



2024 – 2028 DRAFT Financial Plan

REGIONAL DISTRICT OF CENTRAL KOOTENAY

Financial Services

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

| Electoral Area E Nelson Rural | | 2024 | | | 2023 | | | 2022 | | |
|---|---|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|
| | | Assessment | Requisition | Rate/\$1,000 | Assessment | Requisition | Rate/\$1,000 | Assessment | Requisition | Rate/\$1,000 |
| S100 | GENERAL ADMINISTRATION | 169,089,107 | 188,813 | 0.112 | 166,283,287 | 174,163 | 0.105 | 145,112,605 | 118,054 | 0.081 |
| S265 | DISCRETIONARY GRANTS | 169,089,107 | 8,220 | 0.005 | 166,283,287 | 8,238 | 0.005 | 145,112,605 | 8,210 | 0.006 |
| S101 | RURAL ADMINISTRATION | 169,089,107 | 247,624 | 0.146 | 166,283,287 | 221,031 | 0.133 | 145,112,605 | 205,914 | 0.142 |
| S102 | GIS SERVICE | 169,089,107 | 28,773 | 0.017 | 166,283,287 | 30,241 | 0.018 | 145,112,605 | 28,825 | 0.020 |
| S103 | BUILDING INSPECTION | 169,089,107 | 110,147 | 0.065 | 166,283,287 | 94,668 | 0.057 | 145,112,605 | 80,065 | 0.055 |
| S104 | PLANNING AND LAND USE | 169,089,107 | 124,082 | 0.073 | 166,283,287 | 130,602 | 0.079 | 145,112,605 | 117,870 | 0.081 |
| S105 | COMMUNITY SUSTAINABILITY | 169,089,107 | 28,787 | 0.017 | 166,283,287 | 29,623 | 0.018 | 145,112,605 | 28,794 | 0.020 |
| S106 | FEASIBILITY STUDY SERVICE | 169,089,107 | - | 0.000 | 166,283,287 | - | 0.000 | 145,112,605 | - | 0.000 |
| S111 | EDC-NELSON AREAS E AND F | 169,089,107 | 335 | 0.000 | 166,283,287 | 325 | 0.000 | 145,112,605 | 20,325 | 0.015 |
| S121 | ADVISORY PLANNING-AREA E | 169,089,107 | 744 | 0.000 | 166,283,287 | 746 | 0.000 | 145,112,605 | 744 | 0.001 |
| S154 | SEARCH & RESCUE - NELSON SALMO EFG | 169,089,107 | 7,367 | 0.004 | 166,283,287 | 7,329 | 0.004 | 145,112,605 | 6,780 | 0.005 |
| S156 | EMERGENCY COMMUNICATIONS 911 | 169,089,107 | 60,885 | 0.036 | 166,283,287 | 57,728 | 0.035 | 145,112,605 | 47,093 | 0.032 |
| S160 | EMERGENCY PLANNING - E AND F | 169,089,107 | 115,007 | 0.068 | 166,283,287 | 84,211 | 0.051 | 145,112,605 | 81,151 | 0.056 |
| S176 | CEMETERY-AREAS E AND F | 169,089,107 | 10,271 | 0.006 | 166,283,287 | 10,090 | 0.006 | 145,112,605 | 10,007 | 0.007 |
| S183 | ANIMAL CONTROL - AREAS E F | 169,089,107 | 15,919 | 0.009 | 166,283,287 | 15,712 | 0.009 | 145,112,605 | 13,917 | 0.010 |
| S187 | REFUSE DISPOSAL-CENTRAL SUBREGION | 169,089,107 | 667,829 | 0.395 | 166,283,287 | 612,012 | 0.368 | 145,112,605 | 548,318 | 0.378 |
| S202 | REG PARKS-NELSON SALMO E,F,G | 169,089,107 | 224,726 | 0.133 | 166,283,287 | 196,226 | 0.118 | 145,112,605 | 167,690 | 0.116 |
| S207 | RECREATION LANDS AND PARK - AREAS E AND F | 169,089,107 | - | 0.000 | 166,283,287 | - | 0.000 | 145,112,605 | - | 0.000 |
| S238 | CON TRANSIT-AREAS E AND F | 169,089,107 | 246,159 | 0.146 | 166,283,287 | 197,521 | 0.119 | 145,112,605 | 176,553 | 0.122 |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 169,089,107 | 39,230 | 0.023 | 166,283,287 | 42,047 | 0.025 | 145,112,605 | 39,297 | 0.027 |
| S292 | LOCAL CONSERVATION SERVICE | 169,089,107 | | | 166,283,287 | | | 145,112,605 | | |
| Regional Requisition | | | \$ 2,124,919 | | | \$ 1,912,514 | | | \$ 1,699,606 | |
| Residential Rate per \$1,000 of Assessment | | | | 1.257 | | | 1.150 | | | 1.172 |
| Surveyor of Taxes - Collection Fee | | | | 0.066 | | | 0.060 | | | 0.062 |
| Estimated Rate per \$1,000 of Assessment | | | | 1.323 | | | 1.211 | | | 1.234 |
| Difference (\$) from prior year | | | 212,405 | | | 212,908 | | | 168,294 | |
| Percentage Change from prior year | | | 11.11% | | | 12.53% | | | 10.99% | |
| S133 | FIRE PROT-DEF E BLEWETT | 39,096,356 | 214,591 | 0.549 | 39,007,796 | 206,290 | 0.529 | 34,446,978 | 200,385 | 0.582 |
| S141 | FIRE PROT-DEF E-BALFOUR/HARROP | 106,666,909 | 638,101 | 0.598 | 104,811,404 | 592,921 | 0.566 | 90,166,052 | 555,215 | 0.616 |
| S144 | FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT | 24,728,728 | 222,280 | 0.899 | 23,728,095 | 210,920 | 0.889 | 21,706,687 | 189,891 | 0.875 |
| S226 | NELSON & DISTRICT COMMUNITY FACILITIES | 69,988,058 | 378,365 | 0.541 | 68,734,974 | 359,626 | 0.523 | 61,093,983 | 326,318 | 0.534 |
| S255 | WATER UTILITY-DEF E-BALFOUR | 18,428,573 | - | - | 17,608,627 | - | - | 14,889,132 | - | - |
| S258 | WATER UTILITY-DEF E-GRANDVIEW | 4,474,110 | - | - | 3,889,620 | - | - | 3,060,920 | - | - |
| S279 | RECREATION COMMISSION # 10 - AREA E | 98,964,550 | 1,000 | 0.001 | 97,479,188 | 1,000 | 0.001 | 83,952,892 | 1,000 | 0.001 |

