



ALBERNI CLAYOQUOT REGIONAL DISTRICT



2022-2026 FINANCIAL PLAN

*Schedule 'A' of Bylaw F1155
As presented for first reading
on March 9, 2022*



SUMMARY OF REVENUES	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Appropriated Surplus from Prior Years	218,974	218,974	423,803	-	-	-	-
Conditional Grant	5,617,675	8,353,655	9,032,779	1,588,928	1,725,410	1,401,910	1,415,360
Contracts with Other Governments	90,919	77,300	57,430	53,372	55,565	57,866	60,280
Other Sources	504,669	333,615	346,947	330,534	385,822	391,215	417,396
Parcel Tax	759,461	759,710	754,849	801,266	809,200	817,345	826,179
Fees & Charges	5,988,684	5,046,100	5,445,616	6,199,429	6,392,274	6,641,012	6,672,406
Surplus from Prior Years	2,539,205	2,539,204	3,182,225	-	-	-	-
Tax Requisition	6,445,961	6,440,062	7,219,019	8,431,902	8,743,287	9,013,375	9,263,478
Unconditional Grant	359,271	125,000	150,000	153,000	156,060	159,181	138,010
Transfer from Stabilization Reserve		-	129,161	74,157	-	-	46,000
Transfer from Community Works Fund Reserve	-	-	472,300	220,000	200,000	50,000	-
Total	22,524,819	23,893,620	27,214,129	17,852,588	18,467,618	18,531,904	18,839,109
Transfer from Municipalities for MFA	606,503	950,000	632,000	654,000	677,000	701,000	726,000
Total Revenue	23,131,322	24,843,620	27,846,129	18,506,588	19,144,618	19,232,904	19,565,109

SUMMARY OF EXPENDITURES	Page	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
All Members								
E911 Emergency Telephone System	7	351,404	356,100	369,800	383,229	390,578	399,935	409,300
General Government Services	8	1,868,156	2,078,584	2,297,680	2,344,457	2,355,724	2,291,557	2,285,967
Grant-in-aid Alberni Valley & Bamfield	11	58,985	58,985	45,000	-	-	-	-
Grant-in-aid Port Alberni, Ucluelet, A, B, D, E, F	12	-	-	4,000	-	-	-	-
Grant-in-aid A, B, D, E, F	13	-	-	3,000	-	-	-	-
Grant-in-aid Economic Development	14	8,500	8,500	8,500	-	-	-	-
Grants-in-aid Region Wide	15	43,025	48,224	47,858	9,542	9,653	9,767	9,984
Regional Parks	16	107,662	1,270,188	961,542	97,800	99,636	101,509	103,539
Regional Planning	18	443,314	486,710	456,495	333,052	268,224	243,514	249,878



SUMMARY OF EXPENDITURES	Page	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Electoral Area's								
Building Inspection	20	256,284	276,200	276,484	279,071	285,526	292,136	311,592
Electoral Area Administration	22	901,759	645,570	1,039,004	606,638	609,385	612,197	740,776
Mgmt of Development - Rural Areas	25	552,437	620,600	684,542	787,931	802,740	717,907	684,853
Vancouver Island Regional Library	27	505,063	506,700	529,078	536,557	551,725	567,322	578,688
Alberni Valley								
Alberni Valley Aquatics Facility - Proposed	28	1,350	100,000	98,650	-	-	-	-
Alberni Valley Emergency Planning	29	412,874	467,200	680,208	347,950	355,978	364,197	397,910
Alberni Valley & Bamfield Waste Mgmt	30	6,283,544	6,014,400	3,315,728	3,076,756	3,234,371	3,342,138	3,404,061
Alberni Valley Regional Airport	32	796,744	1,065,000	1,128,762	817,870	825,830	833,881	842,025
Alberni Valley Regional Water-Proposed	34	-	6,000	6,000	-	-	-	-
Custom Transit	35	538,484	677,257	625,971	644,729	664,021	683,891	704,356
Grant-in-aid Alberni Valley	36	26,215	26,215	8,850	-	-	-	-
Grant-in-aid McLean Mill	37	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Sproat Lake Marine Patrol	38	79,522	104,062	88,611	68,471	69,863	71,286	72,742
West Coast								
Grant-in-aid West Coast	40	7,908	7,908	8,500	-	-	-	-
Long Beach Airport	41	723,454	1,751,298	4,881,697	680,730	795,863	731,411	750,768
West Coast Emergency Coord. - Proposed	43	-	22,400	30,400	-	-	-	-
West Coast Multiplex Service	44	-	25,102	25,103	-	-	-	-
West Coast Transit	45	106,557	217,361	308,116	1,134,567	1,146,599	1,158,768	1,182,155
West Coast Waste Mgmt	47	1,500,595	3,082,250	4,644,695	1,847,905	1,894,011	2,000,239	1,956,592
City of Port Alberni								
Port Alberni Arena	49	4,843	8,495	3,675	-	-	-	-



SUMMARY OF EXPENDITURES	Page	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Bamfield								
Bamfield Community Park	50	16,887	14,700	129,531	20,047	45,320	20,600	20,886
Bamfield Emergency Planning	52	16,304	39,950	32,510	28,024	28,670	29,331	29,467
Bamfield Liquid Waste Management - Proposed	53	-	-	150,000	-	-	-	-
Bamfield Volunteer Fire Dept	54	161,701	218,300	313,672	253,770	266,443	279,750	293,732
Bamfield Water System	56	251,937	265,311	302,613	310,030	414,061	318,172	321,294
Grants-in-aid Bamfield	57	11,000	11,000	11,500	-	-	-	-
Beaufort								
Mountain Ranch Rd Fire Protection	59	4,370	4,370	5,616	5,726	5,839	5,954	-
Long Beach								
Grants-in-aid Long Beach	60	-	2,000	2,000	-	-	-	-
Long Beach Emergency Planning	61	21,411	35,700	35,018	31,890	32,631	33,391	34,168
Millstream Water System	62	38,848	53,367	73,567	65,720	68,200	68,200	68,200
Salmon Beach Garbage	64	34,275	42,200	44,027	44,867	46,712	48,574	49,454
Salmon Beach Power Distribution	66	58,537	98,412	84,688	48,800	48,800	48,800	48,800
Salmon Beach Recreation	67	35,974	65,500	82,891	53,530	54,065	54,606	55,152
Salmon Beach Security	69	7,337	19,100	21,581	16,965	17,346	17,734	18,340
Salmon Beach Sewage	71	97,548	99,285	96,182	104,690	113,299	119,769	123,308
Salmon Beach Transportation	73	153,586	229,700	265,357	189,880	191,779	193,697	195,634
Salmon Beach Water	75	4,816	13,800	9,994	5,058	5,123	5,189	6,515
South Long Beach Community Park	77	-	7,135	7,135	-	-	-	-
South Long Beach Fire Protection	79	24,616	26,400	30,949	31,597	32,243	32,901	33,574
South Long Beach Multi-Purpose Path	81	7,100	7,317	7,390	7,100	7,100	7,100	7,100
South Long Beach Street Lighting	82	980	1,010	1,030	1,049	1,068	1,087	1,107



