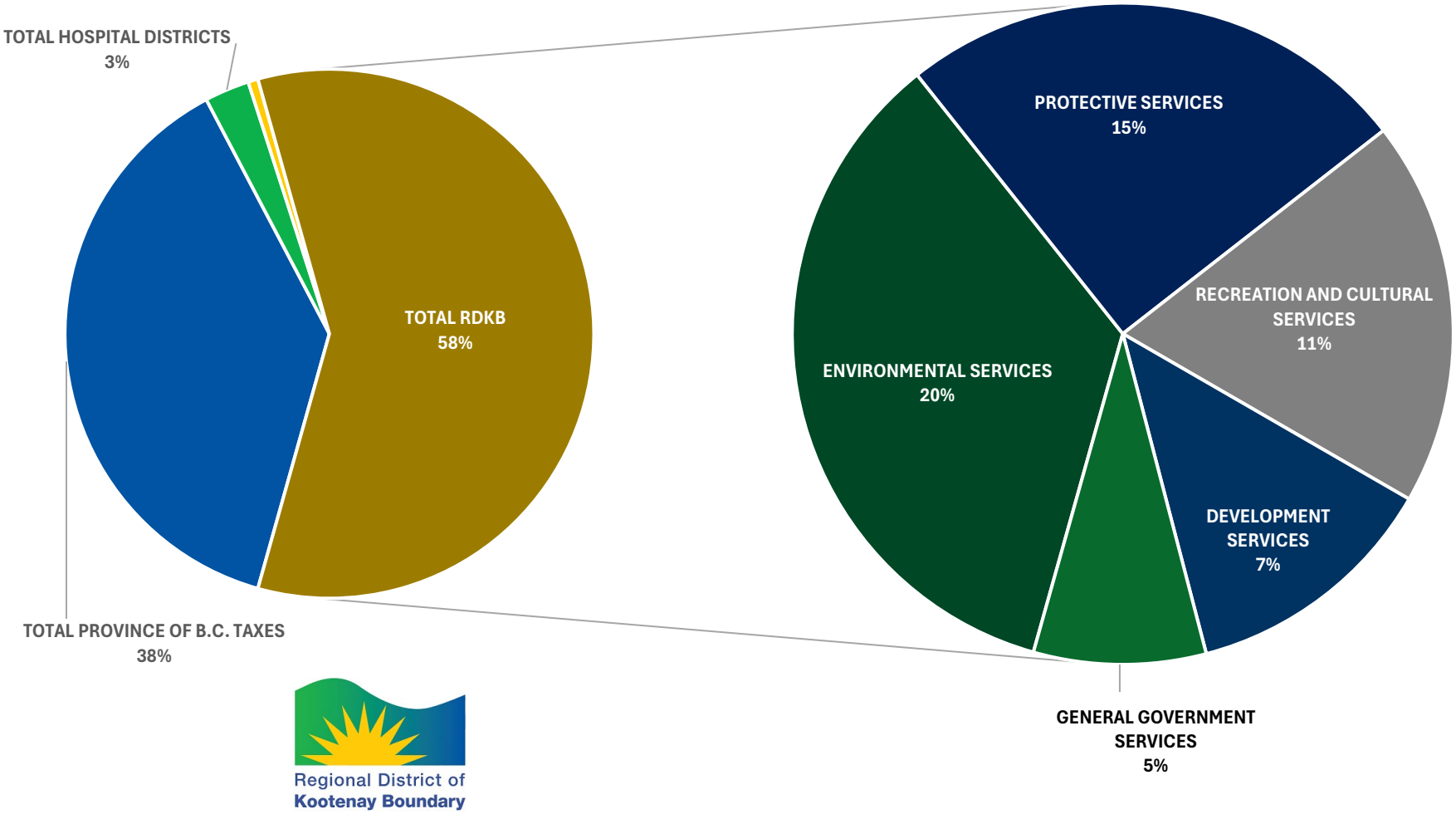
RESIDENTIAL PROPERTY TAXES ELECTORAL AREA 'C' / CHRISTINA LAKE - 2024



Regional District of Kootenay Boundary

Regional District of Kootenay Boundary
Financial Information Package
Electoral Area 'C' / Christina Lake
March 3, 2025

