	Legal	80	0	0	0	0	0	0
54030	Contracted Services	11,733	7,500	7,000	7,210	7,426	7,649	7,879
55010	Repairs & Maintenance	9,156	8,500	5,500	5,500	5,500	5,500	5,500
55020	Operating Supplies	2,508	2,500	2,500	2,500	2,500	2,500	2,500
55030	Equipment	8,269	9,000	4,500	9,000	9,000	9,000	9,000
55035	Radio Equipment	3,193	4,000	6,300	6,300	6,300	6,300	6,300
55040	Utilities	6,865	10,000	10,000	10,300	10,609	10,927	11,255
55050	Vehicles	24,060	12,000	22,000	12,360	12,731	13,113	13,506
55060	Rentals	29	0	0	0	0	0	0
56010	Debenture Interest	612	875	875	0	0	0	0
56020	Debenture Principal	1,679	1,679	1,679	0	0	0	0
59000	Contribution to Reserve	17,350	17,350	12,023	12,143	12,265	12,387	12,511
59500	Transfer to Other Service	8,855	4,700	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	11,432	11,432	12,179	12,423	12,671	12,924	13,183
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	4,967	5,067	5,168	5,271
59540	Transfer to Other Service - Fire Services Fee	38,615	38,615	43,411	43,845	44,284	44,726	45,174
60000	Capital Expenditures	52,416	91,899	47,000	0	0	0	0
Total Expenses		322,236	375,717	362,082	297,223	299,460	301,742	304,068
Total Service		-15,804	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	114,814	114,814	116,170	116,204	116,238	116,273	116,309
41020	Grants in lieu of Taxes	418	0	0	0	0	0	0
49100	Prior Year Surplus	31,636	31,226	29,484	0	0	0	0
Total Income		146,868	146,040	145,654	116,204	116,238	116,273	116,309

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	50,000	50,000	50,000	50,000	50,000	50,000	50,000
59100	Accumulated Operating Surplus	0	29,990	29,484	0	0	0	0
59500	Transfer to Other Service	64,775	63,775	63,775	63,775	63,775	63,775	63,775
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,414	1,428	1,442	1,457
Total Expenses		117,050	146,040	145,654	116,204	116,238	116,273	116,309
Total Service		29,818	0	0	0	0	0	0

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
Total Income		1,282,901	1,196,891	772,960	775,457	778,967	782,538	785,670

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
Total Expenses		1,197,022	1,196,891	772,959	775,457	778,967	782,538	785,670

Total Service		85,879	0	0	0	0	0	0
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A101 Emergency Consolidated Services**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42025	Sale of Services - Specified	388	0	0	0	0	0	0
43020	Grants	55,601	0	0	0	0	0	0
43025	Grants - Specified	1,681,355	2,163,762	1,055,265	750,000	750,000	750,000	750,000
43500	External Contributions & Contracts	0	0	91,250	0	0	0	0
43505	External Contributions & Contracts - Specified	77,724	51,464	0	0	0	0	0
45500	Transfer from Other Service	878,928	891,073	952,596	944,916	967,246	990,182	1,013,743
49100	Prior Year Surplus	-1,035,588	-1,076,938	-99,326	1,000	1,000	1,000	1,000
Total Income		1,658,407	2,029,362	1,999,785	1,695,916	1,718,246	1,741,182	1,764,743

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	544,524	613,000	709,820	731,115	753,048	775,639	798,909
51020	Overtime	28,791	1,000	2,250	2,250	2,250	2,250	2,250
51030	Benefits	131,694	135,500	155,490	160,155	164,959	169,908	175,005
51050	Employee Health & Safety	1,271	510	7,120	2,702	2,704	2,706	2,708
51060	Employee Incentives	1,275	2,600	6,800	2,800	2,800	2,800	2,800
51500	Directors - Allowance & Stipend	0	0	4,000	0	0	0	0
51550	Directors - Expenses	0	0	1,800	0	0	0	0
52010	Travel	27,690	29,655	36,939	36,991	37,043	37,096	37,150
52020	Education & Training	26,698	38,041	29,330	29,646	29,971	30,306	30,652
52030	Memberships, Dues & Subscriptions	3,071	4,350	5,950	6,046	6,144	6,244	6,348
53020	Admin, Office Supplies & Postage	7,741	5,113	7,260	7,317	7,375	7,433	7,492
53030	Communication	17,163	40,541	32,423	18,199	18,336	18,474	18,614
53040	Advertising	5,212	25,810	16,250	16,250	16,250	16,250	16,250
53050	Insurance	3,630	3,130	3,400	3,420	3,440	3,461	3,481
53080	Licence & Permits	1,831	1,613	3,814	2,283	2,303	2,323	2,343
54010	Legal	0	3,000	3,000	3,000	3,000	3,000	3,000
54030	Contracted Services	428,023	543,164	477,132	335,874	325,022	313,839	302,316
54040	Consulting Fees	8,829	224,300	149,935	0	0	0	0
55010	Repairs & Maintenance	5,978	5,647	6,275	6,312	6,349	6,386	6,424
55020	Operating Supplies	11,281	15,875	958	958	958	958	958
55030	Equipment	3,593	38,992	4,750	4,750	4,750	4,750	4,750
55040	Utilities	2,974	1,614	3,835	3,873	3,912	3,951	3,991
55050	Vehicles	2,214	1,010	2,000	2,020	2,040	2,061	2,081
55060	Rentals	31,706	30,439	34,405	34,744	35,086	35,432	35,782
59000	Contribution to Reserve	7,000	7,000	9,600	9,652	9,705	9,759	9,814
59100	Accumulated Operating Surplus	0	20,000	9,672	0	0	0	0
59500	Transfer to Other Service	18,445	50,146	66,993	62,805	63,790	64,803	65,847
59510	Transfer to Other Service - General Admin. Fee	60,446	60,446	96,573	98,504	100,475	102,484	104,534
59520	Transfer to Other Service - IT Fee	126,867	126,867	112,011	114,251	116,536	118,867	121,244
60000	Capital Expenditures	38,988	0	0	0	0	0	0
Total Expenses		1,546,934	2,029,362	1,999,785	1,695,916	1,718,246	1,741,182	1,764,743
Total Service		111,473	0	0	0	0	0	0

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

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	278,592	278,592	354,173	248,395	255,847	263,522	271,428
41020	Grants in lieu of Taxes	966	0	0	0	0	0	0
49100	Prior Year Surplus	3,612	2,858	0	0	0	0	0
Total Income		283,170	281,450	354,173	248,395	255,847	263,522	271,428

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
54030	Contracted Services	0	0	113,013	0	0	0	0
59500	Transfer to Other Service	281,450	281,450	241,160	248,395	255,847	263,522	271,428
Total Expenses		281,450	281,450	354,173	248,395	255,847	263,522	271,428

Total Service		1,720	0	0	0	0	0	0
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S164 Dyking-Areas B and C**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	10,860	10,860	10,860	10,860	10,860	10,860	10,860
49100	Prior Year Surplus	22,753	0	0	0	0	0	0
Total Income		33,613	10,860	10,860	10,860	10,860	10,860	10,860

