

## COLUMBIA SHUSWAP REGIONAL DISTRICT

### BYLAW NO. 5897, 2025

A bylaw to provide a five year financial plan for the period 2025 to 2029, inclusive

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The Board of the Columbia Shuswap Regional District, in open meeting assembled, enacts the following:

1. Schedules 'A' and 'B' attached hereto and made part of this bylaw is the 2025 Five Year Financial Plan of the Columbia Shuswap Regional District for the years 2025 to 2029, inclusive.
2. This bylaw may be cited as "2025 Five Year Financial Plan Bylaw No. 5897, 2025."

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

READ a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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Corporate Officer

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Chair

CERTIFIED a true copy of  
Bylaw No. 5897, 2025 as adopted.

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Corporate Officer

**Columbia Shuswap Regional District**  
**2025 Five Year Financial Plan Bylaw No. 5897, 2025**  
**Schedule A**

|                                             |     | 2025                 | 2026                 | 2027                 | 2028                 | 2029                 |
|---------------------------------------------|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                             |     |                      |                      |                      |                      |                      |
| Surplus                                     |     | 1,180,722            | -                    | -                    | -                    | -                    |
| Sales and User Fees                         |     | 10,097,613           | 10,167,193           | 10,290,610           | 10,417,099           | 10,542,819           |
| Other Revenue                               |     | 7,567,495            | 3,569,158            | 3,600,224            | 5,257,490            | 3,530,593            |
| Operating Reserve                           |     | 554,149              | 325,800              | 140,300              | 52,300               | 28,800               |
| Tax Requisitions                            |     | 19,899,462           | 22,021,131           | 22,445,457           | 23,053,883           | 23,871,272           |
| Grants                                      |     | 11,347,644           | 9,111,251            | 6,090,414            | 4,811,341            | 1,764,207            |
| Parcel Taxes                                |     | 1,262,412            | 1,378,351            | 1,425,591            | 1,500,548            | 1,563,720            |
| Reserves (Excluding Operating)              |     | 5,916,661            | 6,404,500            | 1,657,500            | 1,178,500            | 776,500              |
| Proceeds of Borrowing                       |     | 1,500,000            | -                    | 2,770,127            | -                    | -                    |
| Municipal Debt                              |     | 4,294,035            | 4,290,057            | 4,189,707            | 3,738,653            | 3,154,924            |
| <b>TOTAL REVENUES</b>                       |     | <b>\$ 63,620,193</b> | <b>\$ 57,267,442</b> | <b>\$ 52,609,930</b> | <b>\$ 50,009,813</b> | <b>\$ 45,232,835</b> |
| <b>EXPENDITURES</b>                         |     |                      |                      |                      |                      |                      |
| <b>Corporate Services and Finance</b>       |     |                      |                      |                      |                      |                      |
| General Government                          | 010 | 2,206,456            | 2,066,450            | 2,154,509            | 2,225,082            | 2,261,160            |
| Electoral Area Government                   | 011 | 2,253,366            | 2,292,187            | 2,273,893            | 2,335,442            | 2,398,895            |
| Admin and IT                                | 012 | 2,684,731            | 1,890,169            | 1,918,776            | 1,946,216            | 1,972,962            |
| Fleet                                       | 013 | 140,873              | 134,969              | 137,418              | 139,241              | 141,146              |
| Feasibility Study                           | 015 | 60,000               | 60,000               | 60,000               | 60,000               | 60,000               |
| Asset Management                            | 016 | 85,250               | 85,250               | 20,000               | 20,000               | 20,000               |
| BC Hydro Grant Distribution                 | 019 | 2,899,821            | 2,957,817            | 3,016,974            | 3,077,313            | -                    |
| Electoral Area GIA                          | 025 | 546,544              | 364,500              | 364,500              | 364,500              | 364,500              |
| <b>Total Corporate Services and Finance</b> |     | <b>\$ 10,877,041</b> | <b>\$ 9,851,342</b>  | <b>\$ 9,946,070</b>  | <b>\$ 10,167,795</b> | <b>\$ 7,218,663</b>  |
| <b>Information Technology</b>               |     |                      |                      |                      |                      |                      |
| GIS/Mapping                                 | 260 | 405,804              | 450,236              | 529,936              | 444,911              | 455,169              |
| House Numbering                             | 264 | 36,980               | 38,030               | 39,112               | 40,225               | 41,373               |
| <b>Total Information Technology</b>         |     | <b>\$ 442,784</b>    | <b>\$ 488,266</b>    | <b>\$ 569,047</b>    | <b>\$ 485,136</b>    | <b>\$ 496,541</b>    |

**Columbia Shuswap Regional District**  
**2025 Five Year Financial Plan Bylaw No. 5897, 2025**  
**Schedule A**

|                                               |     | 2025              | 2026              | 2027              | 2028              | 2029              |
|-----------------------------------------------|-----|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Economic Development and Tourism</b>       |     |                   |                   |                   |                   |                   |
| Shuswap Tourism                               | 300 | 207,810           | -                 | -                 | -                 | -                 |
| Shuswap Ec Dev                                | 302 | 60,000            | -                 | -                 | -                 | -                 |
| EA C Tourism Info Centre                      | 304 | 30,600            | -                 | -                 | -                 | -                 |
| Film Commission                               | 305 | 16,843            | 47,371            | 47,684            | 48,006            | 48,337            |
| EA A Ec Dev                                   | 306 | 116,500           | 132,500           | 133,750           | 141,250           | 148,750           |
| EA F Tourism Promotion                        | 307 | 30,600            | 30,600            | 30,600            | 30,600            | 30,600            |
| <b>Total Economic Development and Tourism</b> |     | <b>\$ 462,353</b> | <b>\$ 210,471</b> | <b>\$ 212,034</b> | <b>\$ 219,856</b> | <b>\$ 227,687</b> |
| <b>Other</b>                                  |     |                   |                   |                   |                   |                   |
| Shuswap Health Services Society               | 023 | 101,000           | 101,000           | 101,000           | 101,000           | 101,000           |
| EA F First Responders                         | 024 | 31,540            | 31,540            | 31,540            | 31,540            | 31,540            |
| Area D Community Halls                        | 026 | 28,652            | 29,164            | 29,686            | 30,448            | 30,991            |
| Shuswap SPCA                                  | 027 | 12,250            | 12,250            | 12,250            | 12,250            | 12,250            |
| Shuswap Search and Rescue                     | 028 | 131,750           | 131,750           | 131,750           | 131,750           | 131,750           |
| Shuswap First Responders GIA                  | 029 | 51,000            | 51,000            | 51,000            | 51,000            | 51,000            |
| Shuswap Airport                               | 074 | 122,923           | 104,875           | 106,866           | 108,897           | 110,968           |
| Revelstoke Airport                            | 075 | 539,482           | 559,809           | 543,937           | 548,123           | 552,435           |
| Golden Airport                                | 076 | 44,112            | 45,503            | 47,001            | 48,528            | 49,529            |
| Area C/D Transportation                       | 101 | 54,476            | 55,084            | 55,704            | 56,337            | 56,982            |
| Waverly Park Water Users Loan                 | 189 | 26,041            | 25,513            | 25,513            | 25,513            | 25,513            |
| Woodstove Exchange                            | 190 | 15,300            | 15,300            | 15,300            | 15,300            | 15,300            |
| Community Works Fund                          | 192 | 2,120,834         | 85,250            | -                 | -                 | -                 |
| Area D Cemetery GIA                           | 239 | 3,700             | 3,700             | 3,700             | 3,700             | 3,700             |
| Golden/Area A Cemetery                        | 240 | 31,807            | 32,147            | 32,447            | 32,763            | 33,720            |
| Revelstoke/Area B Cemetery                    | 241 | 144,730           | 149,047           | 153,495           | 158,402           | 158,402           |
| Anti Whistling – Elson Road                   | 255 | 828               | 856               | 887               | 919               | 952               |
| Anti-Whistling – Cambie Solsqua               | 256 | 828               | 856               | 887               | 919               | 952               |
| Anti-Whistling - Taft Road                    | 257 | 828               | 856               | 887               | 919               | 952               |
| Area B Recreation                             | 330 | 227,518           | 227,518           | 227,518           | 227,518           | 227,518           |

**Columbia Shuswap Regional District**  
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|                                    |     | 2025                 | 2026                 | 2027                 | 2028                 | 2029                 |
|------------------------------------|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| Golden/Area A Shared Services      | 341 | 134,038              | 143,630              | 149,821              | 152,546              | 156,000              |
| Shuswap Multipurpose Recreation    | 344 | 61,200               | 61,200               | 61,200               | 61,200               | 61,200               |
| Golden/Area A Library              | 380 | 507,887              | 481,956              | 496,428              | 510,229              | 524,457              |
| Okanagan Regional Library          | 381 | 948,040              | 952,650              | 980,058              | 1,008,288            | 1,037,365            |
| Golden/Area A Museum               | 385 | 60,000               | 60,000               | 60,000               | 61,000               | 62,500               |
| Debt from Member Munis             | 495 | 4,294,035            | 4,290,057            | 4,189,707            | 3,738,653            | 3,154,924            |
| <b>Total Other</b>                 |     | <b>\$ 9,694,797</b>  | <b>\$ 7,652,511</b>  | <b>\$ 7,508,581</b>  | <b>\$ 7,117,739</b>  | <b>\$ 6,591,900</b>  |
| <b>Planning</b>                    |     |                      |                      |                      |                      |                      |
| Development Services               | 265 | 1,549,082            | 1,577,335            | 1,620,134            | 1,664,176            | 1,709,496            |
| Special Projects                   | 266 | 185,100              | 133,100              | 68,100               | 103,100              | 103,100              |
| <b>Total Planning</b>              |     | <b>\$ 1,734,182</b>  | <b>\$ 1,710,435</b>  | <b>\$ 1,688,234</b>  | <b>\$ 1,767,276</b>  | <b>\$ 1,812,596</b>  |
| <b>Building and Bylaw</b>          |     |                      |                      |                      |                      |                      |
| Dog Control Area D                 | 060 | 52,443               | 49,853               | 50,783               | 51,733               | 52,704               |
| Dog Control - South Shuswap        | 061 | 51,022               | 53,303               | 56,980               | 57,132               | 57,263               |
| Dog Control Area F                 | 062 | 6,656                | 6,592                | 6,731                | 6,873                | 7,018                |
| Building Inspection – Area F       | 171 | 351,550              | 361,349              | 371,442              | 381,560              | 391,986              |
| Bldg Inspection – Subregional      | 172 | 518,078              | 531,630              | 545,582              | 559,946              | 574,401              |
| Bylaw Enforcement                  | 180 | 602,058              | 610,718              | 625,303              | 640,326              | 655,799              |
| <b>Total Building and Bylaw</b>    |     | <b>\$ 1,581,807</b>  | <b>\$ 1,613,446</b>  | <b>\$ 1,656,821</b>  | <b>\$ 1,697,570</b>  | <b>\$ 1,739,170</b>  |
| <b>Environmental Health</b>        |     |                      |                      |                      |                      |                      |
| Hummingbird Creek Maintenance      | 183 | 585                  | 585                  | 585                  | 585                  | 585                  |
| Sims Creek Maintenance             | 184 | 1,000                | 1,000                | 1,000                | 1,000                | 1,000                |
| Recycling                          | 218 | 3,098,998            | 3,360,866            | 2,755,441            | 2,762,726            | 2,770,230            |
| Solid Waste                        | 219 | 6,121,000            | 9,545,000            | 8,465,127            | 8,270,000            | 6,945,000            |
| Shuswap Milfoil Control            | 280 | 644,972              | 336,229              | 371,100              | 338,155              | 344,021              |
| Weed Control                       | 286 | 102,304              | 104,674              | 107,070              | 109,493              | 110,444              |
| Revelstoke/Area B Mosquito Control | 290 | 77,421               | 80,603               | 81,300               | 79,511               | 80,239               |
| Golden/Area A Mosquito Control     | 291 | 204,200              | 204,320              | 201,944              | 202,071              | 202,202              |
| Area E Mosquito Control            | 292 | 8,746                | 8,921                | 9,100                | 9,281                | 9,467                |
| Scotch/Lee Creek Mosquito Control  | 294 | 37,990               | 38,050               | 36,611               | 36,674               | 36,737               |
| Sterile Insect Control             | 295 | 71,646               | 74,472               | 77,411               | 80,467               | 83,646               |
| <b>Total Environmental Health</b>  |     | <b>\$ 10,368,862</b> | <b>\$ 13,754,719</b> | <b>\$ 12,106,687</b> | <b>\$ 11,889,964</b> | <b>\$ 10,583,571</b> |

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**Schedule A**

|                                        |     |  | 2025                 | 2026                | 2027                | 2028                | 2029                |
|----------------------------------------|-----|--|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Protective Services</b>             |     |  |                      |                     |                     |                     |                     |
| Annis Bay Fire                         | 030 |  | 16,269               | 16,573              | 16,883              | 17,200              | 17,524              |
| Area B Fire                            | 031 |  | 169,735              | 153,707             | 153,590             | 157,067             | 157,067             |
| Falkland Fire                          | 033 |  | 288,078              | 279,198             | 286,853             | 290,348             | 293,340             |
| Swansea Point Fire                     | 034 |  | 230,408              | 233,570             | 238,839             | 243,978             | 249,332             |
| Nicholson Fire                         | 036 |  | 337,971              | 294,222             | 298,423             | 302,706             | 307,134             |
| Ranchero/Deep Creek Fire               | 037 |  | 372,907              | 333,043             | 347,891             | 352,385             | 357,012             |
| Malakwa Fire Protection                | 040 |  | 522,281              | 226,068             | 233,042             | 236,429             | 239,914             |
| Silver Creek Fire                      | 041 |  | 250,965              | 257,712             | 261,272             | 264,601             | 268,029             |
| Area E Fire                            | 043 |  | 60,804               | 51,750              | 55,033              | 56,033              | 56,952              |
| Kault Hill Fire                        | 045 |  | 22,107               | 22,012              | 22,444              | 22,886              | 23,336              |
| Regional Fire                          | 046 |  | 528,251              | 531,795             | 546,431             | 561,126             | 576,271             |
| South Shuswap Subregional Fire         | 047 |  | 2,359,793            | 1,515,887           | 1,588,711           | 1,604,335           | 1,623,499           |
| North Shuswap Subregional Fire         | 048 |  | 5,642,255            | 1,550,378           | 1,056,236           | 1,069,253           | 1,083,663           |
| 911 Emergency Telephone                | 049 |  | 290,970              | 304,014             | 318,401             | 332,158             | 334,541             |
| Shuswap Emergency Program              | 050 |  | 869,027              | 478,267             | 486,445             | 485,369             | 455,242             |
| Revelstoke Area B Emergency Program    | 051 |  | 188,052              | 193,007             | 198,101             | 203,775             | 209,618             |
| Golden Area A Emergency Program        | 052 |  | 168,650              | 171,462             | 174,336             | 177,274             | 179,117             |
| Kicking Horse Mountain Fire Protection | 054 |  | 216,326              | 317,997             | 1,018,270           | 227,286             | 230,911             |
| <b>Total Protective Services</b>       |     |  | <b>\$ 12,534,849</b> | <b>\$ 6,930,664</b> | <b>\$ 7,301,202</b> | <b>\$ 6,604,207</b> | <b>\$ 6,662,500</b> |
| <b>Utilities</b>                       |     |  |                      |                     |                     |                     |                     |
| St Ives Street Light                   | 084 |  | 4,439                | 4,651               | 4,873               | 5,106               | 5,350               |
| C Strata Street Light                  | 085 |  | 2,616                | 2,734               | 2,858               | 2,989               | 3,125               |
| Swansea Point Streetlight              | 086 |  | 11,035               | 11,566              | 12,124              | 12,710              | 13,324              |
| Falkland Streetlight                   | 088 |  | 18,259               | 19,119              | 20,021              | 20,969              | 21,964              |
| Blind Bay Streetlight                  | 089 |  | 48,612               | 49,475              | 50,380              | 51,329              | 52,325              |
| Area E Streetlight                     | 090 |  | 7,003                | 7,340               | 7,694               | 8,066               | 8,456               |
| Sorrento Streetlight                   | 093 |  | 4,578                | 4,463               | 4,674               | 4,895               | 5,127               |
| Waterworks - Scotch Creek              | 195 |  | 1,095,161            | 136,166             | 142,974             | 150,123             | 157,629             |
| Cottonwoods Water                      | 197 |  | 110,143              | 81,987              | 79,004              | 77,192              | 76,904              |
| Sunnybrae Water                        | 198 |  | 128,316              | 107,363             | 113,790             | 215,598             | 127,786             |
| Galena Shores Water                    | 199 |  | 97,884               | 59,187              | 60,030              | 61,593              | 64,026              |

