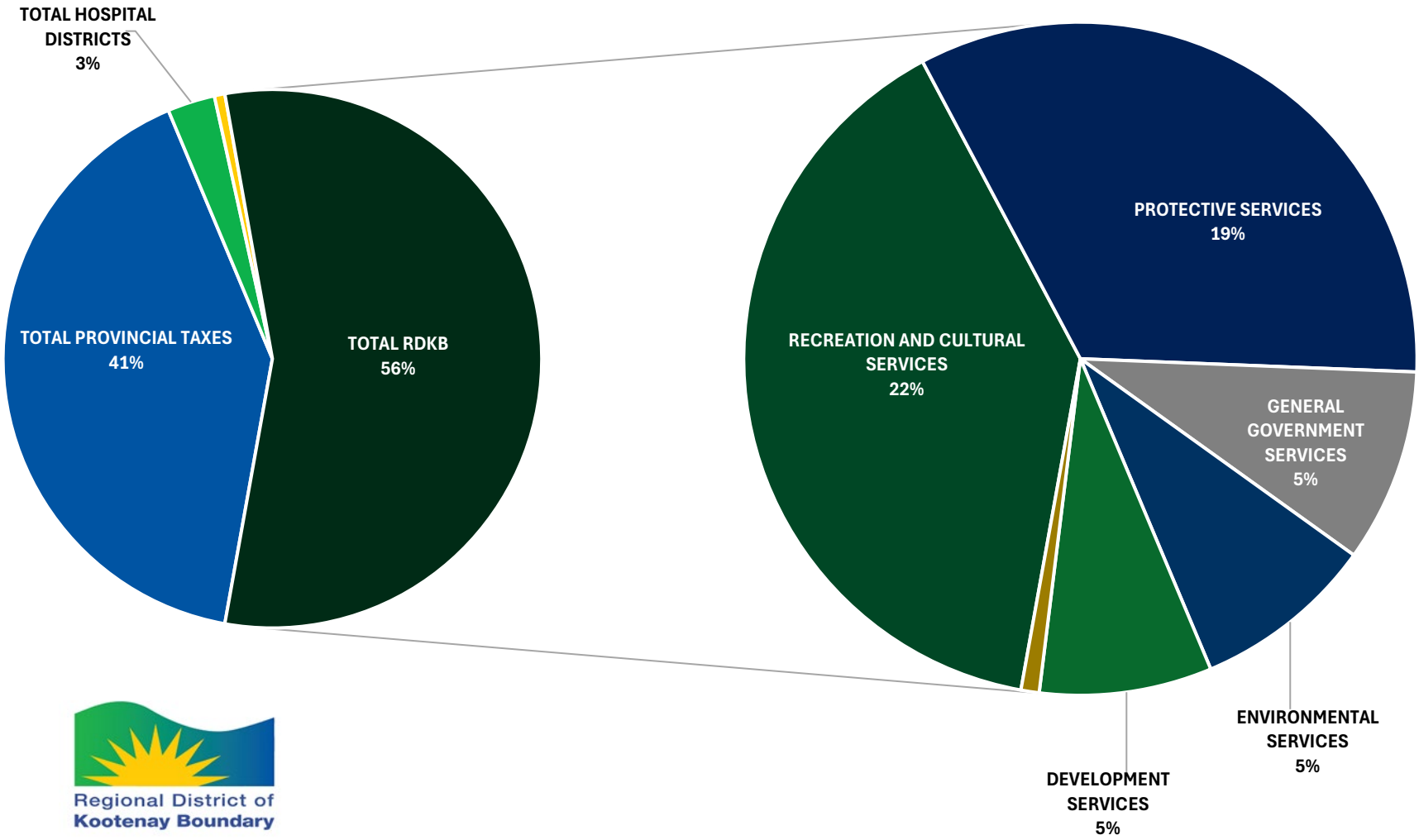
RESIDENTIAL PROPERTY TAXES
ELECTORAL AREA 'D' / RURAL GRAND FORKS 2024



Regional District of Kootenay Boundary

Regional District of Kootenay Boundary
Financial Information Package
Electoral Area 'D' / Rural Grand Forks
March 5, 2025