SUMMARY OF EXPENDITURES	Page	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Sproat Lake								
Grants-in-aid Sproat Lake	83	25,454	40,243	35,243	34,728	35,222	35,727	36,966
Sproat Lake Animal Control	84	1,452	3,100	2,961	3,003	3,047	3,091	3,137
Sproat Lake Arena	85	100	500	400	-	-	-	-
Sproat Lake Community Association	86	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Sproat Lake Community Park	87	121,048	276,050	276,957	142,670	143,847	120,036	121,236
Sproat Lake Noise Control	89	23,615	12,200	11,961	12,203	12,441	12,683	13,158
Sproat Lake Volunteer Fire Department	90	525,394	520,750	630,613	643,552	718,091	791,690	806,001
Beaver Creek								
Arvay Rd Street Lighting	92	1,612	1,650	1,700	1,734	1,769	1,804	1,822
Beaver Creek Animal Control	93	5,752	3,100	3,961	4,043	4,128	4,214	3,153
Beaver Creek Community Park	94	24,386	77,600	82,275	61,680	38,374	39,081	42,803
Beaver Creek Arena	96	100	500	400	-	-	-	-
Beaver Creek Noise Control	97	1,452	2,200	1,961	2,003	2,047	2,092	2,159
Beaver Creek Recreation	98	31,295	31,295	31,295	31,295	31,295	31,295	31,921
Beaver Creek Volunteer Fire Department	99	432,320	430,550	504,110	526,101	548,067	575,177	586,833
Beaver Creek Water System	101	1,095,967	1,134,362	1,207,597	1,079,127	1,095,550	1,112,302	1,094,317
Grants-in-aid Beaver Creek	104	1,000	2,000	2,000	2,000	2,000	2,000	2,000
Granville Rd Fire Protection	105	2,245	2,245	3,031	3,089	3,149	3,210	3,274
Cherry Creek								
Cherry Creek Animal Control	106	1,852	3,100	2,861	2,883	2,907	2,931	2,955
Cherry Creek Arena	107	100	500	400	-	-	-	-
Cherry Creek Community Park	108	4,286	30,000	41,738	19,512	19,794	20,082	20,376
Cherry Creek Noise Control	110	1,452	2,200	1,961	2,003	2,047	2,092	2,159
Grants-in-aid Cherry Creek	111	45,509	45,509	43,509	22,959	23,418	23,887	24,852
Total		18,914,299	23,847,520	27,214,129	17,852,588	18,467,618	18,531,904	18,833,039
Transfer to MFA for Municipalities		606,503	950,000	632,000	654,000	677,000	701,000	726,000
Total Expenditures		19,520,802	24,797,520	27,846,129	18,506,588	19,144,618	19,232,904	19,559,039



PSAB RECONCILIATION	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Financial Plan Balance	3,610,520	46,100	0	-	-	-	-
Add: Transfer to reserves	3,904,700	7,292,796	10,363,449	1,768,480	2,116,604	2,094,469	2,054,622
Principal debt payments	199,439	205,170	217,500	400,900	469,200	490,300	499,200
Deduct: Estimated amortization not included	2,303,046	2,099,700	2,199,100	2,199,100	2,199,100	2,199,100	2,199,100
Surplus from previous year	2,758,179	2,758,178	3,606,028	-	-	-	-
ANNUAL SURPLUS/(DEFICIT)	18,269,536	20,190,912	22,258,501	16,708,388	17,414,718	17,524,104	17,859,139

Operating Budget

020 - General Government Services

PARTICIPANTS: ALL MEMBERS

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$30,000)	(\$30,000)	(\$17,441)				
	103 - Conditional Grant	(\$70,247)	(\$177,584)	(\$47,852)	(\$8,160)	(\$8,323)	(\$8,490)	(\$8,833)
	106 - Contracts with Other Governments	(\$14,340)						
	121 - Other Sources	(\$101,634)	(\$95,000)	(\$83,400)	(\$57,018)	(\$58,158)	(\$59,322)	(\$60,833)
	126 - Surplus (Deficit) from Prior Years	(\$342,953)	(\$342,953)	(\$182,317)				
	127 - Tax Requisition	(\$1,185,146)	(\$1,185,147)	(\$1,576,904)	(\$1,986,315)	(\$2,013,015)	(\$2,064,564)	(\$2,078,291)
	130 - Unconditional Grant	(\$215,771)	(\$125,000)	(\$150,000)	(\$153,000)	(\$156,060)	(\$159,181)	(\$138,010)
	136 - Transfer from Community Works Fund Reserve			(\$100,000)	(\$20,000)			
	Total		(\$1,960,092)	(\$1,955,684)	(\$2,157,915)	(\$2,224,493)	(\$2,235,556)	(\$2,291,557)
Expenses	202 - Engagement	\$14,616	\$10,000	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182
	216 - Committee Expenses	\$490	\$11,000	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
	218 - Consultant Costs	\$61,908	\$100,000	\$40,000	\$50,000	\$51,000	\$52,020	\$55,204
	220 - Contribution to Capital Fund	\$60,000	\$159,200	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
	224 - Elected Official's Costs	\$171,662	\$209,600	\$210,700	\$211,754	\$215,889	\$220,107	\$227,571
	240 - Grants-in-Aid	\$14,357	\$20,000	\$5,643				
	245 - Insurance	\$59,258	\$58,600	\$66,000	\$67,320	\$68,666	\$70,040	\$71,441
	247 - Labour & Benefits	\$1,027,032	\$990,000	\$1,141,320	\$1,316,879	\$1,331,850	\$1,371,436	\$1,342,421
	250 - Legal Costs	\$22,425	\$30,000	\$30,000	\$30,600	\$31,212	\$31,836	\$33,122
	256 - Office Operations	\$156,816	\$167,000	\$212,400	\$198,540	\$202,151	\$205,834	\$209,994
	257 - Operating Costs	\$92,497	\$130,000	\$110,000	\$114,360	\$116,647	\$118,980	\$121,684
	259 - Professional Fees	\$20,100	\$20,500	\$22,000	\$22,440	\$22,889	\$23,347	\$23,814
	260 - Project Expenses	\$12,303	\$24,784	\$129,852	\$20,000			
	266 - Repairs & Maintenance	\$46,869	\$25,000	\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
	Total		\$1,760,333	\$1,955,684	\$2,157,915	\$2,224,493	\$2,235,556	\$2,291,557
Total		(\$199,758)						

Part of General Government -Operating Budget

128 - Alberni Valley Health Network

PARTICIPANTS: ALL MEMBERS

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$22,048)	(\$22,048)	(\$6,399)				
	103 - Conditional Grant	(\$92,173)	(\$100,852)	(\$133,366)	(\$119,964)	(\$120,168)		
	Total	(\$114,221)	(\$122,900)	(\$139,765)	(\$119,964)	(\$120,168)		
Expenses	218 - Consultant Costs	\$76,166	\$80,000	\$80,000	\$80,000	\$80,000		
	247 - Labour & Benefits	\$11,204	\$11,400	\$8,265	\$8,464	\$8,668		
	257 - Operating Costs	\$11,202	\$31,500	\$31,500	\$31,500	\$31,500		
	260 - Project Expenses	\$9,251		\$20,000				
	Total	\$107,823	\$122,900	\$139,765	\$119,964	\$120,168		
Total		(\$6,399)						

PSAB Reconciliation	Financial Plan Balance	\$206,157						
	Add: Transfers to reserves	\$60,000	\$159,200	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
	Deduct: Estimated Amortization not Included	\$68,710	\$60,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
	Deduct: Transfers from reserves			(\$100,000)	(\$20,000)			
	Deduct: Surplus from Previous Year	\$395,001	\$395,001	\$206,157				
	PSAB Annual Surplus/(Deficit)	(\$197,554)	(\$295,801)	(\$311,157)	(\$25,000)	(\$5,000)	(\$5,000)	(\$5,000)



020 - General Government Services

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 164,171	\$ 164,171	\$ 177,144	\$ 47,579	\$ 32,579	\$ 62,579	\$ 92,579
Contribution from operating fund	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Grants & other contributions	-	94,800	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-
<i>Less - capital expenditures</i>							
Audio/visual boardroom upgrades	-	-	-	-	-	-	-
Budgeting software	3,501	9,601	-	-	-	-	-
CityView software upgrade (includes \$25k of restart funding)	891	10,200	35,200	-	-	-	-
COVID funding - IT upgrades	42,635	55,000	4,365	-	-	-	-
Office renovation/upgrades	-	100,000	150,000	30,000	30,000	30,000	30,000
Server upgrade	-	-	-	-	-	-	-
Photocopier	-	-	-	-	-	-	-
Vehicle purchase	-	-	-	45,000	-	-	-
Total capital expenditures	47,027	174,801	189,565	75,000	30,000	30,000	30,000
BALANCE, END OF YEAR	\$ 177,144	\$ 144,170	\$ 47,579	\$ 32,579	\$ 62,579	\$ 92,579	\$ 122,579

