Regional District of Kootenay Boundary
Financial Information Package
Electoral Area 'A'
February 11, 2025

Regional District of Kootenay Boundary

A

	Service	Attached	2024 (Last Year) Total Annual Budget	2024 (Last Year) RDKB Tax Requisition	2024 (Last Year) Tax Requisition Area 'A'	2025 (Proposed) Total Annual Budget	2025 (Proposed) RDKB Tax Requisition	2025 (Proposed) Tax Requisition Area 'A'	Change Total Annual Budget	Change Total Tax Paid by Area
			1	2	3	4	5	6	4 - 1	6 - 3
REGION WIDE SERVICES										
l Government & Administrative Services	001	1	5,503,547	1,348,386	**106,257**	6,147,017	1,825,170	**143,830**	643,470	**37,573**
Building Inspection (net requisition)	004	2	1,315,105	1,295,605	**59,077**	1,416,369	1,396,869	**60,684**	101,263	**1,606**
Planning & Development	005	3	1,363,718	1,093,816	**149,678**	1,220,232	1,135,494	**156,067**	(143,486)	**6,389**
Feasibility Studies	006	4	82,068	0	**0**	66,553	-	**-**	(15,515)	**(0)**
Regionalized Waste Management Services	010	5	8,824,163	2,308,154	**185,384**	8,471,163	2,352,759	**185,406**	(353,001)	**22**
Emergency Preparedness	012	6	1,542,964	521,116	**41,855**	2,831,961	587,007	**46,258**	1,288,997	**4,404**
9-1-1 Emergency Communications	015	7	611,047	413,736	**33,230**	609,441	422,891	**33,325**	(1,605)	**95**
Total Region Wide Services			19,242,612	6,980,814	**575,481**	20,762,735	7,720,190	**625,571**	**1,520,123**	**50,089**
ELECTORAL AREA 'A'										
Electoral Area Administration	002	8	908,755	536,224	**84,548**	958,282	548,239	**86,857**	49,527	**2,309**
Electoral Grant-in-Aid	003	9	491,152	491,152	**60,245**	591,405	506,957	**62,285**	100,253	**2,040**
Police Based Victims' Assistance	009	10	189,212	97,202	**14,869**	188,324	100,174	**15,035**	(887)	**167**
Economic Development - East End	017	11	352,286	261,300	**64,667**	352,094	263,025	**64,979**	(192)	**312**
Culture Arts & Recreation in the Lower Columbia	018	12	954,722	279,624	**42,774**	867,974	254,540	**38,205**	(86,748)	**(4,569)**
Beaver Valley Parks & Trails	019	13	1,968,621	883,253	**559,395**	2,035,347	905,334	**575,351**	66,726	**15,956**
Beaver Valley Arena	020 011	14	706,722	571,134	**359,502**	752,289	586,388	**372,657**	45,566	**13,155**
Beaver Valley Recreation	020 013	15	500,438	412,487	**259,642**	491,351	417,284	**265,189**	(9,087)	**5,548**
Kootenay Boundary Regional Fire & Rescue	050	16	8,682,839	4,667,662	**714,011**	7,876,842	4,982,409	**747,826**	(805,997)	**33,814**
Animal Control	070	17	3,417	-	**-**	3,593	-	**-**	176	**-**
House Numbering - Area A & C	120	18	6,331	6,309	**2,782**	6,341	6,330	**2,849**	10	**67**
Cemeteries - East End	150	19	619,515	618,515	**93,546**	633,677	622,677	**93,459**	14,162	**(87)**
Greater Trail Transit System	900	20	3,036,417	1,633,131	**247,001**	2,423,934	1,692,753	**254,071**	(612,483)	**7,070**
Total Electoral Area A			18,420,428	10,457,992	**2,502,982**	17,181,454	10,886,110	**2,578,763**	**(1,238,975)**	**75,782**
Specified Areas Within Electoral Area A										
Noxious Weed Control A- Columbia Gardens	090	21	45,189	39,907	**39,907**	48,063	41,139	**41,139**	2,874	**1,232**
Beaver Valley Water Supply Utility	500	22	1,282,405	478,800	**138,600**	1,463,703	478,800	**138,600**	181,298	**-**
Columbia Gardens Water Supply Utility	600	23	51,913	34,298	**34,298**	57,673	35,524	**35,524**	5,760	**1,226**
Total			39,042,546	17,991,811	**3,291,267**	39,513,628	19,161,762	**3,419,597**	471,081	**128,330**

See Supporting Documents For Details

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

PARTICIPANTS: Grand Forks, Greenwood, Rossland, Trail, Fruitvale, Midway, Montrose, Warfield, Electoral Areas 'A','B','C','D' & 'E'

Regional District of Kootenay Boundary

SERVICE NO 001
GENERAL GOVERNMENT / LEGISLATIVE & ADMINISTRATIVE SERVICES

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	1,130,112	1,348,386	1,348,386	(0)	**1,825,170**	476,784	35.36	2,465,128	2,422,382	2,602,140	2,671,864
Grants in Lieu of Taxes	1,310,253	1,308,897	1,426,669	(117,772)	**1,425,438**	116,541	8.90	1,471,146	1,517,769	1,565,325	1,613,831
Government Grants	428,910	331,381	249,296	82,085	**235,082**	(96,299)	(29.06)	435,082	235,082	235,082	235,082
Non-Government Grants	110,393	158,700	93,590	65,110	**151,200**	(7,500)	(4.73)	250,200	211,100	0	0
Other Revenue	438,947	100,470	210,300	(109,830)	**101,488**	1,018	1.01	84,553	85,615	86,697	87,801
Transfers from:											
Reserve Fund	443,036	841,993	442,280	399,713	**968,188**	126,195	14.99	86,000	86,110	28,078	0
Overhead/Vehicle Allocation (Recovery of)	1,198,115	1,379,637	1,379,637	0	**1,421,026**	41,389	3.00	1,449,446	1,478,435	1,508,004	1,538,164
Climate Action Contribution (Recovery of)	34,084	34,084	19,425	14,659	**19,425**	(14,659)	(43.01)	19,425	19,425	19,425	19,425
Total Revenue	**5,093,850**	**5,503,547**	**5,169,583**	**333,964**	6,147,017	**643,469**	**11.69**	**6,260,982**	**6,055,918**	**6,044,751**	**6,166,167**
EXPENDITURE:											
Salaries and Benefits	2,673,416	3,165,015	2,989,975	175,040	**3,482,727**	317,712	10.04	3,692,811	3,823,040	3,899,500	3,977,491
Director Remuneration and Expense	417,460	445,803	434,930	10,873	**456,564**	10,761	2.41	465,617	474,851	484,270	493,878
Office, Supplies, & Programming	98,841	122,975	90,734	32,241	**128,917**	5,942	4.83	131,496	134,126	136,808	139,544
Insurance	212,254	206,066	221,637	(15,572)	**248,745**	42,679	20.71	212,920	217,178	221,522	225,952
Utilities	42,722	43,260	47,758	(4,498)	**44,558**	1,298	3.00	45,449	46,358	47,285	48,231
Professional Fees	311,306	332,684	207,343	125,341	**411,456**	78,772	23.68	652,529	337,480	208,509	209,620
Equipment Rentals	9,394	21,630	10,163	11,467	**22,279**	649	3.00	22,724	23,179	23,643	24,115
Repairs and Maintenance	573,390	582,390	585,327	(2,937)	**582,575**	185	0.03	569,531	616,997	634,069	651,624
Vehicle	39,576	52,483	39,576	12,908	**53,198**	714	1.36	54,262	55,347	56,454	57,583
Contracted Services	0	0	300	(300)	**0**	0	0.00	0	0	0	0
Travel and Training	124,142	83,057	118,934	(35,877)	**86,797**	3,740	4.50	88,473	88,683	90,426	92,205
Miscellaneous	100,733	122,646	161,418	(38,772)	**171,935**	49,289	40.19	130,811	122,847	124,924	127,042
Expenditures Capitalized	294,376	220,220	155,416	64,804	**369,350**	149,130	67.72	80,000	0	0	0
Debt Charges - Interest	52,073	63,672	58,865	4,807	**65,583**	1,910	3.00	66,894	68,232	69,597	70,989
Transfer to Reserve Fund	144,166	41,646	44,425	(2,779)	**19,425**	(22,221)	(53.36)	44,425	44,425	44,425	44,425
Accretion Expense	0	0	2,783	(2,783)	**2,909**	2,909	0.00	3,039	3,176	3,319	3,469
Prior Year Deficit	0	0	0	0	**0**	(0)	(100.00)	0	0	0	0
Total Expenditure	**5,093,850**	**5,503,547**	**5,169,583**	**333,964**	6,147,017	**643,469**	**11.69**	**6,260,982**	**6,055,918**	**6,044,751**	**6,166,167**
Surplus/(Deficit)	(0)		0		-			-	-	-	-
Reserve Balance					2,568,219			2,526,644	2,484,959	2,501,306	2,545,731
Residential Tax Rate (Per $1,000)		0.1012			0.1302			0.1758	0.1728	0.1856	0.1906