Regional District of Kootenay Boundary

D

	Service	Attached	2024 (Last Year)			2025 (Proposed)			Change	
			Total Annual Budget	RDKB Tax Requisition	Tax Requisition Area 'D'	Total Annual Budget	RDKB Tax Requisition	Tax Requisition Area 'D'	Total Annual Budget	Total Tax Paid by Area 'D'
			1	2	3	4	5	6	4 - 1	6 - 3
REGION WIDE SERVICES										
General Government & Administrative Services	001	1	5,503,547	1,348,386	**94,326**	6,147,017	1,825,170	**123,351**	643,469	**29,025**
Building Inspection (net requisition)	004	2	1,315,105	1,295,605	**65,312**	1,416,369	1,396,869	**66,071**	101,263	**759**
Planning & Development	005	3	1,363,718	1,093,816	**132,872**	1,220,232	1,135,494	**133,846**	(143,486)	**974**
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	**157,188**	8,471,163	2,352,759	**159,007**	(353,001)	**1,819**
Emergency Preparedness	012	6	1,542,964	521,116	**35,489**	2,831,961	587,007	**39,672**	1,288,997	**4,183**
9-1-1 Emergency Communications	015	7	611,047	413,736	**28,176**	609,441	422,891	**28,580**	(1,605)	**404**
Total Region Wide Services			19,242,613	6,980,814	**513,362**	20,762,735	7,720,190	**550,527**	1,520,122	**37,165**
ELECTORAL AREA 'D'										
Electoral Area Administration	002	8	908,755	536,224	**75,055**	958,282	548,239	**74,490**	49,527	**(564)**
Electoral Grant-in-Aid	003	9	491,152	491,152	**82,710**	591,405	506,957	**83,727**	100,253	**1,017**
Boundary Economic Development	008	10	1,421,442	186,983	**27,309**	1,513,205	191,419	**27,237**	91,763	**(72)**
Recreation Prog Services - Gd Forks , Area D	021	11	850,089	635,596	**282,313**	881,877	665,477	**293,863**	31,789	**11,550**
Boundary Museum Service	026	12	31,562	31,500	**21,000**	32,440	32,378	**21,585**	878	**585**
Grand Forks Arena	030	13	767,917	539,310	**172,579**	799,675	552,240	**176,717**	31,758	**4,138**
Grand Forks Curling Rink	031	14	61,761	54,687	**14,997**	65,185	62,500	**16,943**	3,424	**1,945**
Grand Forks Aquatic Centre	040	15	2,121,559	781,250	**347,008**	1,066,702	829,830	**366,439**	(1,054,857)	**19,431**
Area 'D' Regional Parks & Trails	045	16	206,855	83,646	**83,646**	510,415	86,331	**86,331**	303,560	**2,684**
Heritage Conservation Service (Hard Mountain)	047	17	13,200	8,469	**8,469**	14,185	9,223	**9,223**	986	**755**
Animal Control	071	18	154,429	137,339	**37,890**	185,221	170,300	**44,319**	30,793	**6,430**
Area D & GF Regional Economic Development	078	19	77,830	72,191	**32,546**	76,077	72,201	**31,883**	(1,753)	**(663)**
Mosquito Control - Grand Forks, Area D	080	20	140,939	112,525	**49,980**	176,090	115,818	**51,143**	35,151	**1,163**
Noxious Weed Control - Area D & E	092	21	323,700	99,401	**24,962**	382,375	99,698	**25,071**	58,675	**109**
House Numbering - Area D	121	22	3,331	3,322	**3,322**	3,341	3,336	**3,336**	10	**14**
Grand Forks & District Library	140	23	473,164	471,089	**129,189**	492,475	490,475	**132,959**	19,311	**3,769**
Boundary Integrated Watershed	170	24	1,037,289	200,000	**29,210**	979,252	200,000	**28,458**	(58,037)	**(752)**
Boundary Transit Service	950	25	153,767	61,998	**23,660**	158,894	62,000	**23,153**	5,128	**(507)**
Total Electora Area "D"			9,238,740	4,506,682	**1,445,845**	8,887,099	4,698,423	**1,496,876**	(351,641)	**51,031**
Specified Areas Electoral Area 'D'										
Grand Forks Rural Fire Protection	057	26	661,772	658,252	**658,252**	1,042,209	756,709	**756,709**	380,437	**98,457**
Total			29,143,125	12,145,748	**2,617,460**	30,692,043	13,175,321	**2,804,112**	1,548,918	**186,652**

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

BRITISH COLUMBIA 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 Governn	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

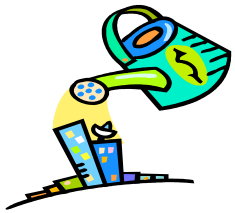


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

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 008
BOUNDARY ECONOMIC DEVELOPMENT

PARTICIPANTS: **Grand Forks, Greenwood, Midway, Electoral Areas '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	186,571	186,983	186,983	(0)	**191,419**	4,436	2.37	157,794	153,176	158,566	158,964
Grants in Lieu of Taxes	583	100	393	(293)	**100**	0	0.00	100	100	100	100
Government Grants	0	1,100,000	0	1,100,000	**1,100,000**	0	0.00	0	0	0	0
Other Revenue	219,351	81,000	197,215	(116,215)	**196,000**	115,000	141.98	196,000	196,000	196,000	196,000
Reserve Fund	0	0	0	0	**20,000**	20,000	0.00	0	0	0	0
Prior Year Surplus	29,566	53,359	53,359	0	**5,687**	(47,673)	(89.34)	0	0	0	0
Total Revenue	**436,072**	**1,421,442**	**437,950**	**983,492**	**1,513,205**	**91,763**	**6.46**	**353,894**	**349,276**	**354,666**	**355,064**
EXPENDITURE:											
Salaries and Benefits	12,616	13,142	14,748	(1,606)	**14,561**	1,419	10.80	14,828	15,100	15,378	15,661
Office, Supplies, & Programming	14,643	14,750	14,750	0	**14,750**	0	0.00	14,750	14,750	14,750	14,750
Overhead/Vehicle Allocation (Recovery of)	5,000	5,250	5,250	0	**5,408**	158	3.00	5,516	5,626	5,738	5,853
Contracted Services	289,548	1,351,300	360,515	990,785	**1,472,800**	121,500	8.99	308,800	298,800	298,800	298,800
Miscellaneous	60,906	0	0	0	**0**	0	0.00	0	0	0	0
Transfer to Reserve Fund	0	37,000	37,000	0	**5,687**	(31,313)	(84.63)	10,000	15,000	20,000	20,000
Total Expenditure	**382,712**	**1,421,442**	**432,263**	**989,179**	**1,513,205**	**91,763**	**6.46**	**353,894**	**349,276**	**354,666**	**355,064**
Surplus (Deficit)	53,359		5,687		-			-	-	-	-
Reserve Balance					46,851			56,851	71,851	91,851	111,851
Residential Tax Rate (Per $1,000)		0.0293			0.0287			0.0237	0.0230	0.0238	0.0239

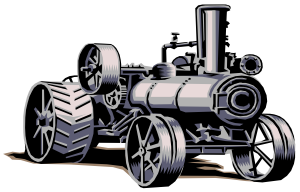


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 021
RECREATION PROGRAM SERVICES - GRAND FORKS & AREA 'D'

PARTICIPANTS: Grand Forks, Electoral Area 'D'

