



# 2024-2028 Financial Plan

Prepared by: Financial Services

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

**Electoral Area A Creston Rural**

|   |  | <b>2024</b>       |                     |                     | <b>2023</b>       |                     |                     | <b>2022</b>       |                     |                     |
|---|--|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
|   |  | <b>Assessment</b> | <b>Requisition</b>  | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b>  | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b>  | <b>Rate/\$1,000</b> |
| S100  | GENERAL ADMINISTRATION                 | 121,922,855       | 107,604             | 0.088               | 115,523,982       | 120,999             | 0.105               | 99,939,147        | 81,304              | 0.081               |
| S261  | DISCRETIONARY GRANTS                   | 121,922,855       | 25,000              | 0.021               | 115,523,982       | 25,000              | 0.022               | 99,939,147        | 25,000              | 0.025               |
| S101  | RURAL ADMINISTRATION                   | 121,922,855       | 144,869             | 0.119               | 115,523,982       | 153,560             | 0.133               | 99,939,147        | 141,813             | 0.142               |
| S102  | GIS SERVICE                            | 121,922,855       | 20,775              | 0.017               | 115,523,982       | 21,010              | 0.018               | 99,939,147        | 19,852              | 0.020               |
| S103  | BUILDING INSPECTION                    | 121,922,855       | 79,577              | 0.065               | 115,523,982       | 65,770              | 0.057               | 99,939,147        | 55,141              | 0.055               |
| S104  | PLANNING AND LAND USE                  | 121,922,855       | 93,367              | 0.077               | 115,523,982       | 90,734              | 0.079               | 99,939,147        | 81,177              | 0.081               |
| S105  | COMMUNITY SUSTAINABILITY               | 121,922,855       | 20,800              | 0.017               | 115,523,982       | 20,580              | 0.018               | 99,939,147        | 19,831              | 0.020               |
| S106  | FEASIBILITY STUDY SERVICE              | 121,922,855       | -                   | -                   | 115,523,982       | -                   | -                   | 99,939,147        | -                   | -                   |
| S107  | ECONOMIC DEVELOPMENT -AREA A           | 121,922,855       | 40,000              | 0.033               | 115,523,982       | 40,000              | 0.035               | 99,939,147        | 40,000              | 0.040               |
| S117  | ADVISORY PLANNING-AREA A               | 121,922,855       | 856                 | 0.001               | 115,523,982       | 856                 | 0.001               | 99,939,147        | 856                 | 0.001               |
| S152  | JAWS OF LIFE SERVICE CRES ABC          | 121,922,855       | 30,040              | 0.025               | 115,523,982       | 29,707              | 0.026               | 99,939,147        | 37,646              | 0.038               |
| S156  | EMERGENCY COMMUNICATIONS 911           | 121,922,855       | 43,988              | 0.036               | 115,523,982       | 40,106              | 0.035               | 99,939,147        | 32,433              | 0.032               |
| S157  | EMERGENCY PLANNING-CRESTON AREA        | 121,922,855       | 96,725              | 0.079               | 115,523,982       | 72,084              | 0.062               | 99,939,147        | 69,448              | 0.069               |
| S174  | CEMETERY-CRESTON, AREAS A B C          | 121,922,855       | 26,746              | 0.022               | 115,523,982       | 25,785              | 0.022               | 99,939,147        | 25,967              | 0.026               |
| S186  | REFUSE DISPOSAL-EAST SUBREGION         | 121,922,855       | 376,516             | 0.309               | 115,523,982       | 342,492             | 0.296               | 99,939,147        | 324,947             | 0.325               |
| S193  | LIBRARY-CRESTON, AREAS A B C           | 121,922,855       | 154,916             | 0.127               | 115,523,982       | 146,532             | 0.127               | 99,939,147        | 138,787             | 0.139               |
| S205  | REGIONAL PARK - AREA A                 | 121,922,855       | 239,676             | 0.197               | 115,523,982       | 218,777             | 0.189               | 99,939,147        | 151,891             | 0.152               |
| S292  | LOCAL CONSERVATION SERVICE             | 121,922,855       | -                   | -                   | 115,523,982       | -                   | -                   | 99,939,147        | -                   | -                   |
| <b>Regional Requisition</b>                       |  |                   | <b>\$ 1,501,455</b> |                     |                   | <b>\$ 1,413,993</b> |                     |                   | <b>\$ 1,246,092</b> |                     |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |                   |                     | 1.231               |                   |                     | 1.224               |                   |                     | 1.247               |
| <b>Surveyor of Taxes - Collection Fee</b>         |  |                   |                     | 0.065               |                   |                     | 0.064               |                   |                     | 0.065               |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |  |                   |                     | <b>1.296</b>        |                   |                     | <b>1.288</b>        |                   |                     | <b>1.312</b>        |
| <b>Difference (\$) from prior year</b>            |  |                   | 87,462              |                     |                   | 167,901             |                     |                   | 109,960             |                     |
| <b>Percentage Change from prior year</b>          |  |                   | 6.19%               |                     |                   | 13.47%              |                     |                   | 9.68%               |                     |
| S128  | FIRE PROTECTION-DEF A-RIONDEL          | 18,682,106        | 215,242             | 1.152               | 17,581,314        | 187,847             | 1.068               | 13,438,865        | 190,475             | 1.417               |
| S129  | FIRE PROT-DEF A,DEF C-WYNNDEL          | 22,455,412        | 145,663             | 0.649               | 21,502,837        | 135,861             | 0.632               | 18,351,932        | 133,763             | 0.729               |
| S165  | RIONDEL DRAINAGE                       | 6,103,913         | 25,084              | 0.411               | 5,367,068         | 15,464              | 0.288               | 4,015,886         | 12,887              | 0.321               |
| S166  | STREET LIGHTING-DEF A RIONDEL          | 6,103,913         | 9,500               | 0.156               | 5,367,068         | 8,300               | 0.155               | 4,015,886         | 8,300               | 0.207               |
| S189  | RIONDEL REFUSE TRANSFER                | 11,492,515        | 8,310               | 0.072               | 10,533,897        | 5,600               | 0.053               | 7,970,919         | 4,968               | 0.062               |
| S191  | MUSEUM AND ARCH-CRES BC DEF A          | 28,290,740        | 9,503               | 0.034               | 27,024,471        | 9,603               | 0.036               | 23,395,411        | 9,300               | 0.040               |
| S209  | RECREATION FAC-DEF A-RIONDEL           | 11,492,515        | 200,000             | 1.740               | 10,533,897        | 174,158             | 1.653               | 7,970,919         | 144,510             | 1.813               |
| S217  | CRAWFORD BAY BEACH AND HALL            | 30,146,974        | 39,111              | 0.130               | 29,263,682        | 37,940              | 0.130               | 23,477,571        | 22,425              | 0.096               |
| S224  | RECREATION FAC-CRES,B,C,DEF A          | 28,290,740        | 345,260             | 1.220               | 27,024,471        | 335,805             | 1.243               | 23,395,411        | 325,758             | 1.392               |
| S232  | REC COMMISSION-DEFINED AREA A          | 93,607,196        | 45,573              | 0.049               | 88,477,391        | 39,421              | 0.045               | 76,522,561        | 36,186              | 0.047               |
| S234  | PARA-CRES DEF AREAS A, B, C            | 16,142,750        | 8,572               | 0.053               | 15,546,207        | 6,956               | 0.045               | 13,051,819        | 5,822               | 0.045               |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 58,944,130        | 8,535               | 0.014               | 56,321,524        | 9,148               | 0.016               | 46,488,311        | 8,549               | 0.018               |
| S240  | AIRPORT - CRESTON, AREAS B,C           | 64,273,028        | 34,226              | 0.053               | 60,440,065        | 31,336              | 0.052               | 54,568,258        | 22,256              | 0.041               |
| S241  | WATER UTILITY-DEF A-RIONDEL            | 7,199,473         | -                   | -                   | 6,346,038         | -                   | -                   | 4,779,226         | -                   | -                   |
| S242  | WATER UTILITY-DEF A-SANCA PARK         | 2,666,195         | -                   | -                   | 2,406,760         | -                   | -                   | 2,235,725         | -                   | -                   |

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

**Electoral Area B Creston Rural**

|      |                                 | 2024        |             |              | 2023        |             |              | 2022        |             |              |
|------|---------------------------------|-------------|-------------|--------------|-------------|-------------|--------------|-------------|-------------|--------------|
|      |                                 | Assessment  | Requisition | Rate/\$1,000 | Assessment  | Requisition | Rate/\$1,000 | Assessment  | Requisition | Rate/\$1,000 |
| S100 | GENERAL ADMINISTRATION          | 147,154,804 | 129,872     | 0.088        | 136,271,199 | 142,729     | 0.105        | 118,908,022 | 96,736      | 0.081        |
| S262 | DISCRETIONARY GRANTS            | 147,154,804 | 30,000      | 0.020        | 136,271,199 | 30,000      | 0.022        | 118,908,022 | 30,000      | 0.025        |
| S101 | RURAL ADMINISTRATION            | 147,154,804 | 174,849     | 0.119        | 136,271,199 | 181,138     | 0.133        | 118,908,022 | 168,730     | 0.142        |
| S102 | GIS SERVICE                     | 147,154,804 | 25,075      | 0.017        | 136,271,199 | 24,783      | 0.018        | 118,908,022 | 23,620      | 0.020        |
| S103 | BUILDING INSPECTION             | 147,154,804 | 96,045      | 0.065        | 136,271,199 | 77,582      | 0.057        | 118,908,022 | 65,607      | 0.055        |
| S104 | PLANNING AND LAND USE           | 147,154,804 | 112,689     | 0.077        | 136,271,199 | 107,030     | 0.079        | 118,908,022 | 96,585      | 0.081        |
| S105 | COMMUNITY SUSTAINABILITY        | 147,154,804 | 25,104      | 0.017        | 136,271,199 | 24,277      | 0.018        | 118,908,022 | 23,595      | 0.020        |
| S106 | FEASIBILITY STUDY SERVICE       | 147,154,804 | -           | -            | 136,271,199 | -           | -            | 118,908,022 | -           | -            |
| S108 | EDC-CRESTON B AND C             | 147,154,804 | 132,996     | 0.090        | 136,271,199 | 148,991     | 0.109        | 118,908,022 | 148,750     | 0.125        |
| S118 | ADVISORY PLANNING-AREA B        | 147,154,804 | 1,265       | 0.001        | 136,271,199 | 1,265       | 0.001        | 118,908,022 | 1,265       | 0.001        |
| S152 | JAWS OF LIFE SERVICE CRES ABC   | 147,154,804 | 36,257      | 0.025        | 136,271,199 | 35,043      | 0.026        | 118,908,022 | 44,792      | 0.038        |
| S156 | EMERGENCY COMMUNICATIONS 911    | 147,154,804 | 53,092      | 0.036        | 136,271,199 | 47,309      | 0.035        | 118,908,022 | 38,589      | 0.032        |
| S157 | EMERGENCY PLANNING-CRESTON AREA | 147,154,804 | 116,743     | 0.079        | 136,271,199 | 85,030      | 0.062        | 118,908,022 | 82,629      | 0.069        |
| S174 | CEMETERY-CRESTON, AREAS A B C   | 147,154,804 | 32,282      | 0.022        | 136,271,199 | 30,416      | 0.022        | 118,908,022 | 30,896      | 0.026        |
| S186 | REFUSE DISPOSAL-EAST SUBREGION  | 147,154,804 | 454,436     | 0.309        | 136,271,199 | 404,001     | 0.296        | 118,908,022 | 386,623     | 0.325        |
| S191 | MUSEUM AND ARCH-CRES BC DEF A   | 147,154,804 | 49,432      | 0.034        | 136,271,199 | 48,425      | 0.036        | 118,908,022 | 47,266      | 0.040        |
| S193 | LIBRARY-CRESTON, AREAS A B C    | 147,154,804 | 186,975     | 0.127        | 136,271,199 | 172,848     | 0.127        | 118,908,022 | 165,130     | 0.139        |
| S201 | REG PARKS-CRESTON, B, C         | 147,154,804 | 44,546      | 0.030        | 136,271,199 | 15,515      | 0.011        | 118,908,022 | 14,199      | 0.012        |
| S224 | RECREATION FAC-CRES,B,C,DEF A   | 147,154,804 | 1,795,874   | 1.220        | 136,271,199 | 1,693,301   | 1.243        | 118,908,022 | 1,655,678   | 1.392        |
| S240 | AIRPORT - CRESTON, AREAS B,C    | 147,154,804 | 78,361      | 0.053        | 136,271,199 | 70,652      | 0.052        | 118,908,022 | 48,497      | 0.041        |

|   |  |                     |              |  |                     |              |  |                     |              |  |
|---|--|---------------------|--------------|--|---------------------|--------------|--|---------------------|--------------|--|
| <b>Regional Requisition</b>                       |  | <b>\$ 3,575,893</b> |              |  | <b>\$ 3,340,333</b> |              |  | <b>\$ 3,169,185</b> |              |  |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |                     | 2.430        |  |                     | 2.451        |  |                     | 2.665        |  |
| <b>Surveyor of Taxes - Collection Fee</b>         |  |                     | 0.128        |  |                     | 0.129        |  |                     | 0.140        |  |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |  |                     | <b>2.558</b> |  |                     | <b>2.580</b> |  |                     | <b>2.805</b> |  |
| <b>Difference (\$) from prior year</b>            |  | 235,560             |              |  | 171,148             |              |  | 84,375              |              |  |
| <b>Percentage Change from prior year</b>          |  | 7.05%               |              |  | 5.40%               |              |  | 2.74%               |              |  |

|      |                                   |            |         |       |            |         |       |            |         |       |
|------|-----------------------------------|------------|---------|-------|------------|---------|-------|------------|---------|-------|
| S130 | FIRE PROT-DEF B-LISTER/CANYON     | 41,991,676 | 299,185 | 0.712 | 43,354,326 | 253,948 | 0.586 | 37,133,574 | 248,060 | 0.668 |
| S131 | FIRE PROT-DEF B AND DEF C         | 37,425,140 | 262,107 | 0.700 | 35,231,716 | 229,495 | 0.651 | 31,441,242 | 201,270 | 0.640 |
| S148 | FIRE PROT - YAHK-KINGSGATE        | 27,331,610 | 280,584 | 1.027 | 25,466,588 | 225,816 | 0.887 | 22,189,157 | 211,030 | 0.951 |
| S164 | DYKING-DEF B AND DEF C GOAT RIVER | 813,043    | 2,500   | 0.307 | 809,498    | 2,490   | 0.308 | 728,813    | 2,586   | 0.355 |
| S234 | PARA-CRES DEF AREAS A, B, C       | 90,160,066 | 51,252  | 0.057 | 88,867,978 | 48,695  | 0.055 | 77,473,670 | 48,905  | 0.063 |
| S243 | WATER UTILITY-DEF B-LISTER        | 7,797,254  | -       | -     | 8,333,546  | -       | -     | 6,995,781  | -       | -     |
| S250 | WATER UTILITY-ERICKSON            | 34,965,008 | -       | -     | 33,034,576 | -       | -     | 29,545,410 | -       | -     |
| S251 | WATER UTILITY ARROW CREEK         | 34,965,008 | -       | -     | 33,034,576 | -       | -     | 29,545,410 | -       | -     |
| S281 | FIRE PROTECTION - ARROW CREEK     | 11,069,961 | 77,862  | 0.703 | 10,607,351 | 68,681  | 0.647 | 9,121,304  | 59,869  | 0.656 |

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

| Electoral Area C Creston Rural                    |                                   | 2024       |                     |              | 2023       |                     |              | 2022       |                     |              |
|---|-----------------------------------|------------|---------------------|--------------|------------|---------------------|--------------|------------|---------------------|--------------|
|   |                                   | Assessment | Requisition         | Rate/\$1,000 | Assessment | Requisition         | Rate/\$1,000 | Assessment | Requisition         | Rate/\$1,000 |
| S100  | GENERAL ADMINISTRATION            | 59,379,270 | 52,406              | 0.088        | 56,879,481 | 59,575              | 0.105        | 50,114,853 | 40,770              | 0.081        |
| S263  | DISCRETIONARY GRANTS              | 59,379,270 | -                   | 0.000        | 56,879,481 | -                   | 0.000        | 50,114,853 | 41,453              | 0.083        |
| S101  | RURAL ADMINISTRATION              | 59,379,270 | 70,554              | 0.119        | 56,879,481 | 75,607              | 0.133        | 50,114,853 | 71,113              | 0.142        |
| S102  | GIS SERVICE                       | 59,379,270 | 10,118              | 0.017        | 56,879,481 | 10,345              | 0.018        | 50,114,853 | 9,955               | 0.020        |
| S103  | BUILDING INSPECTION               | 59,379,270 | 38,756              | 0.065        | 56,879,481 | 32,383              | 0.057        | 50,114,853 | 27,651              | 0.055        |
| S104  | PLANNING AND LAND USE             | 59,379,270 | 45,472              | 0.077        | 56,879,481 | 44,674              | 0.079        | 50,114,853 | 40,706              | 0.081        |
| S105  | COMMUNITY SUSTAINABILITY          | 59,379,270 | 10,130              | 0.017        | 56,879,481 | 10,133              | 0.018        | 50,114,853 | 9,944               | 0.020        |
| S106  | FEASIBILITY STUDY SERVICE         | 59,379,270 | -                   | -            | 56,879,481 | -                   | -            | 50,114,853 | -                   | -            |
| S108  | EDC-CRESTON B AND C               | 59,379,270 | 53,666              | 0.090        | 56,879,481 | 62,189              | 0.109        | 50,114,853 | 62,692              | 0.125        |
| S119  | ADVISORY PLANNING-AREA C          | 59,379,270 | 306                 | 0.001        | 56,879,481 | 300                 | 0.001        | 50,114,853 | 423                 | 0.001        |
| S152  | JAWS OF LIFE SERVICE CRES ABC     | 59,379,270 | 14,630              | 0.025        | 56,879,481 | 14,627              | 0.026        | 50,114,853 | 18,878              | 0.038        |
| S156  | EMERGENCY COMMUNICATIONS 911      | 59,379,270 | 21,423              | 0.036        | 56,879,481 | 19,747              | 0.035        | 50,114,853 | 16,263              | 0.032        |
| S157  | EMERGENCY PLANNING-CRESTON AREA   | 59,379,270 | 47,108              | 0.079        | 56,879,481 | 35,491              | 0.062        | 50,114,853 | 34,825              | 0.069        |
| S174  | CEMETERY-CRESTON, AREAS A B C     | 59,379,270 | 13,026              | 0.022        | 56,879,481 | 12,696              | 0.022        | 50,114,853 | 13,021              | 0.026        |
| S186  | REFUSE DISPOSAL-EAST SUBREGION    | 59,379,270 | 183,372             | 0.309        | 56,879,481 | 168,630             | 0.296        | 50,114,853 | 162,946             | 0.325        |
| S191  | MUSEUM AND ARCH-CRES BC DEF A     | 59,379,270 | 19,947              | 0.034        | 56,879,481 | 20,213              | 0.036        | 50,114,853 | 19,921              | 0.040        |
| S193  | LIBRARY-CRESTON, AREAS A B C      | 59,379,270 | 75,448              | 0.127        | 56,879,481 | 72,147              | 0.127        | 50,114,853 | 69,595              | 0.139        |
| S201  | REG PARKS-CRESTON, B, C           | 59,379,270 | 17,975              | 0.030        | 56,879,481 | 6,476               | 0.011        | 50,114,853 | 5,984               | 0.012        |
| S224  | RECREATION FAC-CRES,B,C,DEF A     | 59,379,270 | 724,663             | 1.220        | 56,879,481 | 706,782             | 1.243        | 50,114,853 | 697,800             | 1.392        |
| S240  | AIRPORT - CRESTON, AREAS B,C      | 59,379,270 | 31,620              | 0.053        | 56,879,481 | 29,490              | 0.052        | 50,114,853 | 20,440              | 0.041        |
| <b>Regional Requisition</b>                       |                                   |            | <u>\$ 1,430,619</u> |              |            | <u>\$ 1,381,502</u> |              |            | <u>\$ 1,364,380</u> |              |
| <b>Residential Rate per \$1,000 of Assessment</b> |                                   |            |                     | 2.409        |            |                     | 2.429        |            |                     | 2.723        |
| <b>Surveyor of Taxes - Collection Fee</b>         |                                   |            |                     | 0.126        |            |                     | 0.128        |            |                     | 0.143        |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |                                   |            |                     | <u>2.536</u> |            |                     | <u>2.556</u> |            |                     | <u>2.865</u> |
| <b>Difference (\$) from prior year</b>            |                                   |            | 49,117              |              |            | 17,122              |              |            | -37,497             |              |
| <b>Percentage Change from prior year</b>          |                                   |            | <u>3.56%</u>        |              |            | <u>1.25%</u>        |              |            | <u>-2.67%</u>       |              |
| S129  | FIRE PROT-DEF A,DEF C-WYNNDEL     | 12,196,069 | 79,113              | 0.649        | 11,773,290 | 74,387              | 0.632        | 10,256,921 | 74,760              | 0.729        |
| S131  | FIRE PROT-DEF B AND DEF C         | 12,199,699 | 85,441              | 0.700        | 11,937,992 | 77,763              | 0.651        | 10,410,292 | 66,641              | 0.640        |
| S164  | DYKING-DEF B AND DEF C GOAT RIVER | 2,718,858  | 8,360               | 0.307        | 2,721,242  | 8,370               | 0.308        | 2,332,024  | 8,274               | 0.355        |
| S234  | PARA-CRES DEF AREAS A, B, C       | 43,627,870 | 12,949              | 0.030        | 42,246,728 | 9,840               | 0.023        | 36,755,942 | 7,319               | 0.020        |
| S291  | FIRE PROTECTION - WEST CRESTON    | 17,525,283 | 225,000             | 1.284        | 16,993,327 | 198,226             | 1.166        | 14,584,097 | 198,226             | 1.359        |

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

**Electoral Area D Kaslo Rural**

|   |   | <b>2024</b>       |                    |                     | <b>2023</b>       |                    |                     | <b>2022</b>       |                    |                     |
|---|---|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|
|   |   | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> |
| S100  | GENERAL ADMINISTRATION                  | 67,763,996        | 59,806             | 0.088               | 59,339,013        | 62,151             | 0.105               | 50,942,604        | 41,444             | 0.081               |
| S264  | DISCRETIONARY GRANTS                    | 67,763,996        | -                  | -                   | 59,339,013        | -                  | -                   | 50,942,604        | 2,500              | 0.00                |
| S101  | RURAL ADMINISTRATION                    | 67,763,996        | 80,517             | 0.119               | 59,339,013        | 78,876             | 0.133               | 50,942,604        | 72,287             | 0.142               |
| S102  | GIS SERVICE                             | 67,763,996        | 11,547             | 0.017               | 59,339,013        | 10,792             | 0.018               | 50,942,604        | 10,119             | 0.020               |
| S103  | BUILDING INSPECTION                     | 67,763,996        | 44,228             | 0.065               | 59,339,013        | 33,783             | 0.057               | 50,942,604        | 28,107             | 0.055               |
| S104  | PLANNING AND LAND USE                   | 67,763,996        | 51,893             | 0.077               | 59,339,013        | 46,606             | 0.079               | 50,942,604        | 41,379             | 0.081               |
| S105  | COMMUNITY SUSTAINABILITY                | 67,763,996        | 11,560             | 0.017               | 59,339,013        | 10,571             | 0.018               | 50,942,604        | 10,108             | 0.020               |
| S106  | FEASIBILITY STUDY SERVICE               | 67,763,996        | -                  | -                   | 59,339,013        | -                  | -                   | 50,942,604        | -                  | -                   |
| S109  | EDC-KASLO AND D                         | 67,763,996        | -                  | -                   | 59,339,013        | 12,991             | 0.022               | 50,942,604        | 13,086             | 0.026               |
| S120  | ADVISORY PLANNING-AREA D                | 67,763,996        | 675                | 0.001               | 59,339,013        | 675                | 0.001               | 50,942,604        | 675                | 0.001               |
| S150  | JAWS OF LIFE-KASLO AND AREA D           | 67,763,996        | 19,004             | 0.028               | 59,339,013        | 18,428             | 0.031               | 50,942,604        | 16,210             | 0.032               |
| S156  | EMERGENCY COMMUNICATIONS 911            | 67,763,996        | 24,448             | 0.036               | 59,339,013        | 20,600             | 0.035               | 50,942,604        | 16,532             | 0.032               |
| S162  | EMERGENCY PLANNING-KASLO & D            | 67,763,996        | 48,296             | 0.071               | 59,339,013        | 31,429             | 0.053               | 50,942,604        | 30,305             | 0.059               |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION       | 67,763,996        | 267,707            | 0.395               | 59,339,013        | 218,400            | 0.368               | 50,942,604        | 192,490            | 0.378               |
| S221  | COMM FAC RECREATION & PARKS - KASLO & D | 67,763,996        | 174,750            | 0.258               | 59,339,013        | 159,073            | 0.268               | 50,942,604        | 153,853            | 0.302               |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON  | 67,763,996        | 42,275             | 0.062               | 59,339,013        | 45,311             | 0.076               | 50,942,604        | 42,347             | 0.083               |
| S292  | LOCAL CONSERVATION SERVICE              | 67,763,996        |                    |                     | 59,339,013        |                    |                     | 50,942,604        |                    |                     |
| <b>Regional Requisition</b>                       |   |                   | <b>\$ 836,706</b>  |                     |                   | <b>\$ 749,686</b>  |                     |                   | <b>\$ 671,442</b>  |                     |
| <b>Residential Rate per \$1,000 of Assessment</b> |   |                   |                    | 1.235               |                   |                    | 1.263               |                   |                    | 1.318               |
| <b>Surveyor of Taxes - Collection Fee</b>         |   |                   |                    | 0.065               |                   |                    | 0.066               |                   |                    | 0.069               |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |   |                   |                    | <b>1.300</b>        |                   |                    | <b>1.330</b>        |                   |                    | <b>1.387</b>        |
| <b>Difference (\$) from prior year</b>            |   |                   | 87,020             |                     |                   | 78,244             |                     |                   | -1,229             |                     |
| <b>Percentage Change from prior year</b>          |   |                   | <b>11.61%</b>      |                     |                   | <b>11.65%</b>      |                     |                   | <b>-0.18%</b>      |                     |
| S184  | MOSQUITO CONTROL AREA D                 | 8,240,872         | 72,000             | 0.874               | 7,669,594         | 70,000             | 0.913               | 6,474,371         | 68,000             | 1.050               |
| S185  | MOSQUITO CONTROL - PINERIDGE            | 5,469,713         | 13,284             | 0.243               | 4,529,533         | 13,324             | 0.294               | 3,652,126         | 13,300             | 0.364               |
| S194  | LIBRARY-KASLO AND DEF D                 | 57,138,456        | 76,032             | 0.133               | 49,557,752        | 71,157             | 0.144               | 42,540,079        | 66,013             | 0.155               |
| S246  | WATER UTILITY-DEF D MACDONALD CREEK     | 2,955,090         | 6,242              | 0.211               | 2,508,160         | 6,242              | 0.249               | 2,117,140         | 6,242              | 0.295               |
| S259  | WATER UTILITY-DEF D-WOODBURY            | 3,111,310         | -                  | -                   | 2,614,210         | -                  | -                   | 2,197,185         | -                  | -                   |
| S278  | FIRE PROTECTION - AINSWORTH/WOODBURY    | 11,146,665        | 27,478             | 0.247               | 9,599,988         | 23,980             | 0.250               | 8,423,135         | 23,957             | 0.284               |
| S280  | FIRE PROTECTION - KASLO FIRE            | 33,145,054        | 215,149            | 0.649               | 28,242,245        | 194,992            | 0.690               | 24,012,330        | 187,026            | 0.779               |

**Regional District of Central Kootenay  
Tax Requisition and Calculated Residential Tax Rates - 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                    | 168,807,112 | 148,982             | 0.088        | 166,283,287 | 174,163             | 0.105        | 145,112,605 | 118,054             | 0.081        |
| S265  | DISCRETIONARY GRANTS                      | 168,807,112 | 8,219               | 0.005        | 166,283,287 | 8,238               | 0.005        | 145,112,605 | 8,210               | 0.006        |
| S101  | RURAL ADMINISTRATION                      | 168,807,112 | 200,576             | 0.119        | 166,283,287 | 221,031             | 0.133        | 145,112,605 | 205,914             | 0.142        |
| S102  | GIS SERVICE                               | 168,807,112 | 28,764              | 0.017        | 166,283,287 | 30,241              | 0.018        | 145,112,605 | 28,825              | 0.020        |
| S103  | BUILDING INSPECTION                       | 168,807,112 | 110,177             | 0.065        | 166,283,287 | 94,668              | 0.057        | 145,112,605 | 80,065              | 0.055        |
| S104  | PLANNING AND LAND USE                     | 168,807,112 | 129,270             | 0.077        | 166,283,287 | 130,602             | 0.079        | 145,112,605 | 117,870             | 0.081        |
| S105  | COMMUNITY SUSTAINABILITY                  | 168,807,112 | 28,798              | 0.017        | 166,283,287 | 29,623              | 0.018        | 145,112,605 | 28,794              | 0.020        |
| S106  | FEASIBILITY STUDY SERVICE                 | 168,807,112 | -                   | 0.000        | 166,283,287 | -                   | 0.000        | 145,112,605 | -                   | 0.000        |
| S111  | EDC-NELSON AREAS E AND F                  | 168,807,112 | 335                 | 0.000        | 166,283,287 | 325                 | 0.000        | 145,112,605 | 20,325              | 0.015        |
| S121  | ADVISORY PLANNING-AREA E                  | 168,807,112 | 744                 | 0.000        | 166,283,287 | 746                 | 0.000        | 145,112,605 | 744                 | 0.001        |
| S154  | SEARCH & RESCUE - NELSON SALMO EFG        | 168,807,112 | 7,356               | 0.004        | 166,283,287 | 7,329               | 0.004        | 145,112,605 | 6,780               | 0.005        |
| S156  | EMERGENCY COMMUNICATIONS 911              | 168,807,112 | 60,904              | 0.036        | 166,283,287 | 57,728              | 0.035        | 145,112,605 | 47,093              | 0.032        |
| S160  | EMERGENCY PLANNING - E AND F              | 168,807,112 | 120,311             | 0.071        | 166,283,287 | 84,211              | 0.051        | 145,112,605 | 81,151              | 0.056        |
| S176  | CEMETERY-AREAS E AND F                    | 168,807,112 | 10,265              | 0.006        | 166,283,287 | 10,090              | 0.006        | 145,112,605 | 10,007              | 0.007        |
| S183  | ANIMAL CONTROL - AREAS E F                | 168,807,112 | 15,912              | 0.009        | 166,283,287 | 15,712              | 0.009        | 145,112,605 | 13,917              | 0.010        |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION         | 168,807,112 | 666,885             | 0.395        | 166,283,287 | 612,012             | 0.368        | 145,112,605 | 548,318             | 0.378        |
| S202  | REG PARKS-NELSON SALMO E,F,G              | 168,807,112 | 229,852             | 0.136        | 166,283,287 | 196,226             | 0.118        | 145,112,605 | 167,690             | 0.116        |
| S207  | RECREATION LANDS AND PARK - AREAS E AND F | 168,807,112 | -                   | 0.000        | 166,283,287 | -                   | 0.000        | 145,112,605 | -                   | 0.000        |
| S238  | CON TRANSIT-AREAS E AND F                 | 168,807,112 | 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    | 168,807,112 | 39,230              | 0.023        | 166,283,287 | 42,047              | 0.025        | 145,112,605 | 39,297              | 0.027        |
| S292  | LOCAL CONSERVATION SERVICE                | 168,807,112 |                     |              | 166,283,287 |                     |              | 145,112,605 |                     |              |
| <b>Regional Requisition</b>                       |   |             | <b>\$ 2,052,738</b> |              |             | <b>\$ 1,912,514</b> |              |             | <b>\$ 1,699,606</b> |              |
| <b>Residential Rate per \$1,000 of Assessment</b> |   |             |                     | 1.216        |             |                     | 1.150        |             |                     | 1.172        |
| <b>Surveyor of Taxes - Collection Fee</b>         |   |             |                     | 0.064        |             |                     | 0.060        |             |                     | 0.062        |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |   |             |                     | <b>1.280</b> |             |                     | <b>1.211</b> |             |                     | <b>1.234</b> |
| <b>Difference (\$) from prior year</b>            |   |             | 140,223             |              |             | 212,908             |              |             | 168,294             |              |
| <b>Percentage Change from prior year</b>          |   |             | 7.33%               |              |             | 12.53%              |              |             | 10.99%              |              |
| S133  | FIRE PROT-DEF E BLEWETT                   | 38,993,734  | 237,227             | 0.608        | 39,007,796  | 206,290             | 0.529        | 34,446,978  | 200,385             | 0.582        |
| S141  | FIRE PROT-DEF E-BALFOUR/HARROP            | 106,540,336 | 638,101             | 0.599        | 104,811,404 | 592,921             | 0.566        | 90,166,052  | 555,215             | 0.616        |
| S144  | FIRE PROT-DEF E,DEF F-BEASLEY/BLEWETT     | 24,664,328  | 221,980             | 0.900        | 23,728,095  | 210,920             | 0.889        | 21,706,687  | 189,891             | 0.875        |
| S226  | NELSON & DISTRICT COMMUNITY FACILITIES    | 69,801,736  | 374,280             | 0.536        | 68,734,974  | 359,626             | 0.523        | 61,093,983  | 326,318             | 0.534        |
| S255  | WATER UTILITY-DEF E-BALFOUR               | 18,412,473  | -                   | -            | 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       | 98,868,877  | 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                    | 155,827,374         | 137,526     | 0.088        | 157,783,451         | 165,261     | 0.105        | 136,731,376         | 111,236     | 0.081        |
| S266  | DISCRETIONARY GRANTS                      | 155,827,374         | 25,444      | 0.016        | 157,783,451         | 25,761      | 0.016        | 136,731,376         | 25,380      | 0.019        |
| S101  | RURAL ADMINISTRATION                      | 155,827,374         | 185,154     | 0.119        | 157,783,451         | 209,733     | 0.133        | 136,731,376         | 194,021     | 0.142        |
| S102  | GIS SERVICE                               | 155,827,374         | 26,552      | 0.017        | 157,783,451         | 28,696      | 0.018        | 136,731,376         | 27,160      | 0.020        |
| S103  | BUILDING INSPECTION                       | 155,827,374         | 101,705     | 0.065        | 157,783,451         | 89,829      | 0.057        | 136,731,376         | 75,441      | 0.055        |
| S104  | PLANNING AND LAND USE                     | 155,827,374         | 119,330     | 0.077        | 157,783,451         | 123,926     | 0.079        | 136,731,376         | 111,062     | 0.081        |
| S105  | COMMUNITY SUSTAINABILITY                  | 155,827,374         | 26,584      | 0.017        | 157,783,451         | 28,109      | 0.018        | 136,731,376         | 27,131      | 0.020        |
| S106  | FEASIBILITY STUDY SERVICE                 | 155,827,374         | -           | 0.000        | 157,783,451         | -           | 0.000        | 136,731,376         | -           | 0.000        |
| S111  | EDC-NELSON AREAS E AND F                  | 155,827,374         | 20,335      | 0.013        | 157,783,451         | 20,325      | 0.013        | 136,731,376         | 20,325      | 0.015        |
| S122  | ADVISORY PLANNING-AREA F                  | 155,827,374         | 260         | 0.000        | 157,783,451         | 258         | 0.000        | 136,731,376         | 254         | 0.000        |
| S154  | SEARCH & RESCUE - NELSON SALMO EFG        | 155,827,374         | 6,790       | 0.004        | 157,783,451         | 6,954       | 0.004        | 136,731,376         | 6,388       | 0.005        |
| S156  | EMERGENCY COMMUNICATIONS 911              | 155,827,374         | 56,221      | 0.036        | 157,783,451         | 54,777      | 0.035        | 136,731,376         | 44,373      | 0.032        |
| S160  | EMERGENCY PLANNING - E AND F              | 155,827,374         | 111,060     | 0.071        | 157,783,451         | 79,906      | 0.051        | 136,731,376         | 76,464      | 0.056        |
| S176  | CEMETERY-AREAS E AND F                    | 155,827,374         | 9,475       | 0.006        | 157,783,451         | 9,575       | 0.006        | 136,731,376         | 9,429       | 0.007        |
| S183  | ANIMAL CONTROL - AREAS E F                | 155,827,374         | 14,688      | 0.009        | 157,783,451         | 14,908      | 0.009        | 136,731,376         | 13,113      | 0.010        |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION         | 155,827,374         | 615,608     | 0.395        | 157,783,451         | 580,728     | 0.368        | 136,731,376         | 516,649     | 0.378        |
| S199  | LIBRARY - AREA F                          | 155,827,374         | 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              | 155,827,374         | 212,179     | 0.136        | 157,783,451         | 186,195     | 0.118        | 136,731,376         | 158,005     | 0.116        |
| S207  | RECREATION LANDS AND PARK - AREAS E AND F | 155,827,374         | -           | 0.000        | 157,783,451         | -           | 0.000        | 136,731,376         | -           | 0.000        |
| S226  | NELSON & DISTRICT COMMUNITY FACILITIES    | 155,827,374         | 835,553     | 0.536        | 157,783,451         | 825,533     | 0.523        | 136,731,376         | 730,315     | 0.534        |
| S233  | PARA-NEL SAL SLOC EFG DEF H               | 155,827,374         | -           | 0.000        | 157,783,451         | -           | 0.000        | 136,731,376         | -           | 0.000        |
| S238  | CON TRANSIT-AREAS E AND F                 | 155,827,374         | 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    | 155,827,374         | 37,084      | 0.024        | 157,783,451         | 39,747      | 0.025        | 136,731,376         | 37,147      | 0.027        |
| S292  | LOCAL CONSERVATION SERVICE                | 155,827,374         | -           | 0.000        |                     |             |              |                     |             |              |
| <b>Regional Requisition</b>                       |   | <b>\$ 2,880,209</b> |             |              | <b>\$ 2,782,107</b> |             |              | <b>\$ 2,460,544</b> |             |              |
| <b>Residential Rate per \$1,000 of Assessment</b> |   | 1.848               |             |              | 1.763               |             |              | 1.800               |             |              |
| <b>Surveyor of Taxes - Collection Fee</b>         |   | 0.097               |             |              | 0.093               |             |              | 0.094               |             |              |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |   | <b>1.945</b>        |             |              | <b>1.856</b>        |             |              | <b>1.894</b>        |             |              |
| <b>Difference (\$) from prior year</b>            |   | 98,103              |             |              | 321,563             |             |              | 102,155             |             |              |
| <b>Percentage Change from prior year</b>          |   | 3.53%               |             |              | 13.07%              |             |              | 4.33%               |             |              |
| S134  | FIRE PROT-DEF F N SHORE                   | 103,596,604         | 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     | 39,983,515          | 287,882     | 0.720        | 41,296,232          | 293,668     | 0.711        | 36,094,008          | 252,601     | 0.700        |
| S211  | RECREATION FAC-DEF F-N SHORE HALL         | 24,100,479          | -           | -            | 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 - Electoral Areas  
2024, 2023, and 2022**

**Electoral Area G Salmo Rural**

|   |  | <b>2024</b>       |                     |                     | <b>2023</b>       |                     |                     | <b>2022</b>       |                    |                     |
|---|--|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|--------------------|---------------------|
|   |  | <b>Assessment</b> | <b>Requisition</b>  | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b>  | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> |
| S100  | GENERAL ADMINISTRATION                 | 63,967,135        | 56,455              | 0.088               | 65,154,183        | 68,242              | 0.105               | 54,200,701        | 44,094             | 0.081               |
| S267  | DISCRETIONARY GRANTS                   | 63,967,135        | 30,000              | 0.047               | 65,154,183        | 30,000              | 0.046               | 54,200,701        | 30,000             | 0.055               |
| S101  | RURAL ADMINISTRATION                   | 63,967,135        | 76,006              | 0.119               | 65,154,183        | 86,606              | 0.133               | 54,200,701        | 76,911             | 0.142               |
| S102  | GIS SERVICE                            | 63,967,135        | 10,900              | 0.017               | 65,154,183        | 11,849              | 0.018               | 54,200,701        | 10,766             | 0.020               |
| S103  | BUILDING INSPECTION                    | 63,967,135        | 41,750              | 0.065               | 65,154,183        | 37,093              | 0.057               | 54,200,701        | 29,905             | 0.055               |
| S104  | PLANNING AND LAND USE                  | 63,967,135        | 48,985              | 0.077               | 65,154,183        | 51,173              | 0.079               | 54,200,701        | 44,025             | 0.081               |
| S105  | COMMUNITY SUSTAINABILITY               | 63,967,135        | 10,913              | 0.017               | 65,154,183        | 11,607              | 0.018               | 54,200,701        | 10,755             | 0.020               |
| S106  | FEASIBILITY STUDY SERVICE              | 63,967,135        | -                   | -                   | 65,154,183        | -                   | -                   | 54,200,701        | -                  | -                   |
| S113  | EDC-SALMO AND G                        | 63,967,135        | 9,680               | 0.015               | 65,154,183        | 9,751               | 0.015               | 54,200,701        | 9,795              | 0.018               |
| S123  | ADVISORY PLANNING-AREA G               | 63,967,135        | 316                 | 0.00                | 65,154,183        | -                   | -                   | 54,200,701        | -                  | -                   |
| S151  | JAWS OF LIFE SERVICE SALMO AND G       | 63,967,135        | 12,492              | 0.020               | 65,154,183        | 12,448              | 0.019               | 54,200,701        | 12,585             | 0.023               |
| S154  | SEARCH & RESCUE - NELSON SALMO EFG     | 63,967,135        | 2,787               | 0.004               | 65,154,183        | 2,872               | 0.004               | 54,200,701        | 2,532              | 0.005               |
| S156  | EMERGENCY COMMUNICATIONS 911           | 63,967,135        | 23,079              | 0.036               | 65,154,183        | 22,619              | 0.035               | 54,200,701        | 17,589             | 0.032               |
| S158  | EMERGENCY PLANNING-SALMO AND AREA      | 63,967,135        | 45,590              | 0.071               | 65,154,183        | 40,834              | 0.063               | 54,200,701        | 39,137             | 0.072               |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION      | 63,967,135        | 252,707             | 0.395               | 65,154,183        | 239,803             | 0.368               | 54,200,701        | 204,801            | 0.378               |
| S192  | MUSEUM-SALMO AND G                     | 63,967,135        | 16,202              | 0.025               | 65,154,183        | 15,963              | 0.025               | 54,200,701        | 15,963             | 0.029               |
| S195  | LIBRARY-SALMO AND AREA G               | 63,967,135        | 74,928              | 0.117               | 65,154,183        | 73,045              | 0.112               | 37,182,395        | 49,554             | 0.133               |
| S202  | REG PARKS-NELSON SALMO E,F,G           | 63,967,135        | 87,099              | 0.136               | 65,154,183        | 76,886              | 0.118               | 54,200,701        | 62,634             | 0.116               |
| S215  | SALMO WELLNESS CENTRE                  | 63,967,135        | 11,830              | 0.018               | 65,154,183        | 11,570              | 0.018               | 54,200,701        | 11,505             | 0.021               |
| S218  | SALMO VALLEY YOUTH & COMMUNITY CENTRE  | 63,967,135        | 55,516              | 0.087               | 65,154,183        | 54,954              | 0.084               | 54,200,701        | 41,652             | 0.077               |
| S225  | SWIMMING POOL-SALMO AND G              | 63,967,135        | 38,781              | 0.061               | 65,154,183        | 33,563              | 0.052               | 54,200,701        | 32,144             | 0.059               |
| S230  | REC COMMISSION-SALMO AND G             | 63,967,135        | 124,660             | 0.195               | 65,154,183        | 110,722             | 0.170               | 54,200,701        | 98,905             | 0.182               |
| S233  | PARA-NEL SAL SLOC EFG DEF H            | 63,967,135        | -                   | -                   | 65,154,183        | -                   | -                   | 54,200,701        | -                  | -                   |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 63,967,135        | 16,071              | 0.025               | 65,154,183        | 17,225              | 0.026               | 54,200,701        | 16,099             | 0.030               |
| <b>Regional Requisition</b>                       |  |                   | <b>\$ 1,046,747</b> |                     |                   | <b>\$ 1,018,828</b> |                     |                   | <b>\$ 811,798</b>  |                     |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |                   |                     | 1.636               |                   |                     | 1.564               |                   |                    | 1.498               |
| <b>Surveyor of Taxes - Collection Fee</b>         |  |                   |                     | 0.086               |                   |                     | 0.082               |                   |                    | 0.079               |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |  |                   |                     | <b>1.722</b>        |                   |                     | <b>1.646</b>        |                   |                    | <b>1.576</b>        |
| <b>Difference (\$) from prior year</b>            |  |                   | 27,919              |                     |                   | 207,030             |                     |                   | 17,158             |                     |
| <b>Percentage Change from prior year</b>          |  |                   | 2.74%               |                     |                   | 25.50%              |                     |                   | 2.16%              |                     |
| S135  | FIRE PROT-DEF G                        | 22,880,705        | 73,531              | 0.321               | 23,005,891        | 70,679              | 0.307               | 19,355,689        | 68,048             | 0.352               |
| S136  | FIRE PROT-DEF G YMIR                   | 17,132,024        | 317,769             | 1.855               | 17,467,693        | 210,000             | 1.202               | 15,045,940        | 198,985            | 1.323               |
| S146  | FIRE PROT-DEF G, J -HUDU VALLEY        | 2,235,699         | 17,250              | 0.772               | 2,251,487         | 17,037              | 0.757               | 1,954,406         | 16,833             | 0.861               |
| S167  | STREET LIGHTING-DEF G YMIR             | 3,443,978         | 5,900               | 0.171               | 3,503,062         | 5,800               | 0.166               | 2,922,411         | 6,200              | 0.212               |
| S210  | YMIR COMMUNITY HALL                    | 9,676,940         | 11,400              | 0.118               | 9,899,481         | 10,959              | 0.111               | 8,553,055         | 10,672             | 0.125               |
| S244  | WATER UTILITY-DEF G-YMIR               | 3,550,078         | -                   | -                   | 3,610,772         | -                   | -                   | 3,018,971         | -                  | -                   |
| S297  | YMIR CEMETERY                          | 9,624,590         | 3,550               | 0.037               | 9,972,956         | 3,187               | 0.03                | 8,518,055         | 3,092              | 0.04                |



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

**Electoral Area H Slocan Rural**

|      |  | <b>2024</b>       |                    |                     | <b>2023</b>       |                    |                     | <b>2022</b>       |                    |                     |
|------|--|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|
|      |  | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> |
| S100 | GENERAL ADMINISTRATION                 | 146,343,544       | 129,156            | 0.088               | 140,433,312       | 147,088            | 0.105               | 119,082,145       | 96,878             | 0.081               |
| S268 | DISCRETIONARY GRANTS                   | 146,343,544       | 8,830              | 0.006               | 140,433,312       | 8,849              | 0.006               | 119,082,145       | 8,773              | 0.007               |
| S101 | RURAL ADMINISTRATION                   | 146,343,544       | 173,885            | 0.119               | 140,433,312       | 186,670            | 0.133               | 119,082,145       | 168,977            | 0.142               |
| S102 | GIS SERVICE                            | 146,343,544       | 24,936             | 0.017               | 140,433,312       | 25,540             | 0.018               | 119,082,145       | 23,654             | 0.020               |
| S103 | BUILDING INSPECTION                    | 146,343,544       | 95,516             | 0.065               | 140,433,312       | 79,951             | 0.057               | 119,082,145       | 65,703             | 0.055               |
| S104 | PLANNING AND LAND USE                  | 146,343,544       | 112,068            | 0.077               | 140,433,312       | 110,299            | 0.079               | 119,082,145       | 96,726             | 0.081               |
| S105 | COMMUNITY SUSTAINABILITY               | 146,343,544       | 24,966             | 0.017               | 140,433,312       | 25,018             | 0.018               | 119,082,145       | 23,629             | 0.020               |
| S106 | FEASIBILITY STUDY SERVICE              | 146,343,544       | -                  | -                   | 140,433,312       | -                  | -                   | 119,082,145       | -                  | -                   |
| S114 | EDC-NEW DEN,SILVERTON,SLOCAN, H        | 146,343,544       | 9,322              | 0.006               | 140,433,312       | 10,163             | 0.007               | 119,082,145       | 7,900              | 0.007               |
| S124 | ADVISORY PLANNING-AREA H               | 146,343,544       | 442                | 0.000               | 140,433,312       | -                  | -                   | 119,082,145       | -                  | -                   |
| S156 | EMERGENCY COMMUNICATIONS 911           | 146,343,544       | 52,799             | 0.036               | 140,433,312       | 48,754             | 0.035               | 119,082,145       | 38,645             | 0.032               |
| S161 | EMERGENCY PLANNING - H                 | 146,343,544       | 104,301            | 0.071               | 140,433,312       | 89,078             | 0.063               | 119,082,145       | 87,175             | 0.073               |
| S188 | REFUSE-WESTERN SUBREGION               | 146,343,544       | 144,684            | 0.099               | 140,433,312       | 139,465            | 0.099               | 119,082,145       | 129,274            | 0.109               |
| S190 | SEPTAGE DISPOSAL-WEST RURAL            | 146,343,544       | -                  | -                   | 140,433,312       | -                  | 0.000               | 119,082,145       | -                  | 0.000               |
| S203 | REG PARKS-N DEN, SILV, SLOC, H         | 146,343,544       | 191,356            | 0.131               | 140,433,312       | 185,847            | 0.132               | 119,082,145       | 156,601            | 0.132               |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 146,343,544       | 37,932             | 0.026               | 140,433,312       | 40,656             | 0.029               | 119,082,145       | 37,997             | 0.032               |
| S292 | LOCAL CONSERVATION SERVICE             | 146,343,544       | -                  | -                   | 140,433,312       | -                  | 0.000               |                   |                    |                     |

**Regional Requisition**

**\$ 1,110,194**

**\$ 1,097,379**

**\$ 941,933**

**Residential Rate per \$1,000 of Assessment**

0.759

0.781

0.791

**Surveyor of Taxes - Collection Fee**

0.040

0.041

0.042

**Estimated Rate per \$1,000 of Assessment**

**0.798**

**0.822**

**0.833**

**Difference (\$) from prior year**

12,815

155,446

94,684

**Percentage Change from prior year**

1.17%

16.50%

11.18%

|      |                                       |             |           |       |             |           |       |            |           |       |
|------|---------------------------------------|-------------|-----------|-------|-------------|-----------|-------|------------|-----------|-------|
| S140 | FIRE PROT-DEF H NEW DENVER            | 14,151,528  | 76,625    | 0.541 | 13,139,914  | 76,435    | 0.582 | 11,687,417 | 73,651    | 0.630 |
| S142 | SLOCAN VALLEY FIRE                    | 114,913,480 | 1,243,707 | 1.082 | 110,688,318 | 1,173,607 | 1.060 | 93,204,012 | 1,078,325 | 1.157 |
| S168 | STREET LIGHTING-DEF H (SOUTH SLOCAN)  | 2,745,457   | 3,500     | 0.127 | 2,590,008   | 3,400     | 0.131 | 2,334,397  | 3,100     | 0.133 |
| S173 | STREET LIGHTING-DEF H (MT. SENTINEL)  | 122,421,665 | 4,600     | 0.004 | 117,920,865 | 4,600     | 0.004 | 99,536,000 | 4,600     | 0.005 |
| S178 | CEMETERY-N DEN, SILV, DEF H           | 16,970,185  | 7,458     | 0.044 | 15,916,741  | 7,560     | 0.047 | 14,084,255 | 7,928     | 0.056 |
| S200 | LIBRARY - AREA H                      | 122,510,925 | 72,500    | 0.059 | 118,007,275 | 71,172    | 0.060 | 99,613,680 | 69,697    | 0.070 |
| S208 | SKI HILL - SUMMIT LAKE                | 23,781,819  | 2,781     | 0.012 | 22,399,587  | 2,823     | 0.013 | 19,443,605 | 2,846     | 0.015 |
| S214 | RECREATION FAC-DEF H-S SLOCAN HALL    | 2,853,817   | -         | -     | 2,693,433   | -         | -     | 2,409,637  | -         | -     |
| S219 | TV SOCIETY-NEW DEN SILV, DEF H        | 16,202,685  | 9,266     | 0.057 | 15,101,350  | 9,320     | 0.062 | 13,200,568 | 8,233     | 0.062 |
| S220 | TV SOCIETY-SLOCAN,DEF AREA H          | 101,228,553 | 25,197    | 0.025 | 98,063,871  | 25,108    | 0.026 | 82,640,322 | 25,103    | 0.030 |
| S229 | REC COM-N DENV, SILV, DEF H           | 23,784,629  | 22,178    | 0.093 | 22,402,017  | 22,413    | 0.100 | 19,445,365 | 16,107    | 0.083 |
| S231 | REC COMMISSION-SLOCAN, DEF H          | 122,510,925 | 218,854   | 0.179 | 118,007,275 | 165,064   | 0.140 | 99,613,680 | 141,439   | 0.142 |
| S238 | TRANSIT-NORTH SHORE AND SLOCAN VALLEY | 113,927,835 | 226,614   | 0.199 | 109,716,153 | 201,152   | 0.183 | 92,341,947 | 187,963   | 0.204 |
| S245 | WATER UTILITY-DEF H-S SLOCAN          | 2,853,817   | -         | -     | 2,693,433   | -         | -     | 2,409,637  | -         | -     |
| S260 | WATER UTILITY-DEF-H-ROSEBERRY         | 752,190     | -         | -     | 574,900     | -         | -     | 489,270    | -         | -     |

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

| Electoral Area I Castlegar Rural                  |  | 2024       |                     |              | 2023       |                     |              | 2022       |                     |              |
|---|--|------------|---------------------|--------------|------------|---------------------|--------------|------------|---------------------|--------------|
|   |  | Assessment | Requisition         | Rate/\$1,000 | Assessment | Requisition         | Rate/\$1,000 | Assessment | Requisition         | Rate/\$1,000 |
| S100  | GENERAL ADMINISTRATION                     | 71,516,454 | 63,117              | 0.088        | 67,584,313 | 70,787              | 0.105        | 61,950,494 | 50,399              | 0.081        |
| S269  | DISCRETIONARY GRANTS                       | 71,516,454 | 10,086              | 0.014        | 67,584,313 | 11,747              | 0.017        | 61,950,494 | 11,643              | 0.019        |
| S101  | RURAL ADMINISTRATION                       | 71,516,454 | 84,976              | 0.119        | 67,584,313 | 89,836              | 0.133        | 61,950,494 | 87,907              | 0.142        |
| S102  | GIS SERVICE                                | 71,516,454 | 12,186              | 0.017        | 67,584,313 | 12,291              | 0.018        | 61,950,494 | 12,306              | 0.020        |
| S103  | BUILDING INSPECTION                        | 71,516,454 | 46,677              | 0.065        | 67,584,313 | 38,477              | 0.057        | 61,950,494 | 34,181              | 0.055        |
| S104  | PLANNING AND LAND USE                      | 71,516,454 | 54,766              | 0.077        | 67,584,313 | 53,082              | 0.079        | 61,950,494 | 50,320              | 0.081        |
| S105  | COMMUNITY SUSTAINABILITY                   | 71,516,454 | 12,200              | 0.017        | 67,584,313 | 12,040              | 0.018        | 61,950,494 | 12,293              | 0.020        |
| S106  | FEASIBILITY STUDY SERVICE                  | 71,516,454 | -                   | -            | 67,584,313 | -                   | -            | 61,950,494 | -                   | -            |
| S115  | EDC- AREAS I AND J                         | 71,516,454 | 7,920               | 0.01         | 67,584,313 | -                   | -            | 61,950,494 | -                   | -            |
| S125  | ADVISORY PLANNING-AREA I                   | 71,516,454 | -                   | -            | 67,584,313 | -                   | -            | 61,950,494 | -                   | -            |
| S149  | JAWS OF LIFE AREA I&J                      | 71,516,454 | 10,009              | 0.014        | 67,584,313 | 9,762               | 0.014        | 61,950,494 | 6,650               | 0.011        |
| S155  | SEARCH & RESCUE - CASTLEGAR                | 71,516,454 | 3,233               | 0.005        | 67,584,313 | 3,168               | 0.005        | 61,950,494 | 3,462               | 0.006        |
| S156  | EMERGENCY COMMUNICATIONS 911               | 71,516,454 | 25,802              | 0.036        | 67,584,313 | 23,463              | 0.035        | 61,950,494 | 20,104              | 0.032        |
| S163  | EMERGENCY PLANNING-AREAS I&J               | 71,516,454 | 50,971              | 0.071        | 67,584,313 | 47,896              | 0.071        | 61,950,494 | 47,512              | 0.077        |
| S188  | REFUSE-WESTERN SUBREGION                   | 71,516,454 | 62,470              | 0.087        | 67,584,313 | 60,453              | 0.089        | 61,950,494 | 58,836              | 0.095        |
| S190  | SEPTAGE DISPOSAL-WEST RURAL                | 71,516,454 | -                   | 0.000        | 67,584,313 | -                   | 0.000        | 61,950,494 | -                   | 0.000        |
| S198  | LIBRARY-AREA I                             | 71,516,454 | 73,286              | 0.102        | 67,584,313 | 71,970              | 0.106        | 61,950,494 | 69,930              | 0.113        |
| S216  | CASTLEGAR & DISTRICT YOUTH PROGRAMS        | 71,516,454 | -                   | -            | 67,584,313 | -                   | -            | 61,950,494 | -                   | -            |
| S222  | ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS | 71,516,454 | 479,874             | 0.671        | 67,584,313 | 424,601             | 0.628        | 61,950,494 | 306,121             | 0.494        |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON     | 71,516,454 | 9,234               | 0.013        | 67,584,313 | 9,897               | 0.015        | 61,950,494 | 9,249               | 0.015        |
| S137  | FIRE PROT-DEF AREA I                       | 72,573,798 | 510,570             | 0.704        | 68,701,086 | 473,665             | 0.689        | 62,882,842 | 357,697             | 0.569        |
| <b>Regional Requisition</b>                       |  |            | <b>\$ 1,517,378</b> |              |            | <b>\$ 1,413,136</b> |              |            | <b>\$ 1,138,611</b> |              |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |            |                     | 2.111        |            |                     | 2.080        |            |                     | 1.829        |
| <b>Surveyor of Taxes - Collection Fee</b>         |  |            |                     | 0.111        |            |                     | 0.109        |            |                     | 0.096        |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |  |            |                     | <b>2.222</b> |            |                     | <b>2.189</b> |            |                     | <b>1.925</b> |
| <b>Difference (\$) from prior year</b>            |  |            | 104,242             |              |            | 274,525             |              |            | 74,269              |              |
| <b>Percentage Change from prior year</b>          |  |            | 7.38%               |              |            | 24.11%              |              |            | 6.98%               |              |
| S142  | SLOCAN VALLEY FIRE                         | 102,500    | 1,109               | 1.082        | 97,700     | 1,036               | 1.060        | 91,500     | 1,059               | 1.157        |
| S169  | STREET LIGHTING-DEF I BRILLIANT            | 4,659,467  | 8,200               | 0.176        | 4,348,825  | 6,500               | 0.149        | 3,859,942  | 7,000               | 0.181        |
| S172  | STREET LIGHTING-DEF I VOYKIN-P TAX         | 3,061,485  | -                   | -            | 2,921,355  | -                   | -            | 2,656,370  | -                   | -            |
| S180  | ANIMAL CONTROL-DEF I BRILLIANT             | 4,957,114  | 2,241               | 0.045        | 4,629,935  | 2,209               | 0.048        | 4,105,900  | 726                 | 0.018        |
| S227  | AQUATIC CENTRE-CAST.J, DEF I               | 41,845,017 | 114,918             | 0.275        | 38,758,682 | 79,499              | 0.205        | 36,154,119 | 82,156              | 0.227        |
| S237  | CON TRANSIT-CAS, DEF I, DEF J              | 92,584,444 | 27,245              | 0.029        | 59,857,728 | 27,245              | 0.046        | 55,037,651 | 17,097              | 0.031        |

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

**Electoral Area J Castlegar Rural**

|      |  | <b>2024</b>       |                    |                     | <b>2023</b>       |                    |                     | <b>2022</b>       |                    |                     |
|------|--|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|
|      |  | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> |
| S100 | GENERAL ADMINISTRATION                     | 109,069,426       | 96,260             | 0.088               | 103,761,728       | 108,679            | 0.105               | 89,617,408        | 72,907             | 0.081               |
| S270 | DISCRETIONARY GRANTS                       | 109,069,426       | 12,578             | 0.012               | 103,761,728       | 12,617             | 0.012               | 89,617,408        | 12,438             | 0.014               |
| S101 | RURAL ADMINISTRATION                       | 109,069,426       | 129,596            | 0.119               | 103,761,728       | 137,925            | 0.133               | 89,617,408        | 127,167            | 0.142               |
| S102 | GIS SERVICE                                | 109,069,426       | 18,585             | 0.017               | 103,761,728       | 18,871             | 0.018               | 89,617,408        | 17,802             | 0.020               |
| S103 | BUILDING INSPECTION                        | 109,069,426       | 71,187             | 0.065               | 103,761,728       | 59,073             | 0.057               | 89,617,408        | 49,446             | 0.055               |
| S104 | PLANNING AND LAND USE                      | 109,069,426       | 83,524             | 0.077               | 103,761,728       | 81,496             | 0.079               | 89,617,408        | 72,793             | 0.081               |
| S105 | COMMUNITY SUSTAINABILITY                   | 109,069,426       | 18,607             | 0.017               | 103,761,728       | 18,485             | 0.018               | 89,617,408        | 17,783             | 0.020               |
| S106 | FEASIBILITY STUDY SERVICE                  | 109,069,426       | -                  | -                   | 103,761,728       | -                  | -                   | 89,617,408        | -                  | -                   |
| S115 | EDC- AREAS I AND J                         | 109,069,426       | 12,080             | 0.011               | 103,761,728       | -                  | -                   | 89,617,408        | 0                  | 0.000               |
| S126 | ADVISORY PLANNING-AREA J                   | 109,069,426       | 1,268              | 0.001               | 103,761,728       | -                  | -                   | 89,617,408        | -                  | -                   |
| S149 | JAWS OF LIFE AREA I&J                      | 109,069,426       | 15,264             | 0.014               | 103,761,728       | 14,988             | 0.014               | 89,617,408        | 9,620              | 0.011               |
| S155 | SEARCH & RESCUE - CASTLEGAR                | 109,069,426       | 4,931              | 0.005               | 103,761,728       | 4,863              | 0.005               | 89,617,408        | 5,008              | 0.006               |
| S156 | EMERGENCY COMMUNICATIONS 911               | 109,069,426       | 39,351             | 0.036               | 103,761,728       | 36,023             | 0.035               | 89,617,408        | 29,083             | 0.032               |
| S163 | EMERGENCY PLANNING-AREAS I&J               | 109,069,426       | 77,735             | 0.071               | 103,761,728       | 73,535             | 0.071               | 89,617,408        | 68,731             | 0.077               |
| S188 | REFUSE-WESTERN SUBREGION                   | 109,069,426       | 110,784            | 0.102               | 103,761,728       | 106,523            | 0.103               | 89,617,408        | 96,582             | 0.108               |
| S190 | SEPTAGE DISPOSAL-WEST RURAL                | 109,069,426       | -                  | -                   | 103,761,728       | -                  | -                   | 89,617,408        | 0                  | 0.000               |
| S197 | LIBRARY-AREA J                             | 109,069,426       | 86,172             | 0.079               | 103,761,728       | 84,397             | 0.081               | 89,617,408        | 81,095             | 0.090               |
| S222 | ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS | 109,069,426       | 731,854            | 0.671               | 103,761,728       | 651,888            | 0.628               | 89,617,408        | 442,833            | 0.494               |
| S227 | AQUATIC CENTRE-CAST,J, DEF I               | 109,069,426       | 299,534            | 0.275               | 103,761,728       | 212,829            | 0.205               | 89,617,408        | 203,644            | 0.227               |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON     | 109,069,426       | 12,578             | 0.012               | 103,761,728       | 13,481             | 0.013               | 89,617,408        | 12,599             | 0.014               |

|   |  |                     |              |                     |              |                     |
|---|--|---------------------|--------------|---------------------|--------------|---------------------|
| <b>Regional Requisition</b>                       |  | <b>\$ 1,821,887</b> |              | <b>\$ 1,635,674</b> |              | <b>\$ 1,319,530</b> |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |                     | 1.670        |                     | 1.576        | 1.472               |
| <b>Surveyor of Taxes - Collection Fee</b>         |  |                     | 0.088        |                     | 0.083        | 0.077               |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |  |                     | <b>1.758</b> |                     | <b>1.659</b> | <b>1.550</b>        |
| <b>Difference (\$) from prior year</b>            |  | 186,213             |              | 316,144             |              | 84,098              |
| <b>Percentage Change from prior year</b>          |  | 11.38%              |              | 23.96%              |              | 6.81%               |

|      |                                     |             |         |       |            |         |       |            |         |       |
|------|-------------------------------------|-------------|---------|-------|------------|---------|-------|------------|---------|-------|
| S138 | FIRE PROT-DEF J ROBSON/RASBERRY     | 36,257,791  | 379,497 | 1.047 | 34,825,421 | 347,868 | 0.999 | 30,899,898 | 328,570 | 1.063 |
| S145 | FIRE PROT-DEF J-OOTISCHENIA         | 54,935,815  | 274,602 | 0.500 | 51,036,242 | 254,830 | 0.499 | 43,819,385 | 238,228 | 0.544 |
| S146 | FIRE PROT-DEF G, J -HUDU VALLEY     | 946,963     | 7,307   | 0.772 | 953,478    | 7,215   | 0.757 | 833,387    | 7,178   | 0.861 |
| S147 | FIRE PROT-FAIRVIEW CONTRACT         | 5,199,543   | 25,029  | 0.481 | 4,916,694  | 24,462  | 0.498 | 4,139,546  | 24,031  | 0.581 |
| S170 | STREET LIGHTING-DEF J ROBSON        | 2,512,500   | 3,400   | 0.135 | 2,417,120  | 2,700   | 0.112 | 2,194,820  | 3,200   | 0.146 |
| S181 | ANIMAL CONTROL-DEF J ROBSON         | 84,910,174  | 17,250  | 0.020 | 79,670,155 | 16,325  | 0.020 | 69,325,794 | 19,368  | 0.028 |
| S216 | CASTLEGAR & DISTRICT YOUTH PROGRAMS | 100,153,675 | -       | -     | 95,464,299 | -       | -     | 82,543,276 | -       | -     |
| S237 | CON TRANSIT-CAS, DEF I, DEF J       | 63,572,692  | 45,558  | 0.072 | 87,004,492 | 45,558  | 0.052 | 75,627,428 | 34,193  | 0.045 |
| S247 | WATER UTILITY-DEF J LUCAS ROAD      | 596,405     | -       | -     | 579,620    | -       | -     | 462,905    | -       | -     |
| S256 | WATER UTILITY-DEF J-WEST ROBSON     | 3,905,343   | -       | -     | 3,848,997  | -       | -     | 3,413,674  | -       | -     |