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51030	Benefits	0	0	0	0	0	0	0
52010	Travel	153	0	0	0	0	0	0
52020	Education & Training	38	0	0	0	0	0	0
53050	Insurance	18	31	31	32	32	32	32
57010	Grants	7,500	7,500	7,500	7,500	7,500	7,500	7,500
59100	Accumulated Operating Surplus	0	2,354	2,334	2,314	2,293	2,272	2,251
59500	Transfer to Other Service	374	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
Total Expenses		9,058	10,860	10,860	10,860	10,860	10,860	10,860
Total Service		24,555	0	0	0	0	0	0

S165 Drainage-Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	15,464	15,464	25,084	25,084	43,897	48,287	53,116
43100	Proceeds from Borrowing	0	0	52,000	0	40,000	0	0
45000	Transfer from Reserves	0	51,000	47,000	0	23,000	0	27,000
49100	Prior Year Surplus	2,788	2,787	9,455	0	0	0	0
Total Income		18,252	69,251	133,539	25,084	106,897	48,287	80,116

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	467	2,172	2,000	1,040	1,061	1,082	1,104
51020	Overtime	0	104	111	115	118	120	122
51030	Benefits	71	565	520	270	276	281	287
53050	Insurance	57	100	106	110	112	115	117
54030	Contracted Services	0	5,000	500	520	530	541	552
54040	Consulting Fees	15,459	15,000	0	0	0	0	0
55010	Repairs & Maintenance	0	2,000	500	520	530	541	552
56110	Short-Term Financing Interest	0	0	0	2,928	2,404	4,104	3,118
56120	Short-Term Financing Principal	0	0	0	9,293	9,816	17,517	18,504
59000	Contribution to Reserve	760	760	12,855	2,415	21,018	15,795	20,407
59500	Transfer to Other Service	2,408	1,577	11,617	1,289	1,314	1,341	1,368
59510	Transfer to Other Service - General Admin. Fee	300	300	306	318	325	331	338
59550	Transfer to Other Service - Environmental Services Fee	5,673	5,673	6,024	6,266	6,393	6,519	6,647
60000	Capital Expenditures	0	36,000	99,000	0	63,000	0	27,000
Total Expenses		25,194	69,251	133,539	25,084	106,897	48,287	80,116

Total Service		-6,943	0	0	0	0	0	0
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S166 Street Lighting-Area A (Riondel)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	8,300	8,300	9,500	9,500	9,500	9,600	9,700
45000	Transfer from Reserves	0	0	0	0	0	0	0
49100	Prior Year Surplus	359	1,300	-71	0	0	0	0
Total Income		8,659	9,600	9,429	9,500	9,500	9,600	9,700

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	14	23	23	24	24	25	25
55010	Repairs & Maintenance	0	939	939	939	939	939	939
55040	Utilities	5,518	5,441	5,860	5,977	6,097	6,219	6,343
59000	Contribution to Reserve	1,436	1,436	601	514	353	289	222
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
59550	Transfer to Other Service - Environmental Services Fee	1,462	1,462	1,700	1,734	1,769	1,804	1,840
Total Expenses		8,730	9,600	9,429	9,500	9,500	9,600	9,700
Total Service		-71	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	99,655	99,655	103,432	114,312	116,325	118,379	120,473
41020	Grants in lieu of Taxes	348	0	0	0	0	0	0
49100	Prior Year Surplus	12,256	11,974	11,775	0	0	0	0
Total Income		112,259	111,629	115,207	114,312	116,325	118,379	120,473

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	180	173	175	177	179	180	182
57010	Grants	98,422	101,922	100,260	107,135	109,048	110,999	112,989
59100	Accumulated Operating Surplus	0	7,942	12,942	5,050	5,100	5,152	5,203
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		100,194	111,629	115,207	114,312	116,325	118,379	120,473
Total Service		12,065	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	1,323,672	1,323,672	1,456,039	1,601,643	1,713,758	1,765,171	1,818,126
41020	Grants in lieu of Taxes	4,578	4,236	1,000	4,236	4,235	4,234	4,233
42020	Sale of Services	1,189,526	1,178,996	1,348,288	1,388,737	1,430,399	1,473,311	1,517,511
42030	User Fees	63,308	148,974	118,542	120,913	123,332	125,798	128,314
42035	User Fees - Specified	1,876	7,236	2,150	7,618	7,618	7,617	7,616
43020	Grants	115,399	115,399	0	0	0	0	0
43025	Grants - Specified	96,713	111,899	0	0	0	0	0
43100	Proceeds from Borrowing	0	1,383,942	1,383,942	0	3,811,480	0	2,000,000
43505	External Contributions & Contracts - Specified	0	1,500	0	1,500	1,500	1,500	1,500
44020	Investment Income & Interest	0	0	0	0	0	0	0
45000	Transfer from Reserves	79,052	1,118,527	1,098,399	962,550	0	20,000	20,000
49100	Prior Year Surplus	459,150	587,458	87,265	0	0	0	0
Total Income		3,333,274	5,981,840	5,495,625	4,087,197	7,092,322	3,397,631	5,497,300

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	178,205	137,175	198,631	203,327	208,135	213,060	218,099
51020	Overtime	3,499	4,000	4,000	4,000	4,000	4,000	4,000
51030	Benefits	31,596	25,542	52,892	53,950	55,029	56,130	57,252
51050	Employee Health & Safety	2,764	6,762	4,895	4,985	5,078	5,172	5,268
51500	Directors - Allowance & Stipend	15,112	15,949	14,561	14,852	15,149	15,452	15,761
51560	Directors - Travel	2,156	3,150	4,183	4,267	4,267	4,267	4,267
51565	Directors - Mileage	2,548	0	0	0	0	0	0
52010	Travel	10,122	12,393	12,704	12,958	13,217	13,482	13,751
52020	Education & Training	149	2,000	1,000	1,000	1,000	1,000	1,000
52030	Memberships, Dues & Subscriptions	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	1,194	1,000	1,000	1,000	1,000	1,000	1,000
53030	Communication	5,250	6,480	4,880	5,125	5,574	5,838	6,113
53040	Advertising	1,123	2,500	2,500	2,500	2,500	2,500	2,500
53050	Insurance	3,025	4,018	3,686	4,156	4,240	4,325	4,411
53070	Bad Debts	0	0	0	0	0	0	0
53080	Licence & Permits	3,135	8,400	8,360	7,900	7,900	7,900	7,900
54010	Legal	840	6,000	20,000	0	0	0	0
54030	Contracted Services	835,075	755,422	676,751	720,090	722,158	781,003	785,153
54040	Consulting Fees	65,209	206,000	103,000	20,000	8,000	20,000	8,000
55010	Repairs & Maintenance	40,477	19,850	48,800	9,850	9,850	9,850	9,850
55020	Operating Supplies	5,106	7,825	26,500	2,825	2,825	2,825	2,825
55030	Equipment	3,017	15,450	7,000	500	500	500	500
55040	Utilities	3,175	2,781	2,852	3,993	4,193	4,403	4,623