	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	576,388	635,596	635,596	0	**665,477**	29,881	4.70	657,817	678,612	670,321	667,886
Grants in Lieu of Taxes	3,385	1,166	3,308	(2,142)	**1,166**	0	0.00	1,166	1,166	1,166	1,166
Government Grants	8,670	8,000	8,000	0	**8,000**	0	0.00	8,000	8,000	8,000	8,000
Non-Government Grants	0	19,363	18,000	1,363	**19,750**	387	2.00	20,145	0	0	0
Sale of Services	98,806	131,241	109,741	21,500	**125,719**	(5,522)	(4.21)	128,827	132,016	135,286	138,641
Other Revenue	0	1,200	0	1,200	**1,200**	0	0.00	0	0	0	0
Reserve Fund	0	40,000	0	40,000	**45,750**	5,750	14.38	0	0	0	0
Capital Fund	42,932	0	0	0	**0**	0	0.00	0	0	0	0
Overhead/Vehicle Allocation (Recovery of)	7,071	13,203	13,203	0	**13,599**	396	3.00	13,871	14,148	14,431	14,720
Prior Year Surplus	15,094	320	320	(0)	**1,216**	896	279.85	0	0	0	0
Total Revenue	**752,346**	**850,089**	**788,167**	**61,921**	**881,877**	**31,789**	**3.74**	**829,826**	**833,942**	**829,205**	**830,413**
EXPENDITURE:											
Salaries and Benefits	555,914	618,938	604,597	14,341	**640,782**	21,843	3.53	650,834	663,753	655,769	668,787
Office, Supplies, & Programming	68,350	65,967	81,541	(15,573)	**75,337**	9,369	14.20	81,191	83,069	84,970	86,646
Insurance	320	328	330	(2)	**355**	27	8.38	362	369	377	384
Overhead/Vehicle Allocation (Recovery of)	19,899	24,695	24,695	0	**25,436**	741	3.00	25,945	26,463	26,993	27,533
Utilities	13,563	15,444	12,000	3,444	**15,907**	463	3.00	16,225	16,550	16,881	17,218
Repairs and Maintenance	1,429	25,068	562	24,506	**15,085**	(9,983)	(39.82)	17,096	5,108	5,120	633
Vehicle	5,710	10,000	7,634	2,366	**8,447**	(1,554)	(15.53)	8,616	8,788	8,964	9,143
Travel and Training	22,829	13,741	18,125	(4,383)	**18,922**	5,180	37.70	19,200	19,484	19,774	20,069
Grants to Other Programs	21,000	24,500	25,600	(1,100)	**25,500**	1,000	4.08	0	0	0	0
Miscellaneous	0	0	460	(460)	**0**	0	0.00	0	0	0	0
Expenditures Capitalized	42,933	40,000	0	40,000	**45,750**	5,750	14.38	0	0	0	0
Debt Charges - Principal	0	8,821	8,821	0	**9,198**	377	4.27	9,586	9,990	9,990	0
Debt Charges - Interest	79	2,586	2,586	0	**1,160**	(1,426)	(55.14)	771	367	367	0
Total Expenditure	**752,026**	**850,089**	**786,951**	**63,138**	**881,877**	**31,789**	**3.74**	**829,826**	**833,942**	**829,205**	**830,413**
Surplus(Deficit)	320		1,216		-			-	-	-	-
Reserve Balance					**1,052**			1,052	1,052	1,052	1,052
Residential Tax Rate (Per $1,000)		0.3073			0.3101			0.3065	0.3162	0.3124	0.3112



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 026
BOUNDARY MUSEUM SERVICE

PARTICIPANTS: Electoral Areas 'C' & 'D'

	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	30,000	31,500	31,500	0	**32,378**	878	2.79	33,031	33,697	34,377	34,267
Grants in Lieu of Taxes	51	62	51	11	**62**	0	0.00	62	62	62	62
Prior Year Surplus	51	0	0	0	**0**	0	0.00	0	0	0	0
Total Revenue	**30,101**	**31,562**	**31,551**	**11**	**32,440**	**878**	**2.78**	**33,093**	**33,759**	**34,439**	**34,329**
EXPENDITURE:											
Overhead/Vehicle Allocation (Recovery of)	315	331	331	0	**341**	10	3.00	348	355	362	369
Contracted Services	29,798	31,219	31,219	0	**32,087**	868	2.78	32,733	33,392	34,063	33,960
Miscellaneous	0	0	0	0	**12**	12	0.00	12	13	14	0
Prior Year Deficit	0	12	12	0	**0**	(12)	(100.00)	0	0	0	0
Total Expenditure	**30,113**	**31,562**	**31,562**	**0**	**32,440**	**878**	**2.78**	**33,093**	**33,759**	**34,439**	**34,329**
Surplus(Deficit)	(12)		(11)		-			**-**	**-**	**-**	**-**

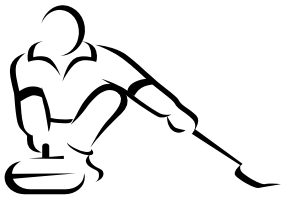


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 030
GRAND FORKS ARENA

PARTICIPANTS: Grand Forks & Electoral Area 'D'

	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	501,290	539,310	539,310	(0)	**552,240**	12,930	2.40	708,472	565,249	586,064	603,883
Grants in Lieu of Taxes	3,450	3,000	3,464	(464)	**3,000**	0	0.00	3,000	3,000	3,000	3,000
Sale of Services	151,359	121,353	167,169	(45,816)	**123,740**	2,387	1.97	126,175	128,659	131,192	133,776
Other Revenue	0	0	0	0	**0**	0	0.00	25,000	0	0	0
Transfers from:											
Reserve Fund	0	20,000	0	20,000	**50,000**	30,000	150.00	145,000	3,600	3,600	0
Capital Fund	0	0	0	0	**0**	0	0.00	0	0	95,000	0
Prior Year Surplus	213,470	84,253	119,736	(35,483)	**70,695**	(13,559)	(16.09)	0	0	0	0
Total Revenue	**869,570**	**767,917**	**829,680**	**-61,763**	**799,675**	**31,758**	**4.14**	**1,007,647**	**700,508**	**818,856**	**740,659**
EXPENDITURE:											
Salaries and Benefits	340,060	375,985	375,985	(0)	**398,036**	22,051	5.86	404,305	412,303	420,461	428,783
Office, Supplies, & Programming	6,056	6,701	7,020	(319)	**6,903**	201	3.00	7,041	7,181	7,325	7,471
Insurance	20,912	21,455	21,562	(107)	**23,140**	1,685	7.85	23,603	24,075	24,556	25,047
Overhead/Vehicle Allocation (Recovery of)	26,873	30,629	30,629	0	**31,548**	919	3.00	32,179	32,822	33,479	34,148
Climate Action Contribution (Recovery of)	1,119	1,120	652	468	**652**	(468)	(41.79)	665	678	692	706
Utilities	92,793	100,953	117,942	(16,989)	**103,982**	3,029	3.00	106,061	108,183	110,346	112,553
Repairs and Maintenance	139,435	149,115	148,440	675	**143,024**	(6,091)	(4.08)	120,252	101,567	102,908	104,276
Vehicle	2,357	4,401	4,401	0	**4,533**	132	3.00	4,624	4,716	4,810	4,907
Travel and Training	0	7,500	7,500	0	**7,500**	0	0.00	7,500	7,500	7,500	0
Miscellaneous	0	1,615	113	1,502	**0**	(1,615)	(100.00)	0	0	0	0
Expenditures Capitalized	64,638	50,000	25,000	25,000	**70,000**	20,000	40.00	300,000	0	95,000	0
Debt Charges - Principal	0	0	0	0	**0**	0	0.00	0	0	7,740	16,654
Debt Charges - Interest	0	0	0	0	**0**	0	0.00	0	0	2,489	4,494
Transfer to Reserve Fund	55,589	18,442	18,442	0	**9,000**	(9,442)	(51.20)	0	0	0	0
Accretion Expense	1,243	0	1,299	(1,299)	**1,357**	1,357	0.00	1,418	1,482	1,549	1,619
Total Expenditure	**751,076**	**767,917**	**758,985**	**8,932**	**799,675**	**31,758**	**4.14**	**1,007,647**	**700,508**	**818,856**	**740,659**
Surplus(Deficit)	118,493		70,695		-			-	-	-	-
Reserve Balance					240,058			95,058	91,458	87,858	87,858