C

	Service	Attached	2024 (Last Year)			2025 (Proposed)			Change	
			Total Annual Budget	RDKB Tax Requisition	Tax Requisition Area 'C'	Total Annual Budget	RDKB Tax Requisition	Tax Requisition Area 'C'	Total Annual Budget	Total Tax Paid by Area 'C"
			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	**134,732**	6,147,017	1,825,170	**175,695**	643,469	**40,963**
Building Inspection (Net Requisition)	004	2	1,315,105	1,295,605	**71,793**	1,416,369	1,396,869	**71,398**	101,263	**(395)**
Planning & Development	005	3	1,363,718	1,093,816	**189,791**	1,220,232	1,135,494	**190,644**	(143,486)	**853**
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	**214,569**	8,471,163	2,352,759	**226,482**	(353,001)	**11,913**
Emergency Preparedness	012	6	1,542,964	521,116	**48,444**	2,831,961	587,007	**56,507**	1,288,997	**8,063**
9-1-1 Emergency Communications	015	7	611,047	413,736	**38,461**	609,441	422,891	**40,709**	(1,605)	**2,247**
Total Region Wide Services			19,242,613	6,980,814	**697,790**	20,762,735	7,720,190	**761,435**	1,520,122	**63,645**
ELECTORAL AREA 'C'										
Electoral Area Administration	002	8	908,755	536,224	**107,206**	958,282	548,239	**106,100**	49,527	**(1,106)**
Electoral Grant-in-Aid	003	9	491,152	491,152	**117,427**	591,405	506,957	**118,443**	100,253	**1,016**
Boundary Economic Development	008	10	1,421,442	186,983	**39,008**	1,513,205	191,419	**38,795**	91,763	**(213)**
Recreation Commission - Christina Lake	023	11	127,009	57,599	**57,599**	130,044	81,494	**81,494**	3,035	**23,895**
Boundary Museum Service	026	12	31,562	31,500	**10,500**	32,440	32,378	**10,793**	878	**293**
Area C Regional Parks & Trails	027	13	1,071,538	463,348	**463,348**	2,639,952	508,980	**508,980**	1,568,414	**45,632**
Grand Forks Curling Rink	031	14	61,761	54,687	**21,422**	65,185	62,500	**24,132**	3,424	**2,711**
Heritage Conservation - Area 'C'	046	15	16,184	10,000	**10,000**	28,810	20,000	**20,000**	12,626	**10,000**
Animal Control	071	16	154,429	137,339	**47,509**	185,221	170,300	**63,126**	30,793	**15,617**
Area C Regional Economic Development	077	17	315,699	263,417	**263,417**	327,676	317,676	**317,676**	11,977	**54,259**
Mosquito Control - Christina Lake	081	18	33,057	31,811	**31,811**	47,495	32,756	**32,756**	14,438	**944**
Noxious Weed Control - Christina Lake	091	19	443,468	327,637	**327,637**	416,306	332,119	**332,119**	(27,163)	**4,482**
House Numbering	120	20	6,331	6,309	**3,527**	6,341	6,330	**3,480**	10	**(47)**
Grand Forks & District Library	140	21	473,164	471,089	**184,531**	492,475	490,475	**189,380**	19,311	**4,849**
Boundary Integrated Watershed	170	22	1,037,289	200,000	**41,724**	979,252	200,000	**40,534**	(58,037)	**(1,189)**
Total Electoral Area 'C'			6,592,838	3,269,095	**1,726,665**	8,414,090	3,501,622	**1,887,808**	1,821,252	**161,143**
Specified Areas Within Electoral Area 'C'					-					
Recreation Facilities - Christina Lake	024	23	50,161	40,000	**40,000**	49,890	40,000	**40,000**	(271)	**-**
Fire Protection Area C - Christina Lake	051	24	2,086,307	794,408	**794,408**	1,022,922	814,158	**814,158**	(1,063,385)	**19,750**
Christina Lake Water Utility	550	25	1,328,934	204,400	**204,400**	1,324,224	204,400	**204,400**	(4,710)	**-**
			29,250,692	11,248,717	**3,463,263**	31,523,971	12,240,370	**3,707,802**	2,273,279	**244,538**