Operating Budget

097 - Grants-in-Aid - Region Wide

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

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	107 - Contribution from Other Governments	(\$600)	(\$600)	(\$800)				
	126 - Surplus (Deficit) from Prior Years	(\$5,999)	(\$5,999)	(\$5,199)				
	127 - Tax Requisition	(\$41,625)	(\$41,625)	(\$41,859)	(\$9,542)	(\$9,653)	(\$9,767)	(\$9,984)
	Total	(\$48,224)	(\$48,224)	(\$47,858)	(\$9,542)	(\$9,653)	(\$9,767)	(\$9,984)
Expenses	202 - Engagement		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,100
	240 - Grants-in-Aid	\$39,624	\$39,624	\$38,500				
	247 - Labour & Benefits	\$3,401	\$3,600	\$4,358	\$4,542	\$4,653	\$4,767	\$4,884
	Total	\$43,025	\$48,224	\$47,858	\$9,542	\$9,653	\$9,767	\$9,984
Total		(\$5,199)						

PSAB Reconciliation	Financial Plan Balance	\$5,199						
	Deduct: Surplus from Previous Year	(\$5,999)	(\$5,999)	(\$5,199)				
	PSAB Annual Surplus/(Deficit)	(\$800)	(\$5,999)	(\$5,199)				

Operating Budget

087 - Regional Parks

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years			(\$52,600)				
	103 - Conditional Grant	(\$29,059)	(\$1,138,244)	(\$700,000)				
	121 - Other Sources	(\$712)						
	124 - Fees & Charges	(\$7,489)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,120)
	126 - Surplus (Deficit) from Prior Years	(\$37,222)	(\$37,222)	(\$37,942)				
	127 - Tax Requisition	(\$88,721)	(\$88,722)	(\$90,000)	(\$91,800)	(\$93,636)	(\$95,509)	(\$97,419)
	130 - Unconditional Grant	(\$35,000)						
	136 - Transfer from Community Works Fund Reserve			(\$75,000)				
	Total		(\$198,203)	(\$1,270,188)	(\$961,542)	(\$97,800)	(\$99,636)	(\$101,509)
Expenses	220 - Contribution to Capital Fund	\$39,171	\$1,176,488	\$713,317	\$2,416	\$2,186	\$1,945	\$1,813
	247 - Labour & Benefits	\$56,325	\$58,700	\$55,725	\$57,164	\$58,496	\$59,860	\$61,259
	257 - Operating Costs	\$12,166	\$35,000	\$116,000	\$38,220	\$38,954	\$39,703	\$40,468
	269 - Operational Planning			\$76,500				
	Total		\$107,662	\$1,270,188	\$961,542	\$97,800	\$99,636	\$101,509
Total		(\$90,542)						

PSAB Reconciliation	Financial Plan Balance	\$90,542						
	Add: Transfers to reserves	\$39,171	\$1,176,488	\$713,317	\$2,416	\$2,186	\$1,945	\$1,813
	Deduct: Estimated Amortization not Included	\$5,855	\$2,800	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
	Deduct: Transfers from reserves			(\$75,000)				
	Deduct: Surplus from Previous Year	(\$37,222)	(\$37,222)	(\$90,542)				
	PSAB Annual Surplus/(Deficit)	\$86,635	\$1,136,466	\$542,275	(\$3,084)	(\$3,314)	(\$3,555)	(\$3,687)



087 - Regional Parks

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 131,747	\$ 131,747	\$ 140,703	\$ 155,120	\$ 158,735	\$ 162,121	\$ 156,678
Community Works Fund transfer	29,766	211,756	731,990	-	-	-	-
Grants & other contributions	27,815	1,138,244	700,000	-	-	-	-
Contribution from operating fund	10,644	38,244	13,317	2,416	2,186	1,945	1,813
Interest earnings	712	700	1,100	1,200	1,200	1,200	1,200
<i>Less - capital expenditures</i>							
COVID funding - infrastructure upgrades	-	17,600	-	-	-	-	-
Inlet Trail upgrades - donation from AVEA	-	-	-	-	-	8,589	-
Log Train Trail bridges	30,215	50,000	-	-	-	-	-
West Coast Multi Use Path	29,766	1,370,000	1,431,990	-	-	-	-
Total capital expenditures	59,981	1,437,600	1,431,990	-	-	8,589	-
BALANCE, END OF YEAR	\$ 140,703	\$ 83,091	\$ 155,120	\$ 158,735	\$ 162,121	\$ 156,678	\$ 159,690

Operating Budget

081 - Regional Planning Services

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

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$10,000)	(\$10,000)	(\$3,460)				
	103 - Conditional Grant	(\$247,321)	(\$216,100)	(\$174,390)	(\$101,000)	(\$31,000)	(\$1,000)	(\$1,020)
	121 - Other Sources	(\$390)						
	124 - Fees & Charges	(\$1,500)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,020)
	126 - Surplus (Deficit) from Prior Years	(\$36,081)	(\$36,081)	(\$72,046)				
	127 - Tax Requisition	(\$223,528)	(\$223,529)	(\$205,599)	(\$231,052)	(\$236,224)	(\$241,514)	(\$247,838)
	Total	(\$518,820)	(\$486,710)	(\$456,495)	(\$333,052)	(\$268,224)	(\$243,514)	(\$249,878)
Expenses	202 - Engagement		\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,208
	216 - Committee Expenses	\$64,789	\$47,000	\$67,000	\$68,340	\$69,707	\$71,101	\$72,566
	218 - Consultant Costs		\$5,000	\$5,000	\$5,100	\$5,202	\$5,306	\$5,520
	220 - Contribution to Capital Fund	\$2,390	\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,208
	247 - Labour & Benefits	\$120,010	\$120,600	\$121,005	\$124,422	\$127,421	\$130,496	\$133,701
	250 - Legal Costs		\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,208
	256 - Office Operations	\$6,196	\$17,000	\$17,000	\$17,340	\$17,687	\$18,041	\$18,769
	257 - Operating Costs	\$4,259	\$11,500	\$11,500	\$11,730	\$11,965	\$12,204	\$12,697
	259 - Professional Fees	\$43,000	\$50,000					
	260 - Project Expenses	\$202,670	\$229,610	\$228,990	\$100,000	\$30,000		
	Total	\$443,314	\$486,710	\$456,495	\$333,052	\$268,224	\$243,514	\$249,878
PSAB Reconciliation	Financial Plan Balance	\$75,506						
	Add: Transfers to reserves	\$2,390	\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,208
	Deduct: Estimated Amortization not Included	\$262		\$200	\$200	\$200	\$200	\$200
	Deduct: Surplus from Previous Year	(\$46,081)	(\$46,081)	(\$75,506)				
	PSAB Annual Surplus/(Deficit)	\$31,552	(\$44,081)	(\$73,706)	\$1,840	\$1,881	\$1,922	\$2,008