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
55050	Vehicles	0	0	0	0	0	0	0
55060	Rentals	35	0	0	0	0	0	0
55900	Provisions	0	178,740	280,948	280,948	280,948	280,948	280,948
56010	Debenture Interest	64,695	85,248	85,248	147,525	319,042	319,042	409,042
56020	Debenture Principal	92,444	92,444	92,444	127,040	222,321	222,321	272,318
56110	Short-Term Financing Interest	-0	0	0	0	0	0	0
56120	Short-Term Financing Principal	0	0	0	0	0	0	0
57010	Grants	142,999	448,897	300,000	0	0	0	0
59000	Contribution to Reserve	621,496	685,650	69,795	34,205	10,374	148,135	80,599
59500	Transfer to Other Service	972,609	977,990	1,441,847	1,293,018	1,205,617	1,083,194	1,107,410
59510	Transfer to Other Service - General Admin. Fee	73,501	73,501	86,880	88,617	90,389	92,197	94,042
59520	Transfer to Other Service - IT Fee	16,548	16,548	14,610	14,902	15,200	15,504	15,814
59550	Transfer to Other Service - Environmental Services Fee	44,075	44,075	59,916	61,114	62,336	63,583	64,854
60000	Capital Expenditures	2,878	2,136,049	1,865,742	962,550	3,811,480	20,000	2,020,000
Total Expenses		3,244,058	5,981,839	5,495,625	4,087,197	7,092,322	3,397,631	5,497,300
Total Service		89,216	0	0	0	0	0	0

A116 Recycling Program – East Subregion**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42035	User Fees - Specified	109,400	99,552	111,098	112,828	114,595	116,395	118,230
43505	External Contributions & Contracts - Specified	2,038	0	0	0	0	0	0
45500	Transfer from Other Service	828,477	828,477	389,011	453,169	418,243	427,117	436,206
49100	Prior Year Surplus	-343,115	-366,395	75,804	0	0	0	0
Total Income		596,800	561,634	575,913	565,997	532,838	543,512	554,436

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	193,546	201,853	193,295	198,127	203,081	208,158	213,362
51020	Overtime	984	1,000	1,200	1,200	1,200	1,200	1,200
51030	Benefits	44,819	47,024	46,617	25,392	26,027	26,678	27,344
51050	Employee Health & Safety	1,178	4,437	2,000	2,040	2,081	2,122	2,165
51500	Directors - Allowance & Stipend	3,918	4,592	4,161	4,244	4,329	4,415	4,503
51560	Directors - Travel	616	1,000	1,000	1,000	1,000	1,000	1,000
52010	Travel	4,150	5,067	5,500	5,536	5,787	6,052	6,329
52020	Education & Training	20	1,000	500	500	500	500	500
53020	Admin, Office Supplies & Postage	0	200	200	200	200	200	200
53030	Communication	2,975	2,257	3,094	3,156	3,219	3,283	3,349
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	536	500	557	568	580	591
54030	Contracted Services	91,267	108,629	95,830	105,413	107,521	109,672	111,865
55010	Repairs & Maintenance	725	1,000	1,000	1,000	1,000	1,000	1,000
55020	Operating Supplies	1,202	3,000	2,000	2,000	2,000	2,000	2,000
55030	Equipment	110	2,000	1,250	500	500	500	500
55040	Utilities	0	500	3,300	1,000	1,050	1,103	1,158
55060	Rentals	37,000	40,000	40,000	40,000	40,000	40,000	40,000
56010	Debenture Interest	0	0	0	0	0	0	0
56020	Debenture Principal	0	0	0	0	0	0	0
56110	Short-Term Financing Interest	8,198	6,722	4,200	1,679	0	0	0
56120	Short-Term Financing Principal	55,910	55,910	55,910	55,910	0	0	0
59000	Contribution to Reserve	4,000	4,000	4,000	4,000	18,000	18,000	18,000
59500	Transfer to Other Service	47,801	47,801	74,897	76,395	77,923	79,481	81,071
59510	Transfer to Other Service - General Admin. Fee	16,597	16,597	26,970	27,509	28,060	28,621	29,193
59550	Transfer to Other Service - Environmental Services Fee	5,509	5,509	7,489	7,639	7,792	7,947	8,106
Total Expenses		520,524	561,635	575,913	565,997	532,838	543,512	554,436
Total Service		76,276	0	0	0	0	0	0

A119 Organics Program – East Subregion**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42020	Sale of Services	20,298	66,553	40,596	81,192	89,312	98,241	108,066
42030	User Fees	0	1,500	1,071	1,092	1,114	1,137	1,159
43025	Grants - Specified	0	280,427	0	0	0	0	0
45500	Transfer from Other Service	377,566	377,567	684,401	401,758	389,709	255,050	251,609
49100	Prior Year Surplus	190,446	190,446	-38,167	0	0	0	0
Total Income		588,310	916,493	687,901	484,042	480,135	354,428	360,834

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	0	0	0	0	0	0	0
51050	Employee Health & Safety	518	200	100	100	100	100	100
51500	Directors - Allowance & Stipend	1,959	1,605	2,080	2,122	2,165	2,208	2,252
51560	Directors - Travel	308	500	500	500	500	500	500
52020	Education & Training	0	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	0	300	300	300	300	300	301
53030	Communication	772	720	803	819	852	886	921
53040	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
53050	Insurance	0	1,020	1,020	1,040	1,061	1,082	1,104
53080	Licence & Permits	0	850	1,004	608	612	616	621
54030	Contracted Services	207,157	195,500	213,610	217,802	218,078	222,440	226,888
54040	Consulting Fees	3,000	8,732	1,500	0	0	0	0
55010	Repairs & Maintenance	0	2,000	3,000	3,000	3,000	3,000	3,000
55020	Operating Supplies	560	1,000	1,000	1,000	1,000	1,000	1,000
55030	Equipment	0	1,250	1,000	500	2,000	2,000	2,000
55040	Utilities	0	10,000	10,400	11,025	11,576	12,155	12,763
56010	Debenture Interest	0	0	0	0	0	0	0
56020	Debenture Principal	0	0	0	0	0	0	0
56110	Short-Term Financing Interest	33,189	27,602	20,073	12,543	5,013	0	0
56120	Short-Term Financing Principal	166,957	166,954	166,954	166,954	166,954	0	0
59000	Contribution to Reserve	5,000	5,000	5,000	5,000	5,000	45,000	45,000
59500	Transfer to Other Service	427,315	426,265	37,448	38,197	38,961	39,740	40,535
59510	Transfer to Other Service - General Admin. Fee	4,969	4,969	7,887	8,045	8,206	8,370	8,537
59520	Transfer to Other Service - IT Fee	5,516	5,516	5,733	5,848	5,965	6,084	6,206
59550	Transfer to Other Service - Environmental Services Fee	5,509	5,509	7,489	7,639	7,792	7,947	8,106
60000	Capital Expenditures	25,407	50,000	200,000	0	0	0	0
Total Expenses		888,136	916,493	687,901	484,042	480,135	354,428	360,834
Total Service		-299,826	0	0	0	0	0	0

S189 Refuse Transfer-Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	5,600	5,600	8,310	9,384	9,665	9,955	10,254
42035	User Fees - Specified	6,209	7,100	7,000	7,210	7,426	7,649	7,879
49100	Prior Year Surplus	3,045	2,500	800	0	0	0	0
Total Income		14,854	15,200	16,110	16,594	17,091	17,604	18,133

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,304	1,500	1,373	1,414	1,457	1,500	1,545
51020	Overtime	0	0	0	0	0	0	0
51030	Benefits	210	229	230	237	244	251	259
53050	Insurance	11	12	12	13	13	14	14
54030	Contracted Services	7,793	9,364	9,300	9,579	9,866	10,162	10,467
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,025	1,056	1,087	1,120
59550	Transfer to Other Service - Environmental Services Fee	3,120	3,120	4,200	4,326	4,456	4,589	4,727
Total Expenses		13,414	15,200	16,110	16,594	17,092	17,604	18,132
Total Service		1,440	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	127,211	127,211	126,930	131,348	135,288	139,346	143,527
41020	Grants in lieu of Taxes	538	0	0	0	0	0	0
49100	Prior Year Surplus	431	-0	519	0	0	0	0
Total Income		128,180	127,211	127,449	131,348	135,288	139,346	143,527