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

**Electoral Area K Nakusp Rural**

|      |  | <b>2024</b>       |                    |                     | <b>2023</b>       |                    |                     | <b>2022</b>       |                    |                     |
|------|--|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|---------------------|
|      |  | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> | <b>Assessment</b> | <b>Requisition</b> | <b>Rate/\$1,000</b> |
| S100 | GENERAL ADMINISTRATION                 | 74,415,199        | 65,676             | 0.088               | 68,208,552        | 71,441             | 0.105               | 59,573,031        | 48,465             | 0.081               |
| S271 | DISCRETIONARY GRANTS                   | 74,415,199        | 4,500              | 0.006               | 68,208,552        | 4,500              | 0.007               | 59,573,031        | 4,500              | 0.008               |
| S101 | RURAL ADMINISTRATION                   | 74,415,199        | 88,420             | 0.119               | 68,208,552        | 90,666             | 0.133               | 59,573,031        | 84,534             | 0.142               |
| S102 | GIS SERVICE                            | 74,415,199        | 12,680             | 0.017               | 68,208,552        | 12,405             | 0.018               | 59,573,031        | 11,834             | 0.020               |
| S103 | BUILDING INSPECTION                    | 74,415,199        | 48,569             | 0.065               | 68,208,552        | 38,832             | 0.057               | 59,573,031        | 32,869             | 0.055               |
| S104 | PLANNING AND LAND USE                  | 74,415,199        | 56,986             | 0.077               | 68,208,552        | 53,572             | 0.079               | 59,573,031        | 48,389             | 0.081               |
| S105 | COMMUNITY SUSTAINABILITY               | 74,415,199        | 12,695             | 0.017               | 68,208,552        | 12,151             | 0.018               | 59,573,031        | 11,821             | 0.020               |
| S106 | FEASIBILITY STUDY SERVICE              | 74,415,199        | -                  | -                   | 68,208,552        | -                  | -                   | 59,573,031        | -                  | -                   |
| S116 | EDC-AREA K                             | 74,415,199        | 3,189              | 0.004               | 68,208,552        | 3,127              | 0.005               | 59,573,031        | 3,124              | 0.005               |
| S127 | ADVISORY PLANNING-AREA K               | 74,415,199        | 2                  | 0.000               | 68,208,552        | -                  | -                   | 59,573,031        | -                  | -                   |
| S153 | SEARCH & RESCUE - NAKUSP AND AREA K    | 74,415,199        | 14,375             | 0.019               | 68,208,552        | 13,953             | 0.020               | 59,573,031        | 14,305             | 0.024               |
| S156 | EMERGENCY COMMUNICATIONS 911           | 74,415,199        | 26,848             | 0.036               | 68,208,552        | 23,680             | 0.035               | 59,573,031        | 19,333             | 0.032               |
| S159 | EMERGENCY PLANNING-NAKUSP AND K        | 74,415,199        | 53,037             | 0.071               | 68,208,552        | 41,132             | 0.060               | 59,573,031        | 39,350             | 0.066               |
| S188 | REFUSE-WESTERN SUBREGION               | 74,415,199        | 56,195             | 0.076               | 68,208,552        | 54,034             | 0.079               | 59,573,031        | 51,755             | 0.087               |
| S208 | SKI HILL - SUMMIT LAKE                 | 74,415,199        | 8,701              | 0.012               | 68,208,552        | 8,595              | 0.013               | 59,573,031        | 8,719              | 0.015               |
| S228 | REC COMMISSION-NAKUSP AND K            | 74,415,199        | 17,476             | 0.023               | 68,208,552        | 17,297             | 0.025               | 59,573,031        | 17,286             | 0.029               |
| S239 | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 74,415,199        | 22,859             | 0.031               | 68,208,552        | 24,501             | 0.036               | 59,573,031        | 22,898             | 0.038               |

|   |  |                   |              |  |                   |              |  |                   |              |  |
|---|--|-------------------|--------------|--|-------------------|--------------|--|-------------------|--------------|--|
| <b>Regional Requisition</b>                       |  | <b>\$ 492,208</b> |              |  | <b>\$ 469,886</b> |              |  | <b>\$ 419,181</b> |              |  |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |                   | 0.661        |  |                   | 0.689        |  |                   | 0.704        |  |
| <b>Surveyor of Taxes - Collection Fee</b>         |  |                   | 0.035        |  |                   | 0.036        |  |                   | 0.037        |  |
| <b>Estimated Rate per \$1,000 of Assessment</b>   |  |                   | <b>0.696</b> |  |                   | <b>0.725</b> |  |                   | <b>0.741</b> |  |
| <b>Difference (\$) from prior year</b>            |  |                   | 22,321       |  |                   | 50,705       |  |                   | 51,844       |  |
| <b>Percentage Change from prior year</b>          |  |                   | 4.75%        |  |                   | 12.10%       |  |                   | 14.11%       |  |

|      |                                    |            |         |       |            |         |       |            |             |             |
|------|------------------------------------|------------|---------|-------|------------|---------|-------|------------|-------------|-------------|
| S139 | FIRE PROTECTION - DEFINED AREA K   | 24,718,027 | 92,017  | 0.372 | 22,708,736 | 87,113  | 0.384 | 20,019,281 | 83,395      | 0.417       |
| S143 | FAUQUIER FIRE BRIGADE              | 6,619,637  | 17,481  | 0.264 | 6,348,899  | 17,212  | 0.271 | 5,683,264  | 16,774      | 0.295       |
| S171 | STREET LIGHTING-DEF K EDGEWOOD     | 2,514,109  | 6,700   | 0.266 | 2,281,692  | 8,300   | 0.364 | 1,988,855  | 7,750       | 0.390       |
| S177 | CEMETERY-NAKUSP AND DEF K          | 37,519,654 | 10,264  | 0.027 | 34,911,957 | 9,799   | 0.028 | 30,687,538 | 9,945       | 0.032       |
| S182 | ANIMAL CONTROL- NAKUSP, DEF K      | 18,970,059 | 14,309  | 0.075 | 17,332,930 | 7,009   | 0.040 | 15,164,304 | 9,134       | 0.060       |
| S190 | SEPTAGE DISPOSAL-WEST RURAL        | 70,697,294 | -       | -     | 64,786,396 | -       | -     | 56,553,021 | -           | 0.000       |
| S196 | LIBRARY-NAKUSP AND DEF K           | 37,448,246 | 41,538  | 0.111 | 34,845,905 | 39,850  | 0.114 | 30,623,870 | 39,847      | 0.130       |
| S212 | RECREATION FAC-DEF K-BURTON HALL   | 13,867,589 | 19,021  | 0.137 | 13,041,620 | 18,783  | 0.144 | 11,471,624 | 18,743      | 0.163       |
| S213 | RECREATION FAC-DEF K-FAUQUIER HALL | 7,134,233  | 13,473  | 0.189 | 6,474,151  | 11,235  | 0.174 | 5,779,460  | 11,194      | 0.194       |
| S223 | ARENA-NAKUSP AND K                 | 37,410,642 | 204,627 | 0.547 | 34,811,803 | 193,310 | 0.555 | 30,595,412 | 190,257     | 0.622       |
| S252 | WATER UTILITY-DEF K-BURTON         | 1,961,537  | -       | -     | 1,877,218  | -       | -     | 1,649,080  | -           | -           |
| S253 | WATER UTILITY-DEF K-EDGEWOOD       | 2,506,409  | -       | -     | 2,273,887  | -       | -     | 1,980,980  | -           | -           |
| S254 | WATER UTILITY-DEF K-FAUQUIER       | 2,886,498  | -       | -     | 2,771,879  | -       | -     | 2,454,571  | -           | -           |
| S293 | EDGEWOOD FIRE BRIGADE              | 13,154,047 | 10,000  | 0.076 | 11,512,707 | 10,000  | 0.087 | 9,794,918  | 10,000      | 0.102       |
| S294 | EDGEWOOD LEGION HALL               | 13,252,306 | 5,183   | 0.039 | 11,601,839 | 5,126   | 0.044 | 9,886,417  | 5,075       | 0.051       |
| S295 | NAKUSP MUSEUM                      | 35,843,026 | 8,829   | 0.025 | 33,334,094 | 8,768   | 0.026 | 29,127,287 | 8762.34687  | 0.030082949 |
| S296 | ARROW LAKES HISTORICAL ARCHIVE     | 35,843,026 | 10,595  | 0.030 | 33,334,094 | 10,522  | 0.032 | 29,127,287 | 10514.81624 | 0.036099539 |

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

| City of Castlegar                                   | 2024        |                  |       | 2023        |                  |       | 2022        |                  |       |
|---|-------------|------------------|-------|-------------|------------------|-------|-------------|------------------|-------|
|   | Assessment  | Rate/\$1,000     |       | Assessment  | Rate/\$1,000     |       | Assessment  | Rate/\$1,000     |       |
| S100 GENERAL ADMINISTRATION                         | 287,108,170 | 253,389          | 0.088 | 277,203,326 | 290,340          | 0.105 | 247,604,544 | 201,435          | 0.081 |
| S155 SEARCH & RESCUE - CASTLEGAR                    | 287,108,170 | 12,980           | 0.005 | 277,203,326 | 12,993           | 0.005 | 247,604,544 | 13,836           | 0.006 |
| S188 REFUSE-WESTERN SUBREGION                       | 287,108,170 | 262,644          | 0.091 | 277,203,326 | 252,542          | 0.091 | 247,604,544 | 247,505          | 0.100 |
| S222 ARENA-CAST I J-CAST COMPLEX/REGIONAL PARKS     | 287,108,170 | 1,926,490        | 0.671 | 277,203,326 | 1,741,542        | 0.628 | 247,604,544 | 1,223,507        | 0.494 |
| S227 AQUATIC CENTRE-CAST,J, DEF I                   | 287,108,170 | 788,476          | 0.275 | 277,203,326 | 568,580          | 0.205 | 247,604,544 | 562,650          | 0.227 |
| S237 CON TRANSIT-CAS, DEF I, DEF J                  | 287,108,170 | 373,844          | 0.130 | 277,203,326 | 373,844          | 0.135 | 247,604,544 | 376,126          | 0.152 |
| S239 KOOTWEST - AREA D-K, DEF A, EX CRESTON         | 287,108,170 | 42,674           | 0.015 | 277,203,326 | 45,738           | 0.016 | 247,604,544 | 42,747           | 0.017 |
| S298 CITY OF CASTLEGAR ECONOMIC DEVELOPMENT SERVICE | 287,108,170 | 116,995          | 0.041 | 277,203,326 | 116,975          | 0.04  | 247,604,544 | 116,000          | 0.05  |
| <b>Regional Requisition</b>                         |             | <u>3,777,493</u> |       |             | <u>3,402,554</u> |       |             | <u>2,783,806</u> |       |
| <b>Residential Rate per \$1,000 of Assessment</b>   |             | <u>1.316</u>     |       |             | <u>1.227</u>     |       |             | <u>1.124</u>     |       |
| <b>Difference (\$) from prior year</b>              |             | 374,938          |       |             | 618,749          |       |             | 179,507          |       |
| <b>Percentage Change from prior year</b>            |             | 11.02%           |       |             | 22.23%           |       |             | 6.89%            |       |

**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                 | 429,453,930      | 379,017   | 0.088      | 416,157,288      | 435,879   | 0.105      | 389,701,727      | 317,036   | 0.081 |
| S102  | GIS SERVICE                            | 429,453,930      | 73,177    | 0.017      | 416,157,288      | 75,685    | 0.018      | 389,701,727      | 77,410    | 0.020 |
| S111  | EDC-NELSON AREAS E AND F               | 429,453,930      | 114,335   | 0.027      | 416,157,288      | 114,325   | 0.027      | 389,701,727      | 114,325   | 0.029 |
| S154  | SEARCH & RESCUE - NELSON SALMO EFG     | 429,453,930      | 18,713    | 0.004      | 416,157,288      | 18,342    | 0.004      | 389,701,727      | 18,207    | 0.005 |
| S160  | EMERGENCY PLANNING - E AND F           | 429,453,930      | 23,835    | 0.006      | 416,157,288      | 15,000    | 0.004      | 389,701,727      | 15,000    | 0.004 |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION      | 429,453,930      | 1,696,590 | 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           | 429,453,930      | 584,755   | 0.136      | 416,157,288      | 491,094   | 0.118      | 389,701,727      | 450,334   | 0.116 |
| S226  | NELSON & DISTRICT COMMUNITY FACILITIES | 429,453,930      | 2,302,750 | 0.536      | 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 | 429,453,930      | 100,571   | 0.023      | 416,157,288      | 107,793   | 0.026      | 389,701,727      | 100,743   | 0.026 |
| <b>Regional Requisition</b>                       |  | <u>5,293,743</u> |           |            | <u>4,967,164</u> |           |            | <u>4,647,060</u> |           |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |  | <u>1.233</u>     |           |            | <u>1.194</u>     |           |            | <u>1.192</u>     |           |       |
| <b>Difference (\$) from prior year</b>            |  | 326,579          |           |            | 320,104          |           |            | 161,020          |           |       |
| <b>Percentage Change from prior year</b>          |  | 6.57%            |           |            | 6.89%            |           |            | 6.32%            |           |       |

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

|   |                                 | 2024             |              |       | 2023             |              |       | 2022             |              |       |
|---|---------------------------------|------------------|--------------|-------|------------------|--------------|-------|------------------|--------------|-------|
| Town of Creston                                   |                                 | Assessment       | Rate/\$1,000 |       | Assessment       | Rate/\$1,000 |       | Assessment       | Rate/\$1,000 |       |
| S100  | GENERAL ADMINISTRATION          | 143,035,477      | 126,237      | 0.088 | 137,805,173      | 144,336      | 0.105 | 118,754,467      | 96,611       | 0.081 |
| S102  | GIS SERVICE                     | 143,035,477      | 24,373       | 0.017 | 137,805,173      | 25,062       | 0.018 | 118,754,467      | 23,589       | 0.020 |
| S108  | EDC-CRESTON B AND C             | 143,035,477      | 129,273      | 0.090 | 137,805,173      | 150,668      | 0.109 | 118,754,467      | 148,558      | 0.125 |
| S152  | JAWS OF LIFE SERVICE CRES ABC   | 143,035,477      | 35,242       | 0.025 | 137,805,173      | 35,437       | 0.026 | 118,754,467      | 44,734       | 0.038 |
| S156  | EMERGENCY COMMUNICATIONS 911    | 143,035,477      | 51,605       | 0.036 | 137,805,173      | 47,841       | 0.035 | 118,754,467      | 38,539       | 0.032 |
| S157  | EMERGENCY PLANNING-CRESTON AREA | 143,035,477      | 103,512      | 0.072 | 137,805,173      | 85,987       | 0.062 | 118,754,467      | 82,523       | 0.069 |
| S174  | CEMETERY-CRESTON, AREAS A B C   | 143,035,477      | 31,378       | 0.022 | 137,805,173      | 30,758       | 0.022 | 118,754,467      | 30,856       | 0.026 |
| S186  | REFUSE DISPOSAL-EAST SUBREGION  | 143,035,477      | 441,715      | 0.309 | 137,805,173      | 408,549      | 0.296 | 118,754,467      | 386,124      | 0.325 |
| S191  | MUSEUM AND ARCH-CRES BC DEF A   | 143,035,477      | 48,048       | 0.034 | 137,805,173      | 48,970       | 0.036 | 118,754,467      | 47,205       | 0.040 |
| S193  | LIBRARY-CRESTON, AREAS A B C    | 143,035,477      | 181,741      | 0.127 | 137,805,173      | 174,794      | 0.127 | 118,754,467      | 164,916      | 0.139 |
| S201  | REG PARKS-CRESTON, B, C         | 143,035,477      | 43,299       | 0.030 | 137,805,173      | 15,690       | 0.011 | 118,754,467      | 14,180       | 0.012 |
| S224  | RECREATION FAC-CRES,B,C,DEF A   | 143,035,477      | 1,745,602    | 1.220 | 137,805,173      | 1,712,362    | 1.243 | 118,754,467      | 1,653,539    | 1.392 |
| S234  | PARA-CRES DEF AREAS A, B, C     | 143,035,477      | 109,618      | 0.077 | 137,805,173      | 104,178      | 0.076 | 118,754,467      | 104,298      | 0.088 |
| S240  | AIRPORT - CRESTON, AREAS B,C    | 143,035,477      | 76,167       | 0.053 | 137,805,173      | 71,447       | 0.052 | 118,754,467      | 48,435       | 0.041 |
| S251  | WATER UTILITY ARROW CREEK       | 143,035,477      | -            | -     | 137,805,173      | -            | -     | 118,754,467      | -            | -     |
| <b>Regional Requisition</b>                       |                                 | <u>3,147,811</u> |              |       | <u>3,056,079</u> |              |       | <u>2,884,107</u> |              |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |                                 | <u>2.201</u>     |              |       | <u>2.218</u>     |              |       | <u>2.429</u>     |              |       |
| <b>Difference (\$) from prior year</b>            |                                 | 91,732           |              |       | 171,972          |              |       | 97,269           |              |       |
| <b>Percentage Change from prior year</b>          |                                 | 3.00%            |              |       | 5.96%            |              |       | 3.49%            |              |       |

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

|   |   | 2024           |              |       | 2023           |              |       | 2022           |              |       |
|---|---|----------------|--------------|-------|----------------|--------------|-------|----------------|--------------|-------|
| Village of Kaslo                                  |   | Assessment     | Rate/\$1,000 |       | Assessment     | Rate/\$1,000 |       | Assessment     | Rate/\$1,000 |       |
| S100  | GENERAL ADMINISTRATION                  | 36,573,032     | 32,278       | 0.088 | 34,665,769     | 36,309       | 0.105 | 29,178,849     | 23,738       | 0.081 |
| S102  | GIS SERVICE                             | 36,573,032     | 6,232        | 0.017 | 34,665,769     | 6,305        | 0.018 | 29,178,849     | 5,796        | 0.020 |
| S103  | BUILDING INSPECTION                     | 36,573,032     | 23,870       | 0.065 | 34,665,769     | 19,736       | 0.057 | 29,178,849     | 16,099       | 0.055 |
| S105  | COMMUNITY SUSTAINABILITY                | 36,573,032     | 6,239        | 0.017 | 34,665,769     | 6,176        | 0.018 | 29,178,849     | 5,790        | 0.020 |
| S109  | EDC-KASLO AND D                         | 36,573,032     | -            | -     | 34,665,769     | 7,590        | 0.022 | 29,178,849     | 7,495        | 0.026 |
| S280  | FIRE PROTECTION - KASLO                 | 36,573,032     | 237,401      | 0.649 | 34,665,769     | 239,341      | 0.690 | 29,178,849     | 227,266      | 0.779 |
| S150  | JAWS OF LIFE-KASLO AND AREA D           | 36,573,032     | 10,257       | 0.028 | 34,665,769     | 10,766       | 0.031 | 29,178,849     | 9,285        | 0.032 |
| S156  | EMERGENCY COMMUNICATIONS 911            | 36,573,032     | 13,195       | 0.036 | 34,665,769     | 12,035       | 0.035 | 29,178,849     | 9,469        | 0.032 |
| S162  | EMERGENCY PLANNING-KASLO & D            | 36,573,032     | 26,066       | 0.071 | 34,665,769     | 18,361       | 0.053 | 29,178,849     | 17,358       | 0.059 |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION       | 36,573,032     | 144,484      | 0.395 | 34,665,769     | 127,589      | 0.368 | 29,178,849     | 110,254      | 0.378 |
| S194  | LIBRARY-KASLO AND DEF D                 | 36,573,032     | 48,667       | 0.133 | 34,665,769     | 49,774       | 0.144 | 29,178,849     | 45,279       | 0.155 |
| S221  | COMM FAC RECREATION & PARKS - KASLO & D | 36,573,032     | 94,315       | 0.258 | 34,665,769     | 92,930       | 0.268 | 29,178,849     | 88,123       | 0.302 |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON  | 36,573,032     | 20,863       | 0.057 | 34,665,769     | 22,361       | 0.065 | 29,178,849     | 20,899       | 0.072 |
| <b>Regional Requisition</b>                       |   | <u>663,867</u> |              |       | <u>649,271</u> |              |       | <u>586,852</u> |              |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |   | <u>1.815</u>   |              |       | <u>1.873</u>   |              |       | <u>2.011</u>   |              |       |
| <b>Difference (\$) from prior year</b>            |   | 14,595         |              |       | 62,419         |              |       | 47,802         |              |       |
| <b>Percentage Change from prior year</b>          |   | 2.25%          |              |       | 10.64%         |              |       | 8.87%          |              |       |



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

|   |   | 2024       |              |            | 2023         |            |              | 2022         |              |       |
|---|---|------------|--------------|------------|--------------|------------|--------------|--------------|--------------|-------|
| Village of New Denver                             |   | Assessment | Rate/\$1,000 | Assessment | Rate/\$1,000 | Assessment | Rate/\$1,000 | Assessment   | Rate/\$1,000 |       |
| S100  | GENERAL ADMINISTRATION                    | 18,940,406 | 16,716       | 0.088      | 17,100,722   | 17,911     | 0.105        | 13,777,771   | 11,209       | 0.081 |
| S102  | GIS SERVICE                               | 18,940,406 | 3,227        | 0.017      | 17,100,722   | 3,110      | 0.018        | 13,777,771   | 2,737        | 0.020 |
| S103  | BUILDING INSPECTION                       | 18,940,406 | 12,362       | 0.065      | 17,100,722   | 9,736      | 0.057        | 13,777,771   | 7,602        | 0.055 |
| S114  | EDC-NEW DEN,SILVERTON,SLOCAN, H           | 18,940,406 | 1,207        | 0.006      | 17,100,722   | 1,238      | 0.007        | 13,777,771   | 914          | 0.007 |
| S156  | EMERGENCY COMMUNICATIONS 911              | 18,940,406 | 6,833        | 0.036      | 17,100,722   | 5,937      | 0.035        | 13,777,771   | 4,471        | 0.032 |
| S161  | EMERGENCY PROGRAMS - H, N DEN, SILV, SLOC | 18,940,406 | 13,499       | 0.071      | 17,100,722   | 10,847     | 0.063        | 13,777,771   | 10,086       | 0.073 |
| S178  | CEMETERY-N DEN, SILV, DEF H               | 18,940,406 | 8,324        | 0.044      | 17,100,722   | 8,122      | 0.047        | 13,777,771   | 7,755        | 0.056 |
| S188  | REFUSE-WESTERN SUBREGION                  | 18,940,406 | 17,703       | 0.093      | 17,100,722   | 17,022     | 0.100        | 13,777,771   | 14,562       | 0.106 |
| S190  | SEPTAGE DISPOSAL-WEST RURAL               | 18,940,406 | -            | -          | 17,100,722   | -          | -            | 13,777,771   | -            | -     |
| S203  | REG PARKS-N DEN, SILV, SLOC, H            | 18,940,406 | 24,766       | 0.131      | 17,100,722   | 22,631     | 0.132        | 13,777,771   | 18,119       | 0.132 |
| S208  | SKI HILL - SUMMIT LAKE                    | 18,940,406 | 2,214        | 0.012      | 17,100,722   | 2,155      | 0.013        | 13,777,771   | 2,017        | 0.015 |
| S219  | TV SOCIETY-NEW DEN SILV, DEF H            | 18,940,406 | 10,831       | 0.057      | 17,100,722   | 10,554     | 0.062        | 13,777,771   | 8,593        | 0.062 |
| S229  | REC COM-N DENV, SILV, DEF H               | 18,940,406 | 17,661       | 0.093      | 17,100,722   | 17,109     | 0.100        | 13,777,771   | 11,412       | 0.083 |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON    | 18,940,406 | 22,310       | 0.118      | 17,100,722   | 23,912     | 0.140        | 13,777,771   | 22,348       | 0.162 |
| <b>Regional Requisition</b>                       |   |            | 157,654      |            | 150,283      |            |              | 121,825      |              |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |   |            | <u>0.832</u> |            | <u>0.879</u> |            |              | <u>0.884</u> |              |       |
| <b>Difference (\$) from prior year</b>            |   |            | 7,371        |            | 28,458       |            |              | 15,613       |              |       |
| <b>Percentage Change from prior year</b>          |   |            | 4.90%        |            | 23.36%       |            |              | 14.70%       |              |       |

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

|   |  | 2024           |              |       | 2023           |              |       | 2022           |              |       |
|---|--|----------------|--------------|-------|----------------|--------------|-------|----------------|--------------|-------|
| Village of Nakusp                                 |  | Assessment     | Rate/\$1,000 |       | Assessment     | Rate/\$1,000 |       | Assessment     | Rate/\$1,000 |       |
| S100  | GENERAL ADMINISTRATION                 | 45,348,145     | 40,022       | 0.088 | 42,701,166     | 44,725       | 0.105 | 37,355,557     | 30,390       | 0.081 |
| S102  | GIS SERVICE                            | 45,348,145     | 7,727        | 0.017 | 42,701,166     | 7,766        | 0.018 | 37,355,557     | 7,420        | 0.020 |
| S103  | BUILDING INSPECTION                    | 45,348,145     | 29,598       | 0.065 | 42,701,166     | 24,311       | 0.057 | 37,355,557     | 20,611       | 0.055 |
| S153  | SEARCH & RESCUE - NAKUSP AND AREA K    | 45,348,145     | 8,760        | 0.019 | 42,701,166     | 8,735        | 0.020 | 37,355,557     | 8,970        | 0.024 |
| S156  | EMERGENCY COMMUNICATIONS 911           | 45,348,145     | 16,361       | 0.036 | 42,701,166     | 14,824       | 0.035 | 37,355,557     | 12,123       | 0.032 |
| S159  | EMERGENCY PLANNING-NAKUSP AND K        | 45,348,145     | 32,320       | 0.071 | 42,701,166     | 25,750       | 0.060 | 37,355,557     | 24,675       | 0.066 |
| S177  | CEMETERY-NAKUSP AND DEF K              | 45,348,145     | 12,405       | 0.027 | 42,701,166     | 11,985       | 0.028 | 37,355,557     | 12,106       | 0.032 |
| S182  | ANIMAL CONTROL- NAKUSP, DEF K          | 45,348,145     | 34,206       | 0.075 | 42,701,166     | 17,269       | 0.040 | 37,355,557     | 22,500       | 0.060 |
| S188  | REFUSE-WESTERN SUBREGION               | 45,348,145     | 50,053       | 0.110 | 42,701,166     | 48,128       | 0.113 | 37,355,557     | 49,415       | 0.132 |
| S196  | LIBRARY-NAKUSP AND DEF K               | 45,348,145     | 62,308       | 0.137 | 42,701,166     | 59,776       | 0.140 | 37,355,557     | 59,770       | 0.160 |
| S208  | SKI HILL - SUMMIT LAKE                 | 45,348,145     | 5,302        | 0.012 | 42,701,166     | 5,381        | 0.013 | 37,355,557     | 5,468        | 0.015 |
| S223  | ARENA-NAKUSP AND K                     | 45,348,145     | 248,043      | 0.547 | 42,701,166     | 237,120      | 0.555 | 37,355,557     | 232,295      | 0.622 |
| S228  | REC COMMISSION-NAKUSP AND K            | 45,348,145     | 10,649       | 0.023 | 42,701,166     | 10,828       | 0.025 | 37,355,557     | 10,839       | 0.029 |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 45,348,145     | 62,888       | 0.139 | 42,701,166     | 67,404       | 0.158 | 37,355,557     | 62,996       | 0.169 |
| S295  | NAKUSP MUSEUM                          | 45,348,145     | 11,171       | 0.025 | 42,701,166     | 11,232       | 0.026 | 37,355,557     | 11,238       | 0.030 |
| S296  | ARROW LAKES HISTORICAL ARCHIVE         | 45,348,145     | 13,405       | 0.030 | 42,701,166     | 13,478       | 0.032 | 37,355,557     | 13,485       | 0.036 |
| <b>Regional Requisition</b>                       |  | <u>645,219</u> |              |       | <u>608,712</u> |              |       | <u>584,300</u> |              |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |  | <u>1.423</u>   |              |       | <u>1.426</u>   |              |       | <u>1.564</u>   |              |       |
| <b>Difference (\$) from prior year</b>            |  | 36,507         |              |       | 24,412         |              |       | 32,988         |              |       |
| <b>Percentage Change from prior year</b>          |  | 6.00%          |              |       | 4.18%          |              |       | 5.98%          |              |       |

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

|   |  | 2024           |              |            | 2023           |              |              | 2022           |              |       |
|---|--|----------------|--------------|------------|----------------|--------------|--------------|----------------|--------------|-------|
| Village of Salmo                                  |  | Assessment     | Rate/\$1,000 | Assessment | Rate/\$1,000   | Assessment   | Rate/\$1,000 | Assessment     | Rate/\$1,000 |       |
| S100  | GENERAL ADMINISTRATION                 | 23,510,519     | 20,749       | 0.088      | 23,116,847     | 24,212       | 0.105        | 19,141,743     | 15,572       | 0.081 |
| S102  | GIS SERVICE                            | 23,510,519     | 4,006        | 0.017      | 23,116,847     | 4,204        | 0.018        | 19,141,743     | 3,802        | 0.020 |
| S103  | BUILDING INSPECTION                    | 23,510,519     | 15,345       | 0.065      | 23,116,847     | 13,161       | 0.057        | 19,141,743     | 10,561       | 0.055 |
| S105  | COMMUNITY SUSTAINABILITY               | -              | -            | -          | -              | -            | -            | 19,141,743     | 3,798        | 0.020 |
| S113  | EDC-SALMO AND G                        | 23,510,519     | 3,558        | 0.015      | 23,116,847     | 3,459        | 0.015        | 19,141,743     | 3,459        | 0.018 |
| S151  | JAWS OF LIFE SERVICE SALMO AND G       | 23,510,519     | 4,592        | 0.020      | 23,116,847     | 4,417        | 0.019        | 19,141,743     | 4,445        | 0.023 |
| S154  | SEARCH & RESCUE - NELSON SALMO EFG     | 23,510,519     | 1,024        | 0.004      | 23,116,847     | 1,019        | 0.004        | 19,141,743     | 894          | 0.005 |
| S156  | EMERGENCY COMMUNICATIONS 911           | 23,510,519     | 8,482        | 0.036      | 23,116,847     | 8,025        | 0.035        | 19,141,743     | 6,212        | 0.032 |
| S158  | EMERGENCY PLANNING-SALMO AND AREA      | 23,510,519     | 16,756       | 0.071      | 23,116,847     | 14,488       | 0.063        | 19,141,743     | 13,822       | 0.072 |
| S187  | REFUSE DISPOSAL-CENTRAL SUBREGION      | 23,510,519     | 92,880       | 0.395      | 23,116,847     | 85,083       | 0.368        | 19,141,743     | 72,328       | 0.378 |
| S192  | MUSEUM-SALMO AND G                     | 23,510,519     | 12,730       | 0.054      | 23,116,847     | 12,543       | 0.054        | 19,141,743     | 12,543       | 0.066 |
| S195  | LIBRARY-SALMO AND AREA G               | 23,510,519     | 27,539       | 0.117      | 23,116,847     | 25,917       | 0.112        | 19,141,743     | 42,212       | 0.221 |
| S202  | REG PARKS-NELSON SALMO E,F,G           | 23,510,519     | 32,013       | 0.136      | 23,116,847     | 27,279       | 0.118        | 19,141,743     | 22,120       | 0.116 |
| S218  | SALMO VALLEY YOUTH & COMMUNITY CENTRE  | 23,510,519     | 20,405       | 0.087      | 23,116,847     | 19,498       | 0.084        | 19,141,743     | 14,710       | 0.077 |
| S225  | SWIMMING POOL-SALMO AND G              | 23,510,519     | 30,470       | 0.130      | 23,116,847     | 26,371       | 0.114        | 19,141,743     | 25,256       | 0.132 |
| S230  | REC COMMISSION-SALMO AND G             | 23,510,519     | 67,125       | 0.286      | 23,116,847     | 59,620       | 0.258        | 19,141,743     | 53,256       | 0.278 |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 23,510,519     | 4,841        | 0.021      | 23,116,847     | 5,189        | 0.022        | 19,141,743     | 4,850        | 0.025 |
| <b>Regional Requisition</b>                       |  | <u>362,515</u> |              |            | <u>334,485</u> |              |              | <u>309,842</u> |              |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |                | <u>1.542</u> |            |                | <u>1.447</u> |              |                | <u>1.619</u> |       |
| <b>Difference (\$) from prior year</b>            |  |                | 28,031       |            |                | 24,643       |              |                | 7,517        |       |
| <b>Percentage Change from prior year</b>          |  |                | 8.38%        |            |                | 7.95%        |              |                | 2.49%        |       |

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

|   |  | 2024          |              |       | 2023          |              |       | 2022          |              |       |
|---|--|---------------|--------------|-------|---------------|--------------|-------|---------------|--------------|-------|
| Village of Silverton                              |  | Assessment    | Rate/\$1,000 |       | Assessment    | Rate/\$1,000 |       | Assessment    | Rate/\$1,000 |       |
| S100  | GENERAL ADMINISTRATION                 | 8,573,269     | 7,566        | 0.088 | 8,307,346     | 8,701        | 0.105 | 6,495,778     | 5,285        | 0.081 |
| S102  | GIS SERVICE                            | 8,573,269     | 1,461        | 0.017 | 8,307,346     | 1,511        | 0.018 | 6,495,778     | 1,290        | 0.020 |
| S103  | BUILDING INSPECTION                    | 8,573,269     | 5,596        | 0.065 | 8,307,346     | 4,730        | 0.057 | 6,495,778     | 3,584        | 0.055 |
| S105  | COMMUNITY SUSTAINABILITY               | 8,573,269     | 1,463        | 0.017 | 8,307,346     | 1,480        | 0.018 | 6,495,778     | 1,289        | 0.020 |
| S114  | EDC-NEW DEN,SILVERTON,SLOCAN, H        | 8,573,269     | 546          | 0.006 | 8,307,346     | 601          | 0.007 | 6,495,778     | 431          | 0.007 |
| S156  | EMERGENCY COMMUNICATIONS 911           | 8,573,269     | 3,093        | 0.036 | 8,307,346     | 2,884        | 0.035 | 6,495,778     | 2,108        | 0.032 |
| S161  | EMERGENCY PLANNING - H                 | 8,573,269     | 6,110        | 0.071 | 8,307,346     | 5,269        | 0.063 | 6,495,778     | 4,755        | 0.073 |
| S178  | CEMETERY-N DEN, SILV, DEF H            | 8,573,269     | 3,768        | 0.044 | 8,307,346     | 3,946        | 0.047 | 6,495,778     | 3,656        | 0.056 |
| S188  | REFUSE-WESTERN SUBREGION               | 8,573,269     | 4,693        | 0.055 | 8,307,346     | 4,513        | 0.054 | 6,495,778     | 6,003        | 0.092 |
| S190  | SEPTAGE DISPOSAL-WEST RURAL            | 8,573,269     | -            | -     | 8,307,346     | -            | -     | 6,495,778     | -            | -     |
| S203  | REG PARKS-N DEN, SILV, SLOC, H         | 8,573,269     | 11,210       | 0.131 | 8,307,346     | 10,994       | 0.132 | 6,495,778     | 8,542        | 0.132 |
| S208  | SKI HILL - SUMMIT LAKE                 | 8,573,269     | 1,002        | 0.012 | 8,307,346     | 1,047        | 0.013 | 6,495,778     | 951          | 0.015 |
| S219  | TV SOCIETY-NEW DEN SILV, DEF H         | 8,573,269     | 4,903        | 0.057 | 8,307,346     | 5,127        | 0.062 | 6,495,778     | 4,051        | 0.062 |
| S229  | REC COM-N DENV, SILV, DEF H            | 8,573,269     | 7,994        | 0.093 | 8,307,346     | 8,312        | 0.100 | 6,495,778     | 5,381        | 0.083 |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 8,573,269     | 16,970       | 0.198 | 8,307,346     | 18,188       | 0.219 | 6,495,778     | 16,999       | 0.262 |
| <b>Regional Requisition</b>                       |  | <u>76,375</u> |              |       | <u>77,302</u> |              |       | <u>64,325</u> |              |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |  | <u>0.891</u>  |              |       | <u>0.931</u>  |              |       | <u>0.990</u>  |              |       |
| <b>Difference (\$) from prior year</b>            |  | (926)         |              |       | 12,976        |              |       | 473           |              |       |
| <b>Percentage Change from prior year</b>          |  | -1.20%        |              |       | 20.17%        |              |       | 0.74%         |              |       |

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

|   |  | 2024       |                |       | 2023       |                |       | 2022       |                |       |
|---|--|------------|----------------|-------|------------|----------------|-------|------------|----------------|-------|
| Village of Slocan                                 |  | Assessment | Rate/\$1,000   |       | Assessment | Rate/\$1,000   |       | Assessment | Rate/\$1,000   |       |
| S100  | GENERAL ADMINISTRATION                 | 11,192,988 | 9,878          | 0.088 | 10,024,750 | 10,500         | 0.105 | 7,912,739  | 6,437          | 0.081 |
| S277  | DISCRETIONARY GRANTS                   | 11,192,988 | 930            | 0.008 | 10,024,750 | 930            | 0.009 | 7,912,739  | 930            | 0.012 |
| S102  | GIS SERVICE                            | 11,192,988 | 1,907          | 0.017 | 10,024,750 | 1,823          | 0.018 | 7,912,739  | 1,572          | 0.020 |
| S103  | BUILDING INSPECTION                    | 11,192,988 | 7,305          | 0.065 | 10,024,750 | 5,707          | 0.057 | 7,912,739  | 4,366          | 0.055 |
| S114  | EDC-NEW DEN,SILVERTON,SLOCAN, H        | 11,192,988 | 713            | 0.006 | 10,024,750 | 726            | 0.007 | 7,912,739  | 525            | 0.007 |
| S142  | SLOCAN VALLEY FIRE                     | 11,192,988 | 121,142        | 1.082 | 10,024,750 | 106,291        | 1.060 | 7,912,739  | 91,547         | 1.157 |
| S156  | EMERGENCY COMMUNICATIONS 911           | 11,192,988 | 4,038          | 0.036 | 10,024,750 | 3,480          | 0.035 | 7,912,739  | 2,568          | 0.032 |
| S161  | EMERGENCY PLANNING - H                 | 11,192,988 | 7,977          | 0.071 | 10,024,750 | 6,359          | 0.063 | 7,912,739  | 5,793          | 0.073 |
| S188  | REFUSE-WESTERN SUBREGION               | 11,192,988 | 11,938         | 0.107 | 10,024,750 | 11,479         | 0.115 | 7,912,739  | 8,374          | 0.106 |
| S190  | SEPTAGE DISPOSAL-WEST RURAL            | 11,192,988 | -              | -     | 10,024,750 | -              | -     | 7,912,739  | 0              | 0.000 |
| S203  | REG PARKS-N DEN, SILV, SLOC, H         | 11,192,988 | 14,636         | 0.131 | 10,024,750 | 13,267         | 0.132 | 7,912,739  | 10,406         | 0.132 |
| S238  | CON TRANSIT-AREAS E AND F - SV         | 11,192,988 | 27,184         | 0.243 | 10,024,750 | 25,054         | 0.250 | 7,912,739  | 23,414         | 0.296 |
| S239  | KOOTWEST - AREA D-K, DEF A, EX CRESTON | 11,192,988 | 2,196          | 0.020 | 10,024,750 | 2,354          | 0.023 | 7,912,739  | 2,200          | 0.028 |
| <b>Regional Requisition</b>                       |  |            | <u>209,846</u> |       |            | <u>187,969</u> |       |            | <u>158,131</u> |       |
| <b>Residential Rate per \$1,000 of Assessment</b> |  |            | <u>1.875</u>   |       |            | <u>1.875</u>   |       |            | <u>1.998</u>   |       |
| <b>Difference (\$) from prior year</b>            |  |            | 21,877         |       |            | 29,838         |       |            | 47,566         |       |
| <b>Percentage Change from prior year</b>          |  |            | 11.64%         |       |            | 18.87%         |       |            | 43.02%         |       |

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

|                       | Assessments          |                      | Change<br>2024 vs. 2023<br>(A-B)/B = C | 2024 Taxation<br>Subtotal<br>D | Defined Area<br>Taxation<br>E | Total Taxation<br>2024<br>D + E = F | Total Taxation<br>2023<br>G | Gross<br>Change<br>(F-G)/G = H | Non<br>Market<br>Change<br>I | Net<br>Change<br>H - I = J |
|-----------------------|----------------------|----------------------|--|--------------------------------|-------------------------------|-------------------------------------|-----------------------------|--------------------------------|------------------------------|----------------------------|
|                       | 2024 Revised<br>A    | 2023 Revised<br>B    |  |                                |                               |                                     |                             |                                |                              |                            |
| ELECTORAL AREA 'A'    | 121,922,855          | 115,523,982          | 5.54%                                  | 1,501,455                      | 1,094,578                     | 2,596,033                           | 2,411,432                   | 7.7%                           | 0.9%                         | 6.7%                       |
| ELECTORAL AREA 'B'    | 147,154,804          | 136,271,199          | 7.99%                                  | 3,575,893                      | 973,490                       | 4,549,383                           | 4,169,459                   | 9.1%                           | 3.0%                         | 6.1%                       |
| ELECTORAL AREA 'C'    | 59,379,270           | 56,879,481           | 4.39%                                  | 1,430,619                      | 410,863                       | 1,841,482                           | 1,750,088                   | 5.2%                           | 1.9%                         | 3.3%                       |
| ELECTORAL AREA 'D'    | 67,763,996           | 59,339,013           | 14.20%                                 | 836,706                        | 410,186                       | 1,246,891                           | 1,129,381                   | 10.4%                          | 0.9%                         | 9.5%                       |
| ELECTORAL AREA 'E'    | 168,807,112          | 166,283,287          | 1.52%                                  | 2,052,738                      | 1,472,588                     | 3,525,325                           | 3,283,272                   | 7.4%                           | 1.6%                         | 5.8%                       |
| ELECTORAL AREA 'F'    | 155,827,374          | 157,783,451          | -1.24%                                 | 2,880,209                      | 787,364                       | 3,667,574                           | 3,545,774                   | 3.4%                           | 0.6%                         | 2.8%                       |
| ELECTORAL AREA 'G'    | 63,967,135           | 65,154,183           | -1.82%                                 | 1,046,747                      | 429,400                       | 1,476,147                           | 1,336,489                   | 10.4%                          | 0.4%                         | 10.0%                      |
| ELECTORAL AREA 'H'    | 146,343,544          | 140,433,312          | 4.21%                                  | 1,110,194                      | 1,913,279                     | 3,023,473                           | 2,860,032                   | 5.7%                           | 1.7%                         | 4.1%                       |
| ELECTORAL AREA 'I'    | 71,516,454           | 67,584,313           | 5.82%                                  | 1,006,808                      | 664,283                       | 1,671,091                           | 1,529,625                   | 9.2%                           | 0.8%                         | 8.5%                       |
| ELECTORAL AREA 'J'    | 109,069,426          | 103,761,728          | 5.12%                                  | 1,821,887                      | 752,643                       | 2,574,530                           | 2,334,632                   | 10.3%                          | 1.2%                         | 9.1%                       |
| ELECTORAL AREA 'K'    | 74,415,199           | 68,208,552           | 9.10%                                  | 492,208                        | 454,044                       | 946,251                             | 896,914                     | 5.5%                           | 2.0%                         | 3.5%                       |
| CITY OF CASTLEGAR     | 287,108,170          | 277,203,326          | 3.57%                                  | 3,777,493                      |                               | 3,777,493                           | 3,402,554                   | 11.0%                          | 0.6%                         | 10.5%                      |
| TOWN OF CRESTON       | 143,035,477          | 137,805,173          | 3.80%                                  | 3,147,811                      |                               | 3,147,811                           | 3,056,079                   | 3.0%                           | 0.8%                         | 2.2%                       |
| VILLAGE OF KASLO      | 36,573,032           | 34,665,769           | 5.50%                                  | 663,867                        |                               | 663,867                             | 649,271                     | 2.2%                           | 1.4%                         | 0.8%                       |
| VILLAGE OF NAKUSP     | 45,348,145           | 42,701,166           | 6.20%                                  | 645,219                        |                               | 645,219                             | 608,712                     | 6.0%                           | 1.3%                         | 4.7%                       |
| CITY OF NELSON        | 429,453,930          | 416,157,288          | 3.20%                                  | 5,293,743                      |                               | 5,293,743                           | 4,967,164                   | 6.6%                           | 1.9%                         | 4.7%                       |
| VILLAGE OF NEW DENVER | 18,940,406           | 17,100,722           | 10.76%                                 | 157,654                        |                               | 157,654                             | 150,283                     | 4.9%                           | 0.6%                         | 4.3%                       |
| VILLAGE OF SALMO      | 23,510,519           | 23,116,847           | 1.70%                                  | 362,515                        |                               | 362,515                             | 334,485                     | 8.4%                           | 0.8%                         | 7.6%                       |
| VILLAGE OF SILVERTON  | 8,573,269            | 8,307,346            | 3.20%                                  | 76,375                         |                               | 76,375                              | 77,302                      | -1.2%                          | 0.1%                         | -1.3%                      |
| VILLAGE OF SLOCAN     | 11,192,988           | 10,024,750           | 11.65%                                 | 209,846                        |                               | 209,846                             | 187,969                     | 11.6%                          | 0.5%                         | 11.1%                      |
|                       | <u>2,189,903,105</u> | <u>2,104,304,888</u> | 4.07%                                  |                                |                               | <u>41,452,705</u>                   | <u>38,680,917</u>           | 7.2%                           | 1.4%                         | 5.8%                       |

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

| Account             | Description                                      | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                                     | 2,204,037        | 2,204,026        | 1,932,712        | 2,840,802        | 3,079,792        | 3,241,024        | 3,296,110        |
| 41020               | Grants in lieu of Taxes                          | 8,654            | 9,000            | 9,000            | 9,000            | 9,000            | 9,000            | 9,000            |
| 42030               | User Fees  | 666              | 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                |
| 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                     | 327,674          | 4,000            | 350,515          | 265,000          | 265,000          | 269,000          | 248,000          |
| 45000               | Transfer from Reserves                           | 21,305           | 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          | 594,815          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |  | <b>8,084,428</b> | <b>8,171,707</b> | <b>8,394,185</b> | <b>8,443,084</b> | <b>8,748,758</b> | <b>8,745,908</b> | <b>8,815,841</b> |

**EXPENSES**

| Account | Description                     | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|---------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                        | 3,084,940  | 2,985,256   | 3,343,026   | 3,430,718   | 3,533,399   | 3,639,158   | 3,748,087   |
| 51020   | Overtime                        | 41,792     | 46,400      | 43,000      | 44,290      | 45,619      | 46,987      | 48,397      |
| 51030   | Benefits                        | 843,641    | 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             | 16,247     | 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     |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 52030                 | Memberships, Dues & Subscriptions                      | 52,710           | 57,120           | 55,024           | 54,573           | 55,127           | 55,687           | 56,254           |
| 53020                 | Admin, Office Supplies & Postage                       | 51,547           | 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           |
| 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                                      | 489,839          | 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                                  | 50,972           | 23,518           | 34,757           | 35,600           | 36,466           | 37,356           | 38,270           |
| 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                                | 944,369          | 821,197          | 312,000          | 298,000          | 298,000          | 302,000          | 281,000          |
| 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           | 37,640           | 38,016           | 38,397           | 38,781           | 39,168           |
| 60000                 | Capital Expenditures                                   | 127,131          | 841,166          | 662,688          | 230,000          | 400,000          | 100,000          | 0                |
| <b>Total Expenses</b> |  | <b>7,488,811</b> | <b>8,171,707</b> | <b>8,394,185</b> | <b>8,443,084</b> | <b>8,748,758</b> | <b>8,745,908</b> | <b>8,815,841</b> |
| <b>Total Service</b>  |  | <b>595,617</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |



| Account                   | Description | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>RESERVE BALANCES</b>   |             |            |             |             |             |             |             |             |
| Opening Balance           |             | 834,251    |             | 1,871,577   | 1,771,223   | 1,607,624   | 1,805,624   | 2,007,624   |
| Net change for the year   |             | 1,037,326  |             | -100,354    | -163,599    | 198,000     | 202,000     | 281,000     |
| Total Reserve for Service |             | 1,871,577  |             | 1,771,223   | 1,607,624   | 1,805,624   | 2,007,624   | 2,288,624   |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value | Rate/1000 | Revenue   |
|-----------------------|----------------|-----------|-----------|
| Electoral Area 'A'    | 121,922,855    | 0.088     | 107,604   |
| Electoral Area 'B'    | 147,154,804    | 0.088     | 129,872   |
| Electoral Area 'C'    | 59,379,270     | 0.088     | 52,406    |
| Electoral Area 'D'    | 67,763,996     | 0.088     | 59,806    |
| Electoral Area 'E'    | 168,807,112    | 0.088     | 148,982   |
| Electoral Area 'F'    | 155,827,374    | 0.088     | 137,526   |
| Electoral Area 'G'    | 63,967,135     | 0.088     | 56,455    |
| Electoral Area 'H'    | 146,343,544    | 0.088     | 129,156   |
| Electoral Area 'I'    | 71,516,454     | 0.088     | 63,117    |
| Electoral Area 'J'    | 109,069,426    | 0.088     | 96,260    |
| Electoral Area 'K'    | 74,415,199     | 0.088     | 65,676    |
| City of Castlegar     | 287,108,170    | 0.088     | 253,389   |
| Town of Creston       | 143,035,477    | 0.088     | 126,237   |
| Village of Kaslo      | 36,573,032     | 0.088     | 32,278    |
| Village of Nakusp     | 45,348,145     | 0.088     | 40,022    |
| City of Nelson        | 429,453,930    | 0.088     | 379,017   |
| Village of New Denver | 18,940,406     | 0.088     | 16,716    |
| Village of Salmo      | 23,510,519     | 0.088     | 20,749    |
| Village of Silverton  | 8,573,269      | 0.088     | 7,566     |
| Village of Slocan     | 11,192,988     | 0.088     | 9,878     |
|                       | 2,189,903,105  |           | 1,932,712 |

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

| Account             | Description                                     | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                                    | 1,568,464        | 1,568,464        | 1,464,012        | 1,716,769        | 1,751,579        | 1,788,711        | 1,786,547        |
| 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  | 0                | 25,000           | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                              | 191,503          | 480,000          | 1,241,562        | 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                |
| 44020               | Investment Income & Interest                    | 106,805          | 0                | 97,947           | 73,000           | 73,000           | 73,000           | 73,000           |
| 45000               | Transfer from Reserves                          | 72,386           | 141,567          | 75,000           | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service                     | 147,012          | 128,303          | 232,569          | 183,695          | 184,832          | 185,980          | 187,140          |
| 45540               | Transfer from Other Service - Fire Services Fee | 677,236          | 677,236          | 756,016          | 770,522          | 785,312          | 800,391          | 815,766          |
| 49100               | Prior Year Surplus                              | 103,611          | 57,059           | 360,185          | 53,348           | 53,882           | 54,420           | 54,965           |
| <b>Total Income</b> |   | <b>3,415,201</b> | <b>3,080,629</b> | <b>4,230,291</b> | <b>2,800,333</b> | <b>2,851,604</b> | <b>2,905,503</b> | <b>2,920,418</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 1,058,613  | 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                          | 322,678    | 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           |
| 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       |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55030                 | Equipment  | 3,058            | 131,050          | 890,342          | 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   | 32,316           | 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                                | 48,720           | 72,100           | 42,150           | 42,302           | 42,455           | 42,609           | 42,765           |
| 59500                 | Transfer to Other Service                              | 88,506           | 88,451           | 183,981          | 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           | 55,000           | 56,100           | 57,222           | 58,366           | 59,534           |
| 60000                 | Capital Expenditures                                   | 30,819           | 75,000           | 75,000           | 0                | 0                | 0                | 0                |
| <b>Total Expenses</b> |  | <b>3,053,132</b> | <b>3,080,629</b> | <b>4,230,291</b> | <b>2,800,334</b> | <b>2,851,604</b> | <b>2,905,503</b> | <b>2,920,418</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>362,069</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 77,632        |  | 21,866        | 36,866        | 52,016        | 67,318        | 82,773        |
| Net change for the year          | -55,766       |  | 15,000        | 15,150        | 15,302        | 15,455        | 15,765        |
| <b>Total Reserve for Service</b> | <b>21,866</b> |  | <b>36,866</b> | <b>52,016</b> | <b>67,318</b> | <b>82,773</b> | <b>98,538</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value       | Rate/1000 | Revenue          |
|--------------------|----------------------|-----------|------------------|
| Electoral Area 'A' | 121,922,855          | 0.119     | 144,869          |
| Electoral Area 'B' | 147,154,804          | 0.119     | 174,849          |
| Electoral Area 'C' | 59,379,270           | 0.119     | 70,554           |
| Electoral Area 'D' | 67,763,996           | 0.119     | 80,517           |
| Electoral Area 'E' | 168,807,112          | 0.119     | 200,576          |
| Electoral Area 'F' | 155,827,374          | 0.119     | 185,154          |
| Electoral Area 'G' | 63,967,135           | 0.119     | 76,006           |
| Electoral Area 'H' | 146,343,544          | 0.119     | 173,885          |
| Electoral Area 'I' | 71,516,454           | 0.119     | 84,976           |
| Electoral Area 'J' | 109,069,426          | 0.119     | 129,596          |
| Electoral Area 'K' | 74,415,199           | 0.119     | 88,420           |
| Nelson Old E       | 6,960,955            | 0.119     | 8,271            |
| Nelson Old F       | 27,903,125           | 0.119     | 33,154           |
| Nelson Old H       | 11,095,470           | 0.119     | 13,184           |
|                    | <b>1,232,126,719</b> |           | <b>1,464,012</b> |

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

| Account             | Description                                    | 2023 Final     | 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                        | 1,415          | 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              |
| 44020               | Investment Income & Interest                   | 2,929          | 0              | 0              | 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        | 289,665        | 203,762        | 152,505        | 154,030        | 155,570        |
| 49100               | Prior Year Surplus                             | 113,633        | 113,633        | 79,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>636,879</b> | <b>632,253</b> | <b>777,394</b> | <b>651,932</b> | <b>669,669</b> | <b>687,917</b> | <b>706,693</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 320,500    | 342,000     | 435,000     | 447,450     | 460,267     | 473,463     | 487,049     |
| 51030   | Benefits                          | 90,717     | 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       |

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 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                        | 50,957         | 48,028         | 10,000         | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 25,235         | 25,235         | 28,968         | 29,547         | 30,138         | 30,741         | 31,356         |
| 59520                 | Transfer to Other Service - IT Fee             | 27,580         | 27,580         | 20,454         | 20,863         | 21,280         | 21,706         | 22,140         |
| 60000                 | Capital Expenditures                           | 0              | 0              | 55,000         | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>568,815</b> | <b>632,253</b> | <b>777,394</b> | <b>651,933</b> | <b>669,669</b> | <b>687,918</b> | <b>706,693</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>68,065</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |               |               |               |               |               |
|----------------------------------|----------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 64,494         |  | 115,452       | 70,452        | 70,452        | 70,452        | 70,452        |
| Net change for the year          | 50,957         |  | -45,000       | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>115,452</b> |  | <b>70,452</b> | <b>70,452</b> | <b>70,452</b> | <b>70,452</b> | <b>70,452</b> |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value       | Rate/1000 | Revenue        |
|-----------------------|----------------------|-----------|----------------|
| Electoral Area 'A'    | 121,922,855          | 0.017     | 20,775         |
| Electoral Area 'B'    | 147,154,804          | 0.017     | 25,075         |
| Electoral Area 'C'    | 59,379,270           | 0.017     | 10,118         |
| Electoral Area 'D'    | 67,763,996           | 0.017     | 11,547         |
| Electoral Area 'E'    | 168,807,112          | 0.017     | 28,764         |
| Electoral Area 'F'    | 155,827,374          | 0.017     | 26,552         |
| Electoral Area 'G'    | 63,967,135           | 0.017     | 10,900         |
| Electoral Area 'H'    | 146,343,544          | 0.017     | 24,936         |
| Electoral Area 'I'    | 71,516,454           | 0.017     | 12,186         |
| Electoral Area 'J'    | 109,069,426          | 0.017     | 18,585         |
| Electoral Area 'K'    | 74,415,199           | 0.017     | 12,680         |
| Town of Creston       | 143,035,477          | 0.017     | 24,373         |
| Village of Kaslo      | 36,573,032           | 0.017     | 6,232          |
| Village of Nakusp     | 45,348,145           | 0.017     | 7,727          |
| City of Nelson        | 429,453,930          | 0.017     | 73,177         |
| Village of New Denver | 18,940,406           | 0.017     | 3,227          |
| Village of Salmo      | 23,510,519           | 0.017     | 4,006          |
| Village of Silverton  | 8,573,269            | 0.017     | 1,461          |
| Village of Slocan     | 11,192,988           | 0.017     | 1,907          |
|                       | <b>1,902,794,935</b> |           | <b>324,229</b> |

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

| Account             | Description                  | 2023 Final       | 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      | 2,381            | 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            |
| 44020               | Investment Income & Interest | 11,171           | 0                | 7,000            | 3,000            | 4,000            | 5,000            | 3,000            |
| 45000               | Transfer from Reserves       | 0                | 0                | 266,000          | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service  | 5,904            | 0                | 0                | 0                | 0                | 0                | 0                |
| 49100               | Prior Year Surplus           | 429,564          | 250,000          | 226,000          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>2,050,310</b> | <b>2,076,984</b> | <b>2,350,261</b> | <b>2,322,749</b> | <b>2,327,078</b> | <b>2,389,108</b> | <b>2,449,885</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 1,028,076  | 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                          | 295,130    | 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  | 26,080     | 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      |
| 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      |

| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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                        | 46,671           | 35,500           | 42,500           | 38,500           | 39,500           | 40,500           | 38,500           |
| 59500                 | Transfer to Other Service                      | 25,230           | 25,230           | 28,700           | 28,987           | 29,277           | 29,570           | 29,865           |
| 59510                 | Transfer to Other Service - General Admin. Fee | 115,588          | 115,588          | 138,121          | 140,883          | 143,701          | 146,575          | 149,507          |
| 59520                 | Transfer to Other Service - IT Fee             | 92,393           | 92,393           | 74,024           | 75,504           | 77,015           | 78,555           | 80,126           |
| 60000                 | Capital Expenditures                           | 0                | 0                | 66,000           | 56,000           | 0                | 0                | 0                |
| <b>Total Expenses</b> |  | <b>1,846,656</b> | <b>2,076,984</b> | <b>2,350,261</b> | <b>2,322,749</b> | <b>2,327,079</b> | <b>2,389,107</b> | <b>2,449,885</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>203,654</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 337,525        |  | 348,696        | 155,696        | 158,696        | 162,696        | 167,696        |
| Net change for the year          | 11,171         |  | -193,000       | 3,000          | 4,000          | 5,000          | 3,000          |
| <b>Total Reserve for Service</b> | <b>348,696</b> |  | <b>155,696</b> | <b>158,696</b> | <b>162,696</b> | <b>167,696</b> | <b>170,696</b> |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value       | Rate/1000 | Revenue        |
|-----------------------|----------------------|-----------|----------------|
| Electoral Area 'A'    | 121,922,855          | 0.065     | 79,577         |
| Electoral Area 'B'    | 147,154,804          | 0.065     | 96,045         |
| Electoral Area 'C'    | 59,379,270           | 0.065     | 38,756         |
| Electoral Area 'D'    | 67,763,996           | 0.065     | 44,228         |
| Electoral Area 'E'    | 168,807,112          | 0.065     | 110,177        |
| Electoral Area 'F'    | 155,827,374          | 0.065     | 101,705        |
| Electoral Area 'G'    | 63,967,135           | 0.065     | 41,750         |
| Electoral Area 'H'    | 146,343,544          | 0.065     | 95,516         |
| Electoral Area 'I'    | 71,516,454           | 0.065     | 46,677         |
| Electoral Area 'J'    | 109,069,426          | 0.065     | 71,187         |
| Electoral Area 'K'    | 74,415,199           | 0.065     | 48,569         |
| Village of Kaslo      | 36,573,032           | 0.065     | 23,870         |
| Village of Nakusp     | 45,348,145           | 0.065     | 29,598         |
| Village of New Denver | 18,940,406           | 0.065     | 12,362         |
| Village of Salmo      | 23,510,519           | 0.065     | 15,345         |
| Village of Silverton  | 8,573,269            | 0.065     | 5,596          |
| Village of Slocan     | 11,192,988           | 0.065     | 7,305          |
| Nelson Old E          | 6,960,955            | 0.065     | 4,543          |
| Nelson Old F          | 27,903,125           | 0.065     | 18,212         |
| Nelson Old H          | 11,095,470           | 0.065     | 7,242          |
|                       | <b>1,376,265,078</b> |           | <b>898,261</b> |

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

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                 | 926,765          | 926,765          | 943,543          | 975,714          | 994,857          | 1,014,378        | 1,034,287        |
| 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           | -36,500          | 1,042            | 279,143          | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest | 592              | 0                | 0                | 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           | 50,000           | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>1,041,001</b> | <b>1,060,307</b> | <b>1,343,386</b> | <b>1,047,121</b> | <b>1,066,978</b> | <b>1,087,220</b> | <b>1,107,858</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 566,558    | 590,000     | 625,000     | 637,500     | 650,250     | 663,255     | 676,520     |
| 51020   | Overtime                          | 8,847      | 0           | 0           | 0           | 0           | 0           | 0           |
| 51030   | Benefits                          | 172,147    | 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       | 13,100      | 7,575       | 7,651       | 7,727       | 7,805       |
| 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      | 30,000      | 10,100      | 10,201      | 10,303      | 10,406      |
| 54030   | Contracted Services               | 35,277     | 67,500      | 5,000       | 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           | 1,000       | 0           | 0           | 0           | 0           |



| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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                        | 18,214           | 17,622           | 2,600            | 2,626            | 2,652            | 2,679            | 2,706            |
| 59100                 | Accumulated Operating Surplus                  | 0                | 0                | 279,143          | 0                | 0                | 0                | 0                |
| 59500                 | Transfer to Other Service                      | 25,302           | 25,230           | 28,700           | 28,987           | 29,277           | 29,570           | 29,865           |
| 59510                 | Transfer to Other Service - General Admin. Fee | 76,611           | 76,611           | 78,100           | 79,662           | 81,255           | 82,880           | 84,538           |
| 59520                 | Transfer to Other Service - IT Fee             | 34,916           | 34,916           | 35,064           | 35,765           | 36,481           | 37,210           | 37,954           |
| <b>Total Expenses</b> |  | <b>1,031,810</b> | <b>1,060,307</b> | <b>1,343,386</b> | <b>1,047,121</b> | <b>1,066,978</b> | <b>1,087,221</b> | <b>1,107,858</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>9,191</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 10,381        |  | 25,973        | 25,973        | 25,973        | 25,973        | 25,973        |
| Net change for the year          | 15,592        |  | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>25,973</b> |  | <b>25,973</b> | <b>25,973</b> | <b>25,973</b> | <b>25,973</b> | <b>25,973</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value       | Rate/1000 | Revenue        |
|--------------------|----------------------|-----------|----------------|
| Electoral Area 'A' | 121,922,855          | 0.077     | 93,367         |
| Electoral Area 'B' | 147,154,804          | 0.077     | 112,689        |
| Electoral Area 'C' | 59,379,270           | 0.077     | 45,472         |
| Electoral Area 'D' | 67,763,996           | 0.077     | 51,893         |
| Electoral Area 'E' | 168,807,112          | 0.077     | 129,270        |
| Electoral Area 'F' | 155,827,374          | 0.077     | 119,330        |
| Electoral Area 'G' | 63,967,135           | 0.077     | 48,985         |
| Electoral Area 'H' | 146,343,544          | 0.077     | 112,068        |
| Electoral Area 'I' | 71,516,454           | 0.077     | 54,766         |
| Electoral Area 'J' | 109,069,426          | 0.077     | 83,524         |
| Electoral Area 'K' | 74,415,199           | 0.077     | 56,986         |
| Nelson Old E       | 6,960,955            | 0.077     | 5,331          |
| Nelson Old F       | 27,903,125           | 0.077     | 21,368         |
| Nelson Old H       | 11,095,470           | 0.077     | 8,497          |
|                    | <b>1,232,126,719</b> |           | <b>943,543</b> |

**S105 Community Sustainability**

**INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                                   | 210,250        | 210,250        | 210,058        | 248,509        | 250,690        | 252,893        | 255,117        |
| 41020               | Grants in lieu of Taxes                        | 418            | 0              | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants   | 0              | 0              | 106,842        | 5,402          | 0              | 0              | 0              |
| 43025               | Grants - Specified                             | 48,621         | 0              | 18,000         | 12,000         | 0              | 0              | 0              |
| 43505               | External Contributions & Contracts - Specified | 20,000         | 0              | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves                         | 0              | 32,000         | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service                    | 8,000          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                             | 23,260         | 21,890         | 65,246         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>310,548</b> | <b>264,140</b> | <b>400,146</b> | <b>265,911</b> | <b>250,690</b> | <b>252,893</b> | <b>255,117</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 105,957        | 147,000        | 132,000        | 133,320        | 134,653        | 136,000        | 137,360        |
| 51020                 | Overtime                                       | 85             | 0              | 0              | 0              | 0              | 0              | 0              |
| 51030                 | Benefits                                       | 29,330         | 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         |
| 59500                 | Transfer to Other Service                      | 68             | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 10,654         | 10,654         | 11,358         | 11,472         | 11,586         | 11,702         | 11,819         |
| 59520                 | Transfer to Other Service - IT Fee             | 5,516          | 5,516          | 5,844          | 5,902          | 5,961          | 6,021          | 6,081          |
| <b>Total Expenses</b> |  | <b>201,205</b> | <b>264,140</b> | <b>400,146</b> | <b>265,911</b> | <b>250,690</b> | <b>252,893</b> | <b>255,117</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>109,344</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value       | Rate/1000 | Revenue        |
|-----------------------|----------------------|-----------|----------------|
| Electoral Area 'A'    | 121,922,855          | 0.017     | 20,800         |
| Electoral Area 'B'    | 147,154,804          | 0.017     | 25,104         |
| Electoral Area 'C'    | 59,379,270           | 0.017     | 10,130         |
| Electoral Area 'D'    | 67,763,996           | 0.017     | 11,560         |
| Electoral Area 'E'    | 168,807,112          | 0.017     | 28,798         |
| Electoral Area 'F'    | 155,827,374          | 0.017     | 26,584         |
| Electoral Area 'G'    | 63,967,135           | 0.017     | 10,913         |
| Electoral Area 'H'    | 146,343,544          | 0.017     | 24,966         |
| Electoral Area 'I'    | 71,516,454           | 0.017     | 12,200         |
| Electoral Area 'J'    | 109,069,426          | 0.017     | 18,607         |
| Electoral Area 'K'    | 74,415,199           | 0.017     | 12,695         |
| Village of Kaslo      | 36,573,032           | 0.017     | 6,239          |
| Village of Silvertown | 8,573,269            | 0.017     | 1,463          |
|                       | <b>1,231,313,470</b> |           | <b>210,058</b> |

**S106 Feasibility Study****INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 44020               | Investment Income & Interest | 4,194         | 0            | 0            | 0            | 0            | 0            | 0            |
| 45000               | Transfer from Reserves       | 13,500        | 3,500        | 3,500        | 3,500        | 3,500        | 3,500        | 3,500        |
| <b>Total Income</b> |                              | <b>17,694</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 59000                 | Contribution to Reserve                        | 4,194         | 0            | 0            | 0            | 0            | 0            | 0            |
| 59500                 | Transfer to Other Service                      | 10,000        | 0            | 0            | 0            | 0            | 0            | 0            |
| 59510                 | Transfer to Other Service - General Admin. Fee | 3,500         | 3,500        | 3,500        | 3,500        | 3,500        | 3,500        | 3,500        |
| <b>Total Expenses</b> |  | <b>17,694</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> | <b>3,500</b> |

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

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 133,466        | 124,160        | 120,660        | 117,160        | 113,660        | 110,160        |
| Net change for the year          | -9,306         | -3,500         | -3,500         | -3,500         | -3,500         | -3,500         |
| <b>Total Reserve for Service</b> | <b>124,160</b> | <b>120,660</b> | <b>117,160</b> | <b>113,660</b> | <b>110,160</b> | <b>106,660</b> |

**S107 Economic Development-Area A**

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 40,000         | 40,000         | 40,000         | 50,934        | 25,430        | 25,487        | 25,546        |
| 41020               | Grants in lieu of Taxes | 12             | 0              | 0              | 0             | 0             | 0             | 0             |
| 43025               | Grants - Specified      | 218,940        | 675,000        | 513,000        | 27,000        | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 19,767         | 31,000         | 6,200          | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>278,719</b> | <b>746,000</b> | <b>559,200</b> | <b>77,934</b> | <b>25,430</b> | <b>25,487</b> | <b>25,546</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries                                       | 947            | 0              | 1,000          | 0             | 0             | 0             | 0             |
| 51030                 | Benefits                                       | 101            | 0              | 120            | 0             | 0             | 0             | 0             |
| 52010                 | Travel   | 0              | 102            | 0              | 0             | 0             | 0             | 0             |
| 53050                 | Insurance                                      | 500            | 180            | 500            | 515           | 530           | 546           | 563           |
| 54030                 | Contracted Services                            | 25,560         | 27,000         | 25,560         | 25,560        | 0             | 0             | 0             |
| 55060                 | Rentals  | 0              | 204            | 200            | 200           | 200           | 200           | 200           |
| 57010                 | Grants   | 24,496         | 41,564         | 16,831         | 22,630        | 22,630        | 22,630        | 22,630        |
| 59500                 | Transfer to Other Service                      | 8,950          | 0              | 0              | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 1,950          | 1,950          | 1,989          | 2,029         | 2,069         | 2,111         | 2,153         |
| 60000                 | Capital Expenditures                           | 209,989        | 675,000        | 513,000        | 27,000        | 0             | 0             | 0             |
| <b>Total Expenses</b> |  | <b>272,493</b> | <b>746,000</b> | <b>559,200</b> | <b>77,934</b> | <b>25,430</b> | <b>25,487</b> | <b>25,546</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>6,226</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'A' | 121,922,855    | 0.033     | 40,000  |
|                    | 121,922,855    |           | 40,000  |