**Columbia Shuswap Regional District**  
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|                                   |     | 2025                 | 2026                 | 2027                 | 2028                 | 2029                 |
|-----------------------------------|-----|----------------------|----------------------|----------------------|----------------------|----------------------|
| Regional Water                    | 200 | 570,493              | 361,205              | 349,660              | 358,368              | 367,334              |
| Falkland Water                    | 201 | 366,818              | 283,257              | 367,601              | 263,849              | 262,299              |
| Cedar Heights Water               | 202 | 627,281              | 326,473              | 330,739              | 438,876              | 385,373              |
| Eagle Bay Water                   | 203 | 150,601              | 116,716              | 193,395              | 305,544              | 113,258              |
| Saratoga Water                    | 204 | 142,983              | 149,739              | 146,637              | 153,925              | 161,875              |
| Mac Reedman Water                 | 206 | 921,530              | 351,959              | 200,346              | 223,052              | 237,327              |
| Sorrento Water                    | 208 | 1,148,388            | 1,025,698            | 956,013              | 978,462              | 1,004,705            |
| Anglemont Water                   | 209 | 1,597,004            | 1,670,734            | 1,310,631            | 1,347,215            | 1,385,548            |
| Area C LWMP                       | 210 | 68,275               | 63,775               | 63,775               | 63,775               | 63,775               |
| N Shuswap LWMP                    | 211 | 37,500               | 31,800               | 32,300               | 32,800               | 33,300               |
| Seymour Arm LWMP                  | 212 | 5,700                | 13,750               | 3,750                | 13,750               | 3,750                |
| Area E LWMP                       | 213 | 24,676               | 24,686               | 26,196               | 26,707               | 26,718               |
| <b>Total Utilities</b>            |     | <b>\$ 7,189,294</b>  | <b>\$ 4,903,843</b>  | <b>\$ 4,479,466</b>  | <b>\$ 4,816,893</b>  | <b>\$ 4,581,280</b>  |
| <b>Parks and Recreation</b>       |     |                      |                      |                      |                      |                      |
| Area D Parks GIA                  | 313 | 20,400               | 20,400               | 20,400               | 20,400               | 20,400               |
| Rail Trail Corridor               | 316 | 1,094,055            | 618,365              | 634,141              | 637,506              | 640,801              |
| Area E Parks & Playgrounds        | 320 | 27,058               | 27,471               | 27,901               | 28,347               | 28,810               |
| Community Parks – Area A          | 321 | 494,642              | 2,661,941            | 770,938              | 272,633              | 274,380              |
| Community Parks – Area B          | 322 | 4,750                | 1,750                | 1,750                | 1,750                | 1,750                |
| Community Parks – Area C          | 323 | 791,736              | 878,331              | 372,148              | 380,696              | 389,221              |
| Community Parks – Area D          | 324 | 318,455              | 184,760              | 187,431              | 190,098              | 192,830              |
| Community Parks – Area E          | 325 | 461,824              | 336,566              | 233,326              | 237,687              | 242,186              |
| Community Parks – Area F          | 326 | 1,377,640            | 500,816              | 659,016              | 497,713              | 500,867              |
| Community Parks - Area G          | 328 | 976,490              | 1,478,073            | 466,657              | 473,773              | 480,826              |
| Golden Recreation - Arena         | 340 | 1,553,629            | 2,338,554            | 1,609,295            | 1,373,428            | 1,399,364            |
| Sicamous Arena                    | 345 | 1,200,227            | 946,170              | 1,639,686            | 975,574              | 989,876              |
| Golden Curling Rink               | 370 | 413,317              | 158,547              | 519,099              | 153,772              | 157,615              |
| <b>Total Parks and Recreation</b> |     | <b>\$ 8,734,224</b>  | <b>\$ 10,151,743</b> | <b>\$ 7,141,788</b>  | <b>\$ 5,243,377</b>  | <b>\$ 5,318,926</b>  |
| <b>TOTAL EXPENDITURES</b>         |     | <b>\$ 63,620,193</b> | <b>\$ 57,267,442</b> | <b>\$ 52,609,930</b> | <b>\$ 50,009,813</b> | <b>\$ 45,232,835</b> |
| <b>SURPLUS / DEFICIT</b>          |     | <b>(0.00)</b>        | <b>0</b>             | <b>(0.00)</b>        | <b>(0.00)</b>        | <b>0</b>             |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2025 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues  |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 010 - General Government                                                            | 694,964   | -              | 95,000            | 965,320       |              |                       |                                | 500                 | 235,563 | 215,109          | 2,206,456     |                  |                |                    | 2,200,456      |                        | 6,000                | 2,206,456          |
| 011 - Electoral Area Government                                                     | 383,982   |                | 75,000            | 933,729       |              |                       |                                | -                   | 156,338 | 704,318          | 2,253,366     |                  |                |                    | 2,233,366      | -                      | 20,000               | 2,253,366          |
| 012 - Admin and IT                                                                  | 370,000   |                | -                 | -             |              | -                     | 476,255                        |                     | 147,305 | 1,691,170        | 2,684,731     |                  |                |                    | 1,619,731      | 770,000                | 295,000              | 2,684,731          |
| 013 - Fleet                                                                         | -         |                | -                 | 140,873       |              | -                     | -                              |                     |         |                  | 140,873       |                  |                |                    | 97,873         | -                      | 43,000               | 140,873            |
| 014 - Miscellaneous Flow-thru                                                       | -         |                |                   | -             |              |                       |                                | -                   |         |                  | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 015 - Feasibility Study                                                             |           |                |                   | -             |              |                       |                                |                     |         | 60,000           | 60,000        |                  |                |                    | -              |                        | 60,000               | 60,000             |
| 016 - Asset Management                                                              | 85,250    |                | -                 | -             |              |                       |                                |                     | -       |                  | 85,250        |                  |                |                    | 85,250         |                        |                      | 85,250             |
| 019 - BC Hydro Grant Distribution                                                   | 2,899,821 |                |                   |               |              |                       |                                |                     |         |                  | 2,899,821     |                  |                |                    | 1,739,893      |                        | 1,159,928            | 2,899,821          |
| 023 - Contribution Agreement - North Shuswap Health Services Society                |           |                |                   |               |              |                       |                                |                     |         | 101,000          | 101,000       | 100,000          |                |                    | 1,000          |                        |                      | 101,000            |
| 024 - EA F First Responders                                                         |           |                |                   |               |              |                       |                                |                     |         | 31,540           | 31,540        | 31,000           |                |                    | 540            |                        |                      | 31,540             |
| 025 - Electoral Area GIA                                                            | -         |                |                   |               |              |                       |                                |                     | 102,044 | 444,500          | 546,544       | 546,544          |                |                    |                |                        |                      | 546,544            |
| 026 - Area D Community Halls                                                        |           |                |                   |               |              |                       |                                |                     |         | 28,652           | 28,652        | 28,100           |                |                    | 552            |                        |                      | 28,652             |
| 027 - Shuswap SPCA                                                                  |           |                |                   |               |              |                       |                                |                     |         | 12,250           | 12,250        | 12,000           |                |                    | 250            |                        |                      | 12,250             |
| 028 - Shuswap Search and Rescue                                                     |           |                |                   |               |              |                       |                                |                     |         | 131,750          | 131,750       | 130,750          |                |                    | 1,000          |                        |                      | 131,750            |
| 029 - Shuswap First Responders GIA                                                  |           |                | -                 |               |              |                       |                                |                     |         | 51,000           | 51,000        | 50,000           |                |                    | 1,000          |                        | -                    | 51,000             |
| 030 - Annis Bay Fire                                                                |           |                | -                 |               |              |                       |                                |                     | -       | 16,269           | 16,269        |                  |                | -                  | 16,269         |                        | -                    | 16,269             |
| 031 - Area B Fire                                                                   | 86,995    |                | 17,000            | 2,602         |              |                       |                                |                     | -       | 63,138           | 169,735       |                  |                | 9,614              | 160,121        | -                      | -                    | 169,735            |
| 033 - Falkland Fire                                                                 | 1,008     |                | -                 | 1,335         |              |                       | 12,000                         | -                   | -       | 273,735          | 288,078       | 1,600            | 37,456         |                    | 187,022        | 12,000                 | 50,000               | 288,078            |
| 034 - Swansea Point Fire                                                            | -         |                | -                 | -             |              |                       | -                              | 12,000              | -       | 218,408          | 230,408       | 1,100            |                |                    | 169,308        | -                      | 60,000               | 230,408            |
| 036 - Nicholson Fire                                                                | -         |                | -                 | -             |              |                       | 35,000                         | -                   | -       | 302,971          | 337,971       | 1,100            |                | -                  | 206,871        | 35,000                 | 95,000               | 337,971            |
| 037 - Ranchero/Deep Creek Fire                                                      | -         |                | -                 | -             |              |                       | 19,500                         | 118,745             | -       | 234,663          | 372,907       | 1,500            |                | -                  | 273,907        | 7,500                  | 90,000               | 372,907            |
| 040 - Malakwa Fire Protection                                                       | -         |                | -                 | 311,400       |              |                       | -                              | -                   | -       | 210,881          | 522,281       | 1,250            |                |                    | 198,010        | 293,021                | 30,000               | 522,281            |
| 041 - Silver Creek Fire                                                             | -         |                | -                 | -             |              |                       | -                              |                     | -       | 250,965          | 250,965       | 1,250            |                | -                  | 176,715        | -                      | 73,000               | 250,965            |
| 043 - Area E Fire                                                                   |           |                | -                 |               |              |                       |                                |                     | -       | 60,804           | 60,804        |                  |                |                    | 9,654          | 51,150                 | -                    | 60,804             |
| 045 - Kault Hill Fire                                                               |           |                | -                 |               |              |                       |                                |                     | -       | 22,107           | 22,107        |                  |                |                    | 519            | 21,588                 | -                    | 22,107             |
| 046 - Regional Fire                                                                 | -         |                | -                 | 528,251       |              | -                     |                                | -                   |         |                  | 528,251       |                  |                |                    | 528,251        | -                      | -                    | 528,251            |
| 047 - South Shuswap Subregional Fire                                                | 28,212    |                | -                 | 18,335        |              |                       | 850,230                        | -                   | -       | 1,463,017        | 2,359,793     | 5,000            |                | -                  | 1,186,351      | 868,442                | 300,000              | 2,359,793          |
| 048 - North Shuswap Subregional Fire                                                | -         |                | -                 | 2,418,041     |              | 1,500,000             | 706,600                        | -                   | -       | 1,017,614        | 5,642,255     | 3,800            |                |                    | 888,455        | 4,500,000              | 250,000              | 5,642,255          |
| 049 - 911 Emergency Telephone                                                       |           |                | -                 | 11,241        |              |                       | -                              |                     | -       | 279,729          | 290,970       |                  |                | -                  | 273,970        | -                      | 17,000               | 290,970            |
| 050 - Shuswap Emergency Program                                                     | 227,000   |                |                   | 240,051       |              |                       | -                              | -                   | -       | 401,976          | 869,027       |                  |                |                    | 449,027        | 398,000                | 22,000               | 869,027            |
| 051 - Revelstoke Area B Emergency Program                                           |           |                | 20,000            | 2,369         |              |                       |                                |                     | -       | 165,683          | 188,052       |                  |                | -                  | 187,052        |                        | 1,000                | 188,052            |
| 052 - Golden Area A Emergency Program                                               | -         |                | -                 |               |              |                       |                                |                     | -       | 168,650          | 168,650       |                  |                | -                  | 168,650        | -                      | -                    | 168,650            |
| 054 - Kicking Horse Mountain Fire Protection                                        |           |                |                   | 20,000        |              |                       | -                              |                     | -       | 196,326          | 216,326       | -                | -              |                    | 135,326        | -                      | 81,000               | 216,326            |
| 060 - Dog Control Area D                                                            |           |                | 4,627             | -             |              |                       |                                |                     | -       | 47,816           | 52,443        |                  |                | 4,627              | 47,816         |                        | -                    | 52,443             |
| 061 - Dog Control - South Shuswap                                                   |           |                | -                 | 250           |              |                       |                                | 5,000               | 5,223   | 40,548           | 51,022        |                  |                | -                  | 51,022         |                        | -                    | 51,022             |
| 062 - Dog Control Area F                                                            |           |                | 2,600             | -             |              |                       |                                | -                   | -       | 4,056            | 6,656         |                  |                | 142                | 6,514          |                        | -                    | 6,656              |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2025 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues  |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 074 - Shuswap Airport                                                               |           |                | -                 | -             |              |                       |                                |                     | 46,762  | 76,162           | 122,923       |                  |                | -                  | 102,923        |                        | 20,000               | 122,923            |
| 075 - Revelstoke Airport                                                            | -         |                | -                 | 21,955        |              |                       | 15,000                         | 322,384             | -       | 180,143          | 539,482       |                  |                | -                  | 463,482        | 15,000                 | 61,000               | 539,482            |
| 076 - Golden Airport                                                                |           |                | 6,500             | 18,416        |              |                       |                                |                     | -       | 19,196           | 44,112        |                  |                | -                  | 44,112         |                        | -                    | 44,112             |
| 084 - St Ives Street Light                                                          |           |                | -                 |               | 4,439        |                       |                                |                     | -       |                  | 4,439         |                  |                | -                  | 4,439          |                        | -                    | 4,439              |
| 085 - C Strata Street Light                                                         |           |                |                   |               |              |                       |                                | 2,332               | 284     |                  | 2,616         |                  |                | -                  | 2,616          |                        |                      | 2,616              |
| 086 - Swansea Point Streetlight                                                     |           |                | -                 |               |              |                       |                                |                     | -       | 11,035           | 11,035        |                  |                | -                  | 11,035         |                        | -                    | 11,035             |
| 088 - Falkland Streetlight                                                          | 150       |                | -                 | 225           |              |                       |                                |                     | -       | 17,884           | 18,259        |                  |                | -                  | 17,859         |                        | 400                  | 18,259             |
| 089 - Blind Bay Streetlight                                                         | -         |                | 25,000            |               |              |                       |                                |                     | -       | 23,612           | 48,612        |                  |                |                    | 18,612         | 25,000                 | 5,000                | 48,612             |
| 090 - Area E Streetlight                                                            |           |                | -                 |               |              |                       |                                |                     | -       | 7,003            | 7,003         |                  |                | -                  | 7,003          |                        | -                    | 7,003              |
| 093 - Sorrento Streetlight                                                          | -         |                | 600               | -             |              |                       |                                |                     | -       | 3,978            | 4,578         |                  |                | 316                | 4,262          |                        | -                    | 4,578              |
| 101 - Area C/D Transportation                                                       |           |                | -                 | -             |              |                       |                                | -                   | -       | 54,476           | 54,476        | 22,000           |                | -                  | 32,476         |                        | -                    | 54,476             |
| 171 - Building Inspection – Area F                                                  | -         |                | -                 | -             |              |                       |                                | 181,000             | 65,000  | 105,550          | 351,550       |                  |                | -                  | 351,550        |                        | -                    | 351,550            |
| 172 - Bldg Inspection – Subregional                                                 | -         |                | -                 | -             |              |                       |                                | 304,500             | 50,000  | 163,578          | 518,078       |                  |                | -                  | 518,078        |                        | -                    | 518,078            |
| 180 - Bylaw Enforcement                                                             | -         |                | -                 | -             |              |                       |                                | -                   | 112,000 | 490,058          | 602,058       |                  |                |                    | 600,058        |                        | 2,000                | 602,058            |
| 183 - Hummingbird Creek Maintenance                                                 |           |                |                   |               |              |                       | -                              |                     |         | 585              | 585           |                  |                | -                  | -              |                        | 585                  | 585                |
| 184 - Sims Creek Maintenance                                                        |           |                |                   |               |              |                       | -                              |                     |         | 1,000            | 1,000         |                  |                |                    | -              |                        | 1,000                | 1,000              |
| 189 - Waverly Park Water Users Loan                                                 |           |                |                   |               | 26,041       | -                     |                                |                     | -       |                  | 26,041        |                  | 24,589         | 529                | 924            |                        |                      | 26,041             |
| 190 - Woodstove Exchange                                                            |           |                | -                 |               |              |                       |                                |                     |         | 15,300           | 15,300        | 15,000           |                |                    | 300            |                        | -                    | 15,300             |
| 192 - Community Works Fund                                                          | 2,120,834 |                |                   |               |              |                       |                                |                     |         |                  | 2,120,834     | 620,277          |                |                    | 1,500,557      |                        |                      | 2,120,834          |
| 195 - Waterworks - Scotch Creek                                                     | 295,904   |                |                   | 669,575       | 45,052       | -                     | -                              | 84,630              |         |                  | 1,095,161     |                  | 45,052         | -                  | 95,418         | 313,236                | 641,454              | 1,095,161          |
| 196 - Lakeview Place Water                                                          | -         |                | -                 | -             | -            | -                     |                                |                     |         |                  | -             |                  | -              | -                  | -              | -                      | -                    | -                  |
| 197 - Cottonwoods Water                                                             |           |                |                   | -             | 46,218       |                       | 23,500                         | 40,425              | -       |                  | 110,143       |                  |                | -                  | 71,277         | 23,500                 | 15,366               | 110,143            |
| 198 - Sunnybrae Water                                                               | -         |                |                   |               | 40,288       |                       | 27,000                         | 61,028              | -       |                  | 128,316       |                  |                | -                  | 98,772         | 27,000                 | 2,544                | 128,316            |
| 199 - Galena Shores Water                                                           |           |                |                   | -             | 44,764       |                       | 43,500                         | 9,620               | -       |                  | 97,884        |                  |                | -                  | 55,318         | 39,000                 | 3,566                | 97,884             |
| 200 - Regional Water                                                                | 200,000   |                |                   | 370,493       |              |                       |                                | -                   |         |                  | 570,493       |                  |                |                    | 362,993        | 207,500                | -                    | 570,493            |
| 201 - Falkland Water                                                                | -         | -              |                   | -             | 69,620       |                       | 181,000                        | 116,198             | -       |                  | 366,818       |                  |                | -                  | 185,761        | 181,000                | 57                   | 366,818            |
| 202 - Cedar Heights Water                                                           | 175,000   |                |                   | -             | 100,578      |                       | 178,200                        | 173,503             | -       |                  | 627,281       |                  |                | -                  | 275,189        | 352,000                | 92                   | 627,281            |
| 203 - Eagle Bay Water                                                               | -         |                |                   | -             | 41,006       |                       | 65,000                         | 44,595              | -       |                  | 150,601       |                  |                | -                  | 90,360         | 60,000                 | 241                  | 150,601            |
| 204 - Saratoga Water                                                                | -         |                |                   | -             | 28,424       |                       | 10,000                         | 104,559             |         |                  | 142,983       |                  |                |                    | 109,704        | 10,000                 | 23,279               | 142,983            |
| 206 - Mac Reedman Water                                                             | 699,776   |                |                   | -             | 50,071       |                       | 60,000                         | 111,683             | -       |                  | 921,530       |                  |                |                    | 166,570        | 754,776                | 183                  | 921,530            |
| 208 - Sorrento Water                                                                | -         |                |                   | -             | 103,938      |                       | 730,000                        | 314,450             | -       |                  | 1,148,388     |                  |                | -                  | 303,042        | 745,000                | 100,346              | 1,148,388          |
| 209 - Anglemont Water                                                               |           |                |                   | -             | 618,184      | -                     | 535,000                        | 443,820             | -       |                  | 1,597,004     |                  | 335,926        | -                  | 565,243        | 545,000                | 150,835              | 1,597,004          |
| 210 - Area C LWMP                                                                   | -         |                | 68,275            |               | -            |                       |                                |                     | -       |                  | 68,275        |                  |                |                    | 58,275         | 9,500                  | 500                  | 68,275             |
| 211 - N Shuswap LWMP                                                                | -         |                | 7,500             |               | 30,000       |                       |                                |                     | -       |                  | 37,500        |                  |                |                    | 26,300         | 10,000                 | 1,200                | 37,500             |
| 212 - Seymour Arm LWMP                                                              | -         |                | -                 |               | 5,700        |                       |                                |                     | -       |                  | 5,700         |                  |                | -                  | 3,750          |                        | 1,950                | 5,700              |
| 213 - Area E LWMP                                                                   | -         |                | 5,900             |               | 1,878        |                       |                                |                     | -       | 16,898           | 24,676        |                  |                | -                  | 24,676         |                        | -                    | 24,676             |
| 214 - Sorrento/Blind Bay Community Sewer                                            | -         |                | -                 | -             | -            | -                     |                                |                     |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 218 - Recycling                                                                     | -         |                | -                 | 30,845        |              |                       | 145,000                        | 1,847,000           | -       | 1,076,153        | 3,098,998     |                  |                |                    | 2,931,498      | 115,000                | 52,500               | 3,098,998          |
| 219 - Solid Waste                                                                   | 376,000   |                | -                 | 10,000        |              | -                     | 50,000                         | 5,085,000           | -       | 600,000          | 6,121,000     |                  |                |                    | 4,682,416      | 595,000                | 843,584              | 6,121,000          |
| 239 - Area D Cemetery GIA                                                           |           |                |                   |               |              |                       |                                |                     |         | 3,700            | 3,700         | 1,200            |                |                    | 2,500          |                        |                      | 3,700              |



| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2025 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 240 - Golden/Area A Cemetery                                                        |          |                | -                 | 3,068         |              |                       |                                |                     | -       | 28,739           | 31,807        |                  |                | -                  | 31,807         |                        | -                    | 31,807             |
| 241 - Revelstoke/Area B Cemetery                                                    |          |                | -                 | 12,002        |              |                       |                                |                     | -       | 132,728          | 144,730       |                  |                | -                  | 144,730        |                        | -                    | 144,730            |
| 244 - Fireworks/Firecrackers - Area C                                               |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 246 - Fireworks/Firecrackers - Area E                                               |          |                | -                 |               |              |                       |                                | -                   | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 247 - Fireworks/Firecrackers - Area F                                               |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 250 - Marine Noise Control                                                          |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        |                      | -                  |
| 255 - Anti Whistling – Elson Road                                                   |          |                | -                 |               |              |                       |                                |                     |         | 828              | 828           |                  |                | -                  | 828            |                        | -                    | 828                |
| 256 - Anti-Whistling – Cambie Solsqua                                               |          |                | -                 |               |              |                       |                                | -                   |         | 828              | 828           |                  |                |                    | 828            |                        | -                    | 828                |
| 257 - Anti-Whistling - Taft Road                                                    |          |                | -                 |               |              |                       |                                |                     |         | 828              | 828           |                  |                |                    | 828            |                        | -                    | 828                |
| 260 - GIS/Mapping                                                                   | -        |                | -                 | -             |              |                       |                                | -                   | 15,000  | 390,804          | 405,804       |                  |                |                    | 375,804        | -                      | 30,000               | 405,804            |
| 264 - House Numbering                                                               |          |                | -                 | -             |              |                       |                                |                     | -       | 36,980           | 36,980        |                  |                |                    | 36,980         | -                      | -                    | 36,980             |
| 265 - Development Services                                                          | -        | -              | -                 | 1,000         |              |                       |                                | 94,850              | 56,000  | 1,397,232        | 1,549,082     |                  |                |                    | 1,535,682      | -                      | 13,400               | 1,549,082          |
| 266 - Special Projects                                                              | -        |                | 140,000           | -             |              |                       |                                |                     | 25,179  | 19,921           | 185,100       |                  |                |                    | 185,100        |                        | -                    | 185,100            |
| 280 - Shuswap Milfoil Control                                                       |          |                | -                 | 13,597        |              | -                     | 268,579                        | 40,000              | -       | 322,796          | 644,972       |                  |                | -                  | 282,313        | 295,437                | 67,222               | 644,972            |
| 282 - Shuswap Watershed Council                                                     | -        |                | -                 |               | -            |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        | -                    | -                  |
| 286 - Weed Control                                                                  | -        |                | -                 | 2,006         |              |                       |                                |                     | 5,000   | 95,298           | 102,304       |                  |                |                    | 102,304        |                        | -                    | 102,304            |
| 290 - Revelstoke/Area B Mosquito Control                                            | -        |                | -                 | 3,562         |              |                       |                                |                     | -       | 73,859           | 77,421        |                  |                | -                  | 77,421         | -                      | -                    | 77,421             |
| 291 - Golden/Area A Mosquito Control                                                | 425      |                | -                 | 103,467       |              |                       |                                |                     | -       | 100,308          | 204,200       |                  |                | -                  | 204,200        |                        | -                    | 204,200            |
| 292 - Area E Mosquito Control                                                       |          |                | -                 |               |              |                       |                                |                     | 167     | 8,579            | 8,746         |                  |                | -                  | 8,746          |                        | -                    | 8,746              |
| 294 - Scotch/Lee Creek Mosquito Control                                             |          |                | -                 | -             |              |                       |                                |                     | -       | 37,990           | 37,990        |                  |                |                    | 37,990         |                        | -                    | 37,990             |
| 295 - Sterile Insect Control                                                        | -        |                | -                 |               | 6,213        |                       |                                | -                   | -       | 65,433           | 71,646        |                  |                | -                  | 71,646         |                        | -                    | 71,646             |
| 300 - Shuswap Tourism                                                               | 58,230   |                | 7,796             | -             |              |                       |                                | -                   | 141,784 | -                | 207,810       |                  |                | -                  | 207,810        |                        | -                    | 207,810            |
| 302 - Shuswap Ec Dev                                                                | -        |                | 54,360            | 5,640         |              |                       |                                | -                   | -       | -                | 60,000        |                  |                | -                  | 60,000         | -                      | -                    | 60,000             |
| 304 - EA C Tourism Info Centre                                                      |          |                |                   |               |              |                       |                                |                     |         | 30,600           | 30,600        |                  |                |                    | 30,600         |                        |                      | 30,600             |
| 305 - Film Commission                                                               | -        |                | -                 | -             |              |                       |                                |                     | 16,843  | 0                | 16,843        |                  |                | -                  | 16,843         | -                      | -                    | 16,843             |
| 306 - EA A Ec Dev                                                                   |          |                | -                 |               |              |                       |                                |                     |         | 116,500          | 116,500       |                  |                |                    | 116,500        |                        |                      | 116,500            |
| 307 - EA F Tourism Promotion                                                        |          |                |                   |               |              |                       |                                |                     |         | 30,600           | 30,600        |                  |                |                    | 30,600         |                        |                      | 30,600             |
| 313 - Area D Parks GIA                                                              |          |                |                   |               |              |                       |                                |                     |         | 20,400           | 20,400        | 20,000           |                |                    | 400            |                        |                      | 20,400             |
| 315 - Rose Clifford Park                                                            |          |                |                   |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    |                |                        |                      | -                  |
| 316 - Rail Trail Corridor                                                           | 321,438  |                | 12,589            | 327,996       |              |                       |                                | 40,000              | -       | 392,032          | 1,094,055     |                  | 108,333        | -                  | 304,301        | 628,871                | 52,550               | 1,094,055          |
| 320 - Area E Parks & Playgrounds                                                    |          |                | -                 |               |              |                       |                                |                     | 231     | 26,827           | 27,058        |                  |                | -                  | 27,058         |                        | -                    | 27,058             |
| 321 - Community Parks – Area A                                                      | 284,495  |                | -                 | -             |              |                       | 55,000                         | 25,000              | -       | 130,147          | 494,642       |                  |                | -                  | 395,642        | 85,000                 | 14,000               | 494,642            |
| 322 - Community Parks – Area B                                                      | -        |                | 2,500             | -             |              |                       | -                              |                     | -       | 2,250            | 4,750         |                  |                |                    | 4,250          | -                      | 500                  | 4,750              |
| 323 - Community Parks – Area C                                                      | 220,686  |                | -                 | -             |              |                       | 166,296                        | -                   | -       | 404,754          | 791,736       |                  |                |                    | 324,754        | 376,982                | 90,000               | 791,736            |
| 324 - Community Parks – Area D                                                      | 115,000  |                | -                 |               |              |                       | 15,000                         | 7,500               | -       | 180,955          | 318,455       |                  |                |                    | 286,455        | 15,000                 | 17,000               | 318,455            |
| 325 - Community Parks – Area E                                                      | 57,996   |                | -                 | -             |              |                       | 247,500                        |                     | -       | 156,328          | 461,824       |                  |                |                    | 196,824        | 225,000                | 40,000               | 461,824            |
| 326 - Community Parks – Area F                                                      | 625,000  |                | -                 | 102,346       |              | -                     | 200,000                        |                     | -       | 450,294          | 1,377,640     |                  |                | -                  | 627,440        | 665,000                | 85,200               | 1,377,640          |
| 327 - Community Parks - Regional                                                    |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              | -                      |                      | -                  |
| 328 - Community Parks - Area G                                                      | 330,000  |                |                   | -             |              |                       | 185,000                        | -                   |         | 461,490          | 976,490       |                  |                |                    | 375,490        | 515,000                | 86,000               | 976,490            |
| 330 - Area B Recreation                                                             | 115,993  |                | 5,000             | 3,462         |              |                       |                                |                     | -       | 103,063          | 227,518       |                  |                | -                  | 227,518        |                        | -                    | 227,518            |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2025 |            |                |                   |               |              |                       |                                |                     |           |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|------------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|-----------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues   |                |                   |               |              |                       |                                |                     |           |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants     | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus   | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 340 - Golden Recreation - Arena                                                     | 272,659    |                | -                 | 139,402       |              | -                     | 251,334                        | 219,841             | -         | 670,394          | 1,553,629     |                  |                | -                  | 927,629        | 408,000                | 218,000              | 1,553,629          |
| 341 - Golden/Area A Shared Services                                                 | -          |                | -                 |               |              |                       |                                |                     | -         | 134,038          | 134,038       |                  |                | -                  | 134,038        |                        | -                    | 134,038            |
| 342 - Golden Recreation - Aquatic Facility                                          | -          |                |                   | -             |              | -                     | -                              | -                   |           | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 344 - Shuswap Multipurpose Recreation                                               |            |                |                   |               |              |                       |                                |                     |           | 61,200           | 61,200        |                  |                |                    | 61,200         |                        |                      | 61,200             |
| 345 - Sicamous Arena                                                                | 193,661    |                | -                 | 18,000        |              |                       | 161,667                        | 214,750             | -         | 612,150          | 1,200,227     |                  |                | -                  | 781,394        | 280,833                | 138,000              | 1,200,227          |
| 355 - EA A Television Rebroadcast                                                   | -          |                |                   | -             |              |                       |                                |                     | -         | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 370 - Golden Curling Rink                                                           | 106,666    |                | -                 | 9,842         |              |                       | 163,500                        | 28,300              | -         | 105,009          | 413,317       |                  |                | -                  | 93,151         | 270,166                | 50,000               | 413,317            |
| 380 - Golden/Area A Library                                                         | -          |                | -                 | 99,281        |              |                       | 40,000                         | 44,400              | -         | 324,206          | 507,887       |                  |                | -                  | 459,887        | 40,000                 | 8,000                | 507,887            |
| 381 - Okanagan Regional Library                                                     | 500        |                | 1,402             | -             |              |                       |                                |                     | -         | 946,138          | 948,040       |                  |                | -                  | 923,040        |                        | 25,000               | 948,040            |
| 385 - Golden/Area A Museum                                                          |            |                | 2,500             | 7,518         |              |                       |                                |                     | -         | 49,982           | 60,000        | 59,000           |                | -                  | 1,000          |                        | -                    | 60,000             |
| 495 - Debt from Member Munis                                                        |            | 4,294,035      |                   |               |              |                       |                                | -                   |           |                  | 4,294,035     |                  |                |                    | 4,294,035      |                        |                      | 4,294,035          |
| Total                                                                               | 11,347,644 | 4,294,035      | 554,149           | 7,567,495     | 1,262,412    | 1,500,000             | 5,916,661                      | 10,097,613          | 1,180,722 | 19,899,462       | 63,620,193    | 1,652,471        | 551,356        | 25,401             | 41,298,230     | 14,716,764             | 5,515,484            | 63,620,193         |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2025 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2026 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues  |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 010 - General Government                                                            | 706,563   | -              | -                 | 929,289       |              |                       |                                | 500                 | -       | 430,098          | 2,066,450     |                  |                |                    | 2,060,450      |                        | 6,000                | 2,066,450          |
| 011 - Electoral Area Government                                                     | 389,782   |                | 60,000            | 933,729       |              |                       |                                | -                   | -       | 908,676          | 2,292,187     |                  |                |                    | 2,292,187      | -                      | -                    | 2,292,187          |
| 012 - Admin and IT                                                                  | -         |                | -                 | -             |              | -                     | -                              |                     | -       | 1,890,169        | 1,890,169     |                  |                |                    | 1,590,069      | -                      | 300,100              | 1,890,169          |
| 013 - Fleet                                                                         | -         |                | -                 | 134,969       |              | -                     | -                              |                     |         |                  | 134,969       |                  |                |                    | 89,969         | -                      | 45,000               | 134,969            |
| 014 - Miscellaneous Flow-thru                                                       | -         |                |                   | -             |              |                       |                                |                     |         |                  | -             |                  |                |                    | -              | -                      | -                    | -                  |
| 015 - Feasibility Study                                                             |           |                |                   | -             |              |                       |                                |                     |         | 60,000           | 60,000        |                  |                |                    | -              |                        | 60,000               | 60,000             |
| 016 - Asset Management                                                              | 85,250    |                | -                 | -             |              |                       |                                |                     | -       |                  | 85,250        |                  |                |                    | 85,250         |                        |                      | 85,250             |
| 019 - BC Hydro Grant Distribution                                                   | 2,957,817 |                |                   |               |              |                       |                                |                     |         |                  | 2,957,817     |                  |                |                    | 1,774,690      |                        | 1,183,127            | 2,957,817          |
| 023 - Contribution Agreement - North Shuswap Health Services Society                |           |                |                   |               |              |                       |                                |                     |         | 101,000          | 101,000       | 100,000          |                |                    | 1,000          |                        |                      | 101,000            |
| 024 - EA F First Responders                                                         |           |                |                   |               |              |                       |                                |                     |         | 31,540           | 31,540        | 31,000           |                |                    | 540            |                        |                      | 31,540             |
| 025 - Electoral Area GIA                                                            | -         |                |                   |               |              |                       |                                |                     | -       | 364,500          | 364,500       | 364,500          |                |                    |                |                        |                      | 364,500            |
| 026 - Area D Community Halls                                                        |           |                |                   |               |              |                       |                                |                     |         | 29,164           | 29,164        | 28,612           |                |                    | 552            |                        |                      | 29,164             |
| 027 - Shuswap SPCA                                                                  |           |                |                   |               |              |                       |                                |                     |         | 12,250           | 12,250        | 12,000           |                |                    | 250            |                        |                      | 12,250             |
| 028 - Shuswap Search and Rescue                                                     |           |                |                   |               |              |                       |                                |                     |         | 131,750          | 131,750       | 130,750          |                |                    | 1,000          |                        |                      | 131,750            |
| 029 - Shuswap First Responders GIA                                                  |           |                | -                 |               |              |                       |                                |                     |         | 51,000           | 51,000        | 50,000           |                |                    | 1,000          |                        | -                    | 51,000             |
| 030 - Annis Bay Fire                                                                |           |                | -                 |               |              |                       |                                |                     | -       | 16,573           | 16,573        |                  |                | -                  | 16,573         |                        | -                    | 16,573             |
| 031 - Area B Fire                                                                   | 88,735    |                | 2,000             | 2,602         |              |                       |                                |                     | -       | 60,370           | 153,707       |                  |                | -                  | 153,707        | -                      | -                    | 153,707            |
| 033 - Falkland Fire                                                                 | 1,028     |                | -                 | 1,335         |              |                       | -                              |                     | -       | 276,835          | 279,198       | 1,600            | 37,456         |                    | 190,142        | -                      | 50,000               | 279,198            |
| 034 - Swansea Point Fire                                                            | -         |                |                   |               |              |                       | -                              | 12,000              | -       | 221,570          | 233,570       | 1,100            |                |                    | 171,270        |                        | 61,200               | 233,570            |
| 036 - Nicholson Fire                                                                |           |                |                   | -             |              |                       | -                              |                     |         | 294,222          | 294,222       | 1,100            |                | -                  | 188,122        | -                      | 105,000              | 294,222            |
| 037 - Rancho/Deep Creek Fire                                                        | -         |                |                   | -             |              |                       | -                              | 111,903             | -       | 221,141          | 333,043       | 1,500            |                | -                  | 241,543        | -                      | 90,000               | 333,043            |
| 040 - Malakwa Fire Protection                                                       | -         |                | -                 | 18,379        |              |                       | -                              | -                   | -       | 207,689          | 226,068       | 1,250            |                |                    | 184,818        | -                      | 40,000               | 226,068            |
| 041 - Silver Creek Fire                                                             | -         |                | -                 | -             |              |                       | -                              |                     | -       | 257,712          | 257,712       | 1,250            |                | -                  | 176,462        | -                      | 80,000               | 257,712            |
| 043 - Area E Fire                                                                   |           |                | -                 |               |              |                       |                                |                     | -       | 51,750           | 51,750        |                  |                | -                  | 51,750         |                        | -                    | 51,750             |
| 045 - Kault Hill Fire                                                               |           |                | -                 |               |              |                       |                                |                     | -       | 22,012           | 22,012        |                  |                | -                  | 22,012         |                        | -                    | 22,012             |
| 046 - Regional Fire                                                                 | -         |                | -                 | 531,795       |              | -                     |                                | -                   |         |                  | 531,795       |                  |                |                    | 531,795        | -                      | -                    | 531,795            |
| 047 - South Shuswap Subregional Fire                                                | -         |                | -                 | 18,534        |              |                       | -                              | -                   | -       | 1,497,353        | 1,515,887     | 5,000            |                | -                  | 1,160,887      | -                      | 350,000              | 1,515,887          |
| 048 - North Shuswap Subregional Fire                                                | -         |                | -                 | 18,402        |              | -                     | 500,000                        | -                   | -       | 1,031,977        | 1,550,378     | 3,550            |                |                    | 703,496        | 500,000                | 343,332              | 1,550,378          |
| 049 - 911 Emergency Telephone                                                       |           |                | -                 | 11,466        |              |                       | -                              |                     | -       | 292,548          | 304,014       |                  |                | -                  | 286,014        | -                      | 18,000               | 304,014            |
| 050 - Shuswap Emergency Program                                                     | -         |                | -                 | 49,233        |              |                       | -                              | -                   | -       | 429,035          | 478,267       |                  |                |                    | 456,267        | -                      | 22,000               | 478,267            |
| 051 - Revelstoke Area B Emergency Program                                           |           |                | 6,000             | 2,369         |              |                       |                                |                     | -       | 184,638          | 193,007       |                  |                | -                  | 192,007        |                        | 1,000                | 193,007            |
| 052 - Golden Area A Emergency Program                                               | -         |                | -                 |               |              |                       |                                |                     | -       | 171,462          | 171,462       |                  |                | -                  | 171,462        | -                      | -                    | 171,462            |
| 054 - Kicking Horse Mountain Fire Protection                                        |           |                |                   | 20,000        |              | -                     | 100,000                        |                     |         | 197,997          | 317,997       | -                | -              |                    | 131,997        | 100,000                | 86,000               | 317,997            |
| 060 - Dog Control Area D                                                            |           |                | -                 | -             |              |                       |                                | -                   | -       | 49,853           | 49,853        |                  |                | -                  | 49,853         |                        | -                    | 49,853             |
| 061 - Dog Control - South Shuswap                                                   |           |                | -                 | 250           |              |                       |                                | 5,000               | -       | 48,053           | 53,303        |                  |                | -                  | 53,303         |                        | -                    | 53,303             |
| 062 - Dog Control Area F                                                            |           |                | 1,300             | -             |              |                       |                                | -                   | -       | 5,292            | 6,592         |                  |                | -                  | 6,592          |                        | -                    | 6,592              |
| 074 - Shuswap Airport                                                               |           |                | 20,000            | -             |              |                       |                                |                     | -       | 84,875           | 104,875       |                  |                | -                  | 104,875        |                        | -                    | 104,875            |
| 075 - Revelstoke Airport                                                            | -         |                | -                 | 22,299        |              |                       | 35,000                         | 324,332             | -       | 178,178          | 559,809       |                  |                | -                  | 469,809        | 35,000                 | 55,000               | 559,809            |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2026 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 076 - Golden Airport                                                                |          |                | 5,000             | 18,416        |              |                       |                                |                     | -       | 22,087           | 45,503        |                  |                | -                  | 45,503         |                        | -                    | 45,503             |
| 084 - St Ives Street Light                                                          |          |                | -                 |               | 4,651        |                       |                                |                     | -       |                  | 4,651         |                  |                | -                  | 4,651          |                        | -                    | 4,651              |
| 085 - C Strata Street Light                                                         |          |                |                   |               |              |                       |                                | 2,734               | -       |                  | 2,734         |                  |                | -                  | 2,734          |                        |                      | 2,734              |
| 086 - Swansea Point Streetlight                                                     |          |                | -                 |               |              |                       |                                |                     | -       | 11,566           | 11,566        |                  |                | -                  | 11,566         |                        |                      | 11,566             |
| 088 - Falkland Streetlight                                                          | 150      |                |                   | 225           |              |                       |                                |                     | -       | 18,744           | 19,119        |                  |                | -                  | 18,719         |                        | 400                  | 19,119             |
| 089 - Blind Bay Streetlight                                                         |          |                | 25,000            |               |              |                       |                                |                     | -       | 24,475           | 49,475        |                  |                |                    | 19,475         | 25,000                 | 5,000                | 49,475             |
| 090 - Area E Streetlight                                                            |          |                | -                 |               |              |                       |                                |                     | -       | 7,340            | 7,340         |                  |                | -                  | 7,340          |                        | -                    | 7,340              |
| 093 - Sorrento Streetlight                                                          | -        |                | -                 | -             |              |                       |                                |                     | -       | 4,463            | 4,463         |                  |                | -                  | 4,463          |                        | -                    | 4,463              |
| 101 - Area C/D Transportation                                                       |          |                | -                 | -             |              |                       |                                | -                   | -       | 55,084           | 55,084        | 22,000           |                | -                  | 33,084         |                        | -                    | 55,084             |
| 171 - Building Inspection – Area F                                                  | -        |                | 35,000            | -             |              |                       |                                | 190,050             | -       | 136,299          | 361,349       |                  |                | -                  | 361,349        |                        | -                    | 361,349            |
| 172 - Bldg Inspection – Subregional                                                 | -        |                | 13,000            | -             |              |                       |                                | 319,725             | -       | 198,905          | 531,630       |                  |                | -                  | 531,630        |                        | -                    | 531,630            |
| 180 - Bylaw Enforcement                                                             | -        |                | -                 | -             |              |                       |                                | -                   | -       | 610,718          | 610,718       |                  |                |                    | 608,718        |                        | 2,000                | 610,718            |
| 183 - Hummingbird Creek Maintenance                                                 |          |                |                   |               |              |                       | -                              |                     |         | 585              | 585           |                  |                | -                  | -              |                        | 585                  | 585                |
| 184 - Sims Creek Maintenance                                                        |          |                |                   |               |              |                       | -                              |                     |         | 1,000            | 1,000         |                  |                |                    | -              |                        | 1,000                | 1,000              |
| 189 - Waverly Park Water Users Loan                                                 |          |                |                   |               | 25,513       | -                     |                                |                     | -       |                  | 25,513        |                  | 24,589         | -                  | 924            |                        |                      | 25,513             |
| 190 - Woodstove Exchange                                                            |          |                | -                 |               |              |                       |                                |                     |         | 15,300           | 15,300        | 15,000           |                |                    | 300            |                        | -                    | 15,300             |
| 192 - Community Works Fund                                                          | 85,250   |                |                   |               |              |                       |                                |                     |         |                  | 85,250        | -                |                |                    | 85,250         |                        |                      | 85,250             |
| 195 - Waterworks - Scotch Creek                                                     | -        |                |                   | -             | 47,305       | -                     | -                              | 88,862              |         |                  | 136,166       |                  | 45,052         | -                  | 96,520         | - -                    | 5,406                | 136,166            |
| 196 - Lakeview Place Water                                                          | -        |                | -                 | -             | -            | -                     |                                | -                   |         |                  | -             |                  | -              | -                  | -              | -                      | -                    | -                  |
| 197 - Cottonwoods Water                                                             |          |                |                   | -             | 38,238       |                       | -                              | 43,750              | -       |                  | 81,988        |                  |                | -                  | 71,855         | -                      | 10,132               | 81,987             |
| 198 - Sunnybrae Water                                                               | -        |                | -                 | -             | 42,320       | -                     | -                              | 65,043              | -       |                  | 107,363       |                  |                | -                  | 88,568         | -                      | 18,795               | 107,363            |
| 199 - Galena Shores Water                                                           |          |                |                   | -             | 42,997       |                       | 4,500                          | 11,690              | -       |                  | 59,187        |                  |                | -                  | 56,150         | -                      | 3,037                | 59,187             |
| 200 - Regional Water                                                                | -        |                |                   | 361,205       |              |                       |                                | -                   |         |                  | 361,205       |                  |                |                    | 341,205        | 20,000                 | -                    | 361,205            |
| 201 - Falkland Water                                                                | -        | -              |                   | -             | 71,058       |                       | 85,000                         | 127,199             | -       |                  | 283,257       |                  |                | -                  | 183,742        | 85,000                 | 14,515               | 283,257            |
| 202 - Cedar Heights Water                                                           | -        |                |                   | -             | 110,733      |                       | 30,000                         | 185,740             | -       |                  | 326,473       |                  |                | -                  | 271,375        | 30,000                 | 25,098               | 326,473            |
| 203 - Eagle Bay Water                                                               | -        |                |                   | -             | 43,075       |                       | 25,000                         | 48,641              | -       |                  | 116,716       |                  |                | -                  | 82,990         | 25,000                 | 8,726                | 116,716            |
| 204 - Saratoga Water                                                                | -        |                |                   | -             | 29,887       |                       | 10,000                         | 109,852             |         |                  | 149,739       |                  |                |                    | 96,206         | 10,000                 | 43,533               | 149,739            |
| 206 - Mac Reedman Water                                                             | -        |                |                   | -             | 57,144       |                       | 172,000                        | 122,815             | -       |                  | 351,959       |                  |                |                    | 148,141        | 172,000                | 31,818               | 351,959            |
| 208 - Sorrento Water                                                                | -        |                |                   | -             | 119,350      |                       | 590,000                        | 316,348             | -       |                  | 1,025,698     |                  |                | -                  | 286,525        | 590,000                | 149,174              | 1,025,698          |
| 209 - Anglemont Water                                                               | -        |                |                   | -             | 630,327      |                       | 575,000                        | 465,407             | -       |                  | 1,670,734     |                  | 335,926        | -                  | 534,443        | 575,000                | 225,365              | 1,670,734          |
| 210 - Area C LWMP                                                                   | -        |                | -                 |               | 63,775       |                       |                                |                     | -       |                  | 63,775        |                  |                |                    | 58,275         | 5,000                  | 500                  | 63,775             |
| 211 - N Shuswap LWMP                                                                | -        |                | -                 |               | 31,800       |                       |                                |                     | -       |                  | 31,800        |                  |                |                    | 26,800         | 5,000                  | -                    | 31,800             |
| 212 - Seymour Arm LWMP                                                              | -        |                | 2,500             |               | 11,250       |                       |                                |                     | -       |                  | 13,750        |                  |                | -                  | 13,750         |                        | -                    | 13,750             |
| 213 - Area E LWMP                                                                   | -        |                | -                 |               | 2,469        |                       |                                |                     | -       | 22,217           | 24,686        |                  |                | -                  | 24,686         |                        | -                    | 24,686             |
| 214 - Sorrento/Blind Bay Community Sewer                                            | -        |                | -                 | -             | -            | -                     |                                |                     |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 218 - Recycling                                                                     | 400,000  |                | -                 | 31,452        |              |                       | 200,000                        | 1,847,000           | -       | 882,415          | 3,360,866     |                  |                |                    | 2,678,366      | 600,000                | 82,500               | 3,360,866          |
| 219 - Solid Waste                                                                   | -        |                | -                 | 10,000        |              |                       | 3,550,000                      | 5,085,000           | -       | 900,000          | 9,545,000     |                  |                |                    | 4,686,586      | 3,525,000              | 1,333,414            | 9,545,000          |
| 239 - Area D Cemetery GIA                                                           |          |                |                   |               |              |                       |                                |                     |         | 3,700            | 3,700         | 1,200            |                |                    | 2,500          |                        |                      | 3,700              |
| 240 - Golden/Area A Cemetery                                                        |          |                | -                 | 3,068         |              |                       |                                |                     | -       | 29,079           | 32,147        |                  |                | -                  | 32,147         |                        | -                    | 32,147             |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2026 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues  |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 241 - Revelstoke/Area B Cemetery                                                    |           |                | -                 | 12,002        |              |                       |                                |                     | -       | 137,045          | 149,047       |                  |                | -                  | 149,047        |                        | -                    | 149,047            |
| 244 - Fireworks/Firecrackers - Area C                                               |           |                | -                 |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 246 - Fireworks/Firecrackers - Area E                                               |           |                | -                 |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 247 - Fireworks/Firecrackers - Area F                                               |           |                | -                 |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 250 - Marine Noise Control                                                          |           |                |                   |               |              |                       |                                |                     | -       |                  |               |                  |                |                    | -              |                        |                      |                    |
| 255 - Anti Whistling – Elson Road                                                   |           |                | -                 |               |              |                       |                                |                     |         | 856              | 856           |                  |                | -                  | 856            |                        | -                    | 856                |
| 256 - Anti-Whistling – Cambie Solsqua                                               |           |                | -                 |               |              |                       |                                |                     |         | 856              | 856           |                  |                |                    | 856            |                        | -                    | 856                |
| 257 - Anti-Whistling - Taft Road                                                    |           |                | -                 |               |              |                       |                                |                     |         | 856              | 856           |                  |                |                    | 856            |                        | -                    | 856                |
| 260 - GIS/Mapping                                                                   | -         |                | 30,000            | -             |              |                       |                                | -                   | -       | 420,236          | 450,236       |                  |                |                    | 430,236        | -                      | 20,000               | 450,236            |
| 264 - House Numbering                                                               |           |                | -                 | -             |              |                       |                                |                     | -       | 38,030           | 38,030        |                  |                |                    | 38,030         | -                      | -                    | 38,030             |
| 265 - Development Services                                                          | -         | -              | -                 | 1,000         |              |                       |                                | 94,850              | -       | 1,481,485        | 1,577,335     |                  |                |                    | 1,577,335      | -                      | -                    | 1,577,335          |
| 266 - Special Projects                                                              | -         |                | 120,000           | -             |              |                       |                                |                     | -       | 13,100           | 133,100       |                  |                |                    | 133,100        |                        | -                    | 133,100            |
| 280 - Shuswap Milfoil Control                                                       |           |                | -                 | 13,774        |              | -                     | -                              | -                   | -       | 322,454          | 336,229       |                  |                | -                  | 287,153        | -                      | 49,076               | 336,229            |
| 282 - Shuswap Watershed Council                                                     | -         |                | -                 |               | -            |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        | -                    | -                  |
| 286 - Weed Control                                                                  | -         |                | -                 | 2,046         |              |                       |                                |                     | -       | 102,628          | 104,674       |                  |                |                    | 104,674        |                        | -                    | 104,674            |
| 290 - Revelstoke/Area B Mosquito Control                                            | -         |                | -                 | 3,562         |              |                       |                                |                     | -       | 77,041           | 80,603        |                  |                | -                  | 80,603         | -                      | -                    | 80,603             |
| 291 - Golden/Area A Mosquito Control                                                | 425       |                | -                 | 103,527       |              |                       |                                |                     | -       | 100,368          | 204,320       |                  |                | -                  | 204,320        |                        | -                    | 204,320            |
| 292 - Area E Mosquito Control                                                       |           |                | -                 |               |              |                       |                                |                     | -       | 8,921            | 8,921         |                  |                | -                  | 8,921          |                        | -                    | 8,921              |
| 294 - Scotch/Lee Creek Mosquito Control                                             |           |                | -                 | -             |              |                       |                                |                     | -       | 38,050           | 38,050        |                  |                |                    | 38,050         |                        | -                    | 38,050             |
| 295 - Sterile Insect Control                                                        | -         |                | -                 |               | 6,461        |                       |                                | -                   | -       | 68,011           | 74,472        |                  |                | -                  | 74,472         |                        | -                    | 74,472             |
| 300 - Shuswap Tourism                                                               | -         |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              |                        | -                    | -                  |
| 302 - Shuswap Ec Dev                                                                | -         |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              | -                      | -                    | -                  |
| 304 - EA C Tourism Info Centre                                                      |           |                |                   |               |              |                       |                                |                     |         | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 305 - Film Commission                                                               | 15,000    |                | -                 | -             |              |                       |                                |                     | -       | 32,371           | 47,371        |                  |                | -                  | 45,371         | 2,000                  | -                    | 47,371             |
| 306 - EA A Ec Dev                                                                   |           |                | -                 |               |              |                       |                                |                     |         | 132,500          | 132,500       |                  |                |                    | 132,500        |                        |                      | 132,500            |
| 307 - EA F Tourism Promotion                                                        |           |                |                   |               |              |                       |                                |                     |         | 30,600           | 30,600        |                  |                |                    | 30,600         |                        |                      | 30,600             |
| 313 - Area D Parks GIA                                                              |           |                |                   |               |              |                       |                                |                     |         | 20,400           | 20,400        | 20,000           |                |                    | 400            |                        |                      | 20,400             |
| 315 - Rose Clifford Park                                                            |           |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    |                |                        |                      |                    |
| 316 - Rail Trail Corridor                                                           | -         |                | -                 | 33,813        |              |                       |                                | 40,000              | -       | 544,552          | 618,365       |                  | 108,333        | -                  | 432,482        | -                      | 77,550               | 618,365            |
| 320 - Area E Parks & Playgrounds                                                    |           |                | -                 |               |              |                       |                                |                     | -       | 27,471           | 27,471        |                  |                | -                  | 27,471         |                        |                      | 27,471             |
| 321 - Community Parks – Area A                                                      | 2,488,735 |                | -                 | -             |              |                       | 20,000                         | 25,000              | -       | 128,206          | 2,661,941     |                  |                | -                  | 229,941        | 2,420,000              | 12,000               | 2,661,941          |
| 322 - Community Parks – Area B                                                      |           |                | -                 | -             |              |                       | -                              |                     | -       | 1,750            | 1,750         |                  |                |                    | 1,750          |                        | -                    | 1,750              |
| 323 - Community Parks – Area C                                                      | 500,000   |                | -                 | -             |              |                       | -                              | -                   | -       | 378,331          | 878,331       |                  |                |                    | 381,531        | 405,000                | 91,800               | 878,331            |
| 324 - Community Parks – Area D                                                      | -         |                | -                 |               |              |                       | -                              | 10,000              | -       | 174,760          | 184,760       |                  |                |                    | 164,760        | -                      | 20,000               | 184,760            |
| 325 - Community Parks – Area E                                                      | 166,656   |                | -                 | -             |              |                       | -                              |                     | -       | 169,910          | 336,566       |                  |                |                    | 286,566        | -                      | 50,000               | 336,566            |
| 326 - Community Parks – Area F                                                      | -         |                | -                 | 2,393         |              | -                     | 20,000                         |                     | -       | 478,423          | 500,816       |                  |                | -                  | 366,412        | -                      | 134,404              | 500,816            |
| 327 - Community Parks - Regional                                                    |           |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              | -                      |                      | -                  |
| 328 - Community Parks - Area G                                                      | 900,000   |                | -                 | -             |              |                       | 100,000                        | -                   |         | 478,073          | 1,478,073     |                  |                |                    | 490,553        | 900,000                | 87,520               | 1,478,073          |
| 330 - Area B Recreation                                                             | 118,313   |                | 5,000             | 3,462         |              |                       |                                |                     | -       | 100,743          | 227,518       |                  |                | -                  | 227,518        |                        | -                    | 227,518            |