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

Electoral Area F Nelson Rural

| | | 2024 | | | 2023 | | | 2022 | | |
|---|---|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| | | Assessment | Requisition | Rate/\$1,000 | Assessment | Requisition | Rate/\$1,000 | Assessment | Requisition | Rate/\$1,000 |
| S100 | GENERAL ADMINISTRATION | 155,933,832 | 174,124 | 0.112 | 157,783,451 | 165,261 | 0.105 | 136,731,376 | 111,236 | 0.081 |
| S266 | DISCRETIONARY GRANTS | 155,933,832 | 25,447 | 0.016 | 157,783,451 | 25,761 | 0.016 | 136,731,376 | 25,380 | 0.019 |
| S101 | RURAL ADMINISTRATION | 155,933,832 | 228,358 | 0.146 | 157,783,451 | 209,733 | 0.133 | 136,731,376 | 194,021 | 0.142 |
| S102 | GIS SERVICE | 155,933,832 | 26,534 | 0.017 | 157,783,451 | 28,696 | 0.018 | 136,731,376 | 27,160 | 0.020 |
| S103 | BUILDING INSPECTION | 155,933,832 | 101,578 | 0.065 | 157,783,451 | 89,829 | 0.057 | 136,731,376 | 75,441 | 0.055 |
| S104 | PLANNING AND LAND USE | 155,933,832 | 114,429 | 0.073 | 157,783,451 | 123,926 | 0.079 | 136,731,376 | 111,062 | 0.081 |
| S105 | COMMUNITY SUSTAINABILITY | 155,933,832 | 26,547 | 0.017 | 157,783,451 | 28,109 | 0.018 | 136,731,376 | 27,131 | 0.020 |
| S106 | FEASIBILITY STUDY SERVICE | 155,933,832 | - | - | 157,783,451 | - | 0.000 | 136,731,376 | - | 0.000 |
| S111 | EDC-NELSON AREAS E AND F | 155,933,832 | 20,335 | 0.013 | 157,783,451 | 20,325 | 0.013 | 136,731,376 | 20,325 | 0.015 |
| S122 | ADVISORY PLANNING-AREA F | 155,933,832 | 260 | 0.000 | 157,783,451 | 258 | 0.000 | 136,731,376 | 254 | 0.000 |
| S154 | SEARCH & RESCUE - NELSON SALMO EFG | 155,933,832 | 6,794 | 0.004 | 157,783,451 | 6,954 | 0.004 | 136,731,376 | 6,388 | 0.005 |
| S156 | EMERGENCY COMMUNICATIONS 911 | 155,933,832 | 56,148 | 0.036 | 157,783,451 | 54,777 | 0.035 | 136,731,376 | 44,373 | 0.032 |
| S160 | EMERGENCY PLANNING - E AND F | 155,933,832 | 106,060 | 0.068 | 157,783,451 | 79,906 | 0.051 | 136,731,376 | 76,464 | 0.056 |
| S176 | CEMETERY-AREAS E AND F | 155,933,832 | 9,472 | 0.006 | 157,783,451 | 9,575 | 0.006 | 136,731,376 | 9,429 | 0.007 |
| S183 | ANIMAL CONTROL - AREAS E F | 155,933,832 | 14,681 | 0.009 | 157,783,451 | 14,908 | 0.009 | 136,731,376 | 13,113 | 0.010 |
| S187 | REFUSE DISPOSAL-CENTRAL SUBREGION | 155,933,832 | 615,872 | 0.395 | 157,783,451 | 580,728 | 0.368 | 136,731,376 | 516,649 | 0.378 |
| S199 | LIBRARY - AREA F | 155,933,832 | 101,250 | 0.065 | 157,783,451 | 99,443 | 0.063 | 136,731,376 | 97,424 | 0.071 |
| S202 | REG PARKS-NELSON SALMO E,F,G | 155,933,832 | 207,242 | 0.133 | 157,783,451 | 186,195 | 0.118 | 136,731,376 | 158,005 | 0.116 |
| S207 | RECREATION LANDS AND PARK - AREAS E AND F | 155,933,832 | - | 0.000 | 157,783,451 | - | 0.000 | 136,731,376 | - | 0.000 |
| S226 | NELSON & DISTRICT COMMUNITY FACILITIES | 155,933,832 | 843,000 | 0.541 | 157,783,451 | 825,533 | 0.523 | 136,731,376 | 730,315 | 0.534 |
| S233 | PARA-NEL SAL SLOC EFG DEF H | 155,933,832 | - | 0.000 | 157,783,451 | - | 0.000 | 136,731,376 | - | 0.000 |
| S238 | CON TRANSIT-AREAS E AND F | 155,933,832 | 237,412 | 0.152 | 157,783,451 | 192,443 | 0.122 | 136,731,376 | 179,227 | 0.131 |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 155,933,832 | 37,084 | 0.024 | 157,783,451 | 39,747 | 0.025 | 136,731,376 | 37,147 | 0.027 |
| Regional Requisition | | | \$ 2,952,625 | | | \$ 2,782,107 | | | \$ 2,460,544 | |
| Residential Rate per \$1,000 of Assessment | | | | 1.894 | | | 1.763 | | | 1.800 |
| Surveyor of Taxes - Collection Fee | | | | 0.099 | | | 0.093 | | | 0.094 |
| Estimated Rate per \$1,000 of Assessment | | | | 1.993 | | | 1.856 | | | 1.894 |
| Difference (\$) from prior year | | | 170,518 | | | 321,563 | | | 102,155 | |
| Percentage Change from prior year | | | 6.13% | | | 13.07% | | | 4.33% | |
| S134 | FIRE PROT-DEF F N SHORE | 103,617,404 | 499,482 | 0.482 | 104,571,283 | 470,000 | 0.449 | 90,497,829 | 433,804 | 0.479 |
| S144 | FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT | 40,038,273 | 287,914 | 0.719 | 41,296,232 | 293,668 | 0.711 | 36,094,008 | 252,601 | 0.700 |
| S211 | RECREATION FAC-DEF F-N SHORE HALL | 24,110,779 | - | - | 25,128,489 | - | - | 21,802,151 | - | - |
| S248 | WATER UTILITY-DEF F-DUHAMEL CR | 10,219,945 | - | - | 9,981,690 | - | - | 8,624,150 | - | - |
| S257 | WATER UTILITY-DEF F-WOODLAND HEIGHTS | 1,762,280 | - | - | 1,876,560 | - | - | 1,599,840 | - | - |

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

| City of Nelson | 2024 | | | 2023 | | | 2022 | | | |
|---|--|------------------|--------------|------------|------------------|--------------|------------|------------------|--------------|-------|
| | Assessment | Rate/\$1,000 | | Assessment | Rate/\$1,000 | | Assessment | Rate/\$1,000 | | |
| S100 | GENERAL ADMINISTRATION | 429,070,620 | 479,122 | 0.112 | 416,157,288 | 435,879 | 0.105 | 389,701,727 | 317,036 | 0.081 |
| S102 | GIS SERVICE | 429,070,620 | 73,012 | 0.017 | 416,157,288 | 75,685 | 0.018 | 389,701,727 | 77,410 | 0.020 |
| S111 | EDC-NELSON AREAS E AND F | 429,070,620 | 114,335 | 0.027 | 416,157,288 | 114,325 | 0.027 | 389,701,727 | 114,325 | 0.029 |
| S154 | SEARCH & RESCUE - NELSON SALMO EFG | 429,070,620 | 18,695 | 0.004 | 416,157,288 | 18,342 | 0.004 | 389,701,727 | 18,207 | 0.005 |
| S160 | EMERGENCY PLANNING - E AND F | 429,070,620 | 23,835 | 0.006 | 416,157,288 | 15,000 | 0.004 | 389,701,727 | 15,000 | 0.004 |
| S187 | REFUSE DISPOSAL-CENTRAL SUBREGION | 429,070,620 | 1,694,644 | 0.395 | 416,157,288 | 1,531,684 | 0.368 | 389,701,727 | 1,472,515 | 0.378 |
| S202 | REG PARKS-NELSON SALMO E,F,G | 429,070,620 | 570,251 | 0.133 | 416,157,288 | 491,094 | 0.118 | 389,701,727 | 450,334 | 0.116 |
| S226 | NELSON & DISTRICT COMMUNITY FACILITIES | 429,070,620 | 2,319,616 | 0.541 | 416,157,288 | 2,177,362 | 0.523 | 389,701,727 | 2,081,490 | 0.534 |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 429,070,620 | 100,571 | 0.023 | 416,157,288 | 107,793 | 0.026 | 389,701,727 | 100,743 | 0.026 |
| Regional Requisition | | <u>5,394,081</u> | | | <u>4,967,164</u> | | | <u>4,647,060</u> | | |
| Residential Rate per \$1,000 of Assessment | | | <u>1.257</u> | | | <u>1.194</u> | | | <u>1.192</u> | |
| Difference (\$) from prior year | | | 426,917 | | | 320,104 | | | 161,020 | |
| Percentage Change from prior year | | | 8.59% | | | 6.89% | | | 6.32% | |

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 |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010 | Requisitions | 134,975 | 134,975 | 135,005 | 158,084 | 161,247 | 164,471 | 167,761 |
| 41020 | Grants in lieu of Taxes | 866 | 0 | 0 | 10 | 10 | 11 | 10 |
| 45500 | Transfer from Other Service | 0 | 20,000 | 20,000 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 9,541 | 7,759 | 9,600 | 0 | 0 | 0 | 0 |
| Total Income | | 145,382 | 162,734 | 164,605 | 158,094 | 161,257 | 164,482 | 167,771 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010 | Grants | 154,000 | 154,000 | 154,000 | 157,080 | 160,222 | 163,426 | 166,695 |
| 59100 | Accumulated Operating Surplus | 0 | 7,759 | 9,610 | 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 | | 154,975 | 162,734 | 164,605 | 158,095 | 161,257 | 164,482 | 167,772 |
| Total Service | | -9,593 | 0 | 0 | 0 | 0 | 0 | 0 |

S121 Advisory Planning-Area E**INCOME**

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|---------------|-------------|---------------|-------------|-------------|-------------|-------------|
| 41010 | Requisitions | 775 | 775 | 775 | 775 | 775 | 775 | 775 |
| 41020 | Grants in lieu of Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 10,147 | 0 | 10,622 | 0 | 0 | 0 | 0 |
| Total Income | | 10,922 | 775 | 11,397 | 775 | 775 | 775 | 775 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|-------------|---------------|-------------|-------------|-------------|-------------|
| 52010 | Travel | 0 | 225 | 219 | 213 | 207 | 200 | 194 |
| 53020 | Admin, Office Supplies & Postage | 0 | 150 | 150 | 150 | 150 | 150 | 150 |
| 53040 | Advertising | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 59100 | Accumulated Operating Surplus | 0 | 0 | 10,622 | 0 | 0 | 0 | 0 |
| 59510 | Transfer to Other Service - General Admin. Fee | 300 | 300 | 306 | 312 | 318 | 325 | 331 |
| Total Expenses | | 300 | 775 | 11,397 | 775 | 775 | 775 | 775 |
| Total Service | | 10,622 | 0 | 0 | 0 | 0 | 0 | 0 |