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

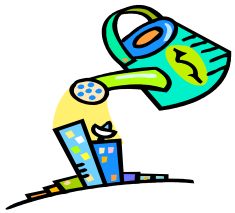


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

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

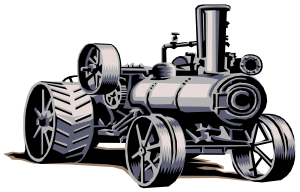


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 023
RECREATION COMMISSION for CHRISTINA LAKE

PARTICIPANT: Electoral Area '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	77,712	57,599	57,599	(0)	**81,494**	23,895	41.49	87,400	89,062	90,746	92,367
Grants in Lieu of Taxes	182	200	0	200	**200**	0	0.00	200	200	200	200
Sale of Services	5,045	9,451	6,336	3,115	**9,640**	189	2.00	9,833	10,029	10,230	10,435
Other Revenue	0	20,863	19,943	920	**21,443**	581	2.78	22,042	22,658	23,293	23,946
Reserve Fund	0	0	0	0	**0**	0	0.00	0	60,000	0	0
Prior Year Surplus	27,844	38,896	41,238	(2,342)	**17,267**	(21,629)	(55.61)	0	0	0	0
Total Revenue	**110,783**	**127,009**	**125,116**	**1,892**	**130,044**	**3,035**	**2.39**	**119,475**	**181,949**	**124,468**	**126,948**
EXPENDITURE:											
Salaries and Benefits	2,342	20,688	7,780	12,908	**17,891**	(2,796)	(13.52)	18,349	18,811	19,277	19,663
Office, Supplies, & Programming	2,256	33,844	28,633	5,210	**34,859**	1,015	3.00	35,556	96,267	36,992	37,732
Overhead/Vehicle Allocation (Recovery of)	2,089	3,756	3,756	0	**3,831**	75	2.00	3,908	3,986	4,066	4,147
Contracted Services	37,200	57,680	57,680	0	**64,411**	6,730	11.67	60,599	61,811	63,047	64,308
Travel and Training	0	541	0	541	**552**	11	2.00	563	574	586	598
Miscellaneous	0	500	0	500	**500**	0	0.00	500	500	500	500
Transfer to Reserve Fund	28,000	10,000	10,000	0	**8,000**	(2,000)	(20.00)	0	0	0	0
Total Expenditure	**71,887**	**127,009**	**107,849**	**19,159**	**130,044**	**3,035**	**2.39**	**119,475**	**181,949**	**124,468**	**126,948**
Surplus(Deficit)	38,896		17,267		-			-	-	-	-
Reserve Balance					**112,141**			112,141	52,141	52,141	52,141
Residential Tax Rate (Per $1,000)		0.0432			0.0604			0.0648	0.0660	0.0672	0.0684



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 026
BOUNDARY MUSEUM SERVICE

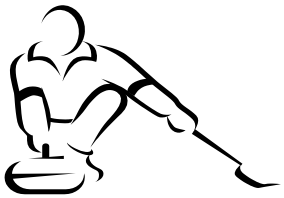
PARTICIPANTS: Electoral Areas 'C' & 'D'

