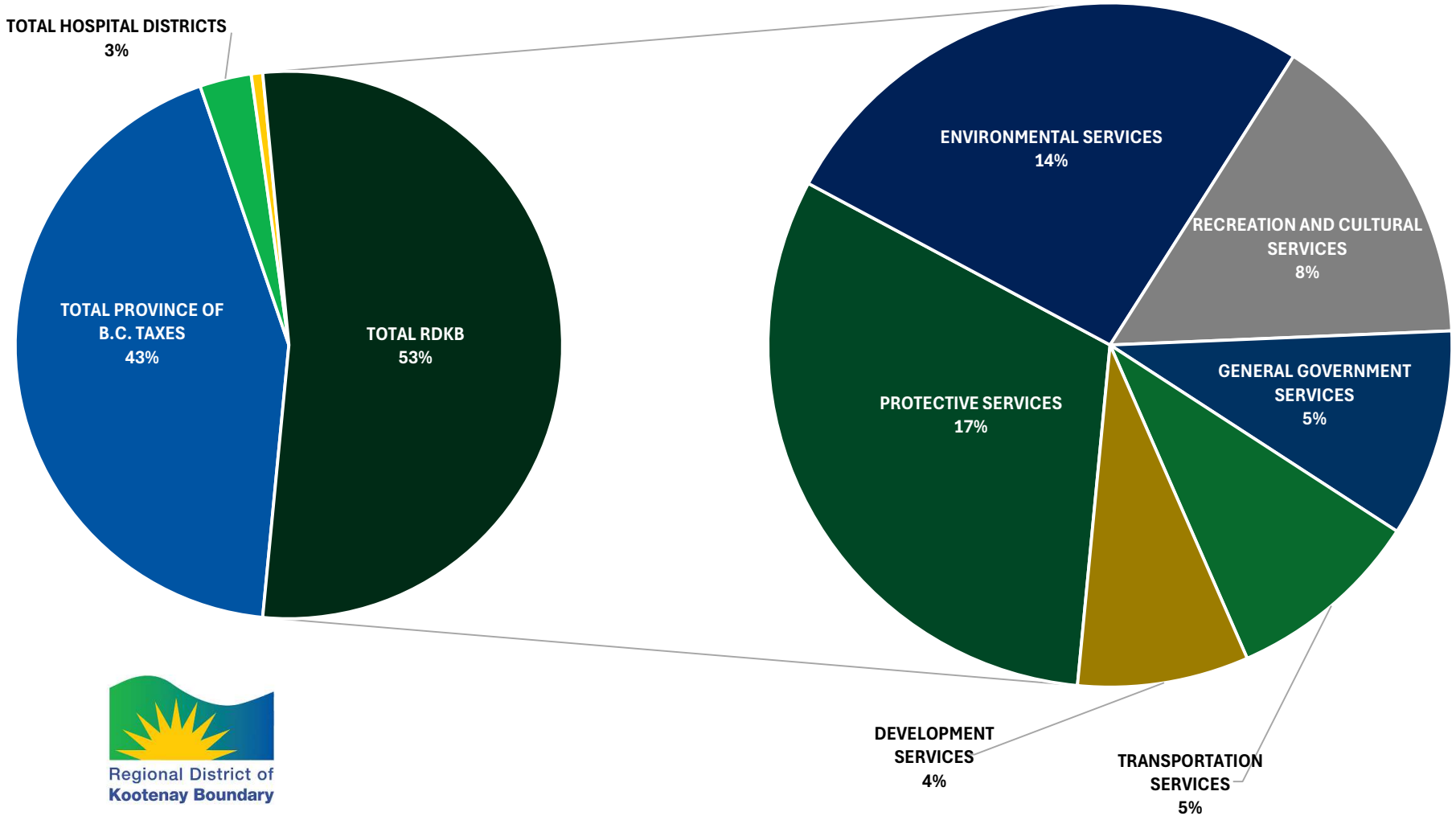
RESIDENTIAL PROPERTY TAXES ELECTORAL AREA 'B' / LOWER COLUMBIA/OLD GLORY - 2024



Regional District of Kootenay Boundary

Regional District of Kootenay Boundary
Financial Information Package
Electoral Area 'B' / Lower Columbia/Old Glory
February 12, 2024