S122 Advisory Planning-Area F**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 | 959 | 0 | 950 | 0 | 0 | 0 | 0 |
| Total Income | | 1,259 | 300 | 1,256 | 312 | 318 | 325 | 331 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 59100 | Accumulated Operating Surplus | 0 | 0 | 950 | 0 | 0 | 0 | 0 |
| 59510 | Transfer to Other Service - General Admin. Fee | 300 | 300 | 306 | 312 | 318 | 325 | 331 |
| Total Expenses | | 300 | 300 | 1,256 | 312 | 318 | 325 | 331 |

| | | | | | | | | |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 959 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010 | Requisitions | 206,290 | 206,290 | 214,591 | 220,988 | 227,577 | 234,363 | 241,353 |
| 49100 | Prior Year Surplus | 23 | 23 | 0 | 0 | 0 | 0 | 0 |
| Total Income | | 206,313 | 206,313 | 214,591 | 220,988 | 227,577 | 234,363 | 241,353 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53050 | Insurance | 143 | 112 | 113 | 114 | 116 | 117 | 118 |
| 54030 | Contracted Services | 203,926 | 203,926 | 212,083 | 218,446 | 224,999 | 231,749 | 238,701 |
| 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 | | 206,344 | 206,313 | 214,591 | 220,989 | 227,578 | 234,364 | 241,353 |

| | | | | | | | | |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| Total Service | | -31 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| 41010 | Requisitions | 470,000 | 470,000 | 499,482 | 599,359 | 559,886 | 568,673 | 581,396 |
| 43020 | Grants | 144,982 | 144,982 | 0 | 0 | 0 | 0 | 0 |
| 43025 | Grants - Specified | 27,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43035 | Community Works Grants - Specified | 0 | 113,739 | 263,739 | 0 | 0 | 0 | 0 |
| 43045 | Columbia Basin Trust Grants - Specified | 0 | 30,932 | 0 | 0 | 0 | 0 | 0 |
| 43100 | Proceeds from Borrowing | 0 | 0 | 369,000 | 0 | 0 | 0 | 0 |
| 43505 | External Contributions & Contracts - Specified | 452 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 0 | 100,000 | 481,000 | 0 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 810 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 59,930 | -21,406 | -30,929 | 0 | 0 | 0 | 0 |
| Total Income | | 703,973 | 838,247 | 1,582,292 | 599,359 | 559,886 | 568,673 | 581,396 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| 51010 | Salaries | 118,885 | 130,000 | 191,424 | 197,167 | 203,082 | 209,174 | 215,449 |
| 51020 | Overtime | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51030 | Benefits | 8,711 | 26,300 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 51050 | Employee Health & Safety | 31,720 | 30,000 | 32,500 | 32,960 | 33,949 | 34,967 | 36,016 |
| 51060 | Employee Incentives | 7,094 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 52010 | Travel | 7,021 | 2,000 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 52020 | Education & Training | 18,975 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 52030 | Memberships, Dues & Subscriptions | 1,132 | 1,200 | 850 | 859 | 867 | 876 | 885 |
| 53020 | Admin, Office Supplies & Postage | 1,612 | 4,800 | 4,800 | 4,848 | 4,896 | 4,945 | 4,995 |
| 53030 | Communication | 5,787 | 5,500 | 6,000 | 6,060 | 6,121 | 6,182 | 6,244 |
| 53040 | Advertising | 4,620 | 650 | 650 | 656 | 663 | 670 | 676 |
| 53050 | Insurance | 9,662 | 6,500 | 7,500 | 7,725 | 7,957 | 8,195 | 8,441 |
| 53080 | Licence & Permits | 91 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54010 | Legal | 80 | 16,000 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 8,721 | 9,250 | 9,500 | 9,595 | 9,691 | 9,788 | 9,886 |
| 55010 | Repairs & Maintenance | 9,750 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 55020 | Operating Supplies | 10,084 | 3,000 | 4,000 | 4,040 | 4,080 | 4,121 | 4,162 |
| 55030 | Equipment | 15,846 | 45,961 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 55035 | Radio Equipment | 2,371 | 4,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 55040 | Utilities | 4,066 | 4,650 | 4,800 | 4,944 | 5,092 | 5,245 | 5,402 |
| 55050 | Vehicles | 26,298 | 25,000 | 25,000 | 25,250 | 25,503 | 25,758 | 26,015 |
| 55060 | Rentals | 0 | 1,800 | 0 | 0 | 0 | 0 | 0 |
| 56010 | Debenture Interest | 0 | 0 | 0 | 3,415 | 2,683 | 2,683 | 2,683 |
| 56020 | Debenture Principal | 0 | 0 | 0 | 66,000 | 66,000 | 66,000 | 66,000 |
| 56110 | Short-Term Financing Interest | 973 | 3,541 | 0 | 0 | 0 | 0 | 0 |
| 56120 | Short-Term Financing Principal | 23,000 | 23,000 | 0 | 0 | 0 | 0 | 0 |
| 59000 | Contribution to Reserve | 205,870 | 205,870 | 122,726 | 79,774 | 32,375 | 32,266 | 36,186 |
| 59500 | Transfer to Other Service | 9,879 | 4,700 | 0 | 0 | 0 | 0 | 0 |
| 59510 | Transfer to Other Service - General Admin. Fee | 17,755 | 17,755 | 21,185 | 21,609 | 22,041 | 22,482 | 22,931 |
| 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 | 39,290 | 39,620 | 39,952 | 39,952 |
| 60000 | Capital Expenditures | 73,402 | 181,139 | 1,012,876 | 0 | 0 | 0 | 0 |
| Total Expenses | | 667,554 | 838,247 | 1,582,292 | 599,359 | 559,886 | 568,673 | 581,396 |
| Total Service | | 36,419 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|------------------------------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|
| 41010 | Requisitions | 592,921 | 592,921 | 638,101 | 693,962 | 696,341 | 699,392 | 702,442 |
| 43015 | Donations - Specified | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43020 | Grants | 230,235 | 230,235 | 69,914 | 0 | 0 | 0 | 0 |
| 43035 | Community Works Grants - Specified | 0 | 133,082 | 150,913 | 0 | 0 | 0 | 0 |
| 43200 | Proceeds from Equipment Financing | 150,000 | 150,000 | 0 | 0 | 0 | 0 | 0 |
| 43300 | Proceeds from Asset Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 357,334 | 218,760 | 150,000 | 750,000 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 10,800 | 10,800 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 48200 | Gain on Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | -312,027 | -105,884 | -120,913 | 0 | 0 | 0 | 0 |
| Total Income | | 1,030,764 | 1,229,914 | 900,515 | 1,456,462 | 708,841 | 711,892 | 714,942 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------------|------------------|----------------|------------------|----------------|----------------|----------------|
| 51010 | Salaries | 155,046 | 167,660 | 191,000 | 194,820 | 198,716 | 202,691 | 206,745 |
| 51030 | Benefits | 32,967 | 29,000 | 29,580 | 30,172 | 30,775 | 31,391 | 32,018 |
| 51050 | Employee Health & Safety | 25,810 | 26,000 | 25,500 | 22,000 | 22,000 | 22,000 | 25,000 |
| 51060 | Employee Incentives | 9,790 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 52010 | Travel | 2,254 | 1,000 | 500 | 500 | 500 | 500 | 500 |
| 52020 | Education & Training | 19,939 | 30,400 | 31,000 | 30,400 | 30,400 | 30,400 | 30,400 |
| 52030 | Memberships, Dues & Subscriptions | 410 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 53020 | Admin, Office Supplies & Postage | 1,124 | 3,535 | 3,570 | 3,606 | 3,642 | 3,679 | 3,715 |
| 53030 | Communication | 9,496 | 10,000 | 10,000 | 10,100 | 10,201 | 10,303 | 10,406 |
| 53040 | Advertising | 0 | 800 | 800 | 800 | 800 | 800 | 800 |
| 53050 | Insurance | 15,246 | 10,900 | 13,000 | 13,130 | 13,261 | 13,394 | 13,528 |
| 53080 | Licence & Permits | 141 | 50 | 50 | 50 | 50 | 50 | 50 |
| 54010 | Legal | 80 | 16,000 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 17,216 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 55010 | Repairs & Maintenance | 16,272 | 20,200 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 55020 | Operating Supplies | 4,514 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 55030 | Equipment | 20,895 | 34,780 | 89,914 | 20,200 | 20,402 | 20,606 | 20,812 |
| 55035 | Radio Equipment | 2,886 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 55040 | Utilities | 10,445 | 9,000 | 11,550 | 11,781 | 12,017 | 12,257 | 12,502 |
| 55050 | Vehicles | 34,081 | 30,000 | 31,200 | 32,136 | 33,100 | 34,093 | 35,116 |
| 56010 | Debenture Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56020 | Debenture Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56610 | Equipment Financing Interest | 393 | 6,559 | 1,600 | 1,000 | 550 | 843 | 0 |
| 56620 | Equipment Financing Principal | 0 | 31,803 | 49,200 | 49,200 | 49,200 | 37,518 | 0 |
| 57010 | Grants | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59000 | Contribution to Reserve | 333,635 | 333,635 | 96,783 | 149,658 | 144,641 | 151,072 | 181,307 |
| 59500 | Transfer to Other Service | 16,168 | 4,700 | 0 | 0 | 0 | 0 | 0 |
| 59510 | Transfer to Other Service - General Admin. Fee | 22,419 | 22,419 | 25,487 | 25,997 | 26,517 | 27,047 | 27,588 |
| 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 | 266,824 | 351,842 | 180,000 | 750,000 | 0 | 0 | 0 |
| Total Expenses | | 1,063,683 | 1,229,914 | 900,515 | 1,456,462 | 708,841 | 711,892 | 714,942 |
| Total Service | | -32,919 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|---|----------------|------------------|------------------|----------------|----------------|----------------|----------------|
| 41010 | Requisitions | 746,553 | 746,553 | 773,380 | 778,733 | 782,824 | 785,979 | 788,462 |
| 41020 | Grants in lieu of Taxes | 428 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43020 | Grants | 0 | 42,000 | 24,587 | 0 | 0 | 0 | 0 |
| 43025 | Grants - Specified | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43035 | Community Works Grants - Specified | 0 | 327,640 | 160,000 | 0 | 0 | 0 | 0 |
| 43045 | Columbia Basin Trust Grants - Specified | 0 | 22,432 | 32,586 | 0 | 0 | 0 | 0 |
| 43100 | Proceeds from Borrowing | 0 | 318,498 | 0 | 0 | 0 | 0 | 0 |
| 43200 | Proceeds from Equipment Financing | 319,720 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 0 | 0 | 210,000 | 0 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 6,908 | 6,908 | 17,335 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | -394,334 | -363,897 | 0 | 0 | 0 | 0 | 0 |
| Total Income | | 699,275 | 1,100,134 | 1,317,888 | 778,733 | 782,824 | 785,979 | 788,462 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| 51010 | Salaries | 176,872 | 184,565 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| 51020 | Overtime | 70 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51030 | Benefits | 18,053 | 28,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| 51050 | Employee Health & Safety | 29,244 | 40,900 | 48,100 | 47,600 | 47,600 | 47,600 | 47,600 |
| 51060 | Employee Incentives | 14,662 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 52010 | Travel | 323 | 2,000 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 52020 | Education & Training | 22,948 | 44,200 | 44,200 | 44,200 | 44,200 | 44,200 | 44,200 |
| 52030 | Memberships, Dues & Subscriptions | 1,092 | 1,800 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 53020 | Admin, Office Supplies & Postage | 1,673 | 6,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 53030 | Communication | 7,258 | 9,400 | 8,200 | 8,242 | 8,284 | 8,327 | 8,371 |
| 53040 | Advertising | 0 | 1,300 | 1,150 | 1,156 | 1,163 | 1,170 | 1,176 |
| 53050 | Insurance | 19,505 | 14,451 | 15,200 | 15,352 | 15,506 | 15,661 | 15,817 |
| 53070 | Bad Debts | 16,229 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53080 | Licence & Permits | 232 | 100 | 100 | 100 | 100 | 100 | 100 |
| 54010 | Legal | 160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 25,846 | 24,000 | 27,000 | 27,270 | 27,543 | 27,818 | 28,096 |
| 55010 | Repairs & Maintenance | 18,213 | 12,500 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| 55020 | Operating Supplies | 9,595 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 55030 | Equipment | 56,337 | 62,603 | 90,173 | 33,000 | 33,000 | 33,000 | 33,000 |
| 55035 | Radio Equipment | 9,209 | 10,500 | 10,050 | 10,050 | 10,050 | 10,050 | 10,050 |
| 55040 | Utilities | 16,086 | 16,800 | 17,300 | 17,473 | 17,648 | 17,824 | 18,002 |
| 55050 | Vehicles | 32,302 | 33,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| 56610 | Equipment Financing Interest | 838 | 12,123 | 9,673 | 7,060 | 4,366 | 1,559 | 0 |
| 56620 | Equipment Financing Principal | 0 | 58,777 | 61,227 | 63,840 | 66,534 | 69,341 | 0 |
| 59000 | Contribution to Reserve | 82,040 | 82,040 | 83,945 | 69,251 | 70,066 | 69,875 | 139,843 |
| 59500 | Transfer to Other Service | 46,070 | 9,400 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 59510 | Transfer to Other Service - General Admin. Fee | 26,454 | 26,454 | 31,808 | 32,444 | 33,093 | 33,755 | 34,430 |
| 59520 | Transfer to Other Service - IT Fee | 11,032 | 11,032 | 9,740 | 9,935 | 10,133 | 10,336 | 10,543 |
| 59540 | Transfer to Other Service - Fire Services Fee | 77,230 | 77,230 | 86,822 | 88,558 | 90,338 | 92,163 | 94,033 |
| 60000 | Capital Expenditures | 292,885 | 307,760 | 470,000 | 0 | 0 | 0 | 0 |
| Total Expenses | | 1,012,458 | 1,100,134 | 1,317,888 | 778,732 | 782,824 | 785,979 | 788,462 |
| Total Service | | -313,183 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010 | Requisitions | 36,061 | 36,061 | 36,187 | 36,562 | 36,640 | 36,720 | 36,802 |
| 41020 | Grants in lieu of Taxes | 157 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 594 | 303 | 300 | 0 | 0 | 0 | 0 |
| Total Income | | 36,812 | 36,364 | 36,487 | 36,562 | 36,640 | 36,720 | 36,802 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050 | Insurance | 407 | 335 | 338 | 342 | 345 | 348 | 352 |
| 57010 | Grants | 33,754 | 33,754 | 33,754 | 33,754 | 33,754 | 33,754 | 33,754 |
| 59510 | Transfer to Other Service - General Admin. Fee | 975 | 975 | 995 | 1,025 | 1,056 | 1,087 | 1,120 |
| 59540 | Transfer to Other Service - Fire Services Fee | 1,300 | 1,300 | 1,400 | 1,442 | 1,485 | 1,530 | 1,576 |
| Total Expenses | | 36,436 | 36,364 | 36,487 | 36,562 | 36,640 | 36,720 | 36,802 |