	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 027
EA 'C' / CHRISTINA LAKE REGIONAL PARKS AND TRAILS

	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	380,987	463,348	463,348	(0)	**508,980**	45,632	9.85	599,085	611,389	614,194	627,102
Grants in Lieu of Taxes	893	972	0	972	**972**	0	0.00	972	972	972	972
Government Grants	132,756	526,000	148,241	377,759	**550,000**	24,000	4.56	20,000	0	200,000	50,000
Non-Government Grants	0	0	0	0	**30,000**	30,000	0.00	0	0	0	0
Transfers from:											
Other Governments	0	50,000	50,000	0	**0**	(50,000)	(100.00)	0	0	0	0
Reserve Fund	0	0	0	0	**754,800**	754,800	0.00	30,000	0	0	0
Capital Fund	0	0	0	0	**795,200**	795,200	0.00	0	0	0	0
Prior Year Surplus	59,709	31,218	31,219	(0)	**0**	(31,218)	(100.00)	0	0	0	0
Total Revenue	**574,344**	**1,071,538**	**692,808**	**378,730**	**2,639,952**	**1,568,414**	**146.37**	**650,057**	**612,361**	**815,166**	**678,074**
EXPENDITURE:											
Salaries and Benefits	64,660	88,400	100,925	(12,526)	**106,764**	18,365	20.77	108,500	109,862	111,659	113,492
Insurance	2,894	2,941	2,986	(45)	**3,391**	450	15.31	3,459	3,528	3,599	3,671
Overhead/Vehicle Allocation (Recovery of)	9,967	10,639	10,639	0	**10,958**	319	3.00	11,177	11,401	11,629	11,861
Climate Action Contribution (Recovery of)	392	392	220	172	**220**	(172)	(44.00)	224	228	233	238
Repairs and Maintenance	23,623	60,563	43,580	16,983	**72,379**	11,817	19.51	63,627	64,900	66,198	67,522
Vehicle	3,579	6,904	6,316	587	**9,253**	2,350	34.04	9,396	9,542	9,690	9,841
Contracted Services	61,930	164,672	157,270	7,402	**93,928**	(70,745)	(42.96)	53,681	63,935	64,188	129,442
Grants to Other Programs	141,160	199,028	141,673	57,355	**146,991**	(52,037)	(26.15)	149,761	152,561	155,393	158,255
Miscellaneous	0	0	852	(852)	**0**	0	0.00	0	0	0	0
Expenditures Capitalized	234,921	513,000	225,655	287,345	**2,100,000**	1,587,000	309.36	50,000	0	200,000	0
Debt Charges - Principal	0	0	0	0	**0**	0	0.00	159,040	159,040	159,040	159,040
Debt Charges - Interest	0	0	0	0	**22,067**	22,067	0.00	41,192	32,365	23,538	14,712
Transfer to Reserve Fund	0	25,000	2,692	22,308	**74,000**	49,000	196.00	0	5,000	10,000	10,000
Total Expenditure	**543,126**	**1,071,538**	**692,808**	**378,730**	**2,639,952**	**1,568,414**	**146.37**	**650,057**	**612,361**	**815,166**	**678,074**
Surplus(Deficit)	31,218		0		-			-	-	-	-
Reserve Balance					85,582			55,582	60,582	70,582	80,582
Residential Tax Rate (Per $1,000)		0.3479			0.3771			0.4439	0.4530	0.4550	0.4646



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

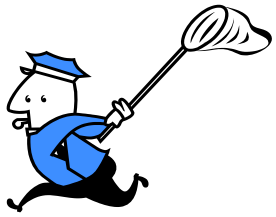


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 046
HERITAGE CONSERVATION - AREA 'C'

PARTICIPANT: Electoral Area 'C'

	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		10,000	10,000	10,000	0	**20,000**	10,000	100.00	20,854	21,071	21,292	21,518
Grants in Lieu of Taxes		23	0	0	0	**0**	0	0.00	0	0	0	0
Reserve Fund		0	331	0	331	**641**	310	93.66	854	1,071	1,292	1,518
Prior Year Surplus		8,414	5,853	5,853	0	**8,169**	2,316	39.57	0	0	0	0
Total Revenue		**18,438**	**16,184**	**15,853**	**331**	**28,810**	**12,626**	**78.01**	**21,708**	**22,142**	**22,585**	**23,036**
EXPENDITURE:												
Overhead/Vehicle Allocation (Recovery of)		315	331	331	0	**341**	10	3.00	348	355	362	369
Contracted Services		3,856	10,000	1,500	8,500	**20,941**	10,941	109.41	21,360	21,787	22,223	22,667
Transfer to Reserve Fund		8,414	5,853	5,853	(0)	**7,528**	1,675	28.62	0	0	0	0
Total Expenditure		**12,585**	**16,184**	**7,684**	**8,500**	**28,810**	**12,626**	**78.01**	**21,708**	**22,142**	**22,585**	**23,036**
Surplus(Deficit)		5,853		8,169		-			-	-	-	-
Reserve Balance						21,154			20,300	19,229	17,937	16,419
Residential Tax Rate (Per $1,000)			0.0075			0.0148			0.0155	0.0156	0.0158	0.0159