081 - Regional Planning Services

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 61,698	\$ 61,698	\$ 62,777	\$ 45,077	\$ 42,417	\$ 39,798	\$ 37,320
Contribution from operating fund	2,000	2,000	2,000	2,040	2,081	2,122	2,208
Interest earnings	390	300	300	300	300	400	400
<i>Less - capital expenditures</i>							
Aerial photos^	-	5,000	5,000	5,000	5,000	5,000	5,000
CityView software upgrade	1,311	15,000	15,000	-	-	-	-
Mapping software^	-	-	-	-	-	-	-
Total capital expenditures	1,311	20,000	20,000	5,000	5,000	5,000	5,000
BALANCE, END OF YEAR	\$ 62,777	\$ 43,998	\$ 45,077	\$ 42,417	\$ 39,798	\$ 37,320	\$ 34,928
^costs shared with Management of Development - Rural Areas							

Operating Budget

040 - Building Inspection Services

PARTICIPANTS: ELECTORAL AREAS

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years			(\$9,000)				
	103 - Conditional Grant	(\$2,869)	(\$1,000)	(\$1,000)	(\$1,020)	(\$1,040)	(\$1,061)	(\$1,104)
	121 - Other Sources	(\$667)						
	124 - Fees & Charges	(\$117,983)	(\$100,000)	(\$115,000)	(\$117,300)	(\$119,646)	(\$122,039)	(\$140,716)
	126 - Surplus (Deficit) from Prior Years	(\$77,283)	(\$77,283)	(\$40,435)				
	127 - Tax Requisition	(\$97,917)	(\$97,917)	(\$111,049)	(\$160,751)	(\$164,839)	(\$169,036)	(\$169,772)
	130 - Unconditional Grant	(\$9,000)						
	Total		(\$305,718)	(\$276,200)	(\$276,484)	(\$279,071)	(\$285,526)	(\$292,136)
Expenses	220 - Contribution to Capital Fund	\$5,667	\$5,000		\$5,000	\$5,100	\$5,202	\$5,306
	247 - Labour & Benefits	\$226,976	\$213,200	\$230,984	\$227,661	\$233,087	\$238,649	\$244,457
	250 - Legal Costs	\$3,257	\$25,000	\$20,000	\$20,400	\$20,808	\$21,224	\$27,602
	256 - Office Operations	\$13,605	\$15,000	\$15,000	\$15,300	\$15,606	\$15,918	\$16,561
	257 - Operating Costs	\$6,780	\$16,000	\$10,500	\$10,710	\$10,924	\$11,143	\$17,665
	259 - Professional Fees		\$2,000					
	Total		\$256,284	\$276,200	\$276,484	\$279,071	\$285,526	\$292,136
Total		(\$49,435)						

PSAB Reconciliation	Financial Plan Balance	\$49,435						
	Add: Transfers to reserves	\$5,667	\$5,000		\$5,000	\$5,100	\$5,202	\$5,306
	Deduct: Estimated Amortization not Included	\$3,193	\$6,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Deduct: Surplus from Previous Year	(\$77,283)	(\$77,283)	(\$49,435)				
	PSAB Annual Surplus/(Deficit)	(\$25,375)	(\$78,783)	(\$52,435)	\$2,000	\$2,100	\$2,202	\$2,306



040 - Building Inspection Services

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 104,821	\$ 104,821	\$ 108,915	\$ 46,515	\$ 51,915	\$ 12,215	\$ 17,517
Contribution from operating fund	5,000	5,000	-	5,000	5,100	5,202	5,306
Interest earnings	667	600	600	400	200	100	200
<i>Less - capital expenditures</i>							
CityView software upgrade	1,573	18,000	18,000	-	-	-	-
Vehicle	-	45,000	45,000	-	45,000	-	-
Total capital expenditures	1,573	63,000	63,000	-	45,000	-	-
BALANCE, END OF YEAR	\$ 108,915	\$ 47,421	\$ 46,515	\$ 51,915	\$ 12,215	\$ 17,517	\$ 23,023

Operating Budget

015 - Electoral Area Administration

PARTICIPANTS: ELECTORAL AREAS

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	
Revenues	101 - Appropriated Surplus from Prior Years	(\$44,512)	(\$44,512)	(\$183,803)					
	103 - Conditional Grant	(\$945,514)	(\$483,700)	(\$483,700)	(\$504,920)	(\$504,940)	(\$504,961)	(\$505,004)	
	121 - Other Sources	(\$21,216)	(\$20,000)	(\$40,000)	(\$20,100)	(\$20,200)	(\$20,300)	(\$40,000)	
	126 - Surplus (Deficit) from Prior Years	(\$60,903)	(\$60,903)	(\$23,037)					
	127 - Tax Requisition	(\$36,453)	(\$36,454)	(\$116,164)	(\$81,618)	(\$84,245)	(\$86,936)	(\$149,772)	
	135 - Transfer from Stabilization Reserve			(\$45,000)				(\$46,000)	
	136 - Transfer from Community Works Fund Reserve			(\$147,300)					
	Total		(\$1,108,599)	(\$645,570)	(\$1,039,004)	(\$606,638)	(\$609,385)	(\$612,197)	(\$740,776)
Expenses	206 - Area 'A' - Bamfield Administration		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
	207 - Area 'B' - Beaufort Administration		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
	208 - Area 'D' - Sproat Lake Administration	\$1,608	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
	209 - Area 'F' - Cherry Creek Administration	\$432	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
	210 - Area 'C' - Long Beach Administration		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
	211 - Area 'E' - Beaver Creek Administration		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
	220 - Contribution to Capital Fund	\$820,662	\$357,658		\$523,900	\$523,900	\$523,900	\$523,900	
	224 - Elected Official's Costs	\$9,556	\$24,000	\$37,000	\$37,740	\$38,495	\$39,265	\$40,050	
	226 - Elections/Referenda			\$80,000				\$80,000	
	240 - Grants-in-Aid	\$5,802	\$189,512	\$833,803					
	247 - Labour & Benefits	\$18,699	\$20,400	\$79,201	\$20,998	\$22,990	\$25,033	\$87,826	
	290 - Contribution to Stabilization Reserve	\$45,000	\$45,000		\$15,000	\$15,000	\$15,000		
	Total		\$901,759	\$645,570	\$1,039,004	\$606,638	\$609,385	\$612,197	\$740,776
	Total		(\$206,840)						

Operating Budget

015 - Electoral Area Administration

PARTICIPANTS: ELECTORAL AREAS

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
PSAB Reconciliation	Financial Plan Balance	\$206,840						
	Add: Transfers to reserves	\$820,662	\$357,658		\$523,900	\$523,900	\$523,900	\$523,900
	Deduct: Transfers from reserves			(\$192,300)				(\$46,000)
	Deduct: Surplus from Previous Year	(\$105,416)	(\$105,416)	(\$206,840)				
	PSAB Annual Surplus/(Deficit)	\$922,086	\$252,242	(\$399,140)	\$523,900	\$523,900	\$523,900	\$477,900

ELECTORAL AREA ADMINISTRATION	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
STABILIZATION RESERVE							
Balance, beginning of year	\$ -	\$ -	\$ 45,000	\$ -	\$ 15,100	\$ 30,300	45,600
Contribution from operating budget	45,000	45,000	-	15,000	15,000	15,000	
Interest earnings	-	200	-	100	200	300	200
Transfer to operating budget	-	-	45,000	-	-	-	45,800
BALANCE, END OF YEAR	\$ 45,000	\$ 45,200	\$ -	\$ 15,100	\$ 30,300	\$ 45,600	-