| | | | | | | | | |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 376 | 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 |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

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 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010 | Requisitions | 173,888 | 173,888 | 237,355 | 244,476 | 251,810 | 259,364 | 267,145 |
| 41020 | Grants in lieu of Taxes | 166 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 730 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Income | | 174,785 | 173,888 | 237,355 | 244,476 | 251,810 | 259,364 | 267,145 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 59500 | Transfer to Other Service | 173,889 | 173,889 | 237,355 | 244,476 | 251,810 | 259,364 | 267,145 |
| Total Expenses | | 173,889 | 173,889 | 237,355 | 244,476 | 251,810 | 259,364 | 267,145 |

| | | | | | | | | |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 896 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010 | Requisitions | 21,632 | 21,632 | 21,860 | 21,990 | 22,039 | 22,089 | 22,141 |
| 41020 | Grants in lieu of Taxes | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 6 | -1 | 10 | 0 | 0 | 0 | 0 |
| Total Income | | 21,644 | 21,631 | 21,870 | 21,990 | 22,039 | 22,089 | 22,141 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050 | Insurance | 36 | 40 | 40 | 40 | 41 | 41 | 42 |
| 57010 | Grants | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 59510 | Transfer to Other Service - General Admin. Fee | 975 | 975 | 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 | | 21,628 | 21,632 | 21,870 | 21,990 | 22,039 | 22,089 | 22,141 |