**S108 Economic Development-Creston and Areas B and C**

**INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                                   | 361,848        | 361,848        | 315,935        | 353,375        | 304,586        | 307,561        | 311,004        |
| 41020               | Grants in lieu of Taxes                        | 1,916          | 102            | 103            | 104            | 105            | 106            | 107            |
| 43025               | Grants - Specified                             | 24,625         | 23,768         | 23,768         | 23,768         | 23,768         | 23,768         | 23,768         |
| 43505               | External Contributions & Contracts - Specified | 18,030         | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                             | 173,012        | 190,778        | 160,000        | 112,902        | 60,000         | 60,000         | 60,000         |
| <b>Total Income</b> |  | <b>579,431</b> | <b>576,496</b> | <b>499,806</b> | <b>490,149</b> | <b>388,459</b> | <b>391,435</b> | <b>394,879</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 92,147         | 85,000         | 90,000         | 91,800         | 93,636         | 95,509         | 97,419         |
| 51020                 | Overtime                                       | 0              | 400            | 400            | 400            | 400            | 0              | 0              |
| 51030                 | Benefits                                       | 24,692         | 20,500         | 20,910         | 21,328         | 21,755         | 22,190         | 22,634         |
| 52010                 | Travel   | 0              | 408            | 416            | 424            | 433            | 442            | 450            |
| 52020                 | Education & Training                           | 341            | 816            | 832            | 849            | 866            | 883            | 901            |
| 52030                 | Memberships, Dues & Subscriptions              | 0              | 300            | 300            | 300            | 300            | 300            | 300            |
| 53020                 | Admin, Office Supplies & Postage               | 0              | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| 53030                 | Communication                                  | 1,067          | 1,592          | 1,624          | 1,656          | 1,689          | 1,723          | 1,757          |
| 53040                 | Advertising                                    | 1,672          | 2,550          | 2,601          | 2,653          | 2,706          | 2,760          | 2,815          |
| 53050                 | Insurance                                      | 985            | 1,050          | 1,070          | 1,090          | 1,111          | 1,132          | 1,154          |
| 53060                 | Bank Charges                                   | 0              | 50             | 50             | 50             | 50             | 50             | 50             |
| 54030                 | Contracted Services                            | 95,866         | 115,000        | 115,000        | 115,000        | 10,000         | 10,000         | 10,000         |
| 55020                 | Operating Supplies                             | 0              | 255            | 260            | 265            | 271            | 276            | 282            |
| 55030                 | Equipment                                      | 0              | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| 55060                 | Rentals  | 30,800         | 30,300         | 30,300         | 30,300         | 30,300         | 30,300         | 30,300         |
| 57010                 | Grants   | 86,370         | 110,500        | 114,550        | 114,550        | 114,550        | 114,550        | 114,550        |
| 59100                 | Accumulated Operating Surplus                  | 0              | 160,000        | 72,902         | 60,000         | 60,000         | 60,000         | 60,000         |
| 59500                 | Transfer to Other Service                      | 20,321         | 20,321         | 21,581         | 22,013         | 22,453         | 22,902         | 23,360         |
| 59510                 | Transfer to Other Service - General Admin. Fee | 12,422         | 12,422         | 13,270         | 13,535         | 13,806         | 14,082         | 14,364         |
| 59520                 | Transfer to Other Service - IT Fee             | 11,032         | 11,032         | 9,740          | 9,935          | 10,133         | 10,336         | 10,543         |
| <b>Total Expenses</b> |  | <b>377,715</b> | <b>576,496</b> | <b>499,806</b> | <b>490,149</b> | <b>388,459</b> | <b>391,436</b> | <b>394,879</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>201,716</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'B' | 147,154,804        | 0.090     | 132,996        |
| Electoral Area 'C' | 59,379,270         | 0.090     | 53,666         |
| Town of Creston    | 143,035,477        | 0.090     | 129,273        |
|                    | <b>349,569,551</b> |           | <b>315,935</b> |

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

**INCOME**

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

**EXPENSES**

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

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>23,952</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue  |
|--------------------|--------------------|-----------|----------|
| Electoral Area 'D' | 67,763,996         | 0.000     | 0        |
| Village of Kaslo   | 36,573,032         | 0.000     | 0        |
|                    | <b>104,337,028</b> |           | <b>0</b> |

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

**INCOME**

| Account             | Description                 | 2023 Final     | 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              |
| <b>Total Income</b> |                             | <b>145,382</b> | <b>162,734</b> | <b>164,605</b> | <b>158,094</b> | <b>161,257</b> | <b>164,482</b> | <b>167,771</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 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          |
| <b>Total Expenses</b> |  | <b>154,975</b> | <b>162,734</b> | <b>164,605</b> | <b>158,095</b> | <b>161,257</b> | <b>164,482</b> | <b>167,772</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-9,593</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'E' | 168,807,112    | 0.000     | 335     |
| Electoral Area 'F' | 155,827,374    | 0.013     | 20,335  |
| City of Nelson     | 429,453,930    | 0.027     | 114,335 |
|                    | 754,088,416    |           | 135,005 |

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

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 13,210        | 13,210        | 13,238        | 13,258        | 13,278        | 13,299        | 13,320        |
| 41020               | Grants in lieu of Taxes | 50            | 40            | 32            | 32            | 32            | 32            | 32            |
| 49100               | Prior Year Surplus      | 6,562         | 6,544         | 6,585         | 6,585         | 6,585         | 6,585         | 6,585         |
| <b>Total Income</b> |                         | <b>19,822</b> | <b>19,794</b> | <b>19,855</b> | <b>19,875</b> | <b>19,895</b> | <b>19,916</b> | <b>19,937</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 22            | 35            | 35            | 35            | 35            | 35            | 35            |
| 57010                 | Grants   | 12,240        | 12,240        | 12,240        | 12,240        | 12,240        | 12,240        | 12,240        |
| 59100                 | Accumulated Operating Surplus                  | 0             | 6,544         | 6,585         | 6,585         | 6,585         | 6,585         | 6,585         |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>13,237</b> | <b>19,794</b> | <b>19,855</b> | <b>19,875</b> | <b>19,895</b> | <b>19,916</b> | <b>19,937</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>6,585</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'G' | 63,967,135        | 0.015     | 9,680         |
| Village of Salmo   | 23,510,519        | 0.015     | 3,558         |
|                    | <b>87,477,654</b> |           | <b>13,238</b> |



**S114 Economic Development-New Denver, Silverton, Slocan and Area H**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 13,475        | 13,475        | 12,495        | 13,515        | 13,535        | 13,556        | 13,577        |
| 41020               | Grants in lieu of Taxes      | 45            | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 5,933         | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 1,256         | 0             | 1,000         | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>20,709</b> | <b>13,475</b> | <b>13,495</b> | <b>13,515</b> | <b>13,535</b> | <b>13,556</b> | <b>13,577</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51030                 | Benefits                                       | 123           | 0             | 0             | 0             | 0             | 0             | 0             |
| 53030                 | Communication                                  | 173           | 0             | 0             | 0             | 0             | 0             | 0             |
| 53050                 | Insurance                                      | 30            | 0             | 0             | 0             | 0             | 0             | 0             |
| 54030                 | Contracted Services                            | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>13,801</b> | <b>13,475</b> | <b>13,495</b> | <b>13,515</b> | <b>13,535</b> | <b>13,556</b> | <b>13,577</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>6,908</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value     | Rate/1000 | Revenue       |
|-----------------------|--------------------|-----------|---------------|
| Electoral Area 'H'    | 146,343,544        | 0.006     | 9,322         |
| Village of New Denver | 18,940,406         | 0.006     | 1,207         |
| Village of Silverton  | 8,573,269          | 0.006     | 546           |
| Village of Slocan     | 11,192,988         | 0.006     | 713           |
| Nelson Old H          | 11,095,470         | 0.006     | 707           |
|                       | <b>196,145,677</b> |           | <b>12,495</b> |

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

**INCOME**

| Account             | Description        | 2023 Final     | 2023 Budget   | 2024 Budget    | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|----------------|---------------|----------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 0              | 0             | 20,000         | 49,045        | 61,222        | 71,695        | 72,172        |
| 49100               | Prior Year Surplus | 129,860        | 89,000        | 92,000         | 41,709        | 20,000        | 0             | 0             |
| <b>Total Income</b> |                    | <b>129,860</b> | <b>89,000</b> | <b>112,000</b> | <b>90,754</b> | <b>81,222</b> | <b>71,695</b> | <b>72,172</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final   | 2023 Budget   | 2024 Budget    | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|--------------|---------------|----------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 191          | 294           | 297            | 300           | 303           | 306           | 309           |
| 57010                 | Grants   | 0            | 25,000        | 69,000         | 69,440        | 69,884        | 70,333        | 70,787        |
| 59100                 | Accumulated Operating Surplus                  | 0            | 62,731        | 41,709         | 20,000        | 10,000        | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975          | 975           | 995            | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>1,166</b> | <b>89,000</b> | <b>112,001</b> | <b>90,754</b> | <b>81,222</b> | <b>71,695</b> | <b>72,172</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>128,694</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'I' | 71,516,454         | 0.011     | 7,920         |
| Electoral Area 'J' | 109,069,426        | 0.011     | 12,080        |
|                    | <b>180,585,880</b> |           | <b>20,000</b> |

**S116 Economic Development-Area K**

**INCOME**

| Account             | Description             | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions            | 3,127        | 3,127        | 3,189        | 3,253        | 3,318        | 3,385        | 3,452        |
| 41020               | Grants in lieu of Taxes | 2            | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus      | 11           | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                         | <b>3,140</b> | <b>3,127</b> | <b>3,189</b> | <b>3,253</b> | <b>3,318</b> | <b>3,385</b> | <b>3,452</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53050                 | Insurance                                      | 5            | 7            | 7            | 7            | 7            | 7            | 8            |
| 57010                 | Grants   | 2,820        | 2,820        | 2,876        | 2,934        | 2,993        | 3,052        | 3,114        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| <b>Total Expenses</b> |  | <b>3,125</b> | <b>3,127</b> | <b>3,189</b> | <b>3,253</b> | <b>3,318</b> | <b>3,385</b> | <b>3,452</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>15</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'K' | 74,415,199     | 0.004     | 3,189   |
|                    | 74,415,199     |           | 3,189   |

**S117 Advisory Planning-Area A**

**INCOME**

| Account             | Description        | 2023 Final   | 2023 Budget | 2024 Budget  | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 856          | 856         | 856          | 856         | 856         | 856         | 856         |
| 49100               | Prior Year Surplus | 3,785        | 0           | 4,300        | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>4,641</b> | <b>856</b>  | <b>5,156</b> | <b>856</b>  | <b>856</b>  | <b>856</b>  | <b>856</b>  |

**EXPENSES**

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

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>4,341</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'A' | 121,922,855    | 0.001     | 856     |
|                    | 121,922,855    |           | 856     |

**S118 Advisory Planning-Area B**

**INCOME**

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

**EXPENSES**

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

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>8,465</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'B' | 147,154,804    | 0.001     | 1,265   |
|                    | 147,154,804    |           | 1,265   |

**S119 Advisory Planning-Area C**

**INCOME**

| Account             | Description             | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions            | 300        | 300         | 306         | 312         | 318         | 325         | 331         |
| 41020               | Grants in lieu of Taxes | 0          | 0           | 0           | 0           | 0           | 0           | 0           |
| 49100               | Prior Year Surplus      | 11         | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                         | <b>312</b> | <b>300</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 59510                 | Transfer to Other Service - General Admin. Fee | 300        | 300         | 306         | 312         | 318         | 325         | 331         |
| <b>Total Expenses</b> |  | <b>300</b> | <b>300</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |
| <b>Total Service</b>  |  | <b>12</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'C' | 59,379,270     | 0.001     | 306     |
|                    | 59,379,270     |           | 306     |

**S120 Advisory Planning-Area D**

**INCOME**

| Account             | Description        | 2023 Final   | 2023 Budget | 2024 Budget  | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 675          | 675         | 675          | 675         | 675         | 675         | 675         |
| 49100               | Prior Year Surplus | 1,705        | 0           | 2,080        | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>2,380</b> | <b>675</b>  | <b>2,755</b> | <b>675</b>  | <b>675</b>  | <b>675</b>  | <b>675</b>  |

**EXPENSES**

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

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2,080</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'D' | 67,763,996     | 0.001     | 675     |
|                    | 67,763,996     |           | 675     |

**S121 Advisory Planning-Area E**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget | 2024 Budget   | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|---------------|-------------|---------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 775           | 775         | 775           | 775         | 775         | 775         | 775         |
| 49100               | Prior Year Surplus | 10,147        | 0           | 10,622        | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>10,922</b> | <b>775</b>  | <b>11,397</b> | <b>775</b>  | <b>775</b>  | <b>775</b>  | <b>775</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 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         |
| <b>Total Expenses</b> |  | <b>300</b> | <b>775</b>  | <b>11,397</b> | <b>775</b>  | <b>775</b>  | <b>775</b>  | <b>775</b>  |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>10,622</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue    |
|--------------------|--------------------|-----------|------------|
| Electoral Area 'E' | 168,807,112        | 0.000     | 744        |
| Nelson Old E       | 6,960,955          | 0.000     | 31         |
|                    | <b>175,768,067</b> |           | <b>775</b> |



**S122 Advisory Planning-Area F**

**INCOME**

| Account             | Description        | 2023 Final   | 2023 Budget | 2024 Budget  | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 300          | 300         | 306          | 312         | 318         | 325         | 331         |
| 49100               | Prior Year Surplus | 959          | 0           | 950          | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>1,259</b> | <b>300</b>  | <b>1,256</b> | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 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         |
| <b>Total Expenses</b> |  | <b>300</b> | <b>300</b>  | <b>1,256</b> | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>959</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue    |
|--------------------|--------------------|-----------|------------|
| Electoral Area 'F' | 155,827,374        | 0.000     | 260        |
| Nelson Old F       | 27,903,125         | 0.000     | 46         |
|                    | <b>183,730,499</b> |           | <b>306</b> |

**S123 Advisory Planning-Area G**

**INCOME**

| Account             | Description        | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 0          | 0           | 316         | 312         | 318         | 325         | 331         |
| 49100               | Prior Year Surplus | 625        | 600         | -10         | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>625</b> | <b>600</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 53040                 | Advertising                                    | 335        | 0           | 0           | 0           | 0           | 0           | 0           |
| 59100                 | Accumulated Operating Surplus                  | 0          | 300         | 0           | 0           | 0           | 0           | 0           |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300        | 300         | 306         | 312         | 318         | 325         | 331         |
| <b>Total Expenses</b> |  | <b>635</b> | <b>600</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-10</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'G' | 63,967,135     | 0.000     | 316     |
|                    | 63,967,135     |           | 316     |

**S124 Advisory Planning-Area H**

**INCOME**

| Account             | Description        | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 0          | 0           | 476         | 312         | 318         | 325         | 331         |
| 49100               | Prior Year Surplus | 130        | 300         | -170        | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>130</b> | <b>300</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 59510                 | Transfer to Other Service - General Admin. Fee | 300        | 300         | 306         | 312         | 318         | 325         | 331         |
| <b>Total Expenses</b> |  | <b>300</b> | <b>300</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

|                      |  |             |          |          |          |          |          |          |
|----------------------|--|-------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-170</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|-------------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue    |
|--------------------|--------------------|-----------|------------|
| Electoral Area 'H' | 146,343,544        | 0.000     | 442        |
| Nelson Old H       | 11,095,470         | 0.000     | 34         |
|                    | <b>157,439,014</b> |           | <b>476</b> |

**S125 Advisory Planning-Area I**

**INCOME**

| Account             | Description        | 2023 Final   | 2023 Budget  | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 0            | 0            | 0           | 312         | 318         | 325         | 331         |
| 49100               | Prior Year Surplus | 1,077        | 1,002        | 702         | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>1,077</b> | <b>1,002</b> | <b>702</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 2023 Budget  | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------|--------------|-------------|-------------|-------------|-------------|-------------|
| 59100                 | Accumulated Operating Surplus                  | 0          | 702          | 396         | 0           | 0           | 0           | 0           |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300        | 300          | 306         | 312         | 318         | 325         | 331         |
| <b>Total Expenses</b> |  | <b>300</b> | <b>1,002</b> | <b>702</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>777</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area   | Assessed Value | Rate/1000 | Revenue |
|------------|----------------|-----------|---------|
| Old Area I | 17,112,550     | 0.000     | 0       |
|            | 17,112,550     |           | 0       |

**S126 Advisory Planning-Area J**

**INCOME**

| Account             | Description        | 2023 Final  | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 0           | 0           | 1,462       | 312         | 318         | 325         | 331         |
| 49100               | Prior Year Surplus | -856        | 300         | -1,156      | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>-856</b> | <b>300</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

**EXPENSES**

| Account               | Description                                    | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 59510                 | Transfer to Other Service - General Admin. Fee | 300        | 300         | 306         | 312         | 318         | 325         | 331         |
| <b>Total Expenses</b> |  | <b>300</b> | <b>300</b>  | <b>306</b>  | <b>312</b>  | <b>318</b>  | <b>325</b>  | <b>331</b>  |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-1,156</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue      |
|--------------------|--------------------|-----------|--------------|
| Electoral Area 'J' | 109,069,426        | 0.001     | 1,268        |
| Old Area J         | 16,666,559         | 0.001     | 194          |
|                    | <b>125,735,985</b> |           | <b>1,462</b> |

**S127 Advisory Planning-Area K**

**INCOME**

| Account             | Description        | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions       | 0          | 0           | 2           | 0           | 0           | 0           | 0           |
| 49100               | Prior Year Surplus | -2         | 0           | -2          | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>-2</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account              | Description | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|----------------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Total Service</b> |             | <b>-2</b>  | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'K' | 74,415,199     | 0.000     | 2       |
|                    | 74,415,199     |           | 2       |

**S128 Fire Protection-Area A (Riondel)**

**INCOME**

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                      | 187,847        | 187,847        | 215,242        | 234,446        | 230,367        | 233,581        | 236,890        |
| 43200               | Proceeds from Equipment Financing | 0              | 55,500         | 60,000         | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest      | 3,163          | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service       | 39,775         | 39,775         | 39,883         | 39,885         | 39,887         | 39,890         | 39,890         |
| 49100               | Prior Year Surplus                | 31,360         | 32,106         | -36,000        | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>262,145</b> | <b>315,228</b> | <b>279,125</b> | <b>274,331</b> | <b>270,254</b> | <b>273,471</b> | <b>276,780</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 64,375         | 55,000         | 65,000         | 65,000         | 65,000         | 65,000         | 65,000         |
| 51020                 | Overtime                                       | 18             | 0              | 0              | 0              | 0              | 0              | 0              |
| 51030                 | Benefits                                       | 5,137          | 4,500          | 3,000          | 3,060          | 3,121          | 3,184          | 3,247          |
| 51050                 | Employee Health & Safety                       | 4,411          | 20,089         | 20,500         | 20,000         | 20,000         | 20,000         | 20,000         |
| 51060                 | Employee Incentives                            | 4,609          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| 52010                 | Travel   | 93             | 800            | 500            | 500            | 500            | 500            | 500            |
| 52020                 | Education & Training                           | 5,857          | 14,500         | 14,500         | 14,500         | 14,500         | 14,500         | 14,500         |
| 52030                 | Memberships, Dues & Subscriptions              | 314            | 600            | 600            | 600            | 600            | 600            | 600            |
| 53020                 | Admin, Office Supplies & Postage               | 45             | 2,000          | 1,000          | 1,010          | 1,020          | 1,030          | 1,041          |
| 53030                 | Communication                                  | 2,556          | 3,000          | 3,000          | 3,030          | 3,060          | 3,091          | 3,122          |
| 53040                 | Advertising                                    | 0              | 650            | 650            | 650            | 650            | 650            | 650            |
| 53050                 | Insurance                                      | 8,720          | 6,000          | 7,000          | 7,070          | 7,141          | 7,212          | 7,284          |
| 53080                 | Licence & Permits                              | 91             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54010                 | Legal  | 80             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 6,900          | 5,500          | 7,000          | 7,210          | 7,426          | 7,649          | 7,879          |
| 55010                 | Repairs & Maintenance                          | 3,055          | 6,000          | 6,000          | 6,000          | 6,000          | 6,000          | 6,000          |
| 55020                 | Operating Supplies                             | 666            | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| 55030                 | Equipment                                      | 7,555          | 9,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| 55035                 | Radio Equipment                                | 2,633          | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          |
| 55040                 | Utilities                                      | 4,410          | 4,800          | 4,900          | 4,998          | 5,098          | 5,200          | 5,304          |
| 55050                 | Vehicles                                       | 6,740          | 12,000         | 12,000         | 12,360         | 12,731         | 13,113         | 13,506         |
| 56610                 | Equipment Financing Interest                   | 1,002          | 799            | 3,387          | 2,717          | 1,888          | 1,201          | 475            |
| 56620                 | Equipment Financing Principal                  | 19,696         | 19,867         | 15,449         | 18,309         | 11,908         | 12,596         | 13,321         |
| 59000                 | Contribution to Reserve                        | 34,115         | 30,952         | 40,480         | 32,399         | 33,923         | 35,476         | 37,090         |
| 59500                 | Transfer to Other Service                      | 4,948          | 4,700          | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 9,340          | 9,340          | 11,378         | 11,606         | 11,838         | 12,074         | 12,316         |
| 59520                 | Transfer to Other Service - IT Fee             | 5,516          | 5,516          | 4,870          | 4,967          | 5,067          | 5,168          | 5,271          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 38,615         | 38,615         | 43,411         | 43,845         | 44,284         | 44,726         | 45,174         |
| 60000                 | Capital Expenditures                           | 48,779         | 51,500         | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>290,278</b> | <b>315,228</b> | <b>279,125</b> | <b>274,331</b> | <b>270,254</b> | <b>273,471</b> | <b>276,780</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-28,133</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 80,095         |  | 114,210        | 154,690        | 187,089        | 221,012        | 256,488        |
| Net change for the year          | 34,115         |  | 40,480         | 32,399         | 33,923         | 35,476         | 37,090         |
| <b>Total Reserve for Service</b> | <b>114,210</b> |  | <b>154,690</b> | <b>187,089</b> | <b>221,012</b> | <b>256,488</b> | <b>293,578</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'A' | 18,682,106     | 1.152     | 215,242 |
|                  | 18,682,106     |           | 215,242 |

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

**INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                                   | 210,248        | 210,248        | 224,776        | 229,734        | 233,837        | 239,091        | 244,670        |
| 43020               | Grants   | 92,034         | 92,034         | 0              | 0              | 0              | 0              | 0              |
| 43505               | External Contributions & Contracts - Specified | 22,592         | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                   | 17,202         | 0              | 16,000         | 14,000         | 15,000         | 16,000         | 8,000          |
| 45000               | Transfer from Reserves                         | 57,450         | 60,000         | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                             | 42,643         | 17,254         | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>442,168</b> | <b>379,536</b> | <b>240,776</b> | <b>243,734</b> | <b>248,837</b> | <b>255,091</b> | <b>252,670</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 80             | 0              | 0              | 0              | 0              | 0              | 0              |
| 51030                 | Benefits                                       | 2              | 0              | 0              | 0              | 0              | 0              | 0              |
| 53040                 | Advertising                                    | 0              | 1,530          | 1,545          | 1,561          | 1,577          | 1,592          | 1,608          |
| 53050                 | Insurance                                      | 7,286          | 5,050          | 5,700          | 5,757          | 5,815          | 5,873          | 5,931          |
| 54030                 | Contracted Services                            | 165,192        | 152,922        | 161,451        | 166,295        | 171,283        | 176,422        | 181,715        |
| 55035                 | Radio Equipment                                | 895            | 0              | 0              | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 166,235        | 149,034        | 61,000         | 58,960         | 59,918         | 60,874         | 53,000         |
| 59500                 | Transfer to Other Service                      | 4,821          | 1,000          | 1,000          | 1,000          | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 4,000          | 4,000          | 4,080          | 4,162          | 4,245          | 4,330          | 4,416          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 6,000          | 6,000          | 6,000          | 6,000          | 6,000          | 6,000          | 6,000          |
| 60000                 | Capital Expenditures                           | 50,038         | 60,000         | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>404,549</b> | <b>379,536</b> | <b>240,776</b> | <b>243,734</b> | <b>248,837</b> | <b>255,091</b> | <b>252,670</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>37,619</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 387,346        | 496,131        | 557,131        | 616,091        | 676,009        | 736,883        |
| Net change for the year          | 108,786        | 61,000         | 58,960         | 59,918         | 60,874         | 53,000         |
| <b>Total Reserve for Service</b> | <b>496,131</b> | <b>557,131</b> | <b>616,091</b> | <b>676,009</b> | <b>736,883</b> | <b>789,883</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value    | Rate/1000 | Revenue        |
|------------------|-------------------|-----------|----------------|
| Defined Area 'A' | 22,455,412        | 0.649     | 145,663        |
| Defined Area 'C' | 12,196,069        | 0.649     | 79,113         |
|                  | <b>34,651,481</b> |           | <b>224,776</b> |



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

**INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget      | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| 41010               | Requisitions                                   | 253,948        | 253,948        | 299,185        | 306,812          | 309,465        | 312,146        | 315,370        |
| 41020               | Grants in lieu of Taxes                        | 746            | 0              | 0              | 0                | 0              | 0              | 0              |
| 42030               | User Fees                                      | 0              | 9,273          | 9,365          | 9,459            | 9,554          | 9,649          | 9,746          |
| 42035               | User Fees - Specified                          | 12,500         | 0              | 0              | 0                | 0              | 0              | 0              |
| 43020               | Grants   | 105,584        | 105,584        | 0              | 0                | 0              | 0              | 0              |
| 43500               | External Contributions & Contracts             | 0              | 5,100          | 5,100          | 5,100            | 5,100          | 5,100          | 5,100          |
| 43505               | External Contributions & Contracts - Specified | 25,829         | 0              | 0              | 0                | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                   | 22,709         | 0              | 21,000         | 9,000            | 1,000          | 1,000          | 1,000          |
| 45000               | Transfer from Reserves                         | 57,904         | 68,000         | 0              | 750,000          | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                             | 113,280        | 112,761        | 0              | 0                | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>592,501</b> | <b>554,666</b> | <b>334,650</b> | <b>1,080,371</b> | <b>325,119</b> | <b>327,895</b> | <b>331,216</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget      | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| 51050                 | Employee Health & Safety                       | 494            | 0              | 0              | 0                | 0              | 0              | 0              |
| 53030                 | Communication                                  | 880            | 0              | 0              | 0                | 0              | 0              | 0              |
| 53040                 | Advertising                                    | 89             | 0              | 0              | 0                | 0              | 0              | 0              |
| 53050                 | Insurance                                      | 3,258          | 0              | 0              | 0                | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 288,202        | 254,345        | 272,095        | 274,816          | 277,564        | 280,340        | 283,143        |
| 55035                 | Radio Equipment                                | 1,554          | 0              | 0              | 0                | 0              | 0              | 0              |
| 55040                 | Utilities                                      | 1,353          | 0              | 0              | 0                | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 243,530        | 220,821        | 50,945         | 43,833           | 35,718         | 35,602         | 36,000         |
| 59500                 | Transfer to Other Service                      | 8,821          | 0              | 0              | 0                | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 5,500          | 5,500          | 5,610          | 5,722            | 5,837          | 5,953          | 6,072          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 6,000          | 6,000          | 6,000          | 6,000            | 6,000          | 6,000          | 6,000          |
| 60000                 | Capital Expenditures                           | 51,799         | 68,000         | 0              | 750,000          | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>611,480</b> | <b>554,666</b> | <b>334,650</b> | <b>1,080,371</b> | <b>325,119</b> | <b>327,895</b> | <b>331,216</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-18,979</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |               |               |                |                |
|----------------------------------|----------------|--|----------------|---------------|---------------|----------------|----------------|
| Opening Balance                  | 505,344        |  | 690,969        | 741,914       | 35,747        | 71,465         | 107,067        |
| Net change for the year          | 185,625        |  | 50,945         | -706,167      | 35,718        | 35,602         | 36,000         |
| <b>Total Reserve for Service</b> | <b>690,969</b> |  | <b>741,914</b> | <b>35,747</b> | <b>71,465</b> | <b>107,067</b> | <b>143,067</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'B' | 41,991,676     | 0.712     | 299,185 |
|                  | 41,991,676     |           | 299,185 |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 307,258        | 307,258        | 347,548        | 349,194        | 356,148        | 363,242        | 370,477        |
| 44020               | Investment Income & Interest | 1,629          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 138            | 138            | -5,171         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>309,025</b> | <b>307,396</b> | <b>342,377</b> | <b>349,194</b> | <b>356,148</b> | <b>363,242</b> | <b>370,477</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53050                 | Insurance                                      | 191            | 154            | 156            | 157            | 159            | 160            | 162            |
| 54030                 | Contracted Services                            | 310,101        | 304,967        | 339,826        | 346,623        | 353,555        | 360,626        | 367,839        |
| 59000                 | Contribution to Reserve                        | 1,629          | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975            | 975            | 995            | 1,015          | 1,035          | 1,056          | 1,077          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300          | 1,300          | 1,400          | 1,400          | 1,400          | 1,400          | 1,400          |
| <b>Total Expenses</b> |  | <b>314,196</b> | <b>307,396</b> | <b>342,377</b> | <b>349,195</b> | <b>356,149</b> | <b>363,242</b> | <b>370,478</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-5,171</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 49,213        |  | 50,841        | 50,841        | 50,841        | 50,841        | 50,841        |
| Net change for the year          | 1,629         |  | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>50,841</b> |  | <b>50,841</b> | <b>50,841</b> | <b>50,841</b> | <b>50,841</b> | <b>50,841</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value    | Rate/1000 | Revenue        |
|------------------|-------------------|-----------|----------------|
| Defined Area 'B' | 37,425,140        | 0.700     | 262,107        |
| Defined Area 'C' | 12,199,699        | 0.700     | 85,441         |
|                  | <b>49,624,839</b> |           | <b>347,548</b> |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 206,290        | 206,290        | 237,227        | 244,304        | 251,592        | 259,099        | 266,830        |
| 44020               | Investment Income & Interest | 5              | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 23             | 23             | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>206,318</b> | <b>206,313</b> | <b>237,227</b> | <b>244,304</b> | <b>251,592</b> | <b>259,099</b> | <b>266,830</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 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        | 224,319        | 231,049        | 237,980        | 245,119        | 252,473        |
| 59000                 | Contribution to Reserve                        | 5              | 0              | 10,400         | 10,712         | 11,033         | 11,364         | 11,705         |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975            | 975            | 995            | 1,015          | 1,035          | 1,056          | 1,077          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300          | 1,300          | 1,400          | 1,414          | 1,428          | 1,442          | 1,457          |
| <b>Total Expenses</b> |  | <b>206,349</b> | <b>206,313</b> | <b>237,227</b> | <b>244,304</b> | <b>251,592</b> | <b>259,099</b> | <b>266,830</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-31</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |            |  |               |               |               |               |               |
|----------------------------------|------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 144        |  | 149           | 10,549        | 21,261        | 32,295        | 43,659        |
| Net change for the year          | 5          |  | 10,400        | 10,712        | 11,033        | 11,364        | 11,705        |
| <b>Total Reserve for Service</b> | <b>149</b> |  | <b>10,549</b> | <b>21,261</b> | <b>32,295</b> | <b>43,659</b> | <b>55,364</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'E' | 38,993,734     | 0.608     | 237,227 |
|                  | 38,993,734     |           | 237,227 |

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

| <b>INCOME</b>       |  |                |                |                  |                |                |                |                |
|---------------------|--|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| Account             | Description                                    | 2023 Final     | 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              |
| 44020               | Investment Income & Interest                   | 12,779         | 0              | 6,000            | 1,000          | 3,000          | 3,000          | 2,000          |
| 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              |
| <b>Total Income</b> |  | <b>716,752</b> | <b>838,247</b> | <b>1,588,292</b> | <b>600,359</b> | <b>562,886</b> | <b>571,673</b> | <b>583,396</b> |

| <b>EXPENSES</b>       |  |                |                |                  |                |                |                |                |
|-----------------------|--|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget      | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
| 51010                 | Salaries                                       | 119,342        | 130,000        | 191,424          | 197,167        | 203,082        | 209,174        | 215,449        |
| 51020                 | Overtime                                       | 18             | 0              | 0                | 0              | 0              | 0              | 0              |
| 51030                 | Benefits                                       | 8,712          | 26,300         | 30,000           | 30,000         | 30,000         | 30,000         | 30,000         |
| 51050                 | Employee Health & Safety                       | 35,408         | 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                             | 6,396          | 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                        | 218,649        | 205,870        | 128,726          | 80,774         | 35,375         | 35,266         | 38,186         |
| 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              |
| <b>Total Expenses</b> |  | <b>680,790</b> | <b>838,247</b> | <b>1,588,292</b> | <b>600,359</b> | <b>562,886</b> | <b>571,673</b> | <b>583,396</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>35,962</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

| <b>RESERVE BALANCES</b>          |                |               |               |                |                |                |  |  |
|----------------------------------|----------------|---------------|---------------|----------------|----------------|----------------|--|--|
| Opening Balance                  | 146,743        | 365,392       | 13,118        | 93,892         | 129,267        | 164,533        |  |  |
| Net change for the year          | 218,649        | -352,274      | 80,774        | 35,375         | 35,266         | 38,186         |  |  |
| <b>Total Reserve for Service</b> | <b>365,392</b> | <b>13,118</b> | <b>93,892</b> | <b>129,267</b> | <b>164,533</b> | <b>202,719</b> |  |  |

| <b>2024 REVISED ASSESSMENT</b> |                |           |         |
|--------------------------------|----------------|-----------|---------|
| Tax Area                       | Assessed Value | Rate/1000 | Revenue |
| Defined Area 'F'               | 103,596,604    | 0.482     | 499,482 |
|                                | 103,596,604    |           | 499,482 |

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

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 70,679        | 70,679        | 73,531        | 75,698        | 77,929        | 80,227        | 82,594        |
| 49100               | Prior Year Surplus | -2            | -2            | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>70,677</b> | <b>70,677</b> | <b>73,531</b> | <b>75,698</b> | <b>77,929</b> | <b>80,227</b> | <b>82,594</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 49            | 51            | 52            | 52            | 53            | 53            | 54            |
| 54030                 | Contracted Services                            | 68,351        | 68,351        | 71,085        | 73,218        | 75,414        | 77,677        | 80,007        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442         | 1,457         |
| <b>Total Expenses</b> |  | <b>70,675</b> | <b>70,677</b> | <b>73,532</b> | <b>75,698</b> | <b>77,930</b> | <b>80,228</b> | <b>82,594</b> |

|                      |          |          |          |          |          |          |          |          |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'G' | 22,880,705     | 0.321     | 73,531  |
|                  | 22,880,705     |           | 73,531  |

**S136 Fire Protection-Area G (Ymir)**

**INCOME**

| Account             | Description                        | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                       | 210,000        | 210,000        | 317,769        | 333,629        | 341,259        | 348,959        | 356,732        |
| 41020               | Grants in lieu of Taxes            | 165            | 0              | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants                             | 131,206        | 131,206        | 0              | 0              | 0              | 0              | 0              |
| 43035               | Community Works Grants - Specified | 0              | 106,800        | 106,800        | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest       | 12,891         | 0              | 8,000          | 8,000          | 10,000         | 13,000         | 7,000          |
| 45000               | Transfer from Reserves             | 230,814        | 500,000        | 147,000        | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                 | 29,496         | 27,677         | -64,434        | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                    | <b>614,571</b> | <b>975,683</b> | <b>515,135</b> | <b>341,629</b> | <b>351,259</b> | <b>361,959</b> | <b>363,732</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 30,402         | 30,000         | 40,000         | 55,000         | 60,000         | 65,000         | 70,000         |
| 51030                 | Benefits                                       | 2,499          | 2,000          | 2,000          | 2,040          | 2,081          | 2,122          | 2,165          |
| 51050                 | Employee Health & Safety                       | 16,824         | 28,800         | 24,500         | 20,000         | 20,000         | 20,000         | 20,000         |
| 51060                 | Employee Incentives                            | 0              | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          |
| 52010                 | Travel   | 68             | 1,000          | 500            | 500            | 500            | 500            | 500            |
| 52020                 | Education & Training                           | 4,942          | 20,000         | 20,000         | 20,000         | 20,000         | 20,000         | 20,000         |
| 52030                 | Memberships, Dues & Subscriptions              | 620            | 400            | 500            | 500            | 500            | 500            | 500            |
| 53020                 | Admin, Office Supplies & Postage               | 127            | 1,500          | 1,515          | 1,530          | 1,545          | 1,561          | 1,577          |
| 53030                 | Communication                                  | 8,307          | 6,700          | 7,700          | 7,777          | 7,855          | 7,933          | 8,013          |
| 53040                 | Advertising                                    | 0              | 650            | 650            | 650            | 650            | 650            | 650            |
| 53050                 | Insurance                                      | 9,400          | 5,700          | 7,000          | 7,070          | 7,141          | 7,212          | 7,284          |
| 53080                 | Licence & Permits                              | 91             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54010                 | Legal  | 80             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 7,502          | 6,000          | 8,000          | 8,240          | 8,487          | 8,742          | 9,004          |
| 55010                 | Repairs & Maintenance                          | 3,257          | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         |
| 55020                 | Operating Supplies                             | 275            | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| 55030                 | Equipment                                      | 2,682          | 10,000         | 8,000          | 10,000         | 10,000         | 10,000         | 10,000         |
| 55035                 | Radio Equipment                                | 1,660          | 3,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          |
| 55040                 | Utilities                                      | 7,558          | 8,080          | 8,500          | 8,670          | 8,843          | 9,020          | 9,201          |
| 55050                 | Vehicles                                       | 8,367          | 13,776         | 13,000         | 13,390         | 13,792         | 14,205         | 14,632         |
| 55060                 | Rentals  | 161            | 0              | 0              | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 40,045         | 158,360        | 108,000        | 108,000        | 110,000        | 113,000        | 107,000        |
| 59500                 | Transfer to Other Service                      | 6,807          | 4,700          | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 7,586          | 7,586          | 7,923          | 8,081          | 8,243          | 8,408          | 8,576          |
| 59520                 | Transfer to Other Service - IT Fee             | 5,516          | 5,516          | 4,870          | 4,967          | 5,067          | 5,168          | 5,271          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 38,615         | 38,615         | 43,411         | 44,713         | 46,055         | 47,436         | 48,859         |
| 60000                 | Capital Expenditures                           | 426,421        | 606,800        | 188,566        | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>629,810</b> | <b>975,683</b> | <b>515,135</b> | <b>341,629</b> | <b>351,259</b> | <b>361,959</b> | <b>363,732</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-15,239</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 491,313        | 300,544        | 261,544        | 369,544        | 479,544        | 592,544        |
| Net change for the year          | -190,769       | -39,000        | 108,000        | 110,000        | 113,000        | 107,000        |
| <b>Total Reserve for Service</b> | <b>300,544</b> | <b>261,544</b> | <b>369,544</b> | <b>479,544</b> | <b>592,544</b> | <b>699,544</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'G' | 17,132,024     | 1.855     | 317,769 |
|                  | 17,132,024     |           | 317,769 |

**S137 Fire Protection-Area I (Tarrys, Pass Creek)**

**INCOME**

| Account             | Description                             | 2023 Final     | 2023 Budget      | 2024 Budget    | 2025 Budget      | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|---|----------------|------------------|----------------|------------------|----------------|----------------|----------------|
| 41010               | Requisitions                            | 582,884        | 582,885          | 630,960        | 663,567          | 709,058        | 726,564        | 735,437        |
| 43020               | Grants                                  | 126,745        | 126,745          | 0              | 0                | 0              | 0              | 0              |
| 43025               | Grants - Specified                      | 10,866         | 0                | 0              | 0                | 0              | 0              | 0              |
| 43035               | Community Works Grants - Specified      | 0              | 408,150          | 366,150        | 0                | 0              | 0              | 0              |
| 43045               | Columbia Basin Trust Grants - Specified | 0              | 6,040            | 0              | 0                | 0              | 0              | 0              |
| 43100               | Proceeds from Borrowing                 | 0              | 0                | 0              | 623,255          | 0              | 0              | 0              |
| 43200               | Proceeds from Equipment Financing       | 0              | 75,000           | 75,000         | 0                | 0              | 0              | 0              |
| 44020               | Investment Income & Interest            | 11,134         | 0                | 8,000          | 5,000            | 5,000          | 6,000          | 4,000          |
| 45000               | Transfer from Reserves                  | 0              | 0                | 80,658         | 126,745          | 0              | 0              | 0              |
| 45500               | Transfer from Other Service             | 1,500          | 0                | 5,000          | 0                | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                      | -80,274        | 7,445            | -335,752       | 0                | 0              | 0              | 0              |
| <b>Total Income</b> |   | <b>652,854</b> | <b>1,206,265</b> | <b>830,016</b> | <b>1,418,567</b> | <b>714,058</b> | <b>732,564</b> | <b>739,437</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget    | 2025 Budget      | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|------------------|------------------|----------------|------------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 179,033          | 162,500          | 180,000        | 183,440          | 186,964        | 190,573        | 194,271        |
| 51030                 | Benefits                                       | 14,247           | 10,880           | 8,500          | 8,675            | 8,854          | 9,038          | 9,227          |
| 51050                 | Employee Health & Safety                       | 26,272           | 48,389           | 44,000         | 45,000           | 46,000         | 46,000         | 47,000         |
| 51060                 | Employee Incentives                            | 9,531            | 10,000           | 11,500         | 11,500           | 11,500         | 11,500         | 11,500         |
| 52010                 | Travel   | 988              | 2,500            | 1,500          | 1,500            | 1,500          | 1,500          | 1,500          |
| 52020                 | Education & Training                           | 24,265           | 31,000           | 34,000         | 34,000           | 36,000         | 38,000         | 40,000         |
| 52030                 | Memberships, Dues & Subscriptions              | 1,306            | 2,000            | 1,600          | 1,600            | 1,600          | 1,600          | 1,600          |
| 53020                 | Admin, Office Supplies & Postage               | 1,572            | 4,000            | 4,515          | 4,530            | 4,545          | 4,561          | 4,577          |
| 53030                 | Communication                                  | 9,737            | 11,065           | 11,145         | 11,256           | 11,369         | 11,483         | 11,598         |
| 53040                 | Advertising                                    | 4,553            | 1,300            | 1,300          | 1,300            | 1,300          | 1,300          | 1,300          |
| 53050                 | Insurance                                      | 17,884           | 11,272           | 12,503         | 12,628           | 12,754         | 12,881         | 13,010         |
| 53080                 | Licence & Permits                              | 402              | 500              | 220            | 220              | 220            | 220            | 220            |
| 54010                 | Legal  | 160              | 16,000           | 0              | 0                | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 22,455           | 15,600           | 18,555         | 18,741           | 18,928         | 19,117         | 19,308         |
| 55010                 | Repairs & Maintenance                          | 6,554            | 13,500           | 20,700         | 20,700           | 20,700         | 20,700         | 20,700         |
| 55020                 | Operating Supplies                             | 7,265            | 6,000            | 6,000          | 6,000            | 6,000          | 6,000          | 6,000          |
| 55030                 | Equipment                                      | 40,119           | 34,973           | 18,500         | 18,500           | 18,500         | 18,500         | 18,500         |
| 55035                 | Radio Equipment                                | 8,542            | 11,000           | 10,000         | 10,000           | 10,000         | 10,000         | 10,000         |
| 55040                 | Utilities                                      | 13,314           | 12,765           | 12,893         | 13,022           | 13,152         | 13,283         | 13,416         |
| 55050                 | Vehicles                                       | 26,812           | 29,000           | 26,640         | 26,906           | 27,175         | 27,447         | 27,722         |
| 56610                 | Equipment Financing Interest                   | 10,448           | 9,100            | 9,500          | 8,900            | 12,550         | 11,400         | 9,700          |
| 56620                 | Equipment Financing Principal                  | 40,969           | 46,000           | 61,500         | 61,500           | 94,000         | 94,000         | 66,000         |
| 59000                 | Contribution to Reserve                        | 137,878          | 126,745          | 43,000         | 55,000           | 55,000         | 66,000         | 94,000         |
| 59500                 | Transfer to Other Service                      | 35,504           | 20,500           | 0              | 0                | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 26,642           | 26,642           | 29,328         | 29,915           | 30,513         | 31,123         | 31,746         |
| 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         | 73,800           | 74,800         | 76,000         | 76,000         |
| 60000                 | Capital Expenditures                           | 264,619          | 454,773          | 166,056        | 750,000          | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>1,019,333</b> | <b>1,206,265</b> | <b>830,016</b> | <b>1,418,567</b> | <b>714,058</b> | <b>732,564</b> | <b>739,437</b> |

|                      |          |   |   |   |   |   |   |   |
|----------------------|----------|---|---|---|---|---|---|---|
| <b>Total Service</b> | -366,478 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|----------|---|---|---|---|---|---|---|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 153,761        | 291,640        | 253,982        | 182,237        | 237,237        | 303,237        |
| Net change for the year          | 137,878        | -37,658        | -71,745        | 55,000         | 66,000         | 94,000         |
| <b>Total Reserve for Service</b> | <b>291,640</b> | <b>253,982</b> | <b>182,237</b> | <b>237,237</b> | <b>303,237</b> | <b>397,237</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Old Area I       | 17,112,550     | 0.704     | 120,390 |
| Defined Area 'I' | 72,573,798     | 0.704     | 510,570 |
|                  | 89,686,348     |           | 630,960 |

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

**INCOME**

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                      | 347,868        | 347,868        | 379,497        | 388,529        | 359,024        | 378,237        | 401,169        |
| 43010               | Donations                         | 0              | 0              | 4,000          | 4,040          | 4,080          | 4,121          | 4,162          |
| 43025               | Grants - Specified                | 0              | 90,101         | 140,101        | 0              | 0              | 0              | 0              |
| 43200               | Proceeds from Equipment Financing | 0              | 0              | 0              | 0              | 150,000        | 0              | 0              |
| 44020               | Investment Income & Interest      | 1,402          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                | -12,165        | 14,075         | -25,923        | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>337,105</b> | <b>452,044</b> | <b>497,675</b> | <b>392,569</b> | <b>513,104</b> | <b>382,358</b> | <b>405,331</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 91,765         | 75,000         | 98,000         | 100,940        | 103,968        | 107,087        | 110,300        |
| 51030                 | Benefits                                       | 7,675          | 4,900          | 5,000          | 5,150          | 5,305          | 5,464          | 5,628          |
| 51050                 | Employee Health & Safety                       | 16,721         | 23,000         | 20,500         | 23,000         | 23,000         | 23,000         | 24,000         |
| 51060                 | Employee Incentives                            | 6,272          | 8,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| 52010                 | Travel   | 288            | 1,000          | 500            | 500            | 500            | 500            | 500            |
| 52020                 | Education & Training                           | 30,252         | 27,866         | 27,000         | 28,000         | 29,000         | 30,000         | 31,000         |
| 52030                 | Memberships, Dues & Subscriptions              | 772            | 1,000          | 800            | 800            | 800            | 800            | 800            |
| 53020                 | Admin, Office Supplies & Postage               | 1,574          | 3,000          | 3,000          | 3,030          | 3,060          | 3,091          | 3,122          |
| 53030                 | Communication                                  | 5,154          | 5,050          | 5,000          | 5,050          | 5,100          | 5,152          | 5,203          |
| 53040                 | Advertising                                    | 175            | 650            | 650            | 650            | 650            | 650            | 650            |
| 53050                 | Insurance                                      | 8,949          | 6,631          | 7,500          | 7,575          | 7,651          | 7,727          | 7,805          |
| 53080                 | Licence & Permits                              | 91             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54010                 | Legal  | 80             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 12,173         | 9,500          | 11,000         | 11,110         | 11,221         | 11,333         | 11,447         |
| 55010                 | Repairs & Maintenance                          | 13,343         | 5,000          | 5,000          | 5,050          | 5,101          | 5,152          | 5,203          |
| 55020                 | Operating Supplies                             | 1,260          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| 55030                 | Equipment                                      | 8,534          | 7,000          | 16,000         | 12,040         | 12,580         | 13,121         | 14,162         |
| 55035                 | Radio Equipment                                | 2,814          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| 55040                 | Utilities                                      | 9,769          | 12,000         | 10,500         | 10,710         | 10,924         | 11,143         | 11,366         |
| 55050                 | Vehicles                                       | 9,001          | 13,130         | 13,700         | 13,837         | 13,975         | 14,115         | 14,256         |
| 56610                 | Equipment Financing Interest                   | 10,533         | 8,400          | 5,850          | 3,200          | 2,800          | 1,800          | 1,800          |
| 56620                 | Equipment Financing Principal                  | 57,666         | 60,100         | 62,800         | 70,400         | 35,100         | 30,000         | 30,000         |
| 59000                 | Contribution to Reserve                        | 49,542         | 48,139         | 16,000         | 16,000         | 16,000         | 35,000         | 50,000         |
| 59500                 | Transfer to Other Service                      | 7,048          | 8,000          | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 14,237         | 14,237         | 14,916         | 15,214         | 15,519         | 15,829         | 16,146         |
| 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                           | 22,094         | 59,810         | 114,178        | 0              | 150,000        | 0              | 0              |
| <b>Total Expenses</b> |  | <b>431,912</b> | <b>452,044</b> | <b>497,675</b> | <b>392,569</b> | <b>513,105</b> | <b>382,358</b> | <b>405,331</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-94,807</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |                |                |                |
|----------------------------------|---------------|--|---------------|---------------|----------------|----------------|----------------|
| Opening Balance                  | 18,299        |  | 67,840        | 83,840        | 99,840         | 115,840        | 150,840        |
| Net change for the year          | 49,542        |  | 16,000        | 16,000        | 16,000         | 35,000         | 50,000         |
| <b>Total Reserve for Service</b> | <b>67,840</b> |  | <b>83,840</b> | <b>99,840</b> | <b>115,840</b> | <b>150,840</b> | <b>200,840</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'J' | 36,257,791     | 1.047     | 379,497 |
|                  | 36,257,791     |           | 379,497 |



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

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget    | 2028 Budget    |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| 41010               | Requisitions       | 87,113        | 87,113        | 92,017        | 94,737        | 97,539        | 100,425        | 103,396        |
| 49100               | Prior Year Surplus | 1,340         | 1,340         | 0             | 0             | 0             | 0              | 0              |
| <b>Total Income</b> |                    | <b>88,453</b> | <b>88,453</b> | <b>92,017</b> | <b>94,737</b> | <b>97,539</b> | <b>100,425</b> | <b>103,396</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget    | 2028 Budget    |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| 53050                 | Insurance                                      | 59            | 92            | 93            | 94            | 95            | 96             | 97             |
| 54030                 | Contracted Services                            | 86,086        | 86,086        | 89,529        | 92,215        | 94,982        | 97,831         | 100,766        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056          | 1,077          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442          | 1,457          |
| <b>Total Expenses</b> |  | <b>88,420</b> | <b>88,453</b> | <b>92,017</b> | <b>94,738</b> | <b>97,540</b> | <b>100,425</b> | <b>103,397</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>34</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 24,718,027     | 0.372     | 92,017  |
|                  | 24,718,027     |           | 92,017  |

**S140 Fire Protection-Area H (New Denver Contract)**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 76,435        | 76,435        | 76,625        | 78,884        | 81,211        | 83,608        | 86,075        |
| 44020               | Investment Income & Interest | 33            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 69            | 69            | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>76,537</b> | <b>76,504</b> | <b>76,625</b> | <b>78,884</b> | <b>81,211</b> | <b>83,608</b> | <b>86,075</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 53            | 54            | 55            | 56            | 56            | 57            | 57            |
| 54030                 | Contracted Services                            | 74,175        | 74,175        | 74,175        | 76,400        | 78,692        | 81,053        | 83,485        |
| 59000                 | Contribution to Reserve                        | 33            | 0             | 0             | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442         | 1,457         |
| <b>Total Expenses</b> |  | <b>76,536</b> | <b>76,504</b> | <b>76,625</b> | <b>78,885</b> | <b>81,212</b> | <b>83,608</b> | <b>86,076</b> |

|                      |          |          |          |          |          |          |          |          |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 996          |  | 1,029        | 1,029        | 1,029        | 1,029        | 1,029        | 1,029        |
| Net change for the year          | 33           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>1,029</b> |  | <b>1,029</b> | <b>1,029</b> | <b>1,029</b> | <b>1,029</b> | <b>1,029</b> | <b>1,029</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'H' | 14,151,528     | 0.541     | 76,625  |
|                  | 14,151,528     |           | 76,625  |

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

**INCOME**

| Account             | Description                        | 2023 Final     | 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              |
| 44020               | Investment Income & Interest       | 15,124         | 0                | 13,000         | 3,000            | 0              | 1,000          | 1,000          |
| 45000               | Transfer from Reserves             | 127,099        | 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         |
| 49100               | Prior Year Surplus                 | -312,027       | -105,884         | -120,913       | 0                | 0              | 0              | 0              |
| <b>Total Income</b> |                                    | <b>815,652</b> | <b>1,229,914</b> | <b>913,515</b> | <b>1,459,462</b> | <b>708,841</b> | <b>712,892</b> | <b>715,942</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget      | 2024 Budget    | 2025 Budget      | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|------------------|----------------|------------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 154,612        | 167,660          | 191,000        | 194,820          | 198,716        | 202,691        | 206,745        |
| 51030                 | Benefits                                       | 32,979         | 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         |
| 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                        | 118,524        | 333,635          | 109,783        | 152,658          | 144,641        | 152,072        | 182,307        |
| 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              |
| <b>Total Expenses</b> |  | <b>848,151</b> | <b>1,229,914</b> | <b>913,515</b> | <b>1,459,462</b> | <b>708,841</b> | <b>712,892</b> | <b>715,942</b> |

|                      |         |   |   |   |   |   |   |   |
|----------------------|---------|---|---|---|---|---|---|---|
| <b>Total Service</b> | -32,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|---------|---|---|---|---|---|---|---|

**RESERVE BALANCES**

|                                  |                |                |                 |                |                |                |
|----------------------------------|----------------|----------------|-----------------|----------------|----------------|----------------|
| Opening Balance                  | 468,815        | 460,240        | 420,023         | -177,319       | -32,678        | 119,394        |
| Net change for the year          | -8,575         | -40,217        | -597,342        | 144,641        | 152,072        | 182,307        |
| <b>Total Reserve for Service</b> | <b>460,240</b> | <b>420,023</b> | <b>-177,319</b> | <b>-32,678</b> | <b>119,394</b> | <b>301,701</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'E' | 106,540,336    | 0.599     | 638,101 |
|                  | 106,540,336    |           | 638,101 |

**S142 Fire Protection-Areas H and I (Slocan Valley)****INCOME**

| Account             | Description                             | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                            | 1,386,453        | 1,386,452        | 1,481,898        | 1,545,369        | 1,558,993        | 1,578,658        | 1,452,574        |
| 41020               | Grants in lieu of Taxes                 | 2,042            | 0                | 0                | 0                | 0                | 0                | 0                |
| 42040               | Rental Income                           | 15,640           | 15,154           | 15,154           | 15,154           | 15,154           | 15,154           | 15,154           |
| 42045               | Rental Income - Specified               | 2,400            | 0                | 0                | 0                | 0                | 0                | 0                |
| 43020               | Grants                                  | 180,330          | 180,330          | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                      | 19,000           | 0                | 0                | 0                | 0                | 0                | 0                |
| 43035               | Community Works Grants - Specified      | 0                | 129,119          | 129,119          | 0                | 0                | 0                | 0                |
| 43045               | Columbia Basin Trust Grants - Specified | 0                | 21,200           | 0                | 0                | 0                | 0                | 0                |
| 43100               | Proceeds from Borrowing                 | 187,000          | 187,000          | 0                | 0                | 0                | 0                | 0                |
| 43200               | Proceeds from Equipment Financing       | 679,146          | 911,663          | 285,000          | 825,000          | 0                | 0                | 0                |
| 44020               | Investment Income & Interest            | 7,254            | 0                | 9,000            | 11,000           | 14,000           | 17,000           | 10,000           |
| 45000               | Transfer from Reserves                  | 61,901           | 270,000          | 23,000           | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service             | 5,000            | 0                | 40,770           | 0                | 0                | 0                | 0                |
| 49100               | Prior Year Surplus                      | -503,789         | -502,717         | -67,602          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |   | <b>2,042,377</b> | <b>2,598,201</b> | <b>1,916,339</b> | <b>2,396,523</b> | <b>1,588,147</b> | <b>1,610,812</b> | <b>1,477,728</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 319,125    | 358,000     | 369,920     | 379,159     | 388,657     | 398,421     | 408,459     |
| 51020   | Overtime                          | 245        | 0           | 0           | 0           | 0           | 0           | 0           |
| 51030   | Benefits                          | 23,597     | 23,500      | 18,765      | 19,117      | 19,477      | 19,846      | 20,223      |
| 51050   | Employee Health & Safety          | 57,659     | 92,200      | 83,000      | 81,000      | 81,000      | 81,000      | 81,000      |
| 51060   | Employee Incentives               | 20,000     | 20,000      | 20,000      | 20,000      | 20,000      | 20,000      | 20,000      |
| 52010   | Travel                            | 1,110      | 4,000       | 2,750       | 2,750       | 2,750       | 2,750       | 2,750       |
| 52020   | Education & Training              | 49,836     | 68,000      | 70,894      | 71,894      | 72,894      | 73,894      | 74,894      |
| 52030   | Memberships, Dues & Subscriptions | 1,870      | 3,100       | 2,600       | 2,600       | 2,600       | 2,600       | 2,600       |
| 53020   | Admin, Office Supplies & Postage  | 7,365      | 9,600       | 9,748       | 9,845       | 9,944       | 10,043      | 10,144      |
| 53030   | Communication                     | 13,044     | 14,720      | 15,550      | 15,706      | 15,863      | 16,021      | 16,181      |
| 53040   | Advertising                       | 1,985      | 2,600       | 2,600       | 2,600       | 2,600       | 2,600       | 2,600       |
| 53050   | Insurance                         | 33,656     | 28,278      | 28,367      | 28,650      | 28,937      | 29,226      | 29,518      |
| 53080   | Licence & Permits                 | 363        | 0           | 0           | 0           | 0           | 0           | 0           |
| 54010   | Legal                             | 2,053      | 16,500      | 0           | 0           | 0           | 0           | 0           |
| 54030   | Contracted Services               | 46,609     | 53,500      | 53,635      | 54,171      | 54,713      | 55,260      | 55,813      |
| 55010   | Repairs & Maintenance             | 31,408     | 33,500      | 30,000      | 30,000      | 30,000      | 30,000      | 30,000      |
| 55020   | Operating Supplies                | 8,810      | 10,500      | 10,500      | 10,570      | 10,641      | 10,712      | 10,784      |
| 55030   | Equipment                         | 64,077     | 68,800      | 53,232      | 54,264      | 55,297      | 56,330      | 57,363      |
| 55035   | Radio Equipment                   | 12,548     | 15,000      | 14,000      | 14,000      | 14,000      | 14,000      | 14,000      |
| 55040   | Utilities                         | 19,468     | 19,400      | 20,954      | 21,164      | 21,375      | 21,589      | 21,805      |

| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55050                 | Vehicles                                       | 34,321           | 46,000           | 47,730           | 48,207           | 48,689           | 49,176           | 49,668           |
| 56110                 | Short-Term Financing Interest                  | 0                | 6,800            | 6,500            | 4,500            | 3,000            | 1,600            | 0                |
| 56120                 | Short-Term Financing Principal                 | 0                | 32,000           | 37,400           | 37,400           | 37,400           | 37,400           | 0                |
| 56610                 | Equipment Financing Interest                   | 8,381            | 64,000           | 30,300           | 32,000           | 26,100           | 19,300           | 14,500           |
| 56620                 | Equipment Financing Principal                  | 43,271           | 146,000          | 178,000          | 248,000          | 252,000          | 257,500          | 138,500          |
| 59000                 | Contribution to Reserve                        | 87,254           | 260,330          | 189,770          | 132,000          | 135,000          | 143,000          | 155,000          |
| 59500                 | Transfer to Other Service                      | 37,092           | 32,000           | 0                | 0                | 0                | 0                | 0                |
| 59510                 | Transfer to Other Service - General Admin. Fee | 48,584           | 48,584           | 55,564           | 56,675           | 57,809           | 58,965           | 60,144           |
| 59520                 | Transfer to Other Service - IT Fee             | 22,064           | 22,064           | 19,480           | 19,870           | 20,267           | 20,672           | 21,086           |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 154,459          | 154,459          | 173,644          | 175,380          | 177,134          | 178,906          | 180,695          |
| 60000                 | Capital Expenditures                           | 644,964          | 944,766          | 371,436          | 825,000          | 0                | 0                | 0                |
| <b>Total Expenses</b> |  | <b>1,795,218</b> | <b>2,598,201</b> | <b>1,916,339</b> | <b>2,396,523</b> | <b>1,588,146</b> | <b>1,610,812</b> | <b>1,477,727</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>247,159</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 210,122        |  | 235,475        | 402,245        | 534,245        | 669,245        | 812,245        |
| Net change for the year          | 25,353         |  | 166,770        | 132,000        | 135,000        | 143,000        | 155,000        |
| <b>Total Reserve for Service</b> | <b>235,475</b> |  | <b>402,245</b> | <b>534,245</b> | <b>669,245</b> | <b>812,245</b> | <b>967,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value     | Rate/1000 | Revenue          |
|-------------------|--------------------|-----------|------------------|
| Village of Slocan | 11,192,988         | 1.082     | 121,142          |
| Nelson Old H      | 10,712,360         | 1.082     | 115,940          |
| Defined Area 'H'  | 114,913,480        | 1.082     | 1,243,707        |
| Defined Area 'I'  | 102,500            | 1.082     | 1,109            |
|                   | <b>136,921,328</b> |           | <b>1,481,898</b> |

**S143 Fire Protection-Area K (Fauquier)**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 17,212        | 17,212        | 17,481        | 17,666        | 17,853        | 18,042        | 18,233        |
| 49100               | Prior Year Surplus | 5             | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>17,217</b> | <b>17,212</b> | <b>17,481</b> | <b>17,666</b> | <b>17,853</b> | <b>18,042</b> | <b>18,233</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 12            | 15            | 15            | 16            | 16            | 16            | 16            |
| 57010                 | Grants   | 14,922        | 14,922        | 15,071        | 15,222        | 15,374        | 15,528        | 15,683        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442         | 1,457         |
| <b>Total Expenses</b> |  | <b>17,209</b> | <b>17,212</b> | <b>17,481</b> | <b>17,666</b> | <b>17,853</b> | <b>18,042</b> | <b>18,233</b> |

|                      |          |          |          |          |          |          |          |          |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>8</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 6,619,637      | 0.264     | 17,481  |
|                  | 6,619,637      |           | 17,481  |

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

| INCOME              |   |                |                  |                  |                |                |                |                |
|---------------------|---|----------------|------------------|------------------|----------------|----------------|----------------|----------------|
| Account             | Description                             | 2023 Final     | 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          | 249,500          | 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              |
| 44020               | Investment Income & Interest            | 14,383         | 0                | 13,000           | 10,000         | 12,000         | 13,000         | 7,000          |
| 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         | -249,500         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |   | <b>713,658</b> | <b>1,100,134</b> | <b>1,170,888</b> | <b>788,733</b> | <b>794,824</b> | <b>798,979</b> | <b>795,462</b> |

| EXPENSES              |  |                  |                  |                  |                |                |                |                |
|-----------------------|--|------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| Account               | Description                                    | 2023 Final       | 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         |
| 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                          | 20,212           | 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                        | 96,423           | 82,040           | 96,945           | 79,252         | 82,066         | 82,875         | 146,843        |
| 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                           | 290,885          | 307,760          | 310,000          | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>1,010,612</b> | <b>1,100,134</b> | <b>1,170,888</b> | <b>788,733</b> | <b>794,824</b> | <b>798,979</b> | <b>795,462</b> |

|                      |          |   |   |   |   |   |   |   |
|----------------------|----------|---|---|---|---|---|---|---|
| <b>Total Service</b> | -296,954 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|----------|---|---|---|---|---|---|---|

| RESERVE BALANCES                 |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 393,563        |  | 489,986        | 376,931        | 456,183        | 538,249        | 621,124        |
| Net change for the year          | 96,423         |  | -113,055       | 79,252         | 82,066         | 82,875         | 146,843        |
| <b>Total Reserve for Service</b> | <b>489,986</b> |  | <b>376,931</b> | <b>456,183</b> | <b>538,249</b> | <b>621,124</b> | <b>767,967</b> |

| 2024 REVISED ASSESSMENT |                   |           |                |
|-------------------------|-------------------|-----------|----------------|
| Tax Area                | Assessed Value    | Rate/1000 | Revenue        |
| Nelson Old E            | 6,957,125         | 0.900     | 62,614         |
| Nelson Old F            | 22,322,500        | 0.900     | 200,903        |
| Defined Area 'E'        | 24,664,328        | 0.900     | 221,980        |
| Defined Area 'F'        | 31,986,812        | 0.900     | 287,882        |
|                         | <b>85,930,765</b> |           | <b>773,380</b> |

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

**INCOME**

| Account             | Description                             | 2023 Final     | 2023 Budget    | 2024 Budget      | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|---|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                            | 332,129        | 332,129        | 357,912          | 372,934        | 379,485        | 386,067        | 391,679        |
| 43015               | Donations - Specified                   | 5,000          | 0              | 0                | 0              | 0              | 0              | 0              |
| 43020               | Grants                                  | 73,885         | 73,885         | 0                | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                      | 52,500         | 439,709        | 940,900          | 0              | 0              | 0              | 0              |
| 43045               | Columbia Basin Trust Grants - Specified | 0              | 58,350         | 0                | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest            | 7,222          | 0              | 7,000            | 6,000          | 6,000          | 8,000          | 4,000          |
| 45000               | Transfer from Reserves                  | 0              | 0              | 0                | 100,000        | 0              | 0              | 0              |
| 45500               | Transfer from Other Service             | 12,326         | 12,326         | 0                | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                      | 6,767          | 1,032          | -300,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |   | <b>489,828</b> | <b>917,431</b> | <b>1,005,812</b> | <b>478,934</b> | <b>385,485</b> | <b>394,067</b> | <b>395,679</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget      | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 88,570         | 75,000         | 95,000           | 95,950         | 96,910         | 97,879         | 98,857         |
| 51030                 | Benefits                                       | 6,565          | 3,500          | 3,800            | 3,838          | 3,876          | 3,915          | 3,954          |
| 51050                 | Employee Health & Safety                       | 16,512         | 18,500         | 19,000           | 18,500         | 18,500         | 18,500         | 18,500         |
| 51060                 | Employee Incentives                            | 2,051          | 5,000          | 5,000            | 5,000          | 5,000          | 5,000          | 5,000          |
| 52010                 | Travel   | 93             | 500            | 500              | 500            | 500            | 500            | 500            |
| 52020                 | Education & Training                           | 21,989         | 16,000         | 20,000           | 17,000         | 18,000         | 19,000         | 20,000         |
| 52030                 | Memberships, Dues & Subscriptions              | 314            | 750            | 750              | 750            | 750            | 750            | 750            |
| 53020                 | Admin, Office Supplies & Postage               | 1,015          | 2,500          | 2,500            | 2,525          | 2,550          | 2,576          | 2,602          |
| 53030                 | Communication                                  | 3,949          | 5,520          | 5,520            | 5,575          | 5,631          | 5,687          | 5,744          |
| 53040                 | Advertising                                    | 177            | 650            | 650              | 650            | 650            | 650            | 650            |
| 53050                 | Insurance                                      | 7,462          | 6,500          | 6,500            | 6,565          | 6,631          | 6,697          | 6,764          |
| 53080                 | Licence & Permits                              | 91             | 0              | 0                | 0              | 0              | 0              | 0              |
| 54010                 | Legal  | 80             | 0              | 0                | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 14,028         | 14,645         | 18,300           | 18,483         | 18,668         | 18,855         | 19,043         |
| 55010                 | Repairs & Maintenance                          | 5,390          | 22,500         | 22,500           | 22,500         | 22,500         | 22,500         | 22,500         |
| 55020                 | Operating Supplies                             | 53             | 3,000          | 3,000            | 3,000          | 3,000          | 3,000          | 3,000          |
| 55030                 | Equipment                                      | 19,025         | 74,350         | 16,000           | 17,000         | 18,000         | 19,000         | 20,000         |
| 55035                 | Radio Equipment                                | 3,367          | 4,000          | 5,800            | 5,858          | 5,917          | 5,976          | 6,036          |
| 55040                 | Utilities                                      | 13,292         | 15,500         | 16,000           | 16,160         | 16,322         | 16,485         | 16,650         |
| 55050                 | Vehicles                                       | 24,186         | 12,000         | 12,000           | 12,120         | 12,241         | 12,364         | 12,487         |
| 59000                 | Contribution to Reserve                        | 151,106        | 143,885        | 47,000           | 61,000         | 63,000         | 67,000         | 64,000         |
| 59500                 | Transfer to Other Service                      | 41,164         | 9,500          | 0                | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 13,291         | 13,291         | 16,811           | 17,147         | 17,490         | 17,840         | 18,197         |
| 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                           | 302,342        | 426,209        | 640,900          | 100,000        | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>780,244</b> | <b>917,431</b> | <b>1,005,812</b> | <b>478,934</b> | <b>385,485</b> | <b>394,067</b> | <b>395,679</b> |

|                      |          |   |   |   |   |   |   |   |
|----------------------|----------|---|---|---|---|---|---|---|
| <b>Total Service</b> | -290,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|----------|---|---|---|---|---|---|---|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 76,736         |  | 227,842        | 274,842        | 235,842        | 298,842        | 365,842        |
| Net change for the year          | 151,106        |  | 47,000         | -39,000        | 63,000         | 67,000         | 64,000         |
| <b>Total Reserve for Service</b> | <b>227,842</b> |  | <b>274,842</b> | <b>235,842</b> | <b>298,842</b> | <b>365,842</b> | <b>429,842</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Old Area J       | 16,666,559     | 0.500     | 83,310  |
| Defined Area 'J' | 54,935,815     | 0.500     | 274,602 |
|                  | 71,602,374     |           | 357,912 |