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	125,619	125,619	125,619	129,388	133,269	137,267	141,385
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
Total Expenses		127,211	127,211	127,449	131,348	135,288	139,346	143,527
Total Service		969	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	566,320	566,320	599,080	616,084	630,962	646,171	661,822
41020	Grants in lieu of Taxes	1,958	500	0	0	0	0	0
49100	Prior Year Surplus	6,474	6,473	17,000	0	0	0	0
Total Income		574,752	573,293	616,080	616,084	630,962	646,171	661,822

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53030	Communication	880	1,051	1,050	1,061	1,071	1,082	1,093
53050	Insurance	6,990	7,400	7,400	7,474	7,549	7,624	7,700
54030	Contracted Services	2,450	1,041	1,051	1,062	1,072	1,083	1,094
54040	Consulting Fees	0	10,000	10,000	0	0	0	0
55010	Repairs & Maintenance	6,921	15,000	15,000	5,400	5,900	6,300	6,700
57010	Grants	468,212	468,212	490,939	504,017	517,488	531,362	545,653
59000	Contribution to Reserve	50,000	50,000	65,000	70,000	70,000	70,000	70,000
59500	Transfer to Other Service	0	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	3,200	3,200	3,264	3,362	3,463	3,567	3,674
59530	Transfer to Other Service - Community Services Fee	17,389	17,389	22,376	23,709	24,420	25,153	25,908
Total Expenses		556,042	573,293	616,080	616,084	630,962	646,171	661,822

Total Service		18,709	0	0	0	0	0	0
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S201 Regional Parks-Creston and Areas B and C**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	37,681	37,681	105,821	116,135	112,429	113,692	124,993
41020	Grants in lieu of Taxes	171	0	0	0	0	0	0
43015	Donations - Specified	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
49100	Prior Year Surplus	77,383	77,383	24,000	0	0	0	0
Total Income		115,235	115,064	129,821	116,135	112,429	113,692	124,993

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
54030	Contracted Services	0	19,235	10,000	20,000	20,000	20,000	25,000
54040	Consulting Fees	39,755	45,000	25,000	15,000	10,000	10,000	15,000
59000	Contribution to Reserve	20,131	20,131	60,000	40,000	40,000	40,000	40,000
59100	Accumulated Operating Surplus	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	975	975	995	1,015	1,035	1,056	1,077
59530	Transfer to Other Service - Community Services Fee	29,723	29,723	33,826	40,120	41,394	42,636	43,916
Total Expenses		90,584	115,064	129,821	116,135	112,429	113,692	124,993

Total Service		24,651	0	0	0	0	0	0
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S205 Regional Parks-Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	218,777	218,777	219,676	291,511	293,719	259,781	254,772
41020	Grants in lieu of Taxes	67	0	0	0	0	0	0
42040	Rental Income	-100	0	0	0	0	0	0
42045	Rental Income - Specified	100	0	0	0	0	0	0
43020	Grants	25,554	25,554	3,826	25,000	15,000	0	0
43025	Grants - Specified	0	3,860	0	0	0	0	0
43030	Community Works Grants (Internal)	0	145,000	100,000	0	0	0	0
43505	External Contributions & Contracts - Specified	0	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	0	0	0	0	0
49100	Prior Year Surplus	340	340	20,000	0	0	0	0
Total Income		244,738	393,531	343,502	316,511	308,719	259,781	254,772

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	3,989	15,000	10,200	10,356	10,517	10,682	5,853
51030	Benefits	770	2,050	2,600	1,850	1,850	1,850	0
53030	Communication	0	750	1,000	300	300	300	0
53050	Insurance	1,368	1,728	2,075	2,217	2,303	2,280	2,280
53080	Licence & Permits	70	0	0	0	0	0	0
54030	Contracted Services	13,657	12,670	39,257	39,450	39,644	39,841	40,039
54040	Consulting Fees	20,480	33,443	0	35,000	35,000	0	0
55010	Repairs & Maintenance	5,031	18,500	17,000	14,500	14,500	13,500	13,500
55020	Operating Supplies	3,885	2,000	2,500	1,500	1,500	1,500	1,500
55030	Equipment	0	4,500	2,000	6,000	6,000	6,000	1,000
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	25,554	25,554	20,000	25,000	25,000	25,000	30,000
59510	Transfer to Other Service - General Admin. Fee	3,100	3,100	3,162	3,225	3,290	3,356	3,423
59530	Transfer to Other Service - Community Services Fee	39,630	39,630	45,102	53,507	55,210	56,867	58,572
60000	Capital Expenditures	12,808	136,000	100,000	25,000	15,000	0	0
Total Expenses		216,422	393,531	343,502	316,511	308,719	259,781	254,772
Total Service		28,316	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	174,158	174,158	200,000	206,000	212,180	218,545	225,102
42020	Sale of Services	0	561	567	572	578	584	590
42035	User Fees - Specified	311	0	300	309	318	328	338
42040	Rental Income	6,460	16,120	7,100	7,124	7,149	7,174	7,200
42045	Rental Income - Specified	13,155	0	13,000	13,390	13,792	14,205	14,632
43010	Donations	500	0	0	0	0	0	0
43020	Grants	150,000	150,000	0	0	0	0	0
43030	Community Works Grants (Internal)	139,801	0	0	0	0	0	0
43100	Proceeds from Borrowing	0	200,000	0	0	0	0	0
43500	External Contributions & Contracts	0	0	0	0	0	0	0
43505	External Contributions & Contracts - Specified	7,301	5,232	5,284	5,443	5,606	5,774	5,948
45000	Transfer from Reserves	0	0	0	0	0	0	0
45500	Transfer from Other Service	3,730	203,730	0	0	0	0	0
49100	Prior Year Surplus	52,831	52,350	85,000	0	0	0	0
Total Income		548,248	802,151	311,251	232,838	239,623	246,611	253,809