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 031
GRAND FORKS CURLING RINK



PARTICIPANTS: Grand Forks, Electoral Areas 'C' & 'D'

	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	54,687	54,687	54,687	0	**62,500**	7,813	14.29	62,500	62,500	62,500	62,500
Grants in Lieu of Taxes	248	185	173	12	**185**	0	0.00	185	185	185	185
Sale of Services	2,500	2,500	2,500	0	**2,500**	0	0.00	2,500	2,500	2,500	2,500
Other Revenue	82,697	0	0	0	**0**	0	0.00	0	0	0	0
Reserve Fund	0	0	0	0	**0**	0	0.00	0	0	0	0
Capital Fund	73,100	0	0	0	**0**	0	0.00	0	0	0	0
Prior Year Surplus	0	4,388	14,888	(10,500)	**0**	(4,388)	(100.00)	0	0	0	0
Total Revenue	**213,232**	**61,761**	**72,249**	**-10,488**	**65,185**	**3,424**	**5.54**	**65,185**	**65,185**	**65,185**	**65,185**
EXPENDITURE:											
Salaries and Benefits	0	0	37	(37)	**0**	0	0.00	0	0	0	0
Insurance	11,114	11,624	11,467	157	**12,315**	692	5.95	12,561	12,813	13,069	13,330
Overhead/Vehicle Allocation (Recovery of)	3,377	4,785	4,785	0	**4,929**	144	3.00	5,027	5,128	5,230	5,335
Climate Action Contribution (Recovery of)	1,127	1,127	657	470	**657**	(470)	(41.74)	670	683	697	711
Repairs and Maintenance	13,252	19,375	25,000	(5,625)	**29,169**	9,794	50.55	15,125	15,425	13,787	17,000
Miscellaneous	0	2,011	0	2,011	**0**	(2,011)	(100.00)	0	0	0	0
Expenditures Capitalized	132,729	0	5,582	(5,582)	**0**	0	0.00	0	0	0	0
Debt Charges - Principal	7,000	21,620	21,620	0	**14,620**	(7,000)	(32.38)	14,620	14,620	14,620	0
Debt Charges - Interest	713	1,219	3,513	(2,294)	**1,000**	(219)	(17.97)	1,000	1,000	1,000	0
Transfer to Reserve Fund	23,068	0	0	0	**394**	394	438,127.71	13,986	13,222	14,384	26,303
Accretion Expense	0	0	2,011	(2,011)	**2,101**	2,101	0.00	2,196	2,295	2,398	2,506
Prior Year Deficit	5,964	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**198,344**	**61,761**	**74,672**	**-12,911**	**65,185**	**3,424**	**5.54**	**65,185**	**65,185**	**65,185**	**65,185**
Surplus(Deficit)	14,888		(2,423)		-			-	-	-	-
Reserve Balance					**27,354**			41,340	54,561	68,946	95,249
Residential Tax Rate (Per $1,000)		0.0161			0.0179			0.0179	0.0179	0.0179	0.0179



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
S U S T A I N A B L E F I V E Y E A R F I N A N C I A L P L A N

PARTICIPANT: Grand Forks, Electoral Area 'D'

SERVICE NO 040
GRAND FORKS AQUATIC CENTRE

	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	781,250	781,250	781,247	3	**829,830**	48,580	6.22	891,351	948,372	972,494	852,593
Grants in Lieu of Taxes	4,588	4,000	4,066	(66)	**4,000**	0	0.00	4,000	4,000	4,000	4,000
Government Grants	4,059	752,748	0	752,748	**0**	(752,748)	(100.00)	0	0	0	752,748
Non-Government Grants	4,021	146,820	0	146,820	**0**	(146,820)	(100.00)	0	0	0	171,778
Sale of Services	182,091	176,037	200,677	(24,640)	**177,872**	1,835	1.04	179,728	181,603	183,499	185,415
Other Revenue	108	0	-1	1	**0**	0	0.00	0	0	0	0
Transfers from:											
Reserve Fund	5,000	254,269	150,310	103,959	**55,000**	(199,269)	(78.37)	0	50,000	0	0
Capital Fund	0	0	0	0	**0**	0	0.00	0	0	0	944,474
Prior Year Surplus	33,143	6,436	6,436	0	**0**	(6,436)	(100.00)	0	0	0	0
Total Revenue	**1,014,261**	**2,121,559**	**1,142,735**	**978,825**	**1,066,702**	**-1,054,857**	**-49.72**	**1,075,079**	**1,183,975**	**1,159,992**	**2,911,008**
EXPENDITURE:											
Salaries and Benefits	545,084	549,873	613,462	(63,588)	**588,823**	38,950	7.08	598,773	610,741	622,947	635,398
Office, Supplies, & Programming	16,274	12,484	20,471	(7,986)	**12,859**	375	3.00	13,116	13,379	13,646	13,919
Insurance	12,696	13,025	13,100	(75)	**14,069**	1,044	8.01	14,350	14,637	14,930	15,229
Overhead/Vehicle Allocation (Recovery of)	52,497	59,523	59,523	0	**61,309**	1,786	3.00	62,535	63,786	65,061	66,362
Climate Action Contribution (Recovery of)	6,810	6,810	3,966	2,844	**3,966**	(2,844)	(41.76)	4,046	4,127	4,209	4,293
Utilities	151,858	131,219	120,000	11,219	**131,219**	0	0.00	133,843	136,520	139,250	142,035
Repairs and Maintenance	70,139	81,590	70,194	11,397	**82,153**	563	0.69	76,060	120,046	179,062	80,608
Vehicle	2,364	4,401	4,401	0	**4,533**	132	3.00	4,624	4,716	4,810	4,907
Expenditures Capitalized	5,134	1,084,568	81,041	1,003,527	**0**	(1,084,568)	(100.00)	0	100,000	0	1,869,000
Debt Charges - Principal	93,289	93,289	93,289	(0)	**93,289**	1	0.00	93,289	50,374	50,374	40,000
Debt Charges - Interest	51,678	67,855	67,855	0	**67,855**	(0)	(0.00)	65,842	64,500	64,500	38,000
Transfer to Reserve Fund	0	16,922	0	16,922	**0**	(16,922)	(100.00)	7,500	0	0	0
Accretion Expense	0	0	1,008	(1,008)	**1,054**	1,054	0.00	1,101	1,150	1,202	1,256
Prior Year Deficit	0	0	0	0	**5,574**	5,574	0.00	0	0	0	0
Total Expenditure	**1,007,825**	**2,121,559**	**1,148,309**	**973,250**	**1,066,702**	**-1,054,857**	**-49.72**	**1,075,079**	**1,183,975**	**1,159,992**	**2,911,008**
Surplus(Deficit)	6,436		(5,574)		-			-	-	-	-
Reserve Balance					71,947			79,447	29,447	29,447	29,447
Residential Tax Rate (Per $1,000)		0.3777			0.3867			0.4154	0.4419	0.4532	0.3973