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 004
BUILDING INSPECTION

PARTICIPANTS: Electoral Areas 'A','B','C','D',& 'E',
CONTRACTS: Grand Forks, Greenwood, Midway, Warfield, Montrose, Fruitvale, Trail

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Tax Requisition - Municipalities	440,456	447,674	447,673	1	**539,946**	92,272	20.61	547,903	558,906	569,249	580,193
Tax Requisition - Electoral Areas	712,946	847,932	847,932	(0)	**856,923**	8,991	1.06	869,552	887,013	903,429	920,797
Grants in Lieu of Taxes	1,633	1,500	1,500	0	**1,500**	0	0.00	1,500	1,500	1,500	1,500
Sale of Services	1,442	2,500	1,997	503	**2,500**	0	0.00	2,500	2,500	2,500	2,500
Other Revenue	13,257	15,500	17,582	(2,082)	**15,500**	0	0.00	15,500	15,500	15,500	15,500
Capital Fund	0	0	0	0	**0**	0	0.00	65,000	0	0	0
Prior Year Surplus	42,661	0	0	0	**0**	0	0.00	0	0	0	0
Total Revenue	**1,212,396**	**1,315,105**	**1,316,684**	**-1,579**	**1,416,369**	**101,263**	**7.70**	**1,501,955**	**1,465,419**	**1,492,178**	**1,520,490**
EXPENDITURE:											
Salaries and Benefits	917,815	1,051,900	1,100,185	(48,285)	**1,148,853**	96,953	9.22	1,152,737	1,175,792	1,199,307	1,223,294
Office, Supplies, & Programming	29,005	31,063	20,000	11,063	**27,647**	(3,416)	(11.00)	27,714	28,228	28,773	29,328
Overhead/Vehicle Allocation (Recovery of	81,997	92,654	92,654	0	**95,434**	2,780	3.00	97,342	99,289	101,275	103,300
Climate Action Contribution (Recovery of)	486	486	275	211	**275**	(211)	(43.38)	281	286	292	298
Utilities	19,371	23,206	17,000	6,206	**17,600**	(5,606)	(24.16)	17,952	18,311	18,677	19,051
Professional Fees	87	5,000	0	5,000	**2,000**	(3,000)	(60.00)	2,040	2,081	2,122	2,165
Repairs and Maintenance	34,566	28,612	34,500	(5,888)	**41,290**	12,678	44.31	31,756	31,231	30,716	31,210
Vehicle	21,342	22,669	16,095	6,574	**21,573**	(1,096)	(4.83)	21,963	22,402	22,850	23,307
Contracted Services	69,345	38,000	50,089	(12,089)	**0**	(38,000)	(100.00)	0	0	0	0
Travel and Training	13,940	21,515	18,500	3,015	**23,083**	1,567	7.29	22,935	23,294	23,659	24,032
Expenditures Capitalized	0	0	0	0	**0**	0	0.00	65,000	0	0	0
Debt Charges - Principal	0	0	0	0	**0**	0	0.00	10,177	12,656	13,142	13,643
Debt Charges - Interest	0	0	0	0	**0**	0	0.00	2,059	1,849	1,364	862
Transfer to Reserve Fund	24,441	0	0	0	**6,000**	6,000	0.00	50,000	50,000	50,000	50,000
Prior Year Deficit	0	0	0	0	**32,613**	32,613	0.00	0	0	0	0
Total Expenditure	**1,212,396**	**1,315,105**	**1,349,297**	**-34,192**	**1,416,369**	**101,263**	**7.70**	**1,501,955**	**1,465,419**	**1,492,178**	**1,520,490**
Surplus(Deficit)	0		-32,613		-			-	-	-	-
Reserve Balance					72,288			122,288	172,288	222,288	272,288



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 005
PLANNING & DEVELOPMENT

PARTICIPANTS: Grand Forks, Greenwood, Rossland, Trail, Fruitvale, Midway, Montrose, Warfield, Electoral Areas 'A','B','C','D' & 'E'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	901,755	1,093,816	1,093,816	0	**1,135,494**	41,678	3.81	1,142,817	1,165,351	1,188,335	1,206,778
Grants in Lieu of Taxes	1,265	1,000	1,000	0	**1,000**	0	0.00	1,000	1,000	1,000	1,000
Government Grants	46,760	211,132	71,397	139,735	**0**	(211,132)	(100.00)	0	0	0	0
Non-Government Grants	1,183	0	0	0	**0**	0	0.00	0	0	0	0
Sale of Services	38,549	33,769	35,563	(1,793)	**34,145**	375	1.11	34,528	34,918	35,317	35,723
Other Revenue	200	24,000	18,108	5,892	**20,000**	(4,000)	(16.67)	0	0	0	0
Prior Year Surplus	31,934	0	0	0	**29,593**	29,593	0.00	0	0	0	0
Total Revenue	**1,021,646**	**1,363,718**	**1,219,884**	**143,834**	**1,220,232**	**-143,486**	**-10.52**	**1,178,345**	**1,201,269**	**1,224,651**	**1,243,501**
EXPENDITURE:											
Salaries and Benefits	756,167	906,850	906,850	(0)	**847,846**	(59,004)	(6.51)	922,778	941,233	960,058	979,259
Office, Supplies, & Programming	31,334	34,404	37,269	(2,865)	**35,501**	1,096	3.19	34,987	35,686	36,400	37,128
Overhead/Vehicle Allocation (Recovery of)	94,481	108,949	108,949	0	**112,217**	3,268	3.00	114,462	116,751	119,086	121,468
Utilities	2,817	3,420	3,000	420	**3,420**	0	0.00	3,488	3,558	3,629	3,702
Professional Fees	61,763	225,132	46,737	178,395	**135,450**	(89,682)	(39.84)	15,759	16,074	16,396	16,724
Repairs and Maintenance	44,021	49,466	48,900	566	**49,696**	230	0.46	50,147	50,607	51,076	51,554
Vehicle	14,065	14,487	14,487	(0)	**14,921**	435	3.00	15,220	15,524	15,835	16,151
Contracted Services	2,484	0	2,243	(2,243)	**0**	0	0.00	0	0	0	0
Travel and Training	15,976	16,008	16,008	0	**16,181**	173	1.08	16,505	16,835	17,172	17,515
Miscellaneous	1,039	0	848	(848)	**0**	0	0.00	0	0	0	0
Transfer to Reserve Fund	0	2,500	2,500	0	**5,000**	2,500	100.00	5,000	5,000	5,000	0
Prior Year Deficit	0	2,501	2,499	2	**0**	(2,501)	(100.00)	0	0	0	0
Total Expenditure	**1,024,147**	**1,363,718**	**1,190,291**	**173,427**	**1,220,232**	**-143,486**	**-10.52**	**1,178,345**	**1,201,269**	**1,224,651**	**1,243,501**
Surplus(Deficit)	(2,501)		29,593		-			-	-	-	-
Reserve Balance					66,007			71,007	76,007	81,007	81,007



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 006
FEASIBILITY STUDIES

PARTICIPANTS: Grand Forks, Greenwood, Rossland, Trail, Fruitvale, Midway, Montrose, Warfield, Electoral Areas 'A','B','C','D' & 'E'

	PAGE	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:												
Requisitions		0	0	0	0	**0**	(0)	(100.00)	15,489	15,498	15,508	15,518
Grants in Lieu of Taxes		0	50	0	50	**0**	(50)	(100.00)	0	0	0	0
Prior Year Surplus		82,421	82,018	82,018	0	**66,553**	(15,465)	(18.86)	0	0	0	0
Total Revenue		**82,421**	**82,068**	**82,018**	**50**	**66,553**	**-15,515**	**-18.91**	**15,489**	**15,498**	**15,508**	**15,518**
EXPENDITURE:												
Overhead/Vehicle Allocation (Recove		403	465	465	0	**479**	14	3.00	489	498	508	518
Professional Fees		0	81,603	15,000	66,603	**66,074**	(15,529)	(19.03)	15,000	15,000	15,000	15,000
Total Expenditure		**403**	**82,068**	**15,465**	**66,603**	**66,553**	**-15,515**	**-18.91**	**15,489**	**15,498**	**15,508**	**15,518**
Surplus (Deficit)		82,018		66,553		-			-	-	-	-
idential Tax Rate (Per $1,000)			0.0000			0.0000			0.0011	0.0011	0.0011	0.0011



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 010
REGIONALIZED WASTE MANAGEMENT SERVICES