Regional District of Kootenay Boundary

B

	Service	Attached	2024 (Last Year)			2025 (Proposed)			Change	
			Total Annual Budget	RDKB Tax Requisition	Tax Requisition Area 'B'	Total Annual Budget	RDKB Tax Requisition	Tax Requisition Area 'B'	Total Annual Budget	Total Tax Paid by Area 'B"
			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	**70,510**	6,147,017	1,825,170	**97,803**	643,469	**27,293**
Building Inspection (net requisition)	004	**2**	1,315,105	1,295,605	**41,686**	1,416,369	1,396,869	**43,695**	101,263	**2,009**
Planning & Development	005	**3**	1,363,718	1,093,816	**99,324**	1,220,232	1,135,494	**106,124**	(143,486)	**6,800**
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	**120,247**	8,471,163	2,352,759	**126,074**	(353,001)	**5,826**
Emergency Preparedness	012	**6**	1,542,964	521,116	**27,148**	2,831,961	587,007	**31,455**	1,288,997	**4,307**
9-1-1 Emergency Communications	015	**7**	611,047	413,736	**21,554**	609,441	422,891	**22,661**	(1,605)	**1,107**
Total Region Wide Services			19,242,613	6,980,814	**380,470**	20,762,735	7,720,190	**427,811**	1,520,122	**47,341**
ELECTORAL AREA 'B"										
Electoral Area Administration	002	**8**	908,755	536,224	**56,105**	958,282	548,239	**59,062**	49,527	**2,957**
Electoral Grant-in-Aid	003	**9**	491,152	491,152	**50,034**	591,405	506,957	**54,627**	100,253	**4,593**
Police Based Victims' Assistance	009	**10**	189,212	97,202	**9,645**	188,324	100,174	**10,224**	(887)	**579**
Recreation Commission Area B	014	**11**	375,842	247,877	**247,877**	1,104,713	253,714	**253,714**	728,871	**5,837**
Economic Development - East End	017	**12**	352,286	261,300	**42,912**	352,094	263,025	**44,185**	(192)	**1,273**
Culture Arts & Recreation in the Lower Columbia	018	**13**	954,722	279,624	**27,745**	867,974	254,540	**25,979**	(86,748)	**(1,766)**
Kootenay Boundary Regional Fire & Rescue	050	**14**	8,682,839	4,667,662	**463,135**	7,876,842	4,982,409	**508,512**	(805,997)	**45,377**
Animal Control	070	**15**	3,417	-	**-**	3,593	-	**-**	176	**-**
House Numbering - Area B	122	**16**	3,331	3,323	**3,323**	3,341	3,337	**3,337**	10	**14**
Cemeteries - East End	150	**17**	619,515	618,515	**62,076**	633,677	622,677	**63,551**	14,162	**1,475**
Greater Trail Transit System	900	**18**	3,036,417	1,633,131	**163,906**	2,423,934	1,692,753	**172,765**	(612,483)	**8,859**
Total Electoral Area 'B'			15,617,488	8,836,009	**1,126,757**	15,004,179	9,227,825	**1,195,956**	(613,309)	**69,199**
SPECIFIED AREAS WITHIN ELECTORAL AREA 'B'										
Rivervale Water & Street Lighting Utility	650	**19**	281,783	0	**0**	228,881	-	**-**	(52,902)	**(0)**
Oasis/Rivervale Sewer Utility	800	**20**	87,040	30,257	**30,257**	97,118	51,754	**51,754**	10,078	**21,497**
Total			35,228,925	15,847,080	**1,537,485**	36,092,914	16,999,768	**1,675,521**	863,989	**138,036**

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)		0.1725			0.1678			0.2181	0.2630	0.2700	0.2837



