



ALBERNI CLAYOQUOT REGIONAL DISTRICT



2026-2030 FINANCIAL PLAN

Schedule 'A' of Bylaw F1174

*For consideration of second reading by the
Board of Directors on March 25, 2026*

| SUMMARY OF REVENUES | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Appropriated Surplus from Prior Years | 636,021 | 636,021 | 5,333 | - | - | - | - |
| Conditional Grant | 4,663,187 | 7,584,702 | 13,452,720 | 4,232,948 | 3,828,482 | 1,560,594 | 1,589,989 |
| Contracts with Other Governments | 303,850 | 500,138 | 474,650 | 147,103 | 151,566 | 156,250 | 161,147 |
| Other Sources | 1,695,873 | 1,107,654 | 1,188,950 | 949,057 | 873,098 | 864,013 | 886,792 |
| Parcel Tax | 861,355 | 861,354 | 918,438 | 948,012 | 967,840 | 988,098 | 1,008,892 |
| Fees & Charges | 7,708,089 | 6,760,703 | 7,336,388 | 7,573,762 | 7,817,668 | 8,063,380 | 8,385,065 |
| Surplus from Prior Years | 2,744,360 | 2,744,360 | 3,796,083 | - | - | - | - |
| Tax Requisition | 9,988,354 | 9,988,354 | 10,867,341 | 12,000,443 | 12,514,536 | 12,935,885 | 13,387,705 |
| Unconditional Grant | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 |
| Transfer from Reserve | 11,667 | 11,553 | 60,786 | - | - | - | - |
| Transfer from Community Works or Growing Community Fund Reserve | 189,736 | 612,367 | 519,446 | 650,000 | 434,000 | 402,000 | 405,000 |
| Total | 28,992,492 | 30,997,206 | 38,810,135 | 26,691,325 | 26,777,190 | 25,160,220 | 26,014,590 |
| Transfer from Municipalities for MFA | 2,122,354 | 2,099,000 | 2,146,000 | 2,146,000 | 2,146,000 | 2,146,000 | 2,146,000 |
| Total Revenue | 31,114,846 | 33,096,206 | 40,956,135 | 28,837,325 | 28,923,190 | 27,306,220 | 28,160,590 |

| SUMMARY OF EXPENDITURES | Page | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Planning & Development Services | | | | | | | | |
| Department | | | | | | | | |
| Regional Planning | 6 | 543,525 | 681,166 | 376,728 | 625,667 | 382,233 | 399,233 | 415,897 |
| Mgmt of Development - Rural Areas | 8 | 1,156,383 | 1,648,912 | 1,267,610 | 1,410,168 | 1,308,002 | 1,361,165 | 1,401,888 |
| Building Inspection | 10 | 333,965 | 360,409 | 370,403 | 386,115 | 402,319 | 419,941 | 438,282 |
| Beaver Creek Animal Control | 12 | 2,613 | 6,005 | 6,055 | 6,256 | 6,465 | 6,682 | 6,906 |
| Cherry Creek Animal Control | 13 | 2,944 | 3,905 | 3,955 | 3,006 | 2,961 | 3,018 | 3,078 |
| Sproat Lake Animal Control | 14 | 1,424 | 4,005 | 4,055 | 4,166 | 4,313 | 4,596 | 4,757 |
| Beaver Creek Noise Control | 15 | 3,213 | 4,073 | 4,219 | 4,408 | 4,606 | 4,814 | 5,032 |
| Cherry Creek Noise Control | 16 | 2,434 | 3,069 | 3,168 | 3,306 | 3,449 | 3,600 | 3,758 |
| Sproat Lake Noise Control | 17 | 3,399 | 4,073 | 4,222 | 4,411 | 4,609 | 4,817 | 5,035 |
| Community Services Department | | | | | | | | |
| Alberni Valley Regional Airport | 18 | 928,619 | 1,403,792 | 1,592,876 | 884,634 | 887,973 | 893,618 | 896,872 |

| SUMMARY OF EXPENDITURES | Page | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|-------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Community Services Department | | | | | | | | |
| Long Beach Airport | 20 | 1,606,802 | 2,949,007 | 9,746,340 | 2,084,840 | 3,003,764 | 1,314,339 | 1,354,885 |
| Bamfield Community Parks | 22 | 45,011 | 46,242 | 39,062 | 36,020 | 36,816 | 37,626 | 38,451 |
| Beaver Creek Community Parks | 24 | 41,525 | 55,707 | 47,145 | 33,992 | 34,246 | 34,528 | 35,640 |
| Cherry Creek Community Parks | 26 | 18,281 | 34,353 | 38,521 | 22,950 | 23,725 | 24,420 | 25,136 |
| Regional Parks | 28 | 155,504 | 291,626 | 336,670 | 189,750 | 243,865 | 197,957 | 202,228 |
| South Long Beach Multi-Purpose Path | 30 | 7,100 | 7,621 | 7,690 | 7,100 | 7,100 | 7,100 | 7,100 |
| South Long Beach Community Parks | 31 | - | 7,135 | 7,135 | - | - | - | - |
| Sproat Lake Community Parks | 33 | 224,255 | 153,566 | 164,281 | 134,110 | 136,293 | 138,490 | 142,204 |
| Sproat Lake Marine Patrol | 35 | 96,959 | 106,738 | 108,988 | 111,223 | 114,284 | 115,679 | 118,712 |
| Alberni Valley Landfill | 37 | 3,866,068 | 4,146,301 | 4,784,944 | 3,916,905 | 4,017,756 | 4,140,966 | 4,248,464 |
| West Coast Landfill | 39 | 1,760,291 | 1,943,443 | 2,711,926 | 1,962,545 | 2,010,707 | 2,050,767 | 2,191,158 |
| Salmon Beach Garbage | 41 | 72,957 | 75,727 | 78,703 | 76,907 | 77,145 | 77,217 | 77,193 |
| Salmon Beach Power | 43 | 48,464 | 60,416 | 52,355 | 48,800 | 48,800 | 48,800 | 48,800 |
| Salmon Beach Recreation | 44 | 50,610 | 73,060 | 83,406 | 62,198 | 63,812 | 62,348 | 63,907 |
| Salmon Beach Security | 46 | 14,633 | 13,673 | 16,870 | 17,132 | 17,610 | 18,204 | 18,731 |
| Salmon Beach Sewage | 48 | 162,007 | 134,559 | 129,116 | 127,500 | 127,910 | 128,734 | 130,373 |
| Salmon Beach Transportation | 50 | 132,999 | 161,929 | 183,665 | 159,244 | 163,970 | 168,238 | 172,752 |
| Salmon Beach Water | 52 | 3,170 | 5,050 | 4,151 | 4,314 | 4,379 | 4,456 | 4,651 |
| Custom Transit | 54 | 730,412 | 882,210 | 959,748 | 1,034,783 | 1,091,706 | 1,113,627 | 1,136,004 |
| West Coast Transit | 56 | 1,122,746 | 1,682,950 | 1,918,850 | 1,998,455 | 1,727,192 | 1,762,559 | 1,798,976 |
| Bamfield Water System | 58 | 1,170,355 | 1,315,460 | 538,882 | 405,597 | 416,696 | 428,822 | 442,184 |
| Beaver Creek Water System | 60 | 1,156,799 | 1,327,632 | 1,640,288 | 1,469,730 | 1,519,491 | 1,572,151 | 1,604,118 |
| Millstream Water System | 63 | 54,497 | 69,248 | 83,467 | 68,991 | 71,086 | 70,939 | 70,850 |
| Protective Services Department | | | | | | | | |
| E911 Emergency Telephone System | 65 | 618,465 | 732,951 | 696,379 | 515,138 | 535,713 | 557,114 | 579,376 |
| Alberni Valley Emergency Planning | 66 | 939,286 | 1,159,421 | 1,719,146 | 1,073,889 | 462,276 | 478,474 | 495,363 |
| Bamfield Emergency Planning | 68 | 147,342 | 120,147 | 116,927 | 76,267 | 45,546 | 47,135 | 48,818 |
| Long Beach Emergency Planning | 69 | 70,122 | 265,333 | 243,260 | 81,925 | 40,549 | 41,928 | 43,390 |
| Bamfield Volunteer Fire Department | 70 | 383,565 | 485,317 | 537,088 | 393,700 | 411,110 | 433,975 | 459,544 |
| Beaver Creek Volunteer Fire Department | 72 | 669,578 | 778,447 | 748,273 | 642,700 | 690,700 | 693,700 | 716,540 |

| SUMMARY OF EXPENDITURES | Page | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|-------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Protective Services Department | | | | | | | | |
| South Long Beach Fire Protection | 74 | 92,088 | 93,402 | 102,745 | 105,837 | 109,022 | 112,305 | 115,688 |
| Sproat Lake Volunteer Fire Department | 76 | 932,065 | 988,719 | 1,096,181 | 1,048,508 | 1,151,907 | 1,267,121 | 1,304,814 |
| Granville Road Fire Protection | 78 | 3,081 | 3,081 | - | - | - | - | - |
| Mountain Ranch Road Fire Protection | 79 | 6,477 | 6,477 | - | - | - | - | - |
| Administration & Finance Depts | | | | | | | | |
| General Government Services | 80 | 3,352,861 | 4,154,541 | 4,110,750 | 3,584,606 | 3,471,086 | 3,553,553 | 3,676,445 |
| Electoral Area Administration | 83 | 1,384,468 | 1,352,298 | 911,793 | 723,677 | 718,285 | 142,712 | 208,707 |
| Vancouver Island Regional Library | 85 | 699,281 | 699,728 | 737,368 | 769,520 | 799,559 | 830,611 | 863,283 |
| Alberni Valley & Bamfield Grants-in-Aid | 86 | 117,999 | 118,000 | 120,360 | 123,971 | 127,690 | 131,521 | 135,466 |
| Bamfield Grants-in-Aid | 87 | 10,000 | 11,000 | 11,000 | 11,220 | 11,444 | 11,673 | 11,907 |
| Beaufort Grants-in-Aid | 88 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Beaver Creek Grants-in-Aid | 89 | - | 2,300 | 2,300 | 2,000 | 2,000 | 2,000 | 2,000 |
| Beaver Creek Recreation Grant | 90 | 31,295 | 31,295 | 31,295 | 31,295 | 31,295 | 31,295 | 31,295 |
| Cherry Creek Grants-in-aid | 91 | 44,509 | 44,509 | 44,509 | 44,509 | 44,509 | 44,509 | 44,509 |
| Economic Development Grant-in-Aid | 92 | 10,000 | 10,000 | 10,000 | - | - | - | - |
| Long Beach Grants-in-Aid | 93 | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| McLean Mill Grant-in-Aid | 94 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Regional Grants-in-Aid | 95 | 32,995 | 39,891 | 40,083 | 40,955 | 41,847 | 42,760 | 43,695 |
| Sproat Lake Community Association | 96 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Sproat Lake Grants-in-Aid | 97 | 27,082 | 35,443 | 55,443 | 56,079 | 56,734 | 57,409 | 58,404 |
| West Coast Grants-in-Aid | 98 | 10,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 | 11,041 |
| Alberni Valley Aquatics Facility - Proposed Service | 99 | 41,858 | 91,543 | 49,684 | - | - | - | - |
| West Coast Multiplex Service | 102 | - | 50,000 | 50,077 | - | - | - | - |
| Arvay Road Street Lighting | 103 | 2,098 | 2,500 | 1,900 | 1,936 | 1,973 | 2,010 | 2,051 |
| South Long Beach Street Lighting | 104 | 2,099 | 2,800 | 2,881 | 2,964 | 3,050 | 3,139 | 3,233 |
| Total | | 25,191,077 | 30,997,206 | 38,810,135 | 26,691,325 | 26,777,190 | 25,160,221 | 26,014,590 |
| Transfer to MFA for Municipalities | | 2,122,354 | 2,099,000 | 2,146,000 | 2,146,000 | 2,146,000 | 2,146,000 | 2,146,000 |
| Total Expenditures | | 27,313,431 | 33,096,206 | 40,956,135 | 28,837,325 | 28,923,190 | 27,306,221 | 28,160,590 |

| PSAB RECONCILIATION | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|------------------|------------------|------------------|------------------|----------------|--------------------|--------------------|
| Financial Plan Balance | 3,801,415 | 0 | 0 | - 0 | 0 | 0 | 0 |
| Add: Transfer to reserves | 5,371,609 | 6,307,744 | 13,600,574 | 3,362,765 | 4,046,897 | 2,056,299 | 2,044,858 |
| Rent credit for infrastructure | 76,232 | 70,000 | 72,100 | 74,263 | 76,491 | 78,786 | 81,149 |
| Principal debt payments | 205,994 | 205,550 | 293,950 | 360,750 | 383,050 | 361,450 | 366,826 |
| Deduct: Estimated amortization not included | - 3,324,861 | - 3,176,950 | - 3,322,400 | - 3,322,400 | - 3,322,400 | - 3,322,400 | - 3,322,400 |
| Transfers from reserves | - 201,403 | - 623,921 | - 580,232 | - 650,000 | - 434,000 | - 402,000 | - 405,000 |
| Surplus from previous year | - 3,380,381 | - 3,380,381 | - 3,801,415 | - | - | - | - |
| ANNUAL SURPLUS/(DEFICIT) | 2,548,605 | - 597,958 | 6,262,577 | - 174,622 | 750,038 | - 1,227,865 | - 1,234,567 |

Operating Budget

081 - Regional Planning Services

PARTICIPANTS: PORT ALBERNI, TOFINO, UCLUELET, ELECTORAL AREAS 'A', 'B', 'C', 'D', 'E', and 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$331,524) | (\$406,322) | (\$88,000) | (\$134,133) | (\$1,000) | (\$1,000) | (\$1,000) |
| | 121 - Other Sources | (\$2,842) | (\$1,800) | (\$1,900) | (\$1,700) | (\$1,800) | (\$1,900) | (\$2,000) |
| | 124 - Fees & Charges | (\$450) | (\$1,000) | (\$1,000) | (\$1,000) | (\$1,000) | (\$1,000) | (\$1,000) |
| | 126 - Surplus (Deficit) from Prior Years | (\$56,989) | (\$56,989) | (\$63,335) | | | | |
| | 127 - Tax Requisition | (\$215,056) | (\$215,055) | (\$222,493) | (\$325,833) | (\$378,433) | (\$395,333) | (\$411,897) |
| | 136 - Transfer from Community-Building Fund Reserve | | | | (\$163,000) | | | |
| | Total | | (\$606,860) | (\$681,166) | (\$376,728) | (\$625,667) | (\$382,233) | (\$399,233) |
| Expenses | 202 - Engagement | | \$2,000 | \$3,000 | \$3,090 | \$3,183 | \$3,278 | \$3,377 |
| | 216 - Committee Expenses | \$24,345 | \$27,000 | \$26,000 | \$26,530 | \$27,326 | \$29,239 | \$30,116 |
| | 218 - Consultant Costs | | \$10,000 | \$10,000 | \$10,300 | \$10,609 | \$10,927 | \$11,255 |
| | 220 - Contribution to Capital Fund | \$3,062 | \$2,800 | \$2,900 | \$2,700 | \$2,800 | \$2,900 | \$3,000 |
| | 247 - Labour & Benefits | \$252,721 | \$261,844 | \$271,728 | \$336,402 | \$297,957 | \$311,350 | \$325,397 |
| | 250 - Legal Costs | | \$2,000 | \$2,000 | \$2,060 | \$2,122 | \$2,185 | \$2,251 |
| | 256 - Office Operations | \$18,113 | \$17,000 | \$21,000 | \$21,600 | \$22,217 | \$22,853 | \$23,506 |
| | 257 - Operating Costs | \$8,891 | \$13,200 | \$15,100 | \$15,553 | \$16,020 | \$16,500 | \$16,995 |
| | 260 - Project Expenses | \$236,393 | \$345,322 | \$25,000 | \$207,431 | | | |
| | Total | | \$543,525 | \$681,166 | \$376,728 | \$625,667 | \$382,233 | \$399,233 |
| Total | | (\$63,335) | | | | | | |

| | | | | | | | | |
|---------------------|---|----------------|-------------------|-------------------|--------------------|--------------|--------------|--------------|
| PSAB Reconciliation | Financial Plan Balance | \$63,335 | | | | | | |
| | Add: Transfers to reserves | \$3,062 | \$2,800 | \$2,900 | \$2,700 | \$2,800 | \$2,900 | \$3,000 |
| | Deduct: Transfers from reserves | | | | (\$163,000) | | | |
| | Deduct: Estimated Amortization not Included | (\$2,783) | (\$2,400) | (\$2,400) | (\$2,400) | (\$2,400) | (\$2,400) | (\$2,400) |
| | Deduct: Surplus from Previous Year | (\$56,989) | (\$56,989) | (\$63,335) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$6,625 | (\$56,589) | (\$62,835) | (\$162,700) | \$400 | \$500 | \$600 |

081 - Regional Planning Services

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 65,373 | \$ 65,373 | \$ 68,435 | \$ 57,335 | \$ 60,035 | \$ 62,835 | \$ 65,735 |
| Contribution from operating fund | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Interest earnings | 2,062 | 1,800 | 1,900 | 1,700 | 1,800 | 1,900 | 2,000 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Vehicle (shared with Rural Planning) | - | 14,000 | 14,000 | - | - | - | - |
| Total capital expenditures | - | 14,000 | 14,000 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 68,435 | \$ 54,173 | \$ 57,335 | \$ 60,035 | \$ 62,835 | \$ 65,735 | \$ 68,735 |

Operating Budget

080 - Development- Rural Areas
PARTICIPANTS: ELECTORAL AREAS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$346,973) | (\$415,364) | (\$61,000) | (\$63,300) | (\$10,609) | (\$10,927) | (\$11,255) |
| | 106 - Contracts with Other Governments | (\$7,000) | (\$7,000) | (\$7,000) | (\$7,000) | (\$7,000) | (\$7,000) | (\$7,000) |
| | 121 - Other Sources | (\$3,041) | (\$2,300) | (\$2,500) | (\$2,000) | (\$2,100) | (\$2,200) | (\$2,300) |
| | 124 - Fees & Charges | (\$108,090) | (\$55,000) | (\$56,650) | (\$58,350) | (\$60,100) | (\$61,903) | (\$63,760) |
| | 126 - Surplus (Deficit) from Prior Years | (\$72,312) | (\$72,312) | (\$205,806) | | | | |
| | 127 - Tax Requisition | (\$676,937) | (\$676,937) | (\$568,654) | (\$812,519) | (\$844,193) | (\$877,135) | (\$912,573) |
| | 136 - Transfer from Community-Building Fund Reserve | (\$147,836) | (\$420,000) | (\$366,000) | (\$467,000) | (\$384,000) | (\$402,000) | (\$405,000) |
| | Total | | (\$1,362,189) | (\$1,648,912) | (\$1,267,610) | (\$1,410,168) | (\$1,308,002) | (\$1,361,165) |
| Expenses | 202 - Engagement | \$11,746 | \$25,000 | \$25,000 | \$25,750 | \$26,523 | \$27,318 | \$28,138 |
| | 216 - Committee Expenses | \$345 | \$4,000 | \$4,000 | \$4,120 | \$4,244 | \$4,371 | \$4,502 |
| | 218 - Consultant Costs | | \$5,000 | \$5,000 | \$5,150 | \$5,305 | \$5,464 | \$5,628 |
| | 220 - Contribution to Capital Fund | \$5,041 | \$4,300 | \$4,500 | \$4,000 | \$4,100 | \$4,200 | \$4,300 |
| | 247 - Labour & Benefits | \$840,795 | \$1,052,549 | \$1,052,490 | \$1,105,360 | \$1,152,812 | \$1,202,496 | \$1,254,491 |
| | 250 - Legal Costs | \$4,128 | \$25,000 | \$25,000 | \$25,750 | \$26,523 | \$27,318 | \$28,138 |
| | 256 - Office Operations | \$21,521 | \$25,500 | \$28,000 | \$28,740 | \$29,500 | \$30,281 | \$31,083 |
| | 257 - Operating Costs | \$9,073 | \$25,200 | \$27,620 | \$28,299 | \$28,998 | \$29,717 | \$30,609 |
| | 260 - Project Expenses | \$263,734 | \$482,364 | \$96,000 | \$183,000 | \$30,000 | \$30,000 | \$15,000 |
| | Total | | \$1,156,383 | \$1,648,912 | \$1,267,610 | \$1,410,168 | \$1,308,002 | \$1,361,165 |
| Total | | (\$205,806) | | | | | | |

| | | | | | | | | |
|---------------------|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| PSAB Reconciliation | Financial Plan Balance | \$205,806 | | | | | | |
| | Add: Transfers to reserves | \$5,041 | \$4,300 | \$4,500 | \$4,000 | \$4,100 | \$4,200 | \$4,300 |
| | Deduct: Transfers from reserves | (\$147,836) | (\$420,000) | (\$366,000) | (\$467,000) | (\$384,000) | (\$402,000) | (\$405,000) |
| | Deduct: Estimated Amortization not Included | (\$2,479) | (\$2,700) | (\$2,700) | (\$2,700) | (\$2,700) | (\$2,700) | (\$2,700) |
| | Deduct: Surplus from Previous Year | (\$72,312) | (\$72,312) | (\$205,806) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$11,780) | (\$490,712) | (\$570,006) | (\$465,700) | (\$382,600) | (\$400,500) | (\$403,400) |

080 - Development- Rural Areas

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 96,451 | \$ 96,451 | \$ 101,492 | \$ 64,992 | \$ 68,992 | \$ 73,092 | \$ 77,292 |
| Contribution from operating fund | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Interest earnings | 3,041 | 2,300 | 2,500 | 2,000 | 2,100 | 2,200 | 2,300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Vehicle (shared with Regional Planning) | - | 41,000 | 41,000 | - | - | - | - |
| Total capital expenditures | - | 41,000 | 41,000 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 101,492 | \$ 59,751 | \$ 64,992 | \$ 68,992 | \$ 73,092 | \$ 77,292 | \$ 81,592 |