PARTICIPANTS: Grand Forks, Greenwood, Rossland, Trail, Fruitvale,

Midway, Montrose, Warfield, Electoral Areas 'A','B','C','D' & 'E'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	1,920,810	2,308,154	2,308,979	(825)	**2,352,759**	44,604	1.93	3,058,501	3,687,063	3,786,005	3,978,133
Grants in Lieu of Taxes	5,252	2,000	3,425	(1,425)	**2,000**	0	0.00	2,000	2,000	2,000	2,000
Government Grants	888,208	68,060	18,060	50,000	**0**	(68,060)	(100.00)	0	0	0	0
Sale of Services	3,473,946	3,179,889	4,056,736	(876,847)	**3,601,539**	421,650	13.26	3,601,539	3,601,539	3,601,539	3,601,539
Other Revenue	270,350	116,392	259,692	(143,300)	**147,613**	31,221	26.82	139,170	151,074	151,074	151,074
Reserve Fund	598,915	1,083,189	278,323	804,866	**1,160,000**	76,811	7.09	875,000	225,000	75,000	0
Capital Fund	3,660,000	998,308	1,152,388	(154,080)	**0**	(998,308)	(100.00)	0	0	0	0
Prior Year Surplus	925,495	1,068,171	1,068,171	(0)	**1,207,252**	139,081	13.02	0	0	0	0
Total Revenue	**11,742,976**	**8,824,163**	**9,145,774**	**-321,611**	**8,471,163**	**-353,001**	**-4.00**	**7,676,210**	**7,666,676**	**7,615,618**	**7,732,746**
EXPENDITURE:											
Salaries and Benefits	1,754,834	1,902,728	1,900,000	2,728	**1,995,279**	92,551	4.86	2,015,077	2,055,379	2,096,486	2,138,416
Office, Supplies, & Programming	40,602	83,170	50,963	32,207	**99,990**	16,820	20.22	86,240	87,515	88,815	118,141
Insurance	20,200	22,901	35,388	(12,487)	**40,239**	17,338	75.71	41,044	41,865	42,702	43,556
Overhead/Vehicle Allocation (Recovery of)	180,314	207,433	207,433	0	**213,656**	6,223	3.00	217,929	222,288	226,733	231,268
Climate Action Contribution (Recovery of)	4,290	4,290	4,290	0	**2,436**	(1,854)	(43.22)	2,485	2,534	2,585	2,637
Utilities	68,432	69,365	69,365	(0)	**70,846**	1,481	2.14	71,863	72,900	73,958	75,037
Professional Fees	38,203	183,000	1,750	181,250	**283,000**	100,000	54.64	115,000	43,000	30,000	93,000
Equipment Rentals	21,806	25,342	16,296	9,046	**26,102**	760	3.00	26,624	27,156	27,700	28,254
Repairs and Maintenance	334,268	418,990	340,157	78,833	**435,912**	16,922	4.04	443,250	450,840	458,583	466,480
Contracted Services	1,823,167	3,350,419	2,927,824	422,595	**3,475,028**	124,609	3.72	3,548,944	3,622,447	3,697,926	3,762,692
Travel and Training	8,352	26,222	17,000	9,222	**26,615**	393	1.50	26,885	27,161	27,442	27,729
Miscellaneous	31,000	38,586	26,560	12,027	**39,358**	772	2.00	40,145	40,948	41,000	42,000
Landfill Closure and Post Closure	694,552	614,970	0	614,970	**0**	(614,970)	(100.00)	0	0	0	0
Expenditures Capitalized	5,111,068	1,299,558	1,295,470	4,088	**680,000**	(619,558)	(47.67)	75,000	0	0	0
Debt Charges - Principal	63,087	285,952	285,952	0	**355,710**	69,758	24.39	314,599	316,721	137,218	137,217
Debt Charges - Interest	47,607	211,239	211,239	0	**229,540**	18,301	8.66	219,637	210,866	205,236	205,236
Transfer to Reserve Fund	433,022	80,000	224,000	(144,000)	**58,000**	(22,000)	(27.50)	30,000	30,000	30,000	30,000
Accretion Expense	0	0	324,835	(324,835)	**439,453**	439,453	0.00	401,489	415,056	429,234	331,084
Total Expenditure	**10,674,805**	**8,824,163**	**7,938,522**	**885,641**	**8,471,163**	**-353,001**	**-4.00**	**7,676,210**	**7,666,676**	**7,615,618**	**7,732,746**
Surplus(Deficit)	1,068,171		1,207,252		-			-	-	-	-
Reserve Balance					**2,399,125**			1,554,125	1,359,125	1,314,125	1,344,125
Residential Tax Rate (Per $1,000)		0.1835			0.1678			0.2181	0.2630	0.2700	0.2837



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 012
EMERGENCY PREPAREDNESS

Emergency ManagementBC

PARTICIPANTS: Grand Forks, Greenwood, Trail, Fruitvale, Midway, Montrose, Warfield, Rossland, Electoral Areas 'A', 'B', `C', 'D`, & 'E'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	449,020	521,116	521,116	0	**587,007**	65,891	12.64	843,427	508,746	679,708	543,976
Grants in Lieu of Taxes	1,228	800	773	27	**800**	0	0.00	800	800	800	800
Government Grants	293,829	704,700	489,014	215,686	**1,840,000**	1,135,300	161.10	1,760,000	1,400,000	1,400,000	1,400,000
Services Provided to Other Governr	118,290	100,000	35,250	64,750	**100,000**	0	0.00	100,000	100,000	100,000	100,000
Other Revenue	0	7,000	0	7,000	**11,226**	4,226	60.37	0	0	0	0
Transfers from:											
Reserve Fund	18,003	74,776	0	74,776	**100,752**	25,976	34.74	43,752	36,100	0	0
Capital Fund	0	60,000	43,880	16,120	**0**	(60,000)	(100.00)	0	0	0	0
Prior Year Surplus	44,472	74,572	74,572	(0)	**192,176**	117,604	157.71	0	0	0	0
Total Revenue	**924,842**	**1,542,964**	**1,164,606**	**378,359**	**2,831,961**	**1,288,997**	**83.54**	**2,747,979**	**2,045,646**	**2,180,508**	**2,044,776**
EXPENDITURE:											
Salaries and Benefits	472,066	433,080	448,782	(15,701)	**718,173**	285,092	65.83	657,003	664,028	671,194	678,503
Office, Supplies, & Programming	29,616	11,988	9,946	2,043	**12,349**	361	3.01	12,596	12,848	13,105	13,367
Overhead/Vehicle Allocation (Recov	31,304	46,749	42,856	3,893	**48,151**	1,402	3.00	49,114	50,097	51,099	52,121
Utilities	7,199	7,706	5,436	2,269	**10,950**	3,244	42.10	11,150	11,353	11,561	11,773
Professional Fees	80,596	40,802	129,115	(88,313)	**167,000**	126,198	309.29	377,140	35,283	35,428	35,577
Repairs and Maintenance	10,825	13,012	37,893	(24,880)	**34,063**	21,051	161.78	16,098	16,364	16,635	14,912
Vehicle	16,873	4,804	6,797	(1,993)	**7,676**	2,873	59.80	7,818	7,962	8,110	8,260
Contracted Services	114,148	746,036	173,467	572,569	**1,544,848**	798,811	107.07	1,555,130	1,185,418	1,185,712	1,186,012
Travel and Training	31,268	21,609	5,618	15,992	**21,637**	28	0.13	26,970	27,309	27,656	28,009
Grants to Other Programs	16,146	16,114	15,947	168	**56,148**	40,033	248.43	16,171	16,194	16,218	16,242
Miscellaneous	0	55,000	911	54,089	**5,000**	(50,000)	(90.91)	5,000	5,000	5,000	0
Expenditures Capitalized	0	60,000	21,091	38,909	**0**	(60,000)	(100.00)	0	0	125,000	0
Debt Charges - Principal	0	8,855	0	8,855	**11,207**	2,352	26.56	11,852	12,534	13,254	0
Debt Charges - Interest	0	2,636	0	2,636	**2,583**	(53)	(2.01)	1,937	1,255	536	0
Transfer to Reserve Fund	40,229	74,572	74,572	0	**192,176**	117,604	157.71	0	0	0	0
Total Expenditure	**850,270**	**1,542,964**	**972,430**	**570,535**	**2,831,961**	**1,288,997**	**83.54**	**2,747,979**	**2,045,646**	**2,180,508**	**2,044,776**
Surplus (Deficit)	74,572		192,176		-			-	-	-	-
Reserve Balance					**281,278**			237,526	201,426	201,426	201,426
Residential Tax Rate (Per $1,000)		0.0391			0.0419			0.0602	0.0363	0.0485	0.0388