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 045
EA 'D' / RURAL GRAND FORKS - REGIONAL PARKS & TRAILS SERVICE

PARTICIPANT: Electoral Area 'D'

	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	50,916	83,646	83,646	0	**86,331**	2,684	3.21	102,257	114,223	116,227	118,272
Grants in Lieu of Taxes	69	0	0	0	**0**	0	0.00	0	0	0	0
Government Grants	9,452	30,000	30,000	0	**369,469**	339,469	1,131.56	0	0	0	0
Transfers from:											
Reserve Fund	0	30,000	30,000	0	**20,000**	(10,000)	(33.33)	10,000	0	0	0
Prior Year Surplus	42,861	63,209	63,208	1	**34,615**	(28,594)	(45.24)	0	0	0	0
Total Revenue	**103,297**	**206,855**	**206,854**	**1**	**510,415**	**303,560**	**146.75**	**112,257**	**114,223**	**116,227**	**118,272**
EXPENDITURE:											
Insurance	1,427	1,492	1,472	20	**1,583**	91	6.10	1,615	1,647	1,680	1,713
Overhead/Vehicle Allocation (Recovery of)	3,264	3,784	3,784	0	**3,898**	114	3.00	3,975	4,055	4,136	4,219
Contracted Services	12,066	37,123	12,929	24,194	**38,236**	1,114	3.00	39,001	39,781	40,577	41,388
Travel and Training	404	1,082	900	182	**1,114**	32	3.00	1,136	1,159	1,182	1,206
Grants to Other Programs	0	50,000	50,000	0	**51,500**	1,500	3.00	52,530	53,581	54,652	55,745
Miscellaneous	476	9,000	120	8,880	**9,000**	0	0.00	9,000	9,000	9,000	9,000
Expenditures Capitalized	9,452	50,000	48,659	1,341	**369,469**	319,469	638.94	0	0	0	0
Transfer to Reserve Fund	13,000	54,375	54,375	0	**35,615**	(18,760)	(34.50)	5,000	5,000	5,000	5,000
Total Expenditure	**40,089**	**206,855**	**172,239**	**34,616**	**510,415**	**303,560**	**146.75**	**112,257**	**114,223**	**116,227**	**118,272**
Surplus(Deficit)	63,209		34,615		-			-	-	-	-
Reserve Balance					**531,616**			526,616	531,616	536,616	541,616
Residential Tax Rate (Per $1,000)		0.0897			0.0911			0.1079	0.1205	0.1227	0.1248

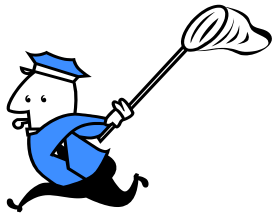


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 047
HERITAGE CONSERVATION - AREA 'D'

PARTICIPANT: Electoral Area 'D'

	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		5,671	8,469	8,469	(0)	**9,223**	755	8.91	11,769	12,157	12,548	12,943
Grants in Lieu of Taxes		8	0	0	0	**0**	0	0.00	0	0	0	0
Reserve Fund		0	0	0	0	**850**	850	0.00	0	0	0	0
Prior Year Surplus		5,087	4,731	4,732	(1)	**4,112**	(619)	(13.08)	0	0	0	0
Total Revenue		**10,766**	**13,200**	**13,201**	**-1**	**14,185**	**986**	**7.47**	**11,769**	**12,157**	**12,548**	**12,943**
EXPENDITURE:												
Insurance		1,800	1,847	1,858	(11)	**1,994**	147	7.97	2,034	2,075	2,116	2,158
Overhead/Vehicle Allocation (Recovery of)		315	331	331	0	**341**	10	3.00	348	355	362	369
Climate Action Contribution (Recovery of)		278	278	162	116	**162**	(116)	(41.89)	165	168	171	175
Utilities		1,342	1,494	1,388	106	**1,539**	45	3.00	1,570	1,601	1,633	1,666
Contracted Services		1,100	5,000	1,100	3,900	**5,150**	150	3.00	5,253	5,358	5,465	5,575
Miscellaneous		0	0	0	0	**5,000**	5,000	0.00	0	0	0	0
Transfer to Reserve Fund		1,200	4,250	4,250	0	**0**	(4,250)	(100.00)	2,400	2,600	2,800	3,000
Total Expenditure		**6,035**	**13,200**	**9,089**	**4,111**	**14,185**	**986**	**7.47**	**11,769**	**12,157**	**12,548**	**12,943**
Surplus(Deficit)		4,731		4,112		-			-	-	-	-
Reserve Balance						5,851			8,251	10,851	13,651	16,651
Residential Tax Rate (Per $1,000)			0.0091			0.0097			0.0124	0.0128	0.0132	0.0137