015 - Electoral Area Administration

COMMUNITY WORKS FUND RESERVE	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 3,025,761	\$ 3,025,761	\$ 3,753,401	\$ 1,271,367	\$ 1,234,667	\$ 464,867	\$ 843,667
Contribution from operating fund	799,446	354,540	-	523,900	523,900	523,900	523,900
Interest earnings	21,216	20,900	18,800	9,400	6,300	4,900	8,300
<i>Less - project allocations</i>							
Alberni Valley Electoral Areas flood plain bylaw	-	-	-	-	100,000	-	-
Bamfield Centennial Park playground upgrade	-	-	-	-	-	100,000	-
Bamfield Development Plan	-	-	-	100,000	-	-	-
Bamfield Liquid Waste Management Plan	-	-	150,000	-	-	-	-
Bamfield Water System upgrades	19,154	379,121	359,967	-	500,000	-	-
Bamfield westside fire hall upgrade	-	-	-	-	400,000	-	-
Beaver Creek Community Park - Bridge	-	25,000	-	-	-	-	-
Beaver Creek Community Park - Nordstrom park development	-	-	100,000	-	-	-	-
Beaver Creek Volunteer Fire Dept hall upgrade	-	-	-	350,000	-	-	-
Beaver Creek Water System upgrades	-	-	-	-	-	-	-
Broadband connectivity study	-	-	-	20,000	-	-	-
Cherry Creek Maplehurst parking lot	-	-	250,000	-	-	-	-
Electoral Area Official Community Plan Development	-	-	-	50,000	50,000	50,000	-
GIS system for asset management - capacity building	-	-	100,000	-	-	-	-
Great Central Lake boat launch & parking	-	-	-	-	200,000	-	-
Long Beach Airport water system upgrades	-	154,140	154,140	-	-	-	-
Millstream Water System upgrades	-	49,737	79,737	-	-	-	-
Parks and trails signage	-	-	50,000	-	-	-	-
Parks management plans	-	-	25,000	50,000	50,000	-	-
Salmon Beach Sewage sani-field upgrade	44,102	44,102	-	-	-	-	-
Salmon Beach Water well development	-	-	-	-	-	-	-
Sproat Lake Community Park trail	-	147,465	-	-	-	-	-
Sproat Lake Volunteer Fire Dept hall #3 upgrade	-	-	500,000	-	-	-	-
West Coast Multi Use Path	29,766	211,756	731,990	-	-	-	-
Total capital expenditures	93,022	1,011,321	2,500,834	570,000	1,300,000	150,000	-
BALANCE, END OF YEAR	\$ 3,753,401	\$ 2,389,880	\$ 1,271,367	\$ 1,234,667	\$ 464,867	\$ 843,667	\$ 1,375,867

Operating Budget

080 - Development- Rural Areas

PARTICIPANTS: ELECTORAL AREAS

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years			(\$72,000)				
	103 - Conditional Grant	(\$76,181)	(\$66,200)	(\$5,000)	(\$5,100)	(\$5,202)	(\$5,306)	(\$5,412)
	106 - Contracts with Other Governments	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
	121 - Other Sources	(\$573)						
	124 - Fees & Charges	(\$51,790)	(\$25,000)	(\$45,000)	(\$45,900)	(\$46,818)	(\$47,754)	(\$48,709)
	126 - Surplus (Deficit) from Prior Years	(\$79,538)	(\$79,538)	(\$105,507)				
	127 - Tax Requisition	(\$442,862)	(\$442,862)	(\$450,035)	(\$579,931)	(\$593,720)	(\$607,846)	(\$623,732)
	130 - Unconditional Grant	(\$72,000)						
	136 - Transfer from Community Works Fund Reserve				(\$150,000)	(\$150,000)	(\$50,000)	
	Total		(\$729,944)	(\$620,600)	(\$684,542)	(\$787,931)	(\$802,740)	(\$717,907)
Expenses	202 - Engagement	\$8,890	\$8,000	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824
	216 - Committee Expenses	\$30	\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,208
	218 - Consultant Costs	\$1,072	\$25,000	\$30,000	\$30,600	\$31,212	\$31,836	\$32,473
	220 - Contribution to Capital Fund	\$2,573	\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,208
	247 - Labour & Benefits	\$466,136	\$468,400	\$575,542	\$516,649	\$529,033	\$541,725	\$554,832
	250 - Legal Costs	\$16,032	\$20,000	\$20,000	\$20,400	\$20,808	\$21,224	\$22,082
	256 - Office Operations	\$11,465	\$20,000	\$23,000	\$23,460	\$23,929	\$24,408	\$25,112
	257 - Operating Costs	\$6,133	\$22,000	\$22,000	\$22,542	\$22,993	\$23,453	\$24,290
	260 - Project Expenses	\$40,106	\$53,200		\$160,000	\$160,200	\$60,404	\$10,824
	Total		\$552,437	\$620,600	\$684,542	\$787,931	\$802,740	\$717,907
Total		(\$177,507)						



080 - Development- Rural Areas

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
PSAB Reconciliation	Financial Plan Balance	\$177,507					
	Add: Transfers to reserves	\$2,573	\$2,000	\$2,000	\$2,040	\$2,081	\$2,122
	Deduct: Estimated Amortization not Included	\$2,219	\$1,900	\$2,000	\$2,000	\$2,000	\$2,000
	Deduct: Transfers from reserves				(\$150,000)	(\$150,000)	(\$50,000)
	Deduct: Surplus from Previous Year	(\$79,538)	(\$79,538)	(\$177,507)			
	PSAB Annual Surplus/(Deficit)	\$98,323	(\$79,438)	(\$177,507)	(\$149,960)	(\$149,919)	(\$49,878)

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 90,353	\$ 90,353	\$ 91,458	\$ 72,258	\$ 29,698	\$ 26,979	\$ 24,301
Contribution from operating fund	2,000	2,000	2,000	2,040	2,081	2,122	2,208
Interest earnings	573	600	600	400	200	200	200
<i>Less - capital expenditures</i>							
Aerial photos/LiDAR^	1,468	5,000	5,000	5,000	5,000	5,000	5,000
CityView software upgrade	-	16,800	16,800	-	-	-	-
Mapping software^	-	-	-	-	-	-	-
Vehicle	-	-	-	40,000	-	-	-
Total capital expenditures	1,468	21,800	21,800	45,000	5,000	5,000	5,000
BALANCE, END OF YEAR	\$ 91,458	\$ 71,153	\$ 72,258	\$ 29,698	\$ 26,979	\$ 24,301	\$ 21,709
^costs shared with Regional Planning							

Operating Budget

083 - Vancouver Island Library Service

PARTICIPANTS: ELECTORAL AREAS

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$14,230)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,100)
	126 - Surplus (Deficit) from Prior Years	(\$7,340)	(\$7,340)	(\$10,866)				
	127 - Tax Requisition	(\$494,360)	(\$494,360)	(\$513,212)	(\$531,557)	(\$546,725)	(\$562,322)	(\$573,588)
	Total	(\$515,929)	(\$506,700)	(\$529,078)	(\$536,557)	(\$551,725)	(\$567,322)	(\$578,688)
Expenses	247 - Labour & Benefits	\$3,369	\$4,700	\$4,078	\$4,244	\$4,348	\$4,454	\$4,563
	257 - Operating Costs	\$501,694	\$502,000	\$525,000	\$532,312	\$547,377	\$562,868	\$574,125
	Total	\$505,063	\$506,700	\$529,078	\$536,557	\$551,725	\$567,322	\$578,688
Total		(\$10,866)						

PSAB Reconciliation	Financial Plan Balance	\$10,866						
	Deduct: Surplus from Previous Year	(\$7,340)	(\$7,340)	(\$10,866)				
	PSAB Annual Surplus/(Deficit)	\$3,526	(\$7,340)	(\$10,866)				

Operating Budget

139 - AV Aquatics Facility - Proposed

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	106 - Contracts with Other Governments	(\$30,000)	(\$30,000)					
	126 - Surplus (Deficit) from Prior Years			(\$98,650)				
	127 - Tax Requisition	(\$70,000)	(\$70,000)					
	Total	(\$100,000)	(\$100,000)	(\$98,650)				
Expenses	218 - Consultant Costs	\$1,350	\$100,000	\$78,650				
	247 - Labour & Benefits			\$20,000				
	Total	\$1,350	\$100,000	\$98,650				
Total		(\$98,650)						
PSAB Reconciliation	Financial Plan Balance	\$98,650						
	Deduct: Surplus from Previous Year			(\$98,650)				
	PSAB Annual Surplus/(Deficit)	\$98,650		(\$98,650)				