**S146 Fire Protection-Areas J and G (Hudu)**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 24,251        | 24,251        | 24,557        | 24,813        | 25,071        | 25,332        | 25,596        |
| 49100               | Prior Year Surplus | 11,825        | 11,825        | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>36,076</b> | <b>36,076</b> | <b>24,557</b> | <b>24,813</b> | <b>25,071</b> | <b>25,332</b> | <b>25,596</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 17            | 15            | 15            | 16            | 16            | 16            | 16            |
| 54030                 | Contracted Services                            | 23,829        | 21,928        | 22,147        | 22,369        | 22,592        | 22,819        | 23,047        |
| 59100                 | Accumulated Operating Surplus                  | 0             | 11,858        | 0             | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442         | 1,457         |
| <b>Total Expenses</b> |  | <b>26,121</b> | <b>36,076</b> | <b>24,558</b> | <b>24,813</b> | <b>25,071</b> | <b>25,333</b> | <b>25,597</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>9,956</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value   | Rate/1000 | Revenue       |
|------------------|------------------|-----------|---------------|
| Defined Area 'G' | 946,963          | 0.772     | 7,307         |
| Defined Area 'J' | 2,235,699        | 0.772     | 17,250        |
|                  | <b>3,182,662</b> |           | <b>24,557</b> |

**S147 Fire Protection-Area J (Fairview Contract)**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 24,462        | 24,462        | 25,029        | 25,516        | 26,012        | 26,518        | 27,033        |
| 49100               | Prior Year Surplus | 4             | 4             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>24,466</b> | <b>24,466</b> | <b>25,029</b> | <b>25,516</b> | <b>26,012</b> | <b>26,518</b> | <b>27,033</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 17            | 20            | 20            | 21            | 21            | 21            | 21            |
| 54030                 | Contracted Services                            | 22,171        | 22,171        | 22,614        | 23,067        | 23,528        | 23,999        | 24,478        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442         | 1,457         |
| <b>Total Expenses</b> |  | <b>24,463</b> | <b>24,466</b> | <b>25,029</b> | <b>25,516</b> | <b>26,012</b> | <b>26,518</b> | <b>27,033</b> |

|                      |          |          |          |          |          |          |          |          |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>3</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'J' | 5,199,543      | 0.481     | 25,029  |
|                  | 5,199,543      |           | 25,029  |

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

**INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                                   | 225,816        | 225,816        | 280,584        | 272,223        | 274,460        | 276,742        | 279,068        |
| 41020               | Grants in lieu of Taxes                        | 9,690          | 0              | 0              | 0              | 0              | 0              | 0              |
| 43035               | Community Works Grants - Specified             | 0              | 66,899         | 0              | 0              | 0              | 0              | 0              |
| 43505               | External Contributions & Contracts - Specified | 4,404          | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                   | 6,504          | 0              | 6,000          | 4,000          | 5,000          | 5,000          | 3,000          |
| 45000               | Transfer from Reserves                         | 0              | 25,000         | 57,000         | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service                    | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         |
| 49100               | Prior Year Surplus                             | 41,522         | 33,001         | -502           | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>312,937</b> | <b>375,716</b> | <b>368,082</b> | <b>301,223</b> | <b>304,460</b> | <b>306,742</b> | <b>307,068</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 60,855         | 78,000         | 92,450         | 92,450         | 92,450         | 92,450         | 92,450         |
| 51030                 | Benefits                                       | 4,325          | 3,535          | 2,200          | 2,200          | 2,200          | 2,200          | 2,200          |
| 51050                 | Employee Health & Safety                       | 13,253         | 25,000         | 37,000         | 25,000         | 25,000         | 25,000         | 25,000         |
| 51060                 | Employee Incentives                            | 890            | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| 52010                 | Travel   | 1,268          | 1,224          | 1,200          | 1,200          | 1,200          | 1,200          | 1,200          |
| 52020                 | Education & Training                           | 26,079         | 24,197         | 30,000         | 30,300         | 30,603         | 30,909         | 31,218         |
| 52030                 | Memberships, Dues & Subscriptions              | 0              | 800            | 800            | 800            | 800            | 800            | 800            |
| 53020                 | Admin, Office Supplies & Postage               | 1,104          | 1,300          | 2,500          | 2,525          | 2,550          | 2,576          | 2,602          |
| 53030                 | Communication                                  | 4,698          | 4,700          | 4,700          | 4,747          | 4,794          | 4,842          | 4,891          |
| 53040                 | Advertising                                    | 0              | 650            | 650            | 650            | 650            | 650            | 650            |
| 53050                 | Insurance                                      | 7,304          | 5,745          | 5,745          | 5,802          | 5,860          | 5,919          | 5,978          |
| 53080                 | Licence & Permits                              | 91             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54010                 | Legal  | 80             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 11,733         | 7,500          | 7,000          | 7,210          | 7,426          | 7,649          | 7,879          |
| 55010                 | Repairs & Maintenance                          | 9,916          | 8,500          | 5,500          | 5,500          | 5,500          | 5,500          | 5,500          |
| 55020                 | Operating Supplies                             | 2,508          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| 55030                 | Equipment                                      | 8,269          | 9,000          | 4,500          | 9,000          | 9,000          | 9,000          | 9,000          |
| 55035                 | Radio Equipment                                | 3,193          | 4,000          | 6,300          | 6,300          | 6,300          | 6,300          | 6,300          |
| 55040                 | Utilities                                      | 6,865          | 10,000         | 10,000         | 10,300         | 10,609         | 10,927         | 11,255         |
| 55050                 | Vehicles                                       | 24,060         | 12,000         | 22,000         | 12,360         | 12,731         | 13,113         | 13,506         |
| 55060                 | Rentals  | 29             | 0              | 0              | 0              | 0              | 0              | 0              |
| 56010                 | Debenture Interest                             | 765            | 875            | 875            | 0              | 0              | 0              | 0              |
| 56020                 | Debenture Principal                            | 1,679          | 1,679          | 1,679          | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 23,854         | 17,350         | 18,023         | 16,143         | 17,265         | 17,387         | 15,511         |
| 59500                 | Transfer to Other Service                      | 8,855          | 4,700          | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 11,432         | 11,432         | 12,179         | 12,423         | 12,671         | 12,924         | 13,183         |
| 59520                 | Transfer to Other Service - IT Fee             | 5,516          | 5,516          | 4,870          | 4,967          | 5,067          | 5,168          | 5,271          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 38,615         | 38,615         | 43,411         | 43,845         | 44,284         | 44,726         | 45,174         |
| 60000                 | Capital Expenditures                           | 51,656         | 91,899         | 47,000         | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>328,893</b> | <b>375,717</b> | <b>368,082</b> | <b>301,223</b> | <b>304,460</b> | <b>306,742</b> | <b>307,068</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-15,957</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 187,852        | 211,706        | 172,729        | 188,872        | 206,137        | 223,524        |
| Net change for the year          | 23,854         | -38,977        | 16,143         | 17,265         | 17,387         | 15,511         |
| <b>Total Reserve for Service</b> | <b>211,706</b> | <b>172,729</b> | <b>188,872</b> | <b>206,137</b> | <b>223,524</b> | <b>239,035</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'B' | 27,331,610     | 1.027     | 280,584 |
|                  | 27,331,610     |           | 280,584 |

**S149 Jaws of Life-Areas I and J**

**INCOME**

| Account             | Description                        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                       | 29,275        | 29,275        | 30,000        | 32,015        | 32,087        | 32,159        | 32,232        |
| 41020               | Grants in lieu of Taxes            | 2             | 0             | 0             | 0             | 0             | 0             | 0             |
| 43500               | External Contributions & Contracts | 7,986         | 2,500         | 2,500         | 2,500         | 2,500         | 2,500         | 2,500         |
| 44020               | Investment Income & Interest       | 910           | 0             | 0             | 0             | 0             | 0             | 0             |
| 45000               | Transfer from Reserves             | 10,000        | 12,000        | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus                 | 5,296         | 2,298         | 10,000        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                                    | <b>53,469</b> | <b>46,073</b> | <b>42,500</b> | <b>34,515</b> | <b>34,587</b> | <b>34,659</b> | <b>34,732</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51050                 | Employee Health & Safety                       | 3,720         | 7,298         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| 52020                 | Education & Training                           | 0             | 5,000         | 10,000        | 7,500         | 7,500         | 7,500         | 7,500         |
| 53050                 | Insurance                                      | 1,214         | 1,500         | 1,515         | 1,530         | 1,545         | 1,561         | 1,577         |
| 54030                 | Contracted Services                            | 214           | 0             | 0             | 0             | 0             | 0             | 0             |
| 55010                 | Repairs & Maintenance                          | 174           | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 55020                 | Operating Supplies                             | 584           | 500           | 500           | 500           | 500           | 500           | 500           |
| 55030                 | Equipment                                      | 1,231         | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |
| 55035                 | Radio Equipment                                | 775           | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 55050                 | Vehicles                                       | 1,677         | 3,500         | 3,535         | 3,570         | 3,606         | 3,642         | 3,679         |
| 59000                 | Contribution to Reserve                        | 10,910        | 10,000        | 11,355        | 10,000        | 10,000        | 10,000        | 10,000        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,400         | 1,400         | 1,400         | 1,400         |
| 60000                 | Capital Expenditures                           | 10,000        | 12,000        | 4,200         | 0             | 0             | 0             | 0             |
| <b>Total Expenses</b> |  | <b>32,773</b> | <b>46,073</b> | <b>42,500</b> | <b>34,515</b> | <b>34,587</b> | <b>34,659</b> | <b>34,732</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>20,696</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 27,486        |  | 28,396        | 39,751        | 49,751        | 59,751        | 69,751        |
| Net change for the year          | 910           |  | 11,355        | 10,000        | 10,000        | 10,000        | 10,000        |
| <b>Total Reserve for Service</b> | <b>28,396</b> |  | <b>39,751</b> | <b>49,751</b> | <b>59,751</b> | <b>69,751</b> | <b>79,751</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'I' | 71,516,454         | 0.014     | 10,009        |
| Electoral Area 'J' | 109,069,426        | 0.014     | 15,264        |
| Old Area I         | 17,112,550         | 0.014     | 2,395         |
| Old Area J         | 16,666,559         | 0.014     | 2,332         |
|                    | <b>214,364,989</b> |           | <b>30,000</b> |

**S150 Jaws of Life-Kaslo and Area D**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 29,194        | 29,194        | 29,261        | 29,529        | 29,603        | 29,679        | 29,758        |
| 41020               | Grants in lieu of Taxes      | 196           | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 23            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 321           | 143           | 196           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>29,734</b> | <b>29,337</b> | <b>29,457</b> | <b>29,529</b> | <b>29,603</b> | <b>29,679</b> | <b>29,758</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 44            | 62            | 62            | 62            | 62            | 62            | 62            |
| 57010                 | Grants   | 27,000        | 27,000        | 27,000        | 27,000        | 27,000        | 27,000        | 27,000        |
| 59000                 | Contribution to Reserve                        | 23            | 0             | 0             | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,442         | 1,485         | 1,530         | 1,576         |
| <b>Total Expenses</b> |  | <b>29,342</b> | <b>29,337</b> | <b>29,457</b> | <b>29,529</b> | <b>29,603</b> | <b>29,679</b> | <b>29,758</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>392</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'D' | 67,763,996         | 0.028     | 19,004        |
| Village of Kaslo   | 36,573,032         | 0.028     | 10,257        |
|                    | <b>104,337,028</b> |           | <b>29,261</b> |

**S151 Jaws of Life-Salmo and Area G**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 16,865        | 16,865        | 17,084        | 17,155        | 17,229        | 17,306        | 17,384        |
| 41020               | Grants in lieu of Taxes | 63            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 189           | 165           | 66            | 66            | 66            | 66            | 66            |
| <b>Total Income</b> |                         | <b>17,117</b> | <b>17,030</b> | <b>17,150</b> | <b>17,221</b> | <b>17,295</b> | <b>17,372</b> | <b>17,450</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 14,755        | 14,755        | 14,755        | 14,755        | 14,755        | 14,755        | 14,755        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,442         | 1,485         | 1,530         | 1,576         |
| <b>Total Expenses</b> |  | <b>17,030</b> | <b>17,030</b> | <b>17,150</b> | <b>17,221</b> | <b>17,295</b> | <b>17,372</b> | <b>17,450</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>88</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'G' | 63,967,135        | 0.020     | 12,492        |
| Village of Salmo   | 23,510,519        | 0.020     | 4,592         |
|                    | <b>87,477,654</b> |           | <b>17,084</b> |

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

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 114,814        | 114,814        | 116,170        | 116,204        | 116,238        | 116,273        | 116,309        |
| 41020               | Grants in lieu of Taxes | 478            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 31,636         | 31,226         | 29,484         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>146,928</b> | <b>146,040</b> | <b>145,654</b> | <b>116,204</b> | <b>116,238</b> | <b>116,273</b> | <b>116,309</b> |

**EXPENSES**

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

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>29,878</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'A' | 121,922,855        | 0.025     | 30,040         |
| Electoral Area 'B' | 147,154,804        | 0.025     | 36,257         |
| Electoral Area 'C' | 59,379,270         | 0.025     | 14,630         |
| Town of Creston    | 143,035,477        | 0.025     | 35,242         |
|                    | <b>471,492,406</b> |           | <b>116,170</b> |

**S153 Search & Rescue-Nakusp and Area K**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 22,688        | 22,689        | 23,135        | 23,467        | 23,541        | 23,617        | 23,696        |
| 41020               | Grants in lieu of Taxes | 243           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 847           | 586           | 260           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>23,778</b> | <b>23,275</b> | <b>23,395</b> | <b>23,467</b> | <b>23,541</b> | <b>23,617</b> | <b>23,696</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 21,000        | 21,000        | 21,000        | 21,000        | 21,000        | 21,000        | 21,000        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,442         | 1,485         | 1,530         | 1,576         |
| <b>Total Expenses</b> |  | <b>23,275</b> | <b>23,275</b> | <b>23,395</b> | <b>23,467</b> | <b>23,541</b> | <b>23,617</b> | <b>23,696</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>503</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'K' | 74,415,199         | 0.019     | 14,375        |
| Village of Nakusp  | 45,348,145         | 0.019     | 8,760         |
|                    | <b>119,763,344</b> |           | <b>23,135</b> |



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

**INCOME**

| Account             | Description             | 2023 Final    | 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             |
| <b>Total Income</b> |                         | <b>36,812</b> | <b>36,364</b> | <b>36,487</b> | <b>36,562</b> | <b>36,640</b> | <b>36,720</b> | <b>36,802</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 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         |
| <b>Total Expenses</b> |  | <b>36,436</b> | <b>36,364</b> | <b>36,487</b> | <b>36,562</b> | <b>36,640</b> | <b>36,720</b> | <b>36,802</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>376</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'E' | 168,807,112        | 0.004     | 7,356         |
| Electoral Area 'F' | 155,827,374        | 0.004     | 6,790         |
| Electoral Area 'G' | 63,967,135         | 0.004     | 2,787         |
| City of Nelson     | 429,453,930        | 0.004     | 18,713        |
| Village of Salmo   | 23,510,519         | 0.004     | 1,024         |
| Nelson Old H       | -11,095,470        | 0.004     | -483          |
|                    | <b>830,470,600</b> |           | <b>36,187</b> |

**S155 Search & Rescue-Castlegar and Areas I and J**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 21,024        | 21,024        | 21,144        | 21,177        | 21,212        | 21,247        | 21,282        |
| 41020               | Grants in lieu of Taxes | 27            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 113           | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>21,163</b> | <b>21,024</b> | <b>21,144</b> | <b>21,177</b> | <b>21,212</b> | <b>21,247</b> | <b>21,282</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 18,749        | 18,749        | 18,749        | 18,749        | 18,749        | 18,749        | 18,748        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,014         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,414         | 1,428         | 1,442         | 1,457         |
| <b>Total Expenses</b> |  | <b>21,024</b> | <b>21,024</b> | <b>21,144</b> | <b>21,177</b> | <b>21,212</b> | <b>21,247</b> | <b>21,282</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>139</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'I' | 71,516,454     | 0.005     | 3,233   |
| Electoral Area 'J' | 109,069,426    | 0.005     | 4,931   |
| City of Castlegar  | 287,108,170    | 0.005     | 12,980  |
|                    | 467,694,050    |           | 21,144  |

**S156 Emergency Communications 911****INCOME**

| Account             | Description                        | 2023 Final       | 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            | 1,606            | 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              |
| 43500               | External Contributions & Contracts | 18,369           | 11,000           | 18,369         | 18,369         | 18,369         | 18,369         | 18,369         |
| 44020               | Investment Income & Interest       | 3,093            | 0                | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves             | 0                | 70,000           | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                 | 370,942          | 369,000          | 87,946         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                    | <b>1,161,470</b> | <b>1,196,891</b> | <b>772,960</b> | <b>775,457</b> | <b>778,967</b> | <b>782,538</b> | <b>785,670</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final       | 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                        | 3,093            | 125,000          | 44,663         | 15,000         | 15,000         | 15,000         | 95,000         |
| 59500                 | Transfer to Other Service                      | 11,830           | 10,908           | 45,000         | 11,000         | 11,000         | 11,000         | 11,000         |
| 59510                 | Transfer to Other Service - General Admin. Fee | 42,000           | 42,000           | 42,840         | 43,697         | 44,571         | 45,462         | 46,371         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 24,000           | 24,000           | 24,240         | 24,482         | 24,727         | 24,974         | 25,224         |
| 60000                 | Capital Expenditures                           | 430,492          | 400,000          | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>1,075,116</b> | <b>1,196,891</b> | <b>772,959</b> | <b>775,457</b> | <b>778,967</b> | <b>782,538</b> | <b>785,670</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>86,354</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

| Account                   | Description | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>RESERVE BALANCES</b>   |             |            |             |             |             |             |             |             |
| Opening Balance           |             | 93,463     |             | 96,556      | 141,219     | 156,219     | 171,219     | 186,219     |
| Net change for the year   |             | 3,093      |             | 44,663      | 15,000      | 15,000      | 15,000      | 95,000      |
| Total Reserve for Service |             | 96,556     |             | 141,219     | 156,219     | 171,219     | 186,219     | 281,219     |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value | Rate/1000 | Revenue |
|-----------------------|----------------|-----------|---------|
| Electoral Area 'A'    | 121,922,855    | 0.036     | 43,988  |
| Electoral Area 'B'    | 147,154,804    | 0.036     | 53,092  |
| Electoral Area 'C'    | 59,379,270     | 0.036     | 21,423  |
| Electoral Area 'D'    | 67,763,996     | 0.036     | 24,448  |
| Electoral Area 'E'    | 168,807,112    | 0.036     | 60,904  |
| Electoral Area 'F'    | 155,827,374    | 0.036     | 56,221  |
| Electoral Area 'G'    | 63,967,135     | 0.036     | 23,079  |
| Electoral Area 'H'    | 146,343,544    | 0.036     | 52,799  |
| Electoral Area 'I'    | 71,516,454     | 0.036     | 25,802  |
| Electoral Area 'J'    | 109,069,426    | 0.036     | 39,351  |
| Electoral Area 'K'    | 74,415,199     | 0.036     | 26,848  |
| Town of Creston       | 143,035,477    | 0.036     | 51,605  |
| Village of Kaslo      | 36,573,032     | 0.036     | 13,195  |
| Village of Nakusp     | 45,348,145     | 0.036     | 16,361  |
| Village of New Denver | 18,940,406     | 0.036     | 6,833   |
| Village of Salmo      | 23,510,519     | 0.036     | 8,482   |
| Village of Silverton  | 8,573,269      | 0.036     | 3,093   |
| Village of Slocan     | 11,192,988     | 0.036     | 4,038   |
| Nelson Old E          | 6,960,955      | 0.036     | 2,511   |
| Nelson Old F          | 27,903,125     | 0.036     | 10,067  |
| Nelson Old H          | 11,095,470     | 0.036     | 4,003   |
|                       | 1,519,300,555  |           | 548,145 |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 278,592        | 278,592        | 364,427        | 258,956        | 266,725        | 274,727        | 282,969        |
| 41020               | Grants in lieu of Taxes      | 1,112          | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 72             | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 3,612          | 2,858          | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>283,388</b> | <b>281,450</b> | <b>364,427</b> | <b>258,956</b> | <b>266,725</b> | <b>274,727</b> | <b>282,969</b> |

**EXPENSES**

| Account               | Description               | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 54030                 | Contracted Services       | 0              | 0              | 113,013        | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve   | 72             | 0              | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service | 281,450        | 281,450        | 251,414        | 258,956        | 266,725        | 274,727        | 282,969        |
| <b>Total Expenses</b> |                           | <b>281,522</b> | <b>281,450</b> | <b>364,427</b> | <b>258,956</b> | <b>266,725</b> | <b>274,727</b> | <b>282,969</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,866</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,173        |  | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        |
| Net change for the year          | 72           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,245</b> |  | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'A' | 121,922,855        | 0.079     | 96,725         |
| Electoral Area 'B' | 147,154,804        | 0.079     | 116,743        |
| Electoral Area 'C' | 59,379,270         | 0.079     | 47,108         |
| Town of Creston    | 143,035,477        | 0.072     | 103,512        |
|                    | <b>471,492,406</b> |           | <b>364,088</b> |

**S158 Emergency Planning-Salmo and Area G**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 55,322        | 55,322        | 62,252        | 64,120        | 66,043        | 68,024        | 70,065        |
| 41020               | Grants in lieu of Taxes      | 208           | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 72            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 468           | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>56,070</b> | <b>55,322</b> | <b>62,252</b> | <b>64,120</b> | <b>66,043</b> | <b>68,024</b> | <b>70,065</b> |

**EXPENSES**

| Account               | Description               | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 59000                 | Contribution to Reserve   | 72            | 0             | 0             | 0             | 0             | 0             | 0             |
| 59500                 | Transfer to Other Service | 55,322        | 55,322        | 62,252        | 64,120        | 66,043        | 68,024        | 70,065        |
| <b>Total Expenses</b> |                           | <b>55,394</b> | <b>55,322</b> | <b>62,252</b> | <b>64,120</b> | <b>66,043</b> | <b>68,024</b> | <b>70,065</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>676</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |              |              |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,173        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        |
| Net change for the year          | 72           | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'G' | 63,967,135        | 0.071     | 45,521        |
| Village of Salmo   | 23,510,519        | 0.071     | 16,731        |
|                    | <b>87,477,654</b> |           | <b>62,252</b> |

**S159 Emergency Planning-Nakusp and Area K**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 66,883        | 66,883        | 85,360        | 87,921        | 90,558        | 93,275        | 96,073        |
| 41020               | Grants in lieu of Taxes      | 715           | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 72            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 1,402         | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>69,072</b> | <b>66,883</b> | <b>85,360</b> | <b>87,921</b> | <b>90,558</b> | <b>93,275</b> | <b>96,073</b> |

**EXPENSES**

| Account               | Description               | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 59000                 | Contribution to Reserve   | 72            | 0             | 0             | 0             | 0             | 0             | 0             |
| 59500                 | Transfer to Other Service | 66,883        | 66,883        | 85,360        | 87,921        | 90,558        | 93,275        | 96,073        |
| <b>Total Expenses</b> |                           | <b>66,955</b> | <b>66,883</b> | <b>85,360</b> | <b>87,921</b> | <b>90,558</b> | <b>93,275</b> | <b>96,073</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2,117</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |              |              |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,173        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        |
| Net change for the year          | 72           | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'K' | 74,415,199         | 0.071     | 53,039        |
| Village of Nakusp  | 45,348,145         | 0.071     | 32,321        |
|                    | <b>119,763,344</b> |           | <b>85,360</b> |

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

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 173,888        | 173,888        | 247,126        | 254,540        | 262,176        | 270,041        | 278,142        |
| 41020               | Grants in lieu of Taxes | 166            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 730            | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>174,785</b> | <b>173,888</b> | <b>247,126</b> | <b>254,540</b> | <b>262,176</b> | <b>270,041</b> | <b>278,142</b> |

**EXPENSES**

| Account               | Description               | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 59500                 | Transfer to Other Service | 173,889        | 173,889        | 247,126        | 254,540        | 262,176        | 270,041        | 278,142        |
| <b>Total Expenses</b> |                           | <b>173,889</b> | <b>173,889</b> | <b>247,126</b> | <b>254,540</b> | <b>262,176</b> | <b>270,041</b> | <b>278,142</b> |

|                      |  |            |          |          |          |          |          |          |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>896</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'E' | 168,807,112        | 0.071     | 120,311        |
| Electoral Area 'F' | 155,827,374        | 0.071     | 111,060        |
| City of Nelson     | 429,453,930        | 0.006     | 23,835         |
| Nelson Old H       | -11,095,470        | 0.071     | -7,908         |
|                    | <b>742,992,946</b> |           | <b>247,298</b> |



**S161 Emergency Planning-Silverton, Slocan, New Denver and Area H**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 118,103        | 118,103        | 139,838        | 144,033        | 148,354        | 152,805        | 157,389        |
| 41020               | Grants in lieu of Taxes      | 390            | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 72             | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 2,060          | 2,060          | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>120,625</b> | <b>120,163</b> | <b>139,838</b> | <b>144,033</b> | <b>148,354</b> | <b>152,805</b> | <b>157,389</b> |

**EXPENSES**

| Account               | Description               | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 59000                 | Contribution to Reserve   | 72             | 0              | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service | 120,162        | 120,162        | 139,838        | 144,033        | 148,354        | 152,805        | 157,389        |
| <b>Total Expenses</b> |                           | <b>120,234</b> | <b>120,162</b> | <b>139,838</b> | <b>144,033</b> | <b>148,354</b> | <b>152,805</b> | <b>157,389</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>391</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,173        |  | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        |
| Net change for the year          | 72           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,245</b> |  | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value     | Rate/1000 | Revenue        |
|-----------------------|--------------------|-----------|----------------|
| Electoral Area 'H'    | 146,343,544        | 0.071     | 104,333        |
| Village of New Denver | 18,940,406         | 0.071     | 13,503         |
| Village of Silverton  | 8,573,269          | 0.071     | 6,112          |
| Village of Slocan     | 11,192,988         | 0.071     | 7,980          |
| Nelson Old H          | 11,095,470         | 0.071     | 7,910          |
|                       | <b>196,145,677</b> |           | <b>139,838</b> |

**S162 Emergency Planning-Kaslo and Area D**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 49,790        | 49,790        | 74,348        | 76,578        | 78,876        | 81,242        | 83,679        |
| 41020               | Grants in lieu of Taxes      | 334           | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 72            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 1,125         | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>51,321</b> | <b>49,790</b> | <b>74,348</b> | <b>76,578</b> | <b>78,876</b> | <b>81,242</b> | <b>83,679</b> |

**EXPENSES**

| Account               | Description               | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 59000                 | Contribution to Reserve   | 72            | 0             | 0             | 0             | 0             | 0             | 0             |
| 59500                 | Transfer to Other Service | 49,790        | 49,790        | 74,348        | 76,578        | 78,876        | 81,242        | 83,679        |
| <b>Total Expenses</b> |                           | <b>49,862</b> | <b>49,790</b> | <b>74,348</b> | <b>76,578</b> | <b>78,876</b> | <b>81,242</b> | <b>83,679</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,459</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |              |              |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,173        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        |
| Net change for the year          | 72           | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'D' | 67,763,996         | 0.071     | 48,287        |
| Village of Kaslo   | 36,573,032         | 0.071     | 26,061        |
|                    | <b>104,337,028</b> |           | <b>74,348</b> |

**S163 Emergency Planning-Areas I and J**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 121,432        | 121,432        | 128,600        | 132,458        | 136,432        | 140,525        | 144,740        |
| 41020               | Grants in lieu of Taxes      | 9              | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 72             | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 44             | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>121,557</b> | <b>121,432</b> | <b>128,600</b> | <b>132,458</b> | <b>136,432</b> | <b>140,525</b> | <b>144,740</b> |

**EXPENSES**

| Account               | Description               | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 59000                 | Contribution to Reserve   | 72             | 0              | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service | 121,432        | 121,432        | 128,600        | 132,458        | 136,432        | 140,525        | 144,740        |
| <b>Total Expenses</b> |                           | <b>121,504</b> | <b>121,432</b> | <b>128,600</b> | <b>132,458</b> | <b>136,432</b> | <b>140,525</b> | <b>144,740</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>53</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,173        |  | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        | 2,245        |
| Net change for the year          | 72           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,245</b> |  | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> | <b>2,245</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'I' | 71,516,454         | 0.071     | 50,929         |
| Electoral Area 'J' | 109,069,426        | 0.071     | 77,671         |
|                    | <b>180,585,880</b> |           | <b>128,600</b> |

**S164 Dyking-Areas B and C**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 10,860        | 10,860        | 10,860        | 10,860        | 10,860        | 10,860        | 10,860        |
| 49100               | Prior Year Surplus | 22,753        | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>33,613</b> | <b>10,860</b> | <b>10,860</b> | <b>10,860</b> | <b>10,860</b> | <b>10,860</b> | <b>10,860</b> |

**EXPENSES**

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

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>24,555</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value   | Rate/1000 | Revenue       |
|------------------|------------------|-----------|---------------|
| Defined Area 'B' | 813,043          | 0.307     | 2,500         |
| Defined Area 'C' | 2,718,858        | 0.307     | 8,360         |
|                  | <b>3,531,901</b> |           | <b>10,860</b> |

**S165 Drainage-Area A**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget    | 2025 Budget   | 2026 Budget    | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|----------------|---------------|----------------|---------------|---------------|
| 41010               | Requisitions                 | 15,464        | 15,464        | 25,084         | 25,084        | 43,897         | 48,287        | 53,116        |
| 43100               | Proceeds from Borrowing      | 0             | 0             | 52,000         | 0             | 40,000         | 0             | 0             |
| 44020               | Investment Income & Interest | 1,436         | 0             | 0              | 0             | 0              | 0             | 0             |
| 45000               | Transfer from Reserves       | 16,399        | 51,000        | 47,000         | 0             | 23,000         | 0             | 27,000        |
| 49100               | Prior Year Surplus           | 2,788         | 2,787         | 9,455          | 0             | 0              | 0             | 0             |
| <b>Total Income</b> |                              | <b>36,087</b> | <b>69,251</b> | <b>133,539</b> | <b>25,084</b> | <b>106,897</b> | <b>48,287</b> | <b>80,116</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget    | 2025 Budget   | 2026 Budget    | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|----------------|---------------|----------------|---------------|---------------|
| 51010                 | Salaries   | 467           | 2,172         | 2,000          | 1,040         | 1,061          | 1,082         | 1,104         |
| 51020                 | Overtime   | 0             | 104           | 111            | 115           | 118            | 120           | 122           |
| 51030                 | Benefits   | 71            | 565           | 520            | 270           | 276            | 281           | 287           |
| 53050                 | Insurance  | 57            | 100           | 106            | 110           | 112            | 115           | 117           |
| 54030                 | Contracted Services                                    | 0             | 5,000         | 500            | 520           | 530            | 541           | 552           |
| 54040                 | Consulting Fees  | 15,459        | 15,000        | 0              | 0             | 0              | 0             | 0             |
| 55010                 | Repairs & Maintenance                                  | 0             | 2,000         | 500            | 520           | 530            | 541           | 552           |
| 56110                 | Short-Term Financing Interest                          | 0             | 0             | 0              | 2,928         | 2,404          | 4,104         | 3,118         |
| 56120                 | Short-Term Financing Principal                         | 0             | 0             | 0              | 9,293         | 9,816          | 17,517        | 18,504        |
| 59000                 | Contribution to Reserve                                | 2,196         | 760           | 12,855         | 2,415         | 21,018         | 15,795        | 20,407        |
| 59500                 | Transfer to Other Service                              | 2,408         | 1,577         | 11,617         | 1,289         | 1,314          | 1,341         | 1,368         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300           | 300           | 306            | 318           | 325            | 331           | 338           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 5,673         | 5,673         | 6,024          | 6,266         | 6,393          | 6,519         | 6,647         |
| 60000                 | Capital Expenditures                                   | 0             | 36,000        | 99,000         | 0             | 63,000         | 0             | 27,000        |
| <b>Total Expenses</b> |  | <b>26,631</b> | <b>69,251</b> | <b>133,539</b> | <b>25,084</b> | <b>106,897</b> | <b>48,287</b> | <b>80,116</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>9,456</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |              |              |              |               |               |
|----------------------------------|---------------|--|--------------|--------------|--------------|---------------|---------------|
| Opening Balance                  | 51,216        |  | 37,014       | 2,869        | 5,284        | 3,302         | 19,097        |
| Net change for the year          | -14,202       |  | -34,145      | 2,415        | -1,982       | 15,795        | -6,593        |
| <b>Total Reserve for Service</b> | <b>37,014</b> |  | <b>2,869</b> | <b>5,284</b> | <b>3,302</b> | <b>19,097</b> | <b>12,504</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'A' | 6,103,913      | 0.411     | 25,084  |
|                  | 6,103,913      |           | 25,084  |

**S166 Street Lighting-Area A (Riondel)**

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions                 | 8,300        | 8,300        | 9,500        | 9,500        | 9,500        | 9,600        | 9,700        |
| 44020               | Investment Income & Interest | 144          | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | 359          | 1,300        | -71          | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>8,803</b> | <b>9,600</b> | <b>9,429</b> | <b>9,500</b> | <b>9,500</b> | <b>9,600</b> | <b>9,700</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53050                 | Insurance  | 14           | 23           | 23           | 24           | 24           | 25           | 25           |
| 55010                 | Repairs & Maintenance                                  | 0            | 939          | 939          | 939          | 939          | 939          | 939          |
| 55040                 | Utilities  | 5,518        | 5,441        | 5,860        | 5,977        | 6,097        | 6,219        | 6,343        |
| 59000                 | Contribution to Reserve                                | 1,509        | 1,436        | 601          | 514          | 353          | 289          | 222          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,462        | 1,462        | 1,700        | 1,734        | 1,769        | 1,804        | 1,840        |
| <b>Total Expenses</b> |  | <b>8,803</b> | <b>9,600</b> | <b>9,429</b> | <b>9,500</b> | <b>9,500</b> | <b>9,600</b> | <b>9,700</b> |

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

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 3,663        |  | 5,172        | 5,773        | 6,287        | 6,640        | 6,929        |
| Net change for the year          | 1,509        |  | 601          | 514          | 353          | 289          | 222          |
| <b>Total Reserve for Service</b> | <b>5,172</b> |  | <b>5,773</b> | <b>6,287</b> | <b>6,640</b> | <b>6,929</b> | <b>7,151</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'A' | 6,103,913      | 0.156     | 9,500   |
|                  | 6,103,913      |           | 9,500   |

**S167 Street Lighting-Area G (Ymir)**

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions                 | 5,800        | 5,800        | 5,900        | 6,910        | 7,020        | 7,131        | 7,241        |
| 44020               | Investment Income & Interest | 650          | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | 1,719        | 1,400        | 1,320        | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>8,169</b> | <b>7,200</b> | <b>7,220</b> | <b>6,910</b> | <b>7,020</b> | <b>7,131</b> | <b>7,241</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53050                 | Insurance  | 12           | 22           | 23           | 24           | 24           | 25           | 26           |
| 54030                 | Contracted Services                                    | 281          | 1,228        | 680          | 200          | 200          | 200          | 200          |
| 55010                 | Repairs & Maintenance                                  | 193          | 0            | 0            | 0            | 0            | 0            | 0            |
| 55040                 | Utilities  | 3,897        | 4,080        | 4,140        | 4,223        | 4,307        | 4,393        | 4,481        |
| 59000                 | Contribution to Reserve                                | 967          | 317          | 71           | 111          | 89           | 65           | 38           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,253        | 1,253        | 2,000        | 2,040        | 2,081        | 2,122        | 2,165        |
| <b>Total Expenses</b> |  | <b>6,903</b> | <b>7,200</b> | <b>7,220</b> | <b>6,910</b> | <b>7,020</b> | <b>7,131</b> | <b>7,241</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,266</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 19,472        |  | 20,439        | 20,510        | 20,621        | 20,710        | 20,775        |
| Net change for the year          | 967           |  | 71            | 111           | 89            | 65            | 38            |
| <b>Total Reserve for Service</b> | <b>20,439</b> |  | <b>20,510</b> | <b>20,621</b> | <b>20,710</b> | <b>20,775</b> | <b>20,813</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'G' | 3,443,978      | 0.171     | 5,900   |
|                  | 3,443,978      |           | 5,900   |

**S168 Street Lighting-Area H (South Slocan)**

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions                 | 3,400        | 3,400        | 3,500        | 4,100        | 4,200        | 4,200        | 4,300        |
| 44020               | Investment Income & Interest | 330          | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | 423          | 250          | 785          | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>4,152</b> | <b>3,650</b> | <b>4,285</b> | <b>4,100</b> | <b>4,200</b> | <b>4,200</b> | <b>4,300</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 52030                 | Memberships, Dues & Subscriptions                      | 25           | 0            | 0            | 0            | 0            | 0            | 0            |
| 53020                 | Admin, Office Supplies & Postage                       | 6            | 0            | 0            | 0            | 0            | 0            | 0            |
| 53050                 | Insurance  | 6            | 11           | 11           | 12           | 12           | 12           | 13           |
| 54030                 | Contracted Services                                    | 0            | 873          | 873          | 873          | 873          | 873          | 873          |
| 55010                 | Repairs & Maintenance                                  | 788          | 0            | 0            | 0            | 0            | 0            | 0            |
| 55040                 | Utilities  | 1,407        | 1,400        | 1,487        | 1,517        | 1,547        | 1,578        | 1,610        |
| 59000                 | Contribution to Reserve                                | 352          | 22           | 308          | 61           | 97           | 33           | 67           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,044        | 1,044        | 1,300        | 1,326        | 1,353        | 1,380        | 1,407        |
| <b>Total Expenses</b> |  | <b>3,928</b> | <b>3,650</b> | <b>4,285</b> | <b>4,100</b> | <b>4,200</b> | <b>4,200</b> | <b>4,300</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>224</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 9,946         |  | 10,297        | 10,605        | 10,666        | 10,763        | 10,796        |
| Net change for the year          | 352           |  | 308           | 61            | 97            | 33            | 67            |
| <b>Total Reserve for Service</b> | <b>10,297</b> |  | <b>10,605</b> | <b>10,666</b> | <b>10,763</b> | <b>10,796</b> | <b>10,863</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'H' | 2,745,457      | 0.127     | 3,500   |
|                  | 2,745,457      |           | 3,500   |



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

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget   |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 41010               | Requisitions                 | 6,500        | 6,500        | 8,200        | 9,520        | 9,740        | 9,861        | 10,082        |
| 44020               | Investment Income & Interest | 784          | 0            | 0            | 0            | 0            | 0            | 0             |
| 49100               | Prior Year Surplus           | 1,619        | 1,600        | 1,200        | 0            | 0            | 0            | 0             |
| <b>Total Income</b> |                              | <b>8,903</b> | <b>8,100</b> | <b>9,400</b> | <b>9,520</b> | <b>9,740</b> | <b>9,861</b> | <b>10,082</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget   |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 53050                 | Insurance  | 14           | 22           | 23           | 24           | 25           | 25           | 26            |
| 54030                 | Contracted Services                                    | 0            | 861          | 861          | 861          | 861          | 861          | 861           |
| 55040                 | Utilities  | 5,098        | 5,406        | 5,420        | 5,528        | 5,639        | 5,752        | 5,867         |
| 59000                 | Contribution to Reserve                                | 832          | 48           | 89           | 40           | 88           | 33           | 74            |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,462        | 1,462        | 2,700        | 2,754        | 2,809        | 2,865        | 2,923         |
| <b>Total Expenses</b> |  | <b>7,705</b> | <b>8,100</b> | <b>9,400</b> | <b>9,520</b> | <b>9,740</b> | <b>9,861</b> | <b>10,082</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,197</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 23,653        |  | 24,484        | 24,573        | 24,613        | 24,701        | 24,734        |
| Net change for the year          | 832           |  | 89            | 40            | 88            | 33            | 74            |
| <b>Total Reserve for Service</b> | <b>24,484</b> |  | <b>24,573</b> | <b>24,613</b> | <b>24,701</b> | <b>24,734</b> | <b>24,808</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'I' | 4,659,467      | 0.176     | 8,200   |
|                  | 4,659,467      |           | 8,200   |

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

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions                 | 2,700        | 2,700        | 3,400        | 3,700        | 3,700        | 3,800        | 3,900        |
| 44020               | Investment Income & Interest | 312          | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | 394          | 800          | 256          | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>3,406</b> | <b>3,500</b> | <b>3,656</b> | <b>3,700</b> | <b>3,700</b> | <b>3,800</b> | <b>3,900</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53050                 | Insurance  | 7            | 11           | 12           | 12           | 12           | 13           | 13           |
| 55010                 | Repairs & Maintenance                                  | 0            | 665          | 665          | 665          | 665          | 665          | 665          |
| 55040                 | Utilities  | 1,191        | 1,184        | 1,265        | 1,290        | 1,316        | 1,342        | 1,369        |
| 59000                 | Contribution to Reserve                                | 503          | 191          | 108          | 94           | 36           | 75           | 114          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,149        | 1,149        | 1,300        | 1,326        | 1,353        | 1,380        | 1,407        |
| <b>Total Expenses</b> |  | <b>3,150</b> | <b>3,500</b> | <b>3,656</b> | <b>3,700</b> | <b>3,700</b> | <b>3,800</b> | <b>3,900</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>256</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |               |               |               |               |
|----------------------------------|--------------|--|--------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 9,346        |  | 9,849        | 9,957         | 10,051        | 10,087        | 10,162        |
| Net change for the year          | 503          |  | 108          | 94            | 36            | 75            | 114           |
| <b>Total Reserve for Service</b> | <b>9,849</b> |  | <b>9,957</b> | <b>10,051</b> | <b>10,087</b> | <b>10,162</b> | <b>10,276</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'J' | 2,512,500      | 0.135     | 3,400   |
|                  | 2,512,500      |           | 3,400   |

**S171 Street Lighting-Area K (Edgewood)**

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions                 | 8,300        | 8,300        | 6,700        | 7,700        | 7,900        | 8,000        | 8,200        |
| 41020               | Grants in lieu of Taxes      | 117          | 0            | 0            | 0            | 0            | 0            | 0            |
| 44020               | Investment Income & Interest | 57           | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | -133         | 200          | 1,100        | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>8,341</b> | <b>8,500</b> | <b>7,800</b> | <b>7,700</b> | <b>7,900</b> | <b>8,000</b> | <b>8,200</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 51010                 | Salaries   | 7            | 0            | 0            | 0            | 0            | 0            | 0            |
| 51030                 | Benefits   | 1            | 0            | 0            | 0            | 0            | 0            | 0            |
| 53050                 | Insurance  | 14           | 17           | 17           | 18           | 19           | 19           | 20           |
| 54030                 | Contracted Services                                    | 0            | 100          | 104          | 107          | 110          | 114          | 117          |
| 55040                 | Utilities  | 4,985        | 6,324        | 5,294        | 5,400        | 5,508        | 5,618        | 5,730        |
| 59000                 | Contribution to Reserve                                | 146          | 89           | 279          | 27           | 72           | 14           | 53           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,670        | 1,670        | 1,800        | 1,836        | 1,873        | 1,910        | 1,948        |
| <b>Total Expenses</b> |  | <b>7,123</b> | <b>8,500</b> | <b>7,800</b> | <b>7,700</b> | <b>7,900</b> | <b>8,000</b> | <b>8,200</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,218</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 1,671        |  | 1,817        | 2,096        | 2,123        | 2,195        | 2,209        |
| Net change for the year          | 146          |  | 279          | 27           | 72           | 14           | 53           |
| <b>Total Reserve for Service</b> | <b>1,817</b> |  | <b>2,096</b> | <b>2,123</b> | <b>2,195</b> | <b>2,209</b> | <b>2,262</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 2,514,109      | 0.266     | 6,700   |
|                  | 2,514,109      |           | 6,700   |

**S172 Street Lighting-Area I (Voykin)****INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41015               | Parcel Taxes                 | 3,100        | 3,100        | 3,300        | 3,400        | 3,400        | 3,500        | 3,600        |
| 44020               | Investment Income & Interest | 40           | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | 1,137        | 1,000        | 460          | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>4,277</b> | <b>4,100</b> | <b>3,760</b> | <b>3,400</b> | <b>3,400</b> | <b>3,500</b> | <b>3,600</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53050                 | Insurance  | 6            | 11           | 12           | 12           | 12           | 13           | 13           |
| 55010                 | Repairs & Maintenance                                  | 552          | 820          | 836          | 853          | 870          | 888          | 905          |
| 55040                 | Utilities  | 826          | 877          | 877          | 895          | 912          | 931          | 949          |
| 59000                 | Contribution to Reserve                                | 1,088        | 1,048        | 529          | 104          | 38           | 71           | 102          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,044        | 1,044        | 1,200        | 1,224        | 1,248        | 1,273        | 1,299        |
| <b>Total Expenses</b> |  | <b>3,816</b> | <b>4,100</b> | <b>3,760</b> | <b>3,400</b> | <b>3,400</b> | <b>3,500</b> | <b>3,600</b> |

|                      |  |            |          |          |          |          |          |          |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>461</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |              |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 689          | 1,778        | 2,307        | 2,411        | 2,449        | 2,520        |
| Net change for the year          | 1,088        | 529          | 104          | 38           | 71           | 102          |
| <b>Total Reserve for Service</b> | <b>1,778</b> | <b>2,307</b> | <b>2,411</b> | <b>2,449</b> | <b>2,520</b> | <b>2,622</b> |

**S173 Street Lighting-Area H (Mt. Sentinel)**

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions                 | 4,600        | 4,600        | 4,600        | 4,900        | 4,900        | 5,000        | 5,100        |
| 41020               | Grants in lieu of Taxes      | 5            | 0            | 0            | 0            | 0            | 0            | 0            |
| 44020               | Investment Income & Interest | 39           | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus           | 851          | 650          | 843          | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                              | <b>5,495</b> | <b>5,250</b> | <b>5,443</b> | <b>4,900</b> | <b>4,900</b> | <b>5,000</b> | <b>5,100</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53050                 | Insurance  | 8            | 11           | 12           | 12           | 12           | 13           | 13           |
| 55010                 | Repairs & Maintenance                                  | 0            | 656          | 656          | 656          | 656          | 656          | 656          |
| 55040                 | Utilities  | 2,210        | 2,193        | 2,347        | 2,394        | 2,442        | 2,491        | 2,540        |
| 59000                 | Contribution to Reserve                                | 876          | 837          | 723          | 98           | 15           | 30           | 44           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 1,253        | 1,253        | 1,400        | 1,428        | 1,457        | 1,486        | 1,515        |
| <b>Total Expenses</b> |  | <b>4,647</b> | <b>5,250</b> | <b>5,443</b> | <b>4,900</b> | <b>4,900</b> | <b>5,000</b> | <b>5,100</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>848</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |              |              |              |              |              |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 751          | 1,627        | 2,350        | 2,448        | 2,463        | 2,493        |
| Net change for the year          | 876          | 723          | 98           | 15           | 30           | 44           |
| <b>Total Reserve for Service</b> | <b>1,627</b> | <b>2,350</b> | <b>2,448</b> | <b>2,463</b> | <b>2,493</b> | <b>2,537</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'H' | 122,421,665    | 0.004     | 4,600   |
|                  | 122,421,665    |           | 4,600   |

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

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 99,655         | 99,655         | 103,432        | 114,312        | 116,325        | 118,379        | 120,473        |
| 41020               | Grants in lieu of Taxes | 400            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 12,256         | 11,974         | 11,775         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>112,312</b> | <b>111,629</b> | <b>115,207</b> | <b>114,312</b> | <b>116,325</b> | <b>118,379</b> | <b>120,473</b> |

**EXPENSES**

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

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>12,117</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'A' | 121,922,855        | 0.022     | 26,746         |
| Electoral Area 'B' | 147,154,804        | 0.022     | 32,282         |
| Electoral Area 'C' | 59,379,270         | 0.022     | 13,026         |
| Town of Creston    | 143,035,477        | 0.022     | 31,378         |
|                    | <b>471,492,406</b> |           | <b>103,432</b> |

**S176 Cemetery-Areas E and F**

**INCOME**

| Account             | Description             | 2023 Final    | 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             |
| <b>Total Income</b> |                         | <b>21,644</b> | <b>21,631</b> | <b>21,870</b> | <b>21,990</b> | <b>22,039</b> | <b>22,089</b> | <b>22,141</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 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         |
| <b>Total Expenses</b> |  | <b>21,628</b> | <b>21,632</b> | <b>21,870</b> | <b>21,990</b> | <b>22,039</b> | <b>22,089</b> | <b>22,141</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>17</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'E' | 168,807,112        | 0.006     | 10,265        |
| Electoral Area 'F' | 155,827,374        | 0.006     | 9,475         |
| Nelson Old E       | 6,960,955          | 0.006     | 423           |
| Nelson Old F       | 27,903,125         | 0.006     | 1,697         |
|                    | <b>359,498,566</b> |           | <b>21,860</b> |

**S177 Cemetery-Nakusp and Area K**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 21,784        | 21,784        | 22,669        | 22,792        | 22,841        | 22,891        | 22,943        |
| 41020               | Grants in lieu of Taxes | 319           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 649           | 649           | 3             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>22,752</b> | <b>22,433</b> | <b>22,672</b> | <b>22,792</b> | <b>22,841</b> | <b>22,891</b> | <b>22,943</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance  | 37            | 41            | 42            | 42            | 43            | 43            | 44            |
| 57010                 | Grants   | 20,800        | 20,800        | 20,800        | 20,800        | 20,800        | 20,800        | 20,800        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 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         |
| <b>Total Expenses</b> |  | <b>22,429</b> | <b>22,433</b> | <b>22,672</b> | <b>22,792</b> | <b>22,841</b> | <b>22,891</b> | <b>22,943</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>323</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value    | Rate/1000 | Revenue       |
|-------------------|-------------------|-----------|---------------|
| Village of Nakusp | 45,348,145        | 0.027     | 12,405        |
| Defined Area 'K'  | 37,519,654        | 0.027     | 10,264        |
|                   | <b>82,867,799</b> |           | <b>22,669</b> |



**S178 Cemetery-New Denver, Silverton and Area H**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 19,628        | 19,627        | 19,549        | 19,842        | 19,891        | 19,941        | 19,993        |
| 41020               | Grants in lieu of Taxes | 172           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | -145          | -145          | 172           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>19,655</b> | <b>19,482</b> | <b>19,721</b> | <b>19,842</b> | <b>19,891</b> | <b>19,941</b> | <b>19,993</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance  | 32            | 38            | 39            | 40            | 41            | 41            | 42            |
| 57010                 | Grants   | 17,852        | 17,852        | 17,852        | 17,852        | 17,852        | 17,852        | 17,852        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 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         |
| <b>Total Expenses</b> |  | <b>19,476</b> | <b>19,482</b> | <b>19,721</b> | <b>19,842</b> | <b>19,891</b> | <b>19,941</b> | <b>19,993</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>178</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value | Rate/1000 | Revenue |
|-----------------------|----------------|-----------|---------|
| Village of New Denver | 18,940,406     | 0.044     | 8,324   |
| Village of Silverton  | 8,573,269      | 0.044     | 3,768   |
| Defined Area 'H'      | 16,970,185     | 0.044     | 7,458   |
|                       | 44,483,860     |           | 19,549  |

**S180 Animal Control-Area I (Brilliant)**

**INCOME**

| Account             | Description        | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions       | 2,209        | 2,209        | 2,241        | 2,261        | 2,282        | 2,303        | 2,325        |
| 49100               | Prior Year Surplus | 11           | 11           | 0            | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                    | <b>2,220</b> | <b>2,220</b> | <b>2,241</b> | <b>2,261</b> | <b>2,282</b> | <b>2,303</b> | <b>2,325</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 53030                 | Communication                                  | 79           | 40           | 41           | 41           | 42           | 42           | 42           |
| 53050                 | Insurance                                      | 2            | 5            | 5            | 5            | 5            | 5            | 5            |
| 54030                 | Contracted Services                            | 1,036        | 1,200        | 1,200        | 1,200        | 1,200        | 1,200        | 1,200        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975          | 975          | 995          | 1,015        | 1,035        | 1,056        | 1,077        |
| <b>Total Expenses</b> |  | <b>2,092</b> | <b>2,220</b> | <b>2,241</b> | <b>2,261</b> | <b>2,282</b> | <b>2,303</b> | <b>2,325</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>128</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'I' | 4,957,114      | 0.045     | 2,241   |
|                  | 4,957,114      |           | 2,241   |

**S181 Animal Control-Area J (Robson, Raspberry)**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 16,325        | 16,325        | 17,250        | 17,272        | 17,295        | 17,319        | 17,342        |
| 49100               | Prior Year Surplus | 902           | 902           | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>17,227</b> | <b>17,227</b> | <b>17,250</b> | <b>17,272</b> | <b>17,295</b> | <b>17,319</b> | <b>17,342</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53030                 | Communication                                  | 446           | 222           | 224           | 227           | 229           | 231           | 234           |
| 53050                 | Insurance                                      | 29            | 30            | 31            | 31            | 31            | 32            | 32            |
| 54030                 | Contracted Services                            | 13,766        | 16,000        | 16,000        | 16,000        | 16,000        | 16,000        | 16,000        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>15,216</b> | <b>17,227</b> | <b>17,250</b> | <b>17,272</b> | <b>17,295</b> | <b>17,319</b> | <b>17,342</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2,012</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'J' | 84,910,174     | 0.020     | 17,250  |
|                  | 84,910,174     |           | 17,250  |

**S182 Animal Control-Nakusp and Area K**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 24,278        | 24,278        | 48,515        | 24,324        | 24,347        | 24,119        | 24,141        |
| 41020               | Grants in lieu of Taxes | 460           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | -5,626        | 0             | -24,214       | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>19,112</b> | <b>24,278</b> | <b>24,301</b> | <b>24,324</b> | <b>24,347</b> | <b>24,119</b> | <b>24,141</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 52010                 | Travel   | 991           | 0             | 0             | 0             | 0             | 0             | 0             |
| 53020                 | Admin, Office Supplies & Postage               | 0             | 61            | 61            | 62            | 62            | 63            | 64            |
| 53030                 | Communication                                  | 230           | 242           | 245           | 247           | 250           | 0             | 0             |
| 54030                 | Contracted Services                            | 24,498        | 23,000        | 23,000        | 23,000        | 23,000        | 23,000        | 23,000        |
| 54040                 | Consulting Fees                                | 5,620         | 0             | 0             | 0             | 0             | 0             | 0             |
| 55020                 | Operating Supplies                             | 21,138        | 0             | 0             | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>53,452</b> | <b>24,278</b> | <b>24,301</b> | <b>24,324</b> | <b>24,347</b> | <b>24,119</b> | <b>24,141</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-34,340</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value | Rate/1000 | Revenue |
|-------------------|----------------|-----------|---------|
| Village of Nakusp | 45,348,145     | 0.075     | 34,206  |
| Defined Area 'K'  | 18,970,059     | 0.075     | 14,309  |
|                   | 64,318,204     |           | 48,515  |

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

**INCOME**

| Account             | Description             | 2023 Final    | 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             |
| <b>Total Income</b> |                         | <b>29,508</b> | <b>29,489</b> | <b>30,600</b> | <b>30,600</b> | <b>30,600</b> | <b>30,600</b> | <b>30,600</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 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           |
| <b>Total Expenses</b> |  | <b>34,507</b> | <b>29,489</b> | <b>30,600</b> | <b>30,600</b> | <b>30,600</b> | <b>30,600</b> | <b>30,600</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-4,999</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'E' | 168,807,112        | 0.009     | 15,912        |
| Electoral Area 'F' | 155,827,374        | 0.009     | 14,688        |
|                    | <b>324,634,486</b> |           | <b>30,600</b> |

**S184 Mosquito Control-Area D (Meadow Creek)**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 70,000         | 70,000         | 72,000         | 78,866         | 80,883         | 82,941         | 85,040         |
| 44020               | Investment Income & Interest | 436            | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service  | 40,000         | 40,000         | 24,000         | 42,000         | 42,000         | 42,000         | 42,000         |
| 49100               | Prior Year Surplus           | 4,864          | 4,864          | 22,588         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>115,300</b> | <b>114,864</b> | <b>118,588</b> | <b>120,866</b> | <b>122,883</b> | <b>124,941</b> | <b>127,040</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53040                 | Advertising  | 50            | 173            | 177            | 180            | 184            | 188            | 191            |
| 53050                 | Insurance  | 137           | 158            | 168            | 171            | 175            | 178            | 182            |
| 54030                 | Contracted Services                                    | 83,276        | 85,653         | 88,731         | 90,506         | 92,316         | 94,162         | 96,045         |
| 55020                 | Operating Supplies                                     | 0             | 20,000         | 19,700         | 20,000         | 20,000         | 20,000         | 20,000         |
| 55060                 | Rentals  | 0             | 66             | 67             | 69             | 70             | 71             | 73             |
| 59000                 | Contribution to Reserve                                | 436           | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 975           | 975            | 995            | 1,015          | 1,035          | 1,056          | 1,077          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 7,839         | 7,839          | 8,750          | 8,925          | 9,104          | 9,286          | 9,471          |
| <b>Total Expenses</b> |  | <b>92,713</b> | <b>114,864</b> | <b>118,588</b> | <b>120,866</b> | <b>122,883</b> | <b>124,941</b> | <b>127,040</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>22,587</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 13,168        |  | 13,604        | 13,604        | 13,604        | 13,604        | 13,604        | 13,604        |
| Net change for the year          | 436           |  | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>13,604</b> |  | <b>13,604</b> | <b>13,604</b> | <b>13,604</b> | <b>13,604</b> | <b>13,604</b> | <b>13,604</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'D' | 8,240,872      | 0.874     | 72,000  |
|                  | 8,240,872      |           | 72,000  |

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

**INCOME**

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

**EXPENSES**

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

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,420</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'D' | 5,469,713      | 0.243     | 13,284  |
|                  | 5,469,713      |           | 13,284  |

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

| Account             | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                                   | 1,323,672        | 1,323,672        | 1,456,039        | 1,601,643        | 1,713,758        | 1,765,171        | 1,818,126        |
| 41020               | Grants in lieu of Taxes                        | 5,270            | 4,236            | 1,000            | 4,236            | 4,235            | 4,234            | 4,233            |
| 42020               | Sale of Services                               | 1,189,526        | 1,178,996        | 1,348,288        | 1,388,737        | 1,430,399        | 1,473,311        | 1,517,511        |
| 42030               | User Fees                                      | 110,313          | 148,974          | 118,542          | 120,913          | 123,332          | 125,798          | 128,314          |
| 42035               | User Fees - Specified                          | 2,027            | 7,236            | 2,150            | 7,618            | 7,618            | 7,617            | 7,616            |
| 43020               | Grants   | 115,399          | 115,399          | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                             | 96,713           | 111,899          | 0                | 0                | 0                | 0                | 0                |
| 43100               | Proceeds from Borrowing                        | 0                | 1,383,942        | 1,383,942        | 0                | 3,811,480        | 0                | 2,000,000        |
| 43505               | External Contributions & Contracts - Specified | 0                | 1,500            | 0                | 1,500            | 1,500            | 1,500            | 1,500            |
| 44020               | Investment Income & Interest                   | 111,512          | 0                | 69,000           | 33,000           | 21,000           | 23,000           | 12,000           |
| 45000               | Transfer from Reserves                         | 79,052           | 1,118,527        | 1,098,399        | 962,550          | 0                | 20,000           | 20,000           |
| 49100               | Prior Year Surplus                             | 459,150          | 587,458          | 87,265           | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |  | <b>3,492,634</b> | <b>5,981,840</b> | <b>5,564,625</b> | <b>4,120,197</b> | <b>7,113,322</b> | <b>3,420,631</b> | <b>5,509,300</b> |

**EXPENSES**

| Account | Description                      | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                         | 175,667    | 137,175     | 198,631     | 203,327     | 208,135     | 213,060     | 218,099     |
| 51020   | Overtime                         | 3,499      | 4,000       | 4,000       | 4,000       | 4,000       | 4,000       | 4,000       |
| 51030   | Benefits                         | 31,599     | 25,542      | 52,892      | 53,950      | 55,029      | 56,130      | 57,252      |
| 51050   | Employee Health & Safety         | 2,764      | 6,762       | 4,895       | 4,985       | 5,078       | 5,172       | 5,268       |
| 51500   | Directors - Allowance & Stipend  | 15,112     | 15,949      | 14,561      | 14,852      | 15,149      | 15,452      | 15,761      |
| 51560   | Directors - Travel               | 2,156      | 3,150       | 4,183       | 4,267       | 4,267       | 4,267       | 4,267       |
| 51565   | Directors - Mileage              | 2,548      | 0           | 0           | 0           | 0           | 0           | 0           |
| 52010   | Travel                           | 10,122     | 12,393      | 12,704      | 12,958      | 13,217      | 13,482      | 13,751      |
| 52020   | Education & Training             | 149        | 2,000       | 1,000       | 1,000       | 1,000       | 1,000       | 1,000       |
| 53020   | Admin, Office Supplies & Postage | 1,441      | 1,000       | 1,000       | 1,000       | 1,000       | 1,000       | 1,000       |
| 53030   | Communication                    | 5,250      | 6,480       | 4,880       | 5,125       | 5,574       | 5,838       | 6,113       |
| 53040   | Advertising                      | 1,123      | 2,500       | 2,500       | 2,500       | 2,500       | 2,500       | 2,500       |
| 53050   | Insurance                        | 3,025      | 4,018       | 3,686       | 4,156       | 4,240       | 4,325       | 4,411       |
| 53070   | Bad Debts                        | 138        | 0           | 0           | 0           | 0           | 0           | 0           |
| 53080   | Licence & Permits                | 3,135      | 8,400       | 8,360       | 7,900       | 7,900       | 7,900       | 7,900       |
| 54010   | Legal                            | 840        | 6,000       | 20,000      | 0           | 0           | 0           | 0           |
| 54030   | Contracted Services              | 835,075    | 755,422     | 676,751     | 720,090     | 722,158     | 781,003     | 785,153     |
| 54040   | Consulting Fees                  | 65,209     | 206,000     | 103,000     | 20,000      | 8,000       | 20,000      | 8,000       |
| 55010   | Repairs & Maintenance            | 40,477     | 19,850      | 48,800      | 9,850       | 9,850       | 9,850       | 9,850       |
| 55020   | Operating Supplies               | 5,106      | 7,825       | 26,500      | 2,825       | 2,825       | 2,825       | 2,825       |
| 55030   | Equipment                        | 3,017      | 15,450      | 7,000       | 500         | 500         | 500         | 500         |
| 55040   | Utilities                        | 3,175      | 2,781       | 2,852       | 3,993       | 4,193       | 4,403       | 4,623       |



| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55060                 | Rentals  | 35               | 0                | 0                | 0                | 0                | 0                | 0                |
| 55900                 | Provisions   | 92,177           | 178,740          | 280,948          | 280,948          | 280,948          | 280,948          | 280,948          |
| 56010                 | Debenture Interest                                     | 85,248           | 85,248           | 85,248           | 147,525          | 319,042          | 319,042          | 409,042          |
| 56020                 | Debenture Principal                                    | 92,444           | 92,444           | 92,444           | 127,040          | 222,321          | 222,321          | 272,318          |
| 57010                 | Grants   | 142,999          | 448,897          | 300,000          | 0                | 0                | 0                | 0                |
| 59000                 | Contribution to Reserve                                | 706,113          | 685,650          | 138,795          | 67,205           | 31,374           | 171,135          | 92,599           |
| 59500                 | Transfer to Other Service                              | 972,609          | 977,990          | 1,441,847        | 1,293,018        | 1,205,617        | 1,083,194        | 1,107,410        |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 73,501           | 73,501           | 86,880           | 88,617           | 90,389           | 92,197           | 94,042           |
| 59520                 | Transfer to Other Service - IT Fee                     | 16,548           | 16,548           | 14,610           | 14,902           | 15,200           | 15,504           | 15,814           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 44,075           | 44,075           | 59,916           | 61,114           | 62,336           | 63,583           | 64,854           |
| 60000                 | Capital Expenditures                                   | 2,878            | 2,136,049        | 1,865,742        | 962,550          | 3,811,480        | 20,000           | 2,020,000        |
| <b>Total Expenses</b> |  | <b>3,439,255</b> | <b>5,981,839</b> | <b>5,564,625</b> | <b>4,120,197</b> | <b>7,113,322</b> | <b>3,420,631</b> | <b>5,509,300</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>53,379</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |  |                  |                |                |                  |                  |
|----------------------------------|------------------|--|------------------|----------------|----------------|------------------|------------------|
| Opening Balance                  | 2,176,877        |  | 2,803,937        | 1,844,333      | 948,988        | 980,362          | 1,131,497        |
| Net change for the year          | 627,061          |  | -959,604         | -895,345       | 31,374         | 151,135          | 72,599           |
| <b>Total Reserve for Service</b> | <b>2,803,937</b> |  | <b>1,844,333</b> | <b>948,988</b> | <b>980,362</b> | <b>1,131,497</b> | <b>1,204,096</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'A' | 121,922,855        | 0.309     | 376,516          |
| Electoral Area 'B' | 147,154,804        | 0.309     | 454,436          |
| Electoral Area 'C' | 59,379,270         | 0.309     | 183,372          |
| Town of Creston    | 143,035,477        | 0.309     | 441,715          |
|                    | <b>471,492,406</b> |           | <b>1,456,039</b> |

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

| Account             | Description                                    | 2023 Final        | 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                          | 3,692             | 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                   | 38,628            | 0                | 22,000           | 20,000           | 23,000           | 36,000           | 22,000            |
| 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                        | 303,035           | 0                | 0                | 0                | 0                | 0                | 0                 |
| 48200               | Gain on Debt                                   | 9,937             | 0                | 0                | 0                | 0                | 0                | 0                 |
| 49100               | Prior Year Surplus                             | -7,733,008        | 68,531           | 274,257          | 0                | 0                | 0                | 0                 |
| <b>Total Income</b> |  | <b>-1,458,582</b> | <b>8,003,360</b> | <b>8,135,572</b> | <b>8,358,873</b> | <b>7,881,844</b> | <b>7,006,165</b> | <b>11,180,890</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 860,742    | 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                          | 216,818    | 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  | 2,452      | 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      |
| 53080   | Licence & Permits                 | 0          | 9,950       | 21,940      | 16,890      | 16,890      | 26,890      | 16,440      |
| 53070   | Bad Debts                         | 675        | 0           | 0           | 0           | 0           | 0           | 0           |
| 54010   | Legal                             | 61,935     | 60,000      | 60,000      | 0           | 0           | 0           | 0           |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget       |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 54030                 | Contracted Services                                    | 957,592          | 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                 |
| 55900                 | Provisions   | 13,257           | 0                | 0                | 0                | 0                | 0                | 0                 |
| 56010                 | Debenture Interest                                     | 318,209          | 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                                | 582,158          | 562,099          | 597,081          | 129,293          | 622,636          | 836,765          | 1,598,447         |
| 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         |
| <b>Total Expenses</b> |  | <b>5,786,062</b> | <b>8,003,360</b> | <b>8,135,572</b> | <b>8,358,873</b> | <b>7,881,844</b> | <b>7,006,165</b> | <b>11,180,890</b> |

|                      |                   |          |          |          |          |          |          |          |
|----------------------|-------------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-7,244,644</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-------------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                  |                  |                  |
|----------------------------------|----------------|--|----------------|----------------|------------------|------------------|------------------|
| Opening Balance                  | 460,100        |  | 601,127        | 892,208        | 744,311          | 1,170,773        | 1,894,364        |
| Net change for the year          | 141,027        |  | 291,081        | -147,897       | 426,462          | 723,591          | 1,505,273        |
| <b>Total Reserve for Service</b> | <b>601,127</b> |  | <b>892,208</b> | <b>744,311</b> | <b>1,170,773</b> | <b>1,894,364</b> | <b>3,399,637</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'D' | 67,763,996         | 0.395     | 267,707          |
| Electoral Area 'E' | 168,807,112        | 0.395     | 666,885          |
| Electoral Area 'F' | 155,827,374        | 0.395     | 615,608          |
| Electoral Area 'G' | 63,967,135         | 0.395     | 252,707          |
| Village of Kaslo   | 36,573,032         | 0.395     | 144,484          |
| City of Nelson     | 429,453,930        | 0.395     | 1,696,590        |
| Village of Salmo   | 23,510,519         | 0.395     | 92,880           |
| Nelson Old H       | -11,095,470        | 0.395     | -43,833          |
|                    | <b>934,807,628</b> |           | <b>3,693,027</b> |