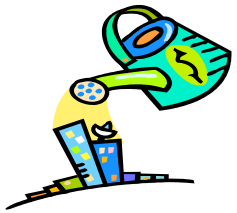


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 071
ANIMAL CONTROL - BOUNDARY

PARTICIPANTS: Grand Forks, Greenwood, Electoral Areas 'C' & 'D'

	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		135,116	137,339	137,339	(0)	**170,300**	32,961	24.00	151,693	154,518	157,399	160,337
Grants in Lieu of Taxes		674	115	417	(302)	**117**	2	2.00	119	122	124	127
Sale of Services		11,989	11,810	11,609	201	**12,165**	354	3.00	12,408	12,656	12,909	13,167
Prior Year Surplus		0	5,165	5,165	0	**2,639**	(2,525)	(48.90)	0	0	0	0
Total Revenue		**147,779**	**154,429**	**154,530**	**-101**	**185,221**	**30,793**	**19.94**	**164,220**	**167,295**	**170,432**	**173,631**
EXPENDITURE:												
Salaries and Benefits		4,899	5,181	5,735	(553)	**7,098**	1,916	36.99	5,703	5,808	5,915	6,023
Office, Supplies, & Programming		0	2,344	550	1,794	**2,414**	70	3.00	2,462	2,511	2,562	2,613
Insurance		2,365	2,426	2,440	(14)	**2,619**	193	7.97	2,671	2,725	2,779	2,835
Overhead/Vehicle Allocation (Recovery of)		1,263	1,781	1,781	0	**1,834**	53	3.00	1,871	1,909	1,947	1,986
Repairs and Maintenance		8,434	9,398	8,086	1,312	**9,530**	132	1.40	9,620	9,713	9,807	9,903
Contracted Services		125,653	130,299	130,299	0	**154,208**	23,909	18.35	136,893	139,630	142,423	145,271
Transfer to Reserve Fund		0	3,000	3,000	0	**7,518**	4,518	150.61	5,000	5,000	5,000	5,000
Total Expenditure		**142,615**	**154,429**	**151,891**	**2,538**	**185,221**	**30,793**	**19.94**	**164,220**	**167,295**	**170,432**	**173,631**
Surplus(Deficit)		5,165		2,639		-			-	-	-	-
Reserve Balance						**31,832**			36,832	41,832	46,832	51,832
Residential Tax Rate (Per $1,000)			0.0388			0.0468			0.0417	0.0424	0.0432	0.0440

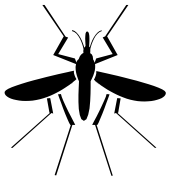


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 078
ECONOMIC DEVELOPMENT - GRAND FORKS & ELECTORAL AREA 'D'

PARTICIPANTS: **Grand Forks, & Electoral Area 'D'**

	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		75,508	72,191	72,191	0	**72,201**	10	0.01	4,072	4,153	4,236	4,321
Grants in Lieu of Taxes		443	0	376	(376)	**0**	0	0.00	0	0	0	0
Transfers from:												
Reserve Fund		0	0	0	0	**3,500**	3,500	0.00	0	0	0	0
Prior Year Surplus		0	5,638	5,638	0	**376**	(5,263)	(93.34)	0	0	0	0
Total Revenue		**75,951**	**77,830**	**78,205**	**-376**	**76,077**	**-1,753**	**-2.25**	**4,072**	**4,153**	**4,236**	**4,321**
EXPENDITURE:												
Overhead/Vehicle Allocation (Recovery of)		358	425	425	0	**438**	13	3.00	447	455	465	474
Contracted Services		69,955	77,405	77,405	0	**75,639**	(1,766)	(2.28)	3,625	3,698	3,772	3,847
Total Expenditure		**70,313**	**77,830**	**77,830**	**0**	**76,077**	**-1,753**	**-2.25**	**4,072**	**4,153**	**4,236**	**4,321**
Surplus (Deficit)		5,638		376		-			-	-	-	-
Reserve Balance						**50,695**			50,695	50,695	50,695	50,695
Residential Tax Rate (Per $1,000)			0.0349			0.0336			0.0019	0.0019	0.0020	0.0020



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 080
MOSQUITO CONTROL AREA 'D' / RURAL GRAND FORKS & GRAND FORKS

PARTICIPANTS: Grand Forks &
Electoral Area 'D'/Rural Grand Forks (Area 'D')

	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	107,544	112,525	112,525	(0)	**115,818**	3,293	2.93	116,089	115,231	117,416	119,644
Grants in Lieu of Taxes	632	0	632	(632)	**0**	0	0.00	0	0	0	0
Prior Year Surplus	0	28,414	28,414	(0)	**60,272**	31,858	112.12	0	0	0	0
Total Revenue	**108,176**	**140,939**	**141,571**	**-632**	**176,090**	**35,151**	**24.94**	**116,089**	**115,231**	**117,416**	**119,644**
EXPENDITURE:											
Salaries and Benefits	9,190	9,513	9,513	0	**10,823**	1,310	13.77	11,040	11,261	11,486	11,716
Overhead/Vehicle Allocation (Recovery of)	844	1,206	1,206	0	**1,242**	36	3.00	1,267	1,292	1,318	1,345
Contracted Services	62,390	90,000	30,581	59,420	**95,700**	5,700	6.33	97,554	96,445	98,374	100,341
Miscellaneous	0	220	0	220	**7,024**	6,804	3,096.65	6,229	6,233	6,238	6,243
Transfer to Reserve Fund	0	40,000	40,000	0	**61,300**	21,300	53.25	0	0	0	0
Prior Year Deficit	7,338	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**79,761**	**140,939**	**81,300**	**59,639**	**176,090**	**35,151**	**24.94**	**116,089**	**115,231**	**117,416**	**119,644**
Surplus(Deficit)	28,414		60,272		-			-	-	-	-
Reserve Balance					**132,334**			132,334	132,334	132,334	132,334
Residential Tax Rate (Per $1,000)		0.0544			0.0540			0.0541	0.0537	0.0547	0.0558



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

PARTICIPANTS: Electoral Areas 'D' & 'E'