Operating Budget

043 - Emergency Planning- Alberni Valley

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$42,600)	(\$42,600)	(\$28,600)				
	103 - Conditional Grant	(\$109,439)	(\$160,650)	(\$309,735)	(\$520)	(\$531)	(\$541)	(\$552)
	121 - Other Sources	(\$39,880)						
	126 - Surplus (Deficit) from Prior Years	(\$91,949)	(\$91,949)	(\$45,495)				
	127 - Tax Requisition	(\$200,600)	(\$200,601)	(\$296,378)	(\$347,430)	(\$355,447)	(\$363,656)	(\$397,358)
	130 - Unconditional Grant	(\$2,500)						
	Total		(\$486,968)	(\$495,800)	(\$680,208)	(\$347,950)	(\$355,978)	(\$364,197)
Expenses	202 - Engagement	\$10,978	\$12,250	\$21,150	\$21,573	\$22,004	\$22,445	\$22,893
	218 - Consultant Costs	\$5,768	\$10,000	\$5,000	\$5,100	\$5,202	\$5,306	\$11,041
	227 - Emergency Planning Costs	\$47,590	\$11,600	\$11,000	\$11,220	\$11,444	\$11,673	\$10,283
	235 - Protective Services Expenses	\$10,715	\$35,000	\$14,600	\$14,892	\$15,190	\$15,494	\$38,643
	247 - Labour & Benefits	\$223,791	\$224,600	\$263,783	\$271,242	\$277,735	\$284,390	\$291,210
	250 - Legal Costs		\$2,000	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
	256 - Office Operations	\$10,973	\$7,400	\$10,250	\$10,455	\$10,664	\$10,877	\$10,067
	257 - Operating Costs	\$6,768	\$4,200	\$11,700	\$11,938	\$12,177	\$12,420	\$12,149
	260 - Project Expenses	\$96,292	\$160,150	\$341,225				
	Total		\$412,874	\$467,200	\$680,208	\$347,950	\$355,978	\$364,197
Total		(\$74,095)	(\$28,600)					
PSAB Reconciliation	Financial Plan Balance	\$74,095	\$28,600					
	Deduct: Estimated Amortization not Included	\$9,730	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800
	Deduct: Surplus from Previous Year	(\$134,549)	(\$134,549)	(\$74,095)				
	PSAB Annual Surplus/(Deficit)	(\$70,185)	(\$115,749)	(\$83,895)	(\$9,800)	(\$9,800)	(\$9,800)	(\$9,800)

Operating Budget

060 - Alberni Valley Landfill

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$2,847,578)	(\$2,691,100)	(\$1,020)	(\$1,040)	(\$1,061)	(\$1,082)	(\$1,104)
	121 - Other Sources	(\$168,724)	(\$130,000)	(\$90,300)	(\$142,106)	(\$193,948)	(\$195,827)	(\$197,744)
	124 - Fees & Charges	(\$3,050,379)	(\$2,580,000)	(\$2,681,970)	(\$2,787,609)	(\$2,893,362)	(\$2,999,229)	(\$3,059,213)
	126 - Surplus (Deficit) from Prior Years	(\$466,900)	(\$466,900)	(\$396,438)				
	127 - Tax Requisition	(\$146,400)	(\$146,400)	(\$146,000)	(\$146,000)	(\$146,000)	(\$146,000)	(\$146,000)
	Total		(\$6,679,982)	(\$6,014,400)	(\$3,315,728)	(\$3,076,756)	(\$3,234,371)	(\$3,342,138)
Expenses	202 - Engagement	\$16,965	\$41,000	\$54,400	\$55,488	\$56,598	\$57,730	\$58,884
	215 - Closure & Post Closure Fund Contribution	\$120,000	\$120,000	\$167,640	\$169,148	\$170,670	\$172,207	\$173,757
	218 - Consultant Costs	\$69,559	\$96,000	\$52,600	\$43,452	\$44,321	\$45,207	\$66,112
	220 - Contribution to Capital Fund	\$1,422,602	\$1,326,800	\$390,029	\$97,557	\$182,822	\$235,622	\$220,815
	247 - Labour & Benefits	\$367,174	\$394,100	\$430,077	\$442,458	\$453,137	\$464,083	\$475,474
	250 - Legal Costs	\$4,924	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412	\$5,520
	256 - Office Operations	\$3,601	\$16,000	\$18,220	\$13,363	\$13,630	\$13,903	\$14,310
	257 - Operating Costs	\$2,058,384	\$2,082,700	\$2,075,122	\$2,187,401	\$2,214,846	\$2,253,573	\$2,293,420
	259 - Professional Fees		\$10,000	\$10,200	\$20,000	\$50,000	\$51,000	\$52,000
	260 - Project Expenses	\$2,212,915	\$1,921,800	\$112,340	\$42,687	\$43,041	\$43,401	\$43,769
	266 - Repairs & Maintenance	\$7,420	\$1,000					
	Total		\$6,283,544	\$6,014,400	\$3,315,728	\$3,076,756	\$3,234,371	\$3,342,138
PSAB Reconciliation	Financial Plan Balance	\$396,438						
	Add: Transfers to reserves	\$1,422,602	\$1,326,800	\$390,029	\$97,557	\$182,822	\$235,622	\$220,815
	Deduct: Estimated Amortization not Included	\$193,391	\$149,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000
	Deduct: Surplus from Previous Year	(\$466,900)	(\$466,900)	(\$396,438)				
	PSAB Annual Surplus/(Deficit)	\$1,158,749	\$710,900	(\$196,409)	(\$92,443)	(\$7,178)	\$45,622	\$30,815



060 - Alberni Valley Landfill

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 5,284,268	\$ 5,284,268	\$ 5,787,084	\$ 5,110,313	\$ 3,740,970	\$ 2,853,391	\$ 2,107,514
Contribution from operating fund	600,000	600,000	390,029	97,557	182,822	235,622	220,815
Grants & other contributions	790,773	726,800	-	-	-	-	-
Interest earnings	31,828	36,100	40,700	33,100	24,600	18,500	12,900
<i>Less - capital expenditures</i>							
Filling plan capital work	-	200,000	200,000	1,000,000	1,000,000	1,000,000	1,000,000
Hydro pole replacements	-	-	-	400,000	-	-	-
Interception well by equalization pond	85,970	50,000	-	-	-	-	-
Landfill gas management	5,500	62,000	72,000	-	-	-	-
McCoy lake water pumphouse upgrade	10,175	100,000	35,000	-	-	-	-
Monitoring & observation well drilling	-	20,000	100,000	-	-	-	-
Organics diversion project	791,460	726,800	-	-	75,000	-	-
Recycling depot - 3620 3rd avenue	3,405	35,000	60,500	100,000	20,000	-	-
Recycle bailer	-	-	200,000	-	-	-	-
Site security & sustainable development	-	250,000	250,000	-	-	-	-
Site signage improvement/standardization	-	20,000	-	-	-	-	-
Transfer station upgrades	-	20,000	145,000	-	-	-	-
Vehicle purchase (split with WCLF)	-	31,500	45,000	-	-	-	-
Weather station installation	23,275	20,000	-	-	-	-	-
Total capital expenditures	919,785	1,535,300	1,107,500	1,500,000	1,095,000	1,000,000	1,000,000
BALANCE, END OF YEAR	\$ 5,787,084	\$ 5,111,868	\$ 5,110,313	\$ 3,740,970	\$ 2,853,391	\$ 2,107,514	\$ 1,341,228