| Columbia Shuswap Regional District Five Year Financial Plan (2025-2029) - Year 2026 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|-------------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                     | Revenues  |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                            | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 340 - Golden Recreation - Arena                                                     | 118,313   |                | -                 | 139,402       |              | -                     | 376,000                        | 226,304             | -       | 1,478,535        | 2,338,554     |                  |                | -                  | 955,883        | 1,182,671              | 200,000              | 2,338,554          |
| 341 - Golden/Area A Shared Services                                                 | -         |                | -                 |               |              |                       |                                |                     | -       | 143,630          | 143,630       |                  |                | -                  | 143,630        |                        | -                    | 143,630            |
| 342 - Golden Recreation - Aquatic Facility                                          | -         |                |                   | -             |              | -                     | -                              | -                   |         |                  | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 344 - Shuswap Multipurpose Recreation                                               |           |                |                   |               |              |                       |                                |                     |         | 61,200           | 61,200        |                  |                |                    | 61,200         |                        |                      | 61,200             |
| 345 - Sicamous Arena                                                                | 88,735    |                | -                 | 18,000        |              |                       | -                              | 214,750             | -       | 624,686          | 946,170       |                  |                | -                  | 774,170        | -                      | 172,000              | 946,170            |
| 355 - EA A Television Rebroadcast                                                   | -         |                |                   | -             |              |                       |                                |                     | -       | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 370 - Golden Curling Rink                                                           | -         |                | -                 | 9,842         |              |                       | 12,000                         | 28,300              | -       | 108,405          | 158,547       |                  |                | -                  | 108,547        | -                      | 50,000               | 158,547            |
| 380 - Golden/Area A Library                                                         | -         |                | -                 | 99,801        |              |                       | -                              | 44,400              | -       | 337,755          | 481,956       |                  |                | -                  | 472,956        | -                      | 9,000                | 481,956            |
| 381 - Okanagan Regional Library                                                     | 500       |                | -                 | -             |              |                       |                                |                     | -       | 952,150          | 952,650       |                  |                | -                  | 949,650        |                        | 3,000                | 952,650            |
| 385 - Golden/Area A Museum                                                          |           |                | 1,000             | 7,518         |              |                       |                                |                     | -       | 51,482           | 60,000        | 59,000           |                | -                  | 1,000          |                        | -                    | 60,000             |
| 495 - Debt from Member Munis                                                        |           | 4,290,057      |                   |               |              |                       |                                | -                   |         |                  | 4,290,057     |                  |                |                    | 4,290,057      |                        |                      | 4,290,057          |
| Total                                                                               | 9,111,251 | 4,290,057      | 325,800           | 3,569,158     | 1,378,351    | -                     | 6,404,500                      | 10,167,193          | -       | 22,021,131       | 57,267,442    | 850,412          | 551,356        | -                  | 38,967,724     | 11,211,671             | 5,822,295            | 57,267,442         |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2027 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues  |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 010 - General Government                                                       | 718,395   | -              | -                 | 933,456       |              |                       |                                | 500                 | -       | 502,158          | 2,154,509     |                  |                |                    | 2,148,509      |                        | 6,000                | 2,154,509          |
| 011 - Electoral Area Government                                                | 395,697   |                | -                 | 933,729       |              |                       |                                | -                   | -       | 944,467          | 2,273,893     |                  |                |                    | 2,253,893      | -                      | 20,000               | 2,273,893          |
| 012 - Admin and IT                                                             | -         |                | -                 | -             |              | -                     | 40,000                         |                     | -       | 1,878,776        | 1,918,776     |                  |                |                    | 1,613,474      | -                      | 305,302              | 1,918,776          |
| 013 - Fleet                                                                    | -         |                | -                 | 137,418       |              | -                     | -                              |                     |         |                  | 137,418       |                  |                |                    | 92,418         | -                      | 45,000               | 137,418            |
| 014 - Miscellaneous Flow-thru                                                  | -         |                |                   | -             |              |                       |                                | -                   |         |                  | -             | -                |                |                    | -              | -                      | -                    | -                  |
| 015 - Feasibility Study                                                        |           |                |                   | -             |              |                       |                                |                     |         | 60,000           | 60,000        |                  |                |                    | -              |                        | 60,000               | 60,000             |
| 016 - Asset Management                                                         | -         |                | -                 | 20,000        |              |                       |                                |                     | -       |                  | 20,000        |                  |                |                    | 20,000         |                        |                      | 20,000             |
| 019 - BC Hydro Grant Distribution                                              | 3,016,974 |                |                   |               |              |                       |                                |                     |         |                  | 3,016,974     |                  |                |                    | 1,810,184      |                        | 1,206,790            | 3,016,974          |
| 023 - Contribution Agreement - North Shuswap Health Services Society           |           |                |                   |               |              |                       |                                |                     |         | 101,000          | 101,000       | 100,000          |                |                    | 1,000          |                        |                      | 101,000            |
| 024 - EA F First Responders                                                    |           |                |                   |               |              |                       |                                |                     |         | 31,540           | 31,540        | 31,000           |                |                    | 540            |                        |                      | 31,540             |
| 025 - Electoral Area GIA                                                       | -         |                |                   |               |              |                       |                                |                     | -       | 364,500          | 364,500       | 364,500          |                |                    |                |                        |                      | 364,500            |
| 026 - Area D Community Halls                                                   |           |                |                   |               |              |                       |                                |                     |         | 29,686           | 29,686        | 29,134           |                |                    | 552            |                        |                      | 29,686             |
| 027 - Shuswap SPCA                                                             |           |                |                   |               |              |                       |                                |                     |         | 12,250           | 12,250        | 12,000           |                |                    | 250            |                        |                      | 12,250             |
| 028 - Shuswap Search and Rescue                                                |           |                |                   |               |              |                       |                                |                     |         | 131,750          | 131,750       | 130,750          |                |                    | 1,000          |                        |                      | 131,750            |
| 029 - Shuswap First Responders GIA                                             |           |                | -                 |               |              |                       |                                |                     |         | 51,000           | 51,000        | 50,000           |                |                    | 1,000          |                        | -                    | 51,000             |
| 030 - Annis Bay Fire                                                           |           |                | -                 |               |              |                       |                                |                     | -       | 16,883           | 16,883        |                  |                | -                  | 16,883         |                        | -                    | 16,883             |
| 031 - Area B Fire                                                              | 90,509    |                | -                 | 2,602         |              |                       |                                |                     | -       | 60,479           | 153,590       |                  |                | -                  | 153,590        | -                      | -                    | 153,590            |
| 033 - Falkland Fire                                                            | 1,048     |                | -                 | 1,335         |              |                       | -                              | -                   | -       | 284,470          | 286,853       | 1,600            | 37,456         |                    | 192,797        | -                      | 55,000               | 286,853            |
| 034 - Swansea Point Fire                                                       | -         |                | -                 | -             |              |                       | -                              | 12,000              | -       | 226,839          | 238,839       | 1,100            |                |                    | 175,315        | -                      | 62,424               | 238,839            |
| 036 - Nicholson Fire                                                           | -         |                | -                 | -             |              |                       | -                              | -                   | -       | 298,423          | 298,423       | 1,100            |                | -                  | 192,323        | -                      | 105,000              | 298,423            |
| 037 - Ranchero/Deep Creek Fire                                                 | -         |                |                   | -             |              |                       | -                              | 116,891             | -       | 231,000          | 347,891       | 1,500            |                | -                  | 246,391        | -                      | 100,000              | 347,891            |
| 040 - Malakwa Fire Protection                                                  | -         |                | -                 | 18,379        |              |                       | -                              | -                   | -       | 214,663          | 233,042       | 1,250            |                |                    | 191,792        | -                      | 40,000               | 233,042            |
| 041 - Silver Creek Fire                                                        | -         |                | -                 | -             |              |                       | -                              |                     | -       | 261,272          | 261,272       | 1,250            |                | -                  | 180,022        | -                      | 80,000               | 261,272            |
| 043 - Area E Fire                                                              |           |                | -                 |               |              |                       |                                |                     | -       | 55,033           | 55,033        |                  |                | -                  | 52,633         |                        | 2,400                | 55,033             |
| 045 - Kault Hill Fire                                                          |           |                | -                 |               |              |                       |                                |                     | -       | 22,444           | 22,444        |                  |                | -                  | 22,444         |                        | -                    | 22,444             |
| 046 - Regional Fire                                                            | -         |                | -                 | 546,431       |              | -                     |                                | -                   |         |                  | 546,431       |                  |                |                    | 546,431        | -                      | -                    | 546,431            |
| 047 - South Shuswap Subregional Fire                                           | -         |                | -                 | 18,738        |              |                       | -                              | -                   | -       | 1,569,973        | 1,588,711     | 5,000            |                | -                  | 1,183,711      | -                      | 400,000              | 1,588,711          |
| 048 - North Shuswap Subregional Fire                                           | -         |                | -                 | 18,770        |              | -                     | -                              | -                   | -       | 1,037,467        | 1,056,236     | 3,550            |                |                    | 709,354        | -                      | 343,332              | 1,056,236          |
| 049 - 911 Emergency Telephone                                                  |           |                | -                 | 11,696        |              |                       | -                              |                     | -       | 306,705          | 318,401       |                  |                | -                  | 299,401        | -                      | 19,000               | 318,401            |
| 050 - Shuswap Emergency Program                                                | -         |                | -                 | 49,417        |              |                       | -                              | -                   | -       | 437,028          | 486,445       |                  |                |                    | 464,445        | -                      | 22,000               | 486,445            |
| 051 - Revelstoke Area B Emergency Program                                      |           |                | -                 | 2,369         |              |                       |                                |                     | -       | 195,732          | 198,101       |                  |                | -                  | 197,101        |                        | 1,000                | 198,101            |
| 052 - Golden Area A Emergency Program                                          | -         |                | -                 |               |              |                       |                                |                     | -       | 174,336          | 174,336       |                  |                | -                  | 174,336        |                        | -                    | 174,336            |
| 054 - Kicking Horse Mountain Fire Protection                                   |           |                |                   | 20,000        |              | 650,000               | 150,000                        |                     |         | 198,270          | 1,018,270     | -                | -              |                    | 132,270        | 800,000                | 86,000               | 1,018,270          |
| 060 - Dog Control Area D                                                       |           |                |                   |               |              |                       |                                |                     | -       | 50,783           | 50,783        |                  |                | -                  | 50,783         |                        | -                    | 50,783             |
| 061 - Dog Control - South Shuswap                                              |           |                | -                 | 250           |              |                       |                                | 5,000               | -       | 51,730           | 56,980        |                  |                | -                  | 56,980         |                        | -                    | 56,980             |
| 062 - Dog Control Area F                                                       |           |                | 1,300             | -             |              |                       |                                | -                   | -       | 5,431            | 6,731         |                  |                | -                  | 6,731          |                        | -                    | 6,731              |
| 074 - Shuswap Airport                                                          |           |                | -                 | -             |              |                       |                                |                     | -       | 106,866          | 106,866       |                  |                | -                  | 106,866        |                        | -                    | 106,866            |
| 075 - Revelstoke Airport                                                       | -         |                | -                 | 22,444        |              |                       | -                              | 326,318             | -       | 195,175          | 543,937       |                  |                | -                  | 473,937        | -                      | 70,000               | 543,937            |



| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2027 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 076 - Golden Airport                                                           |          |                | 2,500             | 18,416        |              |                       |                                |                     | -       | 26,085           | 47,001        |                  |                | -                  | 47,001         |                        | -                    | 47,001             |
| 084 - St Ives Street Light                                                     |          |                | -                 |               | 4,873        |                       |                                |                     | -       |                  | 4,873         |                  |                | -                  | 4,873          |                        | -                    | 4,873              |
| 085 - C Strata Street Light                                                    |          |                |                   |               |              |                       |                                | 2,858               | -       |                  | 2,858         |                  |                | -                  | 2,858          |                        |                      | 2,858              |
| 086 - Swansea Point Streetlight                                                |          |                | -                 |               |              |                       |                                |                     | -       | 12,124           | 12,124        |                  |                | -                  | 12,124         |                        | -                    | 12,124             |
| 088 - Falkland Streetlight                                                     | 150      |                | -                 | 225           |              |                       |                                |                     | -       | 19,646           | 20,021        |                  |                | -                  | 19,621         |                        | 400                  | 20,021             |
| 089 - Blind Bay Streetlight                                                    | -        |                | 25,000            |               |              |                       |                                |                     | -       | 25,380           | 50,380        |                  |                |                    | 20,380         | 25,000                 | 5,000                | 50,380             |
| 090 - Area E Streetlight                                                       |          |                | -                 |               |              |                       |                                |                     | -       | 7,694            | 7,694         |                  |                | -                  | 7,694          |                        | -                    | 7,694              |
| 093 - Sorrento Streetlight                                                     | -        |                | -                 | -             |              |                       |                                |                     | -       | 4,674            | 4,674         |                  |                | -                  | 4,674          |                        | -                    | 4,674              |
| 101 - Area C/D Transportation                                                  |          |                | -                 | -             |              |                       |                                |                     | -       | 55,704           | 55,704        | 22,000           |                | -                  | 33,704         |                        | -                    | 55,704             |
| 171 - Building Inspection – Area F                                             |          |                |                   | -             |              |                       |                                | 193,851             | -       | 177,591          | 371,442       |                  |                |                    | 371,442        |                        | -                    | 371,442            |
| 172 - Bldg Inspection – Subregional                                            | -        |                | 6,000             | -             |              |                       |                                | 335,711             | -       | 203,871          | 545,582       |                  |                | -                  | 545,582        |                        | -                    | 545,582            |
| 180 - Bylaw Enforcement                                                        | -        |                | -                 | -             |              |                       |                                | -                   | -       | 625,303          | 625,303       |                  |                |                    | 623,303        |                        | 2,000                | 625,303            |
| 183 - Hummingbird Creek Maintenance                                            |          |                |                   |               |              |                       | -                              |                     |         | 585              | 585           |                  |                | -                  | -              |                        | 585                  | 585                |
| 184 - Sims Creek Maintenance                                                   |          |                |                   |               |              |                       | -                              |                     |         | 1,000            | 1,000         |                  |                |                    | -              |                        | 1,000                | 1,000              |
| 189 - Waverly Park Water Users Loan                                            |          |                |                   |               | 25,513       | -                     |                                |                     | -       |                  | 25,513        |                  | 24,589         | -                  | 924            |                        | -                    | 25,513             |
| 190 - Woodstove Exchange                                                       |          |                | -                 |               |              |                       |                                |                     |         | 15,300           | 15,300        | 15,000           |                |                    | 300            |                        | -                    | 15,300             |
| 192 - Community Works Fund                                                     | -        |                |                   |               |              |                       |                                |                     |         |                  | -             | -                |                |                    | -              |                        |                      | -                  |
| 195 - Waterworks - Scotch Creek                                                | -        |                |                   | -             | 49,670       | -                     | -                              | 93,305              |         |                  | 142,974       |                  | 45,052         | -                  | 97,714         | -                      | 209                  | 142,974            |
| 196 - Lakeview Place Water                                                     | -        |                | -                 | -             | -            | -                     |                                | -                   |         |                  | -             |                  | -              | -                  | -              | -                      | -                    | -                  |
| 197 - Cottonwoods Water                                                        |          |                |                   | -             | 31,754       |                       | -                              | 47,250              | -       |                  | 79,004        |                  |                | -                  | 72,343         | -                      | 6,661                | 79,004             |
| 198 - Sunnybrae Water                                                          | -        |                | -                 | -             | 44,440       | -                     | -                              | 69,350              | -       |                  | 113,790       |                  |                | -                  | 92,014         | -                      | 21,777               | 113,790            |
| 199 - Galena Shores Water                                                      |          |                |                   | -             | 41,230       |                       | 4,500                          | 14,300              | -       |                  | 60,030        |                  |                | -                  | 57,007         | -                      | 3,023                | 60,030             |
| 200 - Regional Water                                                           | -        |                |                   | 349,660       |              |                       |                                | -                   |         |                  | 349,660       |                  |                |                    | 349,660        | -                      | -                    | 349,660            |
| 201 - Falkland Water                                                           |          | -              |                   | -             | 78,212       |                       | 150,000                        | 139,389             | -       |                  | 367,601       |                  |                | -                  | 182,210        | 150,000                | 35,391               | 367,601            |
| 202 - Cedar Heights Water                                                      | -        |                |                   | -             | 121,855      |                       | 10,000                         | 198,884             | -       |                  | 330,739       |                  |                | -                  | 274,893        | 10,000                 | 45,845               | 330,739            |
| 203 - Eagle Bay Water                                                          | -        |                |                   | -             | 45,238       |                       | 95,000                         | 53,157              | -       |                  | 193,395       |                  |                | -                  | 84,116         | 95,000                 | 14,279               | 193,395            |
| 204 - Saratoga Water                                                           | -        |                |                   | -             | 31,350       |                       | -                              | 115,287             |         |                  | 146,637       |                  |                |                    | 97,679         | -                      | 48,958               | 146,637            |
| 206 - Mac Reedman Water                                                        | -        |                |                   | -             | 65,189       |                       | -                              | 135,157             | -       |                  | 200,346       |                  |                |                    | 153,238        | -                      | 47,108               | 200,346            |
| 208 - Sorrento Water                                                           | -        |                |                   | -             | 137,134      |                       | 500,000                        | 318,879             | -       |                  | 956,013       |                  |                | -                  | 289,451        | 500,000                | 166,563              | 956,013            |
| 209 - Anglemont Water                                                          |          |                |                   | -             | 642,470      | -                     | 180,000                        | 488,161             | -       |                  | 1,310,631     |                  | 335,926        | -                  | 539,689        | 180,000                | 255,015              | 1,310,631          |
| 210 - Area C LWMP                                                              | -        |                | -                 |               | 63,775       |                       |                                |                     | -       |                  | 63,775        |                  |                |                    | 58,275         | 5,000                  | 500                  | 63,775             |
| 211 - N Shuswap LWMP                                                           | -        |                | -                 |               | 32,300       |                       |                                |                     | -       |                  | 32,300        |                  |                |                    | 27,300         | 5,000                  | -                    | 32,300             |
| 212 - Seymour Arm LWMP                                                         | -        |                | 2,500             |               | 1,250        |                       |                                |                     | -       |                  | 3,750         |                  |                | -                  | 3,750          |                        | -                    | 3,750              |
| 213 - Area E LWMP                                                              | -        |                | -                 |               | 2,620        |                       |                                |                     | -       | 23,577           | 26,196        |                  |                | -                  | 24,696         |                        | 1,500                | 26,196             |
| 214 - Sorrento/Blind Bay Community Sewer                                       | -        |                | -                 | -             | -            | -                     |                                |                     |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 218 - Recycling                                                                | -        |                | -                 | 32,071        |              |                       | -                              | 1,847,000           | -       | 876,370          | 2,755,441     |                  |                |                    | 2,675,441      |                        | 80,000               | 2,755,441          |
| 219 - Solid Waste                                                              |          |                |                   | 10,000        |              | 2,120,127             | 50,000                         | 5,085,000           | -       | 1,200,000        | 8,465,127     |                  |                |                    | 4,661,181      | 2,525,000              | 1,278,945            | 8,465,127          |
| 239 - Area D Cemetery GIA                                                      |          |                |                   |               |              |                       |                                |                     |         | 3,700            | 3,700         | 1,200            |                |                    | 2,500          |                        |                      | 3,700              |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2027 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 240 - Golden/Area A Cemetery                                                   |          |                | -                 | 3,068         |              |                       |                                |                     | -       | 29,379           | 32,447        |                  |                | -                  | 32,447         |                        | -                    | 32,447             |
| 241 - Revelstoke/Area B Cemetery                                               |          |                | -                 | 12,002        |              |                       |                                |                     | -       | 141,493          | 153,495       |                  |                | -                  | 153,495        |                        | -                    | 153,495            |
| 244 - Fireworks/Firecrackers - Area C                                          |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 246 - Fireworks/Firecrackers - Area E                                          |          |                | -                 |               |              |                       |                                | -                   | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 247 - Fireworks/Firecrackers - Area F                                          |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 250 - Marine Noise Control                                                     |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        |                      | -                  |
| 255 - Anti Whistling – Elson Road                                              |          |                | -                 |               |              |                       |                                |                     |         | 887              | 887           |                  |                | -                  | 887            |                        | -                    | 887                |
| 256 - Anti-Whistling – Cambie Solsqua                                          |          |                | -                 |               |              |                       |                                | -                   |         | 887              | 887           |                  |                |                    | 887            |                        | -                    | 887                |
| 257 - Anti-Whistling - Taft Road                                               |          |                |                   |               |              |                       |                                |                     |         | 887              | 887           |                  |                |                    | 887            |                        |                      | 887                |
| 260 - GIS/Mapping                                                              | -        |                | 100,000           | -             |              |                       |                                | -                   | -       | 429,936          | 529,936       |                  |                |                    | 394,936        | 100,000                | 35,000               | 529,936            |
| 264 - House Numbering                                                          |          |                |                   | -             |              |                       |                                |                     | -       | 39,112           | 39,112        |                  |                |                    | 39,112         |                        |                      | 39,112             |
| 265 - Development Services                                                     | -        | -              | -                 | 1,000         |              |                       |                                | 94,850              | -       | 1,524,284        | 1,620,134     |                  |                |                    | 1,620,134      | -                      | -                    | 1,620,134          |
| 266 - Special Projects                                                         | -        |                | -                 | -             |              |                       |                                |                     | -       | 68,100           | 68,100        |                  |                |                    | 68,100         |                        | -                    | 68,100             |
| 280 - Shuswap Milfoil Control                                                  |          |                | -                 | 13,955        |              | -                     | 35,000                         | -                   | -       | 322,145          | 371,100       |                  |                | -                  | 292,138        | 35,000                 | 43,961               | 371,100            |
| 282 - Shuswap Watershed Council                                                | -        |                | -                 |               | -            |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        | -                    | -                  |
| 286 - Weed Control                                                             | -        |                | -                 | 2,087         |              |                       |                                |                     | -       | 104,983          | 107,070       |                  |                |                    | 107,070        |                        | -                    | 107,070            |
| 290 - Revelstoke/Area B Mosquito Control                                       | -        |                | -                 | 3,562         |              |                       |                                |                     | -       | 77,738           | 81,300        |                  |                | -                  | 81,300         | -                      | -                    | 81,300             |
| 291 - Golden/Area A Mosquito Control                                           | 425      |                | -                 | 102,336       |              |                       |                                |                     | -       | 99,183           | 201,944       |                  |                | -                  | 201,944        |                        | -                    | 201,944            |
| 292 - Area E Mosquito Control                                                  |          |                | -                 |               |              |                       |                                |                     | -       | 9,100            | 9,100         |                  |                | -                  | 9,100          |                        | -                    | 9,100              |
| 294 - Scotch/Lee Creek Mosquito Control                                        |          |                | -                 | -             |              |                       |                                |                     | -       | 36,611           | 36,611        |                  |                |                    | 36,611         |                        | -                    | 36,611             |
| 295 - Sterile Insect Control                                                   | -        |                | -                 |               | 6,720        |                       |                                | -                   | -       | 70,691           | 77,411        |                  |                | -                  | 77,411         |                        | -                    | 77,411             |
| 300 - Shuswap Tourism                                                          | -        |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              |                        | -                    | -                  |
| 302 - Shuswap Ec Dev                                                           | -        |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              |                        | -                    | -                  |
| 304 - EA C Tourism Info Centre                                                 |          |                |                   |               |              |                       |                                |                     |         | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 305 - Film Commission                                                          | 15,000   |                | -                 | -             |              |                       |                                |                     | -       | 32,684           | 47,684        |                  |                | -                  | 45,684         | 2,000                  | -                    | 47,684             |
| 306 - EA A Ec Dev                                                              |          |                | -                 |               |              |                       |                                |                     |         | 133,750          | 133,750       |                  |                |                    | 133,750        |                        |                      | 133,750            |
| 307 - EA F Tourism Promotion                                                   |          |                |                   |               |              |                       |                                |                     |         | 30,600           | 30,600        |                  |                |                    | 30,600         |                        |                      | 30,600             |
| 313 - Area D Parks GIA                                                         |          |                |                   |               |              |                       |                                |                     |         | 20,400           | 20,400        | 20,000           |                |                    | 400            |                        |                      | 20,400             |
| 315 - Rose Clifford Park                                                       |          |                |                   |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    |                |                        |                      |                    |
| 316 - Rail Trail Corridor                                                      | -        |                | -                 | 33,813        |              |                       |                                | 40,000              | -       | 560,328          | 634,141       |                  | 108,333        | -                  | 435,758        | -                      | 90,050               | 634,141            |
| 320 - Area E Parks & Playgrounds                                               |          |                | -                 |               |              |                       |                                |                     | -       | 27,901           | 27,901        |                  |                | -                  | 27,901         |                        | -                    | 27,901             |
| 321 - Community Parks – Area A                                                 | 590,509  |                | -                 | -             |              |                       | 20,000                         | 25,000              | -       | 135,428          | 770,938       |                  |                | -                  | 230,938        | 520,000                | 20,000               | 770,938            |
| 322 - Community Parks – Area B                                                 | -        |                | -                 | -             |              |                       | -                              |                     | -       | 1,750            | 1,750         |                  |                |                    | 1,750          | -                      | -                    | 1,750              |
| 323 - Community Parks – Area C                                                 | -        |                | -                 | -             |              |                       | -                              | -                   | -       | 372,148          | 372,148       |                  |                |                    | 278,512        | -                      | 93,636               | 372,148            |
| 324 - Community Parks – Area D                                                 | -        |                | -                 |               |              |                       | -                              | 10,000              | -       | 177,431          | 187,431       |                  |                |                    | 167,431        | -                      | 20,000               | 187,431            |
| 325 - Community Parks – Area E                                                 | 60,339   |                | -                 |               |              |                       | -                              |                     | -       | 172,987          | 233,326       |                  |                |                    | 183,326        |                        | 50,000               | 233,326            |
| 326 - Community Parks – Area F                                                 | -        |                | -                 | 2,441         |              | -                     | 165,000                        |                     | -       | 491,575          | 659,016       |                  |                | -                  | 379,016        | 140,000                | 140,000              | 659,016            |
| 327 - Community Parks - Regional                                               |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    |                |                        |                      | -                  |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2027 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues  |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 328 - Community Parks - Area G                                                 | -         |                | -                 | -             |              |                       | -                              | -                   |         | 466,657          | 466,657       |                  |                |                    | 377,587        | -                      | 89,070               | 466,657            |
| 330 - Area B Recreation                                                        | 120,679   |                | 3,000             | 3,462         |              |                       |                                |                     | -       | 100,377          | 227,518       |                  |                | -                  | 227,518        |                        | -                    | 227,518            |
| 340 - Golden Recreation - Arena                                                | 120,679   |                | -                 | 139,402       |              | -                     | 78,000                         | 232,961             | -       | 1,038,253        | 1,609,295     |                  |                | -                  | 930,698        | 503,597                | 175,000              | 1,609,295          |
| 341 - Golden/Area A Shared Services                                            | -         |                | -                 |               |              |                       |                                |                     | -       | 149,821          | 149,821       |                  |                | -                  | 149,821        |                        | -                    | 149,821            |
| 342 - Golden Recreation - Aquatic Facility                                     | -         |                |                   | -             |              | -                     | -                              | -                   |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 344 - Shuswap Multipurpose Recreation                                          |           |                |                   |               |              |                       |                                |                     |         | 61,200           | 61,200        |                  |                |                    | 61,200         |                        |                      | 61,200             |
| 345 - Sicamous Arena                                                           | 590,509   |                | -                 | 18,000        |              |                       | 180,000                        | 214,750             | -       | 636,427          | 1,639,686     |                  |                | -                  | 804,686        | 680,000                | 155,000              | 1,639,686          |
| 355 - EA A Television Rebroadcast                                              | -         |                |                   | -             |              |                       |                                |                     | -       | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 370 - Golden Curling Rink                                                      | 369,000   |                | -                 | 9,842         |              |                       | -                              | 28,300              | -       | 111,957          | 519,099       |                  |                | -                  | 100,099        | 369,000                | 50,000               | 519,099            |
| 380 - Golden/Area A Library                                                    | -         |                | -                 | 100,332       |              |                       | -                              | 46,500              | -       | 349,596          | 496,428       |                  |                | -                  | 486,428        | -                      | 10,000               | 496,428            |
| 381 - Okanagan Regional Library                                                | 500       |                | -                 | -             |              |                       |                                |                     | -       | 979,558          | 980,058       |                  |                | -                  | 977,058        |                        | 3,000                | 980,058            |
| 385 - Golden/Area A Museum                                                     |           |                | -                 | 7,518         |              |                       |                                |                     | -       | 52,482           | 60,000        | 59,000           |                | -                  | 1,000          |                        | -                    | 60,000             |
| 495 - Debt from Member Munis                                                   |           | 4,189,707      |                   |               |              |                       |                                | -                   |         |                  | 4,189,707     |                  |                |                    | 4,189,707      |                        |                      | 4,189,707          |
| Total                                                                          | 6,090,414 | 4,189,707      | 140,300           | 3,600,224     | 1,425,591    | 2,770,127             | 1,657,500                      | 10,290,610          | -       | 22,445,457       | 52,609,930    | 850,934          | 551,356        | -                  | 38,675,988     | 6,644,597              | 6,018,723            | 52,609,930         |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2028 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues  |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 010 - General Government                                                       | 730,463   | -              | 22,500            | 937,832       |              |                       |                                | 500                 | -       | 533,787          | 2,225,082     |                  |                |                    | 2,224,082      |                        | 1,000                | 2,225,082          |
| 011 - Electoral Area Government                                                | 401,731   |                | -                 | 933,729       |              |                       |                                | -                   | -       | 999,982          | 2,335,442     |                  |                |                    | 2,315,442      | -                      | 20,000               | 2,335,442          |
| 012 - Admin and IT                                                             | -         |                | -                 | -             |              | -                     | -                              |                     | -       | 1,946,216        | 1,946,216     |                  |                |                    | 1,640,914      | -                      | 305,302              | 1,946,216          |
| 013 - Fleet                                                                    | -         |                | -                 | 139,241       |              | -                     | -                              |                     |         |                  | 139,241       |                  |                |                    | 94,241         | -                      | 45,000               | 139,241            |
| 014 - Miscellaneous Flow-thru                                                  | -         |                |                   | -             |              |                       |                                | -                   |         |                  | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 015 - Feasibility Study                                                        |           |                |                   | -             |              |                       |                                |                     |         | 60,000           | 60,000        |                  |                |                    | -              |                        | 60,000               | 60,000             |
| 016 - Asset Management                                                         | -         |                | -                 | 20,000        |              |                       |                                |                     | -       |                  | 20,000        |                  |                |                    | 20,000         |                        |                      | 20,000             |
| 019 - BC Hydro Grant Distribution                                              | 3,077,313 |                |                   |               |              |                       |                                |                     |         |                  | 3,077,313     |                  |                |                    | 1,846,388      |                        | 1,230,925            | 3,077,313          |
| 023 - Contribution Agreement - North Shuswap Health Services Society           |           |                |                   |               |              |                       |                                |                     |         | 101,000          | 101,000       | 100,000          |                |                    | 1,000          |                        |                      | 101,000            |
| 024 - EA F First Responders                                                    |           |                |                   |               |              |                       |                                |                     |         | 31,540           | 31,540        | 31,000           |                |                    | 540            |                        |                      | 31,540             |
| 025 - Electoral Area GIA                                                       | -         |                |                   |               |              |                       |                                |                     | -       | 364,500          | 364,500       | 364,500          |                |                    |                |                        |                      | 364,500            |
| 026 - Area D Community Halls                                                   |           |                |                   |               |              |                       |                                |                     |         | 30,448           | 30,448        | 29,667           |                |                    | 781            |                        |                      | 30,448             |
| 027 - Shuswap SPCA                                                             |           |                |                   |               |              |                       |                                |                     |         | 12,250           | 12,250        | 12,000           |                |                    | 250            |                        |                      | 12,250             |
| 028 - Shuswap Search and Rescue                                                |           |                |                   |               |              |                       |                                |                     |         | 131,750          | 131,750       | 130,750          |                |                    | 1,000          |                        |                      | 131,750            |
| 029 - Shuswap First Responders GIA                                             |           |                | -                 |               |              |                       |                                |                     |         | 51,000           | 51,000        | 50,000           |                |                    | 1,000          |                        | -                    | 51,000             |
| 030 - Annis Bay Fire                                                           |           |                | -                 |               |              |                       |                                |                     | -       | 17,200           | 17,200        |                  |                | -                  | 17,200         |                        | -                    | 17,200             |
| 031 - Area B Fire                                                              | 92,319    |                | -                 | 2,602         |              |                       |                                |                     | -       | 62,146           | 157,067       |                  |                | -                  | 157,067        | -                      | -                    | 157,067            |
| 033 - Falkland Fire                                                            | 1,069     |                | -                 | 1,335         |              |                       | -                              | -                   | -       | 287,943          | 290,348       | 1,600            | 27,527         |                    | 196,221        | -                      | 65,000               | 290,348            |
| 034 - Swansea Point Fire                                                       | -         |                | -                 | -             |              |                       | -                              | 12,000              | -       | 231,978          | 243,978       | 1,100            |                |                    | 179,205        | -                      | 63,672               | 243,978            |
| 036 - Nicholson Fire                                                           | -         |                | -                 | -             |              |                       | -                              | -                   | -       | 302,706          | 302,706       | 1,100            |                | -                  | 196,606        | -                      | 105,000              | 302,706            |
| 037 - Ranchero/Deep Creek Fire                                                 | -         |                | -                 | -             |              |                       | -                              | 118,401             | -       | 233,984          | 352,385       | 1,500            |                | -                  | 250,885        | -                      | 100,000              | 352,385            |
| 040 - Malakwa Fire Protection                                                  | -         |                | -                 | 18,379        |              |                       | -                              | -                   | -       | 218,050          | 236,429       | 1,250            |                |                    | 195,179        | -                      | 40,000               | 236,429            |
| 041 - Silver Creek Fire                                                        | -         |                | -                 | -             |              |                       | -                              | -                   | -       | 264,601          | 264,601       | 1,250            |                | -                  | 183,351        | -                      | 80,000               | 264,601            |
| 043 - Area E Fire                                                              |           |                | -                 |               |              |                       |                                |                     | -       | 56,033           | 56,033        |                  |                | -                  | 53,533         |                        | 2,500                | 56,033             |
| 045 - Kault Hill Fire                                                          |           |                | -                 |               |              |                       |                                |                     | -       | 22,886           | 22,886        |                  |                | -                  | 22,886         |                        | -                    | 22,886             |
| 046 - Regional Fire                                                            | -         |                | -                 | 561,126       |              | -                     |                                | -                   |         |                  | 561,126       |                  |                |                    | 561,126        | -                      | -                    | 561,126            |
| 047 - South Shuswap Subregional Fire                                           | -         |                | -                 | 18,945        |              |                       | -                              | -                   | -       | 1,585,390        | 1,604,335     | 5,000            |                | -                  | 1,199,335      | -                      | 400,000              | 1,604,335          |
| 048 - North Shuswap Subregional Fire                                           | -         |                | -                 | 19,145        |              | -                     | -                              | -                   | -       | 1,050,108        | 1,069,253     | 3,550            |                |                    | 722,371        | -                      | 343,332              | 1,069,253          |
| 049 - 911 Emergency Telephone                                                  |           |                | -                 | 11,929        |              |                       | -                              |                     | -       | 320,228          | 332,158       |                  |                | -                  | 312,158        | -                      | 20,000               | 332,158            |
| 050 - Shuswap Emergency Program                                                | -         |                | -                 | 49,606        |              |                       | -                              | -                   | -       | 435,764          | 485,369       |                  |                |                    | 463,369        | -                      | 22,000               | 485,369            |
| 051 - Revelstoke Area B Emergency Program                                      |           |                | -                 | 2,369         |              |                       |                                |                     | -       | 201,406          | 203,775       |                  |                | -                  | 202,775        |                        | 1,000                | 203,775            |
| 052 - Golden Area A Emergency Program                                          | -         |                | -                 |               |              |                       |                                |                     | -       | 177,274          | 177,274       |                  |                | -                  | 177,274        | -                      | -                    | 177,274            |
| 054 - Kicking Horse Mountain Fire Protection                                   |           |                |                   | 20,000        |              | -                     | -                              |                     |         | 207,286          | 227,286       | -                | 83,212         |                    | 133,074        | -                      | 11,000               | 227,286            |
| 060 - Dog Control Area D                                                       |           |                | -                 | -             |              |                       |                                |                     | -       | 51,733           | 51,733        |                  |                | -                  | 51,733         |                        | -                    | 51,733             |
| 061 - Dog Control - South Shuswap                                              |           |                |                   | 250           |              |                       |                                | 5,000               | -       | 51,882           | 57,132        |                  |                | -                  | 57,132         |                        | -                    | 57,132             |
| 062 - Dog Control Area F                                                       |           |                | 1,300             | -             |              |                       |                                | -                   | -       | 5,573            | 6,873         |                  |                | -                  | 6,873          |                        | -                    | 6,873              |
| 074 - Shuswap Airport                                                          |           |                | -                 | -             |              |                       |                                |                     | -       | 108,897          | 108,897       |                  |                | -                  | 108,897        |                        | -                    | 108,897            |
| 075 - Revelstoke Airport                                                       | -         |                | -                 | 22,592        |              |                       | -                              | 328,345             | -       | 197,187          | 548,123       |                  |                | -                  | 478,123        | -                      | 70,000               | 548,123            |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2028 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 076 - Golden Airport                                                           |          |                | 1,000             | 18,416        |              |                       |                                |                     | -       | 29,112           | 48,528        |                  |                | -                  | 48,528         |                        | -                    | 48,528             |