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 012
EMERGENCY PREPAREDNESS

Emergency ManagementBC

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

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	449,020	521,116	521,116	0	**587,007**	65,891	12.64	843,427	508,746	679,708	543,976
Grants in Lieu of Taxes	1,228	800	773	27	**800**	0	0.00	800	800	800	800
Government Grants	293,829	704,700	489,014	215,686	**1,840,000**	1,135,300	161.10	1,760,000	1,400,000	1,400,000	1,400,000
Services Provided to Other Governr	118,290	100,000	35,250	64,750	**100,000**	0	0.00	100,000	100,000	100,000	100,000
Other Revenue	0	7,000	0	7,000	**11,226**	4,226	60.37	0	0	0	0
Transfers from:											
Reserve Fund	18,003	74,776	0	74,776	**100,752**	25,976	34.74	43,752	36,100	0	0
Capital Fund	0	60,000	43,880	16,120	**0**	(60,000)	(100.00)	0	0	0	0
Prior Year Surplus	44,472	74,572	74,572	(0)	**192,176**	117,604	157.71	0	0	0	0
Total Revenue	**924,842**	**1,542,964**	**1,164,606**	**378,359**	**2,831,961**	**1,288,997**	**83.54**	**2,747,979**	**2,045,646**	**2,180,508**	**2,044,776**
EXPENDITURE:											
Salaries and Benefits	472,066	433,080	448,782	(15,701)	**718,173**	285,092	65.83	657,003	664,028	671,194	678,503
Office, Supplies, & Programming	29,616	11,988	9,946	2,043	**12,349**	361	3.01	12,596	12,848	13,105	13,367
Overhead/Vehicle Allocation (Recov	31,304	46,749	42,856	3,893	**48,151**	1,402	3.00	49,114	50,097	51,099	52,121
Utilities	7,199	7,706	5,436	2,269	**10,950**	3,244	42.10	11,150	11,353	11,561	11,773
Professional Fees	80,596	40,802	129,115	(88,313)	**167,000**	126,198	309.29	377,140	35,283	35,428	35,577
Repairs and Maintenance	10,825	13,012	37,893	(24,880)	**34,063**	21,051	161.78	16,098	16,364	16,635	14,912
Vehicle	16,873	4,804	6,797	(1,993)	**7,676**	2,873	59.80	7,818	7,962	8,110	8,260
Contracted Services	114,148	746,036	173,467	572,569	**1,544,848**	798,811	107.07	1,555,130	1,185,418	1,185,712	1,186,012
Travel and Training	31,268	21,609	5,618	15,992	**21,637**	28	0.13	26,970	27,309	27,656	28,009
Grants to Other Programs	16,146	16,114	15,947	168	**56,148**	40,033	248.43	16,171	16,194	16,218	16,242
Miscellaneous	0	55,000	911	54,089	**5,000**	(50,000)	(90.91)	5,000	5,000	5,000	0
Expenditures Capitalized	0	60,000	21,091	38,909	**0**	(60,000)	(100.00)	0	0	125,000	0
Debt Charges - Principal	0	8,855	0	8,855	**11,207**	2,352	26.56	11,852	12,534	13,254	0
Debt Charges - Interest	0	2,636	0	2,636	**2,583**	(53)	(2.01)	1,937	1,255	536	0
Transfer to Reserve Fund	40,229	74,572	74,572	0	**192,176**	117,604	157.71	0	0	0	0
Total Expenditure	**850,270**	**1,542,964**	**972,430**	**570,535**	**2,831,961**	**1,288,997**	**83.54**	**2,747,979**	**2,045,646**	**2,180,508**	**2,044,776**
Surplus (Deficit)	74,572		192,176		-			-	-	-	-
Reserve Balance					**281,278**			237,526	201,426	201,426	201,426
Residential Tax Rate (Per $1,000)		0.0389			0.0419			0.0602	0.0363	0.0485	0.0388