ALBERNI VALLEY & BAMFIELD WASTE MANAGEMENT	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>CLOSURE & POST CLOSURE FUND</u>							
Balance, beginning of year	\$ 2,470,525	\$ 2,470,524	\$ 2,606,333	\$ 2,794,173	\$ 2,984,921	\$ 3,178,591	\$ 3,375,298
Contribution from operating fund	120,000	120,000	167,640	169,148	170,670	172,207	173,757
Interest earnings	15,808	19,000	20,200	21,600	23,000	24,500	26,000
Less - closure costs	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 2,606,333	\$ 2,609,524	\$ 2,794,173	\$ 2,984,921	\$ 3,178,591	\$ 3,375,298	\$ 3,575,055

Operating Budget

058 - Alberni Valley Regional Airport

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$138,838)	(\$188,000)	(\$54,737)				
	120 - MFA Reserve Fund Income	(\$1,095)						
	121 - Other Sources	(\$66,558)	(\$45,000)	(\$63,000)	(\$58,140)	(\$59,303)	(\$60,489)	(\$61,699)
	124 - Fees & Charges	(\$97,279)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
	126 - Surplus (Deficit) from Prior Years	(\$80,240)	(\$80,240)	(\$259,025)				
	127 - Tax Requisition	(\$671,760)	(\$671,760)	(\$672,000)	(\$679,730)	(\$686,527)	(\$693,393)	(\$700,326)
	Total		(\$1,055,769)	(\$1,065,000)	(\$1,128,762)	(\$817,870)	(\$825,830)	(\$833,881)
Expenses	202 - Engagement	\$227						
	216 - Committee Expenses	\$9,000	\$15,000	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
	218 - Consultant Costs	\$16,643	\$15,000	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000
	220 - Contribution to Capital Fund	\$226,001	\$403,800	\$432,901	\$172,515	\$186,365	\$190,210	\$178,471
	245 - Insurance	\$4,022	\$3,600	\$4,100	\$4,182	\$4,266	\$4,351	\$4,438
	247 - Labour & Benefits	\$90,834	\$111,100	\$117,641	\$120,971	\$123,893	\$126,888	\$129,959
	250 - Legal Costs	\$4,824	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	256 - Office Operations	\$7,140						
	257 - Operating Costs	\$117,005	\$124,500	\$126,120	\$127,002	\$127,902	\$128,820	\$129,973
	266 - Repairs & Maintenance	\$5,934	\$71,000	\$97,000	\$57,100	\$47,202	\$47,306	\$62,772
	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		\$796,744	\$1,065,000	\$1,128,762	\$817,870	\$825,830	\$833,881
Total		(\$259,025)						



058 - Alberni Valley Regional Airport

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
PSAB Reconciliation	Financial Plan Balance	\$259,025					
	Add: Transfers to Reserves	\$226,001	\$403,800	\$432,901	\$172,515	\$186,365	\$190,210
	Add: Principal Debt Payments	\$126,116	\$126,500	\$126,500	\$126,500	\$126,500	\$126,500
	Deduct: Estimated Amortization not Included	\$603,486	\$563,000	\$600,000	\$600,000	\$600,000	\$600,000
	Deduct: Surplus from Previous Year	(\$80,240)	(\$80,240)	(\$259,025)			
	PSAB Annual Surplus/(Deficit)	(\$72,585)	(\$112,940)	(\$299,624)	(\$300,985)	(\$287,135)	(\$283,290)

ALBERNI VALLEY REGIONAL AIRPORT	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
CAPITAL FUND							
Balance, beginning of year	\$ 305,882	\$ 305,882	\$ 531,882	\$ 369,783	\$ 402,298	\$ 588,663	\$ 778,873
Contribution from operating fund	223,800	223,800	432,901	172,515	186,365	190,210	178,471
Grants and other contributions	-	-	-	-	-	-	-
Community Works Fund transfer	-	-	-	-	-	-	-
Interest earnings	2,200	-	-	-	-	-	-
<i>Less - capital expenditures</i>							
Equipment shelter	-	8,000	400,000	-	-	-	-
Fencing & access	-	20,000	-	140,000	-	-	-
Fuel system replacement	-	-	-	-	-	-	58,000
Gates required for clearing OLS	-	12,000	12,000	-	-	-	-
Instrument approach design and clearing	-	153,307	150,000	-	-	-	-
Plow truck - purchase used	-	5,000	5,000	-	-	-	-
Septic tank refurbishment	-	-	28,000	-	-	-	-
Water treatment system	-	5,600	-	-	-	-	-
Total capital expenditures	-	203,907	595,000	140,000	-	-	58,000
BALANCE, END OF YEAR	\$ 531,882	\$ 325,775	\$ 369,783	\$ 402,298	\$ 588,663	\$ 778,873	\$ 899,343

Operating Budget

122 - AV Regional Water - Proposed

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

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$6,000)	(\$6,000)	(\$6,000)				
	Total	(\$6,000)	(\$6,000)	(\$6,000)				
Expenses	247 - Labour & Benefits		\$6,000	\$6,000				
	Total		\$6,000	\$6,000				
Total		(\$6,000)						
PSAB Reconciliation	Financial Plan Balance	\$6,000						
	Deduct: Surplus from Previous Year	(\$6,000)	(\$6,000)	(\$6,000)				
	PSAB Annual Surplus/(Deficit)		(\$6,000)	(\$6,000)				

Operating Budget

050 - Custom Transit

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

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$295,836)	(\$357,000)	(\$357,000)	(\$367,720)	(\$378,742)	(\$390,093)	(\$401,785)
	124 - Fees & Charges	(\$18,780)	(\$16,000)	(\$15,500)	(\$15,965)	(\$16,444)	(\$16,937)	(\$17,445)
	126 - Surplus (Deficit) from Prior Years	(\$105,846)	(\$105,846)	(\$80,389)				
	127 - Tax Requisition	(\$198,411)	(\$198,411)	(\$173,082)	(\$186,886)	(\$268,836)	(\$276,861)	(\$285,126)
	135 - Transfer from Stabilization Reserve				(\$74,157)			
	Total		(\$618,873)	(\$677,257)	(\$625,971)	(\$644,729)	(\$664,021)	(\$683,891)
Expenses	247 - Labour & Benefits	\$2,386	\$3,700	\$7,971	\$8,189	\$8,385	\$8,586	\$8,792
	257 - Operating Costs	\$462,541	\$600,000	\$618,000	\$636,540	\$655,636	\$675,305	\$695,564
	290 - Contribution to Stabilization Reserve	\$73,557	\$73,557					
	Total	\$538,484	\$677,257	\$625,971	\$644,729	\$664,021	\$683,891	\$704,356

PSAB Reconciliation	Financial Plan Balance	\$80,389						
	Add: Transfers to reserves	\$73,557	\$73,557					
	Deduct: Transfers from reserves				(\$74,157)			
	Deduct: Surplus from Previous Year	(\$105,846)	(\$105,846)	(\$80,389)				
	PSAB Annual Surplus/(Deficit)	\$48,100	(\$32,289)	(\$80,389)	\$74,157			

ALBERNI VALLEY CUSTOM TRANSIT	2021 Actual 2	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
STABILIZATION RESERVE							
Balance, beginning of year	\$ -	\$ -	\$ 73,557	\$ 74,157	\$ -	\$ -	\$ -
Contribution from operating budget	73,557	73,557	-	-	-	-	-
Interest earnings	-	300	600	300	-	-	-
Transfer to operating budget	-	-	-	74,457	-	-	-
BALANCE, END OF YEAR	\$ 73,557	\$ 73,857	\$ 74,157	\$ -	\$ -	\$ -	\$ -