**S188 Refuse Disposal (West Subregion)-Castlegar, New Denver, Slocan and Area H, I, J, and K****INCOME**

| Account             | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget       | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| 41010               | Requisitions                                   | 723,735          | 723,735          | 752,685          | 812,900          | 844,165           | 886,061          | 894,815          |
| 41020               | Grants in lieu of Taxes                        | 2,471            | 5,270            | 307              | 5,270            | 5,270             | 5,270            | 5,270            |
| 42020               | Sale of Services                               | 2,839,556        | 2,740,696        | 3,265,269        | 3,428,533        | 3,531,389         | 3,707,959        | 3,893,355        |
| 42030               | User Fees                                      | 33,356           | 25,724           | 25,724           | 25,724           | 25,724            | 25,724           | 25,724           |
| 42035               | User Fees - Specified                          | 4,187            | 14,959           | 10,000           | 10,000           | 10,000            | 10,000           | 10,000           |
| 43020               | Grants   | 336,782          | 336,782          | 0                | 0                | 0                 | 0                | 0                |
| 43025               | Grants - Specified                             | 0                | 608,421          | 635,241          | 19,660           | 0                 | 0                | 0                |
| 43100               | Proceeds from Borrowing                        | 0                | 0                | 1,895,554        | 1,100,000        | 1,600,000         | 4,600,000        | 4,780,000        |
| 43505               | External Contributions & Contracts - Specified | 1,722            | 4,500            | 1,500            | 1,500            | 1,500             | 1,499            | 1,498            |
| 44020               | Investment Income & Interest                   | 303,579          | 0                | 176,000          | 138,000          | 91,000            | 42,000           | 21,000           |
| 45000               | Transfer from Reserves                         | 137,943          | 2,405,916        | 1,415,872        | 369,267          | 4,320,000         | 290,000          | 20,000           |
| 45500               | Transfer from Other Service                    | 287,914          | 287,814          | 438,622          | 285,369          | 164,132           | 147,719          | 132,947          |
| 48200               | Gain on Debt                                   | 4,770            | 0                | 0                | 0                | 0                 | 0                | 0                |
| 49100               | Prior Year Surplus                             | 764,789          | 576,207          | 430,501          | 0                | 0                 | 0                | 0                |
| <b>Total Income</b> |  | <b>5,440,803</b> | <b>7,730,024</b> | <b>9,047,275</b> | <b>6,196,223</b> | <b>10,593,180</b> | <b>9,716,232</b> | <b>9,784,609</b> |

**EXPENSES**

| Account | Description                      | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                         | 275,507    | 268,683     | 301,571     | 307,779     | 314,115     | 320,584     | 327,185     |
| 51020   | Overtime                         | 7,033      | 5,833       | 7,469       | 5,833       | 5,833       | 5,833       | 5,833       |
| 51030   | Benefits                         | 61,583     | 46,225      | 81,044      | 82,716      | 75,297      | 76,857      | 78,448      |
| 51050   | Employee Health & Safety         | 4,604      | 7,340       | 7,868       | 8,065       | 8,266       | 8,473       | 8,685       |
| 51500   | Directors - Allowance & Stipend  | 31,443     | 29,671      | 34,070      | 34,751      | 35,447      | 36,155      | 36,879      |
| 51560   | Directors - Travel               | -285       | 2,500       | 1,000       | 1,000       | 1,000       | 1,000       | 1,000       |
| 51565   | Directors - Mileage              | 950        | 0           | 0           | 0           | 0           | 0           | 0           |
| 52010   | Travel                           | 14,645     | 11,326      | 19,301      | 20,266      | 21,280      | 22,344      | 23,461      |
| 52020   | Education & Training             | 587        | 4,600       | 2,000       | 2,000       | 2,000       | 2,000       | 2,000       |
| 53020   | Admin, Office Supplies & Postage | 2,267      | 3,160       | 3,000       | 3,160       | 3,160       | 3,160       | 3,160       |
| 53030   | Communication                    | 11,581     | 9,314       | 11,491      | 11,721      | 11,955      | 12,195      | 12,438      |
| 53040   | Advertising                      | 2,621      | 5,500       | 4,000       | 3,500       | 3,500       | 3,500       | 3,500       |
| 53050   | Insurance                        | 4,290      | 5,186       | 4,899       | 5,144       | 5,402       | 5,672       | 5,955       |
| 53070   | Bad Debts                        | 2,794      | 0           | 0           | 0           | 0           | 0           | 0           |
| 53080   | Licence & Permits                | 5,857      | 6,500       | 14,077      | 13,577      | 13,577      | 13,577      | 13,577      |
| 54010   | Legal                            | 3,573      | 0           | 0           | 0           | 0           | 0           | 0           |
| 54030   | Contracted Services              | 1,325,806  | 1,285,252   | 1,278,193   | 1,395,980   | 1,351,267   | 1,442,998   | 1,480,399   |
| 54040   | Consulting Fees                  | 3,974      | 282,500     | 277,000     | 35,000      | 35,000      | 25,000      | 38,000      |
| 55010   | Repairs & Maintenance            | 56,305     | 40,100      | 86,500      | 37,000      | 35,000      | 36,000      | 35,000      |
| 55020   | Operating Supplies               | 14,112     | 19,150      | 21,500      | 10,500      | 10,500      | 10,500      | 10,500      |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget       | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| 55030                 | Equipment  | 5,426            | 28,800           | 23,100           | 0                | 0                 | 0                | 0                |
| 55040                 | Utilities  | 7,647            | 6,021            | 7,953            | 8,112            | 8,274             | 8,440            | 8,608            |
| 55050                 | Vehicles   | 43               | 0                | 0                | 0                | 0                 | 0                | 0                |
| 55900                 | Provisions   | 90,873           | 209,200          | 399,352          | 399,352          | 399,352           | 399,352          | 399,352          |
| 56010                 | Debenture Interest                                     | 3,145            | 25,506           | 79,358           | 128,858          | 200,858           | 475,358          | 475,358          |
| 56020                 | Debenture Principal                                    | 30,818           | 67,513           | 44,084           | 71,582           | 111,579           | 264,069          | 264,069          |
| 56110                 | Short-Term Financing Interest                          | 0                | 0                | 0                | 440              | 3,923             | 2,852            | 1,782            |
| 56120                 | Short-Term Financing Principal                         | 0                | 0                | 0                | 0                | 19,031            | 19,031           | 19,031           |
| 57010                 | Grants   | 0                | 660,691          | 675,230          | 0                | 0                 | 0                | 0                |
| 59000                 | Contribution to Reserve                                | 1,217,450        | 1,018,541        | 744,087          | 677,520          | 501,809           | 302,045          | 469,676          |
| 59500                 | Transfer to Other Service                              | 1,133,220        | 1,130,540        | 1,278,317        | 1,202,051        | 1,249,537         | 1,278,096        | 1,004,369        |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 106,058          | 106,058          | 134,444          | 137,133          | 139,876           | 142,673          | 145,527          |
| 59520                 | Transfer to Other Service - IT Fee                     | 27,580           | 27,580           | 24,350           | 24,837           | 25,334            | 25,840           | 26,537           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 76,743           | 76,743           | 77,862           | 79,419           | 81,008            | 82,628           | 84,280           |
| 60000                 | Capital Expenditures                                   | 147,363          | 2,339,991        | 3,404,155        | 1,488,927        | 5,920,000         | 4,690,000        | 4,800,000        |
| <b>Total Expenses</b> |  | <b>4,675,610</b> | <b>7,730,024</b> | <b>9,047,275</b> | <b>6,196,223</b> | <b>10,593,180</b> | <b>9,716,232</b> | <b>9,784,609</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>765,193</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |          |                  |                  |                  |                  |                  |
|----------------------------------|------------------|----------|------------------|------------------|------------------|------------------|------------------|
| Opening Balance                  | 5,206,689        |          | 6,286,196        | 5,614,411        | 5,922,664        | 2,104,473        | 2,116,518        |
| Net change for the year          | 1,079,507        | -671,785 |                  | 308,253          | -3,818,191       | 12,045           | 449,676          |
| <b>Total Reserve for Service</b> | <b>6,286,196</b> |          | <b>5,614,411</b> | <b>5,922,664</b> | <b>2,104,473</b> | <b>2,116,518</b> | <b>2,566,194</b> |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value     | Rate/1000 | Revenue        |
|-----------------------|--------------------|-----------|----------------|
| Electoral Area 'H'    | 146,343,544        | 0.099     | 144,684        |
| Electoral Area 'I'    | 71,516,454         | 0.087     | 62,470         |
| Electoral Area 'J'    | 109,069,426        | 0.102     | 110,784        |
| Electoral Area 'K'    | 74,415,199         | 0.076     | 56,195         |
| City of Castlegar     | 287,108,170        | 0.091     | 262,644        |
| Village of Nakusp     | 45,348,145         | 0.110     | 50,053         |
| Village of New Denver | 18,940,406         | 0.093     | 17,703         |
| Village of Silverton  | 8,573,269          | 0.055     | 4,693          |
| Village of Slocan     | 11,192,988         | 0.107     | 11,938         |
| Nelson Old H          | 11,095,470         | 0.107     | 11,870         |
| Old Area I            | 17,112,550         | 0.115     | 19,650         |
|                       | <b>800,715,621</b> |           | <b>752,685</b> |

**S189 Refuse Transfer-Area A**

**INCOME**

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

**EXPENSES**

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

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,440</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'A' | 11,492,515     | 0.072     | 8,310   |
|                  | 11,492,515     |           | 8,310   |

**S190 Septage Disposal-New Denver, Silverton, Slocan and Areas H, I and J and Area K****INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 42020               | Sale of Services             | 171,956        | 245,000        | 230,000        | 230,000        | 0           | 0           | 0           |
| 44020               | Investment Income & Interest | 22,327         | 0              | 18,000         | 5,000          | 0           | 0           | 0           |
| 45000               | Transfer from Reserves       | 0              | 100,000        | 420,000        | 621,378        | 0           | 0           | 0           |
| 49100               | Prior Year Surplus           | 89,457         | 89,457         | -32,000        | 0              | 0           | 0           | 0           |
| <b>Total Income</b> |                              | <b>283,740</b> | <b>434,457</b> | <b>636,000</b> | <b>856,378</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 53050                 | Insurance  | 240            | 550            | 555            | 561            | 0           | 0           | 0           |
| 54030                 | Contracted Services                                    | 0              | 0              | 320,000        | 621,378        | 0           | 0           | 0           |
| 54040                 | Consulting Fees  | 0              | 100,000        | 100,000        | 0              | 0           | 0           | 0           |
| 59000                 | Contribution to Reserve                                | 185,524        | 235,932        | 110,250        | 125,227        | 0           | 0           | 0           |
| 59500                 | Transfer to Other Service                              | 97,000         | 97,000         | 103,000        | 107,000        | 0           | 0           | 0           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 975            | 975            | 995            | 1,000          | 0           | 0           | 0           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 0              | 0              | 1,200          | 1,212          | 0           | 0           | 0           |
| <b>Total Expenses</b> |  | <b>283,740</b> | <b>434,457</b> | <b>636,000</b> | <b>856,378</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    |

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

**RESERVE BALANCES**

|                                  |                |                |                |          |          |          |
|----------------------------------|----------------|----------------|----------------|----------|----------|----------|
| Opening Balance                  | 593,010        | 778,534        | 468,784        | 0        | 0        | 0        |
| Net change for the year          | 185,524        | -309,750       | -496,151       | 0        | 0        | 0        |
| <b>Total Reserve for Service</b> | <b>778,534</b> | <b>468,784</b> | <b>-27,367</b> | <b>0</b> | <b>0</b> | <b>0</b> |

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

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 127,211        | 127,211        | 126,930        | 131,348        | 135,288        | 139,346        | 143,527        |
| 41020               | Grants in lieu of Taxes | 621            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 431            | -0             | 519            | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>128,263</b> | <b>127,211</b> | <b>127,449</b> | <b>131,348</b> | <b>135,288</b> | <b>139,346</b> | <b>143,527</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 125,619        | 125,619        | 125,619        | 129,388        | 133,269        | 137,267        | 141,385        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975            | 975            | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617            | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>127,211</b> | <b>127,211</b> | <b>127,449</b> | <b>131,348</b> | <b>135,288</b> | <b>139,346</b> | <b>143,527</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,052</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'B' | 147,154,804        | 0.034     | 49,432         |
| Electoral Area 'C' | 59,379,270         | 0.034     | 19,947         |
| Town of Creston    | 143,035,477        | 0.034     | 48,048         |
| Defined Area 'A'   | 28,290,740         | 0.034     | 9,503          |
|                    | <b>377,860,291</b> |           | <b>126,930</b> |



**S192 Museum-Salmo and Area G**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 28,506        | 28,506        | 28,932        | 29,194        | 29,253        | 29,313        | 29,376        |
| 41020               | Grants in lieu of Taxes | 146           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 335           | 320           | 132           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>28,987</b> | <b>28,826</b> | <b>29,064</b> | <b>29,194</b> | <b>29,253</b> | <b>29,313</b> | <b>29,376</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 27,234        | 27,234        | 27,234        | 27,234        | 27,234        | 27,234        | 27,234        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>28,826</b> | <b>28,826</b> | <b>29,064</b> | <b>29,194</b> | <b>29,253</b> | <b>29,313</b> | <b>29,376</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>161</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'G' | 63,967,135        | 0.025     | 16,202        |
| Village of Salmo   | 23,510,519        | 0.054     | 12,730        |
|                    | <b>87,477,654</b> |           | <b>28,932</b> |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 566,320        | 566,320        | 599,080        | 616,084        | 630,962        | 646,171        | 661,822        |
| 41020               | Grants in lieu of Taxes      | 2,254          | 500            | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 14,287         | 0              | 15,000         | 14,000         | 16,000         | 18,000         | 9,000          |
| 49100               | Prior Year Surplus           | 6,474          | 6,473          | 17,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>589,335</b> | <b>573,293</b> | <b>631,080</b> | <b>630,084</b> | <b>646,962</b> | <b>664,171</b> | <b>670,822</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53030                 | Communication                                      | 880            | 1,051          | 1,050          | 1,061          | 1,071          | 1,082          | 1,093          |
| 53050                 | Insurance  | 6,990          | 7,400          | 7,400          | 7,474          | 7,549          | 7,624          | 7,700          |
| 54030                 | Contracted Services                                | 2,450          | 1,041          | 1,051          | 1,062          | 1,072          | 1,083          | 1,094          |
| 54040                 | Consulting Fees                                    | 0              | 10,000         | 10,000         | 0              | 0              | 0              | 0              |
| 55010                 | Repairs & Maintenance                              | 6,921          | 15,000         | 15,000         | 5,400          | 5,900          | 6,300          | 6,700          |
| 57010                 | Grants   | 468,212        | 468,212        | 490,939        | 504,017        | 517,488        | 531,362        | 545,653        |
| 59000                 | Contribution to Reserve                            | 64,287         | 50,000         | 80,000         | 84,000         | 86,000         | 88,000         | 79,000         |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 3,200          | 3,200          | 3,264          | 3,362          | 3,463          | 3,567          | 3,674          |
| 59530                 | Transfer to Other Service - Community Services Fee | 17,389         | 17,389         | 22,376         | 23,709         | 24,420         | 25,153         | 25,908         |
| <b>Total Expenses</b> |  | <b>570,329</b> | <b>573,293</b> | <b>631,080</b> | <b>630,084</b> | <b>646,962</b> | <b>664,171</b> | <b>670,822</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>19,006</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 406,677        |  | 470,964        | 550,964        | 634,964        | 720,964        | 808,964        |
| Net change for the year          | 64,287         |  | 80,000         | 84,000         | 86,000         | 88,000         | 79,000         |
| <b>Total Reserve for Service</b> | <b>470,964</b> |  | <b>550,964</b> | <b>634,964</b> | <b>720,964</b> | <b>808,964</b> | <b>887,964</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'A' | 121,922,855        | 0.127     | 154,916        |
| Electoral Area 'B' | 147,154,804        | 0.127     | 186,975        |
| Electoral Area 'C' | 59,379,270         | 0.127     | 75,448         |
| Town of Creston    | 143,035,477        | 0.127     | 181,741        |
|                    | <b>471,492,406</b> |           | <b>599,080</b> |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 120,931        | 120,931        | 124,699        | 129,761        | 133,665        | 137,686        | 141,827        |
| 41020               | Grants in lieu of Taxes      | 898            | 520            | 526            | 531            | 537            | 542            | 547            |
| 44020               | Investment Income & Interest | 82             | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 0              | -1,759         | 1,200          | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>121,911</b> | <b>119,692</b> | <b>126,425</b> | <b>130,292</b> | <b>134,202</b> | <b>138,228</b> | <b>142,374</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 118,100        | 118,100        | 124,595        | 128,333        | 132,183        | 136,148        | 140,233        |
| 59000                 | Contribution to Reserve                            | 82             | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975            | 975            | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617            | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>119,774</b> | <b>119,692</b> | <b>126,425</b> | <b>130,293</b> | <b>134,201</b> | <b>138,228</b> | <b>142,375</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2,137</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,487        |  | 2,569        | 2,569        | 2,569        | 2,569        | 2,569        | 2,569        |
| Net change for the year          | 82           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,569</b> |  | <b>2,569</b> | <b>2,569</b> | <b>2,569</b> | <b>2,569</b> | <b>2,569</b> | <b>2,569</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value    | Rate/1000 | Revenue        |
|------------------|-------------------|-----------|----------------|
| Village of Kaslo | 36,573,032        | 0.133     | 48,667         |
| Defined Area 'D' | 57,138,456        | 0.133     | 76,032         |
|                  | <b>93,711,488</b> |           | <b>124,699</b> |

**S195 Public Library-Salmo and Area G**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 98,962        | 98,962        | 102,467        | 105,866        | 109,042        | 112,314        | 115,683        |
| 41020               | Grants in lieu of Taxes | 372           | 0             | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | -369          | -370          | 243            | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>98,965</b> | <b>98,592</b> | <b>102,710</b> | <b>105,866</b> | <b>109,042</b> | <b>112,314</b> | <b>115,683</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 97,000        | 97,000        | 100,880        | 103,906        | 107,024        | 110,234        | 113,541        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>98,592</b> | <b>98,592</b> | <b>102,710</b> | <b>105,866</b> | <b>109,042</b> | <b>112,314</b> | <b>115,683</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>373</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue        |
|--------------------|-------------------|-----------|----------------|
| Electoral Area 'G' | 63,967,135        | 0.117     | 74,928         |
| Village of Salmo   | 23,510,519        | 0.117     | 27,539         |
|                    | <b>87,477,654</b> |           | <b>102,467</b> |

**S196 Public Library-Nakusp and Area K**

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 99,626         | 99,626         | 103,846        | 107,778        | 111,011        | 114,342        | 117,772        |
| 41020               | Grants in lieu of Taxes | 1,592          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 3,408          | 2,688          | 720            | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>104,626</b> | <b>102,314</b> | <b>104,566</b> | <b>107,778</b> | <b>111,011</b> | <b>114,342</b> | <b>117,772</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 100,722        | 100,722        | 102,736        | 105,818        | 108,993        | 112,262        | 115,630        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975            | 975            | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617            | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>102,314</b> | <b>102,314</b> | <b>104,566</b> | <b>107,778</b> | <b>111,011</b> | <b>114,342</b> | <b>117,772</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2,312</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value    | Rate/1000 | Revenue        |
|-------------------|-------------------|-----------|----------------|
| Village of Nakusp | 45,348,145        | 0.137     | 62,308         |
| Defined Area 'K'  | 37,448,246        | 0.111     | 41,538         |
|                   | <b>82,796,391</b> |           | <b>103,846</b> |

**S197 Public Library-Area J**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 100,964        | 100,964        | 103,200        | 106,371        | 109,562        | 112,849        | 116,235        |
| 41020               | Grants in lieu of Taxes      | 10             | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 71             | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 11             | 10             | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>101,056</b> | <b>100,974</b> | <b>103,200</b> | <b>106,371</b> | <b>109,562</b> | <b>112,849</b> | <b>116,235</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 99,382         | 99,382         | 101,370        | 104,411        | 107,543        | 110,770        | 114,093        |
| 59000                 | Contribution to Reserve                            | 71             | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975            | 975            | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617            | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>101,045</b> | <b>100,974</b> | <b>103,200</b> | <b>106,371</b> | <b>109,562</b> | <b>112,849</b> | <b>116,235</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>11</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 2,137        |  | 2,208        | 2,208        | 2,208        | 2,208        | 2,208        | 2,208        |
| Net change for the year          | 71           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>2,208</b> |  | <b>2,208</b> | <b>2,208</b> | <b>2,208</b> | <b>2,208</b> | <b>2,208</b> | <b>2,208</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'J' | 109,069,426        | 0.079     | 86,172         |
| Old Area J         | 16,666,559         | 0.079     | 13,168         |
| Old Blueberry ID   | 4,886,726          | 0.079     | 3,861          |
|                    | <b>130,622,711</b> |           | <b>103,200</b> |

**S198 Public Library-Area I**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget    |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 41010               | Requisitions                 | 88,839        | 88,839        | 90,822        | 93,622        | 96,430        | 99,323        | 102,303        |
| 44020               | Investment Income & Interest | 58            | 0             | 0             | 0             | 0             | 0             | 0              |
| 49100               | Prior Year Surplus           | 0             | 0             | 0             | 0             | 0             | 0             | 0              |
| <b>Total Income</b> |                              | <b>88,897</b> | <b>88,839</b> | <b>90,822</b> | <b>93,622</b> | <b>96,430</b> | <b>99,323</b> | <b>102,303</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget    |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 57010                 | Grants   | 87,247        | 87,247        | 88,992        | 91,662        | 94,412        | 97,244        | 100,161        |
| 59000                 | Contribution to Reserve                            | 58            | 0             | 0             | 0             | 0             | 0             | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022          |
| <b>Total Expenses</b> |  | <b>88,897</b> | <b>88,839</b> | <b>90,822</b> | <b>93,622</b> | <b>96,430</b> | <b>99,323</b> | <b>102,303</b> |

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

**RESERVE BALANCES**

|                                  |              |  |              |              |              |              |              |              |
|----------------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening Balance                  | 1,759        |  | 1,817        | 1,817        | 1,817        | 1,817        | 1,817        | 1,817        |
| Net change for the year          | 58           |  | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Reserve for Service</b> | <b>1,817</b> |  | <b>1,817</b> | <b>1,817</b> | <b>1,817</b> | <b>1,817</b> | <b>1,817</b> | <b>1,817</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'I' | 71,516,454        | 0.102     | 73,286        |
| Old Area I         | 17,112,550        | 0.102     | 17,536        |
|                    | <b>88,629,004</b> |           | <b>90,822</b> |

**S199 Public Library-Area F**

**INCOME**

| Account             | Description             | 2023 Final    | 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              |
| <b>Total Income</b> |                         | <b>99,540</b> | <b>99,493</b> | <b>101,250</b> | <b>101,250</b> | <b>101,250</b> | <b>101,250</b> | <b>101,250</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 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          |
| <b>Total Expenses</b> |  | <b>99,493</b> | <b>99,493</b> | <b>101,250</b> | <b>101,250</b> | <b>101,250</b> | <b>101,250</b> | <b>101,250</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>48</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'F' | 155,827,374    | 0.065     | 101,250 |
|                    | 155,827,374    |           | 101,250 |



**S200 Public Library-Area H**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 71,172        | 71,172        | 72,500        | 72,500        | 72,500        | 72,500        | 72,500        |
| 41020               | Grants in lieu of Taxes | 74            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 69            | 69            | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>71,315</b> | <b>71,241</b> | <b>72,500</b> | <b>72,500</b> | <b>72,500</b> | <b>72,500</b> | <b>72,500</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 69,649        | 69,649        | 70,670        | 70,550        | 70,502        | 70,452        | 70,401        |
| 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         |
| <b>Total Expenses</b> |  | <b>71,241</b> | <b>71,241</b> | <b>72,500</b> | <b>72,500</b> | <b>72,500</b> | <b>72,500</b> | <b>72,500</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>73</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'H' | 122,510,925    | 0.059     | 72,500  |
|                  | 122,510,925    |           | 72,500  |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 37,681         | 37,681         | 105,821        | 116,135        | 112,429        | 113,692        | 124,993        |
| 41020               | Grants in lieu of Taxes      | 197            | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 3,204          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 77,383         | 77,383         | 24,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>118,465</b> | <b>115,064</b> | <b>129,821</b> | <b>116,135</b> | <b>112,429</b> | <b>113,692</b> | <b>124,993</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 54030                 | Contracted Services                                | 0             | 19,235         | 10,000         | 20,000         | 20,000         | 20,000         | 25,000         |
| 54040                 | Consulting Fees                                    | 39,755        | 45,000         | 25,000         | 15,000         | 10,000         | 10,000         | 15,000         |
| 59000                 | Contribution to Reserve                            | 23,335        | 20,131         | 60,000         | 40,000         | 40,000         | 40,000         | 40,000         |
| 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 | 29,723        | 29,723         | 33,826         | 40,120         | 41,394         | 42,636         | 43,916         |
| <b>Total Expenses</b> |  | <b>93,788</b> | <b>115,064</b> | <b>129,821</b> | <b>116,135</b> | <b>112,429</b> | <b>113,692</b> | <b>124,993</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>24,677</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 86,739         | 110,073        | 170,073        | 210,073        | 250,073        | 290,073        |
| Net change for the year          | 23,335         | 60,000         | 40,000         | 40,000         | 40,000         | 40,000         |
| <b>Total Reserve for Service</b> | <b>110,073</b> | <b>170,073</b> | <b>210,073</b> | <b>250,073</b> | <b>290,073</b> | <b>330,073</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'B' | 147,154,804        | 0.030     | 44,546         |
| Electoral Area 'C' | 59,379,270         | 0.030     | 17,975         |
| Town of Creston    | 143,035,477        | 0.030     | 43,299         |
|                    | <b>349,569,551</b> |           | <b>105,821</b> |

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

**INCOME**

| Account             | Description                        | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                       | 965,496          | 965,496          | 1,130,790        | 1,311,066        | 1,397,828        | 1,296,406        | 1,928,164        |
| 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                 | 109,566          | 110,000          | 0                | 0                | 0                | 0                | 0                |
| 43035               | Community Works Grants - Specified | 0                | 0                | 25,000           | 65,000           | 10,000           | 0                | 0                |
| 44020               | Investment Income & Interest       | 9,192            | 0                | 10,000           | 11,000           | 13,000           | 16,000           | 9,000            |
| 49100               | Prior Year Surplus                 | 102,733          | 103,000          | 185,000          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                                    | <b>1,279,519</b> | <b>1,293,731</b> | <b>1,371,790</b> | <b>1,417,066</b> | <b>1,420,828</b> | <b>1,312,406</b> | <b>1,937,164</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 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           |
| 51030                 | Benefits   | 4,597            | 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            |
| 54030                 | Contracted Services                                | 128,848          | 205,800          | 266,500          | 231,450          | 266,902          | 234,864          | 235,327          |
| 54040                 | Consulting Fees                                    | 3,490            | 30,000           | 80,000           | 55,000           | 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                                 | 5,026            | 6,275            | 6,275            | 6,275            | 6,275            | 6,275            | 6,275            |
| 56020                 | Debenture Principal                                | 23,065           | 23,064           | 23,064           | 23,064           | 23,064           | 23,064           | 23,064           |
| 57010                 | Grants   | 386,010          | 386,000          | 386,000          | 386,000          | 386,000          | 386,000          | 386,000          |
| 59000                 | Contribution to Reserve                            | 69,428           | 60,235           | 110,000          | 111,000          | 113,000          | 116,000          | 129,000          |
| 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          | 46,000           | 105,000          | 100,000          | 0                | 0                |
| <b>Total Expenses</b> |  | <b>1,091,927</b> | <b>1,293,731</b> | <b>1,371,790</b> | <b>1,417,066</b> | <b>1,420,828</b> | <b>1,312,406</b> | <b>1,937,164</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>187,592</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 214,464        | 283,892        | 393,892        | 504,892        | 617,892        | 733,892        |
| Net change for the year          | 69,428         | 110,000        | 111,000        | 113,000        | 116,000        | 129,000        |
| <b>Total Reserve for Service</b> | <b>283,892</b> | <b>393,892</b> | <b>504,892</b> | <b>617,892</b> | <b>733,892</b> | <b>862,892</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'E' | 168,807,112        | 0.136     | 229,852          |
| Electoral Area 'F' | 155,827,374        | 0.136     | 212,179          |
| Electoral Area 'G' | 63,967,135         | 0.136     | 87,099           |
| City of Nelson     | 429,453,930        | 0.136     | 584,755          |
| Village of Salmo   | 23,510,519         | 0.136     | 32,013           |
| Nelson Old H       | -11,095,470        | 0.136     | -15,108          |
|                    | <b>830,470,600</b> |           | <b>1,130,790</b> |

**S203 Regional Parks-New Denver, Silverton, Slocan and Area H**

**INCOME**

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                      | 246,402        | 246,402        | 256,476        | 322,674        | 335,195        | 353,410        | 362,055        |
| 41020               | Grants in lieu of Taxes           | 814            | 0              | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants                            | -2             | 0              | 0              | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                | 56,177         | 168,024        | 95,000         | 0              | 0              | 0              | 0              |
| 43030               | Community Works Grants (Internal) | 0              | 15,000         | 14,000         | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest      | 2,754          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                | -38,114        | -38,114        | 49,300         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>268,031</b> | <b>391,312</b> | <b>414,776</b> | <b>322,674</b> | <b>335,195</b> | <b>353,410</b> | <b>362,055</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 27,211         | 42,000         | 60,000         | 61,045         | 63,290         | 66,636         | 67,783         |
| 51030                 | Benefits   | 4,494          | 4,850          | 7,630          | 6,000          | 6,000          | 6,000          | 5,500          |
| 53040                 | Advertising  | 424            | 450            | 500            | 505            | 510            | 515            | 520            |
| 53050                 | Insurance  | 3,329          | 4,600          | 4,800          | 5,700          | 5,700          | 6,700          | 6,700          |
| 53080                 | Licence & Permits                                  | 0              | 800            | 0              | 800            | 800            | 800            | 800            |
| 54030                 | Contracted Services                                | 47,664         | 54,170         | 35,187         | 38,304         | 38,421         | 41,238         | 45,255         |
| 55010                 | Repairs & Maintenance                              | 3,944          | 29,000         | 31,150         | 32,600         | 33,300         | 38,000         | 38,000         |
| 55020                 | Operating Supplies                                 | 4,803          | 5,200          | 6,300          | 5,310          | 5,320          | 6,330          | 6,841          |
| 55030                 | Equipment  | 0              | 2,500          | 1,500          | 3,500          | 3,500          | 4,500          | 3,500          |
| 55050                 | Vehicles   | 947            | 0              | 1,000          | 1,010          | 1,020          | 1,030          | 1,041          |
| 59000                 | Contribution to Reserve                            | 12,754         | 10,000         | 20,000         | 25,000         | 30,000         | 30,000         | 30,000         |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 8,668          | 8,668          | 8,956          | 9,135          | 9,318          | 9,504          | 9,694          |
| 59530                 | Transfer to Other Service - Community Services Fee | 99,074         | 99,074         | 112,753        | 133,765        | 138,016        | 142,156        | 146,421        |
| 60000                 | Capital Expenditures                               | 5,343          | 130,000        | 125,000        | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>218,655</b> | <b>391,312</b> | <b>414,776</b> | <b>322,674</b> | <b>335,195</b> | <b>353,410</b> | <b>362,055</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>49,376</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |                |                |                |                |                |
|----------------------------------|---------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 78,205        |  | 90,959         | 110,959        | 135,959        | 165,959        | 195,959        |
| Net change for the year          | 12,754        |  | 20,000         | 25,000         | 30,000         | 30,000         | 30,000         |
| <b>Total Reserve for Service</b> | <b>90,959</b> |  | <b>110,959</b> | <b>135,959</b> | <b>165,959</b> | <b>195,959</b> | <b>225,959</b> |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value     | Rate/1000 | Revenue        |
|-----------------------|--------------------|-----------|----------------|
| Electoral Area 'H'    | 146,343,544        | 0.131     | 191,356        |
| Village of New Denver | 18,940,406         | 0.131     | 24,766         |
| Village of Silverton  | 8,573,269          | 0.131     | 11,210         |
| Village of Slocan     | 11,192,988         | 0.131     | 14,636         |
| Nelson Old H          | 11,095,470         | 0.131     | 14,508         |
|                       | <b>196,145,677</b> |           | <b>256,476</b> |

**S205 Regional Parks-Area A**

**INCOME**

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                      | 218,777        | 218,777        | 239,676        | 311,511        | 313,719        | 279,781        | 274,772        |
| 41020               | Grants in lieu of Taxes           | 67             | 0              | 0              | 0              | 0              | 0              | 0              |
| 42040               | Rental Income                     | -100           | 0              | 0              | 0              | 0              | 0              | 0              |
| 42045               | Rental Income - Specified         | 200            | 0              | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants                            | 25,554         | 25,554         | 3,826          | 25,000         | 15,000         | 0              | 0              |
| 43025               | Grants - Specified                | 3,867          | 3,860          | 0              | 0              | 0              | 0              | 0              |
| 43030               | Community Works Grants (Internal) | 0              | 145,000        | 100,000        | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest      | 2,635          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                | 340            | 340            | 20,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>251,340</b> | <b>393,531</b> | <b>363,502</b> | <b>336,511</b> | <b>328,719</b> | <b>279,781</b> | <b>274,772</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 3,989          | 15,000         | 10,200         | 10,356         | 10,517         | 10,682         | 5,853          |
| 51030                 | Benefits   | 770            | 2,050          | 2,600          | 1,850          | 1,850          | 1,850          | 0              |
| 53030                 | Communication                                      | 0              | 750            | 1,000          | 300            | 300            | 300            | 0              |
| 53050                 | Insurance  | 1,368          | 1,728          | 2,075          | 2,217          | 2,303          | 2,280          | 2,280          |
| 53080                 | Licence & Permits                                  | 70             | 0              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                                | 13,657         | 12,670         | 39,257         | 39,450         | 39,644         | 39,841         | 40,039         |
| 54040                 | Consulting Fees                                    | 20,480         | 33,443         | 0              | 35,000         | 35,000         | 0              | 0              |
| 55010                 | Repairs & Maintenance                              | 5,031          | 18,500         | 17,000         | 14,500         | 14,500         | 13,500         | 13,500         |
| 55020                 | Operating Supplies                                 | 3,885          | 2,000          | 2,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| 55030                 | Equipment  | 0              | 4,500          | 2,000          | 6,000          | 6,000          | 6,000          | 1,000          |
| 56010                 | Debenture Interest                                 | 55,081         | 55,081         | 55,081         | 55,081         | 55,081         | 55,081         | 55,081         |
| 56020                 | Debenture Principal                                | 43,525         | 43,525         | 43,525         | 43,525         | 43,525         | 43,525         | 43,525         |
| 57010                 | Grants   | 0              | 0              | 20,000         | 20,000         | 20,000         | 20,000         | 20,000         |
| 59000                 | Contribution to Reserve                            | 28,189         | 25,554         | 20,000         | 25,000         | 25,000         | 25,000         | 30,000         |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 3,100          | 3,100          | 3,162          | 3,225          | 3,290          | 3,356          | 3,423          |
| 59530                 | Transfer to Other Service - Community Services Fee | 39,630         | 39,630         | 45,102         | 53,507         | 55,210         | 56,867         | 58,572         |
| 60000                 | Capital Expenditures                               | 12,808         | 136,000        | 100,000        | 25,000         | 15,000         | 0              | 0              |
| <b>Total Expenses</b> |  | <b>231,583</b> | <b>393,531</b> | <b>363,502</b> | <b>336,511</b> | <b>328,719</b> | <b>279,781</b> | <b>274,772</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>19,757</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |                |                |                |                |
|----------------------------------|---------------|--|---------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 42,808        |  | 70,997        | 90,997         | 115,997        | 140,997        | 165,997        |
| Net change for the year          | 28,189        |  | 20,000        | 25,000         | 25,000         | 25,000         | 30,000         |
| <b>Total Reserve for Service</b> | <b>70,997</b> |  | <b>90,997</b> | <b>115,997</b> | <b>140,997</b> | <b>165,997</b> | <b>195,997</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'A' | 121,922,855    | 0.197     | 239,676 |
|                    | 121,922,855    |           | 239,676 |

**S207 Recreation Lands and Parks-Areas E and F (Blewett, Bonnington, Taghum)**

**INCOME**

| Account             | Description                  | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 44020               | Investment Income & Interest | 686        | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                              | <b>686</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account               | Description             | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|-------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 59000                 | Contribution to Reserve | 686        | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Total Expenses</b> |                         | <b>686</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

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

**RESERVE BALANCES**

|                                  |               |               |               |               |               |               |               |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 20,718        | 21,404        | 21,404        | 21,404        | 21,404        | 21,404        | 21,404        |
| Net change for the year          | 686           | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>21,404</b> | <b>21,404</b> | <b>21,404</b> | <b>21,404</b> | <b>21,404</b> | <b>21,404</b> | <b>21,404</b> |

**S208 Ski Hill-New Denver, Nakusp, Silverton and Areas K and H**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        |
| 41020               | Grants in lieu of Taxes | 195           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 290           | 129           | 236           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>20,485</b> | <b>20,129</b> | <b>20,236</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance  | 128           | 160           | 160           | 162           | 163           | 165           | 166           |
| 57010                 | Grants   | 18,377        | 18,377        | 18,246        | 17,879        | 17,818        | 17,756        | 17,692        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>20,097</b> | <b>20,129</b> | <b>20,236</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>388</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value     | Rate/1000 | Revenue       |
|-----------------------|--------------------|-----------|---------------|
| Electoral Area 'K'    | 74,415,199         | 0.012     | 8,701         |
| Village of Nakusp     | 45,348,145         | 0.012     | 5,302         |
| Village of New Denver | 18,940,406         | 0.012     | 2,214         |
| Village of Silverton  | 8,573,269          | 0.012     | 1,002         |
| Defined Area 'H'      | 23,781,819         | 0.012     | 2,781         |
|                       | <b>171,058,838</b> |           | <b>20,000</b> |

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

| INCOME              |  |                |                |                |                |                |                |                |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
| 41010               | Requisitions                                   | 174,158        | 174,158        | 200,000        | 206,000        | 212,180        | 218,545        | 225,102        |
| 42020               | Sale of Services                               | 0              | 561            | 567            | 572            | 578            | 584            | 590            |
| 42035               | User Fees - Specified                          | 311            | 0              | 300            | 309            | 318            | 328            | 338            |
| 42040               | Rental Income                                  | 6,460          | 16,120         | 7,100          | 7,124          | 7,149          | 7,174          | 7,200          |
| 42045               | Rental Income - Specified                      | 13,155         | 0              | 13,000         | 13,390         | 13,792         | 14,205         | 14,632         |
| 43010               | Donations                                      | 500            | 0              | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants   | 150,000        | 150,000        | 0              | 0              | 0              | 0              | 0              |
| 43030               | Community Works Grants (Internal)              | 139,801        | 0              | 0              | 0              | 0              | 0              | 0              |
| 43100               | Proceeds from Borrowing                        | 0              | 200,000        | 0              | 0              | 0              | 0              | 0              |
| 43505               | External Contributions & Contracts - Specified | 7,301          | 5,232          | 5,284          | 5,443          | 5,606          | 5,774          | 5,948          |
| 44020               | Investment Income & Interest                   | 5,230          | 0              | 7,000          | 8,000          | 10,000         | 12,000         | 6,000          |
| 45500               | Transfer from Other Service                    | 3,730          | 203,730        | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                             | 52,831         | 52,350         | 85,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>553,478</b> | <b>802,151</b> | <b>318,251</b> | <b>240,838</b> | <b>249,623</b> | <b>258,611</b> | <b>259,809</b> |

| EXPENSES              |  |                |                |                |                |                |                |                |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
| 51010                 | Salaries   | 37,303         | 54,120         | 54,600         | 56,238         | 57,925         | 59,663         | 61,453         |
| 51020                 | Overtime   | 372            | 750            | 750            | 750            | 750            | 750            | 750            |
| 51030                 | Benefits   | 10,179         | 14,000         | 14,140         | 14,564         | 15,001         | 15,451         | 15,915         |
| 51050                 | Employee Health & Safety                           | 39             | 1,030          | 1,541          | 1,556          | 1,572          | 1,587          | 1,603          |
| 52010                 | Travel   | 290            | 0              | 0              | 0              | 0              | 0              | 0              |
| 52020                 | Education & Training                               | 59             | 0              | 0              | 0              | 0              | 0              | 0              |
| 53020                 | Admin, Office Supplies & Postage                   | 1,180          | 730            | 1,326          | 1,365          | 1,406          | 1,448          | 1,492          |
| 53030                 | Communication                                      | 2,681          | 2,233          | 2,556          | 2,632          | 2,711          | 2,793          | 2,876          |
| 53040                 | Advertising  | 219            | 725            | 450            | 464            | 477            | 492            | 506            |
| 53050                 | Insurance  | 6,599          | 5,588          | 5,644          | 5,813          | 5,987          | 6,167          | 6,352          |
| 54030                 | Contracted Services                                | 1,965          | 2,000          | 2,020          | 2,081          | 2,143          | 2,207          | 2,274          |
| 54040                 | Consulting Fees                                    | 8,483          | 0              | 5,000          | 0              | 0              | 0              | 0              |
| 55010                 | Repairs & Maintenance                              | 4,155          | 8,757          | 7,776          | 8,009          | 8,249          | 8,497          | 8,751          |
| 55015                 | Repairs & Maintenance - Specified                  | 0              | 1,545          | 1,561          | 1,608          | 1,656          | 1,706          | 1,757          |
| 55020                 | Operating Supplies                                 | 6,694          | 4,636          | 6,561          | 6,758          | 6,960          | 7,169          | 7,384          |
| 55030                 | Equipment  | 220            | 1,854          | 1,873          | 1,929          | 1,987          | 2,047          | 2,108          |
| 55040                 | Utilities  | 30,295         | 28,200         | 26,707         | 27,508         | 28,333         | 29,183         | 30,059         |
| 55050                 | Vehicles   | 1,503          | 1,185          | 2,197          | 2,263          | 2,330          | 2,400          | 2,472          |
| 55055                 | Vehicles - Specified                               | 0              | 930            | 939            | 967            | 997            | 1,026          | 1,057          |
| 55060                 | Rentals  | 306            | 104            | 105            | 0              | 0              | 0              | 0              |
| 56110                 | Short-Term Financing Interest                      | 0              | 6,109          | 0              | 0              | 0              | 0              | 0              |
| 56120                 | Short-Term Financing Principal                     | 0              | 40,000         | 0              | 0              | 0              | 0              | 0              |
| 57010                 | Grants   | 0              | 0              | 3,000          | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                            | 44,531         | 189,301        | 126,343        | 71,535         | 75,378         | 79,192         | 75,061         |
| 59500                 | Transfer to Other Service                          | 8,710          | 10,000         | 10,100         | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 8,205          | 8,205          | 8,253          | 8,501          | 8,756          | 9,018          | 9,289          |
| 59520                 | Transfer to Other Service - IT Fee                 | 2,758          | 2,758          | 2,435          | 2,508          | 2,583          | 2,661          | 2,741          |
| 59530                 | Transfer to Other Service - Community Services Fee | 17,389         | 17,389         | 22,376         | 23,790         | 24,420         | 25,153         | 25,908         |
| 60000                 | Capital Expenditures                               | 279,591        | 400,000        | 10,000         | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>473,725</b> | <b>802,151</b> | <b>318,251</b> | <b>240,838</b> | <b>249,623</b> | <b>258,611</b> | <b>259,809</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>79,753</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

| RESERVE BALANCES                 |                |                |                |                |                |                |  |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Opening Balance                  | 138,362        | 182,893        | 309,236        | 380,771        | 456,149        | 535,341        |  |
| Net change for the year          | 44,531         | 126,343        | 71,535         | 75,378         | 79,192         | 75,061         |  |
| <b>Total Reserve for Service</b> | <b>182,893</b> | <b>309,236</b> | <b>380,771</b> | <b>456,149</b> | <b>535,341</b> | <b>610,402</b> |  |

| 2024 REVISED ASSESSMENT |                |           |         |
|-------------------------|----------------|-----------|---------|
| Tax Area                | Assessed Value | Rate/1000 | Revenue |
| Defined Area 'A'        | 11,492,515     | 1.740     | 200,000 |
|                         | 11,492,515     |           | 200,000 |



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

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 10,959        | 10,959        | 11,400        | 11,817        | 12,171        | 12,537        | 12,913        |
| 41020               | Grants in lieu of Taxes | 15            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 16            | 15            | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>10,990</b> | <b>10,974</b> | <b>11,400</b> | <b>11,817</b> | <b>12,171</b> | <b>12,537</b> | <b>12,913</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 9,382         | 9,382         | 9,570         | 9,857         | 10,153        | 10,457        | 10,771        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>10,974</b> | <b>10,974</b> | <b>11,400</b> | <b>11,817</b> | <b>12,171</b> | <b>12,537</b> | <b>12,913</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>16</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'G' | 9,676,940      | 0.118     | 11,400  |
|                  | 9,676,940      |           | 11,400  |

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

| Account             | Description                  | 2023 Final    | 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        |
| 44020               | Investment Income & Interest | 713           | 0             | 0             | 0             | 0             | 0             | 0             |
| 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             |
| <b>Total Income</b> |                              | <b>65,804</b> | <b>56,118</b> | <b>59,812</b> | <b>57,746</b> | <b>59,394</b> | <b>61,177</b> | <b>63,013</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 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             |
| 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         |
| 55040                 | Utilities  | 5,659         | 6,500         | 6,565         | 6,762         | 6,965         | 7,174         | 7,389         |
| 59000                 | Contribution to Reserve                            | 6,986         | 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        |
| <b>Total Expenses</b> |  | <b>47,750</b> | <b>56,118</b> | <b>59,812</b> | <b>57,746</b> | <b>59,395</b> | <b>61,177</b> | <b>63,013</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>18,054</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |               |               |               |               |               |               |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 18,412        | 25,398        | 29,867        | 29,867        | 29,867        | 29,867        | 29,867        |
| Net change for the year          | 6,986         | 4,469         | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>25,398</b> | <b>29,867</b> | <b>29,867</b> | <b>29,867</b> | <b>29,867</b> | <b>29,867</b> | <b>29,867</b> |

**S212 Recreation Facility-Area K (Burton)**

**INCOME**

| Account             | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions | 18,783        | 18,783        | 19,021        | 19,141        | 19,189        | 19,239        | 19,290        |
| <b>Total Income</b> |              | <b>18,783</b> | <b>18,783</b> | <b>19,021</b> | <b>19,141</b> | <b>19,189</b> | <b>19,239</b> | <b>19,290</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 17,191        | 17,191        | 17,191        | 17,191        | 17,191        | 17,191        | 17,191        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 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         |
| <b>Total Expenses</b> |  | <b>18,783</b> | <b>18,783</b> | <b>19,021</b> | <b>19,141</b> | <b>19,189</b> | <b>19,239</b> | <b>19,290</b> |

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

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 13,867,589     | 0.137     | 19,021  |
|                  | 13,867,589     |           | 19,021  |

**S213 Recreation Facility-Area K (Fauquier)**

**INCOME**

| Account             | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions | 11,235        | 11,235        | 13,473        | 13,663        | 13,783        | 13,908        | 14,036        |
| <b>Total Income</b> |              | <b>11,235</b> | <b>11,235</b> | <b>13,473</b> | <b>13,663</b> | <b>13,783</b> | <b>13,908</b> | <b>14,036</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 9,643         | 9,643         | 11,643        | 11,703        | 11,765        | 11,828        | 11,894        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>11,235</b> | <b>11,235</b> | <b>13,473</b> | <b>13,663</b> | <b>13,783</b> | <b>13,908</b> | <b>14,036</b> |

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

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 7,134,233      | 0.189     | 13,473  |
|                  | 7,134,233      |           | 13,473  |

**S214 Recreation Facility-Area H (South Slocan)**

**INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 44020               | Investment Income & Interest | 2,000        | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                              | <b>2,000</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account               | Description             | 2023 Final   | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|-------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 59000                 | Contribution to Reserve | 2,000        | 0           | 0           | 0           | 0           | 0           | 0           |
| <b>Total Expenses</b> |                         | <b>2,000</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

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

**RESERVE BALANCES**

|                                  |               |               |               |               |               |               |               |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 60,442        | 62,442        | 62,442        | 62,442        | 62,442        | 62,442        | 62,442        |
| Net change for the year          | 2,000         | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>62,442</b> | <b>62,442</b> | <b>62,442</b> | <b>62,442</b> | <b>62,442</b> | <b>62,442</b> | <b>62,442</b> |

**S215 Salmo Wellness Centre-Area G**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 11,570        | 11,570        | 11,830        | 11,950        | 11,998        | 12,048        | 12,099        |
| 41020               | Grants in lieu of Taxes | 21            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 22            | 22            | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>11,613</b> | <b>11,592</b> | <b>11,830</b> | <b>11,950</b> | <b>11,998</b> | <b>12,048</b> | <b>12,099</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 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         |
| <b>Total Expenses</b> |  | <b>11,592</b> | <b>11,592</b> | <b>11,830</b> | <b>11,950</b> | <b>11,998</b> | <b>12,048</b> | <b>12,099</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>21</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'G' | 63,967,135     | 0.018     | 11,830  |
|                    | 63,967,135     |           | 11,830  |

**S216 Castlegar & District Youth Centre-Areas I and J**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--------------------|---------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 49100               | Prior Year Surplus | 12,105        | 12,103        | 0           | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                    | <b>12,105</b> | <b>12,103</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|---------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 57010                 | Grants   | 0             | 5,000         | 0           | 0           | 0           | 0           | 0           |
| 59100                 | Accumulated Operating Surplus                      | 0             | 5,511         | 0           | 0           | 0           | 0           | 0           |
| 59500                 | Transfer to Other Service                          | 10,513        | 0             | 0           | 0           | 0           | 0           | 0           |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 0           | 0           | 0           | 0           | 0           |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 0           | 0           | 0           | 0           | 0           |
| <b>Total Expenses</b> |  | <b>12,105</b> | <b>12,103</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

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

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

**INCOME**

| Account             | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions | 37,940        | 37,940        | 39,111        | 39,893        | 40,691        | 41,505        | 42,335        |
| <b>Total Income</b> |              | <b>37,940</b> | <b>37,940</b> | <b>39,111</b> | <b>39,893</b> | <b>40,691</b> | <b>41,505</b> | <b>42,335</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 55020                 | Operating Supplies                                 | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 57010                 | Grants   | 36,348        | 36,348        | 37,281        | 37,933        | 38,672        | 39,426        | 40,193        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>37,940</b> | <b>37,940</b> | <b>39,111</b> | <b>39,893</b> | <b>40,691</b> | <b>41,505</b> | <b>42,335</b> |

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

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'A' | 30,146,974     | 0.130     | 39,111  |
|                  | 30,146,974     |           | 39,111  |



**S218 Salmo Valley Youth & Community Centre-Salmo and Area G**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 74,452        | 74,452        | 75,921        | 78,148        | 80,192        | 82,298        | 84,467        |
| 41020               | Grants in lieu of Taxes      | 280           | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 165           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 220           | 140           | 169           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>75,117</b> | <b>74,592</b> | <b>76,090</b> | <b>78,148</b> | <b>80,192</b> | <b>82,298</b> | <b>84,467</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 55020                 | Operating Supplies                                 | 92            | 0             | 0             | 0             | 0             | 0             | 0             |
| 57010                 | Grants   | 63,000        | 73,000        | 64,260        | 66,188        | 68,173        | 70,219        | 72,325        |
| 59000                 | Contribution to Reserve                            | 10,165        | 0             | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>74,850</b> | <b>74,592</b> | <b>76,090</b> | <b>78,148</b> | <b>80,192</b> | <b>82,298</b> | <b>84,467</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>268</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |               |               |               |               |               |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 0             | 10,165        | 20,165        | 30,165        | 40,165        | 50,165        |
| Net change for the year          | 10,165        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        |
| <b>Total Reserve for Service</b> | <b>10,165</b> | <b>20,165</b> | <b>30,165</b> | <b>40,165</b> | <b>50,165</b> | <b>60,165</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'G' | 63,967,135        | 0.087     | 55,516        |
| Village of Salmo   | 23,510,519        | 0.087     | 20,405        |
|                    | <b>87,477,654</b> |           | <b>75,921</b> |

**S219 TV Society-New Denver, Silverton and Area H**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 25,000        | 25,000        | 25,000        | 25,000        | 25,000        | 25,000        | 25,000        |
| 41020               | Grants in lieu of Taxes | 247           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 156           | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>25,403</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 134           | 204           | 206           | 208           | 210           | 212           | 214           |
| 57010                 | Grants   | 23,821        | 23,821        | 23,799        | 23,777        | 23,755        | 23,732        | 23,709        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>24,930</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>472</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value    | Rate/1000 | Revenue       |
|-----------------------|-------------------|-----------|---------------|
| Village of New Denver | 18,940,406        | 0.057     | 10,831        |
| Village of Silverton  | 8,573,269         | 0.057     | 4,903         |
| Defined Area 'H'      | 16,202,685        | 0.057     | 9,266         |
|                       | <b>43,716,360</b> |           | <b>25,000</b> |

**S220 TV Society-Area H (Slocan Valley South)**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 25,108        | 25,108        | 25,197        | 25,158        | 25,182        | 25,207        | 25,233        |
| 41020               | Grants in lieu of Taxes | 7             | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | -32           | 0             | -63           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>25,083</b> | <b>25,108</b> | <b>25,134</b> | <b>25,158</b> | <b>25,182</b> | <b>25,207</b> | <b>25,233</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 161           | 131           | 136           | 140           | 144           | 149           | 153           |
| 57010                 | Grants   | 24,003        | 24,003        | 24,003        | 24,003        | 24,003        | 24,003        | 24,003        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| <b>Total Expenses</b> |  | <b>25,139</b> | <b>25,108</b> | <b>25,134</b> | <b>25,158</b> | <b>25,182</b> | <b>25,207</b> | <b>25,233</b> |

|                      |  |            |          |          |          |          |          |          |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-56</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|------------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'H' | 101,228,553    | 0.025     | 25,197  |
|                  | 101,228,553    |           | 25,197  |

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

**INCOME**

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                      | 252,003        | 252,003        | 269,065        | 319,987        | 337,301        | 340,118        | 548,905        |
| 41020               | Grants in lieu of Taxes           | 1,692          | 1,600          | 1,600          | 1,600          | 1,600          | 1,600          | 1,600          |
| 42030               | User Fees                         | 16,637         | 18,000         | 15,500         | 15,500         | 15,500         | 15,500         | 15,500         |
| 43020               | Grants                            | 94,211         | 108,254        | 14,030         | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                | 0              | 6,800          | 0              | 0              | 0              | 0              | 0              |
| 43030               | Community Works Grants (Internal) | 0              | 0              | 4,000          | 21,000         | 75,000         | 0              | 0              |
| 44020               | Investment Income & Interest      | 12,819         | 200            | 9,000          | 6,000          | 6,000          | 6,000          | 3,000          |
| 45000               | Transfer from Reserves            | 0              | 0              | 0              | 94,211         | 0              | 0              | 0              |
| 45500               | Transfer from Other Service       | 8,800          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                | 60,858         | 60,850         | 51,612         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>447,020</b> | <b>447,707</b> | <b>364,807</b> | <b>458,298</b> | <b>435,401</b> | <b>363,218</b> | <b>569,005</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 7,879          | 10,500         | 12,220         | 12,542         | 11,068         | 9,250          | 13,754         |
| 51030                 | Benefits   | 802            | 1,100          | 1,680          | 1,730          | 1,782          | 1,836          | 1,891          |
| 53040                 | Advertising  | 310            | 900            | 900            | 900            | 900            | 900            | 900            |
| 53050                 | Insurance  | 2,466          | 2,744          | 2,915          | 3,002          | 3,093          | 3,185          | 3,281          |
| 53060                 | Bank Charges                                       | 5              | 0              | 0              | 0              | 0              | 0              | 0              |
| 53080                 | Licence & Permits                                  | 88             | 400            | 400            | 400            | 400            | 400            | 400            |
| 54030                 | Contracted Services                                | 16,854         | 35,000         | 32,500         | 33,620         | 34,244         | 38,371         | 40,502         |
| 55010                 | Repairs & Maintenance                              | 2,040          | 14,700         | 17,300         | 17,510         | 19,120         | 17,530         | 18,741         |
| 55020                 | Operating Supplies                                 | 2,861          | 7,750          | 7,200          | 2,350          | 2,450          | 2,350          | 0              |
| 55030                 | Equipment  | 3,935          | 14,250         | 11,250         | 19,760         | 12,770         | 11,780         | 11,791         |
| 55035                 | Radio Equipment                                    | 122            | 550            | 700            | 700            | 700            | 700            | 700            |
| 55050                 | Vehicles   | 73             | 0              | 0              | 0              | 0              | 0              | 0              |
| 57010                 | Grants   | 168,300        | 162,959        | 160,725        | 156,725        | 156,725        | 156,725        | 156,725        |
| 59000                 | Contribution to Reserve                            | 114,721        | 104,211        | 18,800         | 15,800         | 15,800         | 15,800         | 12,800         |
| 59100                 | Accumulated Operating Surplus                      | 0              | 4,612          | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 4,744          | 4,744          | 4,593          | 4,731          | 4,873          | 5,019          | 5,169          |
| 59530                 | Transfer to Other Service - Community Services Fee | 69,244         | 69,244         | 79,594         | 93,528         | 96,476         | 99,371         | 102,352        |
| 60000                 | Capital Expenditures                               | 0              | 14,043         | 14,030         | 95,000         | 75,000         | 0              | 200,000        |
| <b>Total Expenses</b> |  | <b>394,443</b> | <b>447,707</b> | <b>364,807</b> | <b>458,298</b> | <b>435,401</b> | <b>363,218</b> | <b>569,005</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>52,577</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 176,807        |  | 291,528        | 310,328        | 231,917        | 247,717        | 263,517        |
| Net change for the year          | 114,721        |  | 18,800         | -78,411        | 15,800         | 15,800         | 12,800         |
| <b>Total Reserve for Service</b> | <b>291,528</b> |  | <b>310,328</b> | <b>231,917</b> | <b>247,717</b> | <b>263,517</b> | <b>276,317</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'D' | 67,763,996         | 0.258     | 174,750        |
| Village of Kaslo   | 36,573,032         | 0.258     | 94,315         |
|                    | <b>104,337,028</b> |           | <b>269,065</b> |

**S222 Arena (Castlegar Complex)-Castlegar and Areas I and J****INCOME**

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                 | 2,818,031        | 2,818,031        | 3,138,218        | 3,219,636        | 3,341,761        | 3,385,669        | 3,439,705        |
| 41020               | Grants in lieu of Taxes      | 3,564            | 9,000            | 9,000            | 9,000            | 9,000            | 9,000            | 9,000            |
| 42015               | Sale of Goods - Specified    | 7,128            | 10,100           | 7,000            | 11,000           | 11,500           | 12,000           | 12,500           |
| 42025               | Sale of Services - Specified | 52,702           | 90,089           | 86,250           | 88,838           | 91,503           | 94,248           | 97,075           |
| 42030               | User Fees                    | 468              | 0                | 0                | 0                | 0                | 0                | 0                |
| 42035               | User Fees - Specified        | 13,683           | 6,277            | 12,500           | 12,875           | 13,261           | 13,659           | 14,069           |
| 42040               | Rental Income                | 918              | 0                | 0                | 0                | 0                | 0                | 0                |
| 42045               | Rental Income - Specified    | 277,590          | 289,328          | 250,270          | 228,204          | 234,316          | 240,611          | 247,096          |
| 43010               | Donations                    | 0                | 10,000           | 0                | 0                | 0                | 0                | 0                |
| 43015               | Donations - Specified        | 30,000           | 0                | 10,000           | 0                | 0                | 0                | 0                |
| 43020               | Grants                       | 203,000          | 203,000          | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified           | 63,327           | 8,200            | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| 43100               | Proceeds from Borrowing      | 0                | 0                | 0                | 1,019,000        | 0                | 0                | 0                |
| 44010               | Penalties & Fees             | -22              | 0                | 0                | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest | 39,619           | 0                | 11,000           | 3,000            | 6,000            | 7,000            | 2,000            |
| 45000               | Transfer from Reserves       | 680,000          | 924,000          | 415,000          | 45,277           | 0                | 226,574          | 0                |
| 45500               | Transfer from Other Service  | 24,516           | 4,590            | 4,636            | 4,682            | 4,729            | 4,776            | 4,824            |
| 49100               | Prior Year Surplus           | 211,283          | 194,803          | 140,513          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>4,425,808</b> | <b>4,567,418</b> | <b>4,085,387</b> | <b>4,642,512</b> | <b>3,713,070</b> | <b>3,994,538</b> | <b>3,827,269</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 862,152    | 834,329     | 896,300     | 912,889     | 940,276     | 968,484     | 997,538     |
| 51020   | Overtime                          | 14,476     | 12,506      | 18,000      | 13,375      | 13,761      | 14,159      | 14,569      |
| 51030   | Benefits                          | 219,492    | 191,952     | 215,150     | 220,574     | 227,192     | 234,007     | 241,028     |
| 51050   | Employee Health & Safety          | 4,440      | 6,767       | 9,714       | 9,975       | 10,245      | 10,522      | 10,808      |
| 51060   | Employee Incentives               | 709        | 1,000       | 1,000       | 1,000       | 1,000       | 1,000       | 1,000       |
| 52010   | Travel                            | 2,346      | 4,000       | 6,310       | 6,373       | 6,437       | 6,501       | 6,566       |
| 52020   | Education & Training              | 11,906     | 10,400      | 17,800      | 17,978      | 18,158      | 18,339      | 18,523      |
| 52030   | Memberships, Dues & Subscriptions | 1,940      | 1,000       | 1,010       | 1,020       | 1,030       | 1,041       | 1,051       |
| 53020   | Admin, Office Supplies & Postage  | 16,677     | 14,000      | 13,430      | 13,463      | 13,598      | 13,734      | 13,871      |
| 53030   | Communication                     | 15,097     | 17,750      | 17,928      | 16,832      | 17,000      | 17,170      | 17,342      |
| 53040   | Advertising                       | 17,603     | 32,500      | 30,000      | 30,300      | 30,603      | 30,909      | 31,218      |
| 53050   | Insurance                         | 50,848     | 55,520      | 56,362      | 48,763      | 49,249      | 49,740      | 50,236      |
| 53060   | Bank Charges                      | 14,280     | 10,100      | 10,201      | 10,303      | 10,406      | 10,510      | 10,615      |
| 53070   | Bad Debts                         | 290        | 0           | 0           | 0           | 0           | 0           | 0           |
| 53080   | Licence & Permits                 | 2,899      | 2,300       | 2,323       | 1,734       | 1,752       | 1,769       | 1,787       |
| 54010   | Legal                             | 0          | 1,000       | 2,000       | 2,020       | 2,040       | 2,061       | 2,081       |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 54030                 | Contracted Services                                | 166,897          | 219,989          | 212,700          | 214,482          | 223,777          | 218,548          | 222,033          |
| 54040                 | Consulting Fees                                    | 7,098            | 45,000           | 85,000           | 85,700           | 86,407           | 87,121           | 87,842           |
| 55010                 | Repairs & Maintenance                              | 38,756           | 85,100           | 112,896          | 93,195           | 94,008           | 94,835           | 95,677           |
| 55015                 | Repairs & Maintenance - Specified                  | 0                | 2,500            | 2,525            | 2,550            | 2,576            | 2,602            | 2,628            |
| 55020                 | Operating Supplies                                 | 77,649           | 74,320           | 77,025           | 76,790           | 77,567           | 78,355           | 79,154           |
| 55025                 | Chemicals  | 1,980            | 4,475            | 4,000            | 2,000            | 2,000            | 2,000            | 2,000            |
| 55030                 | Equipment  | 22,484           | 44,300           | 54,463           | 51,997           | 52,561           | 53,135           | 53,718           |
| 55035                 | Radio Equipment                                    | 4,708            | 0                | 2,000            | 0                | 0                | 0                | 0                |
| 55040                 | Utilities  | 136,709          | 151,900          | 154,120          | 134,662          | 137,255          | 139,898          | 142,593          |
| 55050                 | Vehicles   | 12,969           | 14,000           | 13,000           | 12,120           | 12,241           | 12,364           | 12,487           |
| 55060                 | Rentals  | 420              | 1,000            | 0                | 0                | 0                | 0                | 0                |
| 56110                 | Short-Term Financing Interest                      | 0                | 0                | 0                | 19,526           | 55,098           | 44,454           | 33,198           |
| 56120                 | Short-Term Financing Principal                     | 0                | 0                | 0                | 0                | 181,676          | 192,120          | 203,164          |
| 57010                 | Grants   | 404,000          | 412,000          | 419,513          | 409,000          | 409,000          | 409,000          | 409,000          |
| 59000                 | Contribution to Reserve                            | 235,026          | 203,000          | 11,000           | 3,000            | 294,256          | 7,000            | 217,637          |
| 59500                 | Transfer to Other Service                          | 72,284           | 0                | 14,583           | 2,660            | 2,740            | 2,823            | 2,907            |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 111,034          | 111,034          | 118,699          | 122,260          | 125,928          | 129,706          | 133,597          |
| 59520                 | Transfer to Other Service - IT Fee                 | 49,644           | 49,644           | 43,830           | 45,145           | 46,499           | 47,894           | 49,331           |
| 59530                 | Transfer to Other Service - Community Services Fee | 279,033          | 279,033          | 317,505          | 355,823          | 366,735          | 377,738          | 389,070          |
| 60000                 | Capital Expenditures                               | 1,439,582        | 1,675,000        | 1,145,000        | 1,705,000        | 200,000          | 715,000          | 273,000          |
| <b>Total Expenses</b> |  | <b>4,295,426</b> | <b>4,567,418</b> | <b>4,085,387</b> | <b>4,642,512</b> | <b>3,713,070</b> | <b>3,994,537</b> | <b>3,827,269</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>130,382</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 1,015,125      |  | 570,150        | 166,150        | 123,873        | 418,129        | 198,555        |
| Net change for the year          | -444,974       |  | -404,000       | -42,277        | 294,256        | -219,574       | 217,637        |
| <b>Total Reserve for Service</b> | <b>570,150</b> |  | <b>166,150</b> | <b>123,873</b> | <b>418,129</b> | <b>198,555</b> | <b>416,192</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'I' | 71,516,454         | 0.671     | 479,874          |
| Electoral Area 'J' | 109,069,426        | 0.671     | 731,854          |
| City of Castlegar  | 287,108,170        | 0.671     | 1,926,490        |
|                    | <b>467,694,050</b> |           | <b>3,138,218</b> |

**S223 Recreation Facility-Nakusp and Area K**

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 430,430        | 430,430        | 452,670        | 466,325        | 480,315        | 494,724        | 509,566        |
| 41020               | Grants in lieu of Taxes | 6,314          | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 13,162         | 13,162         | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>449,906</b> | <b>443,592</b> | <b>452,670</b> | <b>466,325</b> | <b>480,315</b> | <b>494,724</b> | <b>509,566</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 442,000        | 442,000        | 450,840        | 464,365        | 478,296        | 492,645        | 507,424        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975            | 975            | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617            | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>443,592</b> | <b>443,592</b> | <b>452,670</b> | <b>466,325</b> | <b>480,315</b> | <b>494,724</b> | <b>509,566</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>6,314</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value    | Rate/1000 | Revenue        |
|-------------------|-------------------|-----------|----------------|
| Village of Nakusp | 45,348,145        | 0.547     | 248,043        |
| Defined Area 'K'  | 37,410,642        | 0.547     | 204,627        |
|                   | <b>82,758,787</b> |           | <b>452,670</b> |