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

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010 | Requisitions | 30,620 | 30,620 | 30,600 | 30,600 | 30,600 | 30,600 | 30,600 |
| 41020 | Grants in lieu of Taxes | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | -1,122 | -1,131 | 0 | 0 | 0 | 0 | 0 |
| Total Income | | 29,508 | 29,489 | 30,600 | 30,600 | 30,600 | 30,600 | 30,600 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53030 | Communication | 494 | 204 | 500 | 500 | 500 | 500 | 500 |
| 53050 | Insurance | 49 | 101 | 105 | 105 | 105 | 105 | 105 |
| 54030 | Contracted Services | 32,989 | 28,209 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 59510 | Transfer to Other Service - General Admin. Fee | 975 | 975 | 995 | 995 | 995 | 995 | 995 |
| Total Expenses | | 34,507 | 29,489 | 30,600 | 30,600 | 30,600 | 30,600 | 30,600 |
| Total Service | | -4,999 | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

EXPENSES

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

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

A117 Recycling Program – Central Subregion**INCOME**

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

EXPENSES

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

| | | | | | | | | |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 22,589 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

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

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

EXPENSES

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

S199 Public Library-Area F**INCOME**

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 41010 | Requisitions | 99,443 | 99,443 | 101,250 | 101,250 | 101,250 | 101,250 | 101,250 |
| 41020 | Grants in lieu of Taxes | 47 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 50 | 50 | 0 | 0 | 0 | 0 | 0 |
| Total Income | | 99,540 | 99,493 | 101,250 | 101,250 | 101,250 | 101,250 | 101,250 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 57010 | Grants | 97,901 | 97,901 | 99,420 | 99,290 | 99,231 | 99,171 | 99,108 |
| 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 | | 99,493 | 99,493 | 101,250 | 101,250 | 101,250 | 101,250 | 101,250 |
| Total Service | | 48 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010 | Requisitions | 965,496 | 965,496 | 1,103,790 | 1,396,316 | 1,427,828 | 1,316,406 | 1,948,164 |
| 41020 | Grants in lieu of Taxes | 4,196 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42035 | User Fees - Specified | 400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42045 | Rental Income - Specified | 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43015 | Donations - Specified | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43020 | Grants | 85,235 | 115,235 | 21,000 | 30,000 | 0 | 0 | 0 |
| 43025 | Grants - Specified | 511 | 110,000 | 110,000 | 0 | 0 | 0 | 0 |
| 43030 | Community Works Grants (Internal) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43300 | Proceeds from Asset Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43505 | External Contributions & Contracts - Specified | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 102,733 | 103,000 | 72,000 | 0 | 0 | 0 | 0 |
| Total Income | | 1,161,272 | 1,293,731 | 1,306,790 | 1,426,316 | 1,427,828 | 1,316,406 | 1,948,164 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010 | Salaries | 35,803 | 26,100 | 60,280 | 60,350 | 61,554 | 57,292 | 49,566 |
| 51020 | Overtime | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51030 | Benefits | 4,585 | 3,310 | 8,200 | 6,542 | 6,688 | 6,838 | 5,993 |
| 53020 | Admin, Office Supplies & Postage | 0 | 4,000 | 500 | 505 | 510 | 515 | 520 |
| 53040 | Advertising | 0 | 300 | 3,300 | 3,333 | 3,366 | 3,400 | 3,434 |
| 53050 | Insurance | 8,716 | 9,110 | 9,010 | 9,152 | 9,244 | 9,338 | 9,433 |
| 53070 | Bad Debts | 14,018 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53080 | Licence & Permits | 690 | 700 | 1,100 | 1,101 | 1,102 | 1,103 | 1,104 |
| 54010 | Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 128,848 | 205,800 | 316,500 | 306,450 | 366,902 | 234,864 | 235,327 |
| 54040 | Consulting Fees | 3,490 | 30,000 | 60,000 | 55,250 | 15,000 | 0 | 0 |
| 55010 | Repairs & Maintenance | 14,540 | 77,000 | 66,500 | 69,500 | 69,500 | 69,500 | 704,500 |
| 55020 | Operating Supplies | 18,956 | 5,700 | 21,100 | 11,177 | 11,205 | 11,233 | 10,862 |
| 55030 | Equipment | 12,799 | 39,000 | 13,000 | 20,030 | 20,060 | 50,091 | 25,122 |
| 55040 | Utilities | 1,245 | 2,800 | 3,250 | 3,282 | 3,315 | 3,348 | 3,382 |
| 55050 | Vehicles | 1,674 | 600 | 1,400 | 1,414 | 1,428 | 1,442 | 1,457 |
| 55060 | Rentals | 391 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56010 | Debenture Interest | 3,883 | 6,275 | 6,275 | 6,275 | 6,275 | 6,275 | 6,275 |
| 56020 | Debenture Principal | 23,065 | 23,064 | 23,064 | 23,064 | 23,064 | 23,064 | 23,064 |
| 57010 | Grants | 386,010 | 386,000 | 406,000 | 406,000 | 406,000 | 406,000 | 406,000 |
| 59000 | Contribution to Reserve | 60,235 | 60,235 | 20,000 | 100,000 | 100,000 | 100,000 | 120,000 |
| 59510 | Transfer to Other Service - General Admin. Fee | 13,774 | 13,774 | 18,255 | 18,606 | 18,978 | 19,357 | 20,000 |
| 59530 | Transfer to Other Service - Community Services Fee | 217,963 | 217,963 | 248,056 | 294,284 | 303,635 | 312,744 | 322,126 |
| 60000 | Capital Expenditures | 130,895 | 182,000 | 21,000 | 30,000 | 0 | 0 | 0 |
| Total Expenses | | 1,081,581 | 1,293,731 | 1,306,790 | 1,426,316 | 1,427,828 | 1,316,406 | 1,948,164 |
| Total Service | | 79,692 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 42040 | Rental Income | 20,000 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | 22,510 |
| 42045 | Rental Income - Specified | 23,345 | 19,961 | 22,000 | 34,250 | 35,193 | 36,250 | 37,338 |
| 45500 | Transfer from Other Service | 5,051 | 2,757 | 2,812 | 2,896 | 2,983 | 3,073 | 3,165 |
| 49100 | Prior Year Surplus | 16,694 | 13,400 | 15,000 | 0 | 0 | 0 | 0 |
| Total Income | | 65,090 | 56,118 | 59,812 | 57,746 | 59,394 | 61,177 | 63,013 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010 | Salaries | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51030 | Benefits | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53020 | Admin, Office Supplies & Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53030 | Communication | 407 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53050 | Insurance | 2,030 | 2,300 | 2,323 | 2,393 | 2,464 | 2,538 | 2,615 |
| 54030 | Contracted Services | 3,109 | 6,500 | 6,565 | 6,762 | 6,965 | 7,174 | 7,389 |
| 55010 | Repairs & Maintenance | 0 | 3,000 | 3,030 | 3,121 | 3,215 | 3,311 | 3,410 |
| 55020 | Operating Supplies | 0 | 2,020 | 2,040 | 2,101 | 2,164 | 2,229 | 2,296 |
| 55030 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55040 | Utilities | 5,659 | 6,500 | 6,565 | 6,762 | 6,965 | 7,174 | 7,389 |
| 59000 | Contribution to Reserve | 6,273 | 6,273 | 4,469 | 0 | 0 | 0 | 0 |
| 59500 | Transfer to Other Service | 10,440 | 10,440 | 10,649 | 10,968 | 11,298 | 11,636 | 11,986 |
| 59510 | Transfer to Other Service - General Admin. Fee | 1,696 | 1,696 | 1,795 | 1,849 | 1,904 | 1,961 | 2,020 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | | 47,036 | 56,118 | 59,812 | 57,746 | 59,395 | 61,177 | 63,013 |