| 084 - St Ives Street Light                                                     |          |                | -                 |               | 5,106        |                       |                                |                     | -       |                  | 5,106         |                  |                | -                  | 5,106          |                        | -                    | 5,106              |
| 085 - C Strata Street Light                                                    |          |                |                   |               |              |                       |                                | 2,989               | -       |                  | 2,989         |                  |                | -                  | 2,989          |                        |                      | 2,989              |
| 086 - Swansea Point Streetlight                                                |          |                | -                 |               |              |                       |                                |                     | -       | 12,710           | 12,710        |                  |                | -                  | 12,710         |                        | -                    | 12,710             |
| 088 - Falkland Streetlight                                                     | 150      |                | -                 | 225           |              |                       |                                |                     | -       | 20,594           | 20,969        |                  |                | -                  | 20,569         |                        | 400                  | 20,969             |
| 089 - Blind Bay Streetlight                                                    | -        |                | 25,000            |               |              |                       |                                |                     | -       | 26,329           | 51,329        |                  |                |                    | 21,329         | 25,000                 | 5,000                | 51,329             |
| 090 - Area E Streetlight                                                       |          |                | -                 |               |              |                       |                                |                     | -       | 8,066            | 8,066         |                  |                | -                  | 8,066          |                        | -                    | 8,066              |
| 093 - Sorrento Streetlight                                                     | -        |                | -                 | -             |              |                       |                                |                     | -       | 4,895            | 4,895         |                  |                | -                  | 4,895          |                        | -                    | 4,895              |
| 101 - Area C/D Transportation                                                  |          |                | -                 | -             |              |                       |                                |                     | -       | 56,337           | 56,337        | 22,000           |                | -                  | 34,337         |                        | -                    | 56,337             |
| 171 - Building Inspection – Area F                                             | -        |                | -                 | -             |              |                       |                                | 197,728             | -       | 183,832          | 381,560       |                  |                | -                  | 381,560        |                        | -                    | 381,560            |
| 172 - Bldg Inspection – Subregional                                            | -        |                | -                 | -             |              |                       |                                | 352,497             | -       | 207,449          | 559,946       |                  |                | -                  | 559,946        |                        | -                    | 559,946            |
| 180 - Bylaw Enforcement                                                        | -        |                | -                 | -             |              |                       |                                |                     | -       | 640,326          | 640,326       |                  |                |                    | 638,326        |                        | 2,000                | 640,326            |
| 183 - Hummingbird Creek Maintenance                                            |          |                |                   |               |              |                       | -                              |                     |         | 585              | 585           |                  |                | -                  | -              |                        | 585                  | 585                |
| 184 - Sims Creek Maintenance                                                   |          |                |                   |               |              |                       | -                              |                     |         | 1,000            | 1,000         |                  |                |                    | -              |                        | 1,000                | 1,000              |
| 189 - Waverly Park Water Users Loan                                            |          |                |                   |               | 25,513       | -                     |                                |                     | -       |                  | 25,513        |                  | 24,589         | -                  | 924            |                        |                      | 25,513             |
| 190 - Woodstove Exchange                                                       |          |                | -                 |               |              |                       |                                |                     |         | 15,300           | 15,300        | 15,000           |                |                    | 300            |                        | -                    | 15,300             |
| 192 - Community Works Fund                                                     | -        |                |                   |               |              |                       |                                |                     |         |                  | -             | -                |                |                    | -              |                        |                      | -                  |
| 195 - Waterworks - Scotch Creek                                                | -        |                |                   | -             | 52,153       | -                     | -                              | 97,970              |         |                  | 150,123       |                  | 45,052         | -                  | 99,376         | -                      | 5,695                | 150,123            |
| 196 - Lakeview Place Water                                                     | -        |                | -                 | -             | -            | -                     |                                | -                   |         |                  | -             |                  | -              | -                  | -              | -                      | -                    | -                  |
| 197 - Cottonwoods Water                                                        |          |                | -                 |               | 26,268       |                       | -                              | 50,925              | -       |                  | 77,193        |                  |                | -                  | 74,014         | -                      | 3,179                | 77,192             |
| 198 - Sunnybrae Water                                                          | -        |                | -                 | -             | 46,649       | -                     | 95,000                         | 73,949              | -       |                  | 215,598       |                  |                | -                  | 94,014         | 95,000                 | 26,584               | 215,598            |
| 199 - Galena Shores Water                                                      |          |                |                   |               | 39,463       |                       | 4,500                          | 17,630              | -       |                  | 61,593        |                  |                | -                  | 58,357         | -                      | 3,236                | 61,593             |
| 200 - Regional Water                                                           | -        |                |                   | 358,368       |              |                       |                                |                     |         |                  | 358,368       |                  |                |                    | 358,368        | -                      | -                    | 358,368            |
| 201 - Falkland Water                                                           | -        | -              | -                 | -             | 86,080       |                       | 25,000                         | 152,768             | -       |                  | 263,849       |                  |                | -                  | 186,586        | 25,000                 | 52,263               | 263,849            |
| 202 - Cedar Heights Water                                                      | -        |                | -                 | -             | 133,943      |                       | 92,000                         | 212,933             | -       |                  | 438,876       |                  |                | -                  | 281,677        | 92,000                 | 65,199               | 438,876            |
| 203 - Eagle Bay Water                                                          | -        |                | -                 | -             | 47,495       |                       | 200,000                        | 58,049              | -       |                  | 305,544       |                  |                | -                  | 85,948         | 200,000                | 19,596               | 305,544            |
| 204 - Saratoga Water                                                           | -        |                | -                 | -             | 32,918       |                       | -                              | 121,008             |         |                  | 153,926       |                  |                |                    | 99,893         | -                      | 54,032               | 153,925            |
| 206 - Mac Reedman Water                                                        | -        |                | -                 | -             | 74,343       |                       | -                              | 148,709             | -       |                  | 223,052       |                  |                |                    | 157,410        | -                      | 65,642               | 223,052            |
| 208 - Sorrento Water                                                           | -        |                | -                 | -             | 157,685      |                       | 500,000                        | 320,777             | -       |                  | 978,462       |                  |                | -                  | 295,493        | 500,000                | 182,969              | 978,462            |
| 209 - Anglemont Water                                                          |          |                | -                 | -             | 655,717      | -                     | 180,000                        | 511,498             | -       |                  | 1,347,215     |                  | 335,926        | -                  | 552,727        | 180,000                | 278,561              | 1,347,215          |
| 210 - Area C LWMP                                                              | -        |                | -                 |               | 63,775       |                       |                                |                     | -       |                  | 63,775        |                  |                |                    | 58,275         | 5,000                  | 500                  | 63,775             |
| 211 - N Shuswap LWMP                                                           | -        |                | -                 |               | 32,800       |                       |                                |                     | -       |                  | 32,800        |                  |                |                    | 27,800         | 5,000                  | -                    | 32,800             |
| 212 - Seymour Arm LWMP                                                         | -        |                | 2,500             |               | 11,250       |                       |                                |                     | -       |                  | 13,750        |                  |                | -                  | 13,750         |                        | -                    | 13,750             |
| 213 - Area E LWMP                                                              | -        |                | -                 |               | 2,671        |                       |                                |                     | -       | 24,036           | 26,707        |                  |                | -                  | 24,707         |                        | 2,000                | 26,707             |
| 214 - Sorrento/Blind Bay Community Sewer                                       | -        |                | -                 | -             | -            | -                     |                                |                     |         |                  | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 218 - Recycling                                                                | -        |                | -                 | 32,702        |              |                       | -                              | 1,847,000           | -       | 883,024          | 2,762,726     |                  |                |                    | 2,682,726      |                        | 80,000               | 2,762,726          |
| 219 - Solid Waste                                                              | -        |                |                   | 1,635,000     |              | -                     | 50,000                         | 5,085,000           | -       | 1,500,000        | 8,270,000     |                  |                |                    | 6,301,185      | 25,000                 | 1,943,815            | 8,270,000          |
| 239 - Area D Cemetery GIA                                                      |          |                |                   |               |              |                       |                                |                     |         | 3,700            | 3,700         | 1,200            |                |                    | 2,500          |                        |                      | 3,700              |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2028 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 240 - Golden/Area A Cemetery                                                   |          |                | -                 | 3,068         |              |                       |                                |                     | -       | 29,695           | 32,763        |                  |                | -                  | 32,763         |                        | -                    | 32,763             |
| 241 - Revelstoke/Area B Cemetery                                               |          |                | -                 | 12,002        |              |                       |                                |                     | -       | 146,400          | 158,402       |                  |                | -                  | 158,402        |                        | -                    | 158,402            |
| 244 - Fireworks/Firecrackers - Area C                                          |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 246 - Fireworks/Firecrackers - Area E                                          |          |                | -                 |               |              |                       |                                | -                   | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 247 - Fireworks/Firecrackers - Area F                                          |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 250 - Marine Noise Control                                                     |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        |                      | -                  |
| 255 - Anti Whistling – Elson Road                                              |          |                | -                 |               |              |                       |                                |                     |         | 919              | 919           |                  |                | -                  | 919            |                        | -                    | 919                |
| 256 - Anti-Whistling – Cambie Solsqua                                          |          |                | -                 |               |              |                       |                                | -                   |         | 919              | 919           |                  |                |                    | 919            |                        | -                    | 919                |
| 257 - Anti-Whistling - Taft Road                                               |          |                | -                 |               |              |                       |                                |                     |         | 919              | 919           |                  |                |                    | 919            |                        | -                    | 919                |
| 260 - GIS/Mapping                                                              | -        |                | -                 | -             |              |                       |                                | -                   | -       | 444,911          | 444,911       |                  |                |                    | 404,911        | -                      | 40,000               | 444,911            |
| 264 - House Numbering                                                          |          |                | -                 | -             |              |                       |                                |                     | -       | 40,225           | 40,225        |                  |                |                    | 40,225         | -                      | -                    | 40,225             |
| 265 - Development Services                                                     | -        | -              | -                 | 1,000         |              |                       |                                | 94,850              | -       | 1,568,326        | 1,664,176     |                  |                |                    | 1,664,176      | -                      | -                    | 1,664,176          |
| 266 - Special Projects                                                         | -        |                | -                 | -             |              |                       |                                |                     | -       | 103,100          | 103,100       |                  |                |                    | 103,100        |                        | -                    | 103,100            |
| 280 - Shuswap Milfoil Control                                                  |          |                | -                 | 14,139        |              |                       | -                              | -                   | -       | 324,016          | 338,155       |                  |                | -                  | 297,275        | -                      | 40,880               | 338,155            |
| 282 - Shuswap Watershed Council                                                | -        |                | -                 |               | -            |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        | -                    | -                  |
| 286 - Weed Control                                                             | -        |                | -                 | 2,129         |              |                       |                                |                     | -       | 107,364          | 109,493       |                  |                |                    | 109,493        |                        | -                    | 109,493            |
| 290 - Revelstoke/Area B Mosquito Control                                       | -        |                | -                 | 3,562         |              |                       |                                |                     | -       | 75,949           | 79,511        |                  |                | -                  | 79,511         | -                      | -                    | 79,511             |
| 291 - Golden/Area A Mosquito Control                                           | 425      |                | -                 | 102,400       |              |                       |                                |                     | -       | 99,246           | 202,071       |                  |                | -                  | 202,071        |                        | -                    | 202,071            |
| 292 - Area E Mosquito Control                                                  |          |                | -                 |               |              |                       |                                |                     | -       | 9,281            | 9,281         |                  |                | -                  | 9,281          |                        | -                    | 9,281              |
| 294 - Scotch/Lee Creek Mosquito Control                                        |          |                | -                 | -             |              |                       |                                |                     | -       | 36,674           | 36,674        |                  |                |                    | 36,674         |                        | -                    | 36,674             |
| 295 - Sterile Insect Control                                                   | -        |                | -                 |               | 6,720        |                       |                                | -                   | -       | 73,748           | 80,467        |                  |                | -                  | 80,467         |                        | -                    | 80,467             |
| 300 - Shuswap Tourism                                                          | -        |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              |                        | -                    | -                  |
| 302 - Shuswap Ec Dev                                                           | -        |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              | -                      | -                    | -                  |
| 304 - EA C Tourism Info Centre                                                 |          |                |                   |               |              |                       |                                |                     |         | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 305 - Film Commission                                                          | 15,000   |                | -                 | -             |              |                       |                                |                     | -       | 33,006           | 48,006        |                  |                | -                  | 46,006         | 2,000                  | -                    | 48,006             |
| 306 - EA A Ec Dev                                                              |          |                | -                 |               |              |                       |                                |                     |         | 141,250          | 141,250       |                  |                |                    | 141,250        |                        |                      | 141,250            |
| 307 - EA F Tourism Promotion                                                   |          |                |                   |               |              |                       |                                |                     |         | 30,600           | 30,600        |                  |                |                    | 30,600         |                        |                      | 30,600             |
| 313 - Area D Parks GIA                                                         |          |                |                   |               |              |                       |                                |                     |         | 20,400           | 20,400        | 20,000           |                |                    | 400            |                        |                      | 20,400             |
| 315 - Rose Clifford Park                                                       |          |                |                   |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    |                |                        |                      | -                  |
| 316 - Rail Trail Corridor                                                      | -        |                | -                 | 33,813        |              |                       |                                | 40,000              | -       | 563,693          | 637,506       |                  | 108,333        | -                  | 439,123        | -                      | 90,050               | 637,506            |
| 320 - Area E Parks & Playgrounds                                               |          |                | -                 |               |              |                       |                                |                     | -       | 28,347           | 28,347        |                  |                | -                  | 28,347         |                        | -                    | 28,347             |
| 321 - Community Parks – Area A                                                 | 92,319   |                | -                 | -             |              |                       | 20,000                         | 25,000              | -       | 135,314          | 272,633       |                  |                | -                  | 232,633        | 20,000                 | 20,000               | 272,633            |
| 322 - Community Parks – Area B                                                 | -        |                | -                 | -             |              |                       | -                              |                     | -       | 1,750            | 1,750         |                  |                |                    | 1,750          | -                      | -                    | 1,750              |
| 323 - Community Parks – Area C                                                 | -        |                | -                 | -             |              |                       | -                              |                     | -       | 380,696          | 380,696       |                  |                |                    | 285,187        | -                      | 95,509               | 380,696            |
| 324 - Community Parks – Area D                                                 | -        |                | -                 |               |              |                       | -                              | 10,000              | -       | 180,098          | 190,098       |                  |                |                    | 170,098        | -                      | 20,000               | 190,098            |
| 325 - Community Parks – Area E                                                 | 61,546   |                | -                 |               |              |                       | -                              |                     | -       | 176,141          | 237,687       |                  |                |                    | 187,687        | -                      | 50,000               | 237,687            |
| 326 - Community Parks – Area F                                                 |          |                | -                 | 2,490         |              |                       | -                              |                     | -       | 495,224          | 497,713       |                  |                | -                  | 357,713        | -                      | 140,000              | 497,713            |
| 327 - Community Parks - Regional                                               |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              | -                      |                      | -                  |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2028 |                     |                |                   |               |              |                       |                       |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|---------------------|----------------|-------------------|---------------|--------------|-----------------------|-----------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues            |                |                   |               |              |                       |                       |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
|                                                                                | <div>Reserves</div> |                |                   |               |              |                       |                       |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants              | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 328 - Community Parks - Area G                                                 | -                   |                | -                 | -             |              |                       | -                     | -                   |         | 473,773          | 473,773       |                  |                |                    | 383,121        | -                      | 90,652               | 473,773            |
| 330 - Area B Recreation                                                        | 123,093             |                | -                 | 3,462         |              |                       |                       |                     | -       | 100,963          | 227,518       |                  |                | -                  | 227,518        |                        | -                    | 227,518            |
| 340 - Golden Recreation - Arena                                                | 123,093             |                | -                 | 139,402       |              | -                     | 12,000                | 239,818             | -       | 859,116          | 1,373,428     |                  |                | -                  | 956,378        | 242,050                | 175,000              | 1,373,428          |
| 341 - Golden/Area A Shared Services                                            | -                   |                | -                 |               |              |                       |                       |                     | -       | 152,546          | 152,546       |                  |                | -                  | 152,546        |                        | -                    | 152,546            |
| 342 - Golden Recreation - Aquatic Facility                                     | -                   |                |                   | -             |              | -                     | -                     | -                   |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 344 - Shuswap Multipurpose Recreation                                          |                     |                |                   |               |              |                       |                       |                     |         | 61,200           | 61,200        |                  |                |                    | 61,200         |                        |                      | 61,200             |
| 345 - Sicamous Arena                                                           | 92,319              |                | -                 | 18,000        |              |                       | -                     | 214,750             | -       | 650,505          | 975,574       |                  |                | -                  | 805,574        | -                      | 170,000              | 975,574            |
| 355 - EA A Television Rebroadcast                                              | -                   |                |                   | -             |              |                       |                       |                     | -       | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 370 - Golden Curling Rink                                                      | -                   |                | -                 | 9,842         |              |                       | -                     | 28,300              | -       | 115,630          | 153,772       |                  |                | -                  | 103,772        | -                      | 50,000               | 153,772            |
| 380 - Golden/Area A Library                                                    | -                   |                | -                 | 100,873       |              |                       | -                     | 48,705              | -       | 360,651          | 510,229       |                  |                | -                  | 500,229        | -                      | 10,000               | 510,229            |
| 381 - Okanagan Regional Library                                                | 500                 |                | -                 | -             |              |                       |                       |                     | -       | 1,007,788        | 1,008,288     |                  |                | -                  | 1,005,288      |                        | 3,000                | 1,008,288          |
| 385 - Golden/Area A Museum                                                     |                     |                | -                 | 7,518         |              |                       |                       |                     | -       | 53,482           | 61,000        | 59,000           |                | -                  | 1,000          |                        | 1,000                | 61,000             |
| 495 - Debt from Member Munis                                                   |                     | 3,738,653      |                   |               |              |                       |                       | -                   |         |                  | 3,738,653     |                  |                |                    | 3,738,653      |                        |                      | 3,738,653          |
| Total                                                                          | 4,811,341           | 3,738,653      | 52,300            | 5,257,490     | 1,500,548    | -                     | 1,178,500             | 10,417,099          | -       | 23,053,883       | 50,009,813    | 851,467          | 624,639        | -                  | 40,478,528     | 1,416,050              | 6,774,077            | 50,009,813         |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2029 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 010 - General Government                                                       | 742,772  | -              | -                 | 942,427       |              |                       |                                | 500                 | -       | 575,461          | 2,261,160     |                  |                |                    | 2,255,160      |                        | 6,000                | 2,261,160          |
| 011 - Electoral Area Government                                                | 407,886  |                | -                 | 933,729       |              |                       |                                | -                   | -       | 1,057,280        | 2,398,895     |                  |                |                    | 2,378,895      | -                      | 20,000               | 2,398,895          |
| 012 - Admin and IT                                                             | -        |                | -                 | -             |              | -                     | -                              |                     | -       | 1,972,962        | 1,972,962     |                  |                |                    | 1,667,660      | -                      | 305,302              | 1,972,962          |
| 013 - Fleet                                                                    | -        |                | -                 | 141,146       |              | -                     | -                              |                     |         |                  | 141,146       |                  |                |                    | 96,146         | -                      | 45,000               | 141,146            |
| 014 - Miscellaneous Flow-thru                                                  | -        |                |                   | -             |              |                       |                                | -                   |         |                  | -             | -                |                |                    | -              | -                      | -                    | -                  |
| 015 - Feasibility Study                                                        |          |                |                   | -             |              |                       |                                |                     |         | 60,000           | 60,000        |                  |                |                    | -              |                        | 60,000               | 60,000             |
| 016 - Asset Management                                                         | -        |                | -                 | 20,000        |              |                       |                                |                     | -       |                  | 20,000        |                  |                |                    | 20,000         |                        |                      | 20,000             |
| 019 - BC Hydro Grant Distribution                                              | -        |                |                   |               |              |                       |                                |                     |         |                  | -             |                  |                |                    | -              |                        | -                    | -                  |
| 023 - Contribution Agreement - North Shuswap Health Services Society           |          |                |                   |               |              |                       |                                |                     |         | 101,000          | 101,000       | 100,000          |                |                    | 1,000          |                        |                      | 101,000            |
| 024 - EA F First Responders                                                    |          |                |                   |               |              |                       |                                |                     |         | 31,540           | 31,540        | 31,000           |                |                    | 540            |                        |                      | 31,540             |
| 025 - Electoral Area GIA                                                       | -        |                |                   |               |              |                       |                                |                     | -       | 364,500          | 364,500       | 364,500          |                |                    |                |                        |                      | 364,500            |
| 026 - Area D Community Halls                                                   |          |                |                   |               |              |                       |                                |                     |         | 30,991           | 30,991        | 30,210           |                |                    | 781            |                        |                      | 30,991             |
| 027 - Shuswap SPCA                                                             |          |                |                   |               |              |                       |                                |                     |         | 12,250           | 12,250        | 12,000           |                |                    | 250            |                        |                      | 12,250             |
| 028 - Shuswap Search and Rescue                                                |          |                |                   |               |              |                       |                                |                     |         | 131,750          | 131,750       | 130,750          |                |                    | 1,000          |                        |                      | 131,750            |
| 029 - Shuswap First Responders GIA                                             |          |                | -                 |               |              |                       |                                |                     |         | 51,000           | 51,000        | 50,000           |                |                    | 1,000          |                        | -                    | 51,000             |
| 030 - Annis Bay Fire                                                           |          |                | -                 |               |              |                       |                                |                     | -       | 17,524           | 17,524        |                  |                | -                  | 17,524         |                        | -                    | 17,524             |
| 031 - Area B Fire                                                              | 94,166   |                | -                 | 2,602         |              |                       |                                |                     | -       | 60,299           | 157,067       |                  |                | -                  | 157,067        | -                      | -                    | 157,067            |
| 033 - Falkland Fire                                                            | 1,091    |                | -                 | 1,335         |              |                       | -                              | -                   | -       | 290,914          | 293,340       | 1,600            | -              |                    | 199,740        | -                      | 92,000               | 293,340            |
| 034 - Swansea Point Fire                                                       | -        |                | -                 | -             |              |                       | -                              | 12,000              | -       | 237,332          | 249,332       | 1,100            |                |                    | 183,286        | -                      | 64,946               | 249,332            |
| 036 - Nicholson Fire                                                           | -        |                | -                 | -             |              |                       | -                              | -                   | -       | 307,134          | 307,134       | 1,100            |                | -                  | 201,034        | -                      | 105,000              | 307,134            |
| 037 - Ranchero/Deep Creek Fire                                                 | -        |                |                   | -             |              |                       | -                              | 119,956             | -       | 237,056          | 357,012       | 1,500            |                | -                  | 255,512        | -                      | 100,000              | 357,012            |
| 040 - Malakwa Fire Protection                                                  | -        |                | -                 | 18,379        |              |                       | -                              | -                   | -       | 221,535          | 239,914       | 1,250            |                |                    | 198,664        | -                      | 40,000               | 239,914            |
| 041 - Silver Creek Fire                                                        | -        |                | -                 | -             |              |                       | -                              | -                   | -       | 268,029          | 268,029       | 1,250            |                | -                  | 186,779        | -                      | 80,000               | 268,029            |
| 043 - Area E Fire                                                              |          |                | -                 |               |              |                       |                                |                     | -       | 56,952           | 56,952        |                  |                | -                  | 54,452         |                        | 2,500                | 56,952             |
| 045 - Kault Hill Fire                                                          |          |                | -                 |               |              |                       |                                |                     | -       | 23,336           | 23,336        |                  |                | -                  | 23,336         |                        | -                    | 23,336             |
| 046 - Regional Fire                                                            | -        |                | -                 | 576,271       |              | -                     |                                | -                   |         |                  | 576,271       |                  |                |                    | 576,271        | -                      | -                    | 576,271            |
| 047 - South Shuswap Subregional Fire                                           | -        |                | -                 | 19,157        |              |                       | -                              | -                   | -       | 1,604,342        | 1,623,499     | 5,000            |                | -                  | 1,218,499      | -                      | 400,000              | 1,623,499          |
| 048 - North Shuswap Subregional Fire                                           | -        |                | -                 | 19,528        |              |                       | -                              | -                   | -       | 1,064,135        | 1,083,663     | 3,550            |                |                    | 736,781        | -                      | 343,332              | 1,083,663          |
| 049 - 911 Emergency Telephone                                                  |          |                | -                 | 12,168        |              |                       | -                              | -                   | -       | 322,373          | 334,541       |                  |                | -                  | 314,541        | -                      | 20,000               | 334,541            |
| 050 - Shuswap Emergency Program                                                | -        |                | -                 | 9,798         |              |                       | -                              | -                   | -       | 445,445          | 455,242       |                  |                |                    | 433,242        | -                      | 22,000               | 455,242            |
| 051 - Revelstoke Area B Emergency Program                                      |          |                | -                 | 2,369         |              |                       |                                | -                   | -       | 207,249          | 209,618       |                  |                | -                  | 208,618        |                        | 1,000                | 209,618            |
| 052 - Golden Area A Emergency Program                                          | -        |                | -                 |               |              |                       |                                |                     | -       | 179,117          | 179,117       |                  |                | -                  | 179,117        | -                      | -                    | 179,117            |
| 054 - Kicking Horse Mountain Fire Protection                                   |          |                |                   | 20,000        |              | -                     | -                              |                     |         | 210,911          | 230,911       | -                | 83,212         |                    | 145,199        | -                      | 2,500                | 230,911            |
| 060 - Dog Control Area D                                                       |          |                | -                 |               |              |                       |                                |                     | -       | 52,704           | 52,704        |                  |                | -                  | 52,704         |                        | -                    | 52,704             |
| 061 - Dog Control - South Shuswap                                              |          |                |                   | 250           |              |                       |                                | 5,000               | -       | 52,013           | 57,263        |                  |                | -                  | 57,263         |                        | -                    | 57,263             |
| 062 - Dog Control Area F                                                       |          |                | 1,300             |               |              |                       |                                | -                   | -       | 5,718            | 7,018         |                  |                | -                  | 7,018          |                        | -                    | 7,018              |
| 074 - Shuswap Airport                                                          |          |                |                   | -             |              |                       |                                |                     | -       | 110,968          | 110,968       |                  |                | -                  | 110,968        |                        | -                    | 110,968            |
| 075 - Revelstoke Airport                                                       | -        |                | -                 | 22,742        |              |                       | -                              | 330,412             | -       | 199,282          | 552,435       |                  |                | -                  | 482,435        | -                      | 70,000               | 552,435            |



| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2029 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 076 - Golden Airport                                                           |          |                | -                 | 18,416        |              |                       |                                |                     | -       | 31,113           | 49,529        |                  |                | -                  | 49,529         |                        | -                    | 49,529             |
| 084 - St Ives Street Light                                                     |          |                | -                 |               | 5,350        |                       |                                |                     | -       |                  | 5,350         |                  |                | -                  | 5,350          |                        | -                    | 5,350              |
| 085 - C Strata Street Light                                                    |          |                |                   |               |              |                       |                                | 3,125               | -       |                  | 3,125         |                  |                | -                  | 3,125          |                        |                      | 3,125              |
| 086 - Swansea Point Streetlight                                                |          |                | -                 |               |              |                       |                                |                     | -       | 13,324           | 13,324        |                  |                | -                  | 13,324         |                        | -                    | 13,324             |
| 088 - Falkland Streetlight                                                     | 150      |                | -                 | 200           |              |                       |                                |                     | -       | 21,614           | 21,964        |                  |                | -                  | 21,564         |                        | 400                  | 21,964             |
| 089 - Blind Bay Streetlight                                                    | -        |                | 25,000            |               |              |                       |                                |                     | -       | 27,325           | 52,325        |                  |                |                    | 22,325         | 25,000                 | 5,000                | 52,325             |
| 090 - Area E Streetlight                                                       |          |                | -                 |               |              |                       |                                |                     | -       | 8,456            | 8,456         |                  |                | -                  | 8,456          |                        | -                    | 8,456              |
| 093 - Sorrento Streetlight                                                     | -        |                | -                 | -             |              |                       |                                |                     | -       | 5,127            | 5,127         |                  |                | -                  | 5,127          |                        | -                    | 5,127              |
| 101 - Area C/D Transportation                                                  |          |                | -                 | -             |              |                       |                                | -                   | -       | 56,982           | 56,982        | 22,000           |                | -                  | 34,982         |                        | -                    | 56,982             |
| 171 - Building Inspection – Area F                                             | -        |                | -                 | -             |              |                       |                                | 201,683             | -       | 190,304          | 391,986       |                  |                | -                  | 391,986        |                        | -                    | 391,986            |
| 172 - Bldg Inspection – Subregional                                            | -        |                | -                 | -             |              |                       |                                | 370,122             | -       | 204,279          | 574,401       |                  |                | -                  | 574,401        |                        | -                    | 574,401            |
| 180 - Bylaw Enforcement                                                        | -        |                | -                 | -             |              |                       |                                | -                   | -       | 655,799          | 655,799       |                  |                |                    | 653,799        |                        | 2,000                | 655,799            |
| 183 - Hummingbird Creek Maintenance                                            |          |                |                   |               |              |                       | -                              |                     |         | 585              | 585           |                  |                | -                  | -              |                        | 585                  | 585                |
| 184 - Sims Creek Maintenance                                                   |          |                |                   |               |              |                       | -                              |                     |         | 1,000            | 1,000         |                  |                |                    | -              |                        | 1,000                | 1,000              |
| 189 - Waverly Park Water Users Loan                                            |          |                |                   |               | 25,513       | -                     |                                |                     | -       |                  | 25,513        |                  | 24,589         | -                  | 924            |                        |                      | 25,513             |
| 190 - Woodstove Exchange                                                       |          |                | -                 |               |              |                       |                                |                     |         | 15,300           | 15,300        | 15,000           |                |                    | 300            |                        | -                    | 15,300             |
| 192 - Community Works Fund                                                     | -        |                |                   |               |              |                       |                                |                     |         | -                | -             | -                |                |                    | -              |                        |                      | -                  |
| 195 - Waterworks - Scotch Creek                                                | -        |                |                   | -             | 54,761       | -                     | -                              | 102,868             |         |                  | 157,629       |                  | 45,052         | -                  | 101,098        | -                      | 11,479               | 157,629            |
| 196 - Lakeview Place Water                                                     | -        |                | -                 | -             | -            | -                     |                                | -                   |         | -                | -             | -                | -              | -                  | -              | -                      | -                    | -                  |
| 197 - Cottonwoods Water                                                        |          |                |                   | -             | 21,779       |                       | -                              | 55,125              | -       |                  | 76,904        |                  |                | -                  | 75,772         | -                      | 1,132                | 76,904             |
| 198 - Sunnybrae Water                                                          | -        |                | -                 | -             | 48,946       |                       |                                | 78,840              | -       |                  | 127,786       |                  |                | -                  | 95,907         | -                      | 31,878               | 127,786            |
| 199 - Galena Shores Water                                                      |          |                |                   |               | 37,696       |                       | 4,500                          | 21,830              | -       |                  | 64,026        |                  |                | -                  | 64,811         | -                      | 785                  | 64,026             |
| 200 - Regional Water                                                           |          |                |                   | 367,334       |              |                       |                                |                     |         |                  | 367,334       |                  |                |                    | 367,334        |                        | -                    | 367,334            |
| 201 - Falkland Water                                                           | -        | -              |                   | -             | 94,665       |                       | -                              | 167,634             | -       |                  | 262,299       |                  |                | -                  | 210,211        | -                      | 52,088               | 262,299            |
| 202 - Cedar Heights Water                                                      | -        |                |                   | -             | 147,483      |                       | 10,000                         | 227,890             | -       |                  | 385,373       |                  |                | -                  | 288,762        | 10,000                 | 86,610               | 385,373            |
| 203 - Eagle Bay Water                                                          | -        |                |                   | -             | 49,847       |                       | -                              | 63,412              | -       |                  | 113,259       |                  |                | -                  | 87,827         | -                      | 25,431               | 113,258            |
| 204 - Saratoga Water                                                           | -        |                |                   | -             | 34,860       |                       | -                              | 127,016             |         |                  | 161,876       |                  |                |                    | 102,180        | -                      | 59,695               | 161,875            |
| 206 - Mac Reedman Water                                                        | -        |                |                   | -             | 84,746       |                       | -                              | 152,581             | -       |                  | 237,327       |                  |                |                    | 160,857        | -                      | 76,469               | 237,327            |
| 208 - Sorrento Water                                                           | -        |                |                   | -             | 181,397      |                       | 500,000                        | 323,308             | -       |                  | 1,004,705     |                  |                | -                  | 301,092        | 500,000                | 203,613              | 1,004,705          |
| 209 - Anglemont Water                                                          |          |                |                   | -             | 668,963      | -                     | 180,000                        | 536,585             | -       |                  | 1,385,548     |                  | 335,926        | -                  | 566,290        | 180,000                | 303,332              | 1,385,548          |
| 210 - Area C LWMP                                                              | -        |                | -                 |               | 63,775       |                       |                                |                     | -       |                  | 63,775        |                  |                |                    | 58,275         | 5,000                  | 500                  | 63,775             |
| 211 - N Shuswap LWMP                                                           | -        |                | -                 |               | 33,300       |                       |                                |                     | -       |                  | 33,300        |                  |                |                    | 28,300         | 5,000                  | -                    | 33,300             |
| 212 - Seymour Arm LWMP                                                         | -        |                | 2,500             |               | 1,250        |                       |                                |                     | -       |                  | 3,750         |                  |                | -                  | 3,750          |                        | -                    | 3,750              |
| 213 - Area E LWMP                                                              | -        |                | -                 |               | 2,672        |                       |                                |                     | -       | 24,046           | 26,718        |                  |                | -                  | 24,718         |                        | 2,000                | 26,718             |
| 214 - Sorrento/Blind Bay Community Sewer                                       | -        |                | -                 | -             | -            | -                     |                                |                     |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 218 - Recycling                                                                | -        |                | -                 | 33,346        |              |                       | -                              | 1,847,000           | -       | 889,883          | 2,770,230     |                  |                |                    | 2,690,230      | -                      | 80,000               | 2,770,230          |
| 219 - Solid Waste                                                              | -        |                | -                 | 10,000        |              | -                     | 50,000                         | 5,085,000           | -       | 1,800,000        | 6,945,000     |                  |                |                    | 4,691,642      | 25,000                 | 2,228,358            | 6,945,000          |
| 239 - Area D Cemetery GIA                                                      |          |                |                   |               |              |                       |                                |                     |         | 3,700            | 3,700         | 1,200            |                |                    | 2,500          |                        |                      | 3,700              |
| 240 - Golden/Area A Cemetery                                                   |          |                | -                 | 3,068         |              |                       |                                |                     | -       | 30,652           | 33,720        |                  |                | -                  | 33,720         |                        | -                    | 33,720             |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2029 |          |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues |                |                   |               |              |                       |                                |                     |         |                  | Expenses      |                  |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants   | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 241 - Revelstoke/Area B Cemetery                                               |          |                | -                 | -             |              |                       |                                |                     | -       | 158,402          | 158,402       |                  |                | -                  | 158,402        |                        | -                    | 158,402            |
| 244 - Fireworks/Firecrackers - Area C                                          |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 246 - Fireworks/Firecrackers - Area E                                          |          |                | -                 |               |              |                       |                                | -                   | -       | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 247 - Fireworks/Firecrackers - Area F                                          |          |                | -                 |               |              |                       |                                | -                   |         | -                | -             |                  |                |                    | -              |                        | -                    | -                  |
| 250 - Marine Noise Control                                                     |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        |                      | -                  |
| 255 - Anti Whistling – Elson Road                                              |          |                | -                 |               |              |                       |                                |                     |         | 952              | 952           |                  |                | -                  | 952            |                        | -                    | 952                |
| 256 - Anti-Whistling – Cambie Solsqua                                          |          |                | -                 |               |              |                       |                                | -                   |         | 952              | 952           |                  |                |                    | 952            |                        | -                    | 952                |
| 257 - Anti-Whistling - Taft Road                                               |          |                | -                 |               |              |                       |                                |                     |         | 952              | 952           |                  |                |                    | 952            |                        | -                    | 952                |
| 260 - GIS/Mapping                                                              | -        |                | -                 | -             |              |                       |                                | -                   | -       | 455,169          | 455,169       |                  |                |                    | 415,169        | -                      | 40,000               | 455,169            |
| 264 - House Numbering                                                          |          |                | -                 | -             |              |                       |                                |                     | -       | 41,373           | 41,373        |                  |                |                    | 41,373         | -                      | -                    | 41,373             |
| 265 - Development Services                                                     | -        | -              | -                 | 1,000         |              |                       |                                | 94,850              | -       | 1,613,646        | 1,709,496     |                  |                |                    | 1,709,496      | -                      | -                    | 1,709,496          |
| 266 - Special Projects                                                         | -        |                | -                 | -             |              |                       |                                |                     | -       | 103,100          | 103,100       |                  |                |                    | 103,100        |                        | -                    | 103,100            |
| 280 - Shuswap Milfoil Control                                                  |          |                | -                 | 14,327        |              | -                     | -                              | -                   | -       | 329,694          | 344,021       |                  |                | -                  | 302,568        | -                      | 41,454               | 344,021            |
| 282 - Shuswap Watershed Council                                                | -        |                | -                 |               | -            |                       |                                |                     | -       |                  | -             |                  |                |                    | -              |                        | -                    | -                  |
| 286 - Weed Control                                                             | -        |                | -                 | 2,172         |              |                       |                                |                     | -       | 108,272          | 110,444       |                  |                |                    | 110,444        |                        | -                    | 110,444            |
| 290 - Revelstoke/Area B Mosquito Control                                       |          |                | -                 | -             |              |                       |                                |                     | -       | 80,239           | 80,239        |                  |                | -                  | 80,239         | -                      | -                    | 80,239             |
| 291 - Golden/Area A Mosquito Control                                           | 425      |                | -                 | 96,099        |              |                       |                                |                     | -       | 105,678          | 202,202       |                  |                | -                  | 202,202        |                        | -                    | 202,202            |
| 292 - Area E Mosquito Control                                                  |          |                | -                 |               |              |                       |                                |                     | -       | 9,467            | 9,467         |                  |                | -                  | 9,467          |                        | -                    | 9,467              |
| 294 - Scotch/Lee Creek Mosquito Control                                        |          |                | -                 | -             |              |                       |                                |                     | -       | 36,737           | 36,737        |                  |                |                    | 36,737         |                        | -                    | 36,737             |
| 295 - Sterile Insect Control                                                   | -        |                | -                 |               | 6,720        |                       |                                | -                   | -       | 76,926           | 83,646        |                  |                | -                  | 83,646         |                        | -                    | 83,646             |
| 300 - Shuswap Tourism                                                          | -        |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              |                        | -                    | -                  |
| 302 - Shuswap Ec Dev                                                           | -        |                | -                 | -             |              |                       |                                | -                   | -       | -                | -             |                  |                | -                  | -              |                        | -                    | -                  |
| 304 - EA C Tourism Info Centre                                                 |          |                |                   |               |              |                       |                                |                     |         | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 305 - Film Commission                                                          | 15,000   |                | -                 | -             |              |                       |                                |                     | -       | 33,337           | 48,337        |                  |                | -                  | 46,337         | 2,000                  | -                    | 48,337             |
| 306 - EA A Ec Dev                                                              |          |                | -                 |               |              |                       |                                |                     |         | 148,750          | 148,750       |                  |                |                    | 148,750        |                        |                      | 148,750            |
| 307 - EA F Tourism Promotion                                                   |          |                |                   |               |              |                       |                                |                     |         | 30,600           | 30,600        |                  |                |                    | 30,600         |                        |                      | 30,600             |
| 313 - Area D Parks GIA                                                         |          |                |                   |               |              |                       |                                |                     |         | 20,400           | 20,400        | 20,000           |                |                    | 400            |                        |                      | 20,400             |
| 315 - Rose Clifford Park                                                       |          |                |                   |               |              |                       |                                |                     | -       | -                | -             |                  |                |                    |                |                        |                      | -                  |
| 316 - Rail Trail Corridor                                                      | -        |                | -                 | 33,813        |              |                       |                                | 40,000              | -       | 566,988          | 640,801       |                  | 108,333        | -                  | 442,418        | -                      | 90,050               | 640,801            |
| 320 - Area E Parks & Playgrounds                                               |          |                | -                 |               |              |                       |                                |                     | -       | 28,810           | 28,810        |                  |                | -                  | 28,810         |                        | -                    | 28,810             |
| 321 - Community Parks – Area A                                                 | 94,166   |                | -                 | -             |              |                       | 20,000                         | 25,000              | -       | 135,214          | 274,380       |                  |                | -                  | 234,380        | 20,000                 | 20,000               | 274,380            |
| 322 - Community Parks – Area B                                                 | -        |                | -                 | -             |              |                       | -                              |                     | -       | 1,750            | 1,750         |                  |                |                    | 1,750          | -                      | -                    | 1,750              |
| 323 - Community Parks – Area C                                                 | -        |                | -                 | -             |              |                       | -                              | -                   | -       | 389,221          | 389,221       |                  |                |                    | 291,802        | -                      | 97,419               | 389,221            |
| 324 - Community Parks – Area D                                                 | -        |                | -                 |               |              |                       | -                              | 10,000              | -       | 182,830          | 192,830       |                  |                |                    | 172,830        | -                      | 20,000               | 192,830            |
| 325 - Community Parks – Area E                                                 | 62,777   |                | -                 | -             |              |                       | -                              |                     | -       | 179,408          | 242,186       |                  |                |                    | 192,186        | -                      | 50,000               | 242,186            |
| 326 - Community Parks – Area F                                                 | -        |                | -                 | 2,539         |              | -                     | -                              |                     | -       | 498,327          | 500,867       |                  |                | -                  | 360,867        | -                      | 140,000              | 500,867            |
| 327 - Community Parks - Regional                                               |          |                |                   |               |              |                       |                                |                     | -       |                  | -             |                  |                |                    | -              | -                      |                      | -                  |
| 328 - Community Parks - Area G                                                 | -        |                | -                 | -             |              |                       | -                              | -                   |         | 480,826          | 480,826       |                  |                |                    | 388,562        | -                      | 92,265               | 480,826            |
| 330 - Area B Recreation                                                        | 125,554  |                | -                 | 3,462         |              |                       |                                |                     | -       | 98,502           | 227,518       |                  |                | -                  | 227,518        |                        | -                    | 227,518            |