Operating Budget

040 - Building Inspection Services

PARTICIPANTS: ELECTORAL AREAS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$4,201) | (\$1,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| | 106 - Contracts with Other Governments | (\$78) | | | | | | |
| | 121 - Other Sources | (\$2,766) | (\$1,400) | (\$1,500) | (\$800) | (\$900) | (\$1,000) | (\$1,000) |
| | 124 - Fees & Charges | (\$158,094) | (\$160,000) | (\$164,800) | (\$169,744) | (\$174,836) | (\$180,081) | (\$185,484) |
| | 126 - Surplus (Deficit) from Prior Years | (\$27,066) | (\$27,066) | (\$29,184) | | | | |
| | 127 - Tax Requisition | (\$170,943) | (\$170,943) | (\$172,920) | (\$213,571) | (\$224,582) | (\$236,860) | (\$249,798) |
| | Total | | (\$363,149) | (\$360,409) | (\$370,403) | (\$386,115) | (\$402,319) | (\$419,941) |
| Expenses | 202 - Engagement | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 | \$1,061 |
| | 220 - Contribution to Capital Fund | \$4,245 | \$3,400 | \$3,500 | \$2,860 | \$3,022 | \$3,185 | \$3,251 |
| | 247 - Labour & Benefits | \$297,644 | \$307,009 | \$309,403 | \$324,703 | \$339,817 | \$355,672 | \$372,320 |
| | 250 - Legal Costs | \$1,869 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,600 | \$21,218 |
| | 256 - Office Operations | \$18,112 | \$15,000 | \$20,000 | \$20,420 | \$20,849 | \$21,287 | \$21,735 |
| | 257 - Operating Costs | \$12,095 | \$14,000 | \$16,500 | \$17,132 | \$17,631 | \$18,167 | \$18,697 |
| | Total | | \$333,965 | \$360,409 | \$370,403 | \$386,115 | \$402,319 | \$419,941 |
| Total | | (\$29,184) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| PSAB Reconciliation | Financial Plan Balance | \$29,184 | | | | | | |
| | Add: Transfers to reserves | \$4,245 | \$3,400 | \$3,500 | \$2,860 | \$3,022 | \$3,185 | \$3,251 |
| | Deduct: Estimated Amortization not Included | (\$8,192) | (\$8,100) | (\$8,100) | (\$8,100) | (\$8,100) | (\$8,100) | (\$8,100) |
| | Deduct: Surplus from Previous Year | (\$27,066) | (\$27,066) | (\$29,184) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$1,829) | (\$31,766) | (\$33,784) | (\$5,240) | (\$5,078) | (\$4,915) | (\$4,849) |

040 - Building Inspection Services

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 71,952 | \$ 71,952 | \$ 76,197 | \$ 24,697 | \$ 27,557 | \$ 30,579 | \$ 33,764 |
| Contribution from operating fund | 2,000 | 2,000 | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| Interest earnings | 2,245 | 1,400 | 1,500 | 800 | 900 | 1,000 | 1,000 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Vehicle replacement | - | 55,000 | 55,000 | - | - | - | - |
| Total capital expenditures | - | 55,000 | 55,000 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 76,197 | \$ 20,352 | \$ 24,697 | \$ 27,557 | \$ 30,579 | \$ 33,764 | \$ 37,015 |

Operating Budget

044 - Beaver Creek Animal Control

PARTICIPANTS: ELECTORAL AREA 'E'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | \$2,097 | \$2,097 | (\$3,392) | | | | |
| | 127 - Tax Requisition | (\$8,101) | (\$8,101) | (\$2,663) | (\$6,256) | (\$6,465) | (\$6,682) | (\$6,906) |
| | Total | (\$6,004) | (\$6,005) | (\$6,055) | (\$6,256) | (\$6,465) | (\$6,682) | (\$6,906) |
| Expenses | 247 - Labour & Benefits | \$971 | \$1,005 | \$1,049 | \$1,100 | \$1,155 | \$1,212 | \$1,272 |
| | 257 - Operating Costs | \$1,642 | \$5,000 | \$5,006 | \$5,156 | \$5,311 | \$5,470 | \$5,634 |
| | Total | \$2,613 | \$6,005 | \$6,055 | \$6,256 | \$6,465 | \$6,682 | \$6,906 |
| Total | | (\$3,392) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$3,392 | | | | | | |
| | Deduct: Surplus from Previous Year | \$2,097 | \$2,097 | (\$3,392) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$5,488 | \$2,097 | (\$3,392) | | | | |

Operating Budget

131 - Cherry Creek Animal Control

PARTICIPANTS: ELECTORAL AREA 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 103 - Conditional Transfers | (\$9) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$961) | (\$961) | (\$969) | | | | |
| | 127 - Tax Requisition | (\$2,943) | (\$2,943) | (\$2,986) | (\$3,006) | (\$2,961) | (\$3,018) | (\$3,078) |
| | Total | (\$3,913) | (\$3,905) | (\$3,955) | (\$3,006) | (\$2,961) | (\$3,018) | (\$3,078) |
| Expenses | 247 - Labour & Benefits | \$1,003 | \$1,005 | \$1,049 | \$1,100 | \$1,155 | \$1,212 | \$1,272 |
| | 257 - Operating Costs | \$1,942 | \$2,900 | \$2,906 | \$1,906 | \$1,806 | \$1,806 | \$1,806 |
| | Total | \$2,944 | \$3,905 | \$3,955 | \$3,006 | \$2,961 | \$3,018 | \$3,078 |
| Total | | (\$969) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|---------|---------|---------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$969 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$961) | (\$961) | (\$969) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$8 | (\$961) | (\$969) | | | | |

Operating Budget

042 - Sproat Lake Animal Control

PARTICIPANTS: ELECTORAL AREA 'D'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 103 - Conditional Transfers | (\$51) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$2,205) | (\$2,205) | (\$2,632) | | | | |
| | 127 - Tax Requisition | (\$1,800) | (\$1,800) | (\$1,422) | (\$4,166) | (\$4,313) | (\$4,596) | (\$4,757) |
| | Total | (\$4,056) | (\$4,005) | (\$4,055) | (\$4,166) | (\$4,313) | (\$4,596) | (\$4,757) |
| Expenses | 247 - Labour & Benefits | \$982 | \$1,005 | \$1,049 | \$1,100 | \$1,155 | \$1,212 | \$1,272 |
| | 257 - Operating Costs | \$442 | \$3,000 | \$3,006 | \$3,066 | \$3,158 | \$3,384 | \$3,485 |
| | Total | \$1,424 | \$4,005 | \$4,055 | \$4,166 | \$4,313 | \$4,596 | \$4,757 |
| Total | | (\$2,632) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|-----------|-----------|-----------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$2,632 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$2,205) | (\$2,205) | (\$2,632) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$427 | (\$2,205) | (\$2,632) | | | | |

Operating Budget

041 - Noise Control-Beaver Creek

PARTICIPANTS: ELECTORAL AREA 'E'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$536) | (\$536) | (\$860) | | | | |
| | 127 - Tax Requisition | (\$3,537) | (\$3,537) | (\$3,359) | (\$4,408) | (\$4,606) | (\$4,814) | (\$5,032) |
| | Total | (\$4,073) | (\$4,073) | (\$4,219) | (\$4,408) | (\$4,606) | (\$4,814) | (\$5,032) |
| Expenses | 247 - Labour & Benefits | \$2,767 | \$3,073 | \$3,207 | \$3,366 | \$3,533 | \$3,708 | \$3,893 |
| | 257 - Operating Costs | \$447 | \$1,000 | \$1,012 | \$1,042 | \$1,073 | \$1,105 | \$1,138 |
| | Total | \$3,213 | \$4,073 | \$4,219 | \$4,408 | \$4,606 | \$4,814 | \$5,032 |
| Total | | (\$860) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$860 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$536) | (\$536) | (\$860) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$324 | (\$536) | (\$860) | | | | |

Operating Budget

049 - Noise Control - Cherry Creek

PARTICIPANTS: ELECTORAL AREA 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 103 - Conditional Transfers | (\$7) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$599) | (\$599) | (\$641) | | | | |
| | 127 - Tax Requisition | (\$2,469) | (\$2,469) | (\$2,527) | (\$3,306) | (\$3,449) | (\$3,600) | (\$3,758) |
| | Total | (\$3,076) | (\$3,069) | (\$3,168) | (\$3,306) | (\$3,449) | (\$3,600) | (\$3,758) |
| Expenses | 247 - Labour & Benefits | \$1,993 | \$2,069 | \$2,158 | \$2,265 | \$2,378 | \$2,497 | \$2,621 |
| | 257 - Operating Costs | \$442 | \$1,000 | \$1,010 | \$1,040 | \$1,071 | \$1,103 | \$1,136 |
| | Total | \$2,434 | \$3,069 | \$3,168 | \$3,306 | \$3,449 | \$3,600 | \$3,758 |
| Total | | (\$641) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|---------|---------|---------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$641 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$599) | (\$599) | (\$641) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$42 | (\$599) | (\$641) | | | | |

Operating Budget

057 - Noise Control - Sproat Lake

PARTICIPANTS: ELECTORAL AREA 'D'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 103 - Conditional Transfers | (\$74) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$1,463) | (\$1,463) | (\$748) | | | | |
| | 127 - Tax Requisition | (\$2,611) | (\$2,611) | (\$3,474) | (\$4,411) | (\$4,609) | (\$4,817) | (\$5,035) |
| | Total | (\$4,147) | (\$4,073) | (\$4,222) | (\$4,411) | (\$4,609) | (\$4,817) | (\$5,035) |
| Expenses | 247 - Labour & Benefits | \$2,951 | \$3,073 | \$3,207 | \$3,366 | \$3,533 | \$3,708 | \$3,893 |
| | 257 - Operating Costs | \$448 | \$1,000 | \$1,015 | \$1,045 | \$1,077 | \$1,109 | \$1,142 |
| | Total | \$3,399 | \$4,073 | \$4,222 | \$4,411 | \$4,609 | \$4,817 | \$5,035 |
| Total | | (\$748) | | | | | | |

| | | | | | | | | |
|---------------------|--------------------------------------|----------------|------------------|----------------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$748 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$1,463) | (\$1,463) | (\$748) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$714) | (\$1,463) | (\$748) | | | | |

Operating Budget

058 - Alberni Valley Regional Airport

PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'A', 'B', 'D', 'E', and 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget | |
|--------------|--|-------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$3,843) | (\$392,000) | (\$541,550) | (\$2,040) | (\$2,081) | (\$2,122) | (\$2,165) | |
| | 120 - MFA Reserve Fund Income | (\$2,138) | | | | | | | |
| | 121 - Other Sources | (\$105,561) | (\$19,500) | (\$19,900) | (\$13,820) | (\$11,942) | (\$12,267) | (\$10,095) | |
| | 124 - Fees & Charges | (\$242,012) | (\$249,500) | (\$253,700) | (\$258,774) | (\$263,949) | (\$269,228) | (\$274,613) | |
| | 126 - Surplus (Deficit) from Prior Years | (\$132,792) | (\$132,792) | (\$167,726) | | | | | |
| | 127 - Tax Requisition | (\$610,000) | (\$610,000) | (\$610,000) | (\$610,000) | (\$610,000) | (\$610,000) | (\$610,000) | |
| | Total | | (\$1,096,345) | (\$1,403,792) | (\$1,592,876) | (\$884,634) | (\$887,973) | (\$893,618) | (\$896,872) |
| Expenses | 216 - Committee Expenses | \$2,400 | \$2,500 | \$4,000 | \$2,601 | \$2,653 | \$2,706 | \$2,787 | |
| | 218 - Consultant Costs | \$2,296 | \$15,000 | \$19,000 | \$15,000 | \$15,000 | \$15,000 | \$15,450 | |
| | 220 - Contribution to Capital Fund | \$282,508 | \$586,447 | \$755,116 | \$46,815 | \$44,556 | \$39,012 | \$25,351 | |
| | 245 - Insurance | \$6,675 | \$8,000 | \$8,600 | \$8,240 | \$8,487 | \$8,742 | \$9,004 | |
| | 247 - Labour & Benefits | \$140,304 | \$180,621 | \$198,540 | \$206,133 | \$213,988 | \$222,180 | \$230,755 | |
| | 250 - Legal Costs | \$5,096 | \$5,000 | \$7,500 | \$7,500 | \$7,500 | \$7,500 | \$7,500 | |
| | 256 - Office Operations | \$5,816 | \$6,900 | \$6,900 | \$6,912 | \$6,924 | \$6,937 | \$7,145 | |
| | 257 - Operating Costs | \$163,564 | \$195,144 | \$188,860 | \$180,906 | \$182,451 | \$184,215 | \$188,875 | |
| | 266 - Repairs & Maintenance | \$4,845 | \$88,180 | \$88,360 | \$94,527 | \$90,413 | \$91,325 | \$94,005 | |
| | 281 - Debt Repayment - Interest | \$189,000 | \$189,500 | \$189,500 | \$189,500 | \$189,500 | \$189,500 | \$189,500 | |
| | 282 - Debt Repayment - Principal | \$126,116 | \$126,500 | \$126,500 | \$126,500 | \$126,500 | \$126,500 | \$126,500 | |
| | Total | | \$928,619 | \$1,403,792 | \$1,592,876 | \$884,634 | \$887,973 | \$893,618 | \$896,872 |
| | Total | | (\$167,726) | | | | | | |

| | | | | | | | | |
|---------------------|---|-------------------|-----------------|------------------|--------------------|--------------------|--------------------|--------------------|
| PSAB Reconciliation | Financial Plan Balance | \$167,726 | | | | | | |
| | Add: Transfers to reserves | \$282,508 | \$586,447 | \$755,116 | \$46,815 | \$44,556 | \$39,012 | \$25,351 |
| | Add: Principal Debt Payments | \$126,116 | \$126,500 | \$126,500 | \$126,500 | \$126,500 | \$126,500 | \$126,500 |
| | Deduct: Estimated Amortization not Included | (\$517,465) | (\$504,000) | (\$517,000) | (\$517,000) | (\$517,000) | (\$517,000) | (\$517,000) |
| | Deduct: Surplus from Previous Year | (\$132,792) | (\$132,792) | (\$167,726) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$73,907) | \$76,155 | \$196,890 | (\$343,685) | (\$345,944) | (\$351,488) | (\$365,149) |

058 - Alberni Valley Regional Airport

| ALBERNI VALLEY REGIONAL AIRPORT | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CAPITAL FUND | | | | | | | |
| Balance, beginning of year | \$ 1,490,295 | \$ 1,490,295 | \$ 1,642,217 | \$ 941,084 | \$ 519,899 | \$ 384,455 | \$ 398,467 |
| Contribution from operating fund | 232,970 | 182,947 | 201,666 | 39,115 | 38,856 | 33,112 | 21,751 |
| Grants & other contributions | - | 390,000 | 539,550 | 520,000 | - | - | - |
| Interest earnings | 49,540 | 13,500 | 13,900 | 7,700 | 5,700 | 5,900 | 3,600 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Cracksealing equipment | - | - | 80,000 | - | - | - | - |
| Equipment shelter (BCAAP eligible) | - | 600,000 | 899,250 | - | - | - | - |
| Fencing & access | - | 120,000 | 40,000 | - | - | - | - |
| Fuel system replacement | - | - | 25,000 | 800,000 | - | - | - |
| Gates required for clearing OLS | - | 12,000 | 12,000 | - | - | - | - |
| Instrument approach design and clearing | 105,651 | 150,000 | 100,000 | - | 50,000 | - | 50,000 |
| Lease lot expansion and development | - | 80,000 | 125,000 | 100,000 | 100,000 | - | - |
| Runway line renewal | - | - | 50,000 | - | - | - | 100,000 |
| Septic tank refurbishment | - | 28,000 | - | - | 30,000 | - | 30,000 |
| Signage - airport and terminal | - | - | - | 8,000 | - | - | - |
| Tie-down area, taxi-way and apron replacement | 2,815 | 100,000 | 100,000 | - | - | - | - |
| Vehicle replacement (shared with LBA) | 22,122 | 25,000 | - | - | - | - | - |
| Watercourse management | - | 50,000 | 25,000 | 80,000 | - | 25,000 | - |
| Total capital expenditures | 130,588 | 1,165,000 | 1,456,250 | 988,000 | 180,000 | 25,000 | 180,000 |
| BALANCE, END OF YEAR | \$ 1,642,217 | \$ 911,742 | \$ 941,084 | \$ 519,899 | \$ 384,455 | \$ 398,467 | \$ 243,818 |

Operating Budget

059 - Long Beach Airport

PARTICIPANTS: TOFINO, UCLUELET, and ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$283,364) | (\$1,407,620) | (\$8,157,655) | (\$809,000) | (\$1,734,000) | (\$9,000) | (\$9,000) |
| | 121 - Other Sources | (\$132,002) | (\$6,100) | (\$11,500) | (\$48,800) | (\$4,400) | (\$900) | (\$1,600) |
| | 124 - Fees & Charges | (\$565,136) | (\$521,250) | (\$619,165) | (\$639,650) | (\$660,352) | (\$681,277) | (\$702,428) |
| | 126 - Surplus (Deficit) from Prior Years | (\$454,937) | (\$454,937) | (\$387,738) | | | | |
| | 127 - Tax Requisition | (\$559,099) | (\$559,100) | (\$570,282) | (\$587,390) | (\$605,012) | (\$623,163) | (\$641,857) |
| | Total | (\$1,994,539) | (\$2,949,007) | (\$9,746,340) | (\$2,084,840) | (\$3,003,764) | (\$1,314,339) | (\$1,354,885) |
| Expenses | 202 - Engagement | \$1,100 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,150 |
| | 216 - Committee Expenses | (\$184) | \$1,000 | \$1,020 | \$1,312 | \$1,351 | \$3,514 | \$3,619 |
| | 218 - Consultant Costs | \$10,476 | \$95,335 | \$50,558 | \$42,618 | \$56,060 | \$39,909 | \$41,106 |
| | 220 - Contribution to Capital Fund | \$717,547 | \$1,514,960 | \$8,482,063 | \$1,010,393 | \$1,884,115 | \$178,540 | \$181,869 |
| | 227 - Emergency Planning Costs | \$318 | \$2,000 | \$2,000 | \$4,000 | \$4,120 | \$2,164 | \$2,229 |
| | 245 - Insurance | \$33,474 | \$21,000 | \$17,050 | \$15,914 | \$16,391 | \$16,883 | \$17,389 |
| | 247 - Labour & Benefits | \$492,211 | \$533,198 | \$564,384 | \$585,633 | \$607,712 | \$630,755 | \$655,354 |
| | 250 - Legal Costs | \$605 | \$10,000 | \$10,000 | \$10,300 | \$10,609 | \$10,927 | \$11,255 |
| | 256 - Office Operations | \$35,325 | \$38,333 | \$39,140 | \$39,964 | \$41,163 | \$42,398 | \$43,670 |
| | 257 - Operating Costs | \$158,171 | \$170,384 | \$172,446 | \$174,609 | \$177,439 | \$179,600 | \$183,212 |
| | 260 - Project Expenses | \$31,795 | \$357,500 | \$215,255 | | | | |
| | 266 - Repairs & Maintenance | \$49,731 | \$130,297 | \$115,324 | \$120,835 | \$123,312 | \$125,864 | \$128,883 |
| | 285 - Rent Credit for Infrastructure | \$76,232 | \$70,000 | \$72,100 | \$74,263 | \$76,491 | \$78,786 | \$81,149 |
| | Total | \$1,606,802 | \$2,949,007 | \$9,746,340 | \$2,084,840 | \$3,003,764 | \$1,314,339 | \$1,354,885 |
| Total | | (\$387,738) | | | | | | |

| | | | | | | | | |
|---------------------|---|--------------------|-------------------|--------------------|--------------------|------------------|----------------------|----------------------|
| PSAB Reconciliation | Financial Plan Balance | \$387,738 | | | | | | |
| | Add: Transfers to reserves | \$717,547 | \$1,514,960 | \$8,482,063 | \$1,010,393 | \$1,884,115 | \$178,540 | \$181,869 |
| | Deduct: Estimated Amortization not Included | (\$1,210,799) | (\$1,120,000) | (\$1,210,000) | (\$1,210,000) | (\$1,210,000) | (\$1,210,000) | (\$1,210,000) |
| | Deduct: Surplus from Previous Year | (\$454,937) | (\$454,937) | (\$387,738) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$560,451) | (\$59,977) | \$6,884,326 | (\$199,607) | \$674,115 | (\$1,031,460) | (\$1,028,131) |

059 - Long Beach Airport

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 263,474 | \$ 263,474 | \$ 473,709 | \$ 310,234 | \$ 300,828 | \$ 15,243 | \$ 64,083 |
| Contribution from operating fund | 468,104 | 468,104 | 537,163 | 201,593 | 154,715 | 177,640 | 180,269 |
| Grants & other contributions | 240,756 | 1,040,756 | 7,933,400 | 800,000 | 1,725,000 | - | - |
| Community Works Fund transfer | 12,901 | 210,000 | 197,099 | - | - | - | - |
| Growing Communities Fund transfer | 120,688 | - | - | - | - | - | - |
| Interest earnings | 8,686 | 6,100 | 11,600 | 9,000 | 4,700 | 1,200 | 1,900 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Access road upgrade* | - | - | - | - | 600,000 | - | - |
| Apron 2 wastewater septic system* | - | - | 7,000,000 | - | - | - | - |
| Apron 3 culvert upgrade* | - | 30,000 | 780,000 | - | - | - | - |
| Fire suppression upgrade phase 3 | 430,575 | 370,394 | - | - | - | - | - |
| House renovation | 11,221 | - | 35,000 | - | - | - | - |
| Hurricane Road connector | - | - | - | - | - | 50,000 | - |
| Maintenance building upgrades* | - | - | - | 500,000 | - | - | - |
| Parks Canada roof replacement | - | 137,000 | 137,000 | - | - | 80,000 | 40,000 |
| Runway cracksealing | - | 35,000 | 80,000 | - | - | - | - |
| Runway painting and signs | - | 45,000 | 50,000 | - | - | - | 100,000 |
| Runway approach lighting* | 6,362 | 40,000 | 33,638 | - | 1,500,000 | - | - |
| Snow blower skid pack* | - | 300,000 | 300,000 | - | - | - | - |
| Terminal building replacement design* | - | 500,000 | - | 500,000 | - | - | - |
| Terminal building HVAC upgrade | 14,677 | 20,000 | - | - | - | - | - |
| Terminal building upgrade | - | - | 40,000 | - | - | - | - |
| Vegetation mgmt - inside boundary | 20,200 | 50,000 | 50,000 | 20,000 | 20,000 | - | - |
| Vegetation mgmt - outside boundary | 51,754 | 50,000 | 100,000 | - | 40,000 | - | 40,000 |
| Vehicle replacement (shared with AVRA) | 48,487 | 50,000 | - | - | - | - | - |
| Water - system upgrades (CWF) | 12,901 | 210,000 | 197,099 | - | 10,000 | - | - |
| Weather station upgrades* | 44,723 | 50,000 | 40,000 | - | - | - | - |
| Total capital expenditures | 640,900 | 1,887,394 | 8,842,737 | 1,020,000 | 2,170,000 | 130,000 | 180,000 |
| BALANCE, END OF YEAR | \$ 473,709 | \$ 101,040 | \$ 310,234 | \$ 300,828 | \$ 15,243 | \$ 64,083 | \$ 66,252 |
| *grant dependent | | | | | | | |