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	33,376	54,120	54,600	56,238	57,925	59,663	61,453
51020	Overtime	372	750	750	750	750	750	750
51030	Benefits	10,179	14,000	14,140	14,564	15,001	15,451	15,915
51050	Employee Health & Safety	39	1,030	1,541	1,556	1,572	1,587	1,603
52010	Travel	290	0	0	0	0	0	0
52020	Education & Training	59	0	0	0	0	0	0
53020	Admin, Office Supplies & Postage	1,180	730	1,326	1,365	1,406	1,448	1,492
53030	Communication	2,681	2,233	2,556	2,632	2,711	2,793	2,876
53040	Advertising	219	725	450	464	477	492	506
53050	Insurance	6,599	5,588	5,644	5,813	5,987	6,167	6,352
54030	Contracted Services	1,965	2,000	2,020	2,081	2,143	2,207	2,274
54040	Consulting Fees	8,483	0	5,000	0	0	0	0
55010	Repairs & Maintenance	4,155	8,757	7,776	8,009	8,249	8,497	8,751
55015	Repairs & Maintenance - Specified	0	1,545	1,561	1,608	1,656	1,706	1,757
55020	Operating Supplies	6,694	4,636	6,561	6,758	6,960	7,169	7,384
55025	Chemicals	0	0	0	0	0	0	0
55030	Equipment	220	1,854	1,873	1,929	1,987	2,047	2,108
55040	Utilities	30,295	28,200	26,707	27,508	28,333	29,183	30,059
55050	Vehicles	1,503	1,185	2,197	2,263	2,330	2,400	2,472
55055	Vehicles - Specified	0	930	939	967	997	1,026	1,057
55060	Rentals	306	104	105	0	0	0	0
56110	Short-Term Financing Interest	0	6,109	0	0	0	0	0
56120	Short-Term Financing Principal	0	40,000	0	0	0	0	0
57010	Grants	0	0	3,000	0	0	0	0
59000	Contribution to Reserve	39,301	189,301	119,343	63,535	65,378	67,192	69,061
59500	Transfer to Other Service	8,710	10,000	10,100	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	8,205	8,205	8,253	8,501	8,756	9,018	9,289
59520	Transfer to Other Service - IT Fee	2,758	2,758	2,435	2,508	2,583	2,661	2,741
59530	Transfer to Other Service - Community Services Fee	17,389	17,389	22,376	23,790	24,420	25,153	25,908
60000	Capital Expenditures	279,591	400,000	10,000	0	0	0	0
Total Expenses		464,569	802,151	311,251	232,838	239,623	246,611	253,809
Total Service		83,679	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	37,940	37,940	39,000	39,780	40,576	41,387	42,215
Total Income		37,940	37,940	39,000	39,780	40,576	41,387	42,215

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
55020	Operating Supplies	0	0	0	0	0	0	0
57010	Grants	36,348	36,348	37,170	37,820	38,557	39,308	40,073
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
Total Expenses		37,940	37,940	39,000	39,780	40,576	41,387	42,215

Total Service		0	0	0	0	0	0	0
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5224 Recreation Facility-Creston and Areas B, C and Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	4,448,250	4,448,250	4,619,053	4,641,908	4,733,577	4,827,069	4,915,265
41020	Grants in lieu of Taxes	18,812	7,272	7,345	7,418	7,492	7,567	7,643
42015	Sale of Goods - Specified	11,472	18,000	9,500	9,595	9,691	9,788	9,886
42025	Sale of Services - Specified	139,841	198,653	190,815	192,724	194,651	196,597	198,563
42030	User Fees	574	0	0	0	0	0	0
42035	User Fees - Specified	456,994	404,441	450,000	463,500	477,405	491,727	506,479
42040	Rental Income	2,714	0	0	0	0	0	0
42045	Rental Income - Specified	304,809	273,206	284,302	284,674	287,520	290,523	294,148
43015	Donations - Specified	0	12,500	2,525	2,550	2,576	2,602	2,628
43020	Grants	241,664	241,664	0	0	0	0	0
43025	Grants - Specified	152,500	126,000	5,500	0	0	0	0
43505	External Contributions & Contracts - Specified	37,182	0	0	0	0	0	0
44010	Penalties & Fees	166	0	0	0	0	0	0
44020	Investment Income & Interest	1,994	0	0	0	0	0	0
45000	Transfer from Reserves	0	0	241,664	950,000	315,000	315,000	230,000
45500	Transfer from Other Service	35,412	27,350	25,755	26,270	26,795	27,331	27,878
49100	Prior Year Surplus	979,070	1,035,000	1,200,000	0	0	0	0
Total Income		6,831,454	6,792,336	7,036,459	6,578,639	6,054,708	6,168,204	6,192,489

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	1,438,154	1,572,140	1,728,745	1,783,196	1,841,742	1,902,111	1,955,784
51020	Overtime	20,854	30,714	34,104	34,934	35,787	36,664	37,565
51030	Benefits	353,669	413,474	448,714	454,811	461,018	467,336	473,768
51050	Employee Health & Safety	9,507	16,291	15,020	15,292	15,571	15,856	16,148
51060	Employee Incentives	1,805	2,018	1,928	1,942	1,965	1,987	2,010
51550	Directors - Expenses	0	1,200	1,200	1,200	1,200	1,200	1,200
51560	Directors - Travel	0	1,010	1,020	1,030	1,041	1,051	1,062
52010	Travel	2,587	14,907	14,444	14,554	14,666	14,454	14,564
52020	Education & Training	18,923	35,335	27,500	25,360	25,727	26,101	26,482
52030	Memberships, Dues & Subscriptions	2,383	3,748	3,380	3,436	3,493	3,551	3,610
53020	Admin, Office Supplies & Postage	26,565	22,955	20,400	20,632	20,868	21,106	21,348
53030	Communication	16,543	21,880	21,979	22,087	22,196	22,306	22,417
53040	Advertising	9,365	44,150	40,000	40,400	40,804	41,212	41,624
53050	Insurance	85,058	86,860	87,729	88,606	89,492	90,387	91,291
53060	Bank Charges	15,112	12,625	12,751	12,879	13,008	13,138	13,269
53070	Bad Debts	0	505	510	515	520	526	531
53080	Licence & Permits	7,781	8,080	8,161	8,242	8,325	8,408	8,492
54010	Legal	0	2,000	2,000	2,000	2,000	2,000	2,000

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
54030	Contracted Services	113,581	133,603	135,040	125,736	126,438	127,147	127,864
54040	Consulting Fees	6,076	37,500	27,000	10,000	10,000	10,000	10,000
55010	Repairs & Maintenance	125,242	182,925	198,060	215,948	218,108	220,289	223,666
55020	Operating Supplies	78,575	111,548	110,997	112,107	113,223	114,353	115,496
55025	Chemicals	43,450	40,400	48,500	48,985	49,475	49,970	50,469
55030	Equipment	23,341	84,000	100,300	96,500	97,000	97,500	98,000
55035	Radio Equipment	2,104	2,525	2,550	2,576	2,602	2,628	2,654
55040	Utilities	306,482	400,000	408,000	416,160	424,483	432,973	441,632
55050	Vehicles	12,001	5,535	5,570	5,606	5,642	5,679	5,715
55060	Rentals	68,752	67,145	54,570	55,116	55,667	56,224	56,786
56010	Debenture Interest	421,399	485,000	636,510	642,485	648,520	654,615	660,771
56020	Debenture Principal	546,375	551,000	546,376	551,565	556,807	562,101	567,447
57010	Grants	147,965	149,465	159,650	161,232	162,829	164,442	166,072
59000	Contribution to Reserve	721,664	721,664	325,000	0	0	0	0
59500	Transfer to Other Service	27,862	5,000	20,592	20,748	20,905	21,064	21,225
59510	Transfer to Other Service - General Admin. Fee	213,762	213,762	214,795	226,121	230,644	235,257	240,000
59520	Transfer to Other Service - IT Fee	99,288	99,288	87,660	89,413	91,201	93,025	94,886
59530	Transfer to Other Service - Community Services Fee	257,083	257,083	292,503	317,225	326,742	336,544	346,640
60000	Capital Expenditures	292,678	955,000	1,193,200	950,000	315,000	315,000	230,000
Total Expenses		5,515,986	6,792,336	7,036,459	6,578,639	6,054,707	6,168,204	6,192,489
Total Service		1,315,468	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	39,421	39,421	45,573	46,097	47,062	48,047	49,054
41020	Grants in lieu of Taxes	16	0	0	0	0	0	0
49100	Prior Year Surplus	3,274	3,273	-493	0	0	0	0
Total Income		42,711	42,694	45,080	46,097	47,062	48,047	49,054