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 077
ECONOMIC DEVELOPMENT - AREA 'C' / CHRISTINA LAKE

PARTICIPANT: Electoral Area of Christina Lake (Area '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	178,860	263,417	263,417	0	**317,676**	54,259	20.60	301,435	302,075	302,734	303,413
Grants in Lieu of Taxes	419	0	0	0	**0**	0	0.00	0	0	0	0
Other Revenue	0	19,363	0	19,363	**0**	(19,363)	(100.00)	0	0	0	0
Prior Year Surplus	5,401	32,919	32,919	0	**10,000**	(22,919)	(69.62)	0	0	0	0
Total Revenue	**184,680**	**315,699**	**296,336**	**19,363**	**327,676**	**11,977**	**3.79**	**301,435**	**302,075**	**302,734**	**303,413**
EXPENDITURE:											
Office, Supplies, & Programming	146,000	276,563	257,200	19,363	**307,143**	30,581	11.06	277,742	278,358	278,993	279,646
Overhead/Vehicle Allocation (Recovery of)	761	1,136	1,136	0	**1,170**	34	3.00	1,193	1,217	1,242	1,267
Repairs and Maintenance	0	0	0	0	**10,000**	10,000	0.00	10,000	10,000	10,000	10,000
Miscellaneous	0	10,000	0	10,000	**0**	(10,000)	(100.00)	0	0	0	0
Transfer to Reserve Fund	5,000	28,000	28,000	0	**9,363**	(18,638)	(66.56)	12,500	12,500	12,500	12,500
Total Expenditure	**151,761**	**315,699**	**286,336**	**29,363**	**327,676**	**11,977**	**3.79**	**301,435**	**302,075**	**302,734**	**303,413**
Surplus(Deficit)	32,919		10,000		-			-	-	-	-
Reserve Balance					**68,535**			81,035	93,535	106,035	118,535
Residential Tax Rate (Per $1,000)		0.1978			0.2354			0.2233	0.2238	0.2243	0.2248

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN



SERVICE NO 081
MOSQUITO CONTROL - CHRISTINA LAKE 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	29,458	31,811	31,811	0	**32,756**	944	2.97	33,391	31,999	32,619	33,251
Grants in Lieu of Taxes	69	0	69	(69)	**0**	0	0.00	0	0	0	0
Prior Year Surplus	0	1,245	1,245	0	**14,739**	13,494	1,083.59	0	0	0	0
Total Revenue	**29,527**	**33,057**	**33,125**	**-68**	**47,495**	**14,438**	**43.68**	**33,391**	**31,999**	**32,619**	**33,251**
EXPENDITURE:											
Salaries and Benefits	1,618	1,696	1,696	(0)	**1,873**	178	10.48	1,911	1,949	1,988	2,028
Overhead/Vehicle Allocation (Recovery of)	315	331	331	0	**341**	10	3.00	348	355	362	369
Contracted Services	24,559	26,500	12,109	14,391	**29,295**	2,795	10.55	29,841	28,398	28,966	29,545
Miscellaneous	0	280	0	280	**1,286**	1,006	358.94	1,291	1,297	1,303	1,309
Transfer to Reserve Fund	0	4,250	4,250	0	**14,700**	10,450	245.88	0	0	0	0
Prior Year Deficit	1,790	0	0	0	**0**	0	0.00	0	0	0	0
Total Expenditure	**28,282**	**33,057**	**18,386**	**14,671**	**47,495**	**14,438**	**43.68**	**33,391**	**31,999**	**32,619**	**33,251**
Surplus(Deficit)	1,245		14,739		-			-	-	-	-
Reserve Balance					**32,576**			32,576	32,576	32,576	32,576
Residential Tax Rate (Per $1,000)		0.0239			0.0243			0.0247	0.0237	0.0242	0.0246



