



To: Board of Directors
From: Teri Fong, CPA, CGA, Chief Financial Officer
Meeting Date: March 11, 2026
Subject: Updated version of Schedule 'A' for Bylaw F1174

Purpose:

To provide an explanation of the revised Schedule 'A' for Bylaw F1174, 2026 to 2030 Alberni-Clayoquot Regional District Financial Plan provided for first reading during the March 11, 2026, Board meeting.

Summary:

The following changes have been made to Schedule 'A' for consideration of first reading today.

Changes to 2025 actuals – staff have completed all year-end adjustments and during that process the 2025 surplus has been increased by \$49,317, spread across numerous services, since Schedule 'A' was initially presented to the Board in the agenda package. The tax impact of the change in surplus is a reduction of \$21,772.

Removal of fire department grant anticipated – staff have been advised that the ACRD has been unsuccessful in the October 2025 intake of the Community Emergency Preparedness Fund Volunteer and Composite Fire Departments Equipment and Training Grant. As a result, the following items have been removed from the financial plan:

- Bamfield Volunteer Fire Department – operating reduction of \$1,067.86 and capital reduction of \$26,234.66.
- Beaver Creek Volunteer Fire Department – operating reduction of \$25,006.97 and capital reduction of \$10,315.97.
- Sproat Lake Volunteer Fire Department – operating reduction of \$30,777.76.

There is no tax requisition impact of this change.

Alberni Valley Emergency Planning (AVEP) capitalizing of mobile storage unit – Staff are in the process of completing the purchases related to the Emergency Social Services (ESS) Equipment and Training grant, and finance staff have determined that, based on accounting standards, the mobile storage unit is capital in nature. As a result, staff have created a capital reserve fund for AVEP and reclassified the \$24,000 trailer from the operating funds. There is no tax requisition impact to this change.

The 2026-2030 Financial Plan Package has also been updated to reflect these changes.

Submitted by: Teri Fong
Teri Fong, CPA, CGA, Chief Financial Officer

Reviewed by: Cynthia Dick
Cynthia Dick, General Manager of Administrative Services

Approved by: Daniel Sailland
Daniel Sailland, MBA, Chief Administrative Officer