Operating Budget

070 - Bamfield Community Parks
PARTICIPANTS: PART OF ELECTORAL AREA 'A'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 103 - Conditional Transfers | (\$4,429) | (\$2,529) | (\$800) | (\$800) | (\$800) | (\$800) | (\$800) |
| | 121 - Other Sources | (\$111) | (\$100) | (\$200) | (\$400) | (\$500) | (\$600) | (\$700) |
| | 124 - Fees & Charges | (\$10) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$3,601) | (\$3,601) | (\$2,925) | | | | |
| | 127 - Tax Requisition | (\$34,137) | (\$34,137) | (\$34,137) | (\$34,820) | (\$35,516) | (\$36,226) | (\$36,951) |
| | 136 - Transfer from Community-Building Fund Reserve | (\$5,647) | (\$5,875) | (\$1,000) | | | | |
| | Total | | (\$47,936) | (\$46,242) | (\$39,062) | (\$36,020) | (\$36,816) | (\$37,626) |
| Expenses | 218 - Consultant Costs | \$12,735 | \$14,000 | \$2,500 | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| | 220 - Contribution to Capital Fund | \$111 | \$100 | \$7,730 | \$4,986 | \$3,793 | \$2,578 | \$1,060 |
| | 245 - Insurance | | | \$1,500 | \$1,530 | \$1,561 | \$1,592 | \$1,624 |
| | 247 - Labour & Benefits | \$11,601 | \$12,138 | \$14,202 | \$14,870 | \$15,575 | \$16,314 | \$17,091 |
| | 257 - Operating Costs | \$14,510 | \$15,600 | \$13,130 | \$13,134 | \$14,388 | \$15,642 | \$17,176 |
| | 260 - Project Expenses | \$6,055 | \$4,404 | | | | | |
| | Total | | \$45,011 | \$46,242 | \$39,062 | \$36,020 | \$36,816 | \$37,626 |
| Total | | (\$2,925) | | | | | | |

| | | | | | | | | |
|---------------------|---|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$2,925 | | | | | | |
| | Add: Transfers to reserves | \$111 | \$100 | \$7,730 | \$4,986 | \$3,793 | \$2,578 | \$1,060 |
| | Deduct: Estimated Amortization not Included | (\$12,926) | (\$12,900) | (\$12,900) | (\$12,900) | (\$12,900) | (\$12,900) | (\$12,900) |
| | Deduct: Transfers from reserves | (\$5,647) | (\$5,875) | (\$1,000) | | | | |
| | Deduct: Surplus from Previous Year | (\$3,601) | (\$3,601) | (\$2,925) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$19,138) | (\$22,276) | (\$9,095) | (\$7,914) | (\$9,107) | (\$10,322) | (\$11,840) |

070 - Bamfield Community Parks

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 3,720 | \$ 3,720 | \$ 3,832 | \$ 11,562 | \$ 16,548 | \$ 20,340 | \$ 22,919 |
| Contribution from operating fund | - | - | 7,530 | 4,586 | 3,293 | 1,978 | 360 |
| Interest earnings | 112 | 100 | 200 | 400 | 500 | 600 | 700 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Centennial park improvements | - | - | - | - | - | - | - |
| Total capital expenditures | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 3,832 | \$ 3,820 | \$ 11,562 | \$ 16,548 | \$ 20,340 | \$ 22,919 | \$ 23,979 |

Operating Budget

129 - Beaver Creek Community Parks

PARTICIPANTS: ELECTORAL AREA 'E'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Revenues | 103 - Conditional Transfers | (\$1,633) | (\$1,278) | | | | | |
| | 121 - Other Sources | (\$1,802) | (\$1,800) | (\$2,100) | (\$2,200) | (\$1,500) | (\$800) | (\$900) |
| | 126 - Surplus (Deficit) from Prior Years | (\$18,326) | (\$18,326) | (\$14,179) | | | | |
| | 127 - Tax Requisition | (\$30,866) | (\$30,866) | (\$30,866) | (\$31,792) | (\$32,746) | (\$33,728) | (\$34,740) |
| | 136 - Transfer from Community-Building Fund Reserve | (\$3,078) | (\$3,438) | | | | | |
| | Total | | (\$55,704) | (\$55,707) | (\$47,145) | (\$33,992) | (\$34,246) | (\$34,528) |
| Expenses | 218 - Consultant Costs | | | \$3,000 | \$1,900 | \$1,500 | \$1,200 | \$1,200 |
| | 220 - Contribution to Capital Fund | \$9,766 | \$9,764 | \$7,153 | \$2,259 | \$1,532 | \$896 | \$990 |
| | 247 - Labour & Benefits | \$13,733 | \$14,897 | \$17,112 | \$17,913 | \$18,753 | \$19,635 | \$20,570 |
| | 257 - Operating Costs | \$14,759 | \$28,830 | \$19,880 | \$11,920 | \$12,461 | \$12,797 | \$12,880 |
| | 260 - Project Expenses | \$3,267 | \$2,215 | | | | | |
| | Total | | \$41,525 | \$55,707 | \$47,145 | \$33,992 | \$34,246 | \$34,528 |
| Total | | (\$14,179) | | | | | | |

| | | | | | | | | |
|---------------------|---|----------------|-------------------|------------------|--------------|-------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$14,179 | | | | | | |
| | Add: Transfers to reserves | \$9,766 | \$9,764 | \$7,153 | \$2,259 | \$1,532 | \$896 | \$990 |
| | Deduct: Estimated Amortization not Included | (\$1,495) | (\$1,500) | (\$1,500) | (\$1,500) | (\$1,500) | (\$1,500) | (\$1,500) |
| | Deduct: Transfers from reserves | (\$3,078) | (\$3,438) | | | | | |
| | Deduct: Surplus from Previous Year | (\$18,326) | (\$18,326) | (\$14,179) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1,047 | (\$13,499) | (\$8,526) | \$759 | \$32 | (\$604) | (\$510) |

129 - Beaver Creek Community Parks

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 57,534 | \$ 57,534 | \$ 67,300 | \$ 74,453 | \$ 76,712 | \$ 28,344 | \$ 29,340 |
| Contribution from operating fund | 7,964 | 7,964 | 5,053 | 59 | 32 | 96 | 90 |
| Community Works Fund transfer | - | - | - | - | 100,000 | - | - |
| Grants and other contributions | - | - | - | - | - | - | - |
| Interest earnings | 1,802 | 1,800 | 2,100 | 2,200 | 1,600 | 900 | 900 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Nordstrom playground development | - | - | - | - | 150,000 | - | - |
| Total capital expenditures | - | - | - | - | 150,000 | - | - |
| BALANCE, END OF YEAR | \$ 67,300 | \$ 67,298 | \$ 74,453 | \$ 76,712 | \$ 28,344 | \$ 29,340 | \$ 30,331 |

| BEAVER CREEK COMMUNITY PARK | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>PARKLAND RESERVE FUND</u> | | | | | | | |
| Balance, beginning of year | \$ 44,533 | \$ 44,533 | \$ 45,975 | \$ 47,375 | \$ 48,775 | \$ 50,275 | \$ 51,775 |
| Developer contributions | - | - | - | - | - | - | - |
| Interest earnings | 1,442 | 1,300 | 1,400 | 1,400 | 1,500 | 1,500 | 1,600 |
| Less - parkland purchases | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 45,975 | \$ 45,833 | \$ 47,375 | \$ 48,775 | \$ 50,275 | \$ 51,775 | \$ 53,375 |

Operating Budget

134 - Cherry Creek Community Park

PARTICIPANTS: ELECTORAL AREA 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 103 - Conditional Transfers | (\$1,480) | (\$1,563) | (\$50) | (\$50) | (\$50) | (\$50) | (\$50) |
| | 121 - Other Sources | (\$73) | (\$100) | (\$300) | (\$400) | (\$500) | (\$500) | (\$500) |
| | 126 - Surplus (Deficit) from Prior Years | (\$7,434) | (\$7,434) | (\$12,446) | | | | |
| | 127 - Tax Requisition | (\$20,319) | (\$20,319) | (\$20,725) | (\$22,500) | (\$23,175) | (\$23,870) | (\$24,586) |
| | 136 - Transfer from Community-Building Fund Reserve | (\$1,420) | (\$4,938) | (\$5,000) | | | | |
| | Total | | (\$30,727) | (\$34,353) | (\$38,521) | (\$22,950) | (\$23,725) | (\$24,420) |
| Expenses | 220 - Contribution to Capital Fund | \$1,319 | \$1,345 | \$11,496 | \$401 | \$517 | \$515 | \$538 |
| | 247 - Labour & Benefits | \$12,756 | \$13,213 | \$15,395 | \$16,116 | \$16,873 | \$17,667 | \$18,512 |
| | 257 - Operating Costs | \$1,366 | \$17,580 | \$11,630 | \$6,433 | \$6,335 | \$6,238 | \$6,086 |
| | 260 - Project Expenses | \$2,840 | \$2,215 | | | | | |
| | Total | | \$18,281 | \$34,353 | \$38,521 | \$22,950 | \$23,725 | \$24,420 |
| Total | | (\$12,446) | | | | | | |

| | | | | | | | | |
|---------------------|---|----------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| PSAB Reconciliation | Financial Plan Balance | \$12,446 | | | | | | |
| | Add: Transfers to reserves | \$1,319 | \$1,345 | \$11,496 | \$401 | \$517 | \$515 | \$538 |
| | Deduct: Transfers from reserves | (\$1,420) | (\$4,938) | (\$5,000) | | | | |
| | Deduct: Estimated Amortization not Included | (\$2,831) | (\$2,800) | (\$2,800) | (\$2,800) | (\$2,800) | (\$2,800) | (\$2,800) |
| | Deduct: Surplus from Previous Year | (\$7,434) | (\$7,434) | (\$12,446) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$2,079 | (\$13,826) | (\$8,750) | (\$2,399) | (\$2,283) | (\$2,285) | (\$2,262) |

134 - Cherry Creek Community Park

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 2,046 | \$ 2,046 | \$ 3,365 | \$ 14,861 | \$ 15,262 | \$ 15,780 | \$ 16,295 |
| Contribution from operating fund | 1,245 | 1,245 | 11,196 | 1 | 17 | 15 | 38 |
| Community Works Fund transfer | - | 240,468 | 240,468 | - | - | - | - |
| Interest earnings | 74 | 100 | 300 | 400 | 500 | 500 | 500 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Maplehurst network improvements | - | 240,468 | 240,468 | - | - | - | - |
| Total capital expenditures | - | 240,468 | 240,468 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 3,365 | \$ 3,391 | \$ 14,861 | \$ 15,262 | \$ 15,780 | \$ 16,295 | \$ 16,833 |

| CHERRY CREEK COMMUNITY PARK | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>PARKLAND RESERVE FUND</u> | | | | | | | |
| Balance, beginning of year | \$ 69,337 | \$ 69,337 | \$ 71,507 | \$ 73,607 | \$ 75,807 | \$ 78,107 | \$ 80,407 |
| Developer contributions | - | - | - | - | - | - | - |
| Interest earnings | 2,170 | 2,100 | 2,100 | 2,200 | 2,300 | 2,300 | 2,400 |
| Less - parkland purchases | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 71,507 | \$ 71,437 | \$ 73,607 | \$ 75,807 | \$ 78,107 | \$ 80,407 | \$ 82,807 |

Operating Budget

087 - Regional Parks

PARTICIPANTS: PORT ALBERNI, TOFINO, UCLUELET, ELECTORAL AREAS 'A', 'B', 'C', 'D', 'E', and 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$17,479) | (\$24,111) | (\$10,786) | (\$1,000) | (\$1,000) | (\$1,000) | (\$1,000) |
| | 121 - Other Sources | (\$9,998) | (\$8,000) | (\$8,400) | (\$8,500) | (\$8,900) | (\$9,200) | (\$9,600) |
| | 124 - Fees & Charges | (\$13,211) | (\$10,404) | (\$10,612) | (\$10,930) | (\$11,258) | (\$11,596) | (\$11,944) |
| | 126 - Surplus (Deficit) from Prior Years | (\$68,895) | (\$68,895) | (\$139,749) | | | | |
| | 127 - Tax Requisition | (\$165,999) | (\$166,000) | (\$166,000) | (\$169,320) | (\$172,706) | (\$176,161) | (\$179,684) |
| | 136 - Transfer from Community-Building Fund Reserve | (\$19,671) | (\$14,216) | (\$1,123) | | (\$50,000) | | |
| | Total | | (\$295,253) | (\$291,626) | (\$336,670) | (\$189,750) | (\$243,865) | (\$197,957) |
| Expenses | 218 - Consultant Costs | | | \$65,000 | \$10,300 | \$10,609 | \$10,927 | \$11,255 |
| | 220 - Contribution to Capital Fund | \$27,026 | \$25,028 | \$71,219 | \$17,723 | \$16,771 | \$22,452 | \$20,522 |
| | 247 - Labour & Benefits | \$77,097 | \$83,544 | \$96,915 | \$100,780 | \$104,819 | \$109,041 | \$113,548 |
| | 257 - Operating Costs | \$20,678 | \$148,368 | \$93,750 | \$60,948 | \$61,666 | \$55,536 | \$56,902 |
| | 260 - Project Expenses | \$30,544 | \$24,901 | | | | | |
| | 269 - Operational Planning | \$161 | \$9,786 | \$9,786 | | \$50,000 | | |
| | Total | | \$155,504 | \$291,626 | \$336,670 | \$189,750 | \$243,865 | \$197,957 |
| Total | | (\$139,749) | | | | | | |

| | | | | | | | | |
|---------------------|---|-----------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$139,749 | | | | | | |
| | Add: Transfers to reserves | \$27,026 | \$25,028 | \$71,219 | \$17,723 | \$16,771 | \$22,452 | \$20,522 |
| | Deduct: Estimated Amortization not Included | (\$37,105) | (\$37,100) | (\$37,100) | (\$37,100) | (\$37,100) | (\$37,100) | (\$37,100) |
| | Deduct: Transfers from reserves | (\$19,671) | (\$14,216) | (\$1,123) | | (\$50,000) | | |
| | Deduct: Surplus from Previous Year | (\$68,895) | (\$68,895) | (\$139,749) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$41,104 | (\$95,183) | (\$106,753) | (\$19,377) | (\$70,329) | (\$14,648) | (\$16,578) |

087 - Regional Parks

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 257,686 | \$ 257,686 | \$ 284,711 | \$ 285,930 | \$ 295,164 | \$ 312,035 | \$ 314,587 |
| Contribution from operating fund | 17,028 | 17,028 | 62,819 | 9,223 | 7,871 | 13,252 | 10,922 |
| Interest earnings | 9,997 | 8,000 | 8,400 | 8,600 | 9,000 | 9,300 | 9,600 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Inlet Trail upgrades - AVEA donation | - | - | - | 8,589 | - | - | - |
| Log Train Trail E&N crossing design | - | - | - | - | - | 20,000 | - |
| Log Train Trail bridge repairs | - | - | 20,000 | - | - | - | - |
| Log Train Trail lease upgrade requirements | - | - | 50,000 | - | - | - | - |
| Total capital expenditures | - | - | 70,000 | 8,589 | - | 20,000 | - |
| BALANCE, END OF YEAR | \$ 284,711 | \$ 282,714 | \$ 285,930 | \$ 295,164 | \$ 312,035 | \$ 314,587 | \$ 335,109 |

Operating Budget

055 - South Long Beach Multi-Purpose Path
PARTICIPANTS: PART OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 103 - Conditional Transfers | (\$169) | | | | | | |
| | 122 - Parcel Tax | (\$7,000) | (\$7,000) | (\$7,000) | (\$7,100) | (\$7,100) | (\$7,100) | (\$7,100) |
| | 126 - Surplus (Deficit) from Prior Years | (\$621) | (\$621) | (\$690) | | | | |
| | Total | (\$7,790) | (\$7,621) | (\$7,690) | (\$7,100) | (\$7,100) | (\$7,100) | (\$7,100) |
| Expenses | 221 - Contribution to Other Governments | \$7,000 | \$7,000 | \$7,000 | \$7,000 | \$7,000 | \$7,000 | \$7,000 |
| | 247 - Labour & Benefits | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 |
| | 257 - Operating Costs | | \$521 | \$590 | | | | |
| | Total | \$7,100 | \$7,621 | \$7,690 | \$7,100 | \$7,100 | \$7,100 | \$7,100 |
| Total | | (\$690) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$690 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$621) | (\$621) | (\$690) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$69 | (\$621) | (\$690) | | | | |

Operating Budget

077 - South Long Beach Community Parks
PARTICIPANTS: PART OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$7,135) | (\$7,135) | (\$7,135) | | | | |
| | Total | (\$7,135) | (\$7,135) | (\$7,135) | | | | |
| Expenses | 284 - Unallocated per Budget | | \$7,135 | \$7,135 | | | | |
| | Total | | \$7,135 | \$7,135 | | | | |
| Total | | (\$7,135) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$7,135 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$7,135) | (\$7,135) | (\$7,135) | | | | |
| | PSAB Annual Surplus/(Deficit) | | (\$7,135) | (\$7,135) | | | | |

077 - South Long Beach Community Parks

| PARKLAND RESERVE FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 174,777 | \$ 174,777 | \$ 180,480 | \$ 185,880 | \$ 191,480 | \$ 197,180 | \$ 203,080 |
| Developer contributions | | - | - | - | - | - | - |
| Interest earnings | 5,703 | 5,200 | 5,400 | 5,600 | 5,700 | 5,900 | 6,100 |
| Less - parkland purchases | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 180,480 | \$ 179,977 | \$ 185,880 | \$ 191,480 | \$ 197,180 | \$ 203,080 | \$ 209,180 |

Operating Budget

075 - Sproat Lake Community Parks

PARTICIPANTS: PART OF ELECTORAL AREA 'D'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$4,401) | (\$3,928) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) |
| | 121 - Other Sources | (\$110,198) | (\$7,700) | (\$8,000) | (\$5,000) | (\$3,400) | (\$1,700) | (\$1,400) |
| | 126 - Surplus (Deficit) from Prior Years | (\$13,727) | (\$13,727) | (\$25,844) | | | | |
| | 127 - Tax Requisition | (\$120,036) | (\$120,036) | (\$122,437) | (\$126,110) | (\$129,893) | (\$133,790) | (\$137,804) |
| | 136 - Transfer from Community-Building Fund Reserve | (\$1,738) | (\$8,175) | (\$5,000) | | | | |
| | Total | | (\$250,099) | (\$153,566) | (\$164,281) | (\$134,110) | (\$136,293) | (\$138,490) |
| Expenses | 220 - Contribution to Capital Fund | \$136,533 | \$34,035 | \$9,389 | \$7,062 | \$5,855 | \$4,533 | \$4,249 |
| | 245 - Insurance | \$535 | \$600 | \$600 | \$612 | \$630 | \$647 | \$667 |
| | 247 - Labour & Benefits | \$24,281 | \$25,501 | \$30,552 | \$31,933 | \$33,382 | \$34,905 | \$36,575 |
| | 256 - Office Operations | \$81 | \$100 | \$100 | \$103 | \$106 | \$109 | \$113 |
| | 257 - Operating Costs | \$44,594 | \$71,613 | \$84,639 | \$74,900 | \$76,819 | \$78,796 | \$81,026 |
| | 260 - Project Expenses | \$13,000 | \$11,217 | \$10,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 |
| | 266 - Repairs & Maintenance | \$5,231 | \$10,500 | \$29,000 | \$11,500 | \$11,500 | \$11,500 | \$11,575 |
| | Total | | \$224,255 | \$153,566 | \$164,281 | \$134,110 | \$136,293 | \$138,490 |
| Total | | (\$25,844) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$25,844 | | | | | | |
| | Add: Transfers to reserves | \$136,533 | \$34,035 | \$9,389 | \$7,062 | \$5,855 | \$4,533 | \$4,249 |
| | Deduct: Estimated Amortization not Included | (\$29,242) | (\$24,700) | (\$29,200) | (\$29,200) | (\$29,200) | (\$29,200) | (\$29,200) |
| | Deduct: Transfers from reserves | (\$1,738) | (\$8,175) | (\$5,000) | | | | |
| | Deduct: Surplus from Previous Year | (\$13,727) | (\$13,727) | (\$25,844) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$117,670 | (\$12,567) | (\$50,655) | (\$22,138) | (\$23,345) | (\$24,667) | (\$24,951) |