SERVICE NO 092
NOXIOUS WEED CONTROL EA 'D' / RURAL GRAND FORKS & EA 'E' / WEST BOUNDARY

	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	96,240	99,401	99,401	0	**99,698**	297	0.30	105,399	105,601	105,346	161,656
Grants in Lieu of Taxes	34	20	34	(14)	**20**	0	0.00	20	20	20	0
Government Grants	14,000	14,000	14,000	0	**14,000**	0	0.00	14,000	14,000	14,000	0
Services Provided to Other Governments	157,110	146,000	212,375	(66,375)	**173,000**	27,000	18.49	120,000	120,000	120,000	80,000
Sale of Services	20,191	26,500	25,601	899	**26,500**	0	0.00	26,500	26,500	26,500	26,500
Other Revenue	0	50	0	50	**50**	0	0.00	50	50	50	50
Transfers from:											
Prior Year Surplus	18,527	37,729	37,729	0	**69,107**	31,378	83.17	0	0	0	0
Total Revenue	**306,102**	**323,700**	**389,140**	**-65,440**	**382,375**	**58,675**	**18.13**	**265,969**	**266,171**	**265,916**	**268,206**
EXPENDITURE:											
Salaries and Benefits	7,100	7,105	7,105	0	**8,407**	1,302	18.32	8,575	8,747	8,922	9,100
Overhead/Vehicle Allocation (Recovery of)	2,822	3,135	3,135	0	**3,229**	94	3.00	3,294	3,360	3,427	3,495
Contracted Services	258,451	298,260	296,293	1,967	**368,739**	70,479	23.63	252,100	252,064	251,568	253,611
Miscellaneous	0	8,700	7,000	1,700	**2,000**	(6,700)	(77.01)	2,000	2,000	2,000	2,000
Transfer to Reserve Fund	0	6,500	6,500	0	**0**	(6,500)	(100.00)	0	0	0	0
Total Expenditure	**268,373**	**323,700**	**320,033**	**3,667**	**382,375**	**58,675**	**18.13**	**265,969**	**266,171**	**265,916**	**268,206**
Surplus (Deficit)	37,729		69,107		-			-	-	-	-
Reserve Balance					**18,256**			18,256	18,256	18,256	18,256
Residential Tax Rate (Per $1,000)		0.0277			0.0265			0.0280	0.0280	0.0280	0.0429



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 121
HOUSE NUMBERING - AREA 'D' / RURAL GRAND FORKS

	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	3,311	3,322	3,322	(0)	**3,336**	14	0.43	3,343	3,350	3,357	3,365
Grants in Lieu of Taxes	4	4	4	0	**4**	0	0.00	4	4	4	4
Prior Year Surplus	4	5	5	(0)	**0**	(5)	(91.11)	0	0	0	0
Total Revenue	**3,320**	**3,331**	**3,331**	**-0**	**3,341**	**10**	**0.30**	**3,348**	**3,355**	**3,362**	**3,369**
EXPENDITURE:											
Overhead/Vehicle Allocation (Recovery of)	315	331	331	0	**341**	10	3.00	348	355	362	369
Professional Fees	2,250	2,250	2,250	0	**2,250**	0	0.00	2,250	2,250	2,250	2,250
Miscellaneous	750	750	750	0	**750**	0	0.00	750	750	750	750
Total Expenditure	**3,315**	**3,331**	**3,331**	**0**	**3,341**	**10**	**0.30**	**3,348**	**3,355**	**3,362**	**3,369**
Surplus(Deficit)	5		0		**-**			**-**	**-**	**-**	**-**
Residential Tax Rate (Per $1,000)		0.0036			0.0035			0.0035	0.0035	0.0035	0.0036

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

Participants: Grand Forks, Electoral Areas 'C' & 'D'

SERVICE NO 140
REGIONAL LIBRARY SERVICES - GRAND FORKS, EA 'C' / CHRISTINA LAKE & EA 'D' / RURAL GRAND FORKS

	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	457,028	471,089	471,089	0	**490,475**	19,386	4.12	500,325	510,371	520,619	531,071
Grants in Lieu of Taxes	2,075	2,000	2,000	0	**2,000**	0	0.00	2,000	2,000	2,000	2,000
Prior Year Surplus	0	75	75	(0)	**0**	(75)	(100.00)	0	0	0	0
Total Revenue	**459,103**	**473,164**	**473,164**	**0**	**492,475**	**19,311**	**4.08**	**502,325**	**512,371**	**522,619**	**533,071**
EXPENDITURE:											
Overhead/Vehicle Allocation (Recovery of)	2,054	2,583	2,583	0	**2,660**	77	3.00	2,714	2,768	2,823	2,880
Grants to Other Programs	456,875	470,581	470,581	0	**489,815**	19,234	4.09	499,611	509,604	519,796	530,192
Prior Year Deficit	99	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**459,028**	**473,164**	**473,164**	**0**	**492,475**	**19,311**	**4.08**	**502,325**	**512,371**	**522,619**	**533,071**
Surplus(Deficit)	75		0		-			-	-	-	-
Residential Tax Rate (Per $1,000)		0.1385			0.1403			0.1431	0.1460	0.1489	0.1519

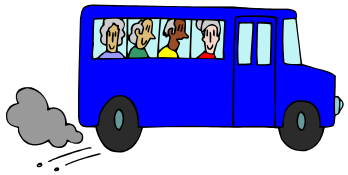


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 170
BOUNDARY INTEGRATED WATERSHED