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 015

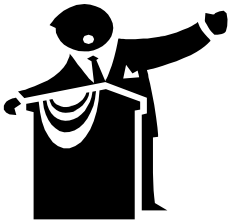
9-1-1 EMERGENCY COMMUNICATIONS

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)		0.0309			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		-			-	-	-	-

VICTIM SERVICES

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 009
POLICE BASED VICTIM ASSISTANCE PROGRAM

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

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	92,624	97,202	97,202	(0)	**100,174**	2,973	3.06	105,211	108,818	116,497	120,250
Grants in Lieu of Taxes	220	150	220	(70)	**150**	0	0.00	150	150	150	150
Government Grants	70,801	70,860	76,301	(5,441)	**76,000**	5,140	7.25	76,000	76,000	76,000	76,000
Other Revenue	500	0	0	0	**0**	0	0.00	0	0	0	0
Reserve Fund	0	21,000	20,132	868	**12,000**	(9,000)	(42.86)	4,000	4,000	0	0
Prior Year Surplus	48	0	0	0	**0**	(0)	(100.00)	0	0	0	0
Total Revenue	**164,193**	**189,212**	**193,856**	**-4,644**	**188,324**	**-887**	**-0.47**	**185,361**	**188,968**	**192,647**	**196,400**
EXPENDITURE:											
Salaries and Benefits	137,135	143,992	155,686	(11,694)	**149,123**	5,131	3.56	147,006	149,946	152,945	156,004
Office, Supplies, & Programming	1,409	1,703	1,026	677	**1,740**	38	2.21	1,775	1,811	1,847	1,884
Overhead/Vehicle Allocation (Recovery of)	4,678	5,466	5,466	0	**5,630**	164	3.00	5,743	5,857	5,975	6,094
Utilities	2,347	1,179	1,200	(21)	**1,238**	59	5.00	1,262	1,288	1,313	1,340
Repairs and Maintenance	7,097	10,200	12,199	(1,999)	**12,200**	2,000	19.61	12,444	12,693	12,947	13,206
Travel and Training	11,553	11,547	9,954	1,593	**11,893**	346	3.00	12,131	12,374	12,621	12,874
Miscellaneous	4,100	11,000	4,199	6,801	**6,500**	(4,500)	(40.91)	5,000	5,000	5,000	5,000
Prior Year Deficit	0	4,126	4,126	0	**0**	(4,126)	(100.00)	0	0	0	0
Total Expenditure	**168,319**	**189,212**	**193,856**	**-4,644**	**188,324**	**-887**	**-0.47**	**185,361**	**188,968**	**192,647**	**196,400**
Surplus (Deficit)	(4,126)		0		-			-	-	-	-
Reserve Balance					**28,471**			24,471	20,471	20,471	20,471
Residential Tax Rate (Per $1,000)		0.0138			0.0136			0.0143	0.0148	0.0158	0.0163



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

PARTICIPANT: Electoral Area 'B'