075 - Sproat Lake Community Parks

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 327,173 | \$ 327,173 | \$ 364,030 | \$ 173,319 | \$ 155,281 | \$ 60,936 | \$ 40,269 |
| Contribution from operating fund | 26,335 | 26,335 | 1,389 | 2,062 | 2,455 | 2,833 | 2,849 |
| Community Works Fund transfer | - | - | 200,000 | - | - | - | - |
| Interest earnings | 11,369 | 7,700 | 7,900 | 4,900 | 3,200 | 1,500 | 1,300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Dickson Park dock | 847 | 20,000 | 50,000 | - | - | - | - |
| Great Central Lake boat launch & parking | - | - | 200,000 | - | - | - | - |
| Trail upgrades | - | 150,000 | 150,000 | 25,000 | 100,000 | 25,000 | - |
| Total capital expenditures | 847 | 170,000 | 400,000 | 25,000 | 100,000 | 25,000 | - |
| BALANCE, END OF YEAR | \$ 364,030 | \$ 191,208 | \$ 173,319 | \$ 155,281 | \$ 60,936 | \$ 40,269 | \$ 44,418 |

| SPROAT LAKE COMMUNITY PARK | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>PARKLAND RESERVE FUND</u> | | | | | | | |
| Balance, beginning of year | \$ 170,967 | \$ 170,967 | \$ 176,556 | \$ 181,856 | \$ 187,356 | \$ 192,956 | \$ 198,756 |
| Developer contributions | - | - | - | - | - | - | - |
| Interest earnings | 5,589 | 5,100 | 5,300 | 5,500 | 5,600 | 5,800 | 6,000 |
| Less - parkland purchases | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 176,556 | \$ 176,067 | \$ 181,856 | \$ 187,356 | \$ 192,956 | \$ 198,756 | \$ 204,756 |

Operating Budget

076 - Sproat Lake Marine Patrol

PARTICIPANTS: PORT ALBERNI, UCHUCKLESAHT, ELECTORAL AREAS 'B', 'D', 'E', and 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$61,547) | (\$64,496) | | (\$70,000) | (\$71,400) | (\$72,828) | (\$74,285) |
| | 121 - Other Sources | (\$3,029) | (\$2,800) | (\$2,000) | (\$1,100) | (\$1,100) | (\$800) | (\$400) |
| | 126 - Surplus (Deficit) from Prior Years | (\$689) | (\$689) | (\$7,061) | | | | |
| | 127 - Tax Requisition | (\$38,754) | (\$38,753) | (\$39,141) | (\$40,123) | (\$41,784) | (\$42,051) | (\$44,027) |
| | 135 - Transfer from Reserve | | | (\$60,786) | | | | |
| | Total | | (\$104,019) | (\$106,738) | (\$108,988) | (\$111,223) | (\$114,284) | (\$115,679) |
| Expenses | 220 - Contribution to Capital Fund | \$3,029 | \$2,800 | \$2,000 | \$1,100 | \$1,100 | \$800 | \$400 |
| | 247 - Labour & Benefits | \$75,695 | \$79,898 | \$82,605 | \$85,085 | \$87,601 | \$90,210 | \$92,915 |
| | 257 - Operating Costs | \$18,234 | \$24,040 | \$24,383 | \$25,038 | \$25,582 | \$24,669 | \$25,397 |
| | Total | \$96,959 | \$106,738 | \$108,988 | \$111,223 | \$114,284 | \$115,679 | \$118,712 |
| Total | | (\$7,061) | | | | | | |

| | | | | | | | | |
|---------------------|---|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$7,061 | | | | | | |
| | Add: Transfers to reserves | \$3,029 | \$2,800 | \$2,000 | \$1,100 | \$1,100 | \$800 | \$400 |
| | Deduct: Transfers from reserves | | | (\$60,786) | | | | |
| | Deduct: Estimated Amortization not Included | (\$3,537) | (\$3,500) | (\$3,500) | (\$3,500) | (\$3,500) | (\$3,500) | (\$3,500) |
| | Deduct: Surplus from Previous Year | (\$38,754) | (\$38,753) | (\$39,141) | (\$40,123) | (\$41,784) | (\$42,051) | (\$44,027) |
| | PSAB Annual Surplus/(Deficit) | (\$32,201) | (\$39,453) | (\$101,427) | (\$42,523) | (\$44,184) | (\$44,751) | (\$47,127) |

076 - Sproat Lake Marine Patrol

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 94,907 | \$ 94,907 | \$ 97,936 | \$ 39,150 | \$ 40,350 | \$ 41,550 | \$ 22,450 |
| Contribution from operating fund | - | - | - | - | - | - | - |
| Grants & other contributions | - | - | - | - | - | - | - |
| Interest earnings | 3,029 | 2,800 | 2,000 | 1,200 | 1,200 | 900 | 500 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Patrol boat upgrades | - | - | - | - | - | 20,000 | - |
| Storage building renewal | - | - | - | - | - | - | 10,000 |
| Total capital expenditures | - | - | - | - | - | 20,000 | 10,000 |
| Transfer to Operating Budget | - | - | 60,786 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 97,936 | \$ 97,707 | \$ 39,150 | \$ 40,350 | \$ 41,550 | \$ 22,450 | \$ 12,950 |

Operating Budget

060 - Alberni Valley Landfill

PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'A', 'B', 'D', 'E', and 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$4,331) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) |
| | 121 - Other Sources | (\$618,771) | (\$435,148) | (\$483,180) | (\$464,977) | (\$438,460) | (\$429,310) | (\$431,430) |
| | 124 - Fees & Charges | (\$3,507,077) | (\$3,001,171) | (\$3,139,951) | (\$3,259,454) | (\$3,385,032) | (\$3,515,566) | (\$3,619,083) |
| | 126 - Surplus (Deficit) from Prior Years | (\$519,262) | (\$519,261) | (\$971,093) | | | | |
| | 127 - Tax Requisition | (\$187,720) | (\$187,720) | (\$187,720) | (\$189,474) | (\$191,264) | (\$193,089) | (\$194,951) |
| | Total | (\$4,837,161) | (\$4,146,301) | (\$4,784,944) | (\$3,916,905) | (\$4,017,756) | (\$4,140,966) | (\$4,248,464) |
| Expenses | 202 - Engagement | \$55,371 | \$105,020 | \$112,557 | \$115,217 | \$118,088 | \$121,046 | \$124,392 |
| | 215 - Closure & Post Closure Fund Contribution | \$312,814 | \$277,607 | \$289,257 | \$301,432 | \$315,749 | \$330,626 | \$345,966 |
| | 218 - Consultant Costs | \$19,604 | \$38,240 | \$90,683 | \$90,273 | \$60,882 | \$62,108 | \$63,971 |
| | 220 - Contribution to Capital Fund | \$824,702 | \$755,730 | \$1,175,782 | \$274,165 | \$329,747 | \$421,700 | \$444,617 |
| | 245 - Insurance | \$6,740 | \$8,200 | \$7,301 | \$7,108 | \$7,321 | \$7,541 | \$7,767 |
| | 247 - Labour & Benefits | \$366,348 | \$426,792 | \$446,593 | \$466,599 | \$485,378 | \$505,076 | \$525,761 |
| | 250 - Legal Costs | \$872 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,150 | \$5,305 |
| | 256 - Office Operations | \$42,956 | \$39,400 | \$39,832 | \$40,277 | \$40,735 | \$41,957 | \$43,216 |
| | 257 - Operating Costs | \$2,207,646 | \$2,386,929 | \$2,478,237 | \$2,514,776 | \$2,550,036 | \$2,537,798 | \$2,576,265 |
| | 259 - Professional Fees | \$4,355 | \$15,000 | \$49,500 | \$10,000 | \$10,000 | \$10,300 | \$10,609 |
| | 266 - Repairs & Maintenance | \$24,661 | \$88,382 | \$90,201 | \$92,058 | \$94,820 | \$97,665 | \$100,594 |
| | Total | \$3,866,068 | \$4,146,301 | \$4,784,944 | \$3,916,905 | \$4,017,756 | \$4,140,966 | \$4,248,464 |
| Total | | (\$971,093) | | | | | | |

| | | | | | | | | |
|---------------------|---|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| PSAB Reconciliation | Financial Plan Balance | \$971,093 | | | | | | |
| | Add: Transfers to reserves | \$1,137,516 | \$1,033,337 | \$1,465,039 | \$575,597 | \$645,496 | \$752,326 | \$790,584 |
| | Deduct: Estimated Amortization not Included | (\$212,960) | (\$215,200) | (\$212,900) | (\$212,900) | (\$212,900) | (\$212,900) | (\$212,900) |
| | Deduct: Surplus from Previous Year | (\$519,262) | (\$519,261) | (\$971,093) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1,376,387 | \$298,876 | \$281,047 | \$362,697 | \$432,596 | \$539,426 | \$577,684 |

060 - Alberni Valley Landfill

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 7,487,789 | \$ 7,487,789 | \$ 8,304,853 | \$ 8,118,435 | \$ 6,372,500 | \$ 5,552,047 | \$ 4,953,647 |
| Contribution from operating fund | 530,330 | 530,330 | 932,882 | 59,865 | 153,347 | 266,300 | 299,317 |
| Interest earnings | 294,372 | 225,400 | 242,700 | 214,200 | 176,200 | 155,300 | 145,300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Filling plan capital work | - | 200,000 | 200,000 | 1,500,000 | 1,000,000 | 1,000,000 | 500,000 |
| Hydro pole replacement and relocation | - | - | 100,000 | 400,000 | - | - | - |
| Landfill gas management | - | 72,000 | 72,000 | - | - | - | - |
| Leachate upgrades | 7,638 | 100,000 | 500,000 | 40,000 | 100,000 | - | - |
| Recycling depot - 3620 3rd avenue | - | 100,000 | 120,000 | 30,000 | - | - | - |
| Site security & sustainable development | - | - | 200,000 | - | - | - | - |
| Transfer station upgrades | - | 10,000 | 170,000 | 50,000 | 50,000 | 20,000 | 20,000 |
| Total capital expenditures | 7,638 | 482,000 | 1,362,000 | 2,020,000 | 1,150,000 | 1,020,000 | 520,000 |
| BALANCE, END OF YEAR | \$ 8,304,853 | \$ 7,761,519 | \$ 8,118,435 | \$ 6,372,500 | \$ 5,552,047 | \$ 4,953,647 | \$ 4,878,264 |

| ALBERNI VALLEY & BAMFIELD WASTE MANAGE | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>CLOSURE & POST CLOSURE FUND</u> | | | | | | | |
| Balance, beginning of year | \$ 3,451,811 | \$ 3,428,862 | \$ 3,764,625 | \$ 4,052,332 | \$ 4,350,289 | \$ 4,660,721 | \$ 4,985,870 |
| Contribution from operating fund | 172,207 | 172,207 | 172,207 | 173,757 | 177,232 | 182,549 | 182,549 |
| Interest earnings | 140,607 | 105,400 | 115,500 | 124,200 | 133,200 | 142,600 | 152,300 |
| Less - closure costs | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 3,764,625 | \$ 3,706,469 | \$ 4,052,332 | \$ 4,350,289 | \$ 4,660,721 | \$ 4,985,870 | \$ 5,320,719 |

Operating Budget

065 - West Coast Landfill

PARTICIPANTS: TOFINO, UCLUELET, and ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$2,691) | (\$2,081) | (\$315,000) | (\$2,500) | (\$2,500) | (\$2,500) | (\$2,500) |
| | 106 - Contracts with Other Governments | (\$45,037) | (\$44,655) | (\$44,655) | (\$44,655) | (\$44,655) | (\$44,655) | (\$44,655) |
| | 121 - Other Sources | (\$191,552) | (\$174,800) | (\$175,100) | (\$182,860) | (\$188,025) | (\$189,996) | (\$191,172) |
| | 124 - Fees & Charges | (\$1,700,652) | (\$1,409,972) | (\$1,542,333) | (\$1,584,969) | (\$1,623,539) | (\$1,657,068) | (\$1,791,587) |
| | 126 - Surplus (Deficit) from Prior Years | (\$171,481) | (\$171,481) | (\$491,575) | | | | |
| | 127 - Tax Requisition | (\$140,453) | (\$140,454) | (\$143,263) | (\$147,561) | (\$151,988) | (\$156,547) | (\$161,244) |
| | Total | (\$2,251,867) | (\$1,943,443) | (\$2,711,926) | (\$1,962,545) | (\$2,010,707) | (\$2,050,767) | (\$2,191,158) |
| Expenses | 202 - Engagement | \$42,743 | \$55,820 | \$87,225 | \$57,767 | \$88,082 | \$59,488 | \$91,740 |
| | 215 - Closure & Post Closure Fund Contribution | \$162,579 | \$148,000 | \$153,200 | \$157,800 | \$162,500 | \$167,400 | \$172,400 |
| | 218 - Consultant Costs | \$6,342 | \$73,000 | \$83,475 | \$13,837 | \$13,952 | \$14,070 | \$14,493 |
| | 220 - Contribution to Capital Fund | \$105,693 | \$103,976 | \$465,003 | \$82,363 | \$74,035 | \$56,534 | \$18,405 |
| | 245 - Insurance | \$331 | \$200 | \$350 | \$350 | \$350 | \$350 | \$350 |
| | 247 - Labour & Benefits | \$158,789 | \$183,200 | \$196,048 | \$204,705 | \$213,178 | \$222,054 | \$231,339 |
| | 250 - Legal Costs | | \$1,000 | \$1,020 | \$1,020 | \$1,020 | \$1,051 | \$1,082 |
| | 256 - Office Operations | \$14,412 | \$13,605 | \$14,003 | \$14,413 | \$14,835 | \$15,269 | \$15,728 |
| | 257 - Operating Costs | \$1,255,773 | \$1,314,007 | \$1,324,153 | \$1,379,269 | \$1,390,201 | \$1,428,234 | \$1,470,553 |
| | 259 - Professional Fees | \$1,266 | \$9,019 | \$32,500 | \$7,725 | \$7,957 | \$8,463 | \$8,717 |
| | 260 - Project Expenses | | | \$312,500 | | | | |
| | 266 - Repairs & Maintenance | \$12,363 | \$41,616 | \$42,448 | \$43,297 | \$44,596 | \$45,934 | \$47,312 |
| | 281 - Debt Repayment - Interest | | | | | | \$31,920 | \$63,840 |
| | 282 - Debt Repayment - Principal | | | | | | | \$55,200 |
| | Total | \$1,760,291 | \$1,943,443 | \$2,711,926 | \$1,962,545 | \$2,010,707 | \$2,050,767 | \$2,191,158 |
| PSAB Reconciliation | Financial Plan Balance | (\$491,575) | | | | | | |
| | Add: Transfers to reserves | \$268,272 | \$251,976 | \$618,203 | \$240,163 | \$236,535 | \$223,934 | \$190,805 |
| | Deduct: Estimated Amortization not Included | (\$319,303) | (\$319,500) | (\$319,300) | (\$319,300) | (\$319,300) | (\$319,300) | (\$319,300) |
| | Deduct: Surplus from Previous Year | (\$171,481) | (\$171,481) | (\$491,575) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$714,088) | (\$239,005) | (\$192,672) | (\$79,137) | (\$82,765) | (\$95,366) | (\$128,495) |

065 - West Coast Landfill

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 77,240 | \$ 77,237 | \$ 182,933 | \$ 337,436 | \$ 379,799 | \$ 353,834 | \$ 160,367 |
| Contribution from operating fund | 102,376 | 102,376 | 457,303 | 71,763 | 63,235 | 48,934 | 14,905 |
| MFA borrowing | - | - | - | - | - | 1,600,000 | - |
| Interest earnings | 3,317 | 1,600 | 7,700 | 10,600 | 10,800 | 7,600 | 3,500 |
| Less - capital expenditures | | | | | | | |
| Flow meter lagoon project | - | 20,000 | - | - | - | - | - |
| Landfill/biosolids related capital work | - | - | - | 40,000 | - | 50,000 | 100,000 |
| Leachate collection system | - | - | 40,000 | - | - | 1,800,000 | - |
| Power and road upgrades | - | 80,000 | 160,000 | - | 100,000 | - | - |
| Three stream collection carts | - | 12,500 | 12,500 | - | - | - | - |
| Tipping area upgrades | - | 40,000 | 98,000 | - | - | - | - |
| Total capital expenditures | - | 152,500 | 310,500 | 40,000 | 100,000 | 1,850,000 | 100,000 |
| BALANCE, END OF YEAR | \$ 182,933 | \$ 28,713 | \$ 337,436 | \$ 379,799 | \$ 353,834 | \$ 160,367 | \$ 78,773 |

| CLOSURE & POST CLOSURE FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 1,559,723 | \$ 1,549,888 | \$ 1,722,302 | \$ 1,875,502 | \$ 2,033,302 | \$ 2,195,802 | \$ 2,363,202 |
| Contribution from operating fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Interest earnings | 62,579 | 48,000 | 53,200 | 57,800 | 62,500 | 67,400 | 72,400 |
| Less - closure costs | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 1,722,302 | \$ 1,697,888 | \$ 1,875,502 | \$ 2,033,302 | \$ 2,195,802 | \$ 2,363,202 | \$ 2,535,602 |

Operating Budget

112 - Salmon Beach Garbage
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 121 - Other Sources | (\$259) | (\$300) | (\$400) | (\$600) | (\$800) | (\$1,000) | (\$1,200) |
| | 122 - Parcel Tax | (\$75,349) | (\$75,349) | (\$75,573) | (\$76,307) | (\$76,345) | (\$76,217) | (\$75,993) |
| | 126 - Surplus (Deficit) from Prior Years | (\$78) | (\$78) | (\$2,729) | | | | |
| | Total | (\$75,686) | (\$75,727) | (\$78,703) | (\$76,907) | (\$77,145) | (\$77,217) | (\$77,193) |
| Expenses | 220 - Contribution to Capital Fund | \$6,259 | \$6,300 | \$6,400 | \$6,600 | \$6,800 | \$7,000 | \$7,200 |
| | 247 - Labour & Benefits | \$5,254 | \$5,412 | \$4,386 | \$4,528 | \$4,675 | \$4,829 | \$4,996 |
| | 257 - Operating Costs | \$61,309 | \$62,015 | \$65,917 | \$63,779 | \$63,670 | \$63,388 | \$62,937 |
| | 266 - Repairs & Maintenance | \$135 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,060 |
| | Total | \$72,957 | \$75,727 | \$78,703 | \$76,907 | \$77,145 | \$77,217 | \$77,193 |
| Total | | (\$2,729) | | | | | | |

| | | | | | | | | |
|---------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$2,729 | | | | | | |
| | Add: Transfers to reserves | \$6,259 | \$6,300 | \$6,400 | \$6,600 | \$6,800 | \$7,000 | \$7,200 |
| | Deduct: Estimated Amortization not Included | (\$2,620) | (\$2,600) | (\$2,600) | (\$2,600) | (\$2,600) | (\$2,600) | (\$2,600) |
| | Deduct: Surplus from Previous Year | (\$78) | (\$78) | (\$2,729) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$6,290 | \$3,622 | \$1,071 | \$4,000 | \$4,200 | \$4,400 | \$4,600 |

112 - Salmon Beach Garbage

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 5,422 | \$ 5,422 | \$ 11,681 | \$ 18,081 | \$ 24,681 | \$ 31,481 | \$ 38,481 |
| Contribution from operating fund | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Interest earnings | 259 | 300 | 400 | 600 | 800 | 1,000 | 1,200 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Transfer station upgrade | - | - | - | - | - | - | - |
| Total capital expenditures | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 11,681 | \$ 11,722 | \$ 18,081 | \$ 24,681 | \$ 31,481 | \$ 38,481 | \$ 45,681 |

Operating Budget

120 - Salmon Beach Power

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 120 - MFA Reserve Fund Income | (\$403) | | | | | | |
| | 122 - Parcel Tax | (\$40,000) | (\$40,000) | (\$40,000) | (\$48,800) | (\$48,800) | (\$48,800) | (\$48,800) |
| | 126 - Surplus (Deficit) from Prior Years | (\$20,416) | (\$20,416) | (\$12,355) | | | | |
| | Total | (\$60,818) | (\$60,416) | (\$52,355) | (\$48,800) | (\$48,800) | (\$48,800) | (\$48,800) |
| Expenses | 247 - Labour & Benefits | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 |
| | 281 - Debt Repayment - Interest | \$13,815 | \$25,616 | \$17,555 | \$14,000 | \$14,000 | \$14,000 | \$14,000 |
| | 282 - Debt Repayment - Principal | \$34,549 | \$34,700 | \$34,700 | \$34,700 | \$34,700 | \$34,700 | \$34,700 |
| | Total | \$48,464 | \$60,416 | \$52,355 | \$48,800 | \$48,800 | \$48,800 | \$48,800 |
| Total | | (\$12,355) | | | | | | |

| | | | | | | | | |
|---------------------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| PSAB Reconciliation | Financial Plan Balance | \$12,355 | | | | | | |
| | Add: Principal Debt Payments | \$34,549 | \$34,700 | \$34,700 | \$34,700 | \$34,700 | \$34,700 | \$34,700 |
| | Deduct: Surplus from Previous Year | (\$20,416) | (\$20,416) | (\$12,355) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$26,488 | \$14,284 | \$22,345 | \$34,700 | \$34,700 | \$34,700 | \$34,700 |

Operating Budget

113 - Salmon Beach Recreation
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 121 - Other Sources | (\$5,450) | (\$5,100) | (\$6,000) | (\$6,500) | (\$7,000) | (\$4,400) | (\$4,800) |
| | 122 - Parcel Tax | (\$54,606) | (\$54,606) | (\$54,606) | (\$55,698) | (\$56,812) | (\$57,948) | (\$59,107) |
| | 126 - Surplus (Deficit) from Prior Years | (\$13,354) | (\$13,354) | (\$22,800) | | | | |
| | Total | (\$73,410) | (\$73,060) | (\$83,406) | (\$62,198) | (\$63,812) | (\$62,348) | (\$63,907) |
| Expenses | 202 - Engagement | \$790 | \$4,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | 220 - Contribution to Capital Fund | \$27,361 | \$27,011 | \$37,094 | \$15,060 | \$15,821 | \$13,474 | \$13,694 |
| | 247 - Labour & Benefits | \$8,566 | \$9,656 | \$9,824 | \$10,188 | \$10,566 | \$10,960 | \$11,370 |
| | 257 - Operating Costs | \$6,801 | \$7,893 | \$10,288 | \$10,474 | \$10,665 | \$10,861 | \$11,144 |
| | 260 - Project Expenses | | \$1,500 | \$1,200 | \$1,236 | \$1,273 | \$1,311 | \$1,351 |
| | 266 - Repairs & Maintenance | \$7,092 | \$23,000 | \$23,000 | \$23,240 | \$23,487 | \$23,742 | \$24,349 |
| | Total | \$50,610 | \$73,060 | \$83,406 | \$62,198 | \$63,812 | \$62,348 | \$63,907 |
| Total | | (\$22,800) | | | | | | |

| | | | | | | | | |
|---------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$22,800 | | | | | | |
| | Add: Transfers to reserves | \$27,361 | \$27,011 | \$37,094 | \$15,060 | \$15,821 | \$13,474 | \$13,694 |
| | Deduct: Estimated Amortization not Included | (\$8,491) | (\$8,400) | (\$8,400) | (\$8,400) | (\$8,400) | (\$8,400) | (\$8,400) |
| | Deduct: Surplus from Previous Year | (\$73,410) | (\$73,060) | (\$83,406) | (\$62,198) | (\$63,812) | (\$62,348) | (\$63,907) |
| | PSAB Annual Surplus/(Deficit) | (\$31,741) | (\$54,449) | (\$54,712) | (\$55,538) | (\$56,391) | (\$57,274) | (\$58,614) |