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 091
NOXIOUS WEED CONTROL AREA 'C' / CHRISTINA LAKE - MILFOIL

	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	314,479	327,637	327,637	0	**332,119**	4,482	1.37	360,100	370,236	380,662	391,389
Grants in Lieu of Taxes	737	800	737	63	**800**	0	0.00	800	800	800	800
Government Grants	11,230	8,000	10,000	(2,000)	**0**	(8,000)	(100.00)	0	0	0	0
Other Revenue	0	2,706	0	2,706	**2,760**	54	2.00	2,815	2,872	2,929	2,988
Transfers from:											
Reserve Fund	0	0	0	0	**50,000**	50,000	0.00	0	0	0	0
Prior Year Surplus	73,579	104,325	104,325	(0)	**30,627**	(73,698)	(70.64)	0	0	0	0
Total Revenue	**400,025**	**443,468**	**442,699**	**769**	**416,306**	**-27,163**	**-6.13**	**363,715**	**373,907**	**384,391**	**395,176**
EXPENDITURE:											
Salaries and Benefits	204,375	282,714	280,304	2,410	**293,018**	10,304	3.64	295,594	304,426	313,522	322,891
Overhead/Vehicle Allocation (Recovery of)	9,327	10,093	10,093	0	**10,396**	303	3.00	10,604	10,816	11,032	11,253
Climate Action Contribution (Recovery of)	234	234	213	21	**213**	(21)	(9.14)	217	221	226	230
Professional Fees	11,230	25,000	23,249	1,751	**50,000**	25,000	100.00	0	0	0	0
Equipment Rentals	6,048	10,609	7,984	2,625	**13,621**	3,013	28.40	11,344	11,571	11,802	12,038
Repairs and Maintenance	21,638	34,523	25,709	8,813	**39,119**	4,597	13.31	39,902	40,700	41,514	42,344
Vehicle	2,548	3,696	1,521	2,175	**3,779**	83	2.23	3,854	3,931	4,010	4,090
Travel and Training	300	6,000	499	5,501	**6,060**	60	1.00	2,101	2,143	2,186	2,230
Miscellaneous	0	8,100	0	8,100	**100**	(8,000)	(98.77)	100	100	100	101
Transfer to Reserve Fund	40,000	62,500	62,500	0	**0**	(62,500)	(100.00)	0	0	0	0
Total Expenditure	**295,699**	**443,468**	**412,072**	**31,396**	**416,306**	**-27,163**	**-6.13**	**363,715**	**373,907**	**384,391**	**395,176**
Surplus(Deficit)	104,325		30,627		-			-	-	-	-
Reserve Balance					**162,292**			162,292	162,292	162,292	162,292
Residential Tax Rate (Per $1,000)		0.2460			0.2461			0.2668	0.2743	0.2820	0.2900

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

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 024
CHRISTINA LAKE RECREATION FACILITIES