PARTICIPANTS: Grand Forks, Greenwood, Midway, Electoral Areas '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	159,962	200,000	200,000	0	**200,000**	0	0.00	200,000	200,000	200,000	200,000
Grants in Lieu of Taxes	500	0	420	(420)	**0**	0	0.00	0	0	0	0
Government Grants	31,475	828,789	350,000	478,789	**760,000**	(68,789)	(8.30)	350,000	0	0	0
Non-Government Grants	51,905	0	0	0	**0**	0	0.00	0	0	0	0
Other Revenue	0	8,500	0	8,500	**8,500**	0	0.00	0	0	0	0
Reserve Fund	13,374	0	0	0	**10,752**	10,752	0.00	0	0	488	4,458
Prior Year Surplus	4,388	0	0	0	**0**	0	0.00	0	0	0	0
Total Revenue	**261,605**	**1,037,289**	**550,420**	**486,869**	**979,252**	**-58,037**	**-5.60**	**550,000**	**200,000**	**200,488**	**204,458**
EXPENDITURE:											
Salaries and Benefits	128,596	178,565	149,559	29,006	**134,925**	(43,640)	(24.44)	137,624	140,376	143,184	146,047
Office, Supplies, & Programming	6,258	7,673	4,519	3,154	**8,903**	1,230	16.03	9,061	9,222	9,387	9,555
Overhead/Vehicle Allocation (Recovery of)	12,923	14,304	14,304	0	**14,733**	429	3.00	15,028	15,328	15,635	15,948
Utilities	918	1,982	0	1,982	**2,014**	32	1.64	2,054	2,095	2,137	2,180
Repairs and Maintenance	721	2,000	4,728	(2,728)	**0**	(2,000)	(100.00)	0	0	0	0
Vehicle	3,121	3,215	3,215	0	**3,311**	96	3.00	3,378	3,445	3,514	3,584
Contracted Services	106,891	825,129	374,255	450,874	**804,100**	(21,029)	(2.55)	371,012	21,432	21,861	22,298
Travel and Training	2,177	3,450	1,922	1,528	**8,184**	4,735	137.24	3,624	3,697	3,771	3,846
Miscellaneous	0	971	0	971	**1,000**	29	2.99	1,000	1,000	1,000	1,000
Transfer to Reserve Fund	0	0	0	0	**0**	0	0.00	7,219	3,404	0	0
Prior Year Deficit	0	0	0	0	**2,081**	2,081	0.00	0	0	0	0
Total Expenditure	**261,605**	**1,037,289**	**552,502**	**484,787**	**979,252**	**-58,036**	**-5.59**	**550,000**	**200,000**	**200,488**	**204,458**
Surplus(Deficit)	0		(2,081)		-			-	-	-	-
Reserve Balance					**8,904**			16,123	19,527	19,038	14,580
Residential Tax Rate (Per $1,000)		0.0313			0.0300			0.0300	0.0300	0.0300	0.0300



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 950
REGIONAL TRANSIT SERVICES - BOUNDARY AREA

PARTICIPANTS: Grand Forks, Greenwood, Area 'D', and Electoral Area 'E' Specified Area.

	2023 ACTUAL	2024 ANNUAL	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	61,793	61,998	61,998	0	**62,000**	2	0.00	124,639	130,510	135,539	140,717
Grants in Lieu of Taxes	363	100	273	(173)	**100**	0	0.00	100	100	100	100
Sale of Services	82,846	84,460	84,503	(43)	**96,794**	12,334	14.60	45,260	45,260	45,260	45,260
Prior Year Surplus	0	7,209	7,209	(0)	**0**	(7,209)	(100.00)	0	0	0	0
Total Revenue	**145,002**	**153,767**	**153,983**	**-216**	**158,894**	**5,128**	**3.33**	**169,999**	**175,870**	**180,899**	**186,077**
EXPENDITURE:											
Salaries and Benefits	2,000	2,034	2,250	(216)	**4,480**	2,447	120.30	4,562	4,646	4,732	4,819
Overhead/Vehicle Allocation (Recovery of)	1,771	2,773	2,773	0	**2,856**	83	3.00	2,913	2,972	3,031	3,092
Contracted Services	114,901	139,960	139,960	0	**151,558**	11,598	8.29	160,523	166,252	171,136	176,166
Transfer to Reserve Fund	0	9,000	9,000	0	**0**	(9,000)	(100.00)	2,000	2,000	2,000	2,000
Prior Year Deficit	19,122	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**137,793**	**153,767**	**153,983**	**-216**	**158,894**	**5,128**	**3.33**	**169,999**	**175,870**	**180,899**	**186,077**
Surplus(Deficit)	7,209		0		-			-	-	-	-
Reserve Balance					**16,102**			18,102	20,102	22,102	24,102
Residential Tax Rate (Per $1,000)		0.0254			0.0244			0.0491	0.0514	0.0534	0.0555



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 057
FIRE PROTECTION - GRAND FORKS RURAL FIRE

PARTICIPANT: Electoral Area 'D' 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	515,846	658,252	658,252	(0)	**756,709**	98,457	14.96	756,818	719,353	729,589	740,030
Grants in Lieu of Taxes	737	0	0	0	**0**	0	0.00	0	0	0	0
Other Revenue	2,500	0	0	0	**7,500**	7,500	0.00	0	0	0	0
Reserve Fund	0	3,520	3,520	0	**93,000**	89,480	2,542.05	0	0	0	0
Capital Fund	0	0	0	0	**185,000**	185,000	0.00	0	0	0	0
Total Revenue	**519,083**	**661,772**	**661,772**	**-0**	**1,042,209**	**380,437**	**57.49**	**756,818**	**719,353**	**729,589**	**740,030**
EXPENDITURE:											
Insurance	18,094	19,485	19,378	107	**20,227**	742	3.81	20,632	21,044	21,465	21,894
Overhead/Vehicle Allocation (Recovery of)	11,142	14,636	14,636	0	**15,075**	439	3.00	15,377	15,684	15,998	16,318
Climate Action Contribution (Recovery of)	1,568	1,568	1,568	0	**850**	(718)	(45.76)	867	885	903	921
Contracted Services	326,269	404,687	431,558	(26,871)	**455,775**	51,088	12.62	474,890	484,188	493,672	503,345
Miscellaneous	4,702	0	0	0	**0**	0	0.00	7,500	0	0	0
Expenditures Capitalized	88,685	137,500	208,286	(70,786)	**345,500**	208,000	151.27	20,000	0	0	0
Debt Charges - Principal	59,784	59,785	59,785	0	**85,818**	26,033	43.54	95,692	97,069	98,491	99,985
Debt Charges - Interest	16,464	16,487	16,487	0	**21,413**	4,926	29.88	21,860	20,483	19,061	17,567
Transfer to Reserve Fund	0	0	0	0	**0**	0	0.00	100,000	80,000	80,000	80,000
Prior Year Deficit	0	7,624	7,625	(0)	**97,551**	89,926	1,179.46	0	0	0	0
Total Expenditure	**526,707**	**661,772**	**759,323**	**-97,551**	**1,042,209**	**380,437**	**57.49**	**756,818**	**719,353**	**729,589**	**740,030**
Surplus(Deficit)	(7,624)		(97,551)		-			-	-	-	-
Reserve Balance					**106,518**			206,518	286,518	366,518	446,518
Residential Tax Rate (Per $1,000)		0.7896			0.8981			0.8982	0.8537	0.8659	0.8783