113 - Salmon Beach Recreation

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 157,899 | \$ 157,899 | \$ 185,259 | \$ 212,853 | \$ 227,913 | \$ 143,734 | \$ 157,208 |
| Contribution from operating fund | 21,911 | 21,911 | 31,094 | 8,560 | 8,821 | 9,074 | 8,894 |
| Interest earnings | 5,449 | 5,100 | 6,000 | 6,500 | 7,000 | 4,400 | 4,800 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Boat launch improvements | - | - | - | 10,000 | - | 25,000 | - |
| Playground upgrade | - | - | - | - | 100,000 | - | - |
| Gazebo ditching | - | - | 7,000 | - | - | - | - |
| Picnic table replacement | - | 2,500 | 2,500 | - | - | - | - |
| Tennis court resurfacing | - | - | - | 50,000 | - | - | - |
| Total capital expenditures | - | 2,500 | 9,500 | 60,000 | 100,000 | 25,000 | - |
| BALANCE, END OF YEAR | \$ 185,259 | \$ 182,410 | \$ 212,853 | \$ 227,913 | \$ 143,734 | \$ 157,208 | \$ 170,902 |

Operating Budget

111 - Salmon Beach Security
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 121 - Other Sources | (\$923) | (\$800) | (\$800) | (\$600) | (\$600) | (\$700) | (\$700) |
| | 122 - Parcel Tax | (\$12,394) | (\$12,394) | (\$16,907) | (\$16,532) | (\$17,010) | (\$17,504) | (\$18,031) |
| | 126 - Surplus (Deficit) from Prior Years | (\$479) | (\$479) | \$837 | | | | |
| | Total | (\$13,796) | (\$13,673) | (\$16,870) | (\$17,132) | (\$17,610) | (\$18,204) | (\$18,731) |
| Expenses | 220 - Contribution to Capital Fund | \$923 | \$800 | \$800 | \$600 | \$600 | \$700 | \$700 |
| | 247 - Labour & Benefits | \$5,163 | \$6,411 | \$6,700 | \$6,946 | \$7,203 | \$7,472 | \$7,768 |
| | 257 - Operating Costs | \$4,032 | \$4,212 | \$4,370 | \$4,486 | \$4,604 | \$4,726 | \$4,851 |
| | 266 - Repairs & Maintenance | \$4,515 | \$2,250 | \$5,000 | \$5,100 | \$5,202 | \$5,306 | \$5,412 |
| | Total | \$14,633 | \$13,673 | \$16,870 | \$17,132 | \$17,610 | \$18,204 | \$18,731 |
| Total | | \$837 | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|------------------|-------------|------------------|------------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | (\$837) | | | | | | |
| | Add: Transfers to reserves | \$923 | \$800 | \$800 | \$600 | \$600 | \$700 | \$700 |
| | Deduct: Estimated Amortization not Included | (\$1,619) | (\$1,600) | (\$1,600) | (\$1,600) | (\$1,600) | (\$1,600) | (\$1,600) |
| | Deduct: Surplus from Previous Year | (\$479) | (\$479) | \$837 | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$2,012) | (\$1,279) | \$37 | (\$1,000) | (\$1,000) | (\$900) | (\$900) |

111 - Salmon Beach Security

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 29,268 | \$ 29,268 | \$ 30,192 | \$ 20,992 | \$ 21,592 | \$ 22,192 | \$ 22,892 |
| Interest earnings | 924 | 800 | 800 | 600 | 600 | 700 | 700 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Security cameras | - | 3,500 | 10,000 | - | - | - | - |
| Total capital expenditures | - | 3,500 | 10,000 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 30,192 | \$ 26,568 | \$ 20,992 | \$ 21,592 | \$ 22,192 | \$ 22,892 | \$ 23,592 |

Operating Budget

051 - Salmon Beach Sewage Disposal

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 121 - Other Sources | (\$22,394) | (\$1,250) | (\$1,900) | (\$2,000) | (\$1,700) | (\$1,800) | (\$2,700) |
| | 122 - Parcel Tax | (\$90,000) | (\$90,000) | (\$90,000) | (\$90,000) | (\$90,000) | (\$90,000) | (\$90,000) |
| | 124 - Fees & Charges | (\$40,520) | (\$30,000) | (\$33,000) | (\$35,500) | (\$36,210) | (\$36,934) | (\$37,673) |
| | 126 - Surplus (Deficit) from Prior Years | (\$13,309) | (\$13,309) | (\$4,216) | | | | |
| | Total | (\$166,223) | (\$134,559) | (\$129,116) | (\$127,500) | (\$127,910) | (\$128,734) | (\$130,373) |
| Expenses | 220 - Contribution to Capital Fund | \$41,206 | \$20,063 | \$8,992 | \$4,727 | \$4,901 | \$30,596 | \$29,063 |
| | 247 - Labour & Benefits | \$24,171 | \$28,479 | \$26,974 | \$28,001 | \$29,073 | \$30,192 | \$31,381 |
| | 256 - Office Operations | \$54 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 |
| | 257 - Operating Costs | \$66,109 | \$50,817 | \$55,950 | \$57,377 | \$58,840 | \$60,643 | \$62,413 |
| | 266 - Repairs & Maintenance | \$597 | \$5,000 | \$6,500 | \$6,695 | \$6,896 | \$7,103 | \$7,316 |
| | 281 - Debt Repayment - Interest | \$2,859 | \$4,000 | \$2,500 | \$1,500 | \$500 | | |
| | 282 - Debt Repayment - Principal | \$27,011 | \$26,000 | \$28,000 | \$29,000 | \$27,500 | | |
| | Total | \$162,007 | \$134,559 | \$129,116 | \$127,500 | \$127,910 | \$128,734 | \$130,373 |
| Total | | (\$4,216) | | | | | | |

| | | | | | | | | |
|---------------------|---|-----------------|--------------|----------------|----------------|----------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$4,216 | | | | | | |
| | Add: Transfers to reserves | \$41,206 | \$20,063 | \$8,992 | \$4,727 | \$4,901 | \$30,596 | \$29,063 |
| | Add: Principal Debt Payments | \$27,011 | \$26,000 | \$28,000 | \$29,000 | \$27,500 | | |
| | Deduct: Estimated Amortization not Included | (\$27,226) | (\$32,100) | (\$27,200) | (\$27,200) | (\$27,200) | (\$27,200) | (\$27,200) |
| | Deduct: Surplus from Previous Year | (\$13,309) | (\$13,309) | (\$4,216) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$31,898 | \$654 | \$5,576 | \$6,527 | \$5,201 | \$3,396 | \$1,863 |

051 - Salmon Beach Sewage Disposal

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 21,242 | \$ 21,242 | \$ 62,448 | \$ 68,940 | \$ 73,767 | \$ 48,768 | \$ 79,465 |
| Contribution from operating fund | 39,865 | 18,813 | 7,092 | 2,727 | 3,201 | 28,796 | 26,363 |
| Interest earnings | 1,341 | 1,250 | 1,900 | 2,100 | 1,800 | 1,900 | 2,800 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Electrical building upgrade | - | - | 2,500 | - | - | - | - |
| Sani-field upgrade | - | - | - | - | 30,000 | - | - |
| Total capital expenditures | - | - | 2,500 | - | 30,000 | - | - |
| BALANCE, END OF YEAR | \$ 62,448 | \$ 41,305 | \$ 68,940 | \$ 73,767 | \$ 48,768 | \$ 79,465 | \$ 108,628 |

Operating Budget

114 - Salmon Beach Transportation
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 121 - Other Sources | (\$1,980) | (\$1,800) | (\$1,600) | (\$1,700) | (\$1,700) | (\$1,100) | (\$600) |
| | 122 - Parcel Tax | (\$148,500) | (\$148,500) | (\$152,955) | (\$157,544) | (\$162,270) | (\$167,138) | (\$172,152) |
| | 126 - Surplus (Deficit) from Prior Years | (\$11,629) | (\$11,629) | (\$29,110) | | | | |
| | Total | (\$162,109) | (\$161,929) | (\$183,665) | (\$159,244) | (\$163,970) | (\$168,238) | (\$172,752) |
| Expenses | 220 - Contribution to Capital Fund | \$4,800 | \$4,619 | \$25,029 | \$4,847 | \$4,726 | \$8,059 | \$6,137 |
| | 247 - Labour & Benefits | \$21,652 | \$25,245 | \$23,346 | \$24,154 | \$24,995 | \$25,869 | \$26,779 |
| | 250 - Legal Costs | | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,150 |
| | 257 - Operating Costs | \$78,154 | \$85,065 | \$88,290 | \$88,243 | \$92,249 | \$92,310 | \$96,576 |
| | 266 - Repairs & Maintenance | \$28,393 | \$42,000 | \$42,000 | \$37,000 | \$37,000 | \$37,000 | \$38,110 |
| | Total | \$132,999 | \$161,929 | \$183,665 | \$159,244 | \$163,970 | \$168,238 | \$172,752 |
| Total | | (\$29,110) | | | | | | |

| | | | | | | | | |
|---------------------|---|-----------------|------------------|------------------|----------------|----------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$29,110 | | | | | | |
| | Add: Transfers to reserves | \$4,800 | \$4,619 | \$25,029 | \$4,847 | \$4,726 | \$8,059 | \$6,137 |
| | Deduct: Estimated Amortization not Included | (\$1,359) | (\$1,300) | (\$1,300) | (\$1,300) | (\$1,300) | (\$1,300) | (\$1,300) |
| | Deduct: Surplus from Previous Year | (\$11,629) | (\$11,629) | (\$29,110) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$20,922 | (\$8,310) | (\$5,381) | \$3,547 | \$3,426 | \$6,759 | \$4,837 |

114 - Salmon Beach Transportation

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 72,791 | \$ 72,791 | \$ 46,090 | \$ 64,119 | \$ 53,966 | \$ 58,692 | \$ 16,751 |
| Contribution from operating fund | 2,819 | 2,819 | 23,429 | 3,147 | 3,026 | 6,959 | 5,537 |
| Interest earnings | 1,980 | 1,800 | 1,600 | 1,700 | 1,700 | 1,100 | 600 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Interior road upgrades | 31,500 | 31,500 | - | 15,000 | - | 50,000 | - |
| Third Ave culvert installation | - | - | 7,000 | - | - | - | - |
| Total capital expenditures | 31,500 | 31,500 | 7,000 | 15,000 | - | 50,000 | - |
| BALANCE, END OF YEAR | \$ 46,090 | \$ 45,910 | \$ 64,119 | \$ 53,966 | \$ 58,692 | \$ 16,751 | \$ 22,888 |

Operating Budget

115 - Salmon Beach Water
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 121 - Other Sources | (\$875) | (\$1,200) | (\$1,200) | (\$1,300) | (\$1,300) | (\$1,300) | (\$1,400) |
| | 122 - Parcel Tax | (\$138) | (\$138) | (\$1,397) | (\$3,014) | (\$3,079) | (\$3,156) | (\$3,251) |
| | 126 - Surplus (Deficit) from Prior Years | (\$3,712) | (\$3,712) | (\$1,554) | | | | |
| | Total | (\$4,725) | (\$5,050) | (\$4,151) | (\$4,314) | (\$4,379) | (\$4,456) | (\$4,651) |
| Expenses | 220 - Contribution to Capital Fund | \$875 | \$1,200 | \$1,200 | \$1,300 | \$1,300 | \$1,300 | \$1,400 |
| | 257 - Operating Costs | \$2,296 | \$3,850 | \$2,951 | \$3,014 | \$3,079 | \$3,156 | \$3,251 |
| | Total | \$3,170 | \$5,050 | \$4,151 | \$4,314 | \$4,379 | \$4,456 | \$4,651 |
| Total | | (\$1,554) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$1,554 | | | | | | |
| | Add: Transfers to reserves | \$875 | \$1,200 | \$1,200 | \$1,300 | \$1,300 | \$1,300 | \$1,400 |
| | Deduct: Estimated Amortization not Included | (\$2,297) | (\$2,200) | (\$2,200) | (\$2,200) | (\$2,200) | (\$2,200) | (\$2,200) |
| | Deduct: Surplus from Previous Year | (\$3,712) | (\$3,712) | (\$1,554) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$3,580) | (\$4,712) | (\$2,554) | (\$900) | (\$900) | (\$900) | (\$800) |

115 - Salmon Beach Water

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 39,594 | \$ 39,594 | \$ 40,468 | \$ 41,668 | \$ 42,968 | \$ 44,268 | \$ 45,568 |
| Contribution from operating fund | - | - | - | - | - | - | - |
| Interest earnings | 874 | 1,200 | 1,200 | 1,300 | 1,300 | 1,300 | 1,400 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Water infrastructure | - | - | - | - | - | - | - |
| Total capital expenditures | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 40,468 | \$ 40,794 | \$ 41,668 | \$ 42,968 | \$ 44,268 | \$ 45,568 | \$ 46,968 |

Operating Budget

050 - Custom Transit

PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'B', 'D', 'E', and 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|-------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$429,256) | (\$566,245) | (\$572,225) | (\$617,105) | (\$651,112) | (\$664,114) | (\$677,377) |
| | 106 - Contracts with Other Governments | (\$5,478) | | (\$5,500) | (\$5,500) | (\$5,500) | (\$5,500) | (\$5,500) |
| | 121 - Other Sources | (\$314) | | | | | | |
| | 124 - Fees & Charges | (\$34,128) | (\$40,405) | (\$35,427) | (\$33,840) | (\$34,536) | (\$35,207) | (\$35,911) |
| | 126 - Surplus (Deficit) from Prior Years | (\$23,595) | (\$23,595) | (\$14,439) | | | | |
| | 127 - Tax Requisition | (\$240,412) | (\$240,412) | (\$332,157) | (\$378,338) | (\$400,558) | (\$408,806) | (\$417,216) |
| | 135 - Transfer from Reserve | (\$11,667) | (\$11,553) | | | | | |
| | Total | | (\$744,851) | (\$882,210) | (\$959,748) | (\$1,034,783) | (\$1,091,706) | (\$1,113,627) |
| Expenses | 220 - Contribution to Capital Fund | \$314 | | | | | | |
| | 247 - Labour & Benefits | \$6,208 | \$7,568 | \$7,677 | \$7,909 | \$8,149 | \$8,398 | \$8,671 |
| | 257 - Operating Costs | \$723,889 | \$874,642 | \$952,071 | \$1,026,874 | \$1,083,557 | \$1,105,228 | \$1,127,333 |
| | Total | \$730,412 | \$882,210 | \$959,748 | \$1,034,783 | \$1,091,706 | \$1,113,627 | \$1,136,004 |
| Total | | (\$14,439) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$14,439 | | | | | | |
| | Add: Transfers to reserves | \$314 | | | | | | |
| | Deduct: Transfers from reserves | (\$11,667) | (\$11,553) | | | | | |
| | Deduct: Surplus from Previous Year | (\$23,595) | (\$23,595) | (\$14,439) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$20,509) | (\$35,148) | (\$14,439) | | | | |

Operating Budget

136 - West Coast Transit

PARTICIPANTS: TOFINO, UCLUELET, ELECTORAL AREA 'C', YUUKU?I?ATH, & TOQUAHT

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$384,132) | (\$909,359) | (\$1,020,217) | (\$1,030,396) | (\$706,228) | (\$720,252) | (\$734,557) |
| | 121 - Other Sources | (\$2,761) | (\$2,800) | (\$2,900) | (\$3,000) | (\$3,200) | (\$3,300) | (\$3,300) |
| | 124 - Fees & Charges | (\$70,120) | (\$60,000) | (\$85,000) | (\$87,550) | (\$90,177) | (\$92,882) | (\$95,668) |
| | 126 - Surplus (Deficit) from Prior Years | (\$50,239) | (\$50,239) | (\$45,059) | | | | |
| | 127 - Tax Requisition | (\$660,553) | (\$660,552) | (\$765,674) | (\$877,509) | (\$927,587) | (\$946,125) | (\$965,450) |
| | Total | | (\$1,167,805) | (\$1,682,950) | (\$1,918,850) | (\$1,998,455) | (\$1,727,192) | (\$1,762,559) |
| Expenses | 216 - Committee Expenses | | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | 220 - Contribution to Capital Fund | \$2,761 | \$402,800 | \$403,900 | \$367,000 | \$5,200 | \$5,300 | \$5,399 |
| | 247 - Labour & Benefits | \$68,186 | \$79,853 | \$75,711 | \$78,104 | \$80,587 | \$83,161 | \$85,984 |
| | 250 - Legal Costs | \$171 | | | | | | |
| | 257 - Operating Costs | \$1,051,627 | \$1,195,297 | \$1,434,239 | \$1,546,351 | \$1,634,405 | \$1,667,097 | \$1,700,443 |
| | 259 - Professional Fees | | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,090 |
| | 266 - Repairs & Maintenance | | | | \$2,000 | \$2,000 | \$2,000 | \$2,060 |
| | Total | | \$1,122,746 | \$1,682,950 | \$1,918,850 | \$1,998,455 | \$1,727,192 | \$1,762,559 |
| Total | | (\$45,059) | | | | | | |

| | | | | | | | | |
|---------------------|--------------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$45,059 | | | | | | |
| | Add: Transfers to reserves | \$2,761 | \$402,800 | \$403,900 | \$367,000 | \$5,200 | \$5,300 | \$5,399 |
| | Deduct: Surplus from Previous Year | (\$50,239) | (\$50,239) | (\$45,059) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$2,419) | \$352,561 | \$358,841 | \$367,000 | \$5,200 | \$5,300 | \$5,399 |

136 - West Coast Transit

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 92,884 | \$ 92,884 | \$ 95,645 | \$ 99,545 | \$ 104,545 | \$ 109,745 | \$ 115,045 |
| Contribution from operating fund | - | - | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Grants and other contributions | - | 400,000 | 400,000 | 362,000 | - | - | - |
| Growing Community Fund transfer | 1,935 | 100,000 | 98,065 | 75,000 | - | - | - |
| Interest earnings | 2,761 | 2,800 | 2,900 | 3,000 | 3,200 | 3,300 | 3,500 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Bus stops & shelters | 1,935 | 500,000 | 498,065 | 437,000 | - | - | - |
| Total capital expenditures | 1,935 | 500,000 | 498,065 | 437,000 | - | - | - |
| BALANCE, END OF YEAR | \$ 95,645 | \$ 95,684 | \$ 99,545 | \$ 104,545 | \$ 109,745 | \$ 115,045 | \$ 120,545 |

Operating Budget

126 - Bamfield Water System
PARTICIPANTS: PORTION OF ELECTORAL AREA 'A'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$795,104) | (\$794,753) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| | 120 - MFA Reserve Fund Income | (\$172) | | | | | | |
| | 121 - Other Sources | (\$10,369) | (\$129,100) | (\$125,500) | (\$6,200) | (\$6,400) | (\$7,300) | (\$9,100) |
| | 122 - Parcel Tax | (\$112,432) | (\$112,432) | (\$114,000) | (\$116,397) | (\$118,866) | (\$121,409) | (\$124,028) |
| | 124 - Fees & Charges | (\$245,485) | (\$250,000) | (\$275,000) | (\$281,000) | (\$289,430) | (\$298,113) | (\$307,056) |
| | 126 - Surplus (Deficit) from Prior Years | (\$29,176) | (\$29,176) | (\$22,382) | | | | |
| | Total | | (\$1,192,737) | (\$1,315,460) | (\$538,882) | (\$405,597) | (\$416,696) | (\$428,822) |
| Expenses | 218 - Consultant Costs | \$1,400 | \$13,000 | \$5,000 | \$5,150 | \$50,305 | \$5,464 | \$5,628 |
| | 220 - Contribution to Capital Fund | \$851,192 | \$969,924 | \$147,423 | \$54,431 | \$10,114 | \$58,504 | \$62,116 |
| | 245 - Insurance | \$5,691 | \$9,000 | \$6,800 | \$6,180 | \$6,365 | \$6,556 | \$6,753 |
| | 247 - Labour & Benefits | \$59,285 | \$62,671 | \$64,208 | \$66,728 | \$69,358 | \$72,105 | \$74,991 |
| | 250 - Legal Costs | | \$700 | \$700 | \$700 | \$700 | \$700 | \$721 |
| | 256 - Office Operations | \$453 | \$2,400 | \$7,100 | \$2,575 | \$2,652 | \$2,732 | \$2,814 |
| | 257 - Operating Costs | \$175,288 | \$175,666 | \$195,050 | \$200,393 | \$205,896 | \$211,565 | \$217,883 |
| | 266 - Repairs & Maintenance | \$42,975 | \$48,000 | \$78,500 | \$35,340 | \$37,205 | \$37,096 | \$37,179 |
| | 281 - Debt Repayment - Interest | \$15,752 | \$15,750 | \$15,750 | \$15,750 | \$15,750 | \$15,750 | \$15,750 |
| | 282 - Debt Repayment - Principal | \$18,319 | \$18,350 | \$18,350 | \$18,350 | \$18,350 | \$18,350 | \$18,350 |
| | Total | | \$1,170,355 | \$1,315,460 | \$538,882 | \$405,597 | \$416,696 | \$428,822 |
| Total | | (\$22,382) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|------------------|--------------|-------------------|--------------------|-------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$22,382 | | | | | | |
| | Add: Transfers to reserves | \$851,192 | \$969,924 | \$147,423 | \$54,431 | \$10,114 | \$58,504 | \$62,116 |
| | Add: Principal Debt Payments | \$18,319 | \$18,350 | \$18,350 | \$18,350 | \$18,350 | \$18,350 | \$18,350 |
| | Deduct: Estimated Amortization not Included | (\$142,817) | (\$130,400) | (\$142,800) | (\$142,800) | (\$142,800) | (\$142,800) | (\$142,800) |
| | Deduct: Surplus from Previous Year | (\$29,176) | (\$29,176) | (\$22,382) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$719,901 | \$828,698 | \$592 | (\$70,019) | (\$114,336) | (\$65,946) | (\$62,334) |