	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	40,000	40,000	40,000	0	**40,000**	0	0.00	40,000	40,000	40,000	40,000
Grants in Lieu of Taxes	88	88	0	88	**88**	0	0.00	88	88	88	0
Transfers from:											
Reserve Fund	0	0	0	0	**0**	0	0.00	0	100,000	0	0
Prior Year Surplus	14,199	10,073	10,073	(0)	**9,802**	(271)	(2.69)	0	0	0	0
Total Revenue	**54,287**	**50,161**	**50,073**	**88**	**49,890**	**-271**	**-0.54**	**40,088**	**140,088**	**40,088**	**40,000**
EXPENDITURE:											
Insurance	454	466	468	(2)	**503**	37	8.04	513	523	534	544
Overhead/Vehicle Allocation (Recovery of)	1,988	2,159	2,159	0	**2,224**	65	3.00	2,268	2,314	2,360	2,407
Repairs and Maintenance	0	10,000	0	10,000	**0**	(10,000)	(100.00)	0	0	0	0
Vehicle	0	0	0	0	**0**	0	0.00	0	0	0	0
Grants to Other Programs	24,500	33,892	34,000	(108)	**32,000**	(1,892)	(5.58)	32,070	32,141	32,214	32,289
Expenditures Capitalized	0	0	0	0	**0**	0	0.00	0	100,000	0	0
Transfer to Reserve Fund	17,272	3,644	3,644	0	**15,163**	11,519	316.11	5,237	5,110	4,980	4,760
Total Expenditure	**44,214**	**50,161**	**40,271**	**9,890**	**49,890**	**-271**	**-0.54**	**40,088**	**140,088**	**40,088**	**40,000**
Surplus(Deficit)	10,073		9,802		-			-	-	-	-
Reserve Balance					122,347			127,584	32,694	37,674	42,434
Parcel Tax		22.0751			22.0507			22.0751	22.0751	22.0751	22.0751

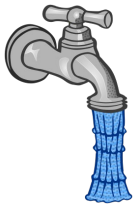
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REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 051
FIRE PROTECTION AREA C - CHRISTINA LAKE

PARTICIPANT: Christina Lake Fire Protection 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	686,681	794,408	794,408	0	**814,158**	19,750	2.49	932,550	948,116	934,509	949,349
Grants in Lieu of Taxes	1,715	1,500	0	1,500	**1,500**	0	0.00	1,500	1,500	1,500	1,500
Government Grants	30,243	30,000	30,000	0	**80,000**	50,000	166.67	0	0	0	0
Non-Government Grants	0	0	35,000	(35,000)	**0**	0	0.00	0	0	0	0
Other Revenue	111,157	9,600	142,404	(132,804)	**19,600**	10,000	104.17	9,100	9,100	9,100	9,100
Transfers from:											
Reserve Fund	0	254,370	254,370	0	**44,000**	(210,370)	(82.70)	0	0	0	0
Capital Fund	13,050	996,429	996,429	0	**0**	(996,429)	(100.00)	0	0	0	0
Prior Year Surplus	10,480	0	0	0	**63,664**	63,664	31,831,874.97	0	0	0	0
Total Revenue	**853,326**	**2,086,307**	**2,252,611**	**-166,304**	**1,022,922**	**-1,063,385**	**-50.97**	**943,150**	**958,716**	**945,109**	**959,949**
EXPENDITURE:											
Salaries and Benefits	401,442	350,311	429,750	(79,439)	**468,806**	118,494	33.83	481,019	490,627	500,434	510,425
Office, Supplies, & Programming	31,085	23,545	22,686	859	**36,830**	13,285	56.42	29,801	30,397	31,005	31,625
Insurance	13,336	9,642	13,188	(3,545)	**9,998**	356	3.69	10,198	10,402	10,610	10,822
Overhead/Vehicle Allocation (Recovery of)	19,486	24,263	24,263	0	**24,991**	728	3.00	25,491	26,001	26,521	27,051
Climate Action Contribution (Recovery of)	1,852	1,852	992	860	**992**	(860)	(46.43)	1,012	1,032	1,053	1,074
Utilities	17,512	24,636	24,636	(0)	**25,260**	624	2.53	25,688	26,125	26,571	27,025
Repairs and Maintenance	87,543	105,409	107,374	(1,966)	**111,375**	5,966	5.66	75,589	77,361	78,643	82,136
Vehicle	72,558	52,512	48,000	4,512	**54,642**	2,130	4.06	55,735	56,850	57,987	59,146
Travel and Training	63,930	55,848	63,785	(7,937)	**75,006**	19,158	34.30	51,359	52,327	56,313	54,319
Miscellaneous	13,813	13,903	6,907	6,996	**13,437**	(465)	(3.35)	15,671	16,008	16,352	16,703
Expenditures Capitalized	30,129	1,267,799	1,365,056	(97,257)	**40,000**	(1,227,799)	(96.84)	0	0	0	0
Debt Charges - Principal	50,548	86,046	50,548	35,498	**86,045**	(2)	(0.00)	86,045	86,045	65,944	65,944
Debt Charges - Interest	31,733	70,542	31,762	38,780	**70,542**	(0)	(0.00)	70,542	70,542	58,677	58,677
Transfer to Reserve Fund	18,357	0	0	0	**5,000**	5,000	2,499,900.00	15,000	15,000	15,000	15,000
Total Expenditure	**853,326**	**2,086,307**	**2,188,947**	**-102,640**	**1,022,922**	**-1,063,385**	**-50.97**	**943,150**	**958,716**	**945,109**	**959,949**
Surplus(Deficit)	0		63,664		-			-	-	-	-
Reserve Balance					**26,313**			41,313	56,313	71,313	86,313
Residential Tax Rate (Per $1,000)		0.6422			0.6493			0.7437	0.7561	0.7452	0.7571