SERVICE NO 014
REGIONAL PARKS & TRAILS SERVICES - EA 'B' / LOWER COLUMBIA/OLD GLORY

	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	243,132	247,877	247,877	0	**253,714**	5,837	2.35	295,041	304,188	308,418	312,732
Grants in Lieu of Taxes	301	301	301	0	**301**	0	0.00	301	301	301	301
Government Grants	0	0	0	0	**147,600**	147,600	0.00	147,600	0	0	0
Non-Government Grants	41,641	36,450	36,450	0	**475,000**	438,550	1,203.16	475,000	500,000	500,000	0
Transfers from:											
Reserve Fund	31,749	0	0	0	**187,400**	187,400	0.00	177,400	0	0	0
Prior Year Surplus	83,390	91,213	91,213	0	**40,698**	(50,516)	(55.38)	0	0	0	0
Total Revenue	**400,213**	**375,842**	**375,841**	**0**	**1,104,713**	**728,871**	**193.93**	**1,095,342**	**804,489**	**808,719**	**313,033**
EXPENDITURE:											
Salaries and Benefits	35,216	33,029	37,356	(4,327)	**36,678**	3,650	11.05	36,335	37,062	37,803	38,559
Office, Supplies, & Programming	3,970	9,024	9,024	0	**9,466**	442	4.90	9,656	9,849	10,046	10,247
Overhead/Vehicle Allocation (Recovery of)	6,452	9,259	9,259	0	**9,537**	278	3.00	9,728	9,922	10,120	10,323
Utilities	661	890	890	(0)	**917**	27	3.00	935	954	973	992
Grants to Other Programs	240,931	263,640	236,274	27,366	**248,115**	(15,525)	(5.89)	193,689	196,702	199,777	202,912
Miscellaneous	1,769	0	1,043	(1,043)	**0**	0	0.00	0	0	0	0
Expenditures Capitalized	0	0	0	0	**800,000**	800,000	0.00	800,000	500,000	500,000	0
Transfer to Reserve Fund	20,000	60,000	41,298	18,702	**0**	(60,000)	(100.00)	45,000	50,000	50,000	50,000
Total Expenditure	**308,999**	**375,842**	**335,144**	**40,698**	**1,104,713**	**728,871**	**193.93**	**1,095,342**	**804,489**	**808,719**	**313,033**
Surplus(Deficit)	91,213		40,698		-			-	-	-	-
Reserve Balance					298,199			165,799	215,799	265,799	315,799
Residential Tax Rate (Per $1,000)		0.3556			0.3377			0.3927	0.4049	0.4105	0.4162

Casino Casino
Paterson
BlackJack
Oasis
Rivervale
Genelle

REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 017
EAST END ECONOMIC DEVELOPMENT SERVICES

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

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



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 018
CULTURE ARTS & RECREATION FOR THE LOWER COLUMBIA



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

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	269,159	279,624	279,624	(0)	**254,540**	(25,084)	(8.97)	296,084	301,606	307,238	312,983
Grants in Lieu of Taxes	640	0	256	(256)	**0**	0	0.00	0	0	0	0
Sale of Services	2,721	0	0	0	**0**	0	0.00	0	0	0	0
Other Revenue	491,889	634,096	346,841	287,256	**532,303**	(101,793)	(16.05)	362,075	362,075	362,075	362,075
Reserve Fund	0	3,000	0	3,000	**45,000**	42,000	1,400.00	45,000	45,000	45,000	45,000
Prior Year Surplus	43,254	38,002	38,002	0	**36,131**	(1,871)	(4.92)	0	0	0	0
Total Revenue	**807,663**	**954,722**	**664,723**	**289,999**	**867,974**	**-86,748**	**-9.09**	**703,159**	**708,681**	**714,313**	**720,058**
EXPENDITURE:											
Salaries and Benefits	16,793	14,135	17,850	(3,715)	**15,266**	1,131	8.00	15,571	15,883	16,201	16,525
Office, Supplies, & Programming	697	0	1,616	(1,616)	**0**	0	0.00	0	0	0	0
Insurance	-30,141	0	0	0	**0**	0	0.00	0	0	0	0
Overhead/Vehicle Allocation (Recovery of)	41,195	29,072	29,072	0	**29,944**	872	3.00	30,543	31,154	31,777	32,413
Utilities	5,031	10,351	10,351	0	**10,662**	311	3.00	10,875	11,092	11,314	11,540
Professional Fees	5,528	0	0	0	**0**	0	0.00	0	0	0	0
Repairs and Maintenance	450	0	453	(453)	**0**	0	0.00	0	0	0	0
Contracted Services	2,483	0	682	(682)	**0**	0	0.00	0	0	0	0
Travel and Training	816	0	0	0	**0**	0	0.00	0	0	0	0
Grants to Other Programs	701,465	875,819	543,226	332,593	**786,759**	(89,060)	(10.17)	620,827	625,209	629,678	634,237
Miscellaneous	25,343	25,345	25,343	2	**25,343**	(2)	(0.01)	25,343	25,343	25,343	25,343
Total Expenditure	**769,661**	**954,722**	**628,592**	**326,130**	**867,974**	**-86,748**	**-9.09**	**703,159**	**708,681**	**714,313**	**720,058**
Surplus(Deficit)	38,002		36,131		-			-	-	-	-
Reserve Balance					435,296			390,296	345,296	300,296	255,296
Residential Tax Rate (Per $1,000)		0.0398			0.0346			0.0402	0.0410	0.0417	0.0425