126 - Bamfield Water System

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Balance, beginning of year | \$ 399,564 | \$ 399,564 | \$ 156,655 | \$ 202,892 | \$ 217,323 | \$ 217,437 | \$ 275,941 |
| Contribution from operating fund | 48,071 | 48,071 | 21,923 | 48,231 | 3,714 | 51,204 | 53,016 |
| Contribution from developers | - | 122,000 | 122,000 | - | - | - | - |
| Grants and other contributions | 792,753 | 792,753 | - | - | - | - | - |
| Community Works Fund transfer | - | 359,967 | 359,967 | - | - | - | - |
| Interest earnings | 10,369 | 7,100 | 3,500 | 6,200 | 6,400 | 7,300 | 9,100 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Ball valve replacement | - | - | 10,000 | 10,000 | 10,000 | - | - |
| Control panel installation | 11,673 | 12,000 | - | - | - | - | - |
| Intake upgrade | - | - | - | 30,000 | - | - | - |
| PLC installation reservoir | - | - | 20,000 | - | - | - | - |
| Submarine line replacement | 1,082,429 | 1,513,582 | 431,153 | - | - | - | - |
| Total capital expenditures | 1,094,102 | 1,525,582 | 461,153 | 40,000 | 10,000 | - | - |
| BALANCE, END OF YEAR | \$ 156,655 | \$ 203,872 | \$ 202,892 | \$ 217,323 | \$ 217,437 | \$ 275,941 | \$ 338,057 |

DEVELOPMENT COST CHARGES

| BAMFIELD WATER SYSTEM | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|-----------------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Balance, beginning of year | \$ 122,264 | \$ 122,264 | \$ 263,983 | \$ 148,073 | \$ 152,513 | \$ 157,093 | \$ 161,803 |
| Collection of charges | 137,815 | - | - | - | - | - | - |
| Interest earnings | 3,904 | 1,840 | 6,090 | 4,440 | 4,580 | 4,710 | 4,850 |
| Less - capital expenditures | - | 122,000 | 122,000 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 263,983 | \$ 2,104 | \$ 148,073 | \$ 152,513 | \$ 157,093 | \$ 161,803 | \$ 166,653 |

Operating Budget

125 - Beaver Creek Water System

PARTICIPANTS: PART OF ELECTORAL AREA 'B', 'E', 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 121 - Other Sources | (\$25,291) | (\$33,298) | (\$15,170) | (\$15,300) | (\$21,770) | (\$29,840) | (\$15,880) |
| | 122 - Parcel Tax | (\$308,936) | (\$308,936) | (\$354,000) | (\$364,620) | (\$375,559) | (\$386,825) | (\$398,430) |
| | 124 - Fees & Charges | (\$962,892) | (\$913,000) | (\$1,058,400) | (\$1,089,810) | (\$1,122,162) | (\$1,155,485) | (\$1,189,808) |
| | 126 - Surplus (Deficit) from Prior Years | (\$72,398) | (\$72,398) | (\$212,718) | | | | |
| | Total | (\$1,369,518) | (\$1,327,632) | (\$1,640,288) | (\$1,469,730) | (\$1,519,491) | (\$1,572,151) | (\$1,604,118) |
| Expenses | 202 - Engagement | \$97 | \$1,000 | \$500 | \$500 | \$500 | \$500 | \$500 |
| | 218 - Consultant Costs | \$35,507 | \$117,500 | \$80,000 | \$110,000 | \$55,000 | \$55,000 | \$56,650 |
| | 220 - Contribution to Capital Fund | \$268,823 | \$277,530 | \$446,909 | \$241,779 | \$310,029 | \$324,688 | \$314,378 |
| | 245 - Insurance | \$4,143 | \$7,000 | \$5,000 | \$4,326 | \$4,456 | \$4,589 | \$4,727 |
| | 247 - Labour & Benefits | \$394,811 | \$436,586 | \$455,610 | \$475,750 | \$496,913 | \$519,105 | \$542,619 |
| | 250 - Legal Costs | \$5,281 | \$12,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,180 |
| | 256 - Office Operations | \$23,501 | \$21,156 | \$22,977 | \$23,435 | \$23,979 | \$24,539 | \$25,267 |
| | 257 - Operating Costs | \$327,955 | \$344,285 | \$499,293 | \$509,430 | \$523,579 | \$538,152 | \$553,663 |
| | 266 - Repairs & Maintenance | \$96,681 | \$110,575 | \$124,000 | \$98,510 | \$99,035 | \$99,576 | \$100,134 |
| | Total | \$1,156,799 | \$1,327,632 | \$1,640,288 | \$1,469,730 | \$1,519,491 | \$1,572,151 | \$1,604,118 |
| Total | | (\$212,718) | | | | | | |

| | | | | | | | | |
|---------------------|---|-----------------|-------------------|-------------------|-------------------|------------------|-----------------|----------------|
| PSAB Reconciliation | Financial Plan Balance | \$212,718 | | | | | | |
| | Add: Transfers to reserves | \$268,823 | \$277,530 | \$446,909 | \$241,779 | \$310,029 | \$324,688 | \$314,378 |
| | Deduct: Estimated Amortization not Included | (\$313,151) | (\$285,100) | (\$313,100) | (\$313,100) | (\$313,100) | (\$313,100) | (\$313,100) |
| | Deduct: Surplus from Previous Year | (\$72,398) | (\$72,398) | (\$212,718) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$95,993 | (\$79,967) | (\$78,910) | (\$71,321) | (\$3,071) | \$11,588 | \$1,278 |

125 - Beaver Creek Water System

| CAPITAL DEVELOPMENT FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|-------------------|-----------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Balance, beginning of year | \$ 631,465 | \$ 631,465 | \$ 517,121 | \$ 459,841 | \$ 665,896 | \$ 966,231 | \$ 1,284,355 |
| Contribution from operating fund | 232,208 | 232,208 | 419,715 | 214,455 | 276,235 | 284,824 | 288,474 |
| Contribution from developers | - | 20,048 | - | - | - | - | - |
| Growing Community Fund transfer | 450,000 | 450,000 | - | - | - | - | - |
| Interest earnings | 22,554 | 9,400 | 14,400 | 16,600 | 24,100 | 33,300 | 23,400 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Leak detection equipment | - | - | 16,395 | - | - | - | - |
| Meter reading software | 32,028 | 50,000 | - | - | - | - | - |
| New source infrastructure | - | 450,000 | 450,000 | - | - | - | - |
| North reservoir replacement (portion of) | - | - | - | - | - | - | 1,300,000 |
| Scada system upgrade | 20,453 | 21,100 | 25,000 | 25,000 | - | - | - |
| Watermain - lower Kitsuksis | 764,731 | 812,000 | - | - | - | - | - |
| Willow Rd standpipe replacement | 1,894 | 5,000 | - | - | - | - | - |
| Total capital expenditures | 819,106 | 1,338,100 | 491,395 | 25,000 | - | - | 1,300,000 |
| BALANCE, END OF YEAR | \$ 517,121 | \$ 5,021 | \$ 459,841 | \$ 665,896 | \$ 966,231 | \$ 1,284,355 | \$ 296,229 |

| RENEWAL RESERVE FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------|
| Balance, beginning of year | \$ 3,469 | \$ 3,469 | \$ 3,555 | \$ - | \$ - | \$ - | \$ - |
| Interest earnings | 86 | 100 | 50 | - | - | - | - |
| <i>Less - capital expenditures</i> | | | | | | | |
| Leak detection equipment | - | - | 3,605 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 3,555 | \$ 3,569 | \$ - |

| EMPLOYEES SICK LEAVE FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Balance, beginning of year | \$ 1,891 | \$ 1,891 | \$ 1,972 | \$ 2,056 | \$ 2,140 | \$ 2,224 | \$ 2,318 |
| Contribution from operating fund | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Interest earnings | 57 | 60 | 60 | 60 | 60 | 70 | 70 |
| Less - sick leave payout | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 1,972 | \$ 1,975 | \$ 2,056 | \$ 2,140 | \$ 2,224 | \$ 2,318 | \$ 2,412 |

125 - Beaver Creek Water System

| MOTOR VEHICLE REPLACEMENT FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Balance, beginning of year | \$ 59,765 | \$ 59,765 | \$ 73,660 | \$ 11,920 | \$ 24,460 | \$ 37,370 | \$ 48,640 |
| Contribution from operating fund | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 10,000 | 10,000 |
| Interest earnings | 1,895 | 1,970 | 1,260 | 540 | 910 | 1,270 | 1,610 |
| Less - capital expenditures | | - | 75,000 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 73,660 | \$ 73,735 | \$ 11,920 | \$ 24,460 | \$ 37,370 | \$ 48,640 | \$ 60,250 |

| BEAVER CREEK WATER SYSTEM | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>DEVELOPMENT COST CHARGES</u> | | | | | | | |
| Balance, beginning of year | \$ 156,944 | \$ 156,944 | \$ 212,257 | \$ 218,627 | \$ 225,187 | \$ 231,947 | \$ 238,907 |
| Collection of charges | 52,540 | - | - | - | - | - | - |
| Interest earnings | 2,773 | 4,410 | 6,370 | 6,560 | 6,760 | 6,960 | 7,170 |
| Less capital expenditures | | 20,048 | - | - | - | - | - |
| BALANCE, END OF YEAR | \$ 212,257 | \$ 141,306 | \$ 218,627 | \$ 225,187 | \$ 231,947 | \$ 238,907 | \$ 246,077 |

Operating Budget

127 - Millstream Water System
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 121 - Other Sources | (\$5,655) | (\$5,100) | (\$5,600) | (\$5,800) | (\$6,000) | (\$3,900) | (\$1,800) |
| | 124 - Fees & Charges | (\$60,211) | (\$59,000) | (\$61,350) | (\$63,191) | (\$65,086) | (\$67,039) | (\$69,050) |
| | 126 - Surplus (Deficit) from Prior Years | (\$5,148) | (\$5,148) | (\$16,517) | | | | |
| | Total | (\$71,014) | (\$69,248) | (\$83,467) | (\$68,991) | (\$71,086) | (\$70,939) | (\$70,850) |
| Expenses | 220 - Contribution to Capital Fund | \$7,012 | \$6,457 | \$22,240 | \$6,245 | \$6,696 | \$3,972 | \$1,859 |
| | 245 - Insurance | | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 |
| | 247 - Labour & Benefits | \$36,189 | \$53,241 | \$52,417 | \$54,852 | \$57,409 | \$60,096 | \$62,928 |
| | 257 - Operating Costs | \$6,326 | \$9,050 | \$8,310 | \$7,394 | \$6,481 | \$6,371 | \$5,563 |
| | 266 - Repairs & Maintenance | \$4,969 | | | | | | |
| | Total | \$54,497 | \$69,248 | \$83,467 | \$68,991 | \$71,086 | \$70,939 | \$70,850 |
| Total | | (\$16,517) | | | | | | |

| | | | | | | | | |
|---------------------|---|----------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| PSAB Reconciliation | Financial Plan Balance | \$16,517 | | | | | | |
| | Add: Transfers to reserves | \$7,012 | \$6,457 | \$22,240 | \$6,245 | \$6,696 | \$3,972 | \$1,859 |
| | Deduct: Estimated Amortization not Included | (\$13,575) | (\$13,500) | (\$13,500) | (\$13,500) | (\$13,500) | (\$13,500) | (\$13,500) |
| | Deduct: Surplus from Previous Year | (\$5,148) | (\$5,148) | (\$16,517) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$4,806 | (\$12,191) | (\$7,777) | (\$7,255) | (\$6,804) | (\$9,528) | (\$11,641) |

127 - Millstream Water System

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 177,653 | \$ 177,653 | \$ 184,665 | \$ 192,905 | \$ 199,149 | \$ 205,845 | \$ 59,818 |
| Contribution from operating fund | 1,357 | 1,357 | 16,640 | 445 | 696 | 72 | 59 |
| Interest earnings | 5,655 | 5,100 | 5,600 | 5,800 | 6,000 | 3,900 | 1,800 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Callout system installation | - | 14,000 | 14,000 | - | - | - | - |
| Water system upgrades | - | - | - | - | - | 150,000 | - |
| Total capital expenditures | - | 14,000 | 14,000 | - | - | 150,000 | - |
| BALANCE, END OF YEAR | \$ 184,665 | \$ 170,110 | \$ 192,905 | \$ 199,149 | \$ 205,845 | \$ 59,818 | \$ 61,677 |

Operating Budget

038 - Emergency 911- Telephone

PARTICIPANTS: PORT ALBERNI, TOFINO, UCLUELET, YUUŪU?I?ATH, & ALL ELECTORAL AREAS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$23,736) | (\$42,713) | (\$27,225) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) |
| | 106 - Contracts with Other Governments | (\$134,037) | (\$220,835) | (\$176,798) | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$8,228) | (\$8,228) | (\$8,711) | | | | |
| | 127 - Tax Requisition | (\$461,175) | (\$461,175) | (\$483,645) | (\$512,138) | (\$532,713) | (\$554,114) | (\$576,376) |
| | Total | (\$627,176) | (\$732,951) | (\$696,379) | (\$515,138) | (\$535,713) | (\$557,114) | (\$579,376) |
| Expenses | 247 - Labour & Benefits | \$22,803 | \$25,303 | \$30,256 | \$31,435 | \$32,663 | \$33,943 | \$35,279 |
| | 257 - Operating Costs | \$443,137 | \$444,100 | \$465,100 | \$483,703 | \$503,050 | \$523,171 | \$544,097 |
| | 260 - Project Expenses | \$152,525 | \$263,548 | \$201,023 | | | | |
| | Total | \$618,465 | \$732,951 | \$696,379 | \$515,138 | \$535,713 | \$557,114 | \$579,376 |
| Total | | (\$8,711) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|-----------|-----------|-----------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$8,711 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$8,228) | (\$8,228) | (\$8,711) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$483 | (\$8,228) | (\$8,711) | | | | |

Operating Budget

043 - Emergency Planning- Alberni Valley

PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'B', 'D', 'E', and 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$582,146) | (\$747,959) | (\$1,260,540) | (\$630,202) | (\$3,000) | (\$3,000) | (\$3,000) |
| | 106 - Contracts with Other Governments | (\$15,893) | (\$50,000) | (\$40,000) | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$25,287) | (\$25,287) | (\$20,216) | | | | |
| | 127 - Tax Requisition | (\$336,175) | (\$336,175) | (\$398,390) | (\$443,687) | (\$459,276) | (\$475,474) | (\$492,363) |
| | Total | (\$959,501) | (\$1,159,421) | (\$1,719,146) | (\$1,073,889) | (\$462,276) | (\$478,474) | (\$495,363) |
| Expenses | 202 - Engagement | \$11,725 | \$17,500 | \$17,500 | \$18,025 | \$18,566 | \$19,123 | \$19,696 |
| | 218 - Consultant Costs | \$3,454 | \$5,000 | \$7,000 | \$7,210 | \$7,426 | \$7,649 | \$7,879 |
| | 220 - Contribution to Capital Fund | | | \$24,000 | | | | |
| | 227 - Emergency Planning Costs | \$15,983 | \$12,000 | \$12,200 | \$12,566 | \$12,943 | \$13,331 | \$13,731 |
| | 228 - Emergency Response & Recovery | \$155,734 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,060 |
| | 235 - Protective Services Expenses | \$1,569 | \$2,000 | \$2,000 | \$2,060 | \$2,122 | \$2,185 | \$2,251 |
| | 247 - Labour & Benefits | \$420,098 | \$341,282 | \$593,473 | \$578,878 | \$393,535 | \$407,731 | \$422,498 |
| | 250 - Legal Costs | \$890 | \$1,500 | \$1,500 | \$1,545 | \$1,591 | \$1,639 | \$1,688 |
| | 256 - Office Operations | \$1,279 | \$4,500 | \$4,500 | \$4,635 | \$4,774 | \$4,917 | \$5,065 |
| | 257 - Operating Costs | \$14,485 | \$18,200 | \$18,210 | \$18,756 | \$19,319 | \$19,899 | \$20,496 |
| | 260 - Project Expenses | \$314,069 | \$755,439 | \$1,036,762 | \$428,214 | | | |
| | Total | \$939,286 | \$1,159,421 | \$1,719,146 | \$1,073,889 | \$462,276 | \$478,474 | \$495,363 |
| Total | | (\$20,216) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|
| PSAB Reconciliation | Financial Plan Balance | \$959,501 | \$1,159,421 | \$1,629,146 | \$1,035,889 | \$462,276 | \$478,474 | |
| | Add: Transfers to reserves | | | \$24,000 | | | | |
| | Deduct: Estimated Amortization not Included | (\$9,730) | (\$9,700) | (\$9,700) | (\$9,700) | (\$9,700) | (\$9,700) | (\$9,700) |
| | Deduct: Surplus from Previous Year | (\$25,287) | (\$25,287) | (\$20,216) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$924,485 | \$1,124,435 | \$1,623,230 | \$1,026,189 | \$452,576 | \$468,774 | (\$9,700) |

Operating Budget

138 - Bamfield Emergency Planning

PARTICIPANTS: ELECTORAL AREA 'A'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 103 - Conditional Transfers | (\$120,527) | (\$71,890) | (\$66,947) | (\$33,250) | (\$1,000) | (\$1,000) | (\$1,000) |
| | 106 - Contracts with Other Governments | (\$1,810) | (\$10,000) | (\$10,000) | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$16,256) | (\$16,256) | (\$13,252) | | | | |
| | 127 - Tax Requisition | (\$22,001) | (\$22,001) | (\$26,728) | (\$43,017) | (\$44,546) | (\$46,135) | (\$47,818) |
| | Total | (\$160,594) | (\$120,147) | (\$116,927) | (\$76,267) | (\$45,546) | (\$47,135) | (\$48,818) |
| Expenses | 202 - Engagement | \$207 | \$1,300 | \$1,300 | \$1,339 | \$1,379 | \$1,421 | \$1,463 |
| | 227 - Emergency Planning Costs | \$1,149 | \$5,000 | \$5,000 | \$5,150 | \$5,305 | \$5,464 | \$5,628 |
| | 228 - Emergency Response & Recovery | \$49,272 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 235 - Protective Services Expenses | \$10,436 | \$1,000 | \$1,000 | \$1,030 | \$1,061 | \$1,093 | \$1,126 |
| | 247 - Labour & Benefits | \$39,082 | \$29,041 | \$30,261 | \$31,564 | \$32,749 | \$33,984 | \$35,272 |
| | 256 - Office Operations | | \$796 | \$1,000 | \$1,030 | \$1,061 | \$1,093 | \$1,126 |
| | 257 - Operating Costs | \$420 | \$2,620 | \$2,820 | \$2,905 | \$2,992 | \$3,081 | \$3,174 |
| | 260 - Project Expenses | \$46,774 | \$79,390 | \$74,547 | \$32,250 | | | |
| | Total | \$147,342 | \$120,147 | \$116,927 | \$76,267 | \$45,546 | \$47,135 | \$48,818 |
| Total | | (\$13,252) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$13,252 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$16,256) | (\$16,256) | (\$13,252) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$3,004) | (\$16,256) | (\$13,252) | | | | |

Operating Budget

137 - Long Beach Emergency Planning
PARTICIPANTS: ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 103 - Conditional Transfers | (\$38,318) | (\$129,575) | (\$105,518) | (\$43,705) | (\$1,000) | (\$1,000) | (\$1,000) |
| | 106 - Contracts with Other Governments | (\$6,755) | (\$105,000) | (\$105,000) | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$9,934) | (\$9,934) | (\$5,709) | | | | |
| | 127 - Tax Requisition | (\$20,824) | (\$20,824) | (\$27,034) | (\$38,220) | (\$39,549) | (\$40,928) | (\$42,390) |
| | Total | (\$75,831) | (\$265,333) | (\$243,260) | (\$81,925) | (\$40,549) | (\$41,928) | (\$43,390) |
| Expenses | 202 - Engagement | \$122 | \$750 | \$750 | \$773 | \$796 | \$820 | \$844 |
| | 227 - Emergency Planning Costs | \$2,736 | \$3,000 | \$3,000 | \$3,090 | \$3,183 | \$3,278 | \$3,377 |
| | 228 - Emergency Response & Recovery | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 235 - Protective Services Expenses | \$105 | \$700 | \$1,200 | \$1,236 | \$1,273 | \$1,311 | \$1,351 |
| | 247 - Labour & Benefits | \$23,273 | \$26,884 | \$28,473 | \$29,702 | \$30,775 | \$31,891 | \$33,052 |
| | 257 - Operating Costs | \$193 | \$3,424 | \$3,320 | \$3,420 | \$3,522 | \$3,628 | \$3,737 |
| | 260 - Project Expenses | \$43,694 | \$229,575 | \$205,518 | \$42,705 | | | |
| | Total | \$70,122 | \$265,333 | \$243,260 | \$81,925 | \$40,549 | \$41,928 | \$43,390 |
| Total | | (\$5,709) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$5,709 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$9,934) | (\$9,934) | (\$5,709) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$4,225) | (\$9,934) | (\$5,709) | | | | |

