



ALBERNI CLAYOQUOT REGIONAL DISTRICT



2026-2030 FINANCIAL PLAN

Schedule 'A' of Bylaw F1174

*For consideration of first reading by the
Board of Directors on March 11, 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	-	-	-	-
Arvey 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)	(\$415,897)
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	\$415,897
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)	(\$1,401,888)
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	\$1,401,888
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)	(\$438,282)
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	\$438,282
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	GLCategory	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)	(\$38,451)
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	\$38,451
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
Less - capital expenditures							
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)	(\$35,640)
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	\$35,640
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)	(\$25,136)
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	\$25,136
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)	(\$202,228)
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	\$202,228
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	GLCategory	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)	(\$142,204)
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	\$142,204
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	GLCategory	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)	(\$118,712)
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	GLCategory	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	GLCategory	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
Less - capital expenditures							
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	GLCategory	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
Less - capital expenditures							
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)	(\$1,136,004)
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)				

050 - Custom Transit

ALBERNI VALLEY CUSTOM TRANSIT	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
STABILIZATION RESERVE							
Balance, beginning of year	\$ 11,353	\$ 11,353	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution from operating budget	-	-	-	-	-	-	-
Interest earnings	314	200	-	-	-	-	-
Transfer to operating budget	11,667	11,553	-	-	-	-	-
BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget

136 - West Coast Transit

PARTICIPANTS: TOFINO, UCLUELET, ELECTORAL AREA 'C', YUUŦUŦIŦATH, & 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)	(\$1,798,976)
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	\$1,798,976
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	GLCategory	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)	(\$442,184)
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	\$442,184
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	GLCategory	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, YUUŬU?II?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)

043 - Alberni Valley Emergency Planning

CAPITAL FUND	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and other contributions	-	-	24,000	-	-	-	-
Interest earnings	-	-	-	-	-	-	-
Less - capital expenditures							
ESS mobile storage unit	-	-	24,000	-	-	-	-
Total capital expenditures	-	-	24,000	-	-	-	-
BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	GLCategory	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

037 - Granville Road Fire Protection
PARTICIPANTS: PORTION OF ELECTORAL AREA 'E'

Account Type	GLCategory	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenues	127 - Tax Requisition	(\$3,081)	(\$3,081)					
	Total	(\$3,081)	(\$3,081)					
Expenses	247 - Labour & Benefits	\$100	\$100					
	257 - Operating Costs	\$2,981	\$2,981					
	Total	\$3,081	\$3,081					
Total								

Operating Budget

029 - Mountain Ranch Road Fire Protection
PARTICIPANTS: PORTION OF ELECTORAL AREA 'B'

Account Type	GLCategory	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenues	127 - Tax Requisition	(\$6,477)	(\$6,477)					
	Total	(\$6,477)	(\$6,477)					
Expenses	247 - Labour & Benefits	\$100	\$100					
	257 - Operating Costs	\$6,377	\$6,377					
	Total	\$6,477	\$6,477					
Total								

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	GLCategory	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)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$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

095 - Beaver Creek Recreation Grant
PARTICIPANTS: ELECTORAL AREA 'E'

Account Type	GLCategory	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenues	127 - Tax Requisition	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)
	Total	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)	(\$31,295)
Expenses	221 - Contribution to Other Governments	\$31,195	\$31,195	\$31,195	\$31,195	\$31,195	\$31,195	\$31,195
	247 - Labour & Benefits	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	Total	\$31,295	\$31,295	\$31,295	\$31,295	\$31,295	\$31,295	\$31,295
Total								

Operating Budget

098 - Cherry Creek Grants-in-Aid
PARTICIPANTS: ELECTORAL AREA 'F'

Account Type	GLCategory	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenues	127 - Tax Requisition	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)
	Total	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)	(\$44,509)
Expenses	221 - Contribution to Other Governments	\$22,509	\$22,509	\$22,509	\$22,509	\$22,509	\$22,509	\$22,509
	240 - Grants-in-Aid	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
	Total	\$44,509	\$44,509	\$44,509	\$44,509	\$44,509	\$44,509	\$44,509
Total								

Operating Budget

116 - AV Economic Development Grant-in-Aid
PARTICIPANTS: ELECTORAL AREAS 'A', 'B', 'D', 'E', and 'F'

Account Type	GLCategory	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenues	127 - Tax Requisition	(\$10,000)	(\$10,000)	(\$10,000)				
	Total	(\$10,000)	(\$10,000)	(\$10,000)				
Expenses	221 - Contribution to Other Governments	\$10,000	\$10,000	\$10,000				
	Total	\$10,000	\$10,000	\$10,000				
Total								

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

088 - Mclean Mill Grant-in-Aid
PARTICIPANTS: 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	127 - Tax Requisition	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
	Total	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
Expenses	240 - Grants-in-Aid	\$29,900	\$29,900	\$29,900	\$29,900	\$29,900	\$29,900	\$29,900
	247 - Labour & Benefits	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total								

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

101 - Sproat Lake Community Association Grant
PARTICIPANTS: PART OF ELECTORAL AREA 'D'

Account Type	GLCategory	2025 Actual	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Revenues	122 - Parcel Tax	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)
	Total	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)
Expenses	240 - Grants-in-Aid	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900
	247 - Labour & Benefits	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	Total	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total								

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

096 - West Coast Grants-in-Aid
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	127 - Tax Requisition	(\$10,000)	(\$10,000)	(\$10,200)	(\$10,404)	(\$10,612)	(\$10,824)	(\$11,041)
	Total	(\$10,000)	(\$10,000)	(\$10,200)	(\$10,404)	(\$10,612)	(\$10,824)	(\$11,041)
Expenses	240 - Grants-in-Aid	\$10,000	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824	\$11,041
	Total	\$10,000	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824	\$11,041
Total								

Operating Budget

139 - AV Aquatics Facility - Proposed
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	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)					

PARTICIPANTS: TOFINO, UCLUELET, ELECTORAL AREA 'C', YUUŪʔIŪʔATH, & TOQUAHT

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)				