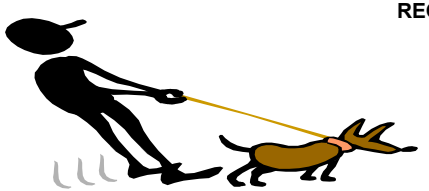
REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 050
KOOTENAY BOUNDARY REGIONAL FIRE & RESCUE



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

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	(OVER) UNDER	2025 BUDGET	Increase(Decrease) between 2024 BUDGET and 2025 BUDGET $	%	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUE:											
Requisitions	4,160,096	4,667,662	4,667,662	0	**4,982,409**	314,747	6.74	5,562,782	5,692,319	5,840,777	6,002,350
Grants in Lieu of Taxes	509,898	508,086	508,086	0	**508,086**	0	0.00	508,086	508,086	508,086	508,086
Government Grants	35,707	308,950	0	308,950	**40,000**	(268,950)	(87.05)	0	0	0	0
Non-Government Grants	0	0	328,950	(328,950)	**99,000**	99,000	0.00	0	0	0	0
Services Provided to Other Governments	23,829	20,958	23,713	(2,755)	**23,713**	2,755	13.14	24,187	24,671	25,164	25,667
Sale of Services	16,770	21,962	21,962	0	**22,666**	704	3.21	24,687	25,911	17,274	0
Other Revenue	195,953	1,122	405,470	(404,348)	**41,144**	40,022	3,567.87	1,167	1,190	1,214	1,238
Transfers from:											
Reserve Fund	77,075	1,306,000	306,000	1,000,000	**1,105,200**	(200,800)	(15.38)	0	0	0	0
Capital Fund	0	1,667,023	590,738	1,076,285	**1,009,621**	(657,402)	(39.44)	800,000	675,000	0	1,625,000
Prior Year Surplus	267,317	181,077	181,077	(0)	**45,003**	(136,074)	(75.15)	0	0	0	0
Total Revenue	**5,286,645**	**8,682,839**	**7,033,658**	**1,649,182**	**7,876,842**	**-805,997**	**-9.28**	**6,920,909**	**6,927,176**	**6,392,515**	**8,162,342**
EXPENDITURE:											
Salaries and Benefits	3,616,583	3,675,155	3,926,262	(251,107)	**3,992,106**	316,952	8.62	4,151,449	4,252,674	4,356,390	4,462,660
Office, Supplies, & Programming	22,556	44,062	28,345	15,717	**45,344**	1,282	2.91	46,287	47,244	48,217	49,205
Insurance	63,429	68,024	67,965	59	**72,757**	4,733	6.96	76,212	77,736	79,291	80,877
Overhead/Vehicle Allocation (Recovery of)	185,249	212,430	212,430	0	**218,803**	6,373	3.00	223,179	227,643	232,195	236,839
Climate Action Contribution (Recovery of)	5,520	5,520	5,520	0	**3,051**	(2,469)	(44.74)	3,112	3,174	3,237	3,302
Utilities	48,509	73,048	63,720	9,328	**80,352**	7,304	10.00	81,595	82,863	84,156	85,475
Professional Fees	0	0	0	0	**5,000**	5,000	0.00	0	100,000	0	0
Repairs and Maintenance	253,063	495,313	470,710	24,603	**391,908**	(103,405)	(20.88)	371,402	378,463	385,665	393,011
Vehicle	120,396	92,444	92,000	444	**94,917**	2,473	2.68	96,816	98,752	100,727	102,741
Travel and Training	104,395	200,066	200,066	(0)	**202,966**	2,900	1.45	124,823	132,566	134,223	134,393
Miscellaneous	7,272	92,000	5,400	86,600	**141,217**	49,217	53.50	144,497	147,859	151,306	154,838
Expenditures Capitalized	61,221	3,139,220	1,431,000	1,708,220	**2,253,821**	(885,399)	(28.20)	1,025,000	735,000	100,000	1,625,000
Debt Charges - Principal	315,834	320,606	245,969	74,637	**277,020**	(43,586)	(13.59)	484,069	550,394	637,776	743,031
Debt Charges - Interest	24,223	60,376	33,204	27,172	**51,025**	(9,351)	(15.49)	80,846	81,112	67,559	79,116
Transfer to Reserve Fund	277,317	204,577	204,577	0	**45,003**	(159,574)	(78.00)	10,000	10,000	10,000	10,000
Accretion Expense	0	0	1,487	(1,487)	**1,554**	1,554	0.00	1,624	1,697	1,773	1,853
Total Expenditure	**5,105,568**	**8,682,839**	**6,988,654**	**1,694,185**	**7,876,842**	**-805,997**	**-9.28**	**6,920,909**	**6,927,176**	**6,392,515**	**8,162,342**
Surplus(Deficit)	181,077		45,003		-			-	-	-	-
Reserve Balance					**531,566**			541,566	551,566	561,566	571,566
Residential Tax Rate (Per $1,000)		0.6644			0.6768			0.7556	0.7732	0.7934	0.8154