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 550

PARTICIPANTS: Christina Lake Waterworks District

	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	204,750	204,400	204,400	0	**204,400**	0	0.00	204,400	204,400	204,400	204,400
Government Grants	0	900,000	0	900,000	**900,000**	0	0.00	900,000	0	0	0
Sale of Services	194,160	187,477	203,494	(16,017)	**193,101**	5,624	3.00	198,894	204,861	211,007	217,337
Transfers from:											
Reserve Fund	0	0	0	0	**0**	0	0.00	19,434	0	0	0
Prior Year Surplus	23,372	37,057	37,057	0	**26,723**	(10,334)	(27.89)	0	0	0	0
Total Revenue	**422,283**	**1,328,934**	**444,951**	**883,983**	**1,324,224**	**-4,710**	**-0.35**	**1,322,729**	**409,261**	**415,407**	**421,737**
EXPENDITURE:											
Salaries and Benefits	104,098	118,774	111,000	7,774	**121,235**	2,461	2.07	125,800	127,704	129,647	131,628
Insurance	8,967	9,380	9,252	128	**9,932**	552	5.89	10,131	10,333	10,540	10,751
Overhead/Vehicle Allocation (Recovery of)	15,499	17,319	17,319	0	**17,839**	520	3.00	18,195	18,559	18,930	19,309
Climate Action Contribution (Recovery of)	249	249	137	112	**137**	(112)	(44.95)	140	143	145	148
Utilities	21,897	32,806	23,620	9,186	**33,790**	984	3.00	34,466	35,155	35,858	36,576
Repairs and Maintenance	59,073	44,107	61,796	(17,689)	**45,430**	1,323	3.00	46,338	47,265	48,210	49,175
Vehicle	1,421	3,949	1,000	2,949	**4,052**	104	2.62	4,134	4,216	4,301	4,387
Travel and Training	0	5,907	1,508	4,399	**6,084**	177	3.00	6,206	6,330	6,457	6,586
Miscellaneous	268	3,975	129	3,846	**4,052**	77	1.93	3,231	3,311	3,394	3,479
Expenditures Capitalized	0	900,000	0	900,000	**900,000**	0	0.00	990,000	0	0	0
Debt Charges - Principal	63,655	63,655	63,655	0	**63,655**	0	0.00	63,655	63,655	0	0
Debt Charges - Interest	20,432	20,433	20,432	1	**20,433**	0	0.00	20,433	10,216	0	0
Transfer to Reserve Fund	89,666	108,381	108,381	(0)	**97,585**	(10,796)	(9.96)	0	82,372	157,924	159,699
Total Expenditure	**385,226**	**1,328,934**	**418,229**	**910,705**	**1,324,224**	**-4,710**	**-0.35**	**1,322,729**	**409,261**	**415,407**	**421,737**
Surplus(Deficit)	37,057		26,723		-			-	-	-	-
Reserve Balance					**1,419,878**			1,400,444	1,482,816	1,640,740	1,800,439
Parcel Tax Rate		350.0000			350.0000			350.0000	350.0000	350.0000	350.0000