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

| Account             | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                                   | 4,448,250        | 4,448,250        | 4,611,398        | 4,658,230        | 4,742,673        | 4,829,431        | 4,912,640        |
| 41020               | Grants in lieu of Taxes                        | 21,713           | 7,272            | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           |
| 42015               | Sale of Goods - Specified                      | 11,472           | 18,000           | 9,500            | 9,785            | 10,079           | 10,381           | 10,692           |
| 42025               | Sale of Services - Specified                   | 139,841          | 198,653          | 190,815          | 196,540          | 202,436          | 208,509          | 214,764          |
| 42030               | User Fees                                      | 574              | 0                | 0                | 0                | 0                | 0                | 0                |
| 42035               | User Fees - Specified                          | 456,994          | 404,441          | 450,000          | 463,500          | 477,405          | 491,727          | 506,479          |
| 42040               | Rental Income                                  | 2,714            | 0                | 0                | 0                | 0                | 0                | 0                |
| 42045               | Rental Income - Specified                      | 287,074          | 273,206          | 284,302          | 291,991          | 299,911          | 308,068          | 316,470          |
| 43015               | Donations - Specified                          | 0                | 12,500           | 2,525            | 2,550            | 2,576            | 2,602            | 2,628            |
| 43020               | Grants   | 241,664          | 241,664          | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                             | 82,000           | 126,000          | 5,500            | 1,000            | 1,000            | 1,000            | 1,000            |
| 43505               | External Contributions & Contracts - Specified | 37,182           | 0                | 0                | 0                | 0                | 0                | 0                |
| 44010               | Penalties & Fees                               | 166              | 0                | 0                | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest                   | 55,542           | 0                | 53,000           | 33,000           | 17,000           | 9,000            | 2,000            |
| 45000               | Transfer from Reserves                         | 0                | 0                | 241,664          | 950,000          | 315,000          | 315,000          | 230,000          |
| 45500               | Transfer from Other Service                    | 35,412           | 27,350           | 25,755           | 26,528           | 27,323           | 28,143           | 28,987           |
| 49100               | Prior Year Surplus                             | 979,070          | 1,035,000        | 1,113,500        | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |  | <b>6,799,667</b> | <b>6,792,336</b> | <b>7,002,959</b> | <b>6,648,124</b> | <b>6,110,403</b> | <b>6,218,861</b> | <b>6,240,661</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 1,425,286  | 1,572,140   | 1,728,745   | 1,828,413   | 1,890,671   | 1,955,146   | 2,014,147   |
| 51020   | Overtime                          | 20,854     | 30,714      | 34,104      | 35,127      | 36,181      | 37,266      | 38,384      |
| 51030   | Benefits                          | 354,149    | 413,474     | 448,714     | 462,175     | 476,041     | 490,322     | 505,032     |
| 51050   | Employee Health & Safety          | 9,328      | 16,291      | 15,020      | 15,292      | 15,571      | 15,856      | 16,148      |
| 51060   | Employee Incentives               | 1,805      | 2,018       | 1,928       | 1,942       | 1,965       | 1,987       | 2,010       |
| 51550   | Directors - Expenses              | 0          | 1,200       | 1,200       | 1,200       | 1,200       | 1,200       | 1,200       |
| 51560   | Directors - Travel                | 0          | 1,010       | 1,020       | 1,030       | 1,041       | 1,051       | 1,062       |
| 52010   | Travel                            | 2,587      | 14,907      | 14,444      | 14,554      | 14,666      | 14,454      | 14,564      |
| 52020   | Education & Training              | 18,923     | 35,335      | 27,500      | 25,360      | 25,727      | 26,101      | 26,482      |
| 52030   | Memberships, Dues & Subscriptions | 2,383      | 3,748       | 3,380       | 3,436       | 3,493       | 3,551       | 3,610       |
| 53020   | Admin, Office Supplies & Postage  | 26,495     | 22,955      | 20,400      | 20,632      | 20,868      | 21,106      | 21,348      |
| 53030   | Communication                     | 16,543     | 21,880      | 21,979      | 22,087      | 22,196      | 22,306      | 22,417      |
| 53040   | Advertising                       | 9,365      | 44,150      | 40,000      | 40,400      | 40,804      | 41,212      | 41,624      |
| 53050   | Insurance                         | 85,058     | 86,860      | 87,729      | 88,606      | 89,492      | 90,387      | 91,291      |
| 53060   | Bank Charges                      | 15,112     | 12,625      | 12,751      | 12,879      | 13,008      | 13,138      | 13,269      |
| 53070   | Bad Debts                         | 3,612      | 505         | 510         | 515         | 520         | 526         | 531         |
| 53080   | Licence & Permits                 | 7,781      | 8,080       | 8,161       | 8,242       | 8,325       | 8,408       | 8,492       |



| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 54010                 | Legal  | 0                | 2,000            | 2,000            | 2,000            | 2,000            | 2,000            | 2,000            |
| 54030                 | Contracted Services                                | 113,139          | 133,603          | 135,040          | 125,736          | 126,438          | 127,147          | 127,864          |
| 54040                 | Consulting Fees                                    | 16,229           | 37,500           | 15,000           | 10,000           | 10,000           | 10,000           | 10,000           |
| 55010                 | Repairs & Maintenance                              | 125,242          | 182,925          | 198,060          | 215,948          | 218,108          | 220,289          | 223,666          |
| 55020                 | Operating Supplies                                 | 78,531           | 111,548          | 110,997          | 112,107          | 113,223          | 114,353          | 115,496          |
| 55025                 | Chemicals  | 43,450           | 40,400           | 48,500           | 48,985           | 49,475           | 49,970           | 50,469           |
| 55030                 | Equipment  | 23,341           | 84,000           | 100,300          | 96,500           | 97,000           | 97,500           | 98,000           |
| 55035                 | Radio Equipment                                    | 2,104            | 2,525            | 2,550            | 2,576            | 2,602            | 2,628            | 2,654            |
| 55040                 | Utilities  | 306,482          | 400,000          | 408,000          | 416,160          | 424,483          | 432,973          | 441,632          |
| 55050                 | Vehicles   | 12,001           | 5,535            | 5,570            | 5,606            | 5,642            | 5,679            | 5,715            |
| 55060                 | Rentals  | 68,752           | 67,145           | 54,570           | 55,116           | 55,667           | 56,224           | 56,786           |
| 56010                 | Debenture Interest                                 | 512,236          | 485,000          | 636,510          | 636,510          | 636,510          | 636,510          | 636,510          |
| 56020                 | Debenture Principal                                | 546,375          | 551,000          | 546,376          | 546,376          | 546,376          | 546,376          | 546,376          |
| 57010                 | Grants   | 147,965          | 149,465          | 159,650          | 159,650          | 159,650          | 159,650          | 159,650          |
| 59000                 | Contribution to Reserve                            | 774,414          | 721,664          | 291,500          | 33,000           | 17,000           | 9,000            | 2,000            |
| 59500                 | Transfer to Other Service                          | 27,862           | 5,000            | 32,592           | 21,210           | 21,846           | 22,501           | 23,176           |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 213,762          | 213,762          | 214,795          | 221,239          | 227,876          | 234,712          | 241,754          |
| 59520                 | Transfer to Other Service - IT Fee                 | 99,288           | 99,288           | 87,660           | 90,290           | 92,998           | 95,788           | 98,662           |
| 59530                 | Transfer to Other Service - Community Services Fee | 257,083          | 257,083          | 292,503          | 317,225          | 326,742          | 336,544          | 346,640          |
| 60000                 | Capital Expenditures                               | 318,574          | 955,000          | 1,193,200        | 950,000          | 315,000          | 315,000          | 230,000          |
| <b>Total Expenses</b> |  | <b>5,686,110</b> | <b>6,792,336</b> | <b>7,002,959</b> | <b>6,648,124</b> | <b>6,110,402</b> | <b>6,218,861</b> | <b>6,240,661</b> |

|                      |                  |          |          |          |          |          |          |          |
|----------------------|------------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,113,557</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |  |                  |                |                |                |               |
|----------------------------------|------------------|--|------------------|----------------|----------------|----------------|---------------|
| Opening Balance                  | 1,005,574        |  | 1,779,987        | 1,829,823      | 912,823        | 614,823        | 308,823       |
| Net change for the year          | 774,414          |  | 49,836           | -917,000       | -298,000       | -306,000       | -228,000      |
| <b>Total Reserve for Service</b> | <b>1,779,987</b> |  | <b>1,829,823</b> | <b>912,823</b> | <b>614,823</b> | <b>308,823</b> | <b>80,823</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'B' | 147,154,804        | 1.220     | 1,795,874        |
| Electoral Area 'C' | 59,379,270         | 1.220     | 724,663          |
| Town of Creston    | 143,035,477        | 1.220     | 1,745,602        |
| Defined Area 'A'   | 28,290,740         | 1.220     | 345,260          |
|                    | <b>377,860,291</b> |           | <b>4,611,398</b> |

**S225 Swimming Pool-Salmo and Area G**

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 59,934         | 59,934         | 69,251         | 92,778         | 105,465        | 107,594        | 109,767        |
| 41020               | Grants in lieu of Taxes | 306            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 51,267         | 51,203         | 42,607         | 10,599         | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>111,507</b> | <b>111,137</b> | <b>111,858</b> | <b>103,377</b> | <b>105,465</b> | <b>107,594</b> | <b>109,767</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 55020                 | Operating Supplies                                 | 254           | 0              | 0              | 0              | 0              | 0              | 0              |
| 59100                 | Accumulated Operating Surplus                      | 0             | 16,545         | 10,599         | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service                          | 66,918        | 93,000         | 99,429         | 101,418        | 103,446        | 105,515        | 107,625        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975            | 995            | 1,025          | 1,056          | 1,087          | 1,120          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>68,764</b> | <b>111,137</b> | <b>111,858</b> | <b>103,377</b> | <b>105,465</b> | <b>107,594</b> | <b>109,767</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>42,743</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'G' | 63,967,135     | 0.061     | 38,781  |
| Village of Salmo   | 23,510,519     | 0.130     | 30,470  |
|                    | 87,477,654     |           | 69,251  |

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

| Account             | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                                   | 3,362,521        | 3,362,521        | 3,512,582        | 3,924,249        | 4,099,747        | 4,177,179        | 4,256,599        |
| 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           | 29,252           | 30,130           | 31,033           | 31,964           |
| 42025               | Sale of Services - Specified                   | 301,640          | 396,012          | 275,098          | 283,351          | 291,851          | 300,607          | 309,625          |
| 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          |
| 43020               | Grants   | 241,668          | 241,668          | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                             | 5,054            | 28,000           | 6,050            | 6,050            | 6,050            | 6,050            | 6,050            |
| 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                   | 41,258           | 1,500            | 27,500           | 13,500           | 4,500            | 4,500            | 2,500            |
| 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          | 1,013,600        | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |  | <b>6,463,712</b> | <b>6,322,199</b> | <b>6,976,247</b> | <b>7,127,404</b> | <b>6,403,907</b> | <b>6,543,143</b> | <b>6,684,222</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 2,218,251  | 2,360,135   | 2,628,030   | 2,706,519   | 2,787,356   | 2,870,612   | 2,956,359   |
| 51020   | Overtime                          | 19,014     | 32,050      | 34,155      | 35,180      | 36,235      | 37,322      | 38,442      |
| 51030   | Benefits                          | 474,941    | 531,781     | 526,191     | 541,977     | 558,236     | 574,983     | 592,233     |
| 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       |
| 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                         | 92,779     | 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      |
| 53070   | Bad Debts                         | 328        | 0           | 0           | 0           | 0           | 0           | 0           |
| 53080   | Licence & Permits                 | 6,937      | 10,700      | 10,807      | 10,915      | 11,024      | 11,134      | 11,246      |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 54030                 | Contracted Services                                | 189,350          | 221,467          | 182,540          | 178,305          | 180,088          | 181,889          | 183,708          |
| 54040                 | Consulting Fees                                    | 0                | 112,000          | 120,000          | 35,200           | 35,402           | 35,606           | 35,812           |
| 55010                 | Repairs & Maintenance                              | 168,197          | 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                                 | 232,330          | 232,330          | 262,423          | 262,423          | 262,423          | 262,423          | 262,423          |
| 56020                 | Debenture Principal                                | 228,697          | 228,697          | 228,697          | 228,697          | 228,697          | 228,697          | 228,697          |
| 56110                 | Short-Term Financing Interest                      | 0                | 0                | 0                | 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                            | 273,905          | 241,668          | 211,200          | 12,000           | 3,000            | 3,000            | 1,000            |
| 59500                 | Transfer to Other Service                          | 21,877           | 0                | 38,045           | 26,305           | 26,569           | 26,834           | 27,103           |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 291,703          | 291,703          | 319,661          | 329,251          | 339,128          | 349,302          | 359,781          |
| 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                               | 45,688           | 329,000          | 650,000          | 950,000          | 100,000          | 100,000          | 100,000          |
| <b>Total Expenses</b> |  | <b>5,450,084</b> | <b>6,322,199</b> | <b>6,976,247</b> | <b>7,127,404</b> | <b>6,403,907</b> | <b>6,543,143</b> | <b>6,684,222</b> |

|                      |                  |          |          |          |          |          |          |          |
|----------------------|------------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,013,628</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 625,791        |  | 899,696        | 869,229        | 181,229        | 184,229        | 187,229        |
| Net change for the year          | 273,905        |  | -30,467        | -688,000       | 3,000          | 3,000          | 1,000          |
| <b>Total Reserve for Service</b> | <b>899,696</b> |  | <b>869,696</b> | <b>869,229</b> | <b>181,229</b> | <b>184,229</b> | <b>188,229</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'F' | 155,827,374        | 0.536     | 835,553          |
| City of Nelson     | 429,453,930        | 0.536     | 2,302,750        |
| Defined Area 'E'   | 69,801,736         | 0.536     | 374,280          |
|                    | <b>655,083,040</b> |           | <b>3,512,582</b> |

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

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41010               | Requisitions                 | 860,908          | 860,908          | 1,202,928        | 1,389,656        | 1,452,861        | 1,581,786        | 1,611,474        |
| 41020               | Grants in lieu of Taxes      | 1,164            | 4,000            | 4,000            | 0                | 0                | 0                | 0                |
| 42015               | Sale of Goods - Specified    | 5,522            | 1,151            | 5,000            | 5,150            | 5,305            | 5,464            | 5,628            |
| 42025               | Sale of Services - Specified | 128,594          | 144,858          | 111,401          | 114,743          | 118,185          | 121,731          | 125,383          |
| 42035               | User Fees - Specified        | 351,469          | 325,000          | 350,000          | 360,500          | 371,315          | 382,454          | 393,928          |
| 42045               | Rental Income - Specified    | 60,820           | 63,000           | 59,500           | 61,285           | 63,124           | 65,017           | 66,968           |
| 43020               | Grants                       | 38,668           | 39,667           | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| 44010               | Penalties & Fees             | -196             | 0                | 0                | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest | 44,087           | 0                | 39,000           | 16,000           | 1,000            | 5,000            | 4,000            |
| 45000               | Transfer from Reserves       | 0                | 174,000          | 135,000          | 1,180,025        | 0                | 0                | 0                |
| 45500               | Transfer from Other Service  | 13,621           | 2,600            | 2,626            | 0                | 0                | 0                | 0                |
| 49100               | Prior Year Surplus           | 215,807          | 210,530          | 8,000            | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>1,720,463</b> | <b>1,825,714</b> | <b>1,918,455</b> | <b>3,128,359</b> | <b>2,012,789</b> | <b>2,162,452</b> | <b>2,208,380</b> |

**EXPENSES**

| Account | Description                       | 2023 Final | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 51010   | Salaries                          | 768,720    | 813,078     | 914,197     | 941,623     | 969,872     | 998,968     | 1,028,937   |
| 51020   | Overtime                          | 8,457      | 16,500      | 16,764      | 17,267      | 17,785      | 18,318      | 18,868      |
| 51030   | Benefits                          | 163,769    | 216,968     | 196,725     | 202,627     | 208,706     | 214,967     | 221,416     |
| 51050   | Employee Health & Safety          | 3,033      | 6,000       | 6,330       | 6,410       | 6,466       | 6,522       | 6,578       |
| 51060   | Employee Incentives               | 220        | 0           | 0           | 0           | 0           | 0           | 0           |
| 52010   | Travel                            | 108        | 3,250       | 3,500       | 3,525       | 3,550       | 3,576       | 3,602       |
| 52020   | Education & Training              | 8,349      | 7,300       | 5,717       | 5,774       | 5,832       | 5,890       | 5,949       |
| 52030   | Memberships, Dues & Subscriptions | 586        | 1,650       | 657         | 663         | 670         | 676         | 683         |
| 53020   | Admin, Office Supplies & Postage  | 716        | 1,000       | 1,010       | 1,020       | 1,030       | 1,041       | 1,051       |
| 53030   | Communication                     | 1,340      | 2,000       | 2,020       | 2,040       | 2,061       | 2,081       | 2,102       |
| 53040   | Advertising                       | 3,111      | 14,043      | 12,000      | 12,120      | 12,241      | 12,364      | 12,487      |
| 53050   | Insurance                         | 27,577     | 31,750      | 32,068      | 32,389      | 32,713      | 33,040      | 33,370      |
| 53080   | Licence & Permits                 | 1,434      | 1,000       | 1,010       | 1,020       | 1,030       | 1,041       | 1,051       |
| 54030   | Contracted Services               | 51,395     | 33,500      | 39,200      | 39,542      | 39,889      | 40,240      | 40,596      |
| 55010   | Repairs & Maintenance             | 37,054     | 34,000      | 40,080      | 40,481      | 40,886      | 41,294      | 41,707      |
| 55020   | Operating Supplies                | 34,330     | 36,600      | 40,715      | 41,122      | 41,533      | 41,949      | 42,368      |
| 55025   | Chemicals                         | 29,758     | 22,000      | 25,000      | 25,250      | 25,503      | 25,758      | 26,015      |
| 55030   | Equipment                         | 20,188     | 43,000      | 26,110      | 26,221      | 26,333      | 26,447      | 26,561      |
| 55040   | Utilities                         | 95,786     | 110,000     | 117,000     | 119,340     | 121,727     | 124,161     | 126,645     |
| 55050   | Vehicles                          | 29         | 0           | 0           | 0           | 0           | 0           | 0           |
| 55060   | Rentals                           | 155        | 0           | 0           | 0           | 0           | 0           | 0           |
| 59000   | Contribution to Reserve           | 82,755     | 38,667      | 39,000      | 16,000      | 26,000      | 280,000     | 229,000     |

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 59500                 | Transfer to Other Service                          | 15,031           | 0                | 21,261           | 21,474           | 21,688           | 21,905           | 22,124           |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 98,156           | 98,156           | 116,380          | 117,544          | 118,719          | 119,906          | 121,105          |
| 59520                 | Transfer to Other Service - IT Fee                 | 44,128           | 44,128           | 38,960           | 39,739           | 40,534           | 41,345           | 42,172           |
| 59530                 | Transfer to Other Service - Community Services Fee | 77,125           | 77,125           | 87,751           | 95,168           | 98,023           | 100,964          | 103,993          |
| 60000                 | Capital Expenditures                               | 138,704          | 174,000          | 135,000          | 1,320,000        | 150,000          | 0                | 50,000           |
| <b>Total Expenses</b> |  | <b>1,712,016</b> | <b>1,825,714</b> | <b>1,918,455</b> | <b>3,128,359</b> | <b>2,012,790</b> | <b>2,162,452</b> | <b>2,208,381</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>8,446</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |  |                  |               |                |                |                |
|----------------------------------|------------------|--|------------------|---------------|----------------|----------------|----------------|
| Opening Balance                  | 1,276,357        |  | 1,359,112        | 1,263,112     | 99,087         | 125,087        | 405,087        |
| Net change for the year          | 82,755           |  | -96,000          | -1,164,025    | 26,000         | 280,000        | 229,000        |
| <b>Total Reserve for Service</b> | <b>1,359,112</b> |  | <b>1,263,112</b> | <b>99,087</b> | <b>125,087</b> | <b>405,087</b> | <b>634,087</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue          |
|--------------------|--------------------|-----------|------------------|
| Electoral Area 'J' | 109,069,426        | 0.275     | 299,534          |
| City of Castlegar  | 287,108,170        | 0.275     | 788,476          |
| Defined Area 'I'   | 41,845,017         | 0.275     | 114,918          |
|                    | <b>438,022,613</b> |           | <b>1,202,928</b> |

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

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 28,125        | 28,125        | 28,125        | 28,125        | 28,125        | 28,125        | 28,125        |
| 41020               | Grants in lieu of Taxes      | 301           | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest | 1,342         | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 27,870        | 27,896        | 28,000        | 16,093        | 12,000        | 8,000         | 645           |
| <b>Total Income</b> |                              | <b>57,638</b> | <b>56,021</b> | <b>56,125</b> | <b>44,218</b> | <b>40,125</b> | <b>36,125</b> | <b>28,770</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 1,192         | 1,185         | 1,420         | 1,448         | 1,477         | 1,507         | 1,537         |
| 51020                 | Overtime   | 270           | 0             | 270           | 0             | 0             | 0             | 0             |
| 51030                 | Benefits   | 170           | 346           | 406           | 414           | 422           | 431           | 439           |
| 52010                 | Travel   | 394           | 748           | 800           | 808           | 816           | 824           | 832           |
| 53040                 | Advertising  | 392           | 0             | 279           | 0             | 0             | 0             | 0             |
| 53050                 | Insurance  | 388           | 420           | 424           | 428           | 433           | 437           | 441           |
| 53060                 | Bank Charges                                       | 0             | 20            | 20            | 20            | 20            | 20            | 20            |
| 53080                 | Licence & Permits                                  | 0             | 107           | 108           | 109           | 110           | 111           | 112           |
| 54030                 | Contracted Services                                | 7             | 0             | 0             | 0             | 0             | 0             | 0             |
| 55020                 | Operating Supplies                                 | 0             | 150           | 153           | 156           | 159           | 162           | 166           |
| 57010                 | Grants   | 14,360        | 33,860        | 23,885        | 14,863        | 13,543        | 13,312        | 9,988         |
| 59000                 | Contribution to Reserve                            | 1,342         | 0             | 0             | 0             | 0             | 0             | 0             |
| 59100                 | Accumulated Operating Surplus                      | 0             | 9,010         | 15,764        | 12,029        | 8,785         | 4,530         | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 375           | 375           | 654           | 674           | 694           | 715           | 736           |
| 59530                 | Transfer to Other Service - Community Services Fee | 9,799         | 9,799         | 11,942        | 13,268        | 13,666        | 14,076        | 14,498        |
| <b>Total Expenses</b> |  | <b>28,688</b> | <b>56,021</b> | <b>56,125</b> | <b>44,218</b> | <b>40,125</b> | <b>36,125</b> | <b>28,770</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>28,950</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 40,552        |  | 41,894        | 41,894        | 41,894        | 41,894        | 41,894        | 41,894        |
| Net change for the year          | 1,342         |  | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>41,894</b> |  | <b>41,894</b> | <b>41,894</b> | <b>41,894</b> | <b>41,894</b> | <b>41,894</b> | <b>41,894</b> |

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'K' | 74,415,199         | 0.023     | 17,476        |
| Village of Nakusp  | 45,348,145         | 0.023     | 10,649        |
|                    | <b>119,763,344</b> |           | <b>28,125</b> |

**S229 Recreation Commission No.6-New Denver, Silverton and Area H**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 47,834        | 47,834        | 47,834        | 55,705        | 67,294        | 69,394        | 70,256        |
| 41020               | Grants in lieu of Taxes      | 362           | 0             | 0             | 0             | 0             | 0             | 0             |
| 42035               | User Fees - Specified        | 6,940         | 4,500         | 5,500         | 5,665         | 5,835         | 6,010         | 6,190         |
| 44020               | Investment Income & Interest | 12            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 15,041        | 15,000        | 26,800        | 10,159        | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>70,189</b> | <b>67,334</b> | <b>80,134</b> | <b>71,529</b> | <b>73,129</b> | <b>75,404</b> | <b>76,446</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 6,838         | 12,988        | 15,141        | 15,595        | 16,063        | 16,545        | 17,041        |
| 51030                 | Benefits   | 679           | 2,050         | 2,250         | 2,318         | 2,387         | 2,459         | 2,532         |
| 52010                 | Travel   | 157           | 0             | 200           | 206           | 212           | 219           | 225           |
| 53020                 | Admin, Office Supplies & Postage                   | 99            | 313           | 200           | 206           | 212           | 219           | 225           |
| 53030                 | Communication                                      | 0             | 0             | 2,900         | 2,000         | 2,040         | 2,080         | 2,100         |
| 53040                 | Advertising  | 1,777         | 1,000         | 1,500         | 1,545         | 1,591         | 1,639         | 1,688         |
| 53050                 | Insurance  | 364           | 430           | 430           | 443           | 456           | 470           | 484           |
| 53060                 | Bank Charges                                       | 0             | 73            | 50            | 50            | 51            | 52            | 52            |
| 54030                 | Contracted Services                                | 1,479         | 1,500         | 1,530         | 1,576         | 1,623         | 1,672         | 1,722         |
| 55010                 | Repairs & Maintenance                              | 0             | 1,000         | 1,010         | 1,020         | 1,030         | 1,041         | 1,051         |
| 55020                 | Operating Supplies                                 | 2,038         | 2,700         | 2,727         | 2,754         | 2,782         | 2,810         | 2,838         |
| 55030                 | Equipment  | 6,689         | 15,000        | 15,000        | 15,000        | 15,000        | 15,000        | 15,000        |
| 55060                 | Rentals  | 1,680         | 1,663         | 1,600         | 1,648         | 1,697         | 1,748         | 1,801         |
| 57010                 | Grants   | 10,800        | 10,400        | 11,000        | 11,330        | 11,670        | 12,020        | 12,381        |
| 59100                 | Accumulated Operating Surplus                      | 0             | 5,943         | 10,159        | 0             | 0             | 0             | 0             |
| 59500                 | Transfer to Other Service                          | 0             | 1,500         | 1,500         | 1,545         | 1,591         | 1,639         | 1,688         |
| 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 | 9,799         | 9,799         | 11,942        | 13,268        | 13,666        | 14,706        | 14,498        |
| <b>Total Expenses</b> |  | <b>43,374</b> | <b>67,334</b> | <b>80,134</b> | <b>71,529</b> | <b>73,129</b> | <b>75,404</b> | <b>76,447</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>26,814</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value    | Rate/1000 | Revenue       |
|-----------------------|-------------------|-----------|---------------|
| Village of New Denver | 18,940,406        | 0.093     | 17,661        |
| Village of Silverton  | 8,573,269         | 0.093     | 7,994         |
| Defined Area 'H'      | 23,784,629        | 0.093     | 22,178        |
|                       | <b>51,298,304</b> |           | <b>47,834</b> |



**S230 Recreation Commission No.7-Salmo and Area G**

**INCOME**

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                      | 170,342        | 170,342        | 191,785        | 261,372        | 268,517        | 275,874        | 283,448        |
| 41020               | Grants in lieu of Taxes           | 754            | 0              | 0              | 0              | 0              | 0              | 0              |
| 42025               | Sale of Services - Specified      | 7,911          | 28,085         | 33,380         | 34,381         | 35,413         | 36,475         | 37,569         |
| 42030               | User Fees                         | 10,188         | 0              | 0              | 0              | 0              | 0              | 0              |
| 42035               | User Fees - Specified             | 35,088         | 27,000         | 32,000         | 32,960         | 33,949         | 34,967         | 36,016         |
| 42045               | Rental Income - Specified         | 191            | 0              | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants                            | 3,062          | 0              | 0              | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                | 153,149        | 121,150        | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 43030               | Community Works Grants (Internal) | 20,000         | 0              | 0              | 0              | 0              | 0              | 0              |
| 44010               | Penalties & Fees                  | 30             | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest      | 242            | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service       | 66,918         | 131,000        | 99,429         | 102,412        | 105,484        | 108,649        | 111,908        |
| 49100               | Prior Year Surplus                | 92,290         | 90,000         | 57,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>560,166</b> | <b>567,577</b> | <b>414,594</b> | <b>432,125</b> | <b>444,363</b> | <b>456,965</b> | <b>469,942</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 86,153         | 121,413        | 176,792        | 182,096        | 187,559        | 193,185        | 198,981        |
| 51020                 | Overtime   | 285            | 379            | 839            | 864            | 890            | 917            | 944            |
| 51030                 | Benefits   | 16,826         | 29,804         | 32,091         | 33,054         | 34,045         | 35,067         | 36,119         |
| 51050                 | Employee Health & Safety                           | 135            | 202            | 200            | 206            | 212            | 219            | 225            |
| 52010                 | Travel   | 876            | 1,005          | 1,750          | 1,802          | 1,857          | 1,912          | 1,970          |
| 52020                 | Education & Training                               | 1,768          | 7,472          | 2,002          | 2,062          | 2,124          | 2,188          | 2,253          |
| 52030                 | Memberships, Dues & Subscriptions                  | 391            | 289            | 375            | 386            | 398            | 410            | 422            |
| 53020                 | Admin, Office Supplies & Postage                   | 225            | 1,869          | 1,200          | 1,236          | 1,273          | 1,311          | 1,351          |
| 53030                 | Communication                                      | 3,064          | 2,525          | 3,100          | 3,193          | 3,289          | 3,387          | 3,489          |
| 53040                 | Advertising  | 3,630          | 3,798          | 3,700          | 3,811          | 3,925          | 4,043          | 4,164          |
| 53050                 | Insurance  | 2,284          | 2,500          | 2,500          | 2,575          | 2,652          | 2,732          | 2,814          |
| 53060                 | Bank Charges                                       | 768            | 500            | 500            | 515            | 530            | 546            | 563            |
| 53080                 | Licence & Permits                                  | 309            | 1,272          | 925            | 953            | 981            | 1,011          | 1,041          |
| 54030                 | Contracted Services                                | 2,427          | 7,080          | 6,000          | 6,180          | 6,365          | 6,556          | 6,753          |
| 55010                 | Repairs & Maintenance                              | 1,744          | 6,000          | 11,200         | 11,536         | 11,882         | 12,239         | 12,606         |
| 55020                 | Operating Supplies                                 | 2,621          | 5,887          | 9,750          | 10,042         | 10,344         | 10,654         | 10,974         |
| 55025                 | Chemicals  | 0              | 3,500          | 3,535          | 3,641          | 3,750          | 3,863          | 3,979          |
| 55030                 | Equipment  | 2,012          | 10,353         | 8,150          | 8,394          | 8,646          | 8,906          | 9,173          |
| 55040                 | Utilities  | 550            | 8,000          | 8,500          | 8,755          | 9,018          | 9,288          | 9,567          |
| 55060                 | Rentals  | 10,400         | 15,000         | 15,150         | 15,302         | 15,455         | 15,609         | 15,765         |
| 57010                 | Grants   | 4,500          | 14,000         | 14,000         | 14,000         | 14,000         | 14,000         | 14,000         |
| 59100                 | Accumulated Operating Surplus                      | 0              | 8,000          | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service                          | 13,063         | 17,025         | 12,052         | 12,414         | 12,786         | 13,170         | 13,565         |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 19,864         | 19,864         | 16,970         | 17,479         | 18,003         | 18,544         | 19,100         |
| 59520                 | Transfer to Other Service - IT Fee                 | 5,516          | 5,516          | 4,870          | 5,016          | 5,167          | 5,322          | 5,481          |
| 59530                 | Transfer to Other Service - Community Services Fee | 69,199         | 69,199         | 78,443         | 86,613         | 89,211         | 91,888         | 94,644         |
| 60000                 | Capital Expenditures                               | 225,982        | 205,125        | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>474,593</b> | <b>567,577</b> | <b>414,594</b> | <b>432,126</b> | <b>444,363</b> | <b>456,965</b> | <b>469,941</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>85,573</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'G' | 63,967,135     | 0.195     | 124,660 |
| Village of Salmo   | 23,510,519     | 0.286     | 67,125  |
|                    | 87,477,654     |           | 191,785 |

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

**INCOME**

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 179,506          | 179,506          | 238,575        | 343,807        | 383,544        | 368,430        | 378,614        |
| 41020               | Grants in lieu of Taxes      | 171              | 0                | 0              | 0              | 0              | 0              | 0              |
| 42015               | Sale of Goods - Specified    | 0                | 1,800            | 1,836          | 1,891          | 1,948          | 2,006          | 2,066          |
| 42025               | Sale of Services - Specified | 18,266           | 47,488           | 34,050         | 35,071         | 36,124         | 37,207         | 38,324         |
| 42030               | User Fees                    | -14              | 0                | 0              | 0              | 0              | 0              | 0              |
| 42045               | Rental Income - Specified    | 990              | 0                | 0              | 0              | 0              | 0              | 0              |
| 43015               | Donations - Specified        | 300              | 147,020          | 0              | 0              | 0              | 0              | 0              |
| 43020               | Grants                       | 150,000          | 150,000          | 0              | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified           | 1,500            | 120,445          | 26,000         | 26,000         | 1,000          | 1,000          | 1,000          |
| 44010               | Penalties & Fees             | -165             | 0                | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 9,154            | 0                | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves       | 477,401          | 474,437          | 50,000         | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service  | 0                | 59,555           | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | 371,980          | 371,418          | 55,000         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>1,209,089</b> | <b>1,551,669</b> | <b>405,461</b> | <b>406,770</b> | <b>422,615</b> | <b>408,644</b> | <b>420,004</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 49,897           | 56,166           | 73,585         | 75,793         | 78,066         | 80,408         | 82,821         |
| 51030                 | Benefits   | 10,685           | 14,725           | 17,640         | 18,169         | 18,714         | 19,276         | 19,854         |
| 52010                 | Travel   | 1,627            | 2,797            | 4,085          | 4,208          | 4,334          | 4,464          | 4,598          |
| 52020                 | Education & Training                               | 2,201            | 1,123            | 1,000          | 1,030          | 1,061          | 1,093          | 1,126          |
| 52030                 | Memberships, Dues & Subscriptions                  | 424              | 721              | 500            | 515            | 530            | 546            | 563            |
| 53020                 | Admin, Office Supplies & Postage                   | 467              | 1,545            | 1,200          | 1,236          | 1,273          | 1,311          | 1,351          |
| 53030                 | Communication                                      | 2,793            | 3,329            | 2,900          | 2,987          | 3,077          | 3,169          | 3,264          |
| 53040                 | Advertising  | 2,269            | 10,279           | 8,500          | 8,755          | 9,018          | 9,288          | 9,567          |
| 53050                 | Insurance  | 4,464            | 3,034            | 5,550          | 5,716          | 5,888          | 6,065          | 6,247          |
| 53060                 | Bank Charges                                       | 395              | 946              | 500            | 515            | 530            | 546            | 563            |
| 53080                 | Licence & Permits                                  | 1,142            | 105              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                                | 6,178            | 32,800           | 15,000         | 40,450         | 45,913         | 46,391         | 46,883         |
| 54040                 | Consulting Fees                                    | 8,592            | 25,000           | 25,000         | 25,000         | 25,000         | 0              | 0              |
| 55010                 | Repairs & Maintenance                              | 601              | 10,355           | 10,500         | 10,815         | 11,139         | 11,474         | 11,818         |
| 55020                 | Operating Supplies                                 | 5,694            | 7,142            | 7,250          | 7,467          | 7,692          | 7,922          | 8,160          |
| 55030                 | Equipment  | 7,958            | 7,845            | 3,200          | 3,296          | 3,395          | 3,497          | 3,602          |
| 55040                 | Utilities  | 1,090            | 1,150            | 900            | 927            | 955            | 983            | 1,013          |
| 55060                 | Rentals  | 14,122           | 18,751           | 15,500         | 15,965         | 16,444         | 16,937         | 17,445         |
| 59000                 | Contribution to Reserve                            | 23,988           | 150,000          | 0              | 0              | 0              | 0              | 0              |
| 59100                 | Accumulated Operating Surplus                      | 0                | 24,475           | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service                          | 11,100           | 5,000            | 2,200          | 2,266          | 2,334          | 2,404          | 2,476          |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 10,220           | 10,220           | 9,486          | 9,771          | 10,064         | 10,366         | 10,677         |
| 59520                 | Transfer to Other Service - IT Fee                 | 5,516            | 5,516            | 4,870          | 5,016          | 5,167          | 5,322          | 5,481          |
| 59530                 | Transfer to Other Service - Community Services Fee | 128,644          | 128,644          | 146,095        | 166,873        | 172,022        | 177,182        | 182,498        |
| 60000                 | Capital Expenditures                               | 853,958          | 1,030,000        | 50,000         | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>1,154,023</b> | <b>1,551,669</b> | <b>405,461</b> | <b>406,770</b> | <b>422,616</b> | <b>408,644</b> | <b>420,004</b> |

|                      |        |   |   |   |   |   |   |   |
|----------------------|--------|---|---|---|---|---|---|---|
| <b>Total Service</b> | 55,066 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--------|---|---|---|---|---|---|---|

**RESERVE BALANCES**

|                                  |               |                |                |                |                |                |                |
|----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 477,401       | 23,988         | -26,012        | -26,012        | -26,012        | -26,012        | -26,012        |
| Net change for the year          | -453,413      | -50,000        | 0              | 0              | 0              | 0              | 0              |
| <b>Total Reserve for Service</b> | <b>23,988</b> | <b>-26,012</b> | <b>-26,012</b> | <b>-26,012</b> | <b>-26,012</b> | <b>-26,012</b> | <b>-26,012</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Nelson Old H     | 11,095,470     | 0.179     | 19,813  |
| Defined Area 'H' | 122,510,925    | 0.179     | 218,762 |
|                  | 133,606,395    |           | 238,575 |

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

**INCOME**

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

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 739           | 0             | 1,000         | 1,030         | 1,061         | 1,093         | 1,126         |
| 51030                 | Benefits   | 88            | 0             | 150           | 155           | 159           | 164           | 169           |
| 53020                 | Admin, Office Supplies & Postage                   | 0             | 202           | 200           | 206           | 212           | 219           | 225           |
| 53040                 | Advertising  | 481           | 505           | 500           | 515           | 530           | 546           | 563           |
| 53050                 | Insurance  | 279           | 505           | 400           | 412           | 424           | 437           | 450           |
| 55060                 | Rentals  | 80            | 0             | 0             | 0             | 0             | 0             | 0             |
| 57010                 | Grants   | 39,928        | 39,890        | 41,000        | 41,820        | 42,656        | 43,510        | 44,380        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>43,188</b> | <b>42,694</b> | <b>45,080</b> | <b>46,097</b> | <b>47,062</b> | <b>48,047</b> | <b>49,054</b> |

|                      |             |          |          |          |          |          |          |          |
|----------------------|-------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-477</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'A' | 93,607,196     | 0.049     | 45,573  |
|                  | 93,607,196     |           | 45,573  |

**S234 Transit-Creston and Area**

**INCOME**

| Account             | Description                        | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                       | 169,669        | 169,669        | 182,391        | 196,984        | 213,727        | 232,964        | 252,765        |
| 41020               | Grants in lieu of Taxes            | 443            | 0              | 0              | 0              | 0              | 0              | 0              |
| 42030               | User Fees                          | 15,497         | 14,441         | 15,039         | 15,490         | 15,954         | 16,433         | 16,926         |
| 43020               | Grants                             | 96,565         | 96,564         | 99,943         | 103,441        | 107,062        | 110,809        | 114,687        |
| 43500               | External Contributions & Contracts | -0             | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest       | 2,770          | 0              | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves             | 0              | 1,739          | 12,402         | 29,811         | 30,597         | 20,780         | 10,691         |
| 49100               | Prior Year Surplus                 | 34,673         | 34,605         | 21,066         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                    | <b>319,617</b> | <b>317,018</b> | <b>330,841</b> | <b>345,726</b> | <b>367,340</b> | <b>380,986</b> | <b>395,069</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53020                 | Admin, Office Supplies & Postage               | 0              | 300            | 350            | 400            | 450            | 500            | 500            |
| 53050                 | Insurance                                      | 241            | 300            | 300            | 300            | 300            | 300            | 300            |
| 54030                 | Contracted Services                            | 261,087        | 307,350        | 316,759        | 331,287        | 352,626        | 365,993        | 380,076        |
| 55010                 | Repairs & Maintenance                          | 0              | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          |
| 55020                 | Operating Supplies                             | 2,506          | 0              | 0              | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 2,770          | 0              | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service                      | 260            | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 6,568          | 6,568          | 10,932         | 11,239         | 11,464         | 11,693         | 11,693         |
| <b>Total Expenses</b> |  | <b>273,432</b> | <b>317,018</b> | <b>330,841</b> | <b>345,726</b> | <b>367,340</b> | <b>380,986</b> | <b>395,069</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>46,185</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |                |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|----------------|
| Opening Balance                  | 83,705        |  | 86,475        | 74,073        | 44,262        | 13,665        | -7,115         |
| Net change for the year          | 2,770         |  | -12,402       | -29,811       | -30,597       | -20,780       | -10,691        |
| <b>Total Reserve for Service</b> | <b>86,475</b> |  | <b>74,073</b> | <b>44,262</b> | <b>13,665</b> | <b>-7,115</b> | <b>-17,806</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value     | Rate/1000 | Revenue        |
|------------------|--------------------|-----------|----------------|
| Town of Creston  | 143,035,477        | 0.077     | 109,618        |
| Defined Area 'A' | 16,142,750         | 0.053     | 8,572          |
| Defined Area 'B' | 90,160,066         | 0.057     | 51,252         |
| Defined Area 'C' | 43,627,870         | 0.030     | 12,949         |
|                  | <b>292,966,163</b> |           | <b>182,391</b> |

**S237 Transit-Castlegar and Area**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                 | 446,647        | 446,647        | 446,647        | 508,953        | 547,124        | 588,158        | 632,270        |
| 41020               | Grants in lieu of Taxes      | 748            | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 18,422         | 0              | 16,000         | 11,000         | 9,000          | 7,000          | 3,000          |
| 45000               | Transfer from Reserves       | 0              | 81,854         | 83,148         | 97,835         | 90,651         | 78,922         | 67,311         |
| 49100               | Prior Year Surplus           | 36,581         | 29,482         | 30,845         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>502,398</b> | <b>557,983</b> | <b>576,640</b> | <b>617,788</b> | <b>646,775</b> | <b>674,080</b> | <b>702,581</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53020                 | Admin, Office Supplies & Postage               | 500            | 100            | 500            | 500            | 500            | 500            | 500            |
| 53050                 | Insurance                                      | 355            | 500            | 500            | 500            | 500            | 500            | 500            |
| 54030                 | Contracted Services                            | 353,379        | 521,663        | 537,201        | 582,565        | 612,739        | 641,202        | 672,833        |
| 55010                 | Repairs & Maintenance                          | 11,281         | 25,040         | 3,500          | 3,622          | 3,749          | 3,880          | 4,016          |
| 55020                 | Operating Supplies                             | 3,151          | 0              | 0              | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 18,422         | 0              | 16,000         | 11,000         | 9,000          | 7,000          | 3,000          |
| 59510                 | Transfer to Other Service - General Admin. Fee | 10,680         | 10,680         | 18,939         | 19,601         | 20,287         | 20,998         | 21,732         |
| <b>Total Expenses</b> |  | <b>397,768</b> | <b>557,983</b> | <b>576,640</b> | <b>617,788</b> | <b>646,775</b> | <b>674,080</b> | <b>702,581</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>104,629</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 556,623        |  | 575,045        | 507,897        | 421,062        | 339,411        | 267,489        |
| Net change for the year          | 18,422         |  | -67,148        | -86,835        | -81,651        | -71,922        | -64,311        |
| <b>Total Reserve for Service</b> | <b>575,045</b> |  | <b>507,897</b> | <b>421,062</b> | <b>339,411</b> | <b>267,489</b> | <b>203,178</b> |

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value     | Rate/1000 | Revenue        |
|-------------------|--------------------|-----------|----------------|
| City of Castlegar | 287,108,170        | 0.130     | 373,844        |
| Defined Area 'I'  | 63,572,692         | 0.043     | 27,245         |
| Defined Area 'J'  | 92,584,444         | 0.049     | 45,558         |
|                   | <b>443,265,306</b> |           | <b>446,647</b> |

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

| Account             | Description                  | 2023 Final     | 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           |
| 44020               | Investment Income & Interest | 5,247          | 0              | 0              | 0              | 0                | 0                | 0                |
| 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                |
| <b>Total Income</b> |                              | <b>737,966</b> | <b>728,209</b> | <b>878,696</b> | <b>954,721</b> | <b>1,021,194</b> | <b>1,077,541</b> | <b>1,129,933</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 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                        | 5,247          | 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           |
| <b>Total Expenses</b> |  | <b>669,409</b> | <b>728,209</b> | <b>878,696</b> | <b>954,721</b> | <b>1,021,194</b> | <b>1,077,541</b> | <b>1,129,933</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>68,557</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 235,437       |  | 86,855        | 33,278        | 14,776        | 32,222        | 49,367        |
| Net change for the year          | -148,582      |  | -53,577       | -18,502       | 17,446        | 17,145        | 11,358        |
| <b>Total Reserve for Service</b> | <b>86,855</b> |  | <b>33,278</b> | <b>14,776</b> | <b>32,222</b> | <b>49,367</b> | <b>60,725</b> |

**2024 REVISED ASSESSMENT**

| Tax Area                | Assessed Value     | Rate/1000 | Revenue        |
|-------------------------|--------------------|-----------|----------------|
| Electoral Area 'E' - SV | 168,807,112        | 0.038     | 63,323         |
| Electoral Area 'E' - NS | 168,807,112        | 0.108     | 182,836        |
| Electoral Area 'F' - SV | 155,827,374        | 0.039     | 61,064         |
| Electoral Area 'F' - NS | 155,827,374        | 0.113     | 176,348        |
| Village of Slocan       | 11,192,988         | 0.243     | 27,184         |
| Nelson Old E - SV       | 6,960,955          | 0.011     | 754            |
| Nelson Old E - NS       | 6,960,955          | 0.031     | 2,176          |
| Nelson Old F - SV       | 27,903,125         | 0.011     | 3,012          |
| Nelson Old F - NS       | 27,903,125         | 0.031     | 8,699          |
| Nelson Old H            | 10,712,360         | 0.060     | 6,392          |
| Defined Area 'H'        | 113,927,835        | 0.199     | 226,614        |
|                         | <b>854,830,315</b> |           | <b>758,402</b> |

**S239 Transit-Kootenay Lake West**

**INCOME**

| Account             | Description                        | 2023 Final       | 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            | 3,792            | 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                |
| 44020               | Investment Income & Interest       | 10,532           | 0                | 9,000            | 3,000            | 0                | 0                | 0                |
| 45000               | Transfer from Reserves             | 0                | 0                | 185,043          | 169,989          | 85,406           | 0                | 0                |
| 49100               | Prior Year Surplus                 | 303,616          | 299,180          | 142,601          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                                    | <b>1,068,834</b> | <b>1,050,934</b> | <b>1,083,360</b> | <b>1,097,771</b> | <b>1,142,700</b> | <b>1,196,168</b> | <b>1,242,129</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 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                        | 165,035        | 154,503          | 9,000            | 3,000            | 0                | 14,152           | 16,858           |
| 59510                 | Transfer to Other Service - General Admin. Fee | 15,817         | 15,817           | 30,918           | 26,744           | 28,616           | 30,619           | 32,763           |
| <b>Total Expenses</b> |  | <b>850,766</b> | <b>1,050,933</b> | <b>1,083,360</b> | <b>1,097,771</b> | <b>1,142,700</b> | <b>1,196,168</b> | <b>1,242,129</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>218,068</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |               |                |               |              |
|----------------------------------|----------------|--|----------------|---------------|----------------|---------------|--------------|
| Opening Balance                  | 240,969        |  | 406,004        | 229,961       | 62,972         | -22,434       | -8,282       |
| Net change for the year          | 165,035        |  | -176,043       | -166,989      | -85,406        | 14,152        | 16,858       |
| <b>Total Reserve for Service</b> | <b>406,004</b> |  | <b>229,961</b> | <b>62,972</b> | <b>-22,434</b> | <b>-8,282</b> | <b>8,576</b> |

**2024 REVISED ASSESSMENT**

| Tax Area              | Assessed Value       | Rate/1000 | Revenue        |
|-----------------------|----------------------|-----------|----------------|
| Electoral Area 'D'    | 67,763,996           | 0.062     | 42,275         |
| Electoral Area 'E'    | 168,807,112          | 0.023     | 39,230         |
| Electoral Area 'F'    | 155,827,374          | 0.024     | 37,084         |
| Electoral Area 'G'    | 63,967,135           | 0.025     | 16,071         |
| Electoral Area 'H'    | 146,343,544          | 0.026     | 37,932         |
| Electoral Area 'I'    | 71,516,454           | 0.013     | 9,234          |
| Electoral Area 'J'    | 109,069,426          | 0.012     | 12,578         |
| Electoral Area 'K'    | 74,415,199           | 0.031     | 22,859         |
| City of Castlegar     | 287,108,170          | 0.015     | 42,674         |
| Village of Kaslo      | 36,573,032           | 0.057     | 20,863         |
| Village of Nakusp     | 45,348,145           | 0.139     | 62,888         |
| City of Nelson        | 429,453,930          | 0.023     | 100,571        |
| Village of New Denver | 18,940,406           | 0.118     | 22,310         |
| Village of Salmo      | 23,510,519           | 0.021     | 4,841          |
| Village of Silverton  | 8,573,269            | 0.198     | 16,970         |
| Village of Slocan     | 11,192,988           | 0.020     | 2,196          |
| Defined Area 'A'      | 58,944,130           | 0.014     | 8,535          |
|                       | <b>1,777,354,829</b> |           | <b>499,111</b> |

**S240 Airport-Creston and Areas B, C and Area A**

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 202,925        | 202,925        | 220,374        | 232,679        | 225,062        | 232,696        | 240,588        |
| 41020               | Grants in lieu of Taxes | 867            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 443            | 442            | 91             | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>204,235</b> | <b>203,367</b> | <b>220,465</b> | <b>232,679</b> | <b>225,062</b> | <b>232,696</b> | <b>240,588</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 57010                 | Grants   | 201,775        | 201,775        | 218,635        | 230,729        | 223,064        | 230,648        | 238,489        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975            | 975            | 995            | 1,015          | 1,035          | 1,056          | 1,077          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617            | 617            | 835            | 935            | 963            | 992            | 1,022          |
| <b>Total Expenses</b> |  | <b>203,367</b> | <b>203,367</b> | <b>220,465</b> | <b>232,679</b> | <b>225,062</b> | <b>232,696</b> | <b>240,588</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>868</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue        |
|--------------------|--------------------|-----------|----------------|
| Electoral Area 'B' | 147,154,804        | 0.053     | 78,361         |
| Electoral Area 'C' | 59,379,270         | 0.053     | 31,620         |
| Town of Creston    | 143,035,477        | 0.053     | 76,167         |
| Defined Area 'A'   | 64,273,028         | 0.053     | 34,226         |
|                    | <b>413,842,579</b> |           | <b>220,374</b> |



**S241 Water Utility-Area A (Riondel)**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget      |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| 41015               | Parcel Taxes                 | 54,991         | 54,991         | 54,991         | 56,091         | 57,213         | 58,357         | 59,524           |
| 42025               | Sale of Services - Specified | 2,128          | 0              | 0              | 0              | 0              | 0              | 0                |
| 42030               | User Fees                    | 191,183        | 190,609        | 205,262        | 211,420        | 217,762        | 224,295        | 231,024          |
| 43020               | Grants                       | 17,191         | 17,191         | 0              | 0              | 0              | 0              | 0                |
| 43100               | Proceeds from Borrowing      | 0              | 0              | 0              | 0              | 0              | 0              | 320,000          |
| 44020               | Investment Income & Interest | 10,150         | 0              | 9,000          | 6,000          | 7,000          | 9,000          | 5,000            |
| 45000               | Transfer from Reserves       | 3,410          | 160,000        | 168,000        | 75,000         | 0              | 0              | 580,000          |
| 49100               | Prior Year Surplus           | -5,243         | -5,300         | -20,802        | 0              | 0              | 0              | 0                |
| <b>Total Income</b> |                              | <b>273,810</b> | <b>417,491</b> | <b>416,451</b> | <b>348,511</b> | <b>281,975</b> | <b>291,652</b> | <b>1,195,548</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget      |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| 51010                 | Salaries   | 40,162         | 36,671         | 38,883         | 39,398         | 40,186         | 40,990         | 41,809           |
| 51020                 | Overtime   | 1,214          | 2,118          | 2,249          | 2,339          | 2,386          | 2,434          | 2,482            |
| 51030                 | Benefits   | 11,459         | 9,464          | 10,109         | 10,243         | 10,448         | 10,657         | 10,870           |
| 51050                 | Employee Health & Safety                               | 854            | 0              | 0              | 0              | 0              | 0              | 0                |
| 51500                 | Directors - Allowance & Stipend                        | 707            | 401            | 751            | 781            | 796            | 812            | 829              |
| 51565                 | Directors - Mileage                                    | 281            | 79             | 298            | 310            | 317            | 323            | 329              |
| 52010                 | Travel   | 0              | 289            | 307            | 319            | 326            | 332            | 339              |
| 52020                 | Education & Training                                   | 1,099          | 212            | 225            | 234            | 239            | 244            | 248              |
| 52030                 | Memberships, Dues & Subscriptions                      | 300            | 312            | 331            | 345            | 351            | 359            | 366              |
| 53030                 | Communication  | 983            | 1,115          | 1,184          | 1,231          | 1,256          | 1,281          | 1,307            |
| 53050                 | Insurance  | 5,021          | 4,782          | 5,078          | 5,282          | 5,387          | 5,495          | 5,605            |
| 53080                 | Licence & Permits                                      | 414            | 1,147          | 440            | 458            | 467            | 476            | 486              |
| 54030                 | Contracted Services                                    | 7,067          | 9,353          | 9,864          | 9,104          | 9,286          | 9,472          | 9,662            |
| 55010                 | Repairs & Maintenance                                  | 14,264         | 5,610          | 9,256          | 9,626          | 9,819          | 10,015         | 10,215           |
| 55020                 | Operating Supplies                                     | 4,708          | 4,758          | 5,053          | 5,255          | 5,360          | 5,467          | 5,577            |
| 55025                 | Chemicals  | 13,681         | 9,225          | 14,529         | 15,110         | 15,413         | 15,721         | 16,035           |
| 55030                 | Equipment  | 433            | 0              | 8,460          | 478            | 488            | 498            | 508              |
| 55040                 | Utilities  | 7,067          | 6,749          | 7,167          | 7,454          | 7,603          | 7,755          | 7,910            |
| 55050                 | Vehicles   | 1,458          | 1,553          | 1,649          | 1,715          | 1,750          | 1,785          | 1,820            |
| 56010                 | Debenture Interest                                     | 3,675          | 3,675          | 3,675          | 3,675          | 3,675          | 3,675          | 3,675            |
| 56020                 | Debenture Principal                                    | 6,699          | 6,699          | 6,699          | 6,699          | 6,699          | 6,699          | 6,699            |
| 59000                 | Contribution to Reserve                                | 98,045         | 87,895         | 67,696         | 88,406         | 93,373         | 99,486         | 99,747           |
| 59500                 | Transfer to Other Service                              | 25,254         | 12,236         | 7,627          | 7,932          | 8,091          | 8,252          | 8,417            |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 13,183         | 13,183         | 13,466         | 14,004         | 14,284         | 14,570         | 14,861           |
| 59520                 | Transfer to Other Service - IT Fee                     | 5,516          | 5,516          | 4,870          | 5,065          | 5,166          | 5,269          | 5,375            |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 34,449         | 34,449         | 36,585         | 38,048         | 38,809         | 39,585         | 40,377           |
| 60000                 | Capital Expenditures                                   | 0              | 160,000        | 160,000        | 75,000         | 0              | 0              | 900,000          |
| <b>Total Expenses</b> |  | <b>297,994</b> | <b>417,491</b> | <b>416,451</b> | <b>348,511</b> | <b>281,975</b> | <b>291,652</b> | <b>1,195,548</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-24,184</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 248,247        | 342,881        | 242,577        | 255,983        | 349,356        | 448,842        |
| Net change for the year          | 94,635         | -100,304       | 13,406         | 93,373         | 99,486         | -480,253       |
| <b>Total Reserve for Service</b> | <b>342,881</b> | <b>242,577</b> | <b>255,983</b> | <b>349,356</b> | <b>448,842</b> | <b>-31,411</b> |

**2024 REVISED ASSESSMENT**

| Tax Area | Assessed Value | Rate/1000 | Revenue |
|----------|----------------|-----------|---------|
|          | 0              |           | 0       |

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

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41015               | Parcel Taxes                 | 15,840        | 15,840        | 15,840        | 15,840        | 15,840        | 15,840        | 15,840        |
| 42030               | User Fees                    | 20,783        | 20,635        | 21,873        | 22,310        | 22,757        | 23,212        | 23,676        |
| 44020               | Investment Income & Interest | 2,460         | 0             | 0             | 0             | 0             | 0             | 0             |
| 45000               | Transfer from Reserves       | 0             | 40,000        | 45,000        | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 1,451         | 1,450         | -690          | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>40,534</b> | <b>77,925</b> | <b>82,023</b> | <b>38,150</b> | <b>38,597</b> | <b>39,052</b> | <b>39,516</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 2,104         | 2,063         | 2,191         | 2,278         | 2,324         | 2,371         | 2,418         |
| 51020                 | Overtime   | 0             | 226           | 239           | 249           | 254           | 259           | 264           |
| 51030                 | Benefits   | 253           | 536           | 570           | 592           | 604           | 616           | 629           |
| 51500                 | Directors - Allowance & Stipend                        | 505           | 403           | 428           | 445           | 454           | 463           | 472           |
| 51565                 | Directors - Mileage                                    | 281           | 0             | 298           | 310           | 317           | 323           | 329           |
| 52010                 | Travel   | 45            | 79            | 84            | 87            | 89            | 91            | 93            |
| 53020                 | Admin, Office Supplies & Postage                       | 500           | 500           | 0             | 0             | 0             | 0             | 0             |
| 53050                 | Insurance  | 125           | 256           | 272           | 283           | 288           | 294           | 300           |
| 53080                 | Licence & Permits                                      | 215           | 337           | 358           | 372           | 380           | 387           | 395           |
| 54010                 | Legal  | 0             | 2,000         | 2,000         | 0             | 0             | 0             | 0             |
| 54030                 | Contracted Services                                    | 1,475         | 454           | 5,483         | 502           | 512           | 522           | 533           |
| 55010                 | Repairs & Maintenance                                  | 202           | 563           | 598           | 621           | 634           | 647           | 659           |
| 55020                 | Operating Supplies                                     | 0             | 34            | 36            | 38            | 39            | 39            | 40            |
| 55050                 | Vehicles   | 45            | 0             | 48            | 50            | 51            | 52            | 53            |
| 59000                 | Contribution to Reserve                                | 24,351        | 21,891        | 21,309        | 21,809        | 21,927        | 22,050        | 22,174        |
| 59500                 | Transfer to Other Service                              | 4,443         | 3,904         | 3,218         | 3,347         | 3,414         | 3,482         | 3,551         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 1,982         | 1,982         | 1,903         | 1,979         | 2,019         | 2,059         | 2,101         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 4,697         | 4,697         | 4,988         | 5,188         | 5,291         | 5,397         | 5,505         |
| 60000                 | Capital Expenditures                                   | 0             | 38,000        | 38,000        | 0             | 0             | 0             | 0             |
| <b>Total Expenses</b> |  | <b>41,224</b> | <b>77,925</b> | <b>82,023</b> | <b>38,150</b> | <b>38,597</b> | <b>39,052</b> | <b>39,516</b> |

|                      |             |          |          |          |          |          |          |          |
|----------------------|-------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-689</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |                |                |                |
|----------------------------------|---------------|--|---------------|---------------|----------------|----------------|----------------|
| Opening Balance                  | 63,393        |  | 87,744        | 64,053        | 85,862         | 107,789        | 129,839        |
| Net change for the year          | 24,351        |  | -23,691       | 21,809        | 21,927         | 22,050         | 22,174         |
| <b>Total Reserve for Service</b> | <b>87,744</b> |  | <b>64,053</b> | <b>85,862</b> | <b>107,789</b> | <b>129,839</b> | <b>152,013</b> |

**S243 Water Utility-Area B (Lister)**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 42025               | Sale of Services - Specified | 10,259         | 0              | 0              | 0              | 0              | 0              | 0              |
| 42030               | User Fees                    | 219,181        | 219,802        | 245,572        | 319,244        | 365,688        | 419,680        | 482,556        |
| 43020               | Grants                       | 33,892         | 33,892         | 0              | 0              | 0              | 0              | 0              |
| 43100               | Proceeds from Borrowing      | 0              | 0              | 200,000        | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 13,017         | 0              | 7,000          | 1,000          | 2,000          | 6,000          | 4,000          |
| 45000               | Transfer from Reserves       | 3,920          | 251,000        | 435,000        | 70,000         | 0              | 25,000         | 500,000        |
| 45500               | Transfer from Other Service  | 0              | 1,067          | 670            | 871            | 958            | 1,054          | 1,160          |
| 49100               | Prior Year Surplus           | 12,185         | 12,835         | -5,282         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>292,454</b> | <b>518,596</b> | <b>882,960</b> | <b>391,115</b> | <b>368,646</b> | <b>451,734</b> | <b>987,716</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 14,528         | 21,489         | 18,429         | 16,046         | 16,367         | 16,694         | 17,028         |
| 51020                 | Overtime   | 54             | 226            | 57             | 60             | 61             | 62             | 63             |
| 51030                 | Benefits   | 3,714          | 5,587          | 4,724          | 4,102          | 4,184          | 4,268          | 4,353          |
| 51050                 | Employee Health & Safety                               | 0              | 312            | 331            | 345            | 351            | 359            | 366            |
| 51500                 | Directors - Allowance & Stipend                        | 1,111          | 904            | 1,180          | 1,227          | 1,252          | 1,277          | 1,302          |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 67             | 0              | 0              | 0              | 0              | 0              |
| 53030                 | Communication  | 319            | 541            | 575            | 598            | 609            | 622            | 634            |
| 53050                 | Insurance  | 1,185          | 1,571          | 1,668          | 1,735          | 1,770          | 1,805          | 1,841          |
| 53080                 | Licence & Permits                                      | 624            | 1,251          | 1,329          | 1,382          | 1,409          | 1,438          | 1,466          |
| 54030                 | Contracted Services                                    | 22,713         | 5,824          | 10,089         | 10,492         | 10,702         | 10,916         | 11,134         |
| 54040                 | Consulting Fees  | 0              | 0              | 3,000          | 0              | 0              | 0              | 0              |
| 55010                 | Repairs & Maintenance                                  | 8,184          | 2,251          | 2,391          | 2,486          | 2,536          | 2,587          | 2,638          |
| 55020                 | Operating Supplies                                     | 868            | 563            | 598            | 622            | 634            | 647            | 660            |
| 55025                 | Chemicals  | 4,116          | 5,200          | 5,522          | 5,743          | 5,858          | 5,975          | 6,095          |
| 55030                 | Equipment  | 89             | 225            | 239            | 249            | 253            | 259            | 264            |
| 55040                 | Utilities  | 4,025          | 4,920          | 5,225          | 5,434          | 5,543          | 5,654          | 5,767          |
| 55050                 | Vehicles   | 390            | 991            | 1,052          | 1,095          | 1,116          | 1,139          | 1,162          |
| 56110                 | Short-Term Financing Interest                          | 0              | 0              | 0              | 11,240         | 9,231          | 7,109          | 4,868          |
| 56120                 | Short-Term Financing Principal                         | 0              | 0              | 0              | 35,750         | 37,759         | 39,881         | 42,122         |
| 59000                 | Contribution to Reserve                                | 96,278         | 83,261         | 54,026         | 80,947         | 124,760        | 186,192        | 243,306        |
| 59500                 | Transfer to Other Service                              | 28,828         | 22,770         | 21,720         | 21,124         | 21,404         | 14,547         | 14,837         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 10,076         | 10,076         | 9,991          | 10,391         | 10,599         | 10,811         | 11,027         |
| 59520                 | Transfer to Other Service - IT Fee                     | 5,516          | 5,516          | 4,870          | 5,065          | 5,166          | 5,269          | 5,375          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 95,051         | 95,051         | 100,944        | 104,982        | 107,082        | 109,223        | 111,408        |
| 60000                 | Capital Expenditures                                   | 0              | 250,000        | 635,000        | 70,000         | 0              | 25,000         | 500,000        |
| <b>Total Expenses</b> |  | <b>297,668</b> | <b>518,596</b> | <b>882,960</b> | <b>391,115</b> | <b>368,646</b> | <b>451,734</b> | <b>987,716</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-5,214</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |               |               |                |                |               |
|----------------------------------|----------------|---------------|---------------|----------------|----------------|---------------|
| Opening Balance                  | 321,729        | 414,087       | 33,113        | 44,060         | 168,820        | 330,012       |
| Net change for the year          | 92,358         | -380,974      | 10,947        | 124,760        | 161,192        | -256,694      |
| <b>Total Reserve for Service</b> | <b>414,087</b> | <b>33,113</b> | <b>44,060</b> | <b>168,820</b> | <b>330,012</b> | <b>73,318</b> |

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

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015               | Parcel Taxes                                   | 44,000         | 44,000         | 46,200         | 48,510         | 50,936         | 53,482         | 56,156         |
| 42030               | User Fees                                      | 74,557         | 73,148         | 77,537         | 79,863         | 82,259         | 84,727         | 87,268         |
| 43030               | Community Works Grants (Internal)              | 48,787         | 60,000         | 17,848         | 0              | 0              | 0              | 0              |
| 43505               | External Contributions & Contracts - Specified | 6,120          | 6,120          | 6,935          | 6,935          | 6,935          | 6,935          | 6,935          |
| 44020               | Investment Income & Interest                   | 3,460          | 0              | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves                         | 15,964         | 32,000         | 18,462         | 0              | 0              | 60,000         | 0              |
| 49100               | Prior Year Surplus                             | -5,153         | -5,253         | 10,964         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>187,735</b> | <b>210,015</b> | <b>177,946</b> | <b>135,308</b> | <b>140,130</b> | <b>205,144</b> | <b>150,359</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 16,894         | 16,379         | 18,333         | 16,986         | 17,326         | 17,672         | 18,026         |
| 51020                 | Overtime   | 65             | 762            | 499            | 519            | 530            | 540            | 551            |
| 51030                 | Benefits   | 3,514          | 4,259          | 4,252          | 3,881          | 3,959          | 4,038          | 4,119          |
| 51050                 | Employee Health & Safety                               | 0              | 567            | 0              | 0              | 0              | 0              | 0              |
| 51500                 | Directors - Allowance & Stipend                        | 1,212          | 1,004          | 1,287          | 1,339          | 1,365          | 1,393          | 1,421          |
| 51565                 | Directors - Mileage                                    | 126            | 0              | 134            | 139            | 142            | 145            | 148            |
| 52010                 | Travel   | 0              | 142            | 151            | 157            | 160            | 163            | 166            |
| 52030                 | Memberships, Dues & Subscriptions                      | 250            | 416            | 442            | 459            | 469            | 478            | 488            |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 69             | 20             | 21             | 21             | 22             | 22             |
| 53030                 | Communication  | 964            | 1,061          | 1,127          | 1,172          | 1,195          | 1,219          | 1,244          |
| 53050                 | Insurance  | 1,421          | 1,543          | 1,639          | 1,704          | 1,738          | 1,773          | 1,809          |
| 53080                 | Licence & Permits                                      | 302            | 644            | 684            | 711            | 726            | 740            | 755            |
| 54030                 | Contracted Services                                    | 5,926          | 7,095          | 7,535          | 7,836          | 7,993          | 8,153          | 8,316          |
| 55010                 | Repairs & Maintenance                                  | 1,297          | 9,917          | 8,921          | 7,197          | 7,341          | 7,488          | 7,638          |
| 55020                 | Operating Supplies                                     | 2,716          | 10,832         | 11,504         | 11,964         | 12,203         | 12,447         | 12,696         |
| 55025                 | Chemicals  | 1,835          | 2,467          | 1,949          | 2,026          | 2,067          | 2,108          | 2,151          |
| 55030                 | Equipment  | 0              | 134            | 0              | 0              | 0              | 0              | 0              |
| 55040                 | Utilities  | 4,268          | 7,178          | 4,533          | 4,714          | 4,808          | 4,904          | 5,002          |
| 55060                 | Rentals  | 64             | 73             | 68             | 0              | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                                | 9,509          | 6,049          | 22,401         | 16,866         | 19,317         | 21,916         | 24,662         |
| 59500                 | Transfer to Other Service                              | 9,461          | 11,605         | 9,559          | 9,155          | 9,338          | 9,525          | 9,716          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 7,192          | 7,192          | 7,938          | 8,255          | 8,421          | 8,589          | 8,761          |
| 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 | 23,111         | 23,111         | 33,790         | 35,142         | 35,845         | 36,562         | 37,293         |
| 60000                 | Capital Expenditures                                   | 62,151         | 92,000         | 36,310         | 0              | 0              | 60,000         | 0              |
| <b>Total Expenses</b> |  | <b>157,795</b> | <b>210,015</b> | <b>177,946</b> | <b>135,308</b> | <b>140,130</b> | <b>205,144</b> | <b>150,359</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>29,940</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |  |                |  |                |                |                |                |                |
|----------------------------------|--|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  |  | 109,495        |  | 103,040        | 106,979        | 123,845        | 143,162        | 105,078        |
| Net change for the year          |  | -6,455         |  | 3,939          | 16,866         | 19,317         | -38,084        | 24,662         |
| <b>Total Reserve for Service</b> |  | <b>103,040</b> |  | <b>106,979</b> | <b>123,845</b> | <b>143,162</b> | <b>105,078</b> | <b>129,740</b> |