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 070
ANIMAL CONTROL - EAST END

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

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

Cost Sharing Summary:

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



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 122
HOUSE NUMBERING - AREA 'B' / LOWER COLUMBIA/OLD GLORY

	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		3,311	3,323	3,323	0	**3,337**	14	0.41	3,344	3,351	3,358	3,365
Grants in Lieu of Taxes		4	4	4	0	**4**	0	0.00	4	4	4	4
Prior Year Surplus		4	4	4	(0)	**0**	(4)	(97.33)	0	0	0	0
Total Revenue		**3,319**	**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)		4		0		**-**			**-**	**-**	**-**	**-**
Residential Tax Rate (Per $1,000)			0.0048			0.0044			0.0045	0.0045	0.0045	0.0045

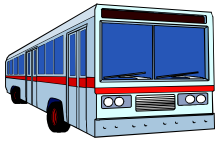


REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 150
CEMETERIES - EAST END

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

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



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 900
EAST END TRANSIT

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

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



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 650
RIVERVALE WATER & STREET LIGHTING UTILITY

PARTICIPANTS: Rivervale Water Improvement 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:											
Requisitions	0	0	0	0	**0**	(0)	(100.00)	0	0	0	0
Sale of Services	186,417	191,807	193,813	(2,006)	**196,649**	4,842	2.52	201,618	206,717	211,950	217,321
Transfers from:											
Reserve Fund	0	57,212	0	57,212	**12,291**	(44,921)	(78.52)	0	0	0	0
Prior Year Surplus	143	32,764	32,764	0	**19,941**	(12,822)	(39.14)	0	0	0	0
Total Revenue	**186,561**	**281,783**	**226,577**	**55,206**	**228,881**	**-52,902**	**-18.77**	**201,618**	**206,717**	**211,950**	**217,321**
EXPENDITURE:											
Salaries and Benefits	115,078	109,235	133,185	(23,950)	**129,323**	20,088	18.39	130,914	133,533	136,203	138,927
Insurance	2,224	2,281	2,295	(14)	**2,463**	182	7.96	2,512	2,563	2,614	2,666
Overhead/Vehicle Allocation (Recovery of)	7,523	9,359	9,359	0	**9,640**	281	3.00	9,833	10,029	10,230	10,434
Climate Action Contribution (Recovery of)	196	196	106	90	**106**	(90)	(45.76)	108	111	113	115
Utilities	2,575	3,971	2,585	1,387	**4,090**	119	3.00	4,172	4,256	4,341	4,428
Professional Fees	0	72,500	0	72,500	**37,575**	(34,925)	(48.17)	2,627	2,679	2,733	2,787
Repairs and Maintenance	14,571	25,362	8,717	16,645	**26,108**	746	2.94	26,620	27,142	27,675	28,219
Vehicle	4,046	7,745	4,000	3,745	**7,876**	130	1.68	7,973	8,073	8,174	8,278
Miscellaneous	7,584	12,374	7,630	4,744	**11,700**	(674)	(5.45)	11,257	11,500	11,746	11,998
Transfer to Reserve Fund	0	38,759	38,759	0	**0**	(38,759)	(100.00)	5,600	6,832	8,121	9,468
Total Expenditure	**153,797**	**281,783**	**206,635**	**75,148**	**228,881**	**-52,902**	**-18.77**	**201,618**	**206,717**	**211,950**	**217,321**
Surplus(Deficit)	32,764		19,941		-			-	-	-	-
Reserve Balance					**353,551**			359,151	365,983	374,104	383,572
Residential Tax Rate (Per $1,000)		0.0000			0.0000			0.0000	0.0000	0.0000	0.0000