Operating Budget

030 - Bamfield Fire Protection
PARTICIPANTS: PORTION OF ELECTORAL AREA 'A'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$23,566) | (\$50,500) | (\$55,477) | (\$5,000) | (\$5,000) | (\$5,000) | (\$5,000) |
| | 106 - Contracts with Other Governments | (\$87,540) | (\$64,000) | (\$84,000) | (\$88,200) | (\$92,610) | (\$97,240) | (\$102,102) |
| | 121 - Other Sources | (\$15,453) | (\$18,500) | (\$22,300) | (\$6,500) | (\$4,800) | (\$7,600) | (\$12,100) |
| | 126 - Surplus (Deficit) from Prior Years | (\$98,167) | (\$98,167) | (\$95,312) | | | | |
| | 127 - Tax Requisition | (\$254,150) | (\$254,150) | (\$280,000) | (\$294,000) | (\$308,700) | (\$324,135) | (\$340,342) |
| | Total | (\$478,877) | (\$485,317) | (\$537,088) | (\$393,700) | (\$411,110) | (\$433,975) | (\$459,544) |
| Expenses | 218 - Consultant Costs | \$6,367 | \$7,000 | | | | | |
| | 220 - Contribution to Capital Fund | \$179,294 | \$189,641 | \$200,336 | \$117,733 | \$126,972 | \$144,358 | \$161,327 |
| | 235 - Protective Services Expenses | \$42,570 | \$55,000 | \$32,000 | \$32,760 | \$33,743 | \$35,629 | \$36,698 |
| | 245 - Insurance | \$14,301 | \$17,000 | \$15,800 | \$15,450 | \$15,914 | \$16,391 | \$16,883 |
| | 247 - Labour & Benefits | \$70,909 | \$74,022 | \$148,670 | \$140,844 | \$145,115 | \$149,526 | \$154,083 |
| | 256 - Office Operations | \$1,649 | \$2,955 | \$5,075 | \$5,204 | \$5,357 | \$6,165 | \$6,347 |
| | 257 - Operating Costs | \$61,426 | \$108,699 | \$108,707 | \$69,929 | \$71,942 | \$69,543 | \$71,542 |
| | 260 - Project Expenses | | \$15,000 | \$15,000 | | | | |
| | 266 - Repairs & Maintenance | \$7,048 | \$11,000 | \$11,500 | \$11,780 | \$12,067 | \$12,361 | \$12,663 |
| | 284 - Fire Services Plan Implementation | | \$5,000 | | | | | |
| | Total | \$383,565 | \$485,317 | \$537,088 | \$393,700 | \$411,110 | \$433,975 | \$459,544 |
| Total | | (\$95,312) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| PSAB Reconciliation | Financial Plan Balance | \$95,312 | | | | | | |
| | Add: Transfers to reserves | \$179,294 | \$189,641 | \$200,336 | \$117,733 | \$126,972 | \$144,358 | \$161,327 |
| | Deduct: Estimated Amortization not Included | (\$43,989) | (\$39,850) | (\$43,900) | (\$43,900) | (\$43,900) | (\$43,900) | (\$43,900) |
| | Deduct: Surplus from Previous Year | (\$98,167) | (\$98,167) | (\$95,312) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$132,450 | \$51,624 | \$61,125 | \$73,833 | \$83,072 | \$100,458 | \$117,427 |

030 - Bamfield Fire Protection

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 271,578 | \$ 271,578 | \$ 361,583 | \$ 165,919 | \$ 103,752 | \$ 190,824 | \$ 335,382 |
| Contribution from operating fund | 171,141 | 171,141 | 178,036 | 111,233 | 122,172 | 136,758 | 149,227 |
| Community Works Fund transfer | - | 518,000 | 518,000 | - | - | - | - |
| Interest earnings | 8,152 | 18,500 | 21,300 | 6,600 | 4,900 | 7,800 | 12,300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| East Bamfield firehall upgrade | - | - | 20,000 | 30,000 | 40,000 | - | - |
| Fire boat upgrades | 89,288 | 90,000 | - | - | - | - | - |
| Fire float upgrades | - | - | 75,000 | - | - | - | - |
| Fire truck | - | - | 300,000 | 150,000 | - | - | 300,000 |
| West Bamfield firehall replacement | - | 518,000 | 518,000 | - | - | - | - |
| Total capital expenditures | 89,288 | 608,000 | 913,000 | 180,000 | 40,000 | - | 300,000 |
| BALANCE, END OF YEAR | \$ 361,583 | \$ 371,219 | \$ 165,919 | \$ 103,752 | \$ 190,824 | \$ 335,382 | \$ 196,910 |

Operating Budget

032 - Beaver Creek Fire Protection

PARTICIPANTS: PART OF ELECTORAL AREA 'B', 'E', 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget | |
|--------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Revenues | 103 - Conditional Transfers | (\$58,955) | (\$40,000) | | | | | | |
| | 121 - Other Sources | (\$25,644) | (\$20,158) | (\$14,100) | (\$7,700) | (\$3,700) | (\$5,700) | (\$7,900) | |
| | 126 - Surplus (Deficit) from Prior Years | (\$46,039) | (\$46,039) | (\$33,310) | | | | | |
| | 127 - Tax Requisition | (\$572,250) | (\$572,250) | (\$600,863) | (\$635,000) | (\$687,000) | (\$688,000) | (\$708,640) | |
| | 137 - Transfer from Growing Communities Fund Reserve | | (\$100,000) | (\$100,000) | | | | | |
| | Total | | (\$702,888) | (\$778,447) | (\$748,273) | (\$642,700) | (\$690,700) | (\$693,700) | (\$716,540) |
| Expenses | 220 - Contribution to Capital Fund | \$160,131 | \$176,083 | \$139,233 | \$49,590 | \$59,620 | \$73,555 | \$77,605 | |
| | 235 - Protective Services Expenses | \$131,991 | \$134,536 | \$147,728 | \$150,682 | \$155,203 | \$147,917 | \$152,354 | |
| | 240 - Grants-in-Aid | \$3,000 | \$3,121 | \$3,184 | \$3,247 | \$3,345 | \$3,445 | \$3,548 | |
| | 245 - Insurance | \$8,305 | \$9,263 | \$7,598 | \$7,036 | \$7,247 | \$7,464 | \$7,688 | |
| | 247 - Labour & Benefits | \$172,225 | \$178,758 | \$198,394 | \$210,762 | \$217,242 | \$223,931 | \$230,836 | |
| | 256 - Office Operations | \$14,169 | \$13,619 | \$13,807 | \$14,122 | \$14,545 | \$14,567 | \$15,004 | |
| | 257 - Operating Costs | \$157,996 | \$136,799 | \$111,491 | \$113,839 | \$117,254 | \$119,190 | \$122,766 | |
| | 260 - Project Expenses | | \$100,000 | \$100,000 | | | | | |
| | 266 - Repairs & Maintenance | \$21,760 | \$26,269 | \$26,839 | \$27,422 | \$28,245 | \$15,630 | \$16,099 | |
| | 281 - Debt Repayment - Interest | | | | \$10,700 | \$11,700 | \$8,800 | \$9,064 | |
| | 282 - Debt Repayment - Principal | | | | \$55,300 | \$76,300 | \$79,200 | \$81,576 | |
| | Total | | \$669,578 | \$778,447 | \$748,273 | \$642,700 | \$690,700 | \$693,700 | \$716,540 |
| | Total | | (\$33,310) | | | | | | |

| | | | | | | | | |
|---------------------|---|-----------------|-------------------|--------------------|-------------------|-----------------|-----------------|-----------------|
| PSAB Reconciliation | Financial Plan Balance | \$33,310 | | | | | | |
| | Add: Transfers to reserves | \$160,131 | \$176,083 | \$139,233 | \$49,590 | \$59,620 | \$73,555 | \$77,605 |
| | Add: Principal Debt Payments | | | | \$55,300 | \$76,300 | \$79,200 | \$81,576 |
| | Deduct: Transfers from reserves | | (\$100,000) | (\$100,000) | | | | |
| | Deduct: Estimated Amortization not Included | (\$116,795) | (\$115,100) | (\$116,700) | (\$116,700) | (\$116,700) | (\$116,700) | (\$116,700) |
| | Deduct: Surplus from Previous Year | (\$46,039) | (\$46,039) | (\$33,310) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$30,607 | (\$85,056) | (\$110,777) | (\$11,810) | \$19,220 | \$36,055 | \$42,481 |

032 - Beaver Creek Fire Protection

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 405,733 | \$ 405,733 | \$ 534,483 | \$ 626,816 | \$ 200,907 | \$ 263,727 | \$ 340,482 |
| Contribution from operating fund | 141,283 | 160,283 | 125,133 | 41,890 | 55,920 | 67,855 | 69,705 |
| Grants & other contributions | 4,508 | 5,000 | - | - | - | - | - |
| Community Works Fund transfer | - | - | - | 350,000 | - | - | - |
| MFA equipment financing | - | - | - | 400,000 | - | - | - |
| Interest earnings | 14,340 | 10,800 | 17,200 | 12,200 | 6,900 | 8,900 | 11,300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Duty officers pickup | - | - | - | 80,000 | - | - | - |
| Extrication combination tool | 17,931 | 19,000 | - | - | - | - | - |
| Fire fighting equipment (grant dependent) | 4,508 | 5,000 | - | - | - | - | - |
| Firehall upgrades | 8,942 | 30,000 | 30,000 | - | - | - | - |
| SeaCan storage | - | - | 20,000 | - | - | - | - |
| Truck #51 retrofit | - | 200,000 | - | - | - | - | - |
| Truck #51 replacement | - | - | - | 1,150,000 | - | - | - |
| Total capital expenditures | 31,381 | 254,000 | 50,000 | 1,230,000 | - | - | - |
| BALANCE, END OF YEAR | \$ 534,483 | \$ 327,816 | \$ 626,816 | \$ 200,907 | \$ 263,727 | \$ 340,482 | \$ 421,487 |

Operating Budget

034 - South Long Beach Fire Protection
PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$3,391) | | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| | 121 - Other Sources | (\$300) | (\$300) | (\$300) | (\$300) | (\$300) | (\$300) | (\$300) |
| | 126 - Surplus (Deficit) from Prior Years | \$1,107 | \$1,107 | (\$4,705) | | | | |
| | 127 - Tax Requisition | (\$94,208) | (\$94,208) | (\$95,740) | (\$103,537) | (\$106,722) | (\$110,005) | (\$113,388) |
| | Total | (\$96,793) | (\$93,402) | (\$102,745) | (\$105,837) | (\$109,022) | (\$112,305) | (\$115,688) |
| Expenses | 220 - Contribution to Capital Fund | \$300 | \$300 | \$300 | \$300 | \$300 | \$300 | \$300 |
| | 247 - Labour & Benefits | \$13,745 | \$15,102 | \$15,445 | \$15,927 | \$16,424 | \$16,938 | \$17,469 |
| | 257 - Operating Costs | \$78,043 | \$78,000 | \$87,000 | \$89,610 | \$92,298 | \$95,067 | \$97,919 |
| | Total | \$92,088 | \$93,402 | \$102,745 | \$105,837 | \$109,022 | \$112,305 | \$115,688 |
| Total | | (\$4,705) | | | | | | |

| | | | | | | | | |
|---------------------|--------------------------------------|----------------|----------------|------------------|--------------|--------------|--------------|--------------|
| PSAB Reconciliation | Financial Plan Balance | \$4,705 | | | | | | |
| | Add: Transfers to reserves | \$300 | \$300 | \$300 | \$300 | \$300 | \$300 | \$300 |
| | Deduct: Surplus from Previous Year | \$1,107 | \$1,107 | (\$4,705) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$6,111 | \$1,407 | (\$4,405) | \$300 | \$300 | \$300 | \$300 |

034 - South Long Beach Fire Protection

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 10,022 | \$ 10,022 | \$ 10,322 | \$ 10,622 | \$ 10,922 | \$ 11,222 | \$ 11,522 |
| Contribution from operating fund | - | - | - | - | - | - | - |
| Growing Communities Fund | 5,200 | 200,000 | 194,800 | - | - | - | - |
| Interest earnings | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Fire hydrant installation | 5,200 | 200,000 | 194,800 | - | - | - | - |
| Total capital expenditures | 5,200 | 200,000 | 194,800 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 10,322 | \$ 10,322 | \$ 10,622 | \$ 10,922 | \$ 11,222 | \$ 11,522 | \$ 11,822 |

Operating Budget

036 - Sproat Lake Fire Protection
PARTICIPANTS: PORTION OF ELECTORAL AREA 'D'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget | |
|--------------|--|-------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$108,750) | (\$46,120) | (\$13,351) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) | |
| | 106 - Contracts with Other Governments | (\$2,100) | (\$1,648) | (\$1,697) | (\$1,748) | (\$1,801) | (\$1,855) | (\$1,890) | |
| | 121 - Other Sources | (\$28,606) | (\$10,000) | (\$5,100) | (\$5,300) | (\$5,500) | (\$7,200) | (\$7,416) | |
| | 124 - Fees & Charges | (\$1) | | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$78,505) | (\$78,505) | (\$138,343) | | | | | |
| | 127 - Tax Requisition | (\$852,446) | (\$852,446) | (\$937,691) | (\$1,031,460) | (\$1,134,606) | (\$1,248,066) | (\$1,285,508) | |
| | Total | | (\$1,070,407) | (\$988,719) | (\$1,096,181) | (\$1,048,508) | (\$1,151,907) | (\$1,267,121) | (\$1,304,814) |
| Expenses | 218 - Consultant Costs | | | \$4,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | |
| | 220 - Contribution to Capital Fund | \$403,574 | \$414,910 | \$405,353 | \$336,023 | \$421,073 | \$514,945 | \$533,027 | |
| | 235 - Protective Services Expenses | \$113,119 | \$130,356 | \$132,963 | \$135,622 | \$139,691 | \$143,882 | \$148,198 | |
| | 240 - Grants-in-Aid | \$5,800 | \$5,814 | \$5,930 | \$6,049 | \$6,230 | \$6,417 | \$6,610 | |
| | 245 - Insurance | \$13,172 | \$17,876 | \$14,434 | \$13,396 | \$13,798 | \$14,212 | \$14,638 | |
| | 247 - Labour & Benefits | \$174,105 | \$182,357 | \$204,542 | \$217,239 | \$224,022 | \$231,362 | \$238,610 | |
| | 250 - Legal Costs | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 | |
| | 256 - Office Operations | \$3,894 | \$8,006 | \$15,686 | \$16,062 | \$16,543 | \$15,642 | \$16,111 | |
| | 257 - Operating Costs | \$189,911 | \$189,729 | \$174,031 | \$174,184 | \$179,410 | \$188,279 | \$193,927 | |
| | 266 - Repairs & Maintenance | \$28,490 | \$38,670 | \$39,443 | \$40,232 | \$41,439 | \$42,682 | \$43,963 | |
| | 281 - Debt Repayment - Interest | | | \$12,400 | \$10,800 | \$8,000 | \$5,000 | \$2,000 | |
| | 282 - Debt Repayment - Principal | | | \$86,400 | \$96,900 | \$99,700 | \$102,700 | \$105,700 | |
| | Total | | \$932,065 | \$988,719 | \$1,096,181 | \$1,048,508 | \$1,151,907 | \$1,267,121 | \$1,304,814 |
| | Total | | (\$138,343) | | | | | | |

| | | | | | | | | |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| PSAB Reconciliation | Financial Plan Balance | \$138,343 | | | | | | |
| | Add: Transfers to reserves | \$403,574 | \$414,910 | \$405,353 | \$336,023 | \$421,073 | \$514,945 | \$533,027 |
| | Add: Principal Debt Payments | | | \$86,400 | \$96,900 | \$99,700 | \$102,700 | \$105,700 |
| | Deduct: Estimated Amortization not Included | (\$176,059) | (\$178,700) | (\$176,000) | (\$176,000) | (\$176,000) | (\$176,000) | (\$176,000) |
| | Deduct: Surplus from Previous Year | (\$78,505) | (\$78,505) | (\$138,343) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$287,352 | \$157,706 | \$177,410 | \$256,923 | \$344,773 | \$441,645 | \$462,727 |

036 - Sproat Lake Fire Protection

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 335,402 | \$ 335,402 | \$ 499,217 | \$ 352,109 | \$ 495,332 | \$ 932,005 | \$ 135,550 |
| Contribution from operating fund | 368,910 | 368,910 | 400,253 | 330,723 | 415,573 | 507,745 | 525,611 |
| Community Works Fund transfer | - | 1,350,000 | 1,350,000 | - | - | - | - |
| Growing Community Fund transfer | - | 650,000 | 650,000 | - | - | - | - |
| Grants and other contributions | 24,777 | - | - | - | - | - | - |
| MFA equipment financing | - | - | 510,000 | - | - | - | - |
| Interest earnings | 9,887 | 10,000 | 12,600 | 12,500 | 21,100 | 15,800 | 12,000 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Dry hydrant | - | 19,000 | - | - | - | - | - |
| Engine #41 replacement | - | - | - | - | - | 1,300,000 | - |
| Fire boat and related upgrades | - | - | 510,000 | - | - | - | - |
| Fire fighting equipment (grant dependent) | 24,777 | 21,000 | - | - | - | - | - |
| Firehall upgrades #3 | - | 2,000,000 | 2,000,000 | - | - | - | - |
| Rescue truck | - | - | - | 200,000 | - | - | - |
| Snow plow for duty officer truck | 12,943 | 15,000 | - | - | - | - | - |
| Training site upgrade | - | 15,000 | - | - | - | 20,000 | - |
| Truck #43 replacement | 196,163 | 250,000 | 513,837 | - | - | - | - |
| Water system - hall #1 | 5,876 | 52,000 | 46,124 | - | - | - | - |
| Total capital expenditures | 239,759 | 2,372,000 | 3,069,961 | 200,000 | - | 1,320,000 | - |
| BALANCE, END OF YEAR | \$ 499,217 | \$ 342,312 | \$ 352,109 | \$ 495,332 | \$ 932,005 | \$ 135,550 | \$ 673,161 |

Operating Budget

020 - General Government Services

PARTICIPANTS: ALL MEMBERS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | 103 - Conditional Transfers | (\$311,914) | (\$730,396) | (\$415,160) | (\$30,000) | (\$30,000) | (\$30,000) | (\$30,000) |
| | 106 - Contracts with Other Governments | (\$1,121) | | | | | | |
| | 121 - Other Sources | (\$227,952) | (\$139,000) | (\$134,700) | (\$118,100) | (\$118,100) | (\$118,200) | (\$118,300) |
| | 126 - Surplus (Deficit) from Prior Years | (\$479,541) | (\$479,541) | (\$396,626) | | | | |
| | 127 - Tax Requisition | (\$2,381,682) | (\$2,381,682) | (\$2,764,356) | (\$3,073,741) | (\$3,132,985) | (\$3,215,353) | (\$3,338,145) |
| | 130 - Unconditional Transfers | (\$190,000) | (\$190,000) | (\$190,000) | (\$190,000) | (\$190,000) | (\$190,000) | (\$190,000) |
| | 136 - Transfer from Community-Building Fund Reserve | | (\$15,676) | (\$8,640) | (\$20,000) | | | |
| | 137 - Transfer from Growing Communities Fund Reserve | (\$10,346) | (\$40,050) | (\$32,683) | | | | |
| | Total | (\$3,602,556) | (\$3,976,346) | (\$3,942,165) | (\$3,431,841) | (\$3,471,085) | (\$3,553,553) | (\$3,676,445) |
| Expenses | 202 - Engagement | \$20,338 | \$75,300 | \$86,800 | \$80,215 | \$82,622 | \$85,100 | \$87,653 |
| | 216 - Committee Expenses | \$7,967 | \$7,000 | \$7,210 | \$7,426 | \$7,649 | \$7,879 | \$8,115 |
| | 218 - Consultant Costs | \$44,193 | \$65,000 | \$34,500 | \$20,400 | \$21,012 | \$22,517 | \$23,192 |
| | 220 - Contribution to Capital Fund | \$133,909 | \$96,700 | \$99,000 | \$92,400 | \$102,400 | \$112,500 | \$115,900 |
| | 224 - Elected Official's Costs | \$234,400 | \$246,800 | \$271,333 | \$271,793 | \$279,712 | \$287,864 | \$296,256 |
| | 231 - Facility Rent | | | \$27,000 | \$36,720 | \$37,454 | \$38,203 | \$38,968 |
| | 245 - Insurance | \$85,014 | \$88,574 | \$90,700 | \$90,802 | \$93,526 | \$96,331 | \$99,221 |
| | 247 - Labour & Benefits | \$1,828,095 | \$1,915,307 | \$2,028,469 | \$2,115,310 | \$2,129,332 | \$2,164,559 | \$2,246,382 |
| | 250 - Legal Costs | \$16,295 | \$30,000 | \$30,000 | \$30,900 | \$31,827 | \$32,782 | \$33,765 |
| | 256 - Office Operations | \$311,555 | \$325,500 | \$359,515 | \$370,300 | \$381,409 | \$392,852 | \$404,637 |
| | 257 - Operating Costs | \$131,406 | \$204,242 | \$166,310 | \$170,945 | \$175,773 | \$180,746 | \$186,168 |
| | 259 - Professional Fees | \$26,575 | \$40,000 | \$41,000 | \$42,230 | \$43,497 | \$44,802 | \$46,146 |
| | 260 - Project Expenses | \$293,927 | \$821,922 | \$620,328 | \$20,000 | | | |
| | 266 - Repairs & Maintenance | \$72,256 | \$60,000 | \$80,000 | \$82,400 | \$84,872 | \$87,418 | \$90,041 |
| | Total | \$3,205,930 | \$3,976,346 | \$3,942,165 | \$3,431,841 | \$3,471,085 | \$3,553,553 | \$3,676,445 |
| Total | | (\$396,626) | | | | | | |