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 015

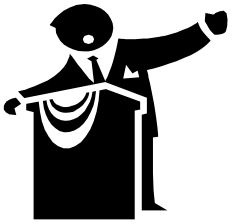
9-1-1 EMERGENCY COMMUNICATIONS

911

Regional District of Kootenay Boundary

PARTICIPANTS: Grand Forks, Greenwood, Rossland, Trail, Fruitvale, Midway, Montrose, Warfield, Electoral Areas 'A','B','C','D' & 'E'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	384,057	413,736	413,736	0	**422,891**	9,155	2.21	470,730	493,906	509,961	531,963
Grants in Lieu of Taxes	1,050	750	614	136	**750**	0	0.00	750	750	750	750
Reserve Fund	1,000	20,000	10,000	10,000	**35,800**	15,800	79.00	8,000	0	0	0
Capital Fund	174,718	150,000	0	150,000	**150,000**	0	0.00	0	0	0	0
Prior Year Surplus	8,425	26,561	26,561	0	**0**	(26,561)	(100.00)	0	0	0	0
Total Revenue	**569,250**	**611,047**	**450,911**	**160,136**	**609,441**	**-1,605**	**-0.26**	**479,480**	**494,656**	**510,711**	**532,713**
EXPENDITURE:											
Salaries and Benefits	32,727	34,197	34,197	0	**32,001**	(2,196)	(6.42)	32,801	33,621	34,462	35,323
Office, Supplies, & Programming	0	903	0	903	**930**	27	3.00	949	968	987	1,007
Insurance	412	433	433	(0)	**446**	13	3.00	455	464	473	483
Overhead/Vehicle Allocation (Recovery of)	1,894	2,130	2,130	0	**2,194**	64	3.00	2,238	2,283	2,328	2,375
Utilities	6,567	26,318	26,318	(0)	**26,462**	145	0.55	27,045	27,634	28,229	28,830
Professional Fees	0	5,000	5,000	0	**10,000**	5,000	100.00	10,000	10,000	10,000	5,000
Repairs and Maintenance	26,033	34,350	45,794	(11,444)	**34,525**	175	0.51	35,216	35,920	36,639	47,371
Contracted Services	254,339	267,243	263,958	3,285	**286,040**	18,797	7.03	290,897	303,864	317,668	332,374
Miscellaneous	0	871	294	577	**893**	22	2.50	915	938	962	986
Expenditures Capitalized	175,718	150,000	74,134	75,866	**150,000**	0	0.00	0	0	0	0
Debt Charges - Principal	0	48,885	0	48,885	**48,885**	0	0.00	56,295	59,541	62,975	66,596
Debt Charges - Interest	0	15,717	0	15,717	**15,717**	0	0.00	12,669	9,423	5,988	2,368
Transfer to Reserve Fund	45,000	25,000	0	25,000	**0**	(25,000)	(100.00)	10,000	10,000	10,000	10,000
Prior Year Deficit	0	0	0	0	**1,347**	1,347	0.00	0	0	0	0
Total Expenditure	**542,690**	**611,047**	**452,258**	**158,789**	**609,441**	**-1,605**	**-0.26**	**479,480**	**494,656**	**510,711**	**532,713**
Surplus(Deficit)	26,561		(1,347)		-			-	-	-	-
Reserve Balance					68,853			70,853	80,853	90,853	100,853
Residential Tax Rate (Per $1,000)		0.0310			0.0302			0.0336	0.0352	0.0364	0.0379



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 002
ELECTORAL AREA ADMINISTRATION

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	509,003	536,224	536,224	(0)	**548,239**	12,015	2.24	627,575	723,098	681,977	694,610
Grants in Lieu of Taxes	921	700	921	(221)	**700**	0	0.00	700	700	700	700
Government Grants	40,000	40,000	40,000	0	**40,000**	0	0.00	40,000	40,000	40,000	40,000
Services Provided to Other Governments	286,408	250,000	115,291	134,709	**250,000**	0	0.00	250,000	250,000	250,000	250,000
Other Revenue	15,724	31,525	35,306	(3,781)	**36,376**	4,850	15.39	20,762	21,177	21,601	22,033
Transfers from:											
Reserve Fund	0	0	0	0	**0**	0	0.00	0	0	0	0
Prior Year Surplus	85,208	50,306	50,306	0	**82,968**	32,661	64.92	0	0	0	0
Total Revenue	**937,265**	**908,755**	**778,048**	**130,707**	**958,282**	**49,527**	**5.45**	**939,037**	**1,034,976**	**994,278**	**1,007,343**
EXPENDITURE:											
Salaries and Benefits	265,812	282,143	282,143	(0)	**289,765**	7,622	2.70	298,458	304,428	310,516	316,726
Director Remuneration and Expense	175,642	210,240	171,952	38,288	**210,663**	424	0.20	213,937	217,275	220,681	224,154
Office, Supplies, & Programming	3,188	20,253	2,185	18,067	**19,985**	(267)	(1.32)	19,161	72,921	19,802	20,199
Overhead/Vehicle Allocation (Recovery of)	30,658	36,369	36,369	0	**37,460**	1,091	3.00	38,209	38,973	39,753	40,548
Utilities	3,074	3,998	3,998	(0)	**4,037**	39	0.96	4,117	4,200	4,284	4,369
Professional Fees	0	0	0	0	**0**	0	0.00	0	0	0	0
Repairs and Maintenance	938	2,000	1,337	663	**3,200**	1,200	60.00	0	0	0	0
Vehicle	31,500	32,445	32,445	0	**33,418**	973	3.00	34,087	34,768	35,464	36,173
Contracted Services	1,300	1,200	500	700	**1,236**	36	3.00	1,261	1,286	1,312	1,338
Travel and Training	68,438	70,108	48,633	21,475	**78,517**	8,409	11.99	79,808	81,124	82,466	83,836
Grants to Other Programs	286,408	250,000	115,291	134,709	**250,000**	0	0.00	250,000	250,000	250,000	250,000
Miscellaneous	0	0	228	(228)	**0**	0	0.00	0	0	0	0
Transfer to Reserve Fund	20,000	0	0	0	**30,000**	30,000	0.00	0	30,000	30,000	30,000
Total Expenditure	**886,958**	**908,755**	**695,080**	**213,675**	**958,282**	**49,527**	**5.45**	**939,037**	**1,034,976**	**994,278**	**1,007,343**
Surplus (Deficit)	50,306		82,968		-			-	-	-	-
Reserve Balance					31,384			31,384	61,384	91,384	121,384
Residential Tax Rate (Per $1,000)		0.0805			0.0786			0.0900	0.1037	0.0978	0.0996



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 003
ELECTORAL GRANT-IN-AID

PARTICIPANTS: Electoral Areas 'A','B','C','D',& 'E'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	399,236	491,152	491,152	0	**506,957**	15,805	3.22	507,166	507,379	507,597	507,819
Prior Year Surplus	58,342	0	0	0	**84,448**	84,448	0.00	0	0	0	0
Total Revenue	**457,578**	**491,152**	**491,152**	**0**	**591,405**	**100,253**	**20.41**	**507,166**	**507,379**	**507,597**	**507,819**
EXPENDITURE:											
Overhead/Vehicle Allocation (Recovery of)	8,551	10,152	10,152	0	**10,457**	305	3.00	10,666	10,879	11,097	11,319
Grants to Other Programs	456,964	473,063	388,614	84,448	**580,948**	107,886	22.81	496,500	496,500	496,500	496,500
Prior Year Deficit	0	7,937	7,937	(0)	**0**	(7,937)	(100.00)	0	0	0	0
Total Expenditure	**465,515**	**491,152**	**406,704**	**84,448**	**591,405**	**100,253**	**20.41**	**507,166**	**507,379**	**507,597**	**507,819**
Surplus(Deficit)	-7,937		84,448		-			-	-	-	-



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 009
POLICE BASED VICTIM ASSISTANCE PROGRAM