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	739	0	1,000	1,030	1,061	1,093	1,126
51030	Benefits	88	0	150	155	159	164	169
53020	Admin, Office Supplies & Postage	0	202	200	206	212	219	225
53040	Advertising	481	505	500	515	530	546	563
53050	Insurance	279	505	400	412	424	437	450
55060	Rentals	80	0	0	0	0	0	0
57010	Grants	39,928	39,890	41,000	41,820	42,656	43,510	44,380
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
Total Expenses		43,188	42,694	45,080	46,097	47,062	48,047	49,054

Total Service		-477	0	0	0	0	0	0
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S234 Transit-Creston and Area**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	169,669	169,669	182,391	196,984	213,727	232,964	252,765
41020	Grants in lieu of Taxes	266	0	0	0	0	0	0
42030	User Fees	15,497	14,441	15,039	15,490	15,954	16,433	16,926
43020	Grants	96,565	96,564	99,943	103,441	107,062	110,809	114,687
43500	External Contributions & Contracts	-0	0	0	0	0	0	0
45000	Transfer from Reserves	0	1,739	12,402	29,811	30,597	20,780	10,691
49100	Prior Year Surplus	34,673	34,605	21,066	0	0	0	0
Total Income		316,670	317,018	330,841	345,726	367,340	380,986	395,069

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53020	Admin, Office Supplies & Postage	0	300	350	400	450	500	500
53050	Insurance	241	300	300	300	300	300	300
54030	Contracted Services	261,087	307,350	316,759	331,287	352,626	365,993	380,076
55010	Repairs & Maintenance	0	2,500	2,500	2,500	2,500	2,500	2,500
55020	Operating Supplies	2,506	0	0	0	0	0	0
59000	Contribution to Reserve	0	0	0	0	0	0	0
59500	Transfer to Other Service	260	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	6,568	6,568	10,932	11,239	11,464	11,693	11,693
Total Expenses		270,662	317,018	330,841	345,726	367,340	380,986	395,069

Total Service		46,008	0	0	0	0	0	0
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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
Total Income		1,056,507	1,050,934	1,074,360	1,094,771	1,142,700	1,196,168	1,242,129

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
Total Expenses		840,234	1,050,933	1,074,360	1,094,771	1,142,700	1,196,168	1,242,129

Total Service		216,273	0	0	0	0	0	0
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S240 Airport-Creston and Areas B, C and Area A**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	202,925	202,925	240,374	232,679	225,062	232,696	240,588
41020	Grants in lieu of Taxes	746	0	0	0	0	0	0
43025	Grants - Specified	0	0	-30,000	-15,000	0	0	0
49100	Prior Year Surplus	443	442	91	0	0	0	0
Total Income		204,114	203,367	210,465	217,679	225,062	232,696	240,588

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	201,775	201,775	208,635	215,729	223,064	230,648	238,489
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59530	Transfer to Other Service - Community Services Fee	617	617	835	935	963	992	1,022
Total Expenses		203,367	203,367	210,465	217,679	225,062	232,696	240,588

Total Service		747	0	0	0	0	0	0
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S241 Water Utility-Area A (Riondel)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	54,991	54,991	54,991	56,091	57,213	58,357	59,524
42025	Sale of Services - Specified	2,128	0	0	0	0	0	0
42030	User Fees	191,183	190,609	205,262	211,420	217,762	224,295	231,024
43020	Grants	17,191	17,191	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	0	0	0	0	320,000
45000	Transfer from Reserves	0	160,000	168,000	75,000	0	0	580,000
49100	Prior Year Surplus	-5,243	-5,300	-20,802	0	0	0	0
Total Income		260,251	417,491	407,451	342,511	274,975	282,652	1,190,548

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	40,162	36,671	38,883	39,398	40,186	40,990	41,809
51020	Overtime	1,214	2,118	2,249	2,339	2,386	2,434	2,482
51030	Benefits	11,459	9,464	10,109	10,243	10,448	10,657	10,870
51050	Employee Health & Safety	854	0	0	0	0	0	0
51500	Directors - Allowance & Stipend	707	401	751	781	796	812	829
51565	Directors - Mileage	281	79	298	310	317	323	329
52010	Travel	0	289	307	319	326	332	339
52020	Education & Training	1,099	212	225	234	239	244	248
52030	Memberships, Dues & Subscriptions	300	312	331	345	351	359	366
53020	Admin, Office Supplies & Postage	0	0	0	0	0	0	0
53030	Communication	983	1,115	1,184	1,231	1,256	1,281	1,307
53040	Advertising	0	0	0	0	0	0	0
53050	Insurance	5,021	4,782	5,078	5,282	5,387	5,495	5,605
53080	Licence & Permits	414	1,147	440	458	467	476	486
54030	Contracted Services	7,067	9,353	9,864	9,104	9,286	9,472	9,662
55010	Repairs & Maintenance	14,264	5,610	9,256	9,626	9,819	10,015	10,215
55020	Operating Supplies	4,708	4,758	5,053	5,255	5,360	5,467	5,577
55025	Chemicals	13,681	9,225	14,529	15,110	15,413	15,721	16,035
55030	Equipment	433	0	8,460	478	488	498	508
55040	Utilities	7,067	6,749	7,167	7,454	7,603	7,755	7,910
55050	Vehicles	1,458	1,553	1,649	1,715	1,750	1,785	1,820
56010	Debenture Interest	2,870	3,675	3,675	3,675	3,675	3,675	3,675
56020	Debenture Principal	6,699	6,699	6,699	6,699	6,699	6,699	6,699
59000	Contribution to Reserve	87,895	87,895	58,696	82,406	86,373	90,486	94,747
59500	Transfer to Other Service	25,254	12,236	7,627	7,932	8,091	8,252	8,417
59510	Transfer to Other Service - General Admin. Fee	13,183	13,183	13,466	14,004	14,284	14,570	14,861
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	5,065	5,166	5,269	5,375
59550	Transfer to Other Service - Environmental Services Fee	34,449	34,449	36,585	38,048	38,809	39,585	40,377
60000	Capital Expenditures	0	160,000	160,000	75,000	0	0	900,000
Total Expenses		287,039	417,491	407,451	342,511	274,975	282,652	1,190,548
Total Service		-26,788	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41015	Parcel Taxes	15,840	15,840	15,840	15,840	15,840	15,840	15,840
42030	User Fees	20,783	20,635	21,873	22,310	22,757	23,212	23,676
45000	Transfer from Reserves	0	40,000	45,000	0	0	0	0
49100	Prior Year Surplus	1,451	1,450	-690	0	0	0	0
Total Income		38,074	77,925	82,023	38,150	38,597	39,052	39,516