Part of General Government - Operating Budget

128 - Alberni Clayoquot Health Network

PARTICIPANTS: ALL MEMBERS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|---|--------------------|--------------------|--------------------|--------------------|-------------|-------------|-------------|
| Revenues | 101 - Appropriated Surplus from Prior Years | (\$8) | (\$8) | (\$78) | | | | |
| | 103 - Conditional Transfers | (\$147,000) | (\$178,187) | (\$168,507) | (\$152,765) | | | |
| | Total | (\$147,008) | (\$178,196) | (\$168,584) | (\$152,765) | | | |
| Expenses | 218 - Consultant Costs | \$105,374 | \$110,000 | \$112,750 | \$115,500 | | | |
| | 247 - Labour & Benefits | \$9,489 | \$10,196 | \$14,314 | \$14,878 | | | |
| | 257 - Operating Costs | \$618 | \$43,000 | \$21,520 | \$2,387 | | | |
| | 260 - Project Expenses | \$31,450 | \$15,000 | \$20,000 | \$20,000 | | | |
| | Total | \$146,931 | \$178,196 | \$168,584 | \$152,765 | | | |
| Total | | (\$78) | | | | | | |

| | | | | | | | | |
|---------------------|---|-------------------|--------------------|--------------------|-------------------|------------------|----------------|-----------------|
| PSAB Reconciliation | Financial Plan Balance | \$396,703 | | | | | | |
| | Add: Transfers to reserves | \$133,909 | \$96,700 | \$99,000 | \$92,400 | \$102,400 | \$112,500 | \$115,900 |
| | Deduct: Estimated Amortization not Included | (\$104,016) | (\$102,000) | (\$104,000) | (\$104,000) | (\$104,000) | (\$104,000) | (\$104,000) |
| | Deduct: Transfers from reserves | (\$10,346) | (\$55,726) | (\$41,323) | (\$20,000) | | | |
| | Deduct: Surplus from Previous Year | (\$479,549) | (\$479,549) | (\$396,703) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$63,299) | (\$540,575) | (\$443,026) | (\$31,600) | (\$1,600) | \$8,500 | \$11,900 |

020 - General Government Services

| CAPITAL FUND | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 189,752 | \$ 189,752 | \$ 181,678 | \$ 196,678 | \$ 256,678 | \$ 326,678 | \$ 406,678 |
| Contribution from operating fund | 70,000 | 70,000 | 80,000 | 90,000 | 100,000 | 110,000 | 113,300 |
| <i>Less - capital expenditures</i> | | | | | | | |
| Alberni Valley Welcomes You sign upgrade | 3,300 | 10,000 | - | - | - | - | - |
| Office renovation/upgrades | 13,603 | 40,000 | 40,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Plotter and printer replacements | 17,249 | 25,000 | 25,000 | - | - | - | - |
| Vehicle purchase | 43,922 | 50,000 | - | - | - | - | - |
| Total capital expenditures | 78,074 | 125,000 | 65,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| BALANCE, END OF YEAR | \$ 181,678 | \$ 134,752 | \$ 196,678 | \$ 256,678 | \$ 326,678 | \$ 406,678 | \$ 489,978 |

| GROWING COMMUNITIES FUND RESERVE | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Balance, beginning of year | \$ 1,731,361 | \$ 1,731,361 | \$ 1,207,101 | \$ 78,532 | \$ 80,932 | \$ 83,332 | \$ 85,832 |
| Grant & other contributions | - | - | - | - | - | - | - |
| Interest earnings | 63,909 | 26,700 | 19,000 | 2,400 | 2,400 | 2,500 | 2,600 |
| <i>Less - project allocations</i> | | | | | | | |
| Beaver Creek Volunteer Fire Department fire hall feasibility study | - | 100,000 | 100,000 | - | - | - | - |
| Beaver Creek Water System capital upgrades | 450,000 | 450,000 | - | - | - | - | - |
| General Government - ACRD office building feasibility study | 10,346 | 40,050 | 29,704 | - | - | - | - |
| Long Beach Airport waste water system upgrade | 120,688 | 143,288 | - | - | - | - | - |
| South Long Beach Fire Protection - hydrant installation | 5,200 | 200,000 | 194,800 | - | - | - | - |
| Sproat Lake Volunteer Fire Dept hall #3 upgrade | - | 650,000 | 650,000 | - | - | - | - |
| West Coast Transit bus stop & shelter construction | 1,935 | 100,000 | 173,065 | - | - | - | - |
| Total capital expenditures | 588,169 | 1,683,338 | 1,147,569 | - | - | - | - |
| BALANCE, END OF YEAR | \$ 1,207,101 | \$ 74,723 | \$ 78,532 | \$ 80,932 | \$ 83,332 | \$ 85,832 | \$ 88,432 |

Operating Budget

015 - Electoral Area Administration

PARTICIPANTS: ELECTORAL AREAS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 101 - Appropriated Surplus from Prior Years | (\$636,012) | (\$636,012) | (\$5,255) | | | | |
| | 103 - Conditional Transfers | (\$551,408) | (\$550,713) | (\$550,713) | (\$572,702) | (\$572,702) | (\$1,000) | (\$1,000) |
| | 121 - Other Sources | (\$137,187) | (\$73,400) | (\$134,800) | (\$35,600) | (\$26,700) | (\$19,200) | (\$46,200) |
| | 126 - Surplus (Deficit) from Prior Years | (\$23,206) | (\$23,206) | (\$27,058) | | | | |
| | 127 - Tax Requisition | (\$68,967) | (\$68,967) | (\$193,966) | (\$115,375) | (\$118,883) | (\$122,512) | (\$161,507) |
| | Total | (\$1,416,781) | (\$1,352,298) | (\$911,793) | (\$723,677) | (\$718,285) | (\$142,712) | (\$208,707) |
| Expenses | 206 - Area 'A' - Bamfield Administration | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 207 - Area 'B' - Beaufort Administration | \$377 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 208 - Area 'D' - Sproat Lake Administration | \$1,344 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,090 |
| | 209 - Area 'F' - Cherry Creek Administration | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 210 - Area 'C' - Long Beach Administration | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 211 - Area 'E' - Beaver Creek Administration | \$100 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,030 |
| | 220 - Contribution to Capital Fund | \$686,900 | \$623,113 | \$634,513 | \$607,302 | \$598,402 | \$19,200 | \$6,200 |
| | 224 - Elected Official's Costs | \$21,824 | \$38,500 | \$39,655 | \$40,845 | \$42,070 | \$43,332 | \$44,632 |
| | 226 - Elections/Referenda | | | \$75,000 | | | | \$75,000 |
| | 240 - Grants-in-Aid | \$630,757 | \$636,012 | \$5,255 | | | | |
| | 247 - Labour & Benefits | \$43,058 | \$46,553 | \$149,246 | \$67,403 | \$69,682 | \$72,045 | \$74,496 |
| | 257 - Operating Costs | \$107 | \$120 | \$124 | \$127 | \$131 | \$135 | \$139 |
| | Total | \$1,384,468 | \$1,352,298 | \$911,793 | \$723,677 | \$718,285 | \$142,712 | \$208,707 |
| | Total | | (\$32,313) | | | | | |
| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
| PSAB Reconciliation | Financial Plan Balance | \$32,313 | | | | | | |
| | Add: Transfers to reserves | \$686,900 | \$623,113 | \$634,513 | \$607,302 | \$598,402 | \$19,200 | \$6,200 |
| | Deduct: Surplus from Previous Year | (\$659,219) | (\$659,219) | (\$32,313) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$59,995 | (\$36,106) | \$602,200 | \$607,302 | \$598,402 | \$19,200 | \$6,200 |

015 - Electoral Area Administration

| CANADA COMMUNITY-BUILDING FUND | | | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|------------------|
| RESERVE | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
| Balance, beginning of year | \$ 3,748,558 | \$ 3,748,558 | \$ 4,243,167 | \$ 1,493,383 | \$ 915,685 | \$ 892,087 | \$ 409,287 |
| Contribution from operating fund | 549,713 | 549,713 | 549,713 | 571,702 | 571,702 | - | - |
| Interest earnings | 137,187 | 73,400 | 84,800 | 35,600 | 26,700 | 19,200 | 6,200 |
| <i>Less - project allocations</i> | | | | | | | |
| AV Electoral Areas flood plain bylaw | - | 100,000 | - | 100,000 | - | - | - |
| Bamfield Integrated Regional Plan | - | - | - | 100,000 | - | - | - |
| Bamfield Water System upgrades | - | 359,967 | 359,967 | - | - | - | - |
| Bamfield westside fire hall upgrade | - | 518,000 | 518,000 | - | - | - | - |
| Beaver Creek Community Park - Nordstrom park development | - | - | - | - | 100,000 | - | - |
| Beaver Creek Volunteer Fire Dept fire truck | - | - | - | 350,000 | - | - | - |
| Broadband connectivity study | - | - | - | 20,000 | - | - | - |
| Capital Project Manager | - | - | 132,000 | 135,000 | 138,000 | 100,000 | - |
| Cherry Creek Maplehurst network improvements | - | 240,468 | 240,468 | - | - | - | - |
| Climate Action Plan development | - | - | - | 63,000 | - | - | - |
| Electoral Areas OCP development | 147,836 | 320,000 | 366,000 | 367,000 | 384,000 | 402,000 | 405,000 |
| GIS system - asset management | 22,036 | 30,676 | 8,640 | - | - | - | - |
| Great Central Lake boat launch & parking | - | - | 200,000 | - | - | - | - |
| LBA water system upgrades | 12,901 | 210,000 | 197,099 | - | - | - | - |
| Parks and trails signage | 9,518 | 21,641 | 12,123 | - | - | - | - |
| Parks management plans | - | - | - | 50,000 | - | - | - |
| SLVFD hall #3 upgrade | - | 1,350,000 | 1,350,000 | - | - | - | - |
| Total capital expenditures | 192,291 | 3,150,752 | 3,384,297 | 1,185,000 | 622,000 | 502,000 | 405,000 |
| BALANCE, END OF YEAR | \$ 4,243,167 | \$ 1,220,919 | \$ 1,493,383 | \$ 915,685 | \$ 892,087 | \$ 409,287 | \$ 10,487 |

Operating Budget

083 - Vancouver Island Library Service

PARTICIPANTS: ELECTORAL AREAS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 103 - Conditional Transfers | (\$16,577) | (\$5,000) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) | (\$10,000) |
| | 126 - Surplus (Deficit) from Prior Years | (\$10,831) | (\$10,831) | (\$12,024) | | | | |
| | 127 - Tax Requisition | (\$683,897) | (\$683,897) | (\$715,345) | (\$759,520) | (\$789,559) | (\$820,611) | (\$853,283) |
| | Total | (\$711,305) | (\$699,728) | (\$737,368) | (\$769,520) | (\$799,559) | (\$830,611) | (\$863,283) |
| Expenses | 247 - Labour & Benefits | \$4,350 | \$4,728 | \$4,856 | \$4,998 | \$5,144 | \$5,294 | \$5,448 |
| | 257 - Operating Costs | \$694,931 | \$695,000 | \$732,512 | \$764,522 | \$794,415 | \$825,318 | \$857,835 |
| | Total | \$699,281 | \$699,728 | \$737,368 | \$769,520 | \$799,559 | \$830,611 | \$863,283 |
| Total | | (\$12,024) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|------------|------------|------------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$12,024 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$10,831) | (\$10,831) | (\$12,024) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1,193 | (\$10,831) | (\$12,024) | | | | |

Operating Budget

103 - Alberni Valley & Bamfield Grants-in-Aid

PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'A', 'B', 'D', 'E', and 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | | | (\$1) | | | | |
| | 127 - Tax Requisition | (\$118,000) | (\$118,000) | (\$120,359) | (\$123,971) | (\$127,690) | (\$131,521) | (\$135,466) |
| | Total | (\$118,000) | (\$118,000) | (\$120,360) | (\$123,971) | (\$127,690) | (\$131,521) | (\$135,466) |
| Expenses | 240 - Grants-in-Aid | \$117,999 | \$118,000 | \$120,360 | \$123,971 | \$127,690 | \$131,521 | \$135,466 |
| | Total | \$117,999 | \$118,000 | \$120,360 | \$123,971 | \$127,690 | \$131,521 | \$135,466 |
| Total | | (\$1) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|-----|--|-------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$1 | | | | | | |
| | Deduct: Surplus from Previous Year | | | (\$1) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1 | | (\$1) | | | | |

Operating Budget

091 - Bamfield Grants-in-Aid
PARTICIPANTS: ELECTORAL AREA 'A'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | | | (\$1,000) | | | | |
| | 127 - Tax Requisition | (\$11,000) | (\$11,000) | (\$10,000) | (\$11,220) | (\$11,444) | (\$11,673) | (\$11,907) |
| | Total | (\$11,000) | (\$11,000) | (\$11,000) | (\$11,220) | (\$11,444) | (\$11,673) | (\$11,907) |
| Expenses | 240 - Grants-in-Aid | \$10,000 | \$11,000 | \$11,000 | \$11,220 | \$11,444 | \$11,673 | \$11,907 |
| | Total | \$10,000 | \$11,000 | \$11,000 | \$11,220 | \$11,444 | \$11,673 | \$11,907 |
| Total | | (\$1,000) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$1,000 | | | | | | |
| | Deduct: Surplus from Previous Year | | | (\$1,000) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1,000 | | (\$1,000) | | | | |

Operating Budget

072 - Beaufort - Grants-in-Aid
PARTICIPANTS: ELECTORAL AREA 'B'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | | | (\$500) | | | | |
| | 127 - Tax Requisition | (\$1,000) | (\$1,000) | (\$500) | (\$1,000) | (\$1,000) | (\$1,000) | (\$1,000) |
| | Total | (\$1,000) |
| Expenses | 240 - Grants-in-Aid | \$500 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| | Total | \$500 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| Total | | (\$500) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$500 | | | | | | |
| | Deduct: Surplus from Previous Year | | | (\$500) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$500 | | (\$500) | | | | |

Operating Budget

100 - Beaver Creek - Grants-in-Aid

PARTICIPANTS: ELECTORAL AREA 'E'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$999) | (\$999) | (\$2,300) | | | | |
| | 127 - Tax Requisition | (\$1,301) | (\$1,301) | | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| | Total | (\$2,300) | (\$2,300) | (\$2,300) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| Expenses | 240 - Grants-in-Aid | | \$2,300 | \$2,300 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | Total | | \$2,300 | \$2,300 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| Total | | (\$2,300) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$2,300 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$999) | (\$999) | (\$2,300) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1,301 | (\$999) | (\$2,300) | | | | |

Operating Budget

082 - Long Beach - Grants-in-Aid
PARTICIPANTS: ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$2,000) | (\$2,000) | (\$2,000) | | | | |
| | 127 - Tax Requisition | | | | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| | Total | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) | (\$2,000) |
| Expenses | 240 - Grants-in-Aid | | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| | Total | | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| Total | | (\$2,000) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$2,000 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$2,000) | (\$2,000) | (\$2,000) | | | | |
| | PSAB Annual Surplus/(Deficit) | | (\$2,000) | (\$2,000) | | | | |

Operating Budget

097 - Regional Grants-in-Aid

PARTICIPANTS: PORT ALBERNI, TOFINO, UCLUELET, ALL ELECTORAL AREAS

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$5,472) | (\$5,472) | (\$6,896) | | | | |
| | 127 - Tax Requisition | (\$34,419) | (\$34,419) | (\$33,187) | (\$40,955) | (\$41,847) | (\$42,760) | (\$43,695) |
| | Total | (\$39,891) | (\$39,891) | (\$40,083) | (\$40,955) | (\$41,847) | (\$42,760) | (\$43,695) |
| Expenses | 240 - Grants-in-Aid | \$29,000 | \$35,000 | \$35,000 | \$35,700 | \$36,414 | \$37,142 | \$37,885 |
| | 247 - Labour & Benefits | \$3,995 | \$4,891 | \$5,083 | \$5,255 | \$5,433 | \$5,618 | \$5,810 |
| | Total | \$32,995 | \$39,891 | \$40,083 | \$40,955 | \$41,847 | \$42,760 | \$43,695 |
| Total | | (\$6,896) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$6,896 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$5,472) | (\$5,472) | (\$6,896) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$1,424 | (\$5,472) | (\$6,896) | | | | |

Operating Budget

073 - Sproat Lake Grants-in-Aid
PARTICIPANTS: ELECTORAL AREA 'D'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$9,630) | (\$9,630) | (\$8,361) | | | | |
| | 127 - Tax Requisition | (\$25,813) | (\$25,813) | (\$47,082) | (\$56,079) | (\$56,734) | (\$57,409) | (\$58,404) |
| | Total | (\$35,443) | (\$35,443) | (\$55,443) | (\$56,079) | (\$56,734) | (\$57,409) | (\$58,404) |
| Expenses | 202 - Engagement | \$1,639 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,300 |
| | 221 - Contribution to Other Governments | \$24,243 | \$24,243 | \$24,243 | \$24,243 | \$24,243 | \$24,243 | \$24,243 |
| | 240 - Grants-in-Aid | \$1,200 | \$1,200 | \$21,200 | \$21,836 | \$22,491 | \$23,166 | \$23,861 |
| | Total | \$27,082 | \$35,443 | \$55,443 | \$56,079 | \$56,734 | \$57,409 | \$58,404 |
| Total | | (\$8,361) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$8,361 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$9,630) | (\$9,630) | (\$8,361) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$1,269) | (\$9,630) | (\$8,361) | | | | |

Operating Budget

139 - AV Aquatics Facility - Proposed

PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'B', 'D', 'E', and 'F'

| Account Type | GL Category | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$91,543) | (\$91,543) | (\$49,684) | | | | |
| | Total | (\$91,543) | (\$91,543) | (\$49,684) | | | | |
| Expenses | 218 - Consultant Costs | \$41,848 | \$91,543 | \$49,684 | | | | |
| | 257 - Operating Costs | \$11 | | | | | | |
| | Total | \$41,858 | \$91,543 | \$49,684 | | | | |
| Total | | (\$49,684) | | | | | | |

| | | | | | | | | |
|---------------------|------------------------------------|------------|------------|------------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$49,684 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$91,543) | (\$91,543) | (\$49,684) | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$41,858) | (\$91,543) | (\$49,684) | | | | |

Operating Budget

122 - AV Regional Water - Proposed
PARTICIPANTS: PORT ALBERNI, ELECTORAL AREAS 'E', and 'F'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$6,000) | (\$6,000) | | | | | |
| | 127 - Tax Requisition | \$6,000 | \$6,000 | | | | | |
| | Total | | | | | | | |
| Total | | | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | | | | | | | |
| | Deduct: Surplus from Previous Year | (\$6,000) | (\$6,000) | | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$6,000) | (\$6,000) | | | | | |

Operating Budget

135 - WC Emergency Coordination - Proposed

PARTICIPANTS: TOFINO, UCLUELET, ELECTORAL AREA 'C', YUUUYU?I?ATH, & TOQUAHT

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | 106 - Contracts with Other Governments | \$3,000 | \$3,000 | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$9,400) | (\$9,400) | | | | | |
| | 127 - Tax Requisition | \$6,400 | \$6,400 | | | | | |
| | Total | | | | | | | |
| Total | | | | | | | | |

| | | | | | | | | |
|------------------------|------------------------------------|-----------|-----------|--|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | | | | | | | |
| | Deduct: Surplus from Previous Year | (\$9,400) | (\$9,400) | | | | | |
| | PSAB Annual Surplus/(Deficit) | (\$9,400) | (\$9,400) | | | | | |

Operating Budget

123 - West Coast Multiplex

PARTICIPANTS: TOFINO, UCLUELET, ELECTORAL AREA 'C' and TOQUAHT

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|------------------------|--|-------------------|-------------------|-------------------|----------------|----------------|----------------|----------------|
| Revenues | 103 - Conditional Transfers | (\$77) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$21,389) | (\$21,389) | (\$50,077) | | | | |
| | 127 - Tax Requisition | (\$28,611) | (\$28,611) | | | | | |
| | Total | (\$50,077) | (\$50,000) | (\$50,077) | | | | |
| Expenses | 218 - Consultant Costs | | \$50,000 | \$50,077 | | | | |
| | Total | | \$50,000 | \$50,077 | | | | |
| Total | | (\$50,077) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$50,077 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$21,389) | (\$21,389) | (\$50,077) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$28,688 | (\$21,389) | (\$50,077) | | | | |

Operating Budget

053 - Arvay Road Street Lighting
PARTICIPANTS: PART OF ELECTORAL AREA 'E'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 126 - Surplus (Deficit) from Prior Years | (\$212) | (\$212) | (\$402) | | | | |
| | 127 - Tax Requisition | (\$2,288) | (\$2,288) | (\$1,498) | (\$1,936) | (\$1,973) | (\$2,010) | (\$2,051) |
| | Total | (\$2,500) | (\$2,500) | (\$1,900) | (\$1,936) | (\$1,973) | (\$2,010) | (\$2,051) |
| Expenses | 247 - Labour & Benefits | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$103 |
| | 257 - Operating Costs | \$1,998 | \$2,400 | \$1,800 | \$1,836 | \$1,873 | \$1,910 | \$1,948 |
| | Total | \$2,098 | \$2,500 | \$1,900 | \$1,936 | \$1,973 | \$2,010 | \$2,051 |
| Total | | (\$402) | | | | | | |
| PSAB Reconciliation | Financial Plan Balance | \$402 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$212) | (\$212) | (\$402) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$190 | (\$212) | (\$402) | | | | |

Operating Budget

052 - South Long Beach Street Lighting
PARTICIPANTS: PART OF ELECTORAL AREA 'C'

| Account Type | GLCategory | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget |
|--------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 103 - Conditional Transfers | (\$124) | | | | | | |
| | 126 - Surplus (Deficit) from Prior Years | (\$360) | (\$360) | (\$825) | | | | |
| | 127 - Tax Requisition | (\$2,440) | (\$2,440) | (\$2,056) | (\$2,964) | (\$3,050) | (\$3,139) | (\$3,233) |
| | Total | (\$2,924) | (\$2,800) | (\$2,881) | (\$2,964) | (\$3,050) | (\$3,139) | (\$3,233) |
| Expenses | 247 - Labour & Benefits | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$103 |
| | 257 - Operating Costs | \$1,999 | \$2,700 | \$2,781 | \$2,864 | \$2,950 | \$3,039 | \$3,130 |
| | Total | \$2,099 | \$2,800 | \$2,881 | \$2,964 | \$3,050 | \$3,139 | \$3,233 |
| Total | | (\$825) | | | | | | |

| | | | | | | | | |
|---------------------|--------------------------------------|--------------|----------------|----------------|--|--|--|--|
| PSAB Reconciliation | Financial Plan Balance | \$825 | | | | | | |
| | Deduct: Surplus from Previous Year | (\$360) | (\$360) | (\$825) | | | | |
| | PSAB Annual Surplus/(Deficit) | \$464 | (\$360) | (\$825) | | | | |