REGIONAL DISTRICT OF KOOTENAY BOUNDARY
FIVE YEAR FINANCIAL PLAN

SERVICE NO 800
OASIS-RIVERVALE SEWER UTILITY

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	(OVER) UNDER	2026 BUDGET	Increase(Decrease) between 2025 BUDGET and 2026 BUDGET $	%	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUE:											
Parcel Taxes	30,534	30,257	30,257	0	**51,754**	21,497	71.05	60,052	60,893	61,739	62,591
Government Grants	0	15,000	0	15,000	**0**	(15,000)	(100.00)	0	0	0	0
Sale of Services	32,302	33,983	34,317	(334)	**35,441**	1,458	4.29	36,500	37,591	38,714	39,871
Reserve Fund	0	7,800	0	7,800	**0**	(7,800)	(100.00)	0	0	0	0
Prior Year Surplus	16,827	0	0	0	**9,924**	9,924	0.00	0	0	0	0
Total Revenue	**79,663**	**87,040**	**64,574**	**22,466**	**97,118**	**10,078**	**11.58**	**96,552**	**98,484**	**100,453**	**102,462**
EXPENDITURE:											
Salaries and Benefits	11,244	11,646	11,646	(0)	**12,319**	673	5.78	12,949	13,208	13,472	13,741
Office, Supplies, & Programming	872	15,000	890	14,110	**0**	(15,000)	(100.00)	0	0	0	0
Insurance	1,809	1,857	1,867	(10)	**2,005**	148	7.96	2,045	2,086	2,128	2,170
Overhead/Vehicle Allocation (Recovery of)	4,151	4,707	4,707	0	**4,848**	141	3.00	4,945	5,044	5,145	5,248
Climate Action Contribution (Recovery of)	13	13	7	6	**7**	(6)	(43.24)	8	8	8	8
Utilities	5,135	6,948	7,252	(305)	**7,156**	208	3.00	7,299	7,445	7,594	7,746
Repairs and Maintenance	54,905	42,830	24,659	18,171	**64,975**	22,146	51.71	66,275	67,600	68,952	70,332
Miscellaneous	2,442	2,886	2,468	418	**2,972**	87	3.00	3,032	3,092	3,154	3,217
Transfer to Reserve Fund	0	246	246	0	**2,835**	2,589	1,052.39	0	0	0	0
Prior Year Deficit	0	908	908	(0)	**0**	(908)	(100.00)	0	0	0	0
Total Expenditure	**80,571**	**87,040**	**54,651**	**32,389**	**97,118**	**10,078**	**11.58**	**96,552**	**98,484**	**100,453**	**102,462**
Surplus(Deficit)	(908)		9,924		-			-	-	-	-
Reserve Balance					**45,674**			45,674	45,674	45,674	45,674
Parcel Tax Rate		174.8960			299.1541			347.1234	351.9803	356.8718	361.7968