| | | | | | | | | |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 18,054 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010 | Requisitions | 3,362,521 | 3,362,521 | 3,540,982 | 3,844,469 | 3,976,215 | 4,007,821 | 4,039,152 |
| 41020 | Grants in lieu of Taxes | 16,700 | 47,000 | 47,000 | 47,000 | 47,000 | 47,000 | 47,000 |
| 42015 | Sale of Goods - Specified | 32,994 | 36,800 | 28,400 | 27,295 | 28,114 | 28,957 | 29,826 |
| 42025 | Sale of Services - Specified | 301,640 | 396,012 | 275,098 | 282,060 | 290,467 | 299,125 | 308,043 |
| 42030 | User Fees | 489 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42035 | User Fees - Specified | 1,210,558 | 1,025,000 | 1,210,000 | 1,246,300 | 1,283,689 | 1,322,200 | 1,361,866 |
| 42040 | Rental Income | 2,100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42045 | Rental Income - Specified | 430,108 | 402,150 | 419,000 | 432,025 | 444,926 | 458,214 | 471,900 |
| 43015 | Donations - Specified | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43020 | Grants | 241,668 | 241,668 | 0 | 0 | 0 | 0 | 0 |
| 43025 | Grants - Specified | 5,054 | 28,000 | 6,050 | 6,111 | 6,172 | 6,233 | 6,296 |
| 43035 | Community Works Grants - Specified | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43200 | Proceeds from Equipment Financing | 0 | 0 | 0 | 250,000 | 0 | 0 | 0 |
| 43300 | Proceeds from Asset Disposal | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 43500 | External Contributions & Contracts | 0 | 184,200 | 184,200 | 184,200 | 184,200 | 184,200 | 184,200 |
| 43505 | External Contributions & Contracts - Specified | 191,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44010 | Penalties & Fees | 790 | 250 | 250 | 250 | 250 | 250 | 250 |
| 44020 | Investment Income & Interest | 6,324 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 45000 | Transfer from Reserves | 0 | 0 | 241,667 | 700,000 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 24,066 | 10,455 | 10,900 | 11,227 | 11,564 | 11,911 | 12,268 |
| 49100 | Prior Year Surplus | 601,965 | 586,143 | 900,000 | 0 | 0 | 0 | 0 |
| Total Income | | 6,428,778 | 6,322,199 | 6,865,047 | 7,032,437 | 6,274,096 | 6,367,411 | 6,462,300 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010 | Salaries | 2,215,620 | 2,360,135 | 2,628,030 | 2,621,290 | 2,665,332 | 2,710,171 | 2,755,822 |
| 51020 | Overtime | 19,014 | 32,050 | 34,155 | 34,625 | 35,102 | 35,588 | 36,081 |
| 51030 | Benefits | 474,676 | 531,781 | 526,191 | 535,813 | 545,618 | 555,611 | 565,794 |
| 51050 | Employee Health & Safety | 11,438 | 28,050 | 25,130 | 25,387 | 25,647 | 25,910 | 26,175 |
| 51060 | Employee Incentives | 1,967 | 3,900 | 2,800 | 2,826 | 2,852 | 2,879 | 2,906 |
| 51500 | Directors - Allowance & Stipend | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52010 | Travel | 4,616 | 18,849 | 17,160 | 17,382 | 17,607 | 17,836 | 18,069 |
| 52020 | Education & Training | 10,196 | 58,009 | 26,140 | 26,401 | 26,665 | 26,932 | 27,201 |
| 52030 | Memberships, Dues & Subscriptions | 3,869 | 4,860 | 1,613 | 1,626 | 1,638 | 1,651 | 1,664 |
| 53020 | Admin, Office Supplies & Postage | 25,587 | 38,200 | 38,045 | 38,395 | 38,749 | 39,107 | 39,468 |
| 53030 | Communication | 12,019 | 10,660 | 10,242 | 10,344 | 10,448 | 10,552 | 10,658 |
| 53040 | Advertising | 11,171 | 50,900 | 45,000 | 45,450 | 45,905 | 46,364 | 46,827 |
| 53050 | Insurance | 104,626 | 89,800 | 90,698 | 91,605 | 92,521 | 93,446 | 94,381 |
| 53060 | Bank Charges | 34,072 | 20,000 | 20,200 | 20,402 | 20,606 | 20,812 | 21,020 |

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 53080 | Licence & Permits | 6,937 | 10,700 | 10,807 | 10,915 | 11,024 | 11,134 | 11,246 |
| 54020 | Audit - Professional Fees | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 188,150 | 221,467 | 182,540 | 178,305 | 180,088 | 181,889 | 183,708 |
| 54040 | Consulting Fees | 0 | 112,000 | 132,000 | 35,200 | 35,402 | 35,606 | 35,812 |
| 55010 | Repairs & Maintenance | 167,824 | 196,950 | 202,015 | 204,115 | 206,239 | 208,386 | 210,557 |
| 55020 | Operating Supplies | 116,530 | 117,161 | 133,035 | 118,265 | 119,510 | 120,769 | 122,042 |
| 55025 | Chemicals | 38,850 | 39,820 | 45,000 | 45,450 | 45,904 | 46,364 | 46,827 |
| 55030 | Equipment | 46,975 | 68,928 | 95,255 | 59,293 | 59,840 | 60,398 | 60,965 |
| 55035 | Radio Equipment | 3,991 | 5,175 | 5,227 | 5,279 | 5,332 | 5,385 | 5,439 |
| 55040 | Utilities | 434,273 | 515,500 | 523,000 | 528,230 | 533,512 | 538,847 | 544,236 |
| 55050 | Vehicles | 6,829 | 9,500 | 14,000 | 11,675 | 11,854 | 12,036 | 12,222 |
| 55060 | Rentals | 2,000 | 17,675 | 12,000 | 12,120 | 12,241 | 12,364 | 12,487 |
| 56010 | Debenture Interest | 202,419 | 232,330 | 262,423 | 263,891 | 265,374 | 266,872 | 268,385 |
| 56020 | Debenture Principal | 228,697 | 228,697 | 228,697 | 230,355 | 232,030 | 233,722 | 235,431 |
| 56110 | Short-Term Financing Interest | 0 | 0 | 0 | 11,000 | 11,000 | 11,000 | 11,000 |
| 56120 | Short-Term Financing Principal | 0 | 0 | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| 57010 | Grants | 43,295 | 58,295 | 58,295 | 58,878 | 59,467 | 60,061 | 60,662 |
| 59000 | Contribution to Reserve | 241,668 | 241,668 | 100,000 | 0 | 0 | 0 | 0 |
| 59500 | Transfer to Other Service | 21,877 | 0 | 26,045 | 26,305 | 26,569 | 26,834 | 27,103 |
| 59510 | Transfer to Other Service - General Admin. Fee | 291,703 | 291,703 | 319,661 | 335,105 | 341,807 | 348,643 | 355,500 |
| 59520 | Transfer to Other Service - IT Fee | 121,352 | 121,352 | 107,140 | 109,283 | 111,468 | 113,698 | 115,972 |
| 59530 | Transfer to Other Service - Community Services Fee | 257,056 | 257,083 | 292,503 | 317,225 | 326,742 | 336,544 | 346,640 |
| 60000 | Capital Expenditures | 46,088 | 329,000 | 650,000 | 950,000 | 100,000 | 100,000 | 100,000 |
| Total Expenses | | 5,396,587 | 6,322,199 | 6,865,047 | 7,032,437 | 6,274,096 | 6,367,411 | 6,462,300 |
| Total Service | | 1,032,190 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| 41010 | Requisitions | 643,683 | 643,680 | 758,402 | 873,077 | 963,333 | 1,017,944 | 1,068,549 |
| 41020 | Grants in lieu of Taxes | 569 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42030 | User Fees | 51,636 | 47,924 | 54,540 | 56,175 | 57,861 | 59,597 | 61,384 |
| 45000 | Transfer from Reserves | 153,829 | 153,829 | 59,866 | 25,469 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | -116,998 | -117,224 | 5,888 | 0 | 0 | 0 | 0 |
| Total Income | | 732,719 | 728,209 | 878,696 | 954,721 | 1,021,194 | 1,077,541 | 1,129,933 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| 53050 | Insurance | 1,143 | 1,228 | 1,264 | 1,339 | 1,420 | 1,504 | 1,594 |
| 54030 | Contracted Services | 641,158 | 711,889 | 845,578 | 919,309 | 973,585 | 1,028,410 | 1,084,652 |
| 55010 | Repairs & Maintenance | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55020 | Operating Supplies | 5,849 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59000 | Contribution to Reserve | 0 | 0 | 6,289 | 6,967 | 17,446 | 17,145 | 11,358 |
| 59500 | Transfer to Other Service | 420 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59510 | Transfer to Other Service - General Admin. Fee | 15,092 | 15,092 | 25,565 | 27,106 | 28,743 | 30,482 | 32,329 |
| Total Expenses | | 664,162 | 728,209 | 878,696 | 954,721 | 1,021,194 | 1,077,541 | 1,129,933 |

| | | | | | | | | |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 68,557 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