PARTICIPANTS: Rossland, Trail, Fruitvale, Montrose, Warfield, Electoral Areas 'A' and 'B'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	92,624	97,202	97,202	(0)	**100,174**	2,973	3.06	105,211	108,818	116,497	120,250
Grants in Lieu of Taxes	220	150	220	(70)	**150**	0	0.00	150	150	150	150
Government Grants	70,801	70,860	76,301	(5,441)	**76,000**	5,140	7.25	76,000	76,000	76,000	76,000
Other Revenue	500	0	0	0	**0**	0	0.00	0	0	0	0
Reserve Fund	0	21,000	20,132	868	**12,000**	(9,000)	(42.86)	4,000	4,000	0	0
Prior Year Surplus	48	0	0	0	**0**	(0)	(100.00)	0	0	0	0
Total Revenue	**164,193**	**189,212**	**193,856**	**-4,644**	**188,324**	**-887**	**-0.47**	**185,361**	**188,968**	**192,647**	**196,400**
EXPENDITURE:											
Salaries and Benefits	137,135	143,992	155,686	(11,694)	**149,123**	5,131	3.56	147,006	149,946	152,945	156,004
Office, Supplies, & Programming	1,409	1,703	1,026	677	**1,740**	38	2.21	1,775	1,811	1,847	1,884
Overhead/Vehicle Allocation (Recovery of)	4,678	5,466	5,466	0	**5,630**	164	3.00	5,743	5,857	5,975	6,094
Utilities	2,347	1,179	1,200	(21)	**1,238**	59	5.00	1,262	1,288	1,313	1,340
Repairs and Maintenance	7,097	10,200	12,199	(1,999)	**12,200**	2,000	19.61	12,444	12,693	12,947	13,206
Travel and Training	11,553	11,547	9,954	1,593	**11,893**	346	3.00	12,131	12,374	12,621	12,874
Miscellaneous	4,100	11,000	4,199	6,801	**6,500**	(4,500)	(40.91)	5,000	5,000	5,000	5,000
Prior Year Deficit	0	4,126	4,126	0	**0**	(4,126)	(100.00)	0	0	0	0
Total Expenditure	**168,319**	**189,212**	**193,856**	**-4,644**	**188,324**	**-887**	**-0.47**	**185,361**	**188,968**	**192,647**	**196,400**
Surplus (Deficit)	(4,126)		0		-			-	-	-	-
Reserve Balance					**28,471**			24,471	20,471	20,471	20,471
Residential Tax Rate (Per $1,000)		0.0140			0.0136			0.0143	0.0148	0.0158	0.0163

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 017
EAST END ECONOMIC DEVELOPMENT SERVICES

PARTICIPANTS: **Fruitvale, Montrose, Rossland, Trail, Warfield, Electoral Areas 'A' and 'B'**

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	220,694	261,300	261,300	0	**263,025**	1,725	0.66	258,021	258,117	258,215	270,614
Grants in Lieu of Taxes	430	0	392	(392)	**0**	0	0.00	0	0	0	0
Government Grants	95,000	47,500	47,500	0	**0**	(47,500)	(100.00)	0	0	0	0
Other Revenue	11,840	12,300	12,300	0	**12,300**	0	0.00	12,300	12,300	12,300	0
Transfers from:											
Prior Year Surplus	0	31,186	31,186	0	**76,770**	45,583	146.16	0	0	0	0
Total Revenue	**327,964**	**352,286**	**352,678**	**-392**	**352,094**	**-192**	**-0.05**	**270,321**	**270,417**	**270,515**	**270,614**
EXPENDITURE:											
Salaries and Benefits	2,000	2,060	2,254	(193)	**2,338**	278	13.50	2,281	2,323	2,366	2,409
Overhead/Vehicle Allocation (Recovery of)	1,628	2,072	1,384	688	**2,134**	62	3.00	2,177	2,220	2,265	2,310
Professional Fees	36,000	98,322	48,514	49,808	**83,520**	(14,802)	(15.05)	78,530	78,541	78,552	78,563
Contracted Services	257,150	249,832	223,757	26,075	**187,332**	(62,500)	(25.02)	187,332	187,332	187,332	187,332
Transfer to Reserve Fund	0	0	0	0	**76,770**	76,770	0.00	0	0	0	0
Total Expenditure	**296,778**	**352,286**	**275,909**	**76,378**	**352,094**	**-192**	**-0.05**	**270,321**	**270,417**	**270,515**	**270,614**
Surplus(Deficit)	31,186		76,770		-			-	-	-	-
Reserve Balance					91,191			91,191	91,191	91,191	91,191
Residential Tax Rate (Per $1,000)		0.0616			0.0588			0.0577	0.0577	0.0577	0.0605



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 018
CULTURE ARTS & RECREATION FOR THE LOWER COLUMBIA



PARTICIPANTS: Rossland, Trail, Fruitvale, Montrose, Warfield, Electoral Areas 'A' & 'B'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	269,159	279,624	279,624	(0)	**254,540**	(25,084)	(8.97)	296,084	301,606	307,238	312,983
Grants in Lieu of Taxes	640	0	256	(256)	**0**	0	0.00	0	0	0	0
Sale of Services	2,721	0	0	0	**0**	0	0.00	0	0	0	0
Other Revenue	491,889	634,096	346,841	287,256	**532,303**	(101,793)	(16.05)	362,075	362,075	362,075	362,075
Reserve Fund	0	3,000	0	3,000	**45,000**	42,000	1,400.00	45,000	45,000	45,000	45,000
Prior Year Surplus	43,254	38,002	38,002	0	**36,131**	(1,871)	(4.92)	0	0	0	0
Total Revenue	**807,663**	**954,722**	**664,723**	**289,999**	**867,974**	**-86,748**	**-9.09**	**703,159**	**708,681**	**714,313**	**720,058**
EXPENDITURE:											
Salaries and Benefits	16,793	14,135	17,850	(3,715)	**15,266**	1,131	8.00	15,571	15,883	16,201	16,525
Office, Supplies, & Programming	697	0	1,616	(1,616)	**0**	0	0.00	0	0	0	0
Insurance	-30,141	0	0	0	**0**	0	0.00	0	0	0	0
Overhead/Vehicle Allocation (Recovery of)	41,195	29,072	29,072	0	**29,944**	872	3.00	30,543	31,154	31,777	32,413
Utilities	5,031	10,351	10,351	0	**10,662**	311	3.00	10,875	11,092	11,314	11,540
Professional Fees	5,528	0	0	0	**0**	0	0.00	0	0	0	0
Repairs and Maintenance	450	0	453	(453)	**0**	0	0.00	0	0	0	0
Contracted Services	2,483	0	682	(682)	**0**	0	0.00	0	0	0	0
Travel and Training	816	0	0	0	**0**	0	0.00	0	0	0	0
Grants to Other Programs	701,465	875,819	543,226	332,593	**786,759**	(89,060)	(10.17)	620,827	625,209	629,678	634,237
Miscellaneous	25,343	25,345	25,343	2	**25,343**	(2)	(0.01)	25,343	25,343	25,343	25,343
Total Expenditure	**769,661**	**954,722**	**628,592**	**326,130**	**867,974**	**-86,748**	**-9.09**	**703,159**	**708,681**	**714,313**	**720,058**
Surplus(Deficit)	38,002		36,131		-			-	-	-	-
Reserve Balance					435,296			390,296	345,296	300,296	255,296
Residential Tax Rate (Per $1,000)		0.0403			0.0346			0.0402	0.0410	0.0417	0.0425

REGIONAL DISTRICT OF KOOTENAY BOUNDARY

FIVE YEAR FINANCIAL PLAN

SERVICE NO 019

BEAVER VALLEY - PARKS & TRAILS

PARTICIPANTS: Fruitvale, Montrose, Electoral Area 'A'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	880,706	883,253	883,252	1	**905,334**	22,081	2.50	1,129,896	1,146,593	1,122,238	1,171,816
Grants in Lieu of Taxes	201,703	200,994	200,994	(0)	**201,014**	20	0.01	201,034	201,054	201,076	201,097
Government Grants	1,696	354,000	0	354,000	**125,000**	(229,000)	(64.69)	125,000	0	0	0
Non-Government Grants	0	0	5,000	(5,000)	**125,000**	125,000	0.00	125,000	0	0	0
Other Revenue	0	0	1,150	(1,150)	**0**	0	0.00	0	0	0	0
Transfers from:											
Reserve Fund	18,900	405,000	405,000	0	**679,000**	274,000	67.65	150,000	0	0	0
Capital Fund	8,479	0	0	0	**0**	0	0.00	0	0	0	2,000,000
Prior Year Surplus	14,017	125,375	125,375	(0)	**0**	(125,375)	(100.00)	0	0	0	0
Total Revenue	**1,125,501**	**1,968,621**	**1,620,771**	**347,850**	**2,035,347**	**66,726**	**3.39**	**1,730,930**	**1,347,647**	**1,323,313**	**3,372,913**
EXPENDITURE:											
Insurance	987	1,003	1,018	(15)	**1,095**	92	9.21	1,139	1,139	1,162	1,185
Overhead/Vehicle Allocation (Recovery of)	17,498	23,670	23,670	0	**24,380**	710	3.00	24,868	25,365	25,872	26,390
Repairs and Maintenance	13,650	16,923	15,000	1,923	**14,341**	(2,582)	(15.26)	14,628	14,920	15,218	15,523
Contracted Services	291,862	224,991	227,753	(2,762)	**231,741**	6,750	3.00	238,693	245,854	253,230	260,651
Grants to Other Programs	45,000	15,000	15,881	(881)	**15,450**	450	3.00	15,759	16,074	16,396	16,724
Miscellaneous	76,365	3,436	0	3,436	**0**	(3,436)	(100.00)	0	0	0	0
Expenditures Capitalized	72,049	1,079,000	850,000	229,000	**1,129,000**	50,000	4.63	600,000	0	0	2,000,000
Debt Charges - Principal	7,403	0	0	0	**0**	0	0.00	0	0	0	0
Debt Charges - Interest	186	0	0	0	**0**	0	0.00	0	0	0	45,500
Transfer to Reserve Fund	0	122,000	1,414	120,586	**98,990**	(23,010)	(18.86)	335,000	535,000	535,000	535,000
Transfer to Other Government	475,126	482,598	482,598	0	**516,759**	34,161	7.08	497,091	505,373	472,337	467,658
Accretion Expense	0	0	3,436	(3,436)	**3,591**	3,591	0.00	3,753	3,922	4,098	4,282
Total Expenditure	**1,000,126**	**1,968,621**	**1,620,771**	**347,850**	**2,035,347**	**66,726**	**3.39**	**1,730,930**	**1,347,647**	**1,323,313**	**3,372,913**
Surplus(Deficit)	125,375		-		-			-	-	-	-
Reserve Balance					305,878			490,878	1,025,878	1,560,878	2,095,878
Residential Tax Rate (Per $1,000)		0.5293			0.5207			0.6499	0.6595	0.6455	0.6740