| Columbia Shuswap Regional District Five Year Financial Plan (2025) - Year 2029 |           |                |                   |               |              |                       |                                |                     |         |                  |               |                  |                |                    |                |                        |                      |                    |
|--------------------------------------------------------------------------------|-----------|----------------|-------------------|---------------|--------------|-----------------------|--------------------------------|---------------------|---------|------------------|---------------|------------------|----------------|--------------------|----------------|------------------------|----------------------|--------------------|
|                                                                                | Revenues  |                |                   |               |              |                       |                                |                     |         |                  |               | Expenses         |                |                    |                |                        |                      |                    |
| Function                                                                       | Grants    | Municipal Debt | Operating Reserve | Other Revenue | Parcel Taxes | Proceeds of Borrowing | Reserves (Excluding Operating) | Sales and User Fees | Surplus | Tax Requisitions | Total Revenue | Community Grants | Debt Servicing | Deficit Prior Year | Other Purposes | Tangible Capital Asset | Transfer to Reserves | Total Expenditures |
| 340 - Golden Recreation - Arena                                                | 125,554   |                | -                 | 139,402       |              | -                     | 12,000                         | 247,012             | -       | 875,396          | 1,399,364     |                  |                | -                  | 982,314        | 242,050                | 175,000              | 1,399,364          |
| 341 - Golden/Area A Shared Services                                            | -         |                | -                 |               |              |                       |                                |                     | -       | 156,000          | 156,000       |                  |                | -                  | 156,000        |                        | -                    | 156,000            |
| 342 - Golden Recreation - Aquatic Facility                                     | -         |                |                   | -             |              | -                     | -                              | -                   |         | -                | -             |                  | -              |                    | -              | -                      | -                    | -                  |
| 344 - Shuswap Multipurpose Recreation                                          |           |                |                   |               |              |                       |                                |                     |         | 61,200           | 61,200        |                  |                |                    | 61,200         |                        |                      | 61,200             |
| 345 - Sicamous Arena                                                           | 94,166    |                | -                 | 18,000        |              |                       | -                              | 214,750             | -       | 662,961          | 989,876       |                  |                | -                  | 845,876        | -                      | 144,000              | 989,876            |
| 355 - EA A Television Rebroadcast                                              | -         |                |                   | -             |              |                       |                                |                     | -       | -                | -             |                  |                |                    | -              |                        |                      | -                  |
| 370 - Golden Curling Rink                                                      | -         |                | -                 | 9,842         |              |                       | -                              | 28,300              | -       | 119,473          | 157,615       |                  |                | -                  | 107,615        | -                      | 50,000               | 157,615            |
| 380 - Golden/Area A Library                                                    | -         |                | -                 | 28,154        |              |                       | -                              | 51,020              | -       | 445,283          | 524,457       |                  |                | -                  | 514,457        | -                      | 10,000               | 524,457            |
| 381 - Okanagan Regional Library                                                | 500       |                | -                 | -             |              |                       |                                |                     | -       | 1,036,865        | 1,037,365     |                  |                | -                  | 1,034,365      |                        | 3,000                | 1,037,365          |
| 385 - Golden/Area A Museum                                                     |           |                | -                 | 7,518         |              |                       |                                |                     | -       | 54,982           | 62,500        | 59,000           |                | -                  | 1,000          |                        | 2,500                | 62,500             |
| 495 - Debt from Member Munis                                                   |           | 3,154,924      |                   |               |              |                       |                                | -                   |         |                  | 3,154,924     |                  |                |                    | 3,154,924      |                        |                      | 3,154,924          |
| Total                                                                          | 1,764,207 | 3,154,924      | 28,800            | 3,530,593     | 1,563,720    | -                     | 776,500                        | 10,542,819          | -       | 23,871,272       | 45,232,835    | 852,010          | 597,112        | -                  | 36,981,933     | 1,014,050              | 5,926,054            | 45,232,835         |