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 |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015 | Parcel Taxes | 22,080 | 22,080 | 25,392 | 29,201 | 33,581 | 37,510 | 43,136 |
| 42025 | Sale of Services - Specified | 1,545 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42030 | User Fees | 80,595 | 81,309 | 83,003 | 87,153 | 91,511 | 96,086 | 100,891 |
| 43020 | Grants | 84,624 | 84,624 | 0 | 0 | 0 | 0 | 0 |
| 43030 | Community Works Grants (Internal) | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 |
| 43100 | Proceeds from Borrowing | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 0 | 280,000 | 460,000 | 20,000 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 10,090 | 10,089 | 13,033 | 0 | 0 | 0 | 0 |
| Total Income | | 198,934 | 628,102 | 681,428 | 136,354 | 125,092 | 133,596 | 144,027 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010 | Salaries | 10,023 | 11,686 | 12,225 | 9,594 | 9,785 | 9,981 | 10,181 |
| 51020 | Overtime | 204 | 1,303 | 1,384 | 1,439 | 1,468 | 1,497 | 1,527 |
| 51030 | Benefits | 2,086 | 3,298 | 3,487 | 3,356 | 3,423 | 3,491 | 3,561 |
| 51500 | Directors - Allowance & Stipend | 505 | 502 | 533 | 555 | 566 | 577 | 589 |
| 51565 | Directors - Mileage | 36 | 0 | 38 | 40 | 41 | 41 | 42 |
| 53020 | Admin, Office Supplies & Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53030 | Communication | 256 | 416 | 442 | 459 | 469 | 478 | 488 |
| 53050 | Insurance | 1,423 | 1,682 | 1,786 | 1,857 | 1,895 | 1,932 | 1,971 |
| 53080 | Licence & Permits | 347 | 832 | 884 | 919 | 937 | 956 | 975 |
| 54030 | Contracted Services | 1,870 | 3,444 | 3,658 | 3,804 | 3,880 | 3,958 | 4,037 |
| 55010 | Repairs & Maintenance | 822 | 4,002 | 4,250 | 4,420 | 4,508 | 4,599 | 4,691 |
| 55020 | Operating Supplies | 0 | 92 | 97 | 101 | 103 | 105 | 107 |
| 55030 | Equipment | 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55040 | Utilities | 4,675 | 4,546 | 4,828 | 5,021 | 5,121 | 5,224 | 5,328 |
| 55060 | Rentals | 0 | 159 | 169 | 165 | 162 | 162 | 162 |
| 56110 | Short-Term Financing Interest | 0 | 0 | 0 | 5,630 | 4,624 | 3,561 | 2,438 |
| 56120 | Short-Term Financing Principal | 0 | 0 | 0 | 17,871 | 18,877 | 19,940 | 21,063 |
| 59000 | Contribution to Reserve | 135,036 | 135,036 | 57,031 | 30,216 | 37,708 | 44,938 | 54,069 |
| 59500 | Transfer to Other Service | 16,082 | 8,869 | 7,137 | 6,486 | 6,616 | 6,748 | 6,883 |
| 59510 | Transfer to Other Service - General Admin. Fee | 5,455 | 5,455 | 5,660 | 5,887 | 6,004 | 6,124 | 6,247 |
| 59550 | Transfer to Other Service - Environmental Services Fee | 16,780 | 16,780 | 17,819 | 18,534 | 18,905 | 19,284 | 19,668 |
| 60000 | Capital Expenditures | 193,028 | 430,000 | 560,000 | 20,000 | 0 | 0 | 0 |
| Total Expenses | | 388,660 | 628,102 | 681,428 | 136,354 | 125,092 | 133,596 | 144,027 |
| Total Service | | -189,726 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------------|----------------|------------------|----------------|----------------|------------------|------------------|----------------|
| 41015 | Parcel Taxes | 101,088 | 100,380 | 112,401 | 118,021 | 123,922 | 130,119 | 135,324 |
| 42020 | Sale of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42025 | Sale of Services - Specified | 83,073 | 48,000 | 0 | 0 | 0 | 0 | 0 |
| 42030 | User Fees | 272,317 | 286,726 | 319,649 | 361,254 | 416,626 | 462,397 | 495,432 |
| 42040 | Rental Income | 5,411 | 5,411 | 5,519 | 5,630 | 5,742 | 5,857 | 5,974 |
| 43020 | Grants | 95,469 | 95,469 | 0 | 0 | 0 | 0 | 0 |
| 43030 | Community Works Grants (Internal) | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 |
| 43100 | Proceeds from Borrowing | 0 | 100,000 | 100,000 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 0 | 544,400 | 229,162 | 75,000 | 500,000 | 400,000 | 0 |
| 45500 | Transfer from Other Service | 1,344 | 1,447 | 2,320 | 2,552 | 2,833 | 3,117 | 3,304 |
| 49100 | Prior Year Surplus | -62,100 | -123,392 | -298,728 | 0 | 0 | 0 | 0 |
| Total Income | | 496,602 | 1,208,441 | 470,323 | 562,457 | 1,049,123 | 1,001,490 | 640,034 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------------|------------------|----------------|----------------|------------------|------------------|----------------|
| 51010 | Salaries | 33,089 | 40,137 | 42,378 | 39,913 | 40,711 | 41,525 | 42,356 |
| 51020 | Overtime | 245 | 2,207 | 2,344 | 2,438 | 2,487 | 2,536 | 2,587 |
| 51030 | Benefits | 6,762 | 10,436 | 11,018 | 10,377 | 10,585 | 10,797 | 11,012 |
| 51050 | Employee Health & Safety | 0 | 312 | 331 | 345 | 351 | 359 | 366 |
| 51500 | Directors - Allowance & Stipend | 606 | 504 | 644 | 669 | 683 | 696 | 710 |
| 52010 | Travel | 0 | 55 | 59 | 61 | 62 | 63 | 65 |
| 52030 | Memberships, Dues & Subscriptions | 400 | 416 | 442 | 459 | 469 | 478 | 488 |
| 53020 | Admin, Office Supplies & Postage | 0 | 208 | 221 | 230 | 234 | 239 | 244 |
| 53030 | Communication | 1,851 | 2,028 | 2,154 | 2,240 | 2,285 | 2,330 | 2,377 |
| 53050 | Insurance | 4,564 | 3,746 | 4,847 | 5,041 | 5,142 | 5,244 | 5,349 |
| 53080 | Licence & Permits | 576 | 1,134 | 612 | 636 | 649 | 662 | 675 |
| 54030 | Contracted Services | 14,078 | 12,510 | 15,486 | 15,549 | 15,860 | 16,177 | 16,501 |
| 55010 | Repairs & Maintenance | 21,408 | 4,501 | 6,580 | 4,971 | 5,071 | 5,172 | 5,276 |
| 55020 | Operating Supplies | 4,121 | 8,421 | 4,377 | 4,552 | 4,643 | 4,736 | 4,830 |
| 55025 | Chemicals | 7,229 | 6,790 | 7,211 | 7,500 | 7,650 | 7,803 | 7,959 |
| 55030 | Equipment | 0 | 1,125 | 1,195 | 1,243 | 1,268 | 1,293 | 1,319 |
| 55040 | Utilities | 17,883 | 19,760 | 18,992 | 19,751 | 20,146 | 20,549 | 20,960 |
| 55060 | Rentals | 0 | 389 | 413 | 430 | 438 | 447 | 456 |
| 56010 | Debenture Interest | 3,999 | 5,308 | 5,308 | 5,308 | 5,308 | 5,308 | 5,308 |
| 56020 | Debenture Principal | 18,800 | 18,800 | 18,800 | 18,800 | 18,800 | 18,800 | 18,800 |
| 56110 | Short-Term Financing Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56120 | Short-Term Financing Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59000 | Contribution to Reserve | 266,330 | 206,330 | 178,447 | 245,975 | 303,063 | 350,768 | 384,652 |
| 59500 | Transfer to Other Service | 36,331 | 32,475 | 24,558 | 24,107 | 24,819 | 25,542 | 26,178 |
| 59510 | Transfer to Other Service - General Admin. Fee | 16,833 | 16,833 | 16,403 | 17,059 | 17,400 | 17,748 | 18,103 |
| 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 | 49,560 | 49,560 | 52,633 | 54,738 | 55,833 | 56,949 | 58,088 |
| 60000 | Capital Expenditures | 926,282 | 758,940 | 50,000 | 75,000 | 500,000 | 400,000 | 0 |
| Total Expenses | | 1,436,463 | 1,208,441 | 470,323 | 562,457 | 1,049,123 | 1,001,490 | 640,034 |