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 020 - 011
BEAVER VALLEY ARENA

PARTICIPANTS: Fruitvale, Montrose, Electoral Area 'A'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	561,001	571,134	571,135	(1)	**586,388**	15,255	2.67	593,927	604,396	615,074	625,965
Grants in Lieu of Taxes	321	500	0	500	**500**	0	0.00	500	500	500	500
Non-Government Grants	0	0	0	0	**27,150**	27,150	0.00	0	0	0	0
Sale of Services	118,541	133,089	107,942	25,146	**136,250**	3,162	2.38	138,975	141,755	144,590	147,482
Other Revenue	10,878	2,000	79,105	(77,105)	**2,000**	0	0.00	2,000	2,000	2,000	2,000
Reserve Fund	0	0	0	0	**0**	0	0.00	0	0	0	0
Total Revenue	**690,740**	**706,722**	**758,182**	**-51,460**	**752,289**	**45,567**	**6.45**	**735,403**	**748,651**	**762,164**	**775,947**
EXPENDITURE:											
Salaries and Benefits	383,018	395,774	452,100	(56,326)	**418,073**	22,299	5.63	423,656	432,129	440,771	449,587
Office, Supplies, & Programming	10,070	10,500	9,659	841	**10,815**	315	3.00	11,032	11,252	11,477	11,707
Insurance	19,735	23,203	21,733	1,470	**25,218**	2,015	8.69	25,723	26,237	26,762	27,297
Overhead/Vehicle Allocation (Recovery of)	25,167	29,832	29,832	0	**30,727**	895	3.00	31,341	31,968	32,608	33,260
Climate Action Contribution (Recovery of)	2,635	2,635	1,519	1,116	**1,519**	(1,116)	(42.36)	1,549	1,580	1,612	1,644
Utilities	101,863	86,562	79,685	6,877	**89,159**	2,597	3.00	90,942	92,761	94,616	96,509
Repairs and Maintenance	98,825	88,477	153,729	(65,253)	**126,641**	38,164	43.13	91,790	93,166	94,569	96,000
Vehicle	6,939	7,882	5,000	2,882	**7,274**	(608)	(7.71)	7,419	7,567	7,719	7,873
Travel and Training	995	1,857	1,537	320	**1,913**	56	3.00	1,951	1,990	2,030	2,070
Transfer to Reserve Fund	36,113	60,000	3,388	56,612	**40,950**	(19,050)	(31.75)	50,000	50,000	50,000	50,000
Prior Year Deficit	5,382	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**690,740**	**706,722**	**758,182**	**-51,460**	**752,289**	**45,567**	**6.45**	**735,403**	**748,651**	**762,164**	**775,947**
Surplus(Deficit)	0		0		-			-	-	-	-
Reserve Balance					151,811			201,811	251,811	301,811	351,811
Residential Tax Rate (Per $1,000)		0.3422			0.3373			0.3416	0.3476	0.3538	0.3600



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 020 - 013
BEAVER VALLEY RECREATION

PARTICIPANTS: Fruitvale, Montrose, Electoral Area 'A'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	385,082	412,487	412,487	0	**417,284**	4,797	1.16	423,588	457,845	467,294	476,940
Grants in Lieu of Taxes	220	250	0	250	**250**	0	0.00	250	250	250	250
Non-Government Grants	0	0	32,000	(32,000)	**0**	0	0.00	0	0	0	0
Sale of Services	30,881	41,122	33,851	7,272	**41,785**	662	1.61	42,461	43,150	43,853	44,570
Other Revenue	3,134	0	9,933	(9,933)	**0**	0	0.00	0	0	0	0
Prior Year Surplus	76,137	46,578	46,578	0	**32,032**	(14,546)	(31.23)	0	0	0	0
Total Revenue	**495,454**	**500,438**	**534,848**	**-34,411**	**491,351**	**-9,087**	**-1.82**	**466,299**	**501,245**	**511,397**	**521,760**
EXPENDITURE:											
Salaries and Benefits	279,389	317,503	317,503	0	**317,201**	(302)	(0.10)	321,468	327,897	334,455	341,144
Office, Supplies, & Programming	50,305	61,464	62,951	(1,487)	**50,037**	(11,427)	(18.59)	51,038	52,059	53,100	54,162
Overhead/Vehicle Allocation (Recovery of)	16,811	21,109	21,109	0	**21,742**	633	3.00	22,177	22,621	23,073	23,535
Climate Action Contribution (Recovery of)	392	392	213	179	**213**	(179)	(45.76)	217	221	226	230
Utilities	6,615	5,782	7,383	(1,601)	**7,679**	1,897	32.82	7,833	7,989	8,149	8,312
Repairs and Maintenance	40,271	36,527	34,200	2,327	**40,334**	3,807	10.42	41,011	67,451	68,928	70,441
Vehicle	7,959	4,336	7,900	(3,564)	**8,012**	3,676	84.77	8,172	8,336	8,502	8,672
Travel and Training	3,606	3,000	1,234	1,766	**3,060**	60	2.00	3,121	3,184	3,247	3,312
Grants to Other Programs	20,000	0	0	0	**0**	0	0.00	0	0	0	0
Transfer to Reserve Fund	23,528	50,324	50,324	0	**43,073**	(7,251)	(14.41)	11,262	11,487	11,717	11,951
Total Expenditure	**448,876**	**500,438**	**502,816**	**-2,378**	**491,351**	**-9,087**	**-1.82**	**466,299**	**501,245**	**511,397**	**521,760**
Surplus(Deficit)	46,578		32,032		-			-	-	-	-
Reserve Balance					257,244			268,506	279,992	291,709	303,660
Residential Tax Rate (Per $1,000)		0.2472			0.2400			0.2436	0.2633	0.2688	0.2743

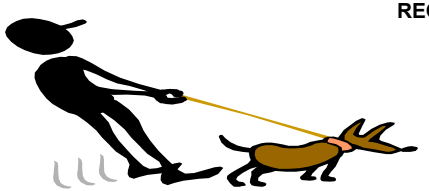
REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 050
KOOTENAY BOUNDARY REGIONAL FIRE & RESCUE