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	2,104	2,063	2,191	2,278	2,324	2,371	2,418
51020	Overtime	0	226	239	249	254	259	264
51030	Benefits	253	536	570	592	604	616	629
51500	Directors - Allowance & Stipend	505	403	428	445	454	463	472
51565	Directors - Mileage	281	0	298	310	317	323	329
52010	Travel	45	79	84	87	89	91	93
53020	Admin, Office Supplies & Postage	500	500	0	0	0	0	0
53050	Insurance	125	256	272	283	288	294	300
53080	Licence & Permits	215	337	358	372	380	387	395
54010	Legal	0	2,000	2,000	0	0	0	0
54030	Contracted Services	1,475	454	5,483	502	512	522	533
55010	Repairs & Maintenance	202	563	598	621	634	647	659
55020	Operating Supplies	0	34	36	38	39	39	40
55050	Vehicles	45	0	48	50	51	52	53
59000	Contribution to Reserve	21,891	21,891	21,309	21,809	21,927	22,050	22,174
59500	Transfer to Other Service	4,443	3,904	3,218	3,347	3,414	3,482	3,551
59510	Transfer to Other Service - General Admin. Fee	1,982	1,982	1,903	1,979	2,019	2,059	2,101
59550	Transfer to Other Service - Environmental Services Fee	4,697	4,697	4,988	5,188	5,291	5,397	5,505
60000	Capital Expenditures	0	38,000	38,000	0	0	0	0
Total Expenses		38,763	77,925	82,023	38,150	38,597	39,052	39,516

Total Service		-689	0	0	0	0	0	0
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S243 Water Utility-Area B (Lister)**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42025	Sale of Services - Specified	10,259	0	0	0	0	0	0
42030	User Fees	219,181	219,802	245,572	319,244	365,688	419,680	482,556
43020	Grants	33,892	33,892	0	0	0	0	0
43100	Proceeds from Borrowing	0	0	200,000	0	0	0	0
45000	Transfer from Reserves	0	251,000	435,000	70,000	0	25,000	500,000
45500	Transfer from Other Service	0	1,067	670	871	958	1,054	1,160
49100	Prior Year Surplus	12,185	12,835	-5,282	0	0	0	0
Total Income		275,518	518,596	875,960	390,115	366,646	445,734	983,716

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	14,528	21,489	18,429	16,046	16,367	16,694	17,028
51020	Overtime	54	226	57	60	61	62	63
51030	Benefits	3,714	5,587	4,724	4,102	4,184	4,268	4,353
51050	Employee Health & Safety	0	312	331	345	351	359	366
51500	Directors - Allowance & Stipend	1,111	904	1,180	1,227	1,252	1,277	1,302
53020	Admin, Office Supplies & Postage	0	67	0	0	0	0	0
53030	Communication	319	541	575	598	609	622	634
53050	Insurance	1,185	1,571	1,668	1,735	1,770	1,805	1,841
53080	Licence & Permits	624	1,251	1,329	1,382	1,409	1,438	1,466
54030	Contracted Services	22,713	5,824	10,089	10,492	10,702	10,916	11,134
54040	Consulting Fees	0	0	3,000	0	0	0	0
55010	Repairs & Maintenance	8,184	2,251	2,391	2,486	2,536	2,587	2,638
55020	Operating Supplies	868	563	598	622	634	647	660
55025	Chemicals	4,116	5,200	5,522	5,743	5,858	5,975	6,095
55030	Equipment	89	225	239	249	253	259	264
55040	Utilities	4,025	4,920	5,225	5,434	5,543	5,654	5,767
55050	Vehicles	390	991	1,052	1,095	1,116	1,139	1,162
56010	Debenture Interest	0	0	0	0	0	0	0
56110	Short-Term Financing Interest	0	0	0	11,240	9,231	7,109	4,868
56120	Short-Term Financing Principal	0	0	0	35,750	37,759	39,881	42,122
56520	Capital Lease Principal	0	0	0	0	0	0	0
59000	Contribution to Reserve	83,261	83,261	47,026	79,947	122,760	180,192	239,306
59500	Transfer to Other Service	28,828	22,770	21,720	21,124	21,404	14,547	14,837
59510	Transfer to Other Service - General Admin. Fee	10,076	10,076	9,991	10,391	10,599	10,811	11,027
59520	Transfer to Other Service - IT Fee	5,516	5,516	4,870	5,065	5,166	5,269	5,375
59550	Transfer to Other Service - Environmental Services Fee	95,051	95,051	100,944	104,982	107,082	109,223	111,408
60000	Capital Expenditures	0	250,000	635,000	70,000	0	25,000	500,000
Total Expenses		284,652	518,596	875,960	390,115	366,646	445,734	983,716
Total Service		-9,134	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42020	Sale of Services	0	0	0	0	0	0	0
42025	Sale of Services - Specified	18,037	0	0	0	0	0	0
42030	User Fees	1,553,852	1,527,967	1,605,306	1,685,571	1,769,880	1,858,374	1,951,293
43020	Grants	90,811	90,811	446,937	0	0	0	0
43025	Grants - Specified	223,469	0	0	0	0	0	0
43030	Community Works Grants (Internal)	0	600,000	737,566	0	0	0	0
45000	Transfer from Reserves	0	265,000	260,000	800,811	820,000	500,000	900,000
45500	Transfer from Other Service	14,284	14,284	14,284	14,284	14,284	0	0
49100	Prior Year Surplus	91,629	96,286	111,742	0	0	0	0
Total Income		1,992,082	2,594,348	3,175,835	2,500,666	2,604,164	2,358,374	2,851,293

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	37,679	86,518	77,000	78,000	79,560	81,151	82,774
51020	Overtime	1,172	1,661	1,764	1,835	1,871	1,909	1,947
51030	Benefits	8,912	22,495	20,020	20,280	20,686	21,099	21,521
51050	Employee Health & Safety	0	563	598	622	634	647	660
51500	Directors - Allowance & Stipend	1,111	803	1,180	1,227	1,252	1,277	1,302
51560	Directors - Travel	0	159	0	0	0	0	0
52030	Memberships, Dues & Subscriptions	200	208	221	230	234	239	244
53020	Admin, Office Supplies & Postage	0	683	0	0	0	0	0
53030	Communication	0	0	0	0	0	0	0
53040	Advertising	628	0	0	0	0	0	0
53050	Insurance	5,467	4,680	5,806	6,038	6,159	6,282	6,408
53080	Licence & Permits	2,458	3,244	3,445	3,583	3,655	3,728	3,802
54010	Legal	0	10,000	10,000	0	0	0	0
54030	Contracted Services	36,182	33,758	38,425	39,962	40,762	41,577	42,408
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	36,459	45,012	47,803	49,715	50,709	51,723	52,758
55020	Operating Supplies	2,268	3,376	3,585	3,729	3,803	3,879	3,957
55025	Chemicals	0	2,858	900	936	955	974	993
55030	Equipment	277	5,200	3,000	3,120	3,182	3,246	3,311
55040	Utilities	2,349	1,736	2,495	2,594	2,646	2,699	2,753
55050	Vehicles	1,109	2,878	1,178	1,225	1,250	1,275	1,300
55060	Rentals	0	441	468	487	497	507	517
56110	Short-Term Financing Interest	13,097	10,038	6,604	3,016	1,541	0	0
56120	Short-Term Financing Principal	76,129	76,129	79,563	32,695	34,170	0	0
59000	Contribution to Reserve	560,040	560,040	609,533	571,055	651,250	746,124	822,461
59500	Transfer to Other Service	669,489	677,316	623,735	667,338	662,938	669,298	677,021
59510	Transfer to Other Service - General Admin. Fee	36,998	36,998	36,686	38,153	38,916	39,695	40,489
59550	Transfer to Other Service - Environmental Services Fee	157,554	157,554	167,322	174,015	177,494	181,045	184,667
60000	Capital Expenditures	12,434	850,000	1,434,504	800,811	820,000	500,000	900,000
Total Expenses		1,662,012	2,594,348	3,175,835	2,500,666	2,604,164	2,358,374	2,851,293
Total Service		330,070	0	0	0	0	0	0