| | | | | | | | | |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|
| Total Service | | -939,861 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41015 | Parcel Taxes | 6,993 | 6,986 | 6,986 | 6,986 | 6,986 | 6,986 | 8,733 |
| 42030 | User Fees | 33,462 | 31,946 | 34,806 | 35,502 | 36,212 | 36,937 | 37,675 |
| 43030 | Community Works Grants (Internal) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | -77,098 | 146 | 11,771 | 0 | 0 | 0 | 0 |
| Total Income | | -36,643 | 49,078 | 53,563 | 42,488 | 43,198 | 43,923 | 46,408 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010 | Salaries | 5,847 | 7,308 | 7,761 | 8,072 | 8,233 | 8,398 | 8,566 |
| 51020 | Overtime | 136 | 554 | 588 | 612 | 624 | 637 | 649 |
| 51030 | Benefits | 1,216 | 1,900 | 2,018 | 2,099 | 2,140 | 2,183 | 2,227 |
| 51500 | Directors - Allowance & Stipend | 505 | 504 | 535 | 557 | 568 | 579 | 591 |
| 51565 | Directors - Mileage | 36 | 0 | 38 | 40 | 41 | 41 | 42 |
| 53030 | Communication | 366 | 650 | 690 | 718 | 732 | 747 | 762 |
| 53050 | Insurance | 674 | 618 | 656 | 683 | 696 | 710 | 724 |
| 53080 | Licence & Permits | 199 | 557 | 212 | 220 | 224 | 229 | 233 |
| 54030 | Contracted Services | 713 | 1,745 | 1,853 | 1,927 | 1,966 | 2,005 | 2,045 |
| 55010 | Repairs & Maintenance | 41 | 649 | 689 | 717 | 731 | 746 | 761 |
| 55020 | Operating Supplies | 288 | 111 | 306 | 318 | 324 | 331 | 338 |
| 55025 | Chemicals | 316 | 495 | 526 | 547 | 558 | 569 | 580 |
| 55040 | Utilities | 1,949 | 2,207 | 2,344 | 2,438 | 2,486 | 2,536 | 2,587 |
| 59000 | Contribution to Reserve | 7,674 | 7,674 | 21,929 | 9,586 | 9,642 | 9,693 | 11,493 |
| 59500 | Transfer to Other Service | 4,987 | 5,829 | 4,997 | 5,197 | 5,301 | 5,407 | 5,516 |
| 59510 | Transfer to Other Service - General Admin. Fee | 2,665 | 2,665 | 2,461 | 2,559 | 2,610 | 2,663 | 2,716 |
| 59550 | Transfer to Other Service - Environmental Services Fee | 5,612 | 5,612 | 5,960 | 6,198 | 6,322 | 6,449 | 6,578 |
| 60000 | Capital Expenditures | 7,490 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | | 40,714 | 49,078 | 53,563 | 42,488 | 43,198 | 43,923 | 46,408 |

| | | | | | | | | |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| Total Service | | -77,356 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 41015 | Parcel Taxes | 17,160 | 17,160 | 18,920 | 18,920 | 18,920 | 18,920 | 23,650 |
| 42020 | Sale of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42025 | Sale of Services - Specified | 14,566 | 0 | 5,100 | 0 | 0 | 0 | 0 |
| 42030 | User Fees | 66,698 | 70,085 | 75,757 | 81,222 | 84,317 | 87,524 | 90,847 |
| 43030 | Community Works Grants (Internal) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45000 | Transfer from Reserves | 0 | 22,828 | 3,000 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | -15,675 | -17,612 | -15,692 | 0 | 0 | 0 | 0 |
| Total Income | | 82,749 | 92,461 | 87,085 | 100,142 | 103,237 | 106,444 | 114,497 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 51010 | Salaries | 15,440 | 11,838 | 16,397 | 17,053 | 17,394 | 17,742 | 18,097 |
| 51020 | Overtime | 206 | 602 | 639 | 665 | 678 | 692 | 706 |
| 51030 | Benefits | 3,276 | 3,078 | 3,479 | 3,618 | 3,691 | 3,764 | 3,840 |
| 51050 | Employee Health & Safety | 0 | 45 | 0 | 0 | 0 | 0 | 0 |
| 51500 | Directors - Allowance & Stipend | 606 | 502 | 533 | 554 | 566 | 577 | 588 |
| 52030 | Memberships, Dues & Subscriptions | 200 | 208 | 221 | 230 | 234 | 239 | 244 |
| 53020 | Admin, Office Supplies & Postage | 32 | 4 | 0 | 0 | 0 | 0 | 0 |
| 53030 | Communication | 1,029 | 1,144 | 1,215 | 1,264 | 1,289 | 1,315 | 1,341 |
| 53050 | Insurance | 1,867 | 2,552 | 1,983 | 2,062 | 2,103 | 2,145 | 2,188 |
| 53080 | Licence & Permits | 202 | 203 | 216 | 224 | 229 | 233 | 238 |
| 54010 | Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 5,784 | 3,746 | 3,377 | 2,956 | 3,015 | 3,075 | 3,136 |
| 55010 | Repairs & Maintenance | 15,058 | 8,000 | 11,496 | 8,836 | 9,013 | 9,193 | 9,377 |
| 55020 | Operating Supplies | 1,458 | 1,000 | 1,548 | 1,610 | 1,643 | 1,675 | 1,709 |
| 55025 | Chemicals | 1,080 | 596 | 1,147 | 1,193 | 1,217 | 1,241 | 1,266 |
| 55040 | Utilities | 5,878 | 5,984 | 6,355 | 6,609 | 6,741 | 6,876 | 7,014 |
| 59000 | Contribution to Reserve | 8,441 | 941 | 2,844 | 16,207 | 17,622 | 19,121 | 25,423 |
| 59500 | Transfer to Other Service | 9,524 | 9,994 | 9,075 | 9,438 | 9,627 | 9,818 | 10,016 |
| 59510 | Transfer to Other Service - General Admin. Fee | 6,517 | 6,517 | 5,847 | 6,081 | 6,202 | 6,326 | 6,453 |
| 59520 | Transfer to Other Service - IT Fee | 5,516 | 5,516 | 1,607 | 1,671 | 1,705 | 1,739 | 1,774 |
| 59550 | Transfer to Other Service - Environmental Services Fee | 17,991 | 17,991 | 19,106 | 19,871 | 20,268 | 20,673 | 21,087 |
| 60000 | Capital Expenditures | 12,128 | 12,000 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | | 112,233 | 92,461 | 87,085 | 100,142 | 103,237 | 106,444 | 114,497 |

| | | | | | | | | |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| Total Service | | -29,485 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

S265 Discretionary Grants-Area E**INCOME**

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| 41010 | Requisitions | 8,558 | 8,558 | 8,558 | 8,558 | 8,558 | 8,558 | 8,558 |
| 41020 | Grants in lieu of Taxes | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 6,799 | 6,799 | 6,913 | 0 | 0 | 0 | 0 |
| Total Income | | 15,358 | 15,357 | 15,471 | 8,558 | 8,558 | 8,558 | 8,558 |

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 |
| 51030 | Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51500 | Directors - Allowance & Stipend | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55030 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57010 | Grants | 8,144 | 15,057 | 15,165 | 8,246 | 8,240 | 8,233 | 8,227 |
| 59510 | Transfer to Other Service - General Admin. Fee | 300 | 300 | 306 | 312 | 318 | 325 | 331 |
| Total Expenses | | 8,444 | 15,357 | 15,471 | 8,558 | 8,558 | 8,558 | 8,558 |
| Total Service | | 6,915 | 0 | 0 | 0 | 0 | 0 | 0 |

S266 Discretionary Grants-Area F**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 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 25,362 | 25,362 | 22,120 | 0 | 0 | 0 | 0 |
| Total Income | | 55,374 | 55,362 | 52,120 | 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 |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 52010 | Travel | 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 |
| 57010 | Grants | 32,942 | 55,062 | 51,814 | 29,688 | 29,682 | 29,675 | 29,669 |
| 59500 | Transfer to Other Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59510 | Transfer to Other Service - General Admin. Fee | 300 | 300 | 306 | 312 | 318 | 325 | 331 |
| Total Expenses | | 33,242 | 55,362 | 52,120 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total Service | | 22,132 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-----------------------------|---------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 41010 | Requisitions | 1,000 | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 41020 | Grants in lieu of Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45500 | Transfer from Other Service | 23,000 | 30,563 | 0 | 0 | 0 | 0 | 0 |
| 49100 | Prior Year Surplus | 10,413 | 10,413 | 0 | 0 | 0 | 0 | 0 |
| Total Income | | 34,414 | 41,976 | 0 | 0 | 0 | 0 | 0 |

EXPENSES

| Account | Description | 2023 DRAFT | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 51010 | Salaries | 3,237 | 12,412 | 0 | 0 | 0 | 0 | 0 |
| 51030 | Benefits | 349 | 2,008 | 0 | 0 | 0 | 0 | 0 |
| 51050 | Employee Health & Safety | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52020 | Education & Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53030 | Communication | 752 | 236 | 0 | 0 | 0 | 0 | 0 |
| 53040 | Advertising | 1,228 | 2,020 | 0 | 0 | 0 | 0 | 0 |
| 54030 | Contracted Services | 176 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57010 | Grants | 12,000 | 12,000 | 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 | 3,500 | 3,500 | 0 | 0 | 0 | 0 | 0 |
| 59530 | Transfer to Other Service - Community Services Fee | 9,799 | 9,799 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | | 31,061 | 41,976 | 0 | 0 | 0 | 0 | 0 |
| Total Service | | 3,353 | 0 | 0 | 0 | 0 | 0 | 0 |

S292 Local Conservation Service**INCOME**

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

EXPENSES

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

| | | | | | | | | |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| Total Service | | 47,889 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|