



To: Board of Directors

From: Teri Fong, CPA, CGA, Chief Financial Officer

Meeting Date: March 25, 2026

Subject: Adoption of Bylaw F1174, 2026-2030 Financial Plan

Recommendation:

THAT the Alberni-Clayoquot Regional District Board of Directors give second reading to the bylaw cited as "Bylaw F1174, 2026 to 2030 Alberni-Clayoquot Regional District Financial Plan" with the following adjustments:

Alberni Valley Landfill, page 37, as follows:

GL Category 124 – Fees & Charges – increase 2025 Actual by \$9,928 to \$3,517,005

GL Category 126 – Surplus (Deficit) from Prior Years – increase 2026 Budget by \$9,928 to \$981,021

GL Category 220 – Contribution to Capital Fund – increase 2026 Budget by \$9,928 to \$1,185,711.

Salmon Beach Recreation, page 44 and 45, as follows:

GL Category 220 – Contribution to Capital Fund – decrease by \$10,000 to \$27,094

GL Category 257 – Operating Costs – increase by \$10,000 to \$20,288

Capital Fund – Expenditure – Boat Launch Improvements – increase 2026 to \$16,000 and decrease 2027 to zero.

Alberni Valley Emergency Planning, page 66 and 67, as follows:

GL Category 103 – Conditional Transfers – decrease 2026 Budget by \$24,000 to \$1,236,540

GL Category 220 – Contribution to Capital Fund – remove 2026 Budget of \$24,000

Alberni Valley Capital Reserve – rename to Bamfield Emergency Planning and move the page to follow the Bamfield Emergency Planning Operating Budget

Bamfield Emergency Planning, page 68, as follows:

GL Category 103 – Conditional Transfers – increase 2026 Budget by \$24,000 to \$90,947

GL Category 220 – Contribution to Capital Fund – add 2026 Budget of \$24,000

Electoral Area Administration, page 84, as follows:

Change the description of Canada Community-Building Fund Reserve – Project Allocation from Bamfield westside fire hall upgrade to Bamfield fire department upgrades.

THAT the Alberni-Clayoquot Regional District Board of Directors give third reading to the bylaw cited as “Bylaw F1174, 2026 to 2030 Alberni-Clayoquot Regional District Financial Plan”.

THAT the Alberni-Clayoquot Regional District Board of Directors adopt bylaw cited as “Bylaw F1174, 2026 to 2030 Alberni-Clayoquot Regional District Financial Plan”.

Desired Outcome:

To conclude the financial plan discussions and adopt the 2026 to 2030 Financial Plan.

Summary:

The Draft 2026 to 2030 Financial Plan was first presented to the Committee of the Whole on February 12, 2026. Changes have been made to the draft plan through various committee meetings and meetings with individual Directors. Staff have presented the plan at numerous community meetings and the public has been provided a variety of opportunities to offer input.

Bylaw F1174, 2026 to 2030 Alberni-Clayoquot Regional District Financial Plan was given first reading on March 11, 2026. The bylaw is now presented for consideration of second and third reading and adoption. The financial portion of the plan, Schedule ‘A’ of Bylaw F1174, is attached separately. The plan has been developed in consultation with ACRD staff, consultants, volunteers, committees, and directors. It reflects the routine operating costs of existing services and implementation of the 2024-2027 ACRD Strategic Plan.

Alberni Valley Landfill:

An increase in 2025 actuals for Alberni Valley Landfill fees and charges has occurred. Revenues increased by \$9,928 for GL Category 124 – Fees & Charges making the total revenue amount \$3,517,005, resulting in prior year surplus of \$981,021. This increase in surplus will flow through to increase the 2026 GL Category 220 – Contribution to Capital Fund amount by \$9,928 for a total 2026 contribution of \$1,185,711. Staff have included this adjustment in the recommended motion for second reading.

Salmon Beach Recreation:

At the March 12, 2026, Salmon Beach Committee Meeting the following resolution was passed:

THAT the Salmon Beach Committee recommend that the Alberni-Clayoquot Regional District Board of Directors approve the addition of \$16,000 into the capital budget for the Salmon Beach Recreation service for necessary boat launch infrastructure improvements to take place in 2026 instead of 2027.

In addition to the resolution above, staff recommend the increase of GL Category 257 - Operating Costs by \$10,000 to enable the purchase of automated external defibrillators (AED’s) and fire extinguishers to be installed near community assets. This was a recommendation from the Salmon Beach Committee’s September 17, 2025 meeting, however, was missing in the development of the draft financial plan. This adjustment is also included in the recommended motion for second reading.

Alberni Valley Emergency Planning to Bamfield Emergency Planning:

During 1st reading of Bylaw F1174, 2026 to 2030 Alberni-Clayoquot Regional District Financial Plan on March 11, 2026, staff included a new capital reserve account for Alberni Valley Emergency Planning for the purpose of capitalizing the purchase of a mobile storage unit. Finance staff incorrectly thought the \$24,000 budget for the new trailer was for the Alberni Valley Emergency Planning program, however the trailer is to support the Emergency Social Services program in Bamfield. As a result, staff are requesting that the capital reserve be renamed, and the grant funds be reallocated from the Alberni Valley Emergency Planning service to the Bamfield Emergency Planning service. This adjustment has no tax impact and is included in the recommended motion for second reading.

Electoral Area Administration:

The Canada Community-Building Fund (CCBF) Reserve includes a project allocation for the 'Bamfield westside fire hall replacement'. The investigation of this hall replacement is just getting underway, but it has quickly been identified that it may take time to get to the construction phase of the project as the current hall is located on right of way and a dedicated parcel should be defined with the Province prior to construction. As a result, staff recommend that the project allocation description be changed from 'Bamfield westside fire hall upgrade' to 'Bamfield fire department upgrades'. The CCBF requires that funds are spent within five years of receiving the grant and staff do not want to jeopardize this timeline. The language change would provide the department with the ability to utilize the grant funds for the upcoming fire truck or east side hall upgrades if those projects proceed more quickly than the westside fire hall construction. As a result, the reserve fund will be available for the west side hall project when construction begins. This final staff recommended adjustment is also included in the recommended motion for second reading.

Financial:

The proposed 2026-2030 ACRD Financial Plan includes a total budget for expenditures of \$38.8 million. These expenditures include operating costs as well as contributions to capital funds for future or current uses. The revenue for these expenditures is a combination of surpluses from prior year, taxation, grants, and sales of services. The taxation component of the plan, including both parcel tax and land and improvement requisitions, has increased by approximately \$936,000 from the prior year. When including the Regional Hospital District requisition, the overall increase is 7.38%. The impact by area is provided in the comprehensive 2026-2030 Draft Financial Plan document that is found on the ACRD website [here](#).

This increase does not reflect what the overall property tax impact will be as there are many other components to a property tax notice depending on whether the property is located within a municipality or electoral area. The other property tax components could include taxation for the following: municipality, province, police, school district and BC Assessment.

Policy or Legislation:

The *Local Government Act* requires that the Regional District annually adopt a five-year financial plan by March 31st following a public consultation process.

Options Considered:

If the Directors would like any further adjustments to the bylaw prior to adoption, then amendments should be made during second reading.

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