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

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015               | Parcel Taxes                 | 13,884         | 13,884         | 14,168         | 14,168         | 14,168         | 14,168         | 21,600         |
| 42030               | User Fees                    | 106,649        | 105,906        | 113,300        | 121,228        | 127,282        | 133,656        | 167,083        |
| 44020               | Investment Income & Interest | 1,968          | 0              | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves       | 5,841          | 5,841          | 33,000         | 0              | 0              | 0              | 250,000        |
| 49100               | Prior Year Surplus           | 6,215          | 5,226          | -468           | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>134,558</b> | <b>130,857</b> | <b>160,000</b> | <b>135,396</b> | <b>141,450</b> | <b>147,824</b> | <b>438,683</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 15,724         | 16,395         | 17,287         | 15,899         | 16,217         | 16,541         | 16,872         |
| 51020                 | Overtime   | 674            | 997            | 1,059          | 1,101          | 1,123          | 1,146          | 1,169          |
| 51030                 | Benefits   | 3,351          | 4,263          | 4,527          | 4,134          | 4,216          | 4,301          | 4,387          |
| 51050                 | Employee Health & Safety                               | 77             | 89             | 95             | 98             | 100            | 102            | 104            |
| 51500                 | Directors - Allowance & Stipend                        | 505            | 504            | 535            | 557            | 568            | 579            | 591            |
| 51565                 | Directors - Mileage                                    | 60             | 0              | 64             | 66             | 68             | 69             | 70             |
| 52030                 | Memberships, Dues & Subscriptions                      | 50             | 100            | 106            | 110            | 113            | 115            | 117            |
| 53020                 | Admin, Office Supplies & Postage                       | 16             | 31             | 33             | 34             | 35             | 36             | 36             |
| 53030                 | Communication  | 1,027          | 1,075          | 1,142          | 1,187          | 1,211          | 1,235          | 1,260          |
| 53050                 | Insurance  | 1,960          | 2,422          | 2,572          | 2,675          | 2,729          | 2,783          | 2,839          |
| 53080                 | Licence & Permits                                      | 286            | 546            | 580            | 603            | 615            | 627            | 640            |
| 54030                 | Contracted Services                                    | 2,087          | 4,501          | 2,216          | 2,305          | 2,351          | 2,398          | 2,446          |
| 54040                 | Consulting Fees  | 0              | 0              | 18,000         | 0              | 0              | 0              | 0              |
| 55010                 | Repairs & Maintenance                                  | 5,127          | 7,526          | 7,993          | 8,312          | 8,479          | 8,648          | 8,821          |
| 55020                 | Operating Supplies                                     | 2,790          | 8,741          | 6,000          | 6,240          | 6,365          | 6,492          | 6,622          |
| 55025                 | Chemicals  | 1,504          | 979            | 1,597          | 1,661          | 1,694          | 1,728          | 1,763          |
| 55030                 | Equipment  | 10             | 0              | 10             | 11             | 11             | 11             | 12             |
| 55040                 | Utilities  | 1,788          | 1,966          | 1,899          | 1,975          | 2,014          | 2,055          | 2,096          |
| 56010                 | Debenture Interest                                     | 2,999          | 2,999          | 2,999          | 2,999          | 2,999          | 2,999          | 2,999          |
| 56020                 | Debenture Principal                                    | 4,725          | 5,712          | 5,712          | 5,712          | 5,712          | 5,712          | 5,712          |
| 59000                 | Contribution to Reserve                                | 27,122         | 25,154         | 24,516         | 32,614         | 36,784         | 41,241         | 80,140         |
| 59500                 | Transfer to Other Service                              | 8,526          | 10,838         | 8,948          | 8,509          | 8,680          | 8,853          | 9,030          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 5,214          | 5,214          | 5,383          | 5,598          | 5,710          | 5,824          | 5,941          |
| 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 | 25,289         | 25,289         | 26,857         | 27,931         | 28,490         | 29,060         | 29,641         |
| 60000                 | Capital Expenditures                                   | 0              | 0              | 15,000         | 0              | 0              | 0              | 250,000        |
| <b>Total Expenses</b> |  | <b>116,428</b> | <b>130,857</b> | <b>160,000</b> | <b>135,396</b> | <b>141,450</b> | <b>147,824</b> | <b>438,683</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>18,130</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |  |               |  |               |               |                |                |              |
|----------------------------------|--|---------------|--|---------------|---------------|----------------|----------------|--------------|
| Opening Balance                  |  | 49,817        |  | 71,098        | 62,614        | 95,228         | 132,012        | 173,253      |
| Net change for the year          |  | 21,281        |  | -8,484        | 32,614        | 36,784         | 41,241         | -169,860     |
| <b>Total Reserve for Service</b> |  | <b>71,098</b> |  | <b>62,614</b> | <b>95,228</b> | <b>132,012</b> | <b>173,253</b> | <b>3,393</b> |

**S246 Water Utility-Area D (Macdonald Creek)**

**INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                 | 6,242         | 6,242         | 6,242         | 6,242         | 6,242         | 6,242         | 6,242         |
| 41015               | Parcel Taxes                 | 25,023        | 25,023        | 25,023        | 25,023        | 25,023        | 25,023        | 25,023        |
| 44020               | Investment Income & Interest | 8,895         | 0             | 8,000         | 7,000         | 7,000         | 7,000         | 4,000         |
| 45000               | Transfer from Reserves       | 42,000        | 62,000        | 20,000        | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | -481          | -481          | 855           | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>81,679</b> | <b>92,784</b> | <b>60,120</b> | <b>38,265</b> | <b>38,265</b> | <b>38,265</b> | <b>35,265</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 34            | 500           | 531           | 552           | 563           | 575           | 586           |
| 51030                 | Benefits   | 45            | 24            | 25            | 26            | 27            | 27            | 28            |
| 51500                 | Directors - Allowance & Stipend                        | 707           | 401           | 751           | 781           | 796           | 812           | 829           |
| 51565                 | Directors - Mileage                                    | 71            | 133           | 76            | 79            | 80            | 82            | 83            |
| 53020                 | Admin, Office Supplies & Postage                       | 396           | 0             | 0             | 0             | 0             | 0             | 0             |
| 53050                 | Insurance  | 88            | 103           | 109           | 114           | 116           | 118           | 121           |
| 54030                 | Contracted Services                                    | 42,000        | 42,000        | 0             | 0             | 0             | 0             | 0             |
| 56010                 | Debenture Interest                                     | 2,493         | 2,493         | 1,906         | 1,906         | 1,906         | 1,906         | 1,906         |
| 56020                 | Debenture Principal                                    | 8,457         | 8,457         | 8,457         | 8,457         | 8,457         | 8,457         | 8,457         |
| 59000                 | Contribution to Reserve                                | 23,233        | 14,338        | 22,703        | 20,566        | 20,421        | 20,270        | 17,118        |
| 59500                 | Transfer to Other Service                              | 1,425         | 1,476         | 995           | 1,035         | 1,055         | 1,077         | 1,098         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 125           | 125           | 1,663         | 1,729         | 1,764         | 1,799         | 1,835         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 2,734         | 2,734         | 2,904         | 3,020         | 3,080         | 3,142         | 3,204         |
| 60000                 | Capital Expenditures                                   | 0             | 20,000        | 20,000        | 0             | 0             | 0             | 0             |
| <b>Total Expenses</b> |  | <b>81,809</b> | <b>92,784</b> | <b>60,120</b> | <b>38,265</b> | <b>38,265</b> | <b>38,265</b> | <b>35,265</b> |

|                      |             |          |          |          |          |          |          |          |
|----------------------|-------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-130</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 282,595        |  | 263,828        | 266,531        | 287,097        | 307,518        | 327,788        |
| Net change for the year          | -18,767        |  | 2,703          | 20,566         | 20,421         | 20,270         | 17,118         |
| <b>Total Reserve for Service</b> | <b>263,828</b> |  | <b>266,531</b> | <b>287,097</b> | <b>307,518</b> | <b>327,788</b> | <b>344,906</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'D' | 2,955,090      | 0.211     | 6,242   |
|                  | 2,955,090      |           | 6,242   |

**S247 Water Utility-Area J (Lucas Road)****INCOME**

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41015               | Parcel Taxes                 | 4,200         | 4,200         | 4,200         | 4,200         | 4,200         | 4,200         | 4,200         |
| 42030               | User Fees                    | 9,626         | 10,035        | 9,834         | 10,326        | 10,843        | 11,385        | 11,953        |
| 44020               | Investment Income & Interest | 1,295         | 0             | 0             | 0             | 0             | 0             | 0             |
| 45500               | Transfer from Other Service  | 0             | 0             | 2,000         | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | 3,086         | 2,508         | 3,450         | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>18,207</b> | <b>16,743</b> | <b>19,484</b> | <b>14,526</b> | <b>15,043</b> | <b>15,585</b> | <b>16,153</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 1,178         | 1,253         | 1,331         | 1,384         | 1,412         | 1,440         | 1,469         |
| 51030                 | Benefits   | 278           | 326           | 346           | 360           | 367           | 375           | 382           |
| 51500                 | Directors - Allowance & Stipend                        | 505           | 401           | 426           | 443           | 452           | 461           | 470           |
| 51565                 | Directors - Mileage                                    | 56            | 0             | 0             | 0             | 0             | 0             | 0             |
| 53050                 | Insurance  | 272           | 114           | 289           | 300           | 306           | 313           | 319           |
| 54030                 | Contracted Services                                    | 0             | 541           | 575           | 598           | 609           | 622           | 634           |
| 55010                 | Repairs & Maintenance                                  | 19            | 809           | 2,859         | 894           | 911           | 930           | 948           |
| 55020                 | Operating Supplies                                     | 7             | 0             | 0             | 0             | 0             | 0             | 0             |
| 55030                 | Equipment  | 38            | 0             | 0             | 0             | 0             | 0             | 0             |
| 55040                 | Utilities  | 1,058         | 2,606         | 2,768         | 2,878         | 2,936         | 2,995         | 3,054         |
| 59000                 | Contribution to Reserve                                | 6,804         | 5,509         | 6,219         | 2,811         | 3,094         | 3,394         | 3,722         |
| 59500                 | Transfer to Other Service                              | 1,987         | 2,182         | 1,546         | 1,608         | 1,640         | 1,673         | 1,706         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 817           | 817           | 805           | 837           | 854           | 871           | 888           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 2,185         | 2,185         | 2,320         | 2,413         | 2,462         | 2,511         | 2,561         |
| <b>Total Expenses</b> |  | <b>15,204</b> | <b>16,743</b> | <b>19,484</b> | <b>14,526</b> | <b>15,043</b> | <b>15,585</b> | <b>16,153</b> |

|                      |  |              |          |          |          |          |          |          |
|----------------------|--|--------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>3,002</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|--------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 36,368        |  | 43,172        | 49,391        | 52,202        | 55,296        | 58,690        |
| Net change for the year          | 6,804         |  | 6,219         | 2,811         | 3,094         | 3,394         | 3,722         |
| <b>Total Reserve for Service</b> | <b>43,172</b> |  | <b>49,391</b> | <b>52,202</b> | <b>55,296</b> | <b>58,690</b> | <b>62,412</b> |

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

**INCOME**

| Account             | Description                       | 2023 Final     | 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) | 150,000        | 150,000        | 0              | 0              | 0              | 0              | 0              |
| 43100               | Proceeds from Borrowing           | 0              | 0              | 100,000        | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest      | 12,126         | 0              | 0              | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves            | 52,758         | 280,000        | 460,000        | 20,000         | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                | 10,090         | 10,089         | 13,033         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>413,818</b> | <b>628,102</b> | <b>681,428</b> | <b>136,354</b> | <b>125,092</b> | <b>133,596</b> | <b>144,027</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 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             |
| 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                                | 147,162        | 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              |
| <b>Total Expenses</b> |  | <b>400,787</b> | <b>628,102</b> | <b>681,428</b> | <b>136,354</b> | <b>125,092</b> | <b>133,596</b> | <b>144,027</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>13,032</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |               |               |
|----------------------------------|----------------|--|----------------|----------------|----------------|---------------|---------------|
| Opening Balance                  | 245,626        |  | 340,030        | -62,939        | -52,723        | -15,015       | 29,923        |
| Net change for the year          | 94,404         |  | -402,969       | 10,216         | 37,708         | 44,938        | 54,069        |
| <b>Total Reserve for Service</b> | <b>340,030</b> |  | <b>-62,939</b> | <b>-52,723</b> | <b>-15,015</b> | <b>29,923</b> | <b>83,992</b> |



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

**INCOME**

| Account             | Description                       | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 42025               | Sale of Services - Specified      | 18,037           | 0                | 0                | 0                | 0                | 0                | 0                |
| 42030               | User Fees                         | 1,553,852        | 1,527,967        | 1,605,306        | 1,685,571        | 1,769,880        | 1,858,374        | 1,951,293        |
| 43020               | Grants                            | 90,811           | 90,811           | 446,937          | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                | 12,434           | 0                | 0                | 0                | 0                | 0                | 0                |
| 43030               | Community Works Grants (Internal) | 12,434           | 600,000          | 737,566          | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest      | 41,288           | 0                | 50,000           | 43,000           | 38,000           | 39,000           | 21,000           |
| 45000               | Transfer from Reserves            | 0                | 265,000          | 260,000          | 800,811          | 820,000          | 500,000          | 900,000          |
| 45500               | Transfer from Other Service       | 14,284           | 14,284           | 14,284           | 14,284           | 14,284           | 0                | 0                |
| 49100               | Prior Year Surplus                | 91,629           | 96,286           | 111,742          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                                   | <b>1,834,769</b> | <b>2,594,348</b> | <b>3,225,835</b> | <b>2,543,666</b> | <b>2,642,164</b> | <b>2,397,374</b> | <b>2,872,293</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries   | 37,679           | 86,518           | 77,000           | 78,000           | 79,560           | 81,151           | 82,774           |
| 51020                 | Overtime   | 1,172            | 1,661            | 1,764            | 1,835            | 1,871            | 1,909            | 1,947            |
| 51030                 | Benefits   | 8,912            | 22,495           | 20,020           | 20,280           | 20,686           | 21,099           | 21,521           |
| 51050                 | Employee Health & Safety                               | 0                | 563              | 598              | 622              | 634              | 647              | 660              |
| 51500                 | Directors - Allowance & Stipend                        | 1,111            | 803              | 1,180            | 1,227            | 1,252            | 1,277            | 1,302            |
| 51560                 | Directors - Travel                                     | 0                | 159              | 0                | 0                | 0                | 0                | 0                |
| 52030                 | Memberships, Dues & Subscriptions                      | 200              | 208              | 221              | 230              | 234              | 239              | 244              |
| 53020                 | Admin, Office Supplies & Postage                       | 0                | 683              | 0                | 0                | 0                | 0                | 0                |
| 53040                 | Advertising  | 628              | 0                | 0                | 0                | 0                | 0                | 0                |
| 53050                 | Insurance  | 5,467            | 4,680            | 5,806            | 6,038            | 6,159            | 6,282            | 6,408            |
| 53080                 | Licence & Permits                                      | 2,458            | 3,244            | 3,445            | 3,583            | 3,655            | 3,728            | 3,802            |
| 54010                 | Legal  | 0                | 10,000           | 10,000           | 0                | 0                | 0                | 0                |
| 54030                 | Contracted Services                                    | 36,182           | 33,758           | 38,425           | 39,962           | 40,762           | 41,577           | 42,408           |
| 55010                 | Repairs & Maintenance                                  | 36,459           | 45,012           | 47,803           | 49,715           | 50,709           | 51,723           | 52,758           |
| 55020                 | Operating Supplies                                     | 2,268            | 3,376            | 3,585            | 3,729            | 3,803            | 3,879            | 3,957            |
| 55025                 | Chemicals  | 0                | 2,858            | 900              | 936              | 955              | 974              | 993              |
| 55030                 | Equipment  | 277              | 5,200            | 3,000            | 3,120            | 3,182            | 3,246            | 3,311            |
| 55040                 | Utilities  | 2,349            | 1,736            | 2,495            | 2,594            | 2,646            | 2,699            | 2,753            |
| 55050                 | Vehicles   | 1,109            | 2,878            | 1,178            | 1,225            | 1,250            | 1,275            | 1,300            |
| 55060                 | Rentals  | 0                | 441              | 468              | 487              | 497              | 507              | 517              |
| 56110                 | Short-Term Financing Interest                          | 13,097           | 10,038           | 6,604            | 3,016            | 1,541            | 0                | 0                |
| 56120                 | Short-Term Financing Principal                         | 76,129           | 76,129           | 79,563           | 32,695           | 34,170           | 0                | 0                |
| 59000                 | Contribution to Reserve                                | 601,328          | 560,040          | 659,533          | 614,055          | 689,250          | 785,124          | 843,461          |
| 59500                 | Transfer to Other Service                              | 669,489          | 677,316          | 623,735          | 667,338          | 662,938          | 669,298          | 677,021          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 36,998           | 36,998           | 36,686           | 38,153           | 38,916           | 39,695           | 40,489           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 157,554          | 157,554          | 167,322          | 174,015          | 177,494          | 181,045          | 184,667          |
| 60000                 | Capital Expenditures                                   | 12,434           | 850,000          | 1,434,504        | 800,811          | 820,000          | 500,000          | 900,000          |
| <b>Total Expenses</b> |  | <b>1,703,299</b> | <b>2,594,348</b> | <b>3,225,835</b> | <b>2,543,666</b> | <b>2,642,164</b> | <b>2,397,374</b> | <b>2,872,293</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>131,470</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Opening Balance                  | 882,032          | 1,483,360        | 1,882,893        | 1,696,137        | 1,565,387        | 1,850,511        |
| Net change for the year          | 601,328          | 399,533          | -186,756         | -130,750         | 285,124          | -56,539          |
| <b>Total Reserve for Service</b> | <b>1,483,360</b> | <b>1,882,893</b> | <b>1,696,137</b> | <b>1,565,387</b> | <b>1,850,511</b> | <b>1,793,972</b> |

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

**INCOME**

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 42030               | User Fees                    | 0                | 769,996          | 727,285          | 768,343          | 787,905          | 789,868          | 797,921          |
| 42035               | User Fees - Specified        | 769,996          | 0                | 0                | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest | 61,252           | 0                | 62,000           | 58,000           | 62,000           | 58,000           | 28,000           |
| 45000               | Transfer from Reserves       | 216,276          | 610,000          | 475,818          | 50,000           | 650,000          | 650,000          | 650,000          |
| 45500               | Transfer from Other Service  | 625,124          | 625,124          | 577,380          | 619,915          | 614,566          | 619,959          | 626,695          |
| 49100               | Prior Year Surplus           | -36,295          | -25,494          | 108,712          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>1,636,353</b> | <b>1,979,626</b> | <b>1,951,195</b> | <b>1,496,258</b> | <b>2,114,471</b> | <b>2,117,827</b> | <b>2,102,616</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries   | 101,191          | 125,280          | 133,047          | 138,369          | 141,137          | 143,959          | 146,839          |
| 51020                 | Overtime   | 3,099            | 4,028            | 4,277            | 4,449            | 4,538            | 4,628            | 4,721            |
| 51030                 | Benefits   | 34,514           | 41,342           | 43,906           | 45,662           | 46,575           | 47,507           | 48,457           |
| 51050                 | Employee Health & Safety                               | 38               | 416              | 442              | 459              | 469              | 478              | 488              |
| 51500                 | Directors - Allowance & Stipend                        | 1,212            | 1,693            | 1,798            | 1,870            | 1,908            | 1,946            | 1,985            |
| 51560                 | Directors - Travel                                     | 202              | 28               | 215              | 230              | 234              | 239              | 244              |
| 51565                 | Directors - Mileage                                    | 842              | 0                | 894              | 930              | 948              | 967              | 987              |
| 52010                 | Travel   | 0                | 43               | 45               | 47               | 48               | 49               | 50               |
| 52030                 | Memberships, Dues & Subscriptions                      | 200              | 208              | 221              | 230              | 234              | 239              | 244              |
| 53020                 | Admin, Office Supplies & Postage                       | 0                | 73               | 77               | 80               | 82               | 84               | 85               |
| 53030                 | Communication  | 2,408            | 2,850            | 3,026            | 3,147            | 3,210            | 3,274            | 3,340            |
| 53040                 | Advertising  | 230              | 0                | 245              | 254              | 259              | 265              | 270              |
| 53050                 | Insurance  | 22,281           | 37,440           | 23,662           | 24,609           | 25,101           | 25,603           | 26,115           |
| 53080                 | Licence & Permits                                      | 118              | 441              | 468              | 487              | 497              | 507              | 517              |
| 54010                 | Legal  | 0                | 7,000            | 0                | 0                | 0                | 0                | 0                |
| 54030                 | Contracted Services                                    | 21,871           | 28,828           | 30,423           | 28,902           | 29,385           | 29,878           | 30,381           |
| 55010                 | Repairs & Maintenance                                  | 18,821           | 26,477           | 19,903           | 20,699           | 21,113           | 21,535           | 21,966           |
| 55020                 | Operating Supplies                                     | 14,286           | 10,655           | 15,172           | 15,779           | 16,094           | 16,416           | 16,744           |
| 55025                 | Chemicals  | 62,657           | 66,660           | 70,793           | 73,625           | 75,098           | 76,600           | 78,132           |
| 55030                 | Equipment  | 956              | 5,558            | 3,087            | 3,210            | 3,274            | 3,340            | 3,407            |
| 55035                 | Radio Equipment  | 234              | 0                | 0                | 0                | 0                | 0                | 0                |
| 55040                 | Utilities  | 114,342          | 111,775          | 121,432          | 126,290          | 128,815          | 131,392          | 134,019          |
| 55050                 | Vehicles   | 390              | 312              | 331              | 345              | 351              | 359              | 366              |
| 55060                 | Rentals  | 145              | 1,040            | 154              | 160              | 163              | 167              | 170              |
| 56010                 | Debenture Interest                                     | 82,562           | 82,562           | 82,562           | 82,562           | 82,562           | 82,562           | 82,562           |
| 56020                 | Debenture Principal                                    | 83,121           | 83,121           | 83,121           | 83,121           | 83,121           | 83,121           | 83,121           |
| 59000                 | Contribution to Reserve                                | 511,252          | 450,000          | 612,000          | 558,000          | 562,000          | 558,000          | 528,000          |
| 59500                 | Transfer to Other Service                              | 49,215           | 52,865           | 25,522           | 26,260           | 26,643           | 19,891           | 20,289           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 22,826           | 22,826           | 20,785           | 21,616           | 22,048           | 22,489           | 22,939           |
| 59520                 | Transfer to Other Service - IT Fee                     | 11,032           | 11,032           | 9,740            | 10,130           | 10,332           | 10,539           | 10,750           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 158,212          | 195,073          | 168,029          | 174,736          | 178,232          | 181,793          | 185,428          |
| 60000                 | Capital Expenditures                                   | 194,868          | 610,000          | 475,818          | 50,000           | 650,000          | 650,000          | 650,000          |
| <b>Total Expenses</b> |  | <b>1,513,127</b> | <b>1,979,626</b> | <b>1,951,195</b> | <b>1,496,258</b> | <b>2,114,471</b> | <b>2,117,827</b> | <b>2,102,616</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>123,226</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Opening Balance                  | 1,733,863        | 2,028,839        | 2,165,021        | 2,673,021        | 2,585,021        | 2,493,021        |
| Net change for the year          | 294,976          | 136,182          | 508,000          | -88,000          | -92,000          | -122,000         |
| <b>Total Reserve for Service</b> | <b>2,028,839</b> | <b>2,165,021</b> | <b>2,673,021</b> | <b>2,585,021</b> | <b>2,493,021</b> | <b>2,371,021</b> |

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

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015               | Parcel Taxes                 | 41,576         | 42,191         | 44,945         | 49,392         | 54,186         | 56,871         | 59,691         |
| 42030               | User Fees                    | 80,563         | 76,066         | 97,369         | 121,711        | 170,396        | 178,916        | 187,861        |
| 43020               | Grants                       | 72,715         | 72,715         | 0              | 0              | 0              | 0              | 0              |
| 43100               | Proceeds from Borrowing      | 0              | 200,000        | 0              | 0              | 370,000        | 0              | 0              |
| 44010               | Penalties & Fees             | 592            | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 16,097         | 0              | 14,000         | 9,000          | 3,000          | 1,000          | 1,000          |
| 45000               | Transfer from Reserves       | 47,259         | 347,000        | 80,000         | 300,000        | 375,000        | 0              | 0              |
| 49100               | Prior Year Surplus           | 15,026         | 15,026         | 5,613          | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>273,828</b> | <b>752,998</b> | <b>241,927</b> | <b>480,103</b> | <b>972,582</b> | <b>236,787</b> | <b>248,552</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 3,842          | 3,452          | 2,604          | 2,709          | 2,763          | 2,818          | 2,874          |
| 51020                 | Overtime   | 564            | 111            | 118            | 123            | 125            | 128            | 130            |
| 51030                 | Benefits   | 873            | 898            | 677            | 704            | 718            | 733            | 747            |
| 51500                 | Directors - Allowance & Stipend                        | 403            | 267            | 428            | 445            | 454            | 463            | 472            |
| 52010                 | Travel   | 487            | 331            | 518            | 538            | 549            | 560            | 571            |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 56             | 59             | 62             | 63             | 64             | 66             |
| 53030                 | Communication  | 446            | 567            | 602            | 626            | 639            | 652            | 665            |
| 53050                 | Insurance  | 1,347          | 1,196          | 1,431          | 1,488          | 1,517          | 1,548          | 1,579          |
| 53080                 | Licence & Permits                                      | 299            | 676            | 317            | 330            | 336            | 343            | 350            |
| 54030                 | Contracted Services                                    | 26,137         | 24,840         | 31,000         | 32,240         | 32,885         | 33,542         | 34,213         |
| 55010                 | Repairs & Maintenance                                  | 559            | 2,896          | 3,076          | 3,199          | 3,263          | 3,328          | 3,395          |
| 55025                 | Chemicals  | 104            | 225            | 239            | 249            | 253            | 259            | 264            |
| 55030                 | Equipment  | 0              | 112            | 119            | 124            | 126            | 129            | 131            |
| 55040                 | Utilities  | 5,765          | 9,539          | 7,770          | 8,081          | 8,242          | 8,407          | 8,575          |
| 56110                 | Short-Term Financing Interest                          | 0              | 0              | 0              | 0              | 0              | 20,831         | 17,108         |
| 56120                 | Short-Term Financing Principal                         | 0              | 0              | 0              | 0              | 0              | 66,123         | 69,846         |
| 59000                 | Contribution to Reserve                                | 144,431        | 128,334        | 77,382         | 92,177         | 137,897        | 58,354         | 68,290         |
| 59500                 | Transfer to Other Service                              | 4,890          | 4,729          | 3,106          | 3,230          | 3,295          | 3,360          | 3,428          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 4,035          | 4,035          | 4,425          | 4,602          | 4,694          | 4,788          | 4,883          |
| 59520                 | Transfer to Other Service - IT Fee                     | 1,875          | 1,875          | 1,656          | 1,722          | 1,756          | 1,792          | 1,827          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 24,859         | 24,859         | 26,400         | 27,454         | 28,007         | 28,565         | 29,138         |
| 60000                 | Capital Expenditures                                   | 47,259         | 544,000        | 80,000         | 300,000        | 745,000        | 0              | 0              |
| <b>Total Expenses</b> |  | <b>268,174</b> | <b>752,998</b> | <b>241,927</b> | <b>480,103</b> | <b>972,582</b> | <b>236,787</b> | <b>248,552</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>5,654</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |               |               |                |
|----------------------------------|----------------|--|----------------|----------------|---------------|---------------|----------------|
| Opening Balance                  | 377,403        |  | 474,575        | 471,957        | 264,134       | 27,031        | 85,385         |
| Net change for the year          | 97,172         |  | -2,618         | -207,823       | -237,103      | 58,354        | 68,290         |
| <b>Total Reserve for Service</b> | <b>474,575</b> |  | <b>471,957</b> | <b>264,134</b> | <b>27,031</b> | <b>85,385</b> | <b>153,675</b> |

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

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015               | Parcel Taxes                      | 48,479         | 49,069         | 53,281         | 55,911         | 58,673         | 61,572         | 64,616         |
| 42030               | User Fees                         | 150,511        | 148,895        | 157,828        | 164,141        | 170,707        | 177,535        | 184,637        |
| 43020               | Grants                            | 10,754         | 10,754         | 0              | 0              | 0              | 0              | 0              |
| 43030               | Community Works Grants (Internal) | 11,092         | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest      | 6,728          | 0              | 7,000          | 6,000          | 8,000          | 7,000          | 2,000          |
| 45000               | Transfer from Reserves            | 16,265         | 97,000         | 60,000         | 50,000         | 50,000         | 300,000        | 0              |
| 49100               | Prior Year Surplus                | 12,071         | 9,647          | 7,323          | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>255,898</b> | <b>315,365</b> | <b>285,432</b> | <b>276,052</b> | <b>287,380</b> | <b>546,107</b> | <b>251,253</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 3,262          | 2,993          | 3,117          | 3,241          | 3,306          | 3,372          | 3,440          |
| 51020                 | Overtime   | 597            | 354            | 376            | 391            | 399            | 407            | 415            |
| 51030                 | Benefits   | 851            | 778            | 550            | 572            | 584            | 595            | 607            |
| 51500                 | Directors - Allowance & Stipend                        | 401            | 266            | 426            | 443            | 452            | 461            | 470            |
| 52010                 | Travel   | 71             | 128            | 136            | 141            | 144            | 147            | 150            |
| 53030                 | Communication  | 1,148          | 1,242          | 1,319          | 1,371          | 1,399          | 1,427          | 1,455          |
| 53050                 | Insurance  | 1,698          | 1,604          | 1,703          | 1,772          | 1,807          | 1,843          | 1,880          |
| 53080                 | Licence & Permits                                      | 399            | 1,202          | 424            | 441            | 450            | 459            | 468            |
| 54030                 | Contracted Services                                    | 30,232         | 32,122         | 34,114         | 35,478         | 36,188         | 36,911         | 37,650         |
| 55010                 | Repairs & Maintenance                                  | 1,633          | 1,655          | 1,757          | 1,828          | 1,864          | 1,902          | 1,940          |
| 55020                 | Operating Supplies                                     | 0              | 55             | 59             | 61             | 62             | 63             | 65             |
| 55030                 | Equipment  | 0              | 55             | 59             | 61             | 62             | 63             | 65             |
| 55040                 | Utilities  | 5,450          | 7,381          | 7,838          | 8,152          | 8,315          | 8,481          | 8,651          |
| 56110                 | Short-Term Financing Interest                          | 6,749          | 6,209          | 4,230          | 2,162          | 0              | 0              | 0              |
| 56120                 | Short-Term Financing Principal                         | 43,883         | 43,883         | 45,862         | 47,931         | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                                | 82,046         | 75,319         | 81,227         | 78,084         | 137,544        | 144,278        | 147,384        |
| 59500                 | Transfer to Other Service                              | 9,105          | 8,019          | 5,421          | 5,637          | 5,751          | 5,865          | 5,983          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 5,875          | 5,875          | 6,103          | 6,347          | 6,474          | 6,603          | 6,735          |
| 59520                 | Transfer to Other Service - IT Fee                     | 1,820          | 1,820          | 1,607          | 1,671          | 1,705          | 1,739          | 1,774          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 27,405         | 27,405         | 29,104         | 30,268         | 30,874         | 31,491         | 32,121         |
| 60000                 | Capital Expenditures                                   | 25,385         | 97,000         | 60,000         | 50,000         | 50,000         | 300,000        | 0              |
| <b>Total Expenses</b> |  | <b>248,010</b> | <b>315,365</b> | <b>285,432</b> | <b>276,052</b> | <b>287,380</b> | <b>546,107</b> | <b>251,253</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>7,888</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 163,635        |  | 229,416        | 250,643        | 278,727        | 366,271        | 210,549        |
| Net change for the year          | 65,781         |  | 21,227         | 28,084         | 87,544         | -155,722       | 147,384        |
| <b>Total Reserve for Service</b> | <b>229,416</b> |  | <b>250,643</b> | <b>278,727</b> | <b>366,271</b> | <b>210,549</b> | <b>357,933</b> |

**S254 Water Utility-Area K (Fauquier)**

**INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015               | Parcel Taxes                 | 54,992         | 54,987         | 57,743         | 63,469         | 69,767         | 76,695         | 84,317         |
| 42030               | User Fees                    | 145,737        | 147,216        | 164,795        | 181,274        | 199,402        | 219,342        | 241,276        |
| 43020               | Grants                       | 55,931         | 55,931         | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 10,969         | 0              | 5,000          | 7,000          | 5,000          | 3,000          | 2,000          |
| 45000               | Transfer from Reserves       | 416,215        | 416,215        | 5,000          | 5,000          | 300,000        | 80,000         | 200,000        |
| 49100               | Prior Year Surplus           | 14,526         | 14,530         | 36,987         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>698,370</b> | <b>688,879</b> | <b>269,525</b> | <b>256,743</b> | <b>574,169</b> | <b>379,037</b> | <b>527,593</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 2,807          | 8,357          | 3,981          | 3,100          | 3,162          | 3,226          | 3,290          |
| 51020                 | Overtime   | 0              | 332            | 353            | 367            | 374            | 381            | 389            |
| 51030                 | Benefits   | 699            | 2,173          | 1,002          | 772            | 787            | 803            | 819            |
| 51500                 | Directors - Allowance & Stipend                        | 409            | 336            | 434            | 452            | 461            | 470            | 479            |
| 52010                 | Travel   | 120            | 641            | 127            | 132            | 135            | 138            | 141            |
| 52030                 | Memberships, Dues & Subscriptions                      | 300            | 0              | 300            | 300            | 300            | 300            | 300            |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 165            | 0              | 0              | 0              | 0              | 0              |
| 53030                 | Communication  | 252            | 857            | 268            | 278            | 284            | 290            | 295            |
| 53050                 | Insurance  | 3,991          | 4,570          | 4,853          | 5,047          | 5,148          | 5,251          | 5,356          |
| 53080                 | Licence & Permits                                      | 401            | 516            | 548            | 570            | 581            | 593            | 605            |
| 54030                 | Contracted Services                                    | 34,071         | 44,587         | 47,351         | 49,245         | 50,230         | 51,235         | 52,260         |
| 55010                 | Repairs & Maintenance                                  | 1,585          | 9,914          | 10,529         | 10,950         | 11,169         | 11,392         | 11,620         |
| 55020                 | Operating Supplies                                     | 601            | 517            | 549            | 571            | 582            | 594            | 606            |
| 55025                 | Chemicals  | 6,342          | 10,065         | 10,689         | 11,117         | 11,339         | 11,566         | 11,797         |
| 55030                 | Equipment  | 29             | 520            | 552            | 574            | 586            | 598            | 609            |
| 55040                 | Utilities  | 6,585          | 9,941          | 10,557         | 10,980         | 11,199         | 11,423         | 11,652         |
| 55060                 | Rentals  | 234            | 390            | 414            | 431            | 439            | 448            | 457            |
| 59000                 | Contribution to Reserve                                | 118,114        | 107,145        | 103,022        | 85,412         | 104,520        | 125,999        | 151,100        |
| 59500                 | Transfer to Other Service                              | 23,646         | 11,950         | 6,738          | 6,696          | 6,829          | 6,966          | 7,106          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 7,328          | 7,328          | 7,640          | 7,946          | 8,105          | 8,267          | 8,432          |
| 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 | 46,844         | 46,844         | 49,748         | 51,738         | 52,773         | 53,828         | 54,905         |
| 60000                 | Capital Expenditures                                   | 399,281        | 416,215        | 5,000          | 5,000          | 300,000        | 80,000         | 200,000        |
| <b>Total Expenses</b> |  | <b>659,156</b> | <b>688,879</b> | <b>269,525</b> | <b>256,743</b> | <b>574,169</b> | <b>379,037</b> | <b>527,593</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>39,213</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |                |                |                |                |                |
|----------------------------------|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 433,320        |  | 135,219        | 233,241        | 313,653        | 118,173        | 164,172        |
| Net change for the year          | -298,101       |  | 98,022         | 80,412         | -195,480       | 45,999         | -48,900        |
| <b>Total Reserve for Service</b> | <b>135,219</b> |  | <b>233,241</b> | <b>313,653</b> | <b>118,173</b> | <b>164,172</b> | <b>115,272</b> |

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

**INCOME**

| Account             | Description                       | 2023 Final       | 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        |
| 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) | 150,000          | 150,000          | 0              | 0              | 0                | 0                | 0              |
| 43100               | Proceeds from Borrowing           | 0                | 100,000          | 100,000        | 0              | 0                | 0                | 0              |
| 44020               | Investment Income & Interest      | 11,865           | 0                | 0              | 0              | 0                | 0                | 0              |
| 45000               | Transfer from Reserves            | 544,400          | 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              |
| <b>Total Income</b> |                                   | <b>1,202,867</b> | <b>1,208,441</b> | <b>470,323</b> | <b>562,457</b> | <b>1,049,123</b> | <b>1,001,490</b> | <b>640,034</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 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                                     | 5,308            | 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         |
| 59000                 | Contribution to Reserve                                | 278,196          | 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              |
| <b>Total Expenses</b> |  | <b>1,449,637</b> | <b>1,208,441</b> | <b>470,323</b> | <b>562,457</b> | <b>1,049,123</b> | <b>1,001,490</b> | <b>640,034</b> |

|                      |                 |          |          |          |          |          |          |          |
|----------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-246,770</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |  |               |                |               |               |                |
|----------------------------------|----------------|--|---------------|----------------|---------------|---------------|----------------|
| Opening Balance                  | 407,709        |  | 141,505       | 90,790         | 261,765       | 64,828        | 15,596         |
| Net change for the year          | -266,204       |  | -50,715       | 170,975        | -196,937      | -49,232       | 384,652        |
| <b>Total Reserve for Service</b> | <b>141,505</b> |  | <b>90,790</b> | <b>261,765</b> | <b>64,828</b> | <b>15,596</b> | <b>400,248</b> |

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

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41015               | Parcel Taxes                 | 11,004         | 11,933         | 17,984         | 13,355         | 14,625         | 16,027         | 17,566         |
| 42030               | User Fees                    | 85,364         | 84,720         | 87,044         | 95,749         | 105,324        | 115,856        | 127,442        |
| 43020               | Grants                       | 83,637         | 83,637         | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 47,958         | 0              | 36,000         | 24,000         | 18,000         | 12,000         | 6,000          |
| 45000               | Transfer from Reserves       | 56,684         | 534,400        | 481,046        | 25,000         | 500,000        | 15,000         | 300,000        |
| 49100               | Prior Year Surplus           | -7,146         | -7,146         | 13,388         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>277,501</b> | <b>707,544</b> | <b>635,462</b> | <b>158,104</b> | <b>637,949</b> | <b>158,883</b> | <b>451,008</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 13,002         | 14,653         | 15,500         | 15,080         | 15,382         | 15,689         | 16,003         |
| 51020                 | Overtime   | 426            | 454            | 482            | 501            | 511            | 522            | 532            |
| 51030                 | Benefits   | 2,734          | 3,810          | 4,306          | 4,208          | 4,292          | 4,378          | 4,466          |
| 51500                 | Directors - Allowance & Stipend                        | 505            | 403            | 536            | 558            | 569            | 580            | 592            |
| 51565                 | Directors - Mileage                                    | 56             | 0              | 59             | 62             | 63             | 64             | 66             |
| 53030                 | Communication  | 1,528          | 1,655          | 1,758          | 1,828          | 1,864          | 1,902          | 1,940          |
| 53050                 | Insurance  | 1,631          | 1,456          | 1,546          | 1,608          | 1,640          | 1,673          | 1,707          |
| 53080                 | Licence & Permits                                      | 150            | 171            | 182            | 189            | 193            | 196            | 200            |
| 54030                 | Contracted Services                                    | 3,843          | 4,757          | 2,578          | 2,681          | 2,735          | 2,786          | 2,845          |
| 54040                 | Consulting Fees  | 0              | 0              | 2,000          | 0              | 0              | 0              | 0              |
| 55010                 | Repairs & Maintenance                                  | 35,101         | 40,043         | 5,762          | 5,993          | 6,113          | 6,235          | 6,360          |
| 55020                 | Operating Supplies                                     | 296            | 220            | 314            | 327            | 333            | 340            | 347            |
| 55025                 | Chemicals  | 0              | 49             | 52             | 54             | 55             | 56             | 57             |
| 55030                 | Equipment  | 168            | 0              | 0              | 0              | 0              | 0              | 0              |
| 55040                 | Utilities  | 6,086          | 6,375          | 6,770          | 7,041          | 7,182          | 7,326          | 7,472          |
| 59000                 | Contribution to Reserve                                | 135,631        | 87,673         | 57,193         | 35,774         | 38,671         | 42,624         | 47,719         |
| 59500                 | Transfer to Other Service                              | 18,651         | 15,194         | 11,573         | 11,643         | 11,877         | 12,114         | 12,356         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 6,654          | 6,654          | 8,116          | 8,441          | 8,610          | 8,782          | 8,958          |
| 59520                 | Transfer to Other Service - IT Fee                     | 1,820          | 1,820          | 1,607          | 1,671          | 1,705          | 1,739          | 1,774          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 22,157         | 22,157         | 34,082         | 35,445         | 36,154         | 36,877         | 37,614         |
| 60000                 | Capital Expenditures                                   | 18,954         | 500,000        | 481,046        | 25,000         | 500,000        | 15,000         | 300,000        |
| <b>Total Expenses</b> |  | <b>269,395</b> | <b>707,544</b> | <b>635,462</b> | <b>158,104</b> | <b>637,949</b> | <b>158,883</b> | <b>451,008</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>8,105</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                  |  |                  |                  |                |                |                |
|----------------------------------|------------------|--|------------------|------------------|----------------|----------------|----------------|
| Opening Balance                  | 1,354,836        |  | 1,433,783        | 1,009,930        | 1,020,704      | 559,375        | 586,999        |
| Net change for the year          | 78,947           |  | -423,853         | 10,774           | -461,329       | 27,624         | -252,281       |
| <b>Total Reserve for Service</b> | <b>1,433,783</b> |  | <b>1,009,930</b> | <b>1,020,704</b> | <b>559,375</b> | <b>586,999</b> | <b>334,718</b> |

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

| Account             | Description                       | 2023 Final    | 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) | 89,128        | 0             | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest      | 1,016         | 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             |
| <b>Total Income</b> |                                   | <b>53,501</b> | <b>49,078</b> | <b>53,563</b> | <b>42,488</b> | <b>43,198</b> | <b>43,923</b> | <b>46,408</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 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                                | 8,690         | 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             |
| <b>Total Expenses</b> |  | <b>41,729</b> | <b>49,078</b> | <b>53,563</b> | <b>42,488</b> | <b>43,198</b> | <b>43,923</b> | <b>46,408</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>11,772</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 26,854        |  | 35,544        | 57,473        | 67,059        | 76,701        | 86,394        |
| Net change for the year          | 8,690         |  | 21,929        | 9,586         | 9,642         | 9,693         | 11,493        |
| <b>Total Reserve for Service</b> | <b>35,544</b> |  | <b>57,473</b> | <b>67,059</b> | <b>76,701</b> | <b>86,394</b> | <b>97,887</b> |



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

| Account             | Description                  | 2023 Final    | 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         |
| 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         |
| 44020               | Investment Income & Interest | 2,491         | 0             | 0             | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves       | 12,665        | 22,828        | 3,000         | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus           | -15,675       | -17,612       | -15,692       | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>97,905</b> | <b>92,461</b> | <b>87,085</b> | <b>100,142</b> | <b>103,237</b> | <b>106,444</b> | <b>114,497</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 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            |
| 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                                | 10,932         | 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              |
| <b>Total Expenses</b> |  | <b>114,725</b> | <b>92,461</b> | <b>87,085</b> | <b>100,142</b> | <b>103,237</b> | <b>106,444</b> | <b>114,497</b> |

|                      |                |          |          |          |          |          |          |          |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-16,820</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |               |               |                |                |                |
|----------------------------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Opening Balance                  | 77,388        | 75,656        | 75,500        | 91,707         | 109,329        | 128,450        |
| Net change for the year          | -1,732        | -156          | 16,207        | 17,622         | 19,121         | 25,423         |
| <b>Total Reserve for Service</b> | <b>75,656</b> | <b>75,500</b> | <b>91,707</b> | <b>109,329</b> | <b>128,450</b> | <b>153,873</b> |

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

| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-----------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 41015               | Parcel Taxes                      | 17,466         | 17,466         | 17,466        | 18,863        | 20,750        | 20,750        | 25,937        |
| 42030               | User Fees                         | 38,181         | 37,486         | 38,880        | 40,329        | 41,837        | 43,405        | 45,035        |
| 43020               | Grants                            | 49,976         | 49,976         | 0             | 0             | 0             | 0             | 0             |
| 43025               | Grants - Specified                | 0              | 284,322        | 10,000        | 0             | 0             | 0             | 0             |
| 43030               | Community Works Grants (Internal) | 1,750          | 0              | 0             | 0             | 0             | 0             | 0             |
| 44020               | Investment Income & Interest      | 7,036          | 0              | 6,000         | 5,000         | 5,000         | 5,000         | 3,000         |
| 45000               | Transfer from Reserves            | 27,000         | 27,000         | 28,540        | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus                | 50,590         | 49,372         | -6,889        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                                   | <b>191,998</b> | <b>465,622</b> | <b>93,997</b> | <b>64,192</b> | <b>67,587</b> | <b>69,155</b> | <b>73,972</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 3,860          | 8,352          | 8,870         | 9,225         | 9,409         | 9,597         | 9,789         |
| 51020                 | Overtime   | 0              | 217            | 230           | 240           | 244           | 249           | 254           |
| 51030                 | Benefits   | 914            | 2,172          | 2,307         | 2,399         | 2,447         | 2,496         | 2,546         |
| 51500                 | Directors - Allowance & Stipend                        | 505            | 403            | 536           | 558           | 569           | 580           | 592           |
| 51565                 | Directors - Mileage                                    | 71             | 133            | 76            | 79            | 80            | 82            | 83            |
| 53020                 | Admin, Office Supplies & Postage                       | 16             | 0              | 17            | 17            | 18            | 18            | 18            |
| 53030                 | Communication  | 0              | 541            | 1,000         | 1,040         | 1,061         | 1,082         | 1,104         |
| 53050                 | Insurance  | 946            | 1,983          | 2,106         | 2,190         | 2,234         | 2,279         | 2,324         |
| 53080                 | Licence & Permits                                      | 190            | 676            | 718           | 747           | 762           | 777           | 792           |
| 54010                 | Legal  | 15,488         | 14,500         | 2,000         | 0             | 0             | 0             | 0             |
| 54030                 | Contracted Services                                    | 692            | 1,190          | 1,264         | 1,314         | 1,341         | 1,367         | 1,395         |
| 55010                 | Repairs & Maintenance                                  | 550            | 1,082          | 1,149         | 1,195         | 1,219         | 1,243         | 1,268         |
| 55020                 | Operating Supplies                                     | 167            | 1,072          | 1,138         | 1,184         | 1,208         | 1,232         | 1,256         |
| 55025                 | Chemicals  | 193            | 595            | 632           | 657           | 670           | 684           | 697           |
| 55040                 | Utilities  | 2,661          | 2,380          | 2,528         | 2,629         | 2,681         | 2,735         | 2,790         |
| 59000                 | Contribution to Reserve                                | 60,974         | 53,938         | 30,257        | 14,542        | 16,945        | 17,500        | 21,285        |
| 59500                 | Transfer to Other Service                              | 20,880         | 14,901         | 9,753         | 5,983         | 6,103         | 6,225         | 6,350         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 4,256          | 4,256          | 3,705         | 3,853         | 3,930         | 4,009         | 4,089         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 14,794         | 14,794         | 15,711        | 16,340        | 16,666        | 17,000        | 17,340        |
| 60000                 | Capital Expenditures                                   | 356,052        | 342,437        | 10,000        | 0             | 0             | 0             | 0             |
| <b>Total Expenses</b> |  | <b>483,209</b> | <b>465,622</b> | <b>93,997</b> | <b>64,192</b> | <b>67,587</b> | <b>69,155</b> | <b>73,972</b> |

|                      |  |                 |          |          |          |          |          |          |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-291,210</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |  |                |  |                |                |                |                |                |
|----------------------------------|--|----------------|--|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  |  | 152,089        |  | 186,062        | 187,779        | 202,321        | 219,266        | 236,766        |
| Net change for the year          |  | 33,974         |  | 1,717          | 14,542         | 16,945         | 17,500         | 21,285         |
| <b>Total Reserve for Service</b> |  | <b>186,062</b> |  | <b>187,779</b> | <b>202,321</b> | <b>219,266</b> | <b>236,766</b> | <b>258,051</b> |

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

| Account             | Description                  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41015               | Parcel Taxes                 | 6,280         | 6,280         | 6,908         | 7,253         | 7,616         | 7,997         | 8,397         |
| 42025               | Sale of Services - Specified | 4,037         | 0             | 0             | 0             | 0             | 0             | 0             |
| 42030               | User Fees                    | 24,160        | 23,741        | 25,812        | 27,459        | 28,474        | 29,533        | 30,638        |
| 44020               | Investment Income & Interest | 2,968         | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus           | -801          | -803          | -1,754        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                              | <b>36,644</b> | <b>29,218</b> | <b>30,966</b> | <b>34,712</b> | <b>36,090</b> | <b>37,530</b> | <b>39,035</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 8,077         | 4,695         | 4,986         | 5,186         | 5,289         | 5,395         | 5,503         |
| 51020                 | Overtime   | 376           | 111           | 118           | 123           | 125           | 128           | 130           |
| 51030                 | Benefits   | 1,659         | 1,221         | 1,297         | 1,349         | 1,376         | 1,403         | 1,431         |
| 51500                 | Directors - Allowance & Stipend                        | 707           | 504           | 751           | 781           | 796           | 812           | 829           |
| 51565                 | Directors - Mileage                                    | 60            | 0             | 64            | 66            | 68            | 69            | 70            |
| 53030                 | Communication  | 236           | 416           | 442           | 459           | 469           | 478           | 488           |
| 53050                 | Insurance  | 624           | 748           | 794           | 826           | 843           | 860           | 877           |
| 53080                 | Licence & Permits                                      | 19            | 165           | 175           | 182           | 186           | 190           | 193           |
| 54030                 | Contracted Services                                    | 1,939         | 976           | 1,037         | 1,078         | 1,100         | 1,122         | 1,144         |
| 55010                 | Repairs & Maintenance                                  | 2,569         | 1,166         | 1,238         | 1,288         | 1,314         | 1,340         | 1,367         |
| 55020                 | Operating Supplies                                     | 147           | 90            | 156           | 163           | 166           | 169           | 172           |
| 55025                 | Chemicals  | 264           | 199           | 281           | 292           | 298           | 304           | 310           |
| 55040                 | Utilities  | 1,310         | 1,776         | 1,886         | 1,962         | 2,001         | 2,041         | 2,082         |
| 59000                 | Contribution to Reserve                                | 5,050         | 2,082         | 4,558         | 7,246         | 8,074         | 8,955         | 9,890         |
| 59500                 | Transfer to Other Service                              | 8,435         | 8,110         | 5,761         | 5,992         | 6,112         | 6,234         | 6,358         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 2,006         | 2,006         | 2,162         | 2,249         | 2,293         | 2,339         | 2,386         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 4,953         | 4,953         | 5,260         | 5,470         | 5,580         | 5,691         | 5,805         |
| <b>Total Expenses</b> |  | <b>38,432</b> | <b>29,218</b> | <b>30,966</b> | <b>34,712</b> | <b>36,090</b> | <b>37,530</b> | <b>39,035</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-1,787</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |                |                |                |                |
|----------------------------------|---------------|--|---------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 88,644        |  | 93,694        | 98,252         | 105,498        | 113,572        | 122,527        |
| Net change for the year          | 5,050         |  | 4,558         | 7,246          | 8,074          | 8,955          | 9,890          |
| <b>Total Reserve for Service</b> | <b>93,694</b> |  | <b>98,252</b> | <b>105,498</b> | <b>113,572</b> | <b>122,527</b> | <b>132,417</b> |

**S261 Discretionary Grants-Area A**

**INCOME**

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

**EXPENSES**

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

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>19,545</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'A' | 121,922,855    | 0.021     | 25,000  |
|                    | 121,922,855    |           | 25,000  |

**S262 Discretionary Grants-Area B**

**INCOME**

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

**EXPENSES**

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

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>46,436</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'B' | 147,154,804    | 0.020     | 30,000  |
|                    | 147,154,804    |           | 30,000  |

**S263 Discretionary Grants-Area C**

**INCOME**

| Account             | Description        | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions       | 0             | 0             | 0             | 41,453        | 41,453        | 41,453        | 41,453        |
| 49100               | Prior Year Surplus | 94,653        | 94,653        | 74,738        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                    | <b>94,653</b> | <b>94,653</b> | <b>74,738</b> | <b>41,453</b> | <b>41,453</b> | <b>41,453</b> | <b>41,453</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 19,615        | 94,353        | 74,432        | 41,141        | 41,135        | 41,128        | 41,122        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312           | 318           | 325           | 331           |
| <b>Total Expenses</b> |  | <b>19,915</b> | <b>94,653</b> | <b>74,738</b> | <b>41,453</b> | <b>41,453</b> | <b>41,453</b> | <b>41,453</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>74,738</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'C' | 59,379,270     | 0.000     | 0       |
|                    | 59,379,270     |           | 0       |

**S264 Discretionary Grants-Area D**

**INCOME**

| Account             | Description        | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions       | 0            | 0            | 0            | 2,500        | 2,500        | 2,500        | 2,500        |
| 49100               | Prior Year Surplus | 2,347        | 2,347        | 2,047        | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                    | <b>2,347</b> | <b>2,347</b> | <b>2,047</b> | <b>2,500</b> | <b>2,500</b> | <b>2,500</b> | <b>2,500</b> |

**EXPENSES**

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

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>2,047</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'D' | 67,763,996     | 0.000     | 0       |
|                    | 67,763,996     |           | 0       |

**S265 Discretionary Grants-Area E**

**INCOME**

| Account             | Description             | 2023 Final    | 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            |
| 49100               | Prior Year Surplus      | 6,799         | 6,799         | 6,913         | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                         | <b>15,358</b> | <b>15,357</b> | <b>15,471</b> | <b>8,558</b> | <b>8,558</b> | <b>8,558</b> | <b>8,558</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final   | 2023 Budget   | 2024 Budget   | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|---------------|---------------|--------------|--------------|--------------|--------------|
| 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          |
| <b>Total Expenses</b> |  | <b>8,444</b> | <b>15,357</b> | <b>15,471</b> | <b>8,558</b> | <b>8,558</b> | <b>8,558</b> | <b>8,558</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>6,915</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue      |
|--------------------|--------------------|-----------|--------------|
| Electoral Area 'E' | 168,807,112        | 0.005     | 8,219        |
| Nelson Old E       | 6,960,955          | 0.005     | 339          |
|                    | <b>175,768,067</b> |           | <b>8,558</b> |



**S266 Discretionary Grants-Area F**

**INCOME**

| Account             | Description             | 2023 Final    | 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             |
| <b>Total Income</b> |                         | <b>55,374</b> | <b>55,362</b> | <b>52,120</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51030                 | Benefits                                       | 18            | 0             | 0             | 0             | 0             | 0             | 0             |
| 57010                 | Grants   | 32,942        | 55,062        | 51,814        | 29,688        | 29,682        | 29,675        | 29,669        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312           | 318           | 325           | 331           |
| <b>Total Expenses</b> |  | <b>33,261</b> | <b>55,362</b> | <b>52,120</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>22,114</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'F' | 155,827,374        | 0.016     | 25,444        |
| Nelson Old F       | 27,903,125         | 0.016     | 4,556         |
|                    | <b>183,730,499</b> |           | <b>30,000</b> |

**S267 Discretionary Grants-Area G**

**INCOME**

| Account             | Description             | 2023 Final    | 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 | 53            | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 27,744        | 27,744        | 24,949        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>57,797</b> | <b>57,744</b> | <b>54,949</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 32,495        | 57,444        | 54,643        | 29,688        | 29,682        | 29,675        | 29,669        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312           | 318           | 325           | 331           |
| <b>Total Expenses</b> |  | <b>32,795</b> | <b>57,744</b> | <b>54,949</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>25,002</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'G' | 63,967,135     | 0.047     | 30,000  |
|                    | 63,967,135     |           | 30,000  |

**S268 Discretionary Grants-Area H**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|-------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions            | 9,500         | 9,500         | 9,500         | 9,500        | 9,500        | 9,500        | 9,500        |
| 41020               | Grants in lieu of Taxes | 8             | 0             | 0             | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus      | 9,956         | 9,956         | 8,200         | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                         | <b>19,465</b> | <b>19,456</b> | <b>17,700</b> | <b>9,500</b> | <b>9,500</b> | <b>9,500</b> | <b>9,500</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| 57010                 | Grants   | 10,950        | 19,156        | 17,394        | 9,188        | 9,182        | 9,175        | 9,169        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312          | 318          | 325          | 331          |
| <b>Total Expenses</b> |  | <b>11,250</b> | <b>19,456</b> | <b>17,700</b> | <b>9,500</b> | <b>9,500</b> | <b>9,500</b> | <b>9,500</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>8,215</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue      |
|--------------------|--------------------|-----------|--------------|
| Electoral Area 'H' | 146,343,544        | 0.006     | 8,830        |
| Nelson Old H       | 11,095,470         | 0.006     | 670          |
|                    | <b>157,439,014</b> |           | <b>9,500</b> |

**S269 Discretionary Grants-Area I**

**INCOME**

| Account             | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                                   | 14,500        | 14,500        | 12,500        | 14,500        | 14,500        | 14,500        | 14,500        |
| 43505               | External Contributions & Contracts - Specified | 1,000         | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus                             | 30,035        | 30,035        | 25,194        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |  | <b>45,535</b> | <b>44,535</b> | <b>37,694</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 19,250        | 44,235        | 37,388        | 14,188        | 14,182        | 14,175        | 14,169        |
| 59500                 | Transfer to Other Service                      | 791           | 0             | 0             | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312           | 318           | 325           | 331           |
| <b>Total Expenses</b> |  | <b>20,341</b> | <b>44,535</b> | <b>37,694</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>25,194</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value    | Rate/1000 | Revenue       |
|--------------------|-------------------|-----------|---------------|
| Electoral Area 'I' | 71,516,454        | 0.014     | 10,086        |
| Old Area I         | 17,112,550        | 0.014     | 2,414         |
|                    | <b>88,629,004</b> |           | <b>12,500</b> |

**S270 Discretionary Grants-Area J**

**INCOME**

| Account             | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                                   | 14,500        | 14,500        | 14,500        | 14,500        | 14,500        | 14,500        | 14,500        |
| 41020               | Grants in lieu of Taxes                        | 2             | 0             | 0             | 0             | 0             | 0             | 0             |
| 43505               | External Contributions & Contracts - Specified | 4,500         | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus                             | 35,792        | 35,792        | 29,951        | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |  | <b>54,794</b> | <b>50,292</b> | <b>44,451</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 23,750        | 49,992        | 44,145        | 14,188        | 14,182        | 14,175        | 14,169        |
| 59500                 | Transfer to Other Service                      | 791           | 0             | 0             | 0             | 0             | 0             | 0             |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312           | 318           | 325           | 331           |
| <b>Total Expenses</b> |  | <b>24,841</b> | <b>50,292</b> | <b>44,451</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> | <b>14,500</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>29,953</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value     | Rate/1000 | Revenue       |
|--------------------|--------------------|-----------|---------------|
| Electoral Area 'J' | 109,069,426        | 0.012     | 12,578        |
| Old Area J         | 16,666,559         | 0.012     | 1,922         |
|                    | <b>125,735,985</b> |           | <b>14,500</b> |

**S271 Discretionary Grants-Area K**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|-------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions            | 4,500         | 4,500         | 4,500         | 4,500        | 4,500        | 4,500        | 4,500        |
| 41020               | Grants in lieu of Taxes | 3             | 0             | 0             | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus      | 54,100        | 54,100        | 47,609        | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                         | <b>58,603</b> | <b>58,600</b> | <b>52,109</b> | <b>4,500</b> | <b>4,500</b> | <b>4,500</b> | <b>4,500</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| 57010                 | Grants   | 10,691        | 58,300        | 51,803        | 4,188        | 4,182        | 4,175        | 4,169        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 312          | 318          | 325          | 331          |
| <b>Total Expenses</b> |  | <b>10,991</b> | <b>58,600</b> | <b>52,109</b> | <b>4,500</b> | <b>4,500</b> | <b>4,500</b> | <b>4,500</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>47,612</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area           | Assessed Value | Rate/1000 | Revenue |
|--------------------|----------------|-----------|---------|
| Electoral Area 'K' | 74,415,199     | 0.006     | 4,500   |
|                    | 74,415,199     |           | 4,500   |

**S277 Discretionary Grants-Slocan**

**INCOME**

| Account             | Description             | 2023 Final   | 2023 Budget | 2024 Budget  | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|-------------------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 41010               | Requisitions            | 931          | 930         | 930          | 930         | 930         | 930         | 930         |
| 41020               | Grants in lieu of Taxes | 12           | 10          | 10           | 10          | 10          | 10          | 10          |
| 49100               | Prior Year Surplus      | 1,254        | 0           | 1,972        | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                         | <b>2,197</b> | <b>940</b>  | <b>2,912</b> | <b>940</b>  | <b>940</b>  | <b>940</b>  | <b>940</b>  |

**EXPENSES**

| Account               | Description | 2023 Final   | 2023 Budget | 2024 Budget  | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|-------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 57010                 | Grants      | 225          | 940         | 2,912        | 940         | 940         | 940         | 940         |
| <b>Total Expenses</b> |             | <b>225</b>   | <b>940</b>  | <b>2,912</b> | <b>940</b>  | <b>940</b>  | <b>940</b>  | <b>940</b>  |
| <b>Total Service</b>  |             | <b>1,972</b> | <b>0</b>    | <b>0</b>     | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value | Rate/1000 | Revenue |
|-------------------|----------------|-----------|---------|
| Village of Slocan | 11,192,988     | 0.008     | 930     |
|                   | 11,192,988     |           | 930     |

**S278 Ainsworth/Woodbury Fire Response**

**INCOME**

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

**EXPENSES**

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

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>279</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'D' | 11,146,665     | 0.247     | 27,478  |
|                  | 11,146,665     |           | 27,478  |



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

**INCOME**

| Account             | Description                 | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions                | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 45500               | Transfer from Other Service | 23,000        | 30,563        | 11,628        | 15,584        | 16,192        | 16,803        | 17,417        |
| 49100               | Prior Year Surplus          | 10,413        | 10,413        | 3,352         | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                             | <b>34,413</b> | <b>41,976</b> | <b>15,980</b> | <b>16,584</b> | <b>17,192</b> | <b>17,803</b> | <b>18,417</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51010                 | Salaries   | 3,237         | 12,412        | 1,000         | 1,030         | 1,061         | 1,093         | 1,126         |
| 51030                 | Benefits   | 349           | 2,008         | 150           | 155           | 159           | 164           | 169           |
| 51050                 | Employee Health & Safety                           | 20            | 0             | 0             | 0             | 0             | 0             | 0             |
| 53030                 | Communication                                      | 752           | 236           | 0             | 0             | 0             | 0             | 0             |
| 53040                 | Advertising  | 1,228         | 2,020         | 500           | 515           | 530           | 546           | 563           |
| 54030                 | Contracted Services                                | 176           | 0             | 0             | 0             | 0             | 0             | 0             |
| 57010                 | Grants   | 12,000        | 12,000        | 12,500        | 13,000        | 13,500        | 14,000        | 14,500        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 3,500         | 3,500         | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 9,799         | 9,799         | 835           | 860           | 886           | 912           | 940           |
| <b>Total Expenses</b> |  | <b>31,061</b> | <b>41,976</b> | <b>15,980</b> | <b>16,584</b> | <b>17,192</b> | <b>17,803</b> | <b>18,417</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>3,353</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'E' | 98,868,877     | 0.001     | 1,000   |
|                  | 98,868,877     |           | 1,000   |

**S280 Fire Protection - Kaslo**

| <b>INCOME</b>       |                                   |                |                |                |                |                |                  |                |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| Account             | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget      | 2028 Budget    |
| 41010               | Requisitions                      | 434,332        | 434,333        | 452,550        | 517,788        | 524,236        | 527,420          | 641,322        |
| 41020               | Grants in lieu of Taxes           | 4,318          | 0              | 0              | 0              | 0              | 0                | 0              |
| 43200               | Proceeds from Equipment Financing | 0              | 0              | 0              | 0              | 0              | 490,000          | 0              |
| 44020               | Investment Income & Interest      | 7,514          | 0              | 7,000          | 5,000          | 6,000          | 3,000            | 0              |
| 45000               | Transfer from Reserves            | 0              | 90,000         | 85,000         | 0              | 0              | 260,000          | 0              |
| 45500               | Transfer from Other Service       | 10,800         | 10,800         | 37,500         | 12,500         | 12,500         | 12,500           | 12,500         |
| 49100               | Prior Year Surplus                | 38,068         | 48,962         | 17,942         | 0              | 0              | 0                | 0              |
| <b>Total Income</b> |                                   | <b>495,032</b> | <b>584,095</b> | <b>599,992</b> | <b>535,288</b> | <b>542,736</b> | <b>1,292,920</b> | <b>653,822</b> |

| <b>EXPENSES</b>       |  |                |                |                |                |                |                  |                |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget      | 2028 Budget    |
| 51010                 | Salaries                                       | 108,860        | 112,847        | 145,000        | 165,000        | 165,000        | 165,000          | 165,000        |
| 51020                 | Overtime                                       | 175            | 0              | 0              | 0              | 0              | 0                | 0              |
| 51030                 | Benefits                                       | 8,505          | 18,500         | 26,000         | 26,520         | 27,050         | 27,591           | 28,143         |
| 51050                 | Employee Health & Safety                       | 14,654         | 20,000         | 21,500         | 21,420         | 21,848         | 22,285           | 22,731         |
| 51060                 | Employee Incentives                            | 4,500          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000            | 5,000          |
| 52010                 | Travel   | 2,736          | 1,000          | 1,500          | 1,500          | 1,500          | 1,500            | 1,500          |
| 52020                 | Education & Training                           | 15,617         | 20,000         | 20,000         | 22,000         | 22,000         | 22,000           | 22,000         |
| 52030                 | Memberships, Dues & Subscriptions              | 464            | 1,200          | 1,000          | 1,000          | 1,000          | 1,000            | 1,000          |
| 53020                 | Admin, Office Supplies & Postage               | 670            | 2,500          | 2,500          | 2,525          | 2,550          | 2,576            | 2,602          |
| 53030                 | Communication                                  | 4,480          | 3,737          | 3,800          | 3,838          | 3,876          | 3,915            | 3,954          |
| 53040                 | Advertising                                    | 577            | 1,000          | 600            | 600            | 600            | 600              | 600            |
| 53050                 | Insurance                                      | 9,448          | 7,575          | 7,650          | 7,727          | 7,804          | 7,882            | 7,961          |
| 53080                 | Licence & Permits                              | 91             | 0              | 0              | 0              | 0              | 0                | 0              |
| 54010                 | Legal  | 80             | 0              | 0              | 0              | 0              | 0                | 0              |
| 54030                 | Contracted Services                            | 17,190         | 15,000         | 17,000         | 17,510         | 18,035         | 18,576           | 19,134         |
| 55010                 | Repairs & Maintenance                          | 10,174         | 6,060          | 8,000          | 8,160          | 8,323          | 8,490            | 8,659          |
| 55020                 | Operating Supplies                             | 3,189          | 2,525          | 2,525          | 2,575          | 2,627          | 2,680            | 2,733          |
| 55030                 | Equipment                                      | 18,233         | 12,425         | 8,000          | 12,425         | 12,425         | 12,425           | 12,425         |
| 55035                 | Radio Equipment                                | 3,108          | 4,040          | 4,040          | 4,040          | 4,040          | 4,040            | 4,040          |
| 55040                 | Utilities                                      | 10,791         | 9,400          | 9,800          | 9,996          | 10,196         | 10,400           | 10,608         |
| 55050                 | Vehicles                                       | 13,353         | 17,000         | 17,680         | 18,210         | 18,757         | 19,319           | 19,899         |
| 55055                 | Vehicles - Specified                           | 585            | 0              | 0              | 0              | 0              | 0                | 0              |
| 56010                 | Debenture Interest                             | 52,529         | 50,855         | 50,855         | 50,855         | 50,855         | 50,855           | 50,855         |
| 56020                 | Debenture Principal                            | 57,209         | 57,209         | 57,209         | 57,209         | 57,209         | 57,209           | 57,209         |
| 56610                 | Equipment Financing Interest                   | 15             | 13             | 0              | 0              | 0              | 0                | 9,500          |
| 56620                 | Equipment Financing Principal                  | 3,639          | 3,637          | 0              | 0              | 0              | 0                | 98,000         |
| 59000                 | Contribution to Reserve                        | 71,951         | 64,437         | 17,348         | 32,498         | 35,620         | 31,368           | 30,222         |
| 59500                 | Transfer to Other Service                      | 2,803          | 0              | 0              | 0              | 0              | 0                | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 14,003         | 14,003         | 14,704         | 14,998         | 15,298         | 15,604           | 15,916         |
| 59520                 | Transfer to Other Service - IT Fee             | 5,516          | 5,516          | 4,870          | 4,967          | 5,067          | 5,168            | 5,271          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 38,615         | 38,615         | 43,411         | 44,713         | 46,055         | 47,436           | 48,859         |
| 60000                 | Capital Expenditures                           | 0              | 90,000         | 110,000        | 0              | 0              | 750,000          | 0              |
| <b>Total Expenses</b> |  | <b>493,761</b> | <b>584,095</b> | <b>599,992</b> | <b>535,288</b> | <b>542,736</b> | <b>1,292,920</b> | <b>653,822</b> |

|                      |              |          |          |          |          |          |          |          |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>1,271</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--------------|----------|----------|----------|----------|----------|----------|----------|

| <b>RESERVE BALANCES</b>          |                |                |                |                |                |               |               |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| Opening Balance                  | 194,830        | 266,781        | 266,781        | 199,129        | 231,627        | 267,247       | 38,615        |
| Net change for the year          | 71,951         | -67,652        | -67,652        | 32,498         | 35,620         | -228,632      | 30,222        |
| <b>Total Reserve for Service</b> | <b>266,781</b> | <b>199,129</b> | <b>199,129</b> | <b>231,627</b> | <b>267,247</b> | <b>38,615</b> | <b>68,837</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value    | Rate/1000 | Revenue        |
|------------------|-------------------|-----------|----------------|
| Village of Kaslo | 36,573,032        | 0.649     | 237,401        |
| Defined Area 'D' | 33,145,054        | 0.649     | 215,149        |
|                  | <b>69,718,086</b> |           | <b>452,550</b> |