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

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
42030	User Fees	0	769,996	727,285	768,343	787,905	789,868	797,921
42035	User Fees - Specified	769,996	0	0	0	0	0	0
45000	Transfer from Reserves	0	610,000	475,818	50,000	650,000	650,000	650,000
45500	Transfer from Other Service	625,124	625,124	577,380	619,915	614,566	619,959	626,695
49100	Prior Year Surplus	-36,295	-25,494	108,712	0	0	0	0
Total Income		1,358,825	1,979,626	1,889,195	1,438,258	2,052,471	2,059,827	2,074,616

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
51010	Salaries	103,496	125,280	133,047	138,369	141,137	143,959	146,839
51020	Overtime	3,099	4,028	4,277	4,449	4,538	4,628	4,721
51030	Benefits	34,487	41,342	43,906	45,662	46,575	47,507	48,457
51050	Employee Health & Safety	38	416	442	459	469	478	488
51500	Directors - Allowance & Stipend	1,212	1,693	1,798	1,870	1,908	1,946	1,985
51560	Directors - Travel	202	28	215	230	234	239	244
51565	Directors - Mileage	842	0	894	930	948	967	987
52010	Travel	0	43	45	47	48	49	50
52030	Memberships, Dues & Subscriptions	200	208	221	230	234	239	244
53020	Admin, Office Supplies & Postage	0	73	77	80	82	84	85
53030	Communication	2,408	2,850	3,026	3,147	3,210	3,274	3,340
53040	Advertising	230	0	245	254	259	265	270
53050	Insurance	22,281	37,440	23,662	24,609	25,101	25,603	26,115
53080	Licence & Permits	118	441	468	487	497	507	517
54010	Legal	0	7,000	0	0	0	0	0
54030	Contracted Services	21,871	28,828	30,423	28,902	29,385	29,878	30,381
54040	Consulting Fees	0	0	0	0	0	0	0
55010	Repairs & Maintenance	18,741	26,477	19,903	20,699	21,113	21,535	21,966
55020	Operating Supplies	14,286	10,655	15,172	15,779	16,094	16,416	16,744
55025	Chemicals	62,657	66,660	70,793	73,625	75,098	76,600	78,132
55030	Equipment	956	5,558	3,087	3,210	3,274	3,340	3,407
55035	Radio Equipment	234	0	0	0	0	0	0
55040	Utilities	114,342	111,775	121,432	126,290	128,815	131,392	134,019
55050	Vehicles	390	312	331	345	351	359	366
55060	Rentals	145	1,040	154	160	163	167	170
56010	Debenture Interest	64,265	82,562	82,562	82,562	82,562	82,562	82,562
56020	Debenture Principal	83,121	83,121	83,121	83,121	83,121	83,121	83,121
59000	Contribution to Reserve	450,000	450,000	550,000	500,000	500,000	500,000	500,000
59500	Transfer to Other Service	49,215	52,865	25,522	26,260	26,643	19,891	20,289
59510	Transfer to Other Service - General Admin. Fee	22,826	22,826	20,785	21,616	22,048	22,489	22,939
59520	Transfer to Other Service - IT Fee	11,032	11,032	9,740	10,130	10,332	10,539	10,750
59550	Transfer to Other Service - Environmental Services Fee	158,212	195,073	168,029	174,736	178,232	181,793	185,428
60000	Capital Expenditures	194,948	610,000	475,818	50,000	650,000	650,000	650,000
Total Expenses		1,435,857	1,979,626	1,889,195	1,438,258	2,052,471	2,059,827	2,074,616
Total Service		-77,032	0	0	0	0	0	0

S261 Discretionary Grants-Area A

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	25,000	25,000	25,000	25,000	25,000	25,000	25,000
41020	Grants in lieu of Taxes	8	0	0	0	0	0	0
49100	Prior Year Surplus	15,434	15,434	0	0	0	0	0
Total Income		40,441	40,434	25,000	25,000	25,000	25,000	25,000

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	20,596	40,134	24,694	24,688	24,682	24,675	24,669
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		20,896	40,434	25,000	25,000	25,000	25,000	25,000

Total Service		19,545	0	0	0	0	0	0
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S262 Discretionary Grants-Area B**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	30,000	30,000	30,000	30,000	30,000	30,000	30,000
41020	Grants in lieu of Taxes	271	0	0	0	0	0	0
49100	Prior Year Surplus	36,714	36,714	0	0	0	0	0
Total Income		66,985	66,714	30,000	30,000	30,000	30,000	30,000

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	20,249	66,414	29,694	29,688	29,682	29,675	29,669
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		20,549	66,714	30,000	30,000	30,000	30,000	30,000
Total Service		46,436	0	0	0	0	0	0

S263 Discretionary Grants-Area C

INCOME

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	0	0	41,453	41,453	41,453	41,453	41,453
41020	Grants in lieu of Taxes	0	0	0	0	0	0	0
49100	Prior Year Surplus	94,653	94,653	74,738	0	0	0	0
Total Income		94,653	94,653	116,191	41,453	41,453	41,453	41,453

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
57010	Grants	19,615	94,353	115,885	41,141	41,135	41,128	41,122
59510	Transfer to Other Service - General Admin. Fee	300	300	306	312	318	325	331
Total Expenses		19,915	94,653	116,191	41,453	41,453	41,453	41,453

Total Service		74,738	0	0	0	0	0	0
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S281 Fire Response - Arrow Creek**INCOME**

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
41010	Requisitions	68,681	68,681	77,862	79,391	80,951	82,542	84,164
49100	Prior Year Surplus	-43	-43	0	0	0	0	0
Total Income		68,638	68,638	77,862	79,391	80,951	82,542	84,164

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	43	0	0	0	0	0	0
54030	Contracted Services	71,497	66,363	75,467	76,976	78,516	80,086	81,688
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	1,400	1,400	1,400	1,400
Total Expenses		73,815	68,638	77,862	79,391	80,951	82,542	84,165
Total Service		-5,177	0	0	0	0	0	0

S291 Fire Response - West Creston**INCOME**

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

EXPENSES

Account	Description	2023 DRAFT	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
53050	Insurance	124	102	103	104	105	106	107
54010	Legal	0	0	10,000	0	0	0	0
54030	Contracted Services	139,333	139,033	143,039	143,039	143,039	143,039	143,039
56010	Debenture Interest	10,757	14,175	14,175	14,175	14,175	14,175	14,175
56020	Debenture Principal	16,747	16,747	16,747	16,747	16,747	16,747	16,747
59000	Contribution to Reserve	150,000	155,475	0	25,866	25,852	25,837	26,000
59500	Transfer to Other Service	2,530	0	0	0	0	0	0
59510	Transfer to Other Service - General Admin. Fee	975	975	995	1,015	1,035	1,056	1,077
59540	Transfer to Other Service - Fire Services Fee	1,300	1,300	1,400	1,414	1,428	1,442	1,457
60000	Capital Expenditures	7,151	580,000	0	0	0	0	0
Total Expenses		328,917	907,807	186,459	202,360	202,381	202,403	202,602
Total Service		-272,861	0	0	0	0	0	0