PARTICIPANTS: Rossland, Trail, Fruitvale, Montrose, Warfield, Electoral Areas 'A' & 'B'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	4,160,096	4,667,662	4,667,662	0	**4,982,409**	314,747	6.74	5,562,782	5,692,319	5,840,777	6,002,350
Grants in Lieu of Taxes	509,898	508,086	508,086	0	**508,086**	0	0.00	508,086	508,086	508,086	508,086
Government Grants	35,707	308,950	0	308,950	**40,000**	(268,950)	(87.05)	0	0	0	0
Non-Government Grants	0	0	328,950	(328,950)	**99,000**	99,000	0.00	0	0	0	0
Services Provided to Other Governments	23,829	20,958	23,713	(2,755)	**23,713**	2,755	13.14	24,187	24,671	25,164	25,667
Sale of Services	16,770	21,962	21,962	0	**22,666**	704	3.21	24,687	25,911	17,274	0
Other Revenue	195,953	1,122	405,470	(404,348)	**41,144**	40,022	3,567.87	1,167	1,190	1,214	1,238
Transfers from:											
Reserve Fund	77,075	1,306,000	306,000	1,000,000	**1,105,200**	(200,800)	(15.38)	0	0	0	0
Capital Fund	0	1,667,023	590,738	1,076,285	**1,009,621**	(657,402)	(39.44)	800,000	675,000	0	1,625,000
Prior Year Surplus	267,317	181,077	181,077	(0)	**45,003**	(136,074)	(75.15)	0	0	0	0
Total Revenue	**5,286,645**	**8,682,839**	**7,033,658**	**1,649,182**	**7,876,842**	**-805,997**	**-9.28**	**6,920,909**	**6,927,176**	**6,392,515**	**8,162,342**
EXPENDITURE:											
Salaries and Benefits	3,616,583	3,675,155	3,926,262	(251,107)	**3,992,106**	316,952	8.62	4,151,449	4,252,674	4,356,390	4,462,660
Office, Supplies, & Programming	22,556	44,062	28,345	15,717	**45,344**	1,282	2.91	46,287	47,244	48,217	49,205
Insurance	63,429	68,024	67,965	59	**72,757**	4,733	6.96	76,212	77,736	79,291	80,877
Overhead/Vehicle Allocation (Recovery of)	185,249	212,430	212,430	0	**218,803**	6,373	3.00	223,179	227,643	232,195	236,839
Climate Action Contribution (Recovery of)	5,520	5,520	5,520	0	**3,051**	(2,469)	(44.74)	3,112	3,174	3,237	3,302
Utilities	48,509	73,048	63,720	9,328	**80,352**	7,304	10.00	81,595	82,863	84,156	85,475
Professional Fees	0	0	0	0	**5,000**	5,000	0.00	0	100,000	0	0
Repairs and Maintenance	253,063	495,313	470,710	24,603	**391,908**	(103,405)	(20.88)	371,402	378,463	385,665	393,011
Vehicle	120,396	92,444	92,000	444	**94,917**	2,473	2.68	96,816	98,752	100,727	102,741
Travel and Training	104,395	200,066	200,066	(0)	**202,966**	2,900	1.45	124,823	132,566	134,223	134,393
Miscellaneous	7,272	92,000	5,400	86,600	**141,217**	49,217	53.50	144,497	147,859	151,306	154,838
Expenditures Capitalized	61,221	3,139,220	1,431,000	1,708,220	**2,253,821**	(885,399)	(28.20)	1,025,000	735,000	100,000	1,625,000
Debt Charges - Principal	315,834	320,606	245,969	74,637	**277,020**	(43,586)	(13.59)	484,069	550,394	637,776	743,031
Debt Charges - Interest	24,223	60,376	33,204	27,172	**51,025**	(9,351)	(15.49)	80,846	81,112	67,559	79,116
Transfer to Reserve Fund	277,317	204,577	204,577	0	**45,003**	(159,574)	(78.00)	10,000	10,000	10,000	10,000
Accretion Expense	0	0	1,487	(1,487)	**1,554**	1,554	0.00	1,624	1,697	1,773	1,853
Total Expenditure	**5,105,568**	**8,682,839**	**6,988,654**	**1,694,185**	**7,876,842**	**-805,997**	**-9.28**	**6,920,909**	**6,927,176**	**6,392,515**	**8,162,342**
Surplus(Deficit)	181,077		45,003		-			-	-	-	-
Reserve Balance					**531,566**			541,566	551,566	561,566	571,566
Residential Tax Rate (Per $1,000)		0.6720			0.6768			0.7556	0.7732	0.7934	0.8154



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 070
ANIMAL CONTROL - EAST END

PARTICIPANTS: Electoral Areas 'A' & 'B'
CONTRACTS: Trail, Fruitvale, Montrose

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	13,897	0	0	0	**0**	0	0.00	0	0	0	0
Grants in Lieu of Taxes	31	0	0	0	**0**	0	0.00	0	0	0	0
Sale of Services	190	0	0	0	**0**	0	0.00	0	0	0	0
Prior Year Surplus	0	3,417	3,593	(176)	**3,593**	176	5.15	0	0	0	0
Total Revenue	**14,118**	**3,417**	**3,593**	**-176**	**3,593**	**176**	**5.15**	**0**	**0**	**0**	**0**
EXPENDITURE:											
Salaries and Benefits	357	0	0	0	**0**	0	0.00	0	0	0	0
Overhead/Vehicle Allocation (Recovery of)	1,027	0	0	0	**0**	0	0.00	0	0	0	0
Contracted Services	8,965	0	0	0	**0**	0	0.00	0	0	0	0
Miscellaneous	0	3,417	0	3,417	**3,593**	176	5.15	0	0	0	0
Prior Year Deficit	352	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**10,701**	**3,417**	**0**	**3,417**	**3,593**	**176**	**5.15**	**0**	**0**	**0**	**0**
Surplus(Deficit)	3,417		3,593		-			-	-	-	-

Cost Sharing Summary:

	Total Requisition	0	
Page 2	Electoral Areas Pay 25%	0	Shared on Assessment Base
Page 3	Municipalities Pay 75%	0	Shared 75% Trail, 25% shared
		0	between Fruitvale and Montrose

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 120
HOUSE NUMBERING - AREA 'A' & 'C' / CHRISTINA LAKE

PARTICIPANTS: Electoral Areas 'A' & 'C'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	6,305	6,309	6,309	0	**6,330**	21	0.33	6,337	6,344	6,351	6,369
Grants in Lieu of Taxes	11	11	11	(0)	**11**	0	0.00	11	11	11	0
Prior Year Surplus	10	11	11	(0)	**0**	(11)	(96.72)	0	0	0	0
Total Revenue	**6,326**	**6,331**	**6,331**	**-0**	**6,341**	**10**	**0.16**	**6,348**	**6,355**	**6,362**	**6,369**
EXPENDITURE:											
Overhead/Vehicle Allocation (Recovery of)	315	331	331	0	**341**	10	3.00	348	355	362	369
Professional Fees	4,500	4,500	4,500	0	**4,500**	0	0.00	4,500	4,500	4,500	4,500
Miscellaneous	1,500	1,500	1,500	0	**1,500**	0	0.00	1,500	1,500	1,500	1,500
Total Expenditure	**6,315**	**6,331**	**6,331**	**0**	**6,341**	**10**	**0.16**	**6,348**	**6,355**	**6,362**	**6,369**
Surplus(Deficit)	11		0		**-**			**-**	**-**	**-**	**-**
Residential Tax Rate (Per $1,000)		0.0026			0.0026			0.0026	0.0026	0.0026	0.0026

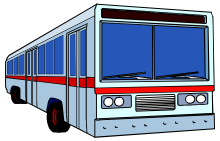


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 150
CEMETERIES - EAST END

PARTICIPANTS: Rossland, Trail, Fruitvale, Warfield, Montrose, Electoral Areas 'A' & 'B'

	PAGE	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:												
Requisitions		607,894	618,515	618,515	0	**622,677**	4,162	0.67	643,332	645,951	643,740	643,703
Grants in Lieu of Taxes		1,446	1,000	1,000	0	**1,000**	0	0.00	1,000	1,000	1,000	1,000
Transfers from:												
Reserve Fund		3,854	0	0	0	**10,000**	10,000	0.00	0	0	0	0
Total Revenue		**613,194**	**619,515**	**619,515**	**0**	**633,677**	**14,162**	**2.29**	**644,332**	**646,951**	**644,740**	**644,703**
EXPENDITURE:												
Overhead/Vehicle Allocation (Recovery of)		2,891	3,450	3,450	0	**3,554**	104	3.00	3,625	3,697	3,771	3,846
Transfer to Reserve Fund		0	10,000	10,000	0	**0**	(10,000)	(100.00)	45,000	40,000	110,000	132,000
Transfer to Other Government		610,303	606,065	606,065	0	**630,123**	24,058	3.97	595,707	603,254	530,969	508,856
Total Expenditure		**613,194**	**619,515**	**619,515**	**0**	**633,677**	**14,162**	**2.29**	**644,332**	**646,951**	**644,740**	**644,703**
Surplus(Deficit)		0		0		**-**			**-**	**-**	**-**	**-**
Reserve Balance						**208,198**			253,198	293,198	403,198	535,198
Residential Tax Rate (Per $1,000)			0.0891			0.0846			0.0874	0.0877	0.0874	0.0874



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 900
EAST END TRANSIT

PARTICIPANTS: Rossland, Trail, Fruitvale, Montrose, Warfield, Electoral Areas "A" &" B"