**S281 Fire Response - Arrow Creek**

**INCOME**

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

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 53050                 | Insurance                                      | 43            | 0             | 0             | 0             | 0             | 0             | 0             |
| 54030                 | Contracted Services                            | 71,497        | 66,363        | 75,467        | 76,976        | 78,516        | 80,086        | 81,688        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975           | 975           | 995           | 1,015         | 1,035         | 1,056         | 1,077         |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300         | 1,300         | 1,400         | 1,400         | 1,400         | 1,400         | 1,400         |
| <b>Total Expenses</b> |  | <b>73,815</b> | <b>68,638</b> | <b>77,862</b> | <b>79,391</b> | <b>80,951</b> | <b>82,542</b> | <b>84,165</b> |

|                      |  |               |          |          |          |          |          |           |
|----------------------|--|---------------|----------|----------|----------|----------|----------|-----------|
| <b>Total Service</b> |  | <b>-5,177</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>-1</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|-----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'B' | 11,069,961     | 0.703     | 77,862  |
|                  | 11,069,961     |           | 77,862  |

**S291 Fire Response - West Creston**

**INCOME**

| Account             | Description                                    | 2023 Final    | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions                                   | 198,226       | 198,226        | 225,000        | 225,000        | 225,000        | 225,000        | 225,000        |
| 43020               | Grants   | 150,000       | 640,000        | 0              | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                             | 0             | 90,000         | 0              | 0              | 0              | 0              | 0              |
| 43100               | Proceeds from Borrowing                        | 0             | 299,581        | 255,948        | 0              | 0              | 0              | 0              |
| 43505               | External Contributions & Contracts - Specified | 32,842        | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                   | 7,154         | 0              | 5,000          | 4,000          | 5,000          | 6,000          | 3,000          |
| 49100               | Prior Year Surplus                             | -325,011      | -320,000       | -271,741       | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>63,210</b> | <b>907,807</b> | <b>214,207</b> | <b>229,000</b> | <b>230,000</b> | <b>231,000</b> | <b>228,000</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 53050                 | Insurance                                      | 124            | 102            | 103            | 104            | 105            | 106            | 107            |
| 54010                 | Legal  | 0              | 0              | 10,000         | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 139,333        | 139,033        | 143,039        | 143,039        | 143,039        | 143,039        | 143,039        |
| 56010                 | Debenture Interest                             | 14,175         | 14,175         | 14,175         | 14,175         | 14,175         | 14,175         | 14,175         |
| 56020                 | Debenture Principal                            | 16,747         | 16,747         | 16,747         | 16,747         | 16,747         | 16,747         | 16,747         |
| 59000                 | Contribution to Reserve                        | 157,154        | 155,475        | 27,748         | 52,506         | 53,471         | 54,435         | 51,398         |
| 59500                 | Transfer to Other Service                      | 2,530          | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975            | 975            | 995            | 1,015          | 1,035          | 1,056          | 1,077          |
| 59540                 | Transfer to Other Service - Fire Services Fee  | 1,300          | 1,300          | 1,400          | 1,414          | 1,428          | 1,442          | 1,457          |
| 60000                 | Capital Expenditures                           | 7,151          | 580,000        | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>339,489</b> | <b>907,807</b> | <b>214,207</b> | <b>229,000</b> | <b>230,000</b> | <b>231,000</b> | <b>228,000</b> |

|                      |                 |          |          |          |          |          |          |          |
|----------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>-276,278</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |                |                |                |                |                |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Opening Balance                  | 0              | 157,154        | 184,902        | 237,408        | 290,879        | 345,314        |
| Net change for the year          | 157,154        | 27,748         | 52,506         | 53,471         | 54,435         | 51,398         |
| <b>Total Reserve for Service</b> | <b>157,154</b> | <b>184,902</b> | <b>237,408</b> | <b>290,879</b> | <b>345,314</b> | <b>396,712</b> |

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'C' | 17,525,283     | 1.284     | 225,000 |
|                  | 17,525,283     |           | 225,000 |

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

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

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 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                                       | 2,860          | 4,000          | 1,726          | 1,743          | 1,761          | 1,778          | 1,796          |
| 53020                 | Admin, Office Supplies & Postage               | 0              | 204            | 300            | 303            | 306            | 309            | 312            |
| 54030                 | Contracted Services                            | 13,624         | 13,624         | 15,832         | 15,832         | 15,832         | 15,832         | 15,832         |
| 57010                 | Grants   | 64,901         | 72,901         | 114,857        | 144,995        | 145,000        | 147,000        | 147,000        |
| 59100                 | Accumulated Operating Surplus                  | 0              | 50,932         | 78,945         | 4,171          | 4,028          | 1,889          | 1,747          |
| 59500                 | Transfer to Other Service                      | 8,260          | 0              | 500            | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 2,750          | 2,750          | 2,805          | 2,861          | 2,918          | 2,977          | 3,036          |
| <b>Total Expenses</b> |  | <b>104,800</b> | <b>158,112</b> | <b>220,915</b> | <b>175,915</b> | <b>175,915</b> | <b>175,915</b> | <b>175,915</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>47,887</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**S293 Edgewood and Area Volunteer Fire Department**

**INCOME**

| Account             | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions | 10,000        | 10,000        | 10,006        | 10,006        | 10,006        | 10,006        | 10,006        |
| <b>Total Income</b> |              | <b>10,000</b> | <b>10,000</b> | <b>10,006</b> | <b>10,006</b> | <b>10,006</b> | <b>10,006</b> | <b>10,006</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 9,700         | 9,700         | 9,700         | 9,700         | 9,700         | 9,700         | 9,700         |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300           | 300           | 306           | 306           | 306           | 306           | 306           |
| <b>Total Expenses</b> |  | <b>10,000</b> | <b>10,000</b> | <b>10,006</b> | <b>10,006</b> | <b>10,006</b> | <b>10,006</b> | <b>10,006</b> |

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

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 13,154,047     | 0.076     | 10,006  |
|                  | 13,154,047     |           | 10,006  |

**S294 Edgewood and Area Royal Canadian Legion Hall**

**INCOME**

| Account             | Description             | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions            | 5,126        | 5,126        | 5,183        | 5,241        | 5,247        | 5,254        | 5,260        |
| 41020               | Grants in lieu of Taxes | 14           | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus      | 69           | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                         | <b>5,208</b> | <b>5,126</b> | <b>5,183</b> | <b>5,241</b> | <b>5,247</b> | <b>5,254</b> | <b>5,260</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 57010                 | Grants   | 4,826        | 4,826        | 4,877        | 4,929        | 4,929        | 4,929        | 4,929        |
| 59510                 | Transfer to Other Service - General Admin. Fee | 300          | 300          | 306          | 312          | 318          | 325          | 331          |
| <b>Total Expenses</b> |  | <b>5,126</b> | <b>5,126</b> | <b>5,183</b> | <b>5,241</b> | <b>5,247</b> | <b>5,254</b> | <b>5,260</b> |

|                      |           |          |          |          |          |          |          |          |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>83</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'K' | 13,252,306     | 0.039     | 5,183   |
|                  | 13,252,306     |           | 5,183   |

**S295 Museum-Nakusp Financial Contribution**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        | 20,000        |
| 41020               | Grants in lieu of Taxes | 304           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 658           | 657           | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>20,962</b> | <b>20,657</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 19,065        | 19,065        | 18,170        | 18,040        | 17,981        | 17,921        | 17,858        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>20,657</b> | <b>20,657</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>305</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value    | Rate/1000 | Revenue       |
|-------------------|-------------------|-----------|---------------|
| Village of Nakusp | 45,348,145        | 0.025     | 11,171        |
| Defined Area 'K'  | 35,843,026        | 0.025     | 8,829         |
|                   | <b>81,191,171</b> |           | <b>20,000</b> |



**S296 Arrow Lakes Historical Archive Grant-in-Aid**

**INCOME**

| Account             | Description             | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|---------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 41010               | Requisitions            | 24,000        | 24,000        | 24,000        | 24,000        | 24,000        | 24,000        | 24,000        |
| 41020               | Grants in lieu of Taxes | 364           | 0             | 0             | 0             | 0             | 0             | 0             |
| 49100               | Prior Year Surplus      | 789           | 789           | 0             | 0             | 0             | 0             | 0             |
| <b>Total Income</b> |                         | <b>25,154</b> | <b>24,789</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> |

**EXPENSES**

| Account               | Description  | 2023 Final    | 2023 Budget   | 2024 Budget   | 2025 Budget   | 2026 Budget   | 2027 Budget   | 2028 Budget   |
|-----------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57010                 | Grants   | 23,197        | 23,197        | 22,170        | 22,040        | 21,981        | 21,921        | 21,858        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 975           | 975           | 995           | 1,025         | 1,056         | 1,087         | 1,120         |
| 59530                 | Transfer to Other Service - Community Services Fee | 617           | 617           | 835           | 935           | 963           | 992           | 1,022         |
| <b>Total Expenses</b> |  | <b>24,789</b> | <b>24,789</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> |

|                      |            |          |          |          |          |          |          |          |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>365</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|------------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value    | Rate/1000 | Revenue       |
|-------------------|-------------------|-----------|---------------|
| Village of Nakusp | 45,348,145        | 0.030     | 13,405        |
| Defined Area 'K'  | 35,843,026        | 0.030     | 10,595        |
|                   | <b>81,191,171</b> |           | <b>24,000</b> |

**S297 Cemetery-Ymir**

**INCOME**

| Account             | Description             | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|---------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 41010               | Requisitions            | 3,187        | 3,187        | 3,550        | 3,736        | 3,848        | 3,963        | 4,082        |
| 41020               | Grants in lieu of Taxes | 4            | 0            | 0            | 0            | 0            | 0            | 0            |
| 49100               | Prior Year Surplus      | 5            | 0            | 4            | 0            | 0            | 0            | 0            |
| <b>Total Income</b> |                         | <b>3,196</b> | <b>3,187</b> | <b>3,554</b> | <b>3,736</b> | <b>3,848</b> | <b>3,963</b> | <b>4,082</b> |

**EXPENSES**

| Account               | Description  | 2023 Final   | 2023 Budget  | 2024 Budget  | 2025 Budget  | 2026 Budget  | 2027 Budget  | 2028 Budget  |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 57010                 | Grants   | 2,270        | 2,270        | 2,413        | 2,485        | 2,560        | 2,637        | 2,716        |
| 59510                 | Transfer to Other Service - General Admin. Fee     | 300          | 300          | 306          | 315          | 325          | 334          | 344          |
| 59530                 | Transfer to Other Service - Community Services Fee | 617          | 617          | 835          | 935          | 963          | 992          | 1,022        |
| <b>Total Expenses</b> |  | <b>3,187</b> | <b>3,187</b> | <b>3,554</b> | <b>3,736</b> | <b>3,848</b> | <b>3,963</b> | <b>4,082</b> |

|                      |          |          |          |          |          |          |          |          |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>9</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area         | Assessed Value | Rate/1000 | Revenue |
|------------------|----------------|-----------|---------|
| Defined Area 'G' | 9,624,590      | 0.037     | 3,550   |
|                  | 9,624,590      |           | 3,550   |

**S298 City of Castlegar Economic Development Service**

**INCOME**

| Account             | Description             | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 41010               | Requisitions            | 116,975        | 116,975        | 116,995        | 117,015        | 117,035        | 117,056        | 117,077        |
| 41020               | Grants in lieu of Taxes | 234            | 0              | 0              | 0              | 0              | 0              | 0              |
| 49100               | Prior Year Surplus      | 935            | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                         | <b>118,144</b> | <b>116,975</b> | <b>116,995</b> | <b>117,015</b> | <b>117,035</b> | <b>117,056</b> | <b>117,077</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 54030                 | Contracted Services                            | 0              | 116,000        | 116,000        | 116,000        | 116,000        | 116,000        | 116,000        |
| 57010                 | Grants   | 116,000        | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 975            | 975            | 995            | 1,015          | 1,035          | 1,056          | 1,077          |
| <b>Total Expenses</b> |  | <b>116,975</b> | <b>116,975</b> | <b>116,995</b> | <b>117,015</b> | <b>117,035</b> | <b>117,056</b> | <b>117,077</b> |

|                      |  |              |          |          |          |          |          |          |
|----------------------|--|--------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>1,169</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|--------------|----------|----------|----------|----------|----------|----------|

**2024 REVISED ASSESSMENT**

| Tax Area          | Assessed Value | Rate/1000 | Revenue |
|-------------------|----------------|-----------|---------|
| City of Castlegar | 287,108,170    | 0.041     | 116,995 |
|                   | 287,108,170    |           | 116,995 |

**A100 Environmental Services****INCOME**

| Account             | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 42030               | User Fees  | -101           | 0              | 0              | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                                       | 19,538         | 2,750          | 13,000         | 20,000         | 20,000         | 20,000         | 20,000         |
| 43505               | External Contributions & Contracts - Specified           | 10,250         | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                             | 4,691          | 0              | 0              | 0              | 0              | 0              | 0              |
| 45550               | Transfer from Other Service - Environmental Services Fee | 498,811        | 498,811        | 520,007        | 588,532        | 606,187        | 624,373        | 643,105        |
| 49100               | Prior Year Surplus                                       | 129,070        | 96,940         | 60,492         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>662,260</b> | <b>598,501</b> | <b>593,499</b> | <b>608,532</b> | <b>626,187</b> | <b>644,373</b> | <b>663,105</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 335,343        | 357,883        | 332,548        | 342,524        | 352,800        | 363,384        | 374,286        |
| 51020                 | Overtime                                       | 1,272          | 1,000          | 1,300          | 1,339          | 1,379          | 1,421          | 1,463          |
| 51030                 | Benefits                                       | 93,625         | 100,832        | 96,439         | 99,332         | 102,312        | 105,381        | 108,543        |
| 51050                 | Employee Health & Safety                       | 622            | 937            | 900            | 927            | 955            | 983            | 1,013          |
| 52010                 | Travel   | 478            | 1,400          | 1,400          | 1,442          | 1,485          | 1,530          | 1,576          |
| 52020                 | Education & Training                           | 2,579          | 8,057          | 7,846          | 8,081          | 8,324          | 8,574          | 8,831          |
| 52030                 | Memberships, Dues & Subscriptions              | 2,308          | 1,400          | 1,400          | 1,442          | 1,485          | 1,530          | 1,576          |
| 53020                 | Admin, Office Supplies & Postage               | 6,690          | 8,000          | 8,492          | 8,747          | 9,009          | 9,279          | 9,558          |
| 53030                 | Communication                                  | 3,626          | 4,653          | 4,600          | 4,738          | 4,880          | 5,027          | 5,177          |
| 53040                 | Advertising                                    | 4,517          | 2,587          | 4,800          | 4,944          | 5,092          | 5,245          | 5,402          |
| 53080                 | Licence & Permits                              | 139            | 1,300          | 1,500          | 1,545          | 1,591          | 1,639          | 1,688          |
| 54030                 | Contracted Services                            | 53,140         | 52,394         | 57,640         | 57,009         | 58,419         | 59,872         | 61,368         |
| 55010                 | Repairs & Maintenance                          | 3,473          | 0              | 7,600          | 7,828          | 8,063          | 8,305          | 8,554          |
| 55015                 | Repairs & Maintenance - Specified              | 0              | 4,616          | 0              | 0              | 0              | 0              | 0              |
| 55020                 | Operating Supplies                             | 249            | 110            | 109            | 0              | 0              | 0              | 0              |
| 55030                 | Equipment                                      | 0              | 400            | 330            | 340            | 350            | 361            | 371            |
| 55035                 | Radio Equipment                                | 330            | 0              | 0              | 0              | 0              | 0              | 0              |
| 55040                 | Utilities                                      | 1,973          | 1,203          | 2,300          | 2,369          | 2,440          | 2,513          | 2,589          |
| 55050                 | Vehicles                                       | 647            | 1,172          | 0              | 0              | 0              | 0              | 0              |
| 55060                 | Rentals  | 4,271          | 4,500          | 4,500          | 4,635          | 4,774          | 4,917          | 5,065          |
| 57010                 | Grants   | 26,788         | 0              | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         |
| 59500                 | Transfer to Other Service                      | 132            | 0              | 0              | 0              | 0              | 0              | 0              |
| 59510                 | Transfer to Other Service - General Admin. Fee | 27,854         | 27,854         | 30,315         | 31,224         | 32,161         | 33,126         | 34,120         |
| 59520                 | Transfer to Other Service - IT Fee             | 18,203         | 18,203         | 19,480         | 20,064         | 20,666         | 21,286         | 21,925         |
| <b>Total Expenses</b> |  | <b>588,260</b> | <b>598,501</b> | <b>593,499</b> | <b>608,532</b> | <b>626,188</b> | <b>644,373</b> | <b>663,104</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>74,000</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**A101 Emergency Consolidated Services**

**INCOME**

| Account             | Description                                    | 2023 Final       | 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                | 40,000           | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                             | 1,598,504        | 2,163,762        | 1,096,750        | 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 | 83,133           | 51,464           | 0                | 0                | 0                | 0                | 0                |
| 44020               | Investment Income & Interest                   | 364              | 0                | 0                | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service                    | 878,928          | 891,073          | 994,081          | 1,030,339        | 1,055,193        | 1,080,729        | 1,106,967        |
| 49100               | Prior Year Surplus                             | -1,035,588       | -1,076,938       | -99,326          | 1,000            | 1,000            | 1,000            | 1,000            |
| <b>Total Income</b> |  | <b>1,581,329</b> | <b>2,029,362</b> | <b>2,122,755</b> | <b>1,781,339</b> | <b>1,806,193</b> | <b>1,831,729</b> | <b>1,857,967</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries                                       | 546,762          | 613,000          | 767,695          | 790,726          | 814,448          | 838,881          | 864,047          |
| 51020                 | Overtime                                       | 28,791           | 1,000            | 2,250            | 2,250            | 2,250            | 2,250            | 2,250            |
| 51030                 | Benefits                                       | 131,799          | 135,500          | 175,334          | 180,594          | 186,012          | 191,592          | 197,340          |
| 51050                 | Employee Health & Safety                       | 1,271            | 510              | 8,350            | 3,960            | 3,990            | 4,021            | 4,052            |
| 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           | 31,951           | 32,346           | 32,752           | 33,170           | 33,602           |
| 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           | 33,823           | 19,613           | 19,764           | 19,916           | 20,071           |
| 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                            | 443,023          | 543,164          | 517,132          | 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                        | 7,364            | 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                |
| <b>Total Expenses</b> |  | <b>1,564,640</b> | <b>2,029,362</b> | <b>2,122,755</b> | <b>1,781,339</b> | <b>1,806,193</b> | <b>1,831,729</b> | <b>1,857,967</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>16,690</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |               |               |               |               |               |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 7,488         | 14,852        | 24,452        | 34,104        | 43,809        | 53,568        |
| Net change for the year          | 7,364         | 9,600         | 9,652         | 9,705         | 9,759         | 9,814         |
| <b>Total Reserve for Service</b> | <b>14,852</b> | <b>24,452</b> | <b>34,104</b> | <b>43,809</b> | <b>53,568</b> | <b>63,382</b> |

**A102 Resource Recoveries**

**INCOME**

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 42025               | Sale of Services - Specified | -65              | 0                | 0                | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified           | 32,662           | 181,920          | 52,470           | 0                | 0                | 0                | 0                |
| 43100               | Proceeds from Borrowing      | 0                | 0                | 65,000           | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service  | 1,019,460        | 1,019,460        | 1,375,000        | 1,684,509        | 1,717,105        | 1,750,346        | 1,784,243        |
| 49100               | Prior Year Surplus           | 435,340          | 441,432          | 254,933          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>1,487,397</b> | <b>1,642,812</b> | <b>1,747,403</b> | <b>1,684,509</b> | <b>1,717,105</b> | <b>1,750,346</b> | <b>1,784,243</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries                                       | 742,604          | 720,681          | 989,487          | 1,009,277        | 1,029,462        | 1,050,052        | 1,071,053        |
| 51020                 | Overtime                                       | 16,688           | 9,000            | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           |
| 51030                 | Benefits                                       | 189,515          | 209,605          | 291,503          | 297,333          | 303,280          | 309,345          | 315,532          |
| 51050                 | Employee Health & Safety                       | 2,894            | 10,300           | 5,162            | 5,265            | 5,371            | 5,478            | 5,588            |
| 52010                 | Travel   | 7,099            | 5,000            | 10,000           | 10,200           | 10,404           | 10,612           | 10,824           |
| 52020                 | Education & Training                           | 8,514            | 19,339           | 25,136           | 25,639           | 26,151           | 26,675           | 27,208           |
| 52030                 | Memberships, Dues & Subscriptions              | 6,020            | 6,000            | 6,800            | 6,936            | 7,075            | 7,216            | 7,361            |
| 53020                 | Admin, Office Supplies & Postage               | 12,532           | 17,500           | 14,000           | 14,280           | 14,566           | 14,857           | 15,154           |
| 53030                 | Communication                                  | 9,189            | 9,000            | 12,000           | 12,240           | 12,485           | 12,734           | 12,989           |
| 53040                 | Advertising                                    | 2,875            | 12,000           | 4,000            | 4,000            | 4,000            | 4,000            | 4,000            |
| 53050                 | Insurance                                      | 1,339            | 1,600            | 1,000            | 1,020            | 1,040            | 1,061            | 1,082            |
| 53060                 | Bank Charges                                   | 20,548           | 13,000           | 11,000           | 11,220           | 11,444           | 11,673           | 11,907           |
| 53080                 | Licence & Permits                              | 2,663            | 7,000            | 26,860           | 0                | 0                | 0                | 0                |
| 54010                 | Legal  | 770              | 7,687            | 1,000            | 0                | 0                | 0                | 0                |
| 54030                 | Contracted Services                            | 70,772           | 87,511           | 3,500            | 3,570            | 3,641            | 3,714            | 3,789            |
| 54040                 | Consulting Fees                                | 81,394           | 192,000          | 65,000           | 0                | 0                | 0                | 0                |
| 55010                 | Repairs & Maintenance                          | 6,027            | 6,500            | 7,500            | 7,650            | 7,803            | 7,959            | 8,118            |
| 55020                 | Operating Supplies                             | 16,905           | 20,000           | 21,500           | 21,930           | 22,369           | 22,816           | 23,272           |
| 55030                 | Equipment                                      | 64               | 400              | 0                | 0                | 0                | 0                | 0                |
| 55040                 | Utilities                                      | 3,818            | 3,500            | 4,068            | 4,149            | 4,232            | 4,317            | 4,403            |
| 55050                 | Vehicles                                       | 5,012            | 4,000            | 8,000            | 8,160            | 8,323            | 8,490            | 8,659            |
| 55060                 | Rentals  | 7,617            | 7,200            | 7,900            | 7,979            | 8,059            | 8,139            | 8,221            |
| 56610                 | Equipment Financing Interest                   | 0                | 0                | 1,560            | 1,576            | 1,591            | 1,607            | 1,623            |
| 56620                 | Equipment Financing Principal                  | 0                | 0                | 6,073            | 6,134            | 6,195            | 6,257            | 6,320            |
| 59500                 | Transfer to Other Service                      | 23,880           | 206,920          | 25,880           | 24,358           | 24,845           | 25,342           | 25,848           |
| 59510                 | Transfer to Other Service - General Admin. Fee | 33,973           | 33,973           | 69,904           | 71,302           | 72,728           | 74,183           | 75,666           |
| 59520                 | Transfer to Other Service - IT Fee             | 33,096           | 33,096           | 53,570           | 54,641           | 55,734           | 56,849           | 57,986           |
| 60000                 | Capital Expenditures                           | 0                | 0                | 65,000           | 65,650           | 66,307           | 66,970           | 67,639           |
| <b>Total Expenses</b> |  | <b>1,305,807</b> | <b>1,642,812</b> | <b>1,747,403</b> | <b>1,684,509</b> | <b>1,717,105</b> | <b>1,750,346</b> | <b>1,784,243</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>181,590</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|

**A103 Utility Services**

**INCOME**

| Account             | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 43020               | Grants   | 0                | 0                | 25,000           | 0                | 0                | 0                | 0                |
| 43025               | Grants - Specified                                       | 0                | 0                | 75,000           | 0                | 0                | 0                | 0                |
| 43300               | Proceeds from Asset Disposal                             | 0                | 0                | 170,000          | 0                | 0                | 0                | 0                |
| 45000               | Transfer from Reserves                                   | 0                | 0                | 50,000           | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service                              | 256,641          | 176,447          | 315,000          | 324,450          | 334,184          | 344,209          | 354,535          |
| 45550               | Transfer from Other Service - Environmental Services Fee | 739,910          | 776,771          | 908,296          | 943,261          | 970,343          | 998,216          | 1,026,898        |
| 49100               | Prior Year Surplus                                       | 189,086          | 129,396          | 176,414          | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |  | <b>1,185,637</b> | <b>1,082,614</b> | <b>1,719,710</b> | <b>1,267,711</b> | <b>1,304,527</b> | <b>1,342,425</b> | <b>1,381,434</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries   | 567,751          | 481,331          | 643,315          | 662,614          | 682,493          | 702,968          | 724,057          |
| 51020                 | Overtime   | 6,493            | 1,900            | 6,000            | 6,120            | 6,242            | 6,367            | 6,495            |
| 51030                 | Benefits   | 172,998          | 139,586          | 180,154          | 185,559          | 191,125          | 196,859          | 202,765          |
| 51050                 | Employee Health & Safety                               | 3,649            | 2,156            | 7,000            | 7,140            | 7,283            | 7,428            | 7,577            |
| 52010                 | Travel   | 1,252            | 3,000            | 3,000            | 3,060            | 3,121            | 3,184            | 3,247            |
| 52020                 | Education & Training                                   | 3,864            | 13,065           | 10,000           | 10,200           | 10,404           | 10,612           | 10,824           |
| 52030                 | Memberships, Dues & Subscriptions                      | 3,444            | 2,500            | 3,700            | 3,774            | 3,849            | 3,926            | 4,005            |
| 53020                 | Admin, Office Supplies & Postage                       | 9,609            | 10,000           | 10,000           | 10,200           | 10,404           | 10,612           | 10,824           |
| 53030                 | Communication  | 9,492            | 14,915           | 11,000           | 11,220           | 11,444           | 11,673           | 11,907           |
| 53040                 | Advertising  | 150              | 450              | 450              | 455              | 459              | 464              | 468              |
| 53050                 | Insurance  | 7,921            | 7,447            | 8,500            | 8,755            | 9,018            | 9,288            | 9,567            |
| 53080                 | Licence & Permits                                      | 3,609            | 9,000            | 4,000            | 0                | 0                | 0                | 0                |
| 54010                 | Legal  | 4,712            | 0                | 2,000            | 2,040            | 2,081            | 2,122            | 2,165            |
| 54030                 | Contracted Services                                    | 12,447           | 11,000           | 13,000           | 13,260           | 13,525           | 13,796           | 14,072           |
| 54040                 | Consulting Fees  | 1,500            | 2,000            | 100,000          | 0                | 0                | 0                | 0                |
| 55010                 | Repairs & Maintenance                                  | 7,331            | 7,871            | 8,000            | 8,240            | 8,487            | 8,742            | 9,004            |
| 55020                 | Operating Supplies                                     | 2,066            | 6,000            | 4,480            | 4,570            | 4,661            | 4,754            | 4,849            |
| 55025                 | Chemicals  | 48               | 951              | 0                | 0                | 0                | 0                | 0                |
| 55030                 | Equipment  | 5,533            | 7,000            | 6,000            | 6,120            | 6,242            | 6,367            | 6,495            |
| 55040                 | Utilities  | 8,217            | 7,838            | 8,800            | 9,064            | 9,336            | 9,616            | 9,904            |
| 55050                 | Vehicles   | 32,318           | 40,000           | 42,000           | 42,840           | 43,697           | 44,571           | 45,462           |
| 55060                 | Rentals  | 7,157            | 8,838            | 9,000            | 0                | 0                | 0                | 0                |
| 56020                 | Debenture Principal                                    | 0                | 0                | 234,542          | 0                | 0                | 0                | 0                |
| 56610                 | Equipment Financing Interest                           | 0                | 0                | 8,225            | 0                | 0                | 0                | 0                |
| 59000                 | Contribution to Reserve                                | 25,000           | 25,000           | 25,000           | 25,750           | 26,522           | 27,318           | 28,138           |
| 59500                 | Transfer to Other Service                              | 35,490           | 37,000           | 39,478           | 38,602           | 39,760           | 40,953           | 42,182           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 32,707           | 32,707           | 47,949           | 49,387           | 50,869           | 52,395           | 53,967           |
| 59520                 | Transfer to Other Service - IT Fee                     | 45,783           | 45,783           | 48,700           | 50,161           | 51,666           | 53,216           | 54,812           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 96,276           | 96,276           | 105,417          | 108,580          | 111,837          | 115,192          | 118,648          |
| 60000                 | Capital Expenditures                                   | 0                | 69,000           | 130,000          | 0                | 0                | 0                | 0                |
| <b>Total Expenses</b> |  | <b>1,106,817</b> | <b>1,082,614</b> | <b>1,719,710</b> | <b>1,267,710</b> | <b>1,304,527</b> | <b>1,342,424</b> | <b>1,381,434</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>78,821</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**A104 Parks Services****INCOME**

| Account             | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 42035               | User Fees - Specified                                | 200            | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service                          | 124,669        | 124,669        | 124,309        | 147,711        | 783,007        | 806,197        | 830,083        |
| 45530               | Transfer from Other Service - Community Services Fee | 456,014        | 456,014        | 512,610        | 623,716        | 0              | 0              | 0              |
| 49100               | Prior Year Surplus                                   | 99,582         | 99,582         | 129,000        | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>680,465</b> | <b>680,265</b> | <b>765,919</b> | <b>771,427</b> | <b>783,007</b> | <b>806,197</b> | <b>830,083</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                                       | 319,993        | 349,705        | 355,299        | 354,437        | 365,071        | 376,023        | 387,303        |
| 51030                 | Benefits                                       | 85,096         | 98,400         | 97,195         | 98,772         | 101,735        | 104,787        | 107,931        |
| 51050                 | Employee Health & Safety                       | 427            | 1,202          | 1,700          | 1,751          | 1,804          | 1,858          | 1,913          |
| 51500                 | Directors - Allowance & Stipend                | 2,500          | 2,500          | 2,500          | 2,575          | 2,652          | 2,732          | 2,814          |
| 52010                 | Travel   | 2,526          | 6,500          | 7,000          | 4,841          | 4,986          | 5,136          | 5,290          |
| 52020                 | Education & Training                           | 1,215          | 5,682          | 6,280          | 6,468          | 6,662          | 6,862          | 7,068          |
| 52030                 | Memberships, Dues & Subscriptions              | 967            | 1,050          | 1,200          | 1,236          | 1,273          | 1,311          | 1,351          |
| 53020                 | Admin, Office Supplies & Postage               | 3,178          | 5,400          | 5,405          | 5,567          | 5,734          | 5,906          | 6,083          |
| 53030                 | Communication                                  | 3,342          | 4,270          | 6,400          | 6,231          | 6,418          | 6,611          | 6,809          |
| 53050                 | Insurance                                      | 2,228          | 3,636          | 3,600          | 3,708          | 3,819          | 3,934          | 4,052          |
| 53080                 | Licence & Permits                              | 362            | 0              | 0              | 0              | 0              | 0              | 0              |
| 54030                 | Contracted Services                            | 7,838          | 80,000         | 0              | 0              | 0              | 0              | 0              |
| 54040                 | Consulting Fees                                | 3,060          | 0              | 85,000         | 87,550         | 90,176         | 92,882         | 95,668         |
| 55010                 | Repairs & Maintenance                          | 5,210          | 10,390         | 10,676         | 10,996         | 11,326         | 11,666         | 12,016         |
| 55020                 | Operating Supplies                             | 2,911          | 7,000          | 4,511          | 3,104          | 3,188          | 3,284          | 3,382          |
| 55030                 | Equipment                                      | 9,037          | 11,500         | 11,500         | 10,300         | 10,609         | 10,927         | 11,255         |
| 55040                 | Utilities                                      | 1,436          | 1,211          | 1,806          | 1,860          | 1,916          | 1,973          | 2,033          |
| 55050                 | Vehicles                                       | 23,591         | 20,500         | 27,000         | 27,810         | 28,644         | 29,504         | 30,389         |
| 55060                 | Rentals  | 8,958          | 12,317         | 13,873         | 14,289         | 14,718         | 15,159         | 15,614         |
| 56610                 | Equipment Financing Interest                   | 1,210          | 990            | 850            | 369            | 0              | 0              | 0              |
| 56620                 | Equipment Financing Principal                  | 7,933          | 8,724          | 8,294          | 10,557         | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                        | 10,000         | 10,000         | 10,006         | 10,006         | 10,006         | 10,006         | 10,006         |
| 59500                 | Transfer to Other Service                      | 0              | 2,000          | 59,307         | 61,086         | 62,918         | 64,806         | 66,750         |
| 59510                 | Transfer to Other Service - General Admin. Fee | 20,740         | 20,740         | 31,907         | 32,864         | 33,850         | 34,866         | 35,912         |
| 59520                 | Transfer to Other Service - IT Fee             | 16,548         | 16,548         | 14,610         | 15,048         | 15,500         | 15,965         | 16,444         |
| <b>Total Expenses</b> |  | <b>540,307</b> | <b>680,265</b> | <b>765,919</b> | <b>771,427</b> | <b>783,007</b> | <b>806,197</b> | <b>830,083</b> |

|                      |  |                |          |          |          |          |          |          |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>140,158</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|----------------|----------|----------|----------|----------|----------|----------|



**A108 Development Services****INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 43020               | Grants   | 0              | 1,200          | 1,200          | 0              | 0              | 0              | 0              |
| 43025               | Grants - Specified                             | 75,587         | 142,500        | 508,075        | 0              | 0              | 0              | 0              |
| 43500               | External Contributions & Contracts             | 0              | 148,125        | 95,000         | 95,000         | 95,000         | 95,000         | 95,000         |
| 43505               | External Contributions & Contracts - Specified | 101,590        | 0              | 12,500         | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service                    | 157,785        | 113,200        | 202,005        | 258,220        | 261,578        | 264,970        | 253,396        |
| 49100               | Prior Year Surplus                             | 1,743          | 291,529        | 83,731         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>336,706</b> | <b>696,554</b> | <b>902,511</b> | <b>353,220</b> | <b>356,578</b> | <b>359,970</b> | <b>348,396</b> |

**EXPENSES**

| Account               | Description                       | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries                          | 133,989        | 142,000        | 257,116        | 247,567        | 250,043        | 252,543        | 255,069        |
| 51030                 | Benefits                          | 35,225         | 39,500         | 71,424         | 72,138         | 72,860         | 73,588         | 74,324         |
| 51050                 | Employee Health & Safety          | 0              | 0              | 1,000          | 1,010          | 1,020          | 1,030          | 1,041          |
| 51060                 | Employee Incentives               | 82             | 1,200          | 3,000          | 3,006          | 3,012          | 3,018          | 3,024          |
| 52010                 | Travel                            | 3,142          | 0              | 4,100          | 0              | 0              | 0              | 0              |
| 52020                 | Education & Training              | 2,620          | 2,200          | 3,200          | 0              | 0              | 0              | 0              |
| 52030                 | Memberships, Dues & Subscriptions | 1,941          | 500            | 600            | 606            | 612            | 618            | 624            |
| 53020                 | Admin, Office Supplies & Postage  | 4,334          | 0              | 0              | 0              | 0              | 0              | 0              |
| 53040                 | Advertising                       | 10,584         | 0              | 0              | 0              | 0              | 0              | 0              |
| 53080                 | Licence & Permits                 | 0              | 2,000          | 3,255          | 1,268          | 1,280          | 1,293          | 1,306          |
| 54030                 | Contracted Services               | 52,523         | 19,164         | 250,500        | 27,625         | 27,751         | 27,879         | 13,008         |
| 54040                 | Consulting Fees                   | 63,790         | 328,225        | 308,316        | 0              | 0              | 0              | 0              |
| 55060                 | Rentals                           | 4,064          | 0              | 0              | 0              | 0              | 0              | 0              |
| 59500                 | Transfer to Other Service         | 19,154         | 161,765        | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |                                   | <b>331,448</b> | <b>696,554</b> | <b>902,511</b> | <b>353,220</b> | <b>356,578</b> | <b>359,970</b> | <b>348,396</b> |

|                      |  |              |          |          |          |          |          |          |
|----------------------|--|--------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>5,257</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|--------------|----------|----------|----------|----------|----------|----------|

**A109 Community Services**

**INCOME**

| Account             | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 42025               | Sale of Services - Specified                         | 0                | 0                | 44,720           | 46,062           | 47,443           | 48,867           | 50,333           |
| 42035               | User Fees - Specified                                | 1,480            | 0                | 0                | 0                | 0                | 0                | 0                |
| 43505               | External Contributions & Contracts - Specified       | 150              | 0                | 0                | 0                | 0                | 0                | 0                |
| 45500               | Transfer from Other Service                          | 83,723           | 83,722           | 179,431          | 76,885           | 79,192           | 81,568           | 84,015           |
| 45530               | Transfer from Other Service - Community Services Fee | 1,166,600        | 1,166,600        | 1,335,078        | 1,571,837        | 1,617,190        | 1,663,903        | 1,712,015        |
| 49100               | Prior Year Surplus                                   | 84,605           | 85,807           | 87,939           | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |  | <b>1,336,559</b> | <b>1,336,129</b> | <b>1,647,168</b> | <b>1,694,784</b> | <b>1,743,825</b> | <b>1,794,337</b> | <b>1,846,362</b> |

**EXPENSES**

| Account               | Description                                    | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries                                       | 919,177          | 945,347          | 1,090,658        | 1,123,378        | 1,157,079        | 1,191,791        | 1,227,545        |
| 51020                 | Overtime                                       | 1,803            | 2,020            | 2,000            | 2,060            | 2,122            | 2,185            | 2,251            |
| 51030                 | Benefits                                       | 258,449          | 274,252          | 317,063          | 326,575          | 336,372          | 346,463          | 356,857          |
| 51050                 | Employee Health & Safety                       | 0                | 404              | 400              | 412              | 424              | 437              | 450              |
| 51060                 | Employee Incentives                            | 515              | 0                | 0                | 0                | 0                | 0                | 0                |
| 51500                 | Directors - Allowance & Stipend                | 11,628           | 9,396            | 10,000           | 10,300           | 10,609           | 10,927           | 11,255           |
| 51560                 | Directors - Travel                             | 0                | 2,121            | 1,000            | 1,030            | 1,061            | 1,093            | 1,126            |
| 52010                 | Travel   | 8,707            | 9,499            | 14,576           | 15,013           | 15,464           | 15,928           | 16,405           |
| 52020                 | Education & Training                           | 3,035            | 11,454           | 25,180           | 25,180           | 25,180           | 25,180           | 25,180           |
| 52030                 | Memberships, Dues & Subscriptions              | 780              | 909              | 650              | 650              | 650              | 650              | 650              |
| 53020                 | Admin, Office Supplies & Postage               | 5,568            | 6,455            | 5,705            | 5,848            | 5,995            | 6,146            | 6,300            |
| 53030                 | Communication                                  | 3,923            | 1,696            | 6,165            | 6,172            | 6,179            | 6,187            | 6,194            |
| 53040                 | Advertising                                    | 311              | 505              | 500              | 500              | 500              | 500              | 500              |
| 53050                 | Insurance                                      | 544              | 808              | 800              | 824              | 849              | 874              | 900              |
| 53080                 | Licence & Permits                              | 6,037            | 0                | 5,300            | 5,300            | 5,300            | 5,300            | 5,300            |
| 54030                 | Contracted Services                            | 263              | 10,000           | 40,349           | 41,298           | 42,276           | 43,284           | 44,321           |
| 55010                 | Repairs & Maintenance                          | 2,395            | 2,300            | 2,476            | 2,550            | 2,627            | 2,706            | 2,787            |
| 55020                 | Operating Supplies                             | 214              | 4,860            | 4,854            | 4,963            | 5,075            | 5,189            | 5,306            |
| 55030                 | Equipment                                      | 1,775            | 6,017            | 4,400            | 4,400            | 4,400            | 4,400            | 4,400            |
| 55040                 | Utilities                                      | 1,436            | 1,211            | 1,810            | 1,828            | 1,846            | 1,865            | 1,883            |
| 55050                 | Vehicles                                       | 1,851            | 3,030            | 3,000            | 3,090            | 3,183            | 3,278            | 3,377            |
| 55060                 | Rentals  | 3,465            | 5,156            | 3,373            | 3,373            | 3,373            | 3,373            | 3,373            |
| 59000                 | Contribution to Reserve                        | 4,040            | 4,040            | 2,596            | 2,596            | 2,596            | 2,596            | 2,596            |
| 59500                 | Transfer to Other Service                      | 170              | 0                | 0                | 0                | 0                | 0                | 0                |
| 59510                 | Transfer to Other Service - General Admin. Fee | 18,101           | 18,101           | 70,224           | 72,331           | 74,501           | 76,736           | 79,038           |
| 59520                 | Transfer to Other Service - IT Fee             | 16,548           | 16,548           | 34,089           | 35,112           | 36,165           | 37,250           | 38,367           |
| <b>Total Expenses</b> |  | <b>1,270,735</b> | <b>1,336,129</b> | <b>1,647,168</b> | <b>1,694,784</b> | <b>1,743,826</b> | <b>1,794,337</b> | <b>1,846,363</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>65,824</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**A112 Project Management****INCOME**

| Account             | Description                 | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 45500               | Transfer from Other Service | 465,693        | 437,000        | 596,833        | 637,231        | 650,226        | 663,488        | 677,023        |
| 49100               | Prior Year Surplus          | 893            | 3,610          | 27,795         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                             | <b>466,586</b> | <b>440,610</b> | <b>624,628</b> | <b>637,231</b> | <b>650,226</b> | <b>663,488</b> | <b>677,023</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 271,960        | 261,801        | 403,877        | 411,955        | 420,194        | 428,598        | 437,169        |
| 51020                 | Overtime   | 0              | 595            | 600            | 612            | 624            | 637            | 649            |
| 51030                 | Benefits   | 73,433         | 78,540         | 120,644        | 123,057        | 125,518        | 128,028        | 130,589        |
| 51050                 | Employee Health & Safety                               | 0              | 242            | 245            | 250            | 255            | 260            | 265            |
| 52010                 | Travel   | 1,043          | 1,515          | 1,300          | 1,326          | 1,353          | 1,380          | 1,407          |
| 52020                 | Education & Training                                   | 586            | 8,281          | 11,648         | 11,881         | 12,119         | 12,361         | 12,608         |
| 52030                 | Memberships, Dues & Subscriptions                      | 712            | 1,500          | 1,500          | 1,530          | 1,561          | 1,592          | 1,624          |
| 53020                 | Admin, Office Supplies & Postage                       | 2,673          | 3,000          | 6,000          | 6,120          | 6,242          | 6,367          | 6,495          |
| 53030                 | Communication  | 2,757          | 3,300          | 3,500          | 3,570          | 3,641          | 3,714          | 3,789          |
| 53050                 | Insurance  | 1,753          | 1,600          | 1,800          | 1,836          | 1,873          | 1,910          | 1,948          |
| 54030                 | Contracted Services                                    | 1,275          | 0              | 1,300          | 1,339          | 1,379          | 1,421          | 1,463          |
| 55010                 | Repairs & Maintenance                                  | 2,408          | 2,200          | 2,500          | 2,550          | 2,601          | 2,653          | 2,706          |
| 55020                 | Operating Supplies                                     | 126            | 0              | 130            | 0              | 0              | 0              | 0              |
| 55040                 | Utilities  | 1,378          | 795            | 1,900          | 1,938          | 1,977          | 2,016          | 2,057          |
| 55050                 | Vehicles   | 1,533          | 2,000          | 2,200          | 2,244          | 2,289          | 2,335          | 2,381          |
| 55060                 | Rentals  | 2,886          | 1,010          | 3,000          | 3,060          | 3,121          | 3,184          | 3,247          |
| 59000                 | Contribution to Reserve                                | 5,000          | 5,000          | 5,000          | 5,100          | 5,202          | 5,306          | 5,412          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 13,199         | 13,199         | 19,874         | 20,271         | 20,677         | 21,090         | 21,512         |
| 59520                 | Transfer to Other Service - IT Fee                     | 11,032         | 11,032         | 14,610         | 14,902         | 15,200         | 15,504         | 15,814         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 45,000         | 45,000         | 23,000         | 23,690         | 24,401         | 25,133         | 25,887         |
| <b>Total Expenses</b> |  | <b>438,753</b> | <b>440,610</b> | <b>624,628</b> | <b>637,231</b> | <b>650,226</b> | <b>663,488</b> | <b>677,023</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>27,833</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**A113 Utilities Construction****INCOME**

| Account             | Description                  | 2023 Final   | 2023 Budget    | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|------------------------------|--------------|----------------|-------------|-------------|-------------|-------------|-------------|
| 44020               | Investment Income & Interest | 2,271        | 0              | 0           | 0           | 0           | 0           | 0           |
| 45000               | Transfer from Reserves       | 0            | 39,085         | 0           | 0           | 0           | 0           | 0           |
| 45500               | Transfer from Other Service  | 0            | 464,767        | 122,109     | 0           | 0           | 0           | 0           |
| 49100               | Prior Year Surplus           | 370          | 0              | -122,109    | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |                              | <b>2,641</b> | <b>503,852</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|--|----------------|----------------|-------------|-------------|-------------|-------------|-------------|
| 51010                 | Salaries   | 0              | 216,318        | 0           | 0           | 0           | 0           | 0           |
| 51020                 | Overtime   | 0              | 10,200         | 0           | 0           | 0           | 0           | 0           |
| 51030                 | Benefits   | 0              | 58,510         | 0           | 0           | 0           | 0           | 0           |
| 51050                 | Employee Health & Safety                               | 0              | 3,500          | 0           | 0           | 0           | 0           | 0           |
| 52010                 | Travel   | 0              | 31,000         | 0           | 0           | 0           | 0           | 0           |
| 52020                 | Education & Training                                   | 0              | 2,000          | 0           | 0           | 0           | 0           | 0           |
| 52030                 | Memberships, Dues & Subscriptions                      | 0              | 500            | 0           | 0           | 0           | 0           | 0           |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 1,000          | 0           | 0           | 0           | 0           | 0           |
| 53030                 | Communication  | 0              | 3,300          | 0           | 0           | 0           | 0           | 0           |
| 53040                 | Advertising  | 0              | 800            | 0           | 0           | 0           | 0           | 0           |
| 53050                 | Insurance  | 4,267          | 3,000          | 0           | 0           | 0           | 0           | 0           |
| 55020                 | Operating Supplies                                     | 0              | 2,000          | 0           | 0           | 0           | 0           | 0           |
| 55050                 | Vehicles   | 467            | 6,000          | 0           | 0           | 0           | 0           | 0           |
| 55055                 | Vehicles - Specified                                   | 0              | 11,000         | 0           | 0           | 0           | 0           | 0           |
| 56610                 | Equipment Financing Interest                           | 13,747         | 10,812         | 0           | 0           | 0           | 0           | 0           |
| 56620                 | Equipment Financing Principal                          | 59,019         | 61,955         | 0           | 0           | 0           | 0           | 0           |
| 59000                 | Contribution to Reserve                                | 2,271          | 9,998          | 0           | 0           | 0           | 0           | 0           |
| 59500                 | Transfer to Other Service                              | 1,600          | 0              | 0           | 0           | 0           | 0           | 0           |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 11,358         | 11,358         | 0           | 0           | 0           | 0           | 0           |
| 59520                 | Transfer to Other Service - IT Fee                     | 5,516          | 5,516          | 0           | 0           | 0           | 0           | 0           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 16,000         | 16,000         | 0           | 0           | 0           | 0           | 0           |
| 60000                 | Capital Expenditures                                   | 0              | 39,085         | 0           | 0           | 0           | 0           | 0           |
| <b>Total Expenses</b> |  | <b>114,246</b> | <b>503,852</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

|                      |  |                 |          |          |          |          |          |          |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-111,605</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |               |               |               |               |               |
|----------------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 68,611        |  | 70,882        | 70,882        | 70,882        | 70,882        | 70,882        |
| Net change for the year          | 2,271         |  | 0             | 0             | 0             | 0             | 0             |
| <b>Total Reserve for Service</b> | <b>70,882</b> |  | <b>70,882</b> | <b>70,882</b> | <b>70,882</b> | <b>70,882</b> | <b>70,882</b> |

**A114 Grant Administration - Flow Through****INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget   | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------|--|----------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 43025               | Grants - Specified                             | 110,000        | 0             | 0           | 0           | 0           | 0           | 0           |
| 43500               | External Contributions & Contracts             | 2              | 0             | 0           | 0           | 0           | 0           | 0           |
| 43505               | External Contributions & Contracts - Specified | 102,978        | 0             | 0           | 0           | 0           | 0           | 0           |
| 49100               | Prior Year Surplus                             | 79,698         | 79,697        | 0           | 0           | 0           | 0           | 0           |
| <b>Total Income</b> |  | <b>292,677</b> | <b>79,697</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

**EXPENSES**

| Account               | Description               | 2023 Final     | 2023 Budget   | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|-----------------------|---------------------------|----------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 54030                 | Contracted Services       | 172,675        | 69,697        | 0           | 0           | 0           | 0           | 0           |
| 57010                 | Grants                    | 107,500        | 10,000        | 0           | 0           | 0           | 0           | 0           |
| 59500                 | Transfer to Other Service | 1,160          | 0             | 0           | 0           | 0           | 0           | 0           |
| <b>Total Expenses</b> |                           | <b>281,335</b> | <b>79,697</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>0</b>    |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>11,342</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**A116 Recycling Program – East Subregion****INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 42035               | User Fees - Specified                          | 113,551        | 99,552         | 111,098        | 112,828        | 114,595        | 116,395        | 118,230        |
| 43505               | External Contributions & Contracts - Specified | 2,038          | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                   | 200            | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service                    | 828,477        | 828,477        | 389,011        | 453,169        | 418,243        | 427,117        | 436,206        |
| 49100               | Prior Year Surplus                             | -343,115       | -366,395       | 75,804         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>601,150</b> | <b>561,634</b> | <b>575,913</b> | <b>565,997</b> | <b>532,838</b> | <b>543,512</b> | <b>554,436</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 194,726        | 201,853        | 193,295        | 198,127        | 203,081        | 208,158        | 213,362        |
| 51020                 | Overtime   | 984            | 1,000          | 1,200          | 1,200          | 1,200          | 1,200          | 1,200          |
| 51030                 | Benefits   | 44,834         | 47,024         | 46,617         | 25,392         | 26,027         | 26,678         | 27,344         |
| 51050                 | Employee Health & Safety                               | 1,178          | 4,437          | 2,000          | 2,040          | 2,081          | 2,122          | 2,165          |
| 51500                 | Directors - Allowance & Stipend                        | 3,918          | 4,592          | 4,161          | 4,244          | 4,329          | 4,415          | 4,503          |
| 51560                 | Directors - Travel                                     | 616            | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 52010                 | Travel   | 4,150          | 5,067          | 5,500          | 5,536          | 5,787          | 6,052          | 6,329          |
| 52020                 | Education & Training                                   | 20             | 1,000          | 500            | 500            | 500            | 500            | 500            |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 200            | 200            | 200            | 200            | 200            | 200            |
| 53030                 | Communication  | 2,975          | 2,257          | 3,094          | 3,156          | 3,219          | 3,283          | 3,349          |
| 53040                 | Advertising  | 0              | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 53050                 | Insurance  | 0              | 536            | 500            | 557            | 568            | 580            | 591            |
| 54030                 | Contracted Services                                    | 91,267         | 108,629        | 95,830         | 105,413        | 107,521        | 109,672        | 111,865        |
| 55010                 | Repairs & Maintenance                                  | 725            | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 55020                 | Operating Supplies                                     | 1,202          | 3,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| 55030                 | Equipment  | 110            | 2,000          | 1,250          | 500            | 500            | 500            | 500            |
| 55040                 | Utilities  | 0              | 500            | 3,300          | 1,000          | 1,050          | 1,103          | 1,158          |
| 55060                 | Rentals  | 37,000         | 40,000         | 40,000         | 40,000         | 40,000         | 40,000         | 40,000         |
| 56110                 | Short-Term Financing Interest                          | 8,198          | 6,722          | 4,200          | 1,679          | 0              | 0              | 0              |
| 56120                 | Short-Term Financing Principal                         | 55,910         | 55,910         | 55,910         | 55,910         | 0              | 0              | 0              |
| 59000                 | Contribution to Reserve                                | 4,200          | 4,000          | 4,000          | 4,000          | 18,000         | 18,000         | 18,000         |
| 59500                 | Transfer to Other Service                              | 47,801         | 47,801         | 74,897         | 76,395         | 77,923         | 79,481         | 81,071         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 16,597         | 16,597         | 26,970         | 27,509         | 28,060         | 28,621         | 29,193         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 5,509          | 5,509          | 7,489          | 7,639          | 7,792          | 7,947          | 8,106          |
| <b>Total Expenses</b> |  | <b>521,918</b> | <b>561,635</b> | <b>575,913</b> | <b>565,997</b> | <b>532,838</b> | <b>543,512</b> | <b>554,436</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>79,232</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |  |               |               |               |               |               |
|----------------------------------|--------------|--|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 4,030        |  | 8,229         | 12,229        | 16,229        | 34,229        | 52,229        |
| Net change for the year          | 4,200        |  | 4,000         | 4,000         | 18,000        | 18,000        | 18,000        |
| <b>Total Reserve for Service</b> | <b>8,229</b> |  | <b>12,229</b> | <b>16,229</b> | <b>34,229</b> | <b>52,229</b> | <b>70,229</b> |

**A117 Recycling Program – Central Subregion**

**INCOME**

| Account             | Description                  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|---------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 42035               | User Fees - Specified        | 214,229          | 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                |
| 44020               | Investment Income & Interest | 7,095            | 0                | 0                | 0                | 0                | 0                | 0                |
| 45000               | Transfer from Reserves       | 0                | 0                | 142,875          | 0                | 10,000           | 0                | 0                |
| 45500               | Transfer from Other Service  | 696,216          | 696,216          | 752,234          | 965,705          | 835,541          | 858,246          | 880,754          |
| 49100               | Prior Year Surplus           | 48,982           | 88,329           | 35,603           | 0                | 0                | 0                | 0                |
| <b>Total Income</b> |                              | <b>1,109,396</b> | <b>3,108,779</b> | <b>1,237,717</b> | <b>3,177,386</b> | <b>1,059,041</b> | <b>1,073,579</b> | <b>1,097,946</b> |

**EXPENSES**

| Account               | Description  | 2023 Final       | 2023 Budget      | 2024 Budget      | 2025 Budget      | 2026 Budget      | 2027 Budget      | 2028 Budget      |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51010                 | Salaries   | 305,931          | 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   | 68,953           | 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                                | 154,969          | 147,875          | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| 59500                 | Transfer to Other Service                              | 72,861           | 72,861           | 98,031           | 99,992           | 101,992          | 104,031          | 106,112          |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 29,575           | 29,575           | 45,110           | 46,012           | 46,932           | 47,871           | 48,829           |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 8,398            | 8,398            | 9,803            | 9,803            | 9,999            | 10,199           | 10,403           |
| 60000                 | Capital Expenditures                                   | 0                | 2,000,000        | 240,000          | 2,000,000        | 10,000           | 0                | 0                |
| <b>Total Expenses</b> |  | <b>1,083,703</b> | <b>3,108,779</b> | <b>1,237,717</b> | <b>3,177,386</b> | <b>1,059,041</b> | <b>1,073,579</b> | <b>1,097,946</b> |

|                      |  |               |          |          |          |          |          |          |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>25,693</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|---------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |                |               |               |               |               |               |
|----------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 5,978          | 160,948       | 23,073        | 28,073        | 23,073        | 28,073        |
| Net change for the year          | 154,969        | -137,875      | 5,000         | -5,000        | 5,000         | 5,000         |
| <b>Total Reserve for Service</b> | <b>160,948</b> | <b>23,073</b> | <b>28,073</b> | <b>23,073</b> | <b>28,073</b> | <b>33,073</b> |

**A118 Recycling Program – West Subregion****INCOME**

| Account             | Description                                    | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 42035               | User Fees - Specified                          | 74,985         | 54,905         | 70,449         | 71,858         | 73,295         | 74,761         | 76,256         |
| 43505               | External Contributions & Contracts - Specified | 3,877          | 0              | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest                   | 157            | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service                    | 504,218        | 504,218        | 457,731        | 549,913        | 565,129        | 580,878        | 597,181        |
| 49100               | Prior Year Surplus                             | 71,690         | 34,223         | 83,283         | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |  | <b>654,927</b> | <b>593,346</b> | <b>611,463</b> | <b>621,771</b> | <b>638,424</b> | <b>655,639</b> | <b>673,437</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51010                 | Salaries   | 228,660        | 215,703        | 223,363        | 227,831        | 232,388        | 237,035        | 241,776        |
| 51020                 | Overtime   | 1,811          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 51030                 | Benefits   | 48,616         | 59,088         | 54,060         | 55,141         | 56,267         | 57,416         | 58,589         |
| 51050                 | Employee Health & Safety                               | 1,254          | 3,980          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| 51500                 | Directors - Allowance & Stipend                        | 9,166          | 6,889          | 9,349          | 9,536          | 9,727          | 9,921          | 10,120         |
| 51560                 | Directors - Travel                                     | 190            | 1,000          | 250            | 250            | 250            | 250            | 250            |
| 52010                 | Travel   | 6,992          | 8,158          | 6,675          | 6,407          | 6,653          | 6,912          | 7,181          |
| 52020                 | Education & Training                                   | 20             | 2,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 53020                 | Admin, Office Supplies & Postage                       | 77             | 500            | 200            | 500            | 500            | 500            | 500            |
| 53030                 | Communication  | 3,200          | 2,500          | 3,328          | 3,395          | 3,463          | 3,532          | 3,602          |
| 53040                 | Advertising  | 0              | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 53050                 | Insurance  | 0              | 395            | 415            | 436            | 457            | 480            | 504            |
| 54030                 | Contracted Services                                    | 129,233        | 150,388        | 134,445        | 146,639        | 153,972        | 161,670        | 169,753        |
| 55010                 | Repairs & Maintenance                                  | 2,820          | 2,000          | 8,500          | 3,000          | 3,000          | 3,000          | 3,000          |
| 55020                 | Operating Supplies                                     | 1,248          | 4,500          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| 55030                 | Equipment  | 997            | 500            | 3,700          | 1,000          | 1,000          | 1,000          | 1,000          |
| 55040                 | Utilities  | 0              | 510            | 5,300          | 3,000          | 3,060          | 3,121          | 3,184          |
| 55060                 | Rentals  | 11,906         | 16,000         | 12,000         | 12,000         | 12,240         | 12,485         | 12,735         |
| 59000                 | Contribution to Reserve                                | 5,157          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          |
| 59500                 | Transfer to Other Service                              | 83,230         | 83,230         | 97,331         | 99,278         | 101,263        | 103,288        | 105,354        |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 19,412         | 19,412         | 30,814         | 31,430         | 32,058         | 32,700         | 33,354         |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 9,593          | 9,593          | 9,733          | 9,928          | 10,126         | 10,329         | 10,535         |
| <b>Total Expenses</b> |  | <b>563,583</b> | <b>593,345</b> | <b>611,463</b> | <b>621,771</b> | <b>638,424</b> | <b>655,639</b> | <b>673,437</b> |

|                      |               |          |          |          |          |          |          |          |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> | <b>91,344</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|---------------|----------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |               |               |               |               |               |
|----------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 2,241        | 7,397         | 12,397        | 17,397        | 22,397        | 27,397        |
| Net change for the year          | 5,157        | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| <b>Total Reserve for Service</b> | <b>7,397</b> | <b>12,397</b> | <b>17,397</b> | <b>22,397</b> | <b>27,397</b> | <b>32,397</b> |



**A119 Organics Program – East Subregion****INCOME**

| Account             | Description                  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|---------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 42020               | Sale of Services             | 20,298         | 66,553         | 40,596         | 81,192         | 89,312         | 98,241         | 108,066        |
| 42030               | User Fees                    | 0              | 1,500          | 1,071          | 1,092          | 1,114          | 1,137          | 1,159          |
| 43025               | Grants - Specified           | 0              | 280,427        | 0              | 0              | 0              | 0              | 0              |
| 44020               | Investment Income & Interest | 238            | 0              | 0              | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service  | 377,566        | 377,567        | 684,401        | 401,758        | 389,709        | 255,050        | 251,609        |
| 49100               | Prior Year Surplus           | 190,446        | 190,446        | -38,167        | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                              | <b>588,548</b> | <b>916,493</b> | <b>687,901</b> | <b>484,042</b> | <b>480,135</b> | <b>354,428</b> | <b>360,834</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 2023 Budget    | 2024 Budget    | 2025 Budget    | 2026 Budget    | 2027 Budget    | 2028 Budget    |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51050                 | Employee Health & Safety                               | 518            | 200            | 100            | 100            | 100            | 100            | 100            |
| 51500                 | Directors - Allowance & Stipend                        | 1,959          | 1,605          | 2,080          | 2,122          | 2,165          | 2,208          | 2,252          |
| 51560                 | Directors - Travel                                     | 308            | 500            | 500            | 500            | 500            | 500            | 500            |
| 53020                 | Admin, Office Supplies & Postage                       | 0              | 300            | 300            | 300            | 300            | 300            | 301            |
| 53030                 | Communication  | 772            | 720            | 803            | 819            | 852            | 886            | 921            |
| 53040                 | Advertising  | 0              | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 53050                 | Insurance  | 0              | 1,020          | 1,020          | 1,040          | 1,061          | 1,082          | 1,104          |
| 53080                 | Licence & Permits                                      | 0              | 850            | 1,004          | 608            | 612            | 616            | 621            |
| 54030                 | Contracted Services                                    | 207,157        | 195,500        | 213,610        | 217,802        | 218,078        | 222,440        | 226,888        |
| 54040                 | Consulting Fees  | 3,000          | 8,732          | 1,500          | 0              | 0              | 0              | 0              |
| 55010                 | Repairs & Maintenance                                  | 0              | 2,000          | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          |
| 55020                 | Operating Supplies                                     | 560            | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 55030                 | Equipment  | 0              | 1,250          | 1,000          | 500            | 2,000          | 2,000          | 2,000          |
| 55040                 | Utilities  | 0              | 10,000         | 10,400         | 11,025         | 11,576         | 12,155         | 12,763         |
| 56110                 | Short-Term Financing Interest                          | 33,189         | 27,602         | 20,073         | 12,543         | 5,013          | 0              | 0              |
| 56120                 | Short-Term Financing Principal                         | 166,957        | 166,954        | 166,954        | 166,954        | 166,954        | 0              | 0              |
| 59000                 | Contribution to Reserve                                | 5,238          | 5,000          | 5,000          | 5,000          | 5,000          | 45,000         | 45,000         |
| 59500                 | Transfer to Other Service                              | 427,315        | 426,265        | 37,448         | 38,197         | 38,961         | 39,740         | 40,535         |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 4,969          | 4,969          | 7,887          | 8,045          | 8,206          | 8,370          | 8,537          |
| 59520                 | Transfer to Other Service - IT Fee                     | 5,516          | 5,516          | 5,733          | 5,848          | 5,965          | 6,084          | 6,206          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 5,509          | 5,509          | 7,489          | 7,639          | 7,792          | 7,947          | 8,106          |
| 60000                 | Capital Expenditures                                   | 25,407         | 50,000         | 200,000        | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>888,374</b> | <b>916,493</b> | <b>687,901</b> | <b>484,042</b> | <b>480,135</b> | <b>354,428</b> | <b>360,834</b> |

|                      |  |                 |          |          |          |          |          |          |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-299,826</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |              |               |               |               |               |                |
|----------------------------------|--------------|---------------|---------------|---------------|---------------|----------------|
| Opening Balance                  | 4,702        | 9,941         | 14,941        | 19,941        | 24,941        | 69,941         |
| Net change for the year          | 5,238        | 5,000         | 5,000         | 5,000         | 45,000        | 45,000         |
| <b>Total Reserve for Service</b> | <b>9,941</b> | <b>14,941</b> | <b>19,941</b> | <b>24,941</b> | <b>69,941</b> | <b>114,941</b> |

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

**INCOME**

| Account             | Description                       | 2023 Final     | 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              |
| 44020               | Investment Income & Interest      | 327            | 0                | 0                | 0              | 0              | 0              | 0              |
| 45000               | Transfer from Reserves            | 0              | 0                | 8,000            | 0              | 0              | 0              | 0              |
| 45500               | Transfer from Other Service       | 330,560        | 588,052          | 813,097          | 642,187        | 655,849        | 667,415        | 376,728        |
| 49100               | Prior Year Surplus                | -866,883       | -867,000         | 72,122           | 0              | 0              | 0              | 0              |
| <b>Total Income</b> |                                   | <b>805,365</b> | <b>1,581,345</b> | <b>1,211,702</b> | <b>785,506</b> | <b>800,501</b> | <b>813,412</b> | <b>524,082</b> |

**EXPENSES**

| Account               | Description  | 2023 Final     | 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   | 3,349          | 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                                | 5,327          | 74,095           | 5,000            | 5,000          | 5,000          | 5,000          | 45,000         |
| 59500                 | Transfer to Other Service                              | 84,826         | 87,545           | 113,181          | 99,634         | 101,627        | 103,659        | 105,733        |
| 59510                 | Transfer to Other Service - General Admin. Fee         | 15,322         | 15,322           | 7,611            | 7,609          | 7,800          | 7,995          | 8,195          |
| 59520                 | Transfer to Other Service - IT Fee                     | 5,516          | 5,516            | 4,870            | 4,967          | 5,067          | 5,168          | 5,271          |
| 59550                 | Transfer to Other Service - Environmental Services Fee | 17,991         | 17,991           | 19,536           | 19,926         | 20,325         | 20,731         | 21,146         |
| 60000                 | Capital Expenditures                                   | 444,775        | 967,214          | 406,000          | 0              | 0              | 0              | 0              |
| <b>Total Expenses</b> |  | <b>974,226</b> | <b>1,581,345</b> | <b>1,211,702</b> | <b>785,506</b> | <b>800,501</b> | <b>813,412</b> | <b>524,082</b> |

|                      |  |                 |          |          |          |          |          |          |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|
| <b>Total Service</b> |  | <b>-168,861</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|

**RESERVE BALANCES**

|                                  |               |  |              |               |               |               |               |
|----------------------------------|---------------|--|--------------|---------------|---------------|---------------|---------------|
| Opening Balance                  | 7,394         |  | 12,721       | 9,721         | 14,721        | 19,721        | 24,721        |
| Net change for the year          | 5,327         |  | -3,000       | 5,000         | 5,000         | 5,000         | 45,000        |
| <b>Total Reserve for Service</b> | <b>12,721</b> |  | <b>9,721</b> | <b>14,721</b> | <b>19,721</b> | <b>24,721</b> | <b>69,721</b> |