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	1,220,229	1,633,131	1,633,131	0	**1,692,753**	59,622	3.65	1,778,207	1,865,930	2,015,674	2,087,499
Grants in Lieu of Taxes	152,903	152,800	151,496	1,304	**152,800**	0	0.00	152,800	152,800	152,800	152,800
Sale of Services	433,374	317,386	361,778	(44,392)	**317,386**	0	0.00	317,386	317,386	317,386	317,386
Transfers from:											
Reserve Fund	0	690,000	0	690,000	**0**	(690,000)	(100.00)	203,427	233,427	153,427	153,427
Prior Year Surplus	265,453	243,100	243,100	0	**260,994**	17,894	7.36	0	0	0	0
Total Revenue	**2,071,959**	**3,036,417**	**2,389,505**	**646,912**	**2,423,934**	**-612,483**	**-20.17**	**2,451,820**	**2,569,543**	**2,639,287**	**2,711,112**
EXPENDITURE:											
Salaries and Benefits	7,898	8,445	9,400	(955)	**8,961**	516	6.10	9,125	9,292	9,463	9,638
Overhead/Vehicle Allocation (Recovery of)	44,785	38,015	38,015	0	**39,155**	1,140	3.00	39,939	40,737	41,552	42,383
Utilities	1,369	1,694	1,485	210	**1,745**	51	3.00	1,780	1,816	1,852	1,889
Contracted Services	1,695,443	2,127,835	1,991,901	135,934	**2,190,770**	62,935	2.96	2,255,549	2,322,271	2,390,993	2,461,776
Miscellaneous	79,364	860,427	87,710	772,716	**100,427**	(760,000)	(88.33)	145,427	195,427	195,427	195,427
Transfer to Reserve Fund	0	0	0	0	**82,875**	82,875	0.00	0	0	0	0
Total Expenditure	**1,828,859**	**3,036,417**	**2,128,511**	**907,906**	**2,423,934**	**-612,483**	**-20.17**	**2,451,820**	**2,569,543**	**2,639,287**	**2,711,112**
Surplus(Deficit)	243,100		260,994		-			-	-	-	-
Reserve Balance					**1,251,952**			1,048,525	815,098	661,671	508,244
Residential Tax Rate (Per $1,000)		0.2351			0.2299			0.2415	0.2535	0.2738	0.2836



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 090
NOXIOUS WEED CONTROL AREA 'A' - COLUMBIA GARDENS

PARTICIPANT: Columbia Gardens Weed Control - Specified Area

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	35,722	39,907	39,907	(0)	**41,139**	1,232	3.09	42,227	43,032	43,853	44,691
Grants in Lieu of Taxes	71	25	71	(46)	**25**	0	0.00	25	25	25	25
Government Grants	4,000	3,000	4,000	(1,000)	**3,000**	0	0.00	3,000	3,000	3,000	3,000
Transfers from:											
Prior Year Surplus	5,068	2,257	2,257	(0)	**3,899**	1,642	72.77	0	0	0	0
Total Revenue	**44,861**	**45,189**	**46,235**	**-1,046**	**48,063**	**2,874**	**6.36**	**45,252**	**46,057**	**46,878**	**47,716**
EXPENDITURE:											
Salaries and Benefits	1,202	1,293	1,293	(0)	**1,457**	164	12.69	1,486	1,516	1,546	1,577
Overhead/Vehicle Allocation (Recovery of)	365	491	491	0	**506**	15	3.00	516	526	537	547
Contracted Services	41,037	43,405	40,552	2,853	**46,100**	2,695	6.21	43,250	44,015	44,795	45,591
Total Expenditure	**42,604**	**45,189**	**42,336**	**2,853**	**48,063**	**2,874**	**6.36**	**45,252**	**46,057**	**46,878**	**47,716**
Surplus(Deficit)	2,257		3,899		**-**			**-**	**-**	**-**	**-**
Residential Tax Rate (Per $1,000)		0.0711			0.0685			0.0703	0.0716	0.0730	0.0744

FIVE YEAR FINANCIAL PLAN

SERVICE NO 500
BEAVER VALLEY WATER SUPPLY UTILITY

PARTICIPANTS: Fruitvale, Specified Area 'A'

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Parcel Taxes	478,800	478,800	478,800	0	**478,800**	0	0.00	478,800	478,800	478,800	478,800
Grants in Lieu of Taxes	401	463	401	62	**463**	0	0.00	463	463	463	463
Sale of Services	378,856	385,873	398,444	(12,572)	**397,449**	11,576	3.00	409,372	421,653	434,303	447,332
Other Revenue	200	500	18,787	(18,287)	**500**	0	0.00	500	500	500	500
Transfers from:											
Reserve Fund	0	0	0	0	**394,126**	394,126	0.00	218,571	0	0	0
Prior Year Surplus	257,305	416,769	416,769	0	**192,366**	(224,403)	(53.84)	0	0	0	0
Total Revenue	**1,115,562**	**1,282,405**	**1,313,201**	**-30,797**	**1,463,703**	**181,298**	**14.14**	**1,107,706**	**901,416**	**914,066**	**927,095**
EXPENDITURE:											
Salaries and Benefits	72,576	82,566	82,566	0	**85,567**	3,000	3.63	75,491	77,001	78,542	80,113
Office, Supplies, & Programming	0	4,000	0	4,000	**4,120**	120	3.00	4,202	4,286	4,372	4,460
Insurance	17,642	18,451	18,203	248	**19,548**	1,097	5.95	19,939	20,338	20,744	21,159
Overhead/Vehicle Allocation (Recovery of)	14,906	19,674	19,674	0	**20,264**	590	3.00	20,670	21,083	21,505	21,935
Climate Action Contribution (Recovery of)	207	207	113	94	**113**	(94)	(45.63)	115	117	119	122
Utilities	4,621	3,570	3,500	70	**3,677**	107	3.00	3,751	3,826	3,902	3,980
Professional Fees	2,963	46,838	7,486	39,352	**12,802**	(34,035)	(72.67)	13,187	13,582	13,990	14,269
Repairs and Maintenance	394,006	445,359	447,982	(2,624)	**473,359**	28,000	6.29	475,073	486,378	497,950	509,803
Vehicle	419	398	398	0	**383**	(15)	(3.77)	391	398	406	415
Contracted Services	23,277	32,592	25,739	6,853	**60,670**	28,078	86.15	41,688	42,730	43,797	44,892
Miscellaneous	10,450	10,280	9,814	466	**8,200**	(2,080)	(20.23)	8,200	8,200	8,200	8,200
Expenditures Capitalized	54,984	523,000	409,892	113,108	**775,000**	252,000	48.18	445,000	40,000	40,000	40,000
Transfer to Reserve Fund	102,741	95,470	95,470	0	**0**	(95,470)	(100.00)	0	183,477	180,538	177,748
Total Expenditure	**698,793**	**1,282,405**	**1,120,836**	**161,569**	**1,463,703**	**181,298**	**14.14**	**1,107,706**	**901,416**	**914,066**	**927,095**
Surplus(Deficit)	416,769		192,366		**-**			**-**	**-**	**-**	**-**
Reserve Balance					**1,241,955**			1,023,384	1,206,860	1,387,398	1,565,146

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 600
COLUMBIA GARDENS WATER SUPPLY UTILITY

PARTICIPANTS: Fruitvale, Specified Area "A"

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	31,315	34,298	34,298	(0)	**35,524**	1,226	3.57	28,806	31,535	32,245	32,967
Grants in Lieu of Taxes	10,000	10,000	10,000	0	**10,000**	0	0.00	10,000	10,000	10,000	10,000
Government Grants	0	0	453	(453)	**0**	0	0.00	0	0	0	0
Sale of Services	6,076	7,615	7,296	319	**7,515**	(100)	(1.31)	7,740	7,973	8,212	8,458
Transfers from:											
Prior Year Surplus	0	0	0	0	**4,634**	4,634	0.00	0	0	0	0
Total Revenue	**47,391**	**51,913**	**52,047**	**-134**	**57,673**	**5,760**	**11.10**	**46,546**	**49,507**	**50,457**	**51,425**
EXPENDITURE:											
Insurance	8,106	8,315	8,363	(48)	**8,981**	666	8.01	9,161	9,344	9,531	9,721
Overhead/Vehicle Allocation (Recovery of)	2,448	3,085	3,085	0	**3,178**	93	3.00	3,241	3,306	3,372	3,439
Climate Action Contribution (Recovery of)	9	9	5	4	**5**	(4)	(43.80)	5	5	5	5
Utilities	9,970	9,391	7,985	1,406	**9,673**	282	3.00	9,866	10,064	10,265	10,470
Professional Fees	1,531	0	0	0	**0**	0	0.00	0	0	0	0
Repairs and Maintenance	3,611	8,190	5,051	3,139	**8,436**	246	3.00	8,604	10,806	10,982	11,161
Contracted Services	13,610	14,923	14,923	(0)	**15,362**	439	2.94	15,669	15,982	16,302	16,628
Transfer to Reserve Fund	0	7,546	7,546	0	**12,039**	4,493	59.55	0	0	0	0
Prior Year Deficit	8,560	454	454	0	**0**	(454)	(100.00)	0	0	0	0
Total Expenditure	**47,845**	**51,913**	**47,412**	**4,500**	**57,673**	**5,760**	**11.10**	**46,546**	**49,507**	**50,457**	**51,425**
Surplus(Deficit)	(454)		4,634		-			-	-	-	-
Reserve Balance					**30,467**			30,467	30,467	30,467	30,467
Residential Tax Rate (Per $1,000)		0.8050			0.8256			0.6695	0.7329	0.7494	0.7662