Operating Budget

076 - Sproat Lake Marine Patrol

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$26,657)	(\$26,350)	(\$26,350)				
	121 - Other Sources	(\$191)						
	126 - Surplus (Deficit) from Prior Years	(\$40,712)	(\$40,712)	(\$25,039)				
	127 - Tax Requisition	(\$37,000)	(\$37,000)	(\$37,222)	(\$68,471)	(\$69,863)	(\$71,286)	(\$72,742)
	Total	(\$104,561)	(\$104,062)	(\$88,611)	(\$68,471)	(\$69,863)	(\$71,286)	(\$72,742)
Expenses	218 - Consultant Costs	\$4,300	\$10,000					
	220 - Contribution to Capital Fund	\$20,953	\$20,762	\$15,000				
	247 - Labour & Benefits	\$44,676	\$38,300	\$56,311	\$57,505	\$58,726	\$59,974	\$61,248
	257 - Operating Costs	\$9,592	\$35,000	\$17,300	\$10,966	\$11,137	\$11,313	\$11,493
	Total	\$79,522	\$104,062	\$88,611	\$68,471	\$69,863	\$71,286	\$72,742
Total		(\$25,039)						

PSAB Reconciliation	Financial Plan Balance	\$25,039						
	Add: Transfers to reserves	\$20,953	\$20,762	\$15,000				
	Deduct: Estimated Amortization not Included	\$566	\$500	\$500	\$500	\$500	\$500	\$500
	Deduct: Surplus from Previous Year	(\$40,712)	(\$40,712)	(\$25,039)				
	PSAB Annual Surplus/(Deficit)	\$4,714	(\$20,450)	(\$10,539)	(\$500)	(\$500)	(\$500)	(\$500)



076 - Sproat Lake Marine Patrol

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 28,079	\$ 28,079	\$ 49,033	\$ 44,033	\$ 44,333	\$ 44,633	\$ 24,933
Contribution from operating fund	20,762	20,762	15,000	-	-	-	-
Interest earnings	192	-	-	300	300	300	200
<i>Less - capital expenditures</i>							
Patrol boat upgrades	-	20,000	20,000	-	-	20,000	-
Boat cover	-	-	-	-	-	-	-
Total capital expenditures	-	20,000	20,000	-	-	20,000	-
BALANCE, END OF YEAR	\$ 49,033	\$ 28,841	\$ 44,033	\$ 44,333	\$ 44,633	\$ 24,933	\$ 25,133

Operating Budget

059 - Long Beach Airport

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

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$35,712)	(\$35,712)					
	103 - Conditional Grant	(\$454,097)	(\$962,025)	(\$3,687,075)	(\$8,160)	(\$98,323)	(\$8,490)	(\$1,104)
	121 - Other Sources	(\$12,747)	(\$25,000)					
	124 - Fees & Charges	(\$223,959)	(\$175,000)	(\$226,000)	(\$248,210)	(\$260,449)	(\$272,718)	(\$285,954)
	126 - Surplus (Deficit) from Prior Years	(\$153,561)	(\$153,561)	(\$556,623)				
	127 - Tax Requisition	(\$400,001)	(\$400,000)	(\$412,000)	(\$424,360)	(\$437,091)	(\$450,204)	(\$463,710)
	Total	(\$1,280,076)	(\$1,751,298)	(\$4,881,697)	(\$680,730)	(\$795,863)	(\$731,411)	(\$750,768)
Expenses	202 - Engagement	\$409		\$25,000				
	216 - Committee Expenses		\$10,000	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
	218 - Consultant Costs	\$74,398	\$82,000	\$182,590	\$43,290	\$31,269	\$31,739	\$44,874
	220 - Contribution to Capital Fund	\$156,270	\$1,114,298	\$4,085,076	\$80,850	\$188,502	\$119,772	\$110,728
	227 - Emergency Planning Costs	\$8,601	\$10,000	\$2,000	\$2,040	\$10,000	\$2,000	\$2,000
	245 - Insurance	\$12,186	\$13,000	\$13,260	\$13,525	\$13,796	\$14,072	\$14,353
	247 - Labour & Benefits	\$251,856	\$270,500	\$365,201	\$323,568	\$331,289	\$339,201	\$347,506
	250 - Legal Costs	\$2,155	\$10,000	\$5,000	\$10,404	\$10,612	\$10,824	\$11,041
	256 - Office Operations	\$38,527	\$30,000	\$29,000	\$29,340	\$29,684	\$30,033	\$32,056
	257 - Operating Costs	\$138,768	\$149,500	\$106,280	\$108,306	\$110,372	\$112,479	\$115,321
	266 - Repairs & Maintenance	\$40,284	\$62,000	\$65,290	\$66,347	\$67,219	\$68,106	\$69,641
Total	\$723,454	\$1,751,298	\$4,881,697	\$680,730	\$795,863	\$731,411	\$750,768	
PSAB Reconciliation	Financial Plan Balance	\$556,623						
	Add: Transfers to reserves	\$156,270	\$1,114,298	\$4,085,076	\$80,850	\$188,502	\$119,772	\$110,728
	Deduct: Estimated Amortization not Included	\$747,134	\$744,000	\$745,000	\$745,000	\$745,000	\$745,000	\$745,000
	Deduct: Surplus from Previous Year	(\$189,273)	(\$189,273)	(\$556,623)				
	PSAB Annual Surplus/(Deficit)	(\$223,514)	\$181,025	\$2,783,453	(\$664,150)	(\$556,498)	(\$625,228)	(\$634,272)



059 - Long Beach Airport

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 606,832	\$ 606,833	\$ 640,990	\$ 166,762	\$ 38,411	\$ 27,113	\$ 147,585
Contribution from operating fund	153,273	153,273	469,196	80,850	98,502	119,772	110,728
Grants & other contributions	-	781,025	3,615,880	-	90,000	-	-
Community Works Fund transfer	-	154,140	154,140	-	-	-	-
Interest earnings	2,997	2,600	2,400	800	200	700	1,100
<i>Less - capital expenditures</i>							
Access road upgrade (grant dependent)	-	-	-	-	180,000	-	-
Fire suppression upgrade (BCAAP partial grant)	27,220	720,000	720,000	-	-	-	-
Fire suppression pumps (eligible for BCAAP)	-	-	400,000	-	-	-	-
Flightway clearing	52,250	50,000	50,000	50,000	-	-	-
House renovation	-	35,000	55,000	-	10,000	-	-
Loader snow blower (eligible for ACAP)	-	350,000	350,000	-	-	-	-
Maintenance building upgrades (ACAP partial grant)	2,055	6,000	523,600	-	-	-	-
OLS land clearing	40,588	50,000	20,000	20,000	-	-	-
Parking lot upgrades	-	-	-	10,000	-	-	-
Perimeter fencing (ACAP grant)	-	-	2,333,104	-	-	-	-
Runway approach lighting (eligible for partial BCAAP)	-	-	-	-	-	-	20,000
Runway cracksealing	-	10,000	25,000	80,000	10,000	-	-
Runway painting & signs	-	20,000	20,000	-	-	-	-
Terminal building upgrade	-	-	-	-	-	-	-
Urgent infrastructure repairs	-	10,000	10,000	-	-	-	-
Vegetation management - outside boundary	-	50,000	50,000	50,000	-	-	-
Vehicle - used from BCWS	-	-	5,000	-	-	-	-
Water - system upgrades	-	154,140	154,140	-	-	-	80,000
Weather station upgrades	-	5,000	-	-	-	-	-
Total capital expenditures	122,113	1,460,140	4,715,844	210,000	200,000	-	100,000
BALANCE, END OF YEAR	\$ 640,990	\$ 237,731	\$ 166,762	\$ 38,411	\$ 27,113	\$ 147,585	\$ 159,413

Operating Budget

123 - West Coast Multiplex

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$5,102)	(\$5,102)					
	126 - Surplus (Deficit) from Prior Years	(\$20,000)	(\$20,000)	(\$25,102)				
	Total	(\$25,102)	(\$25,102)	(\$25,102)				
Expenses	218 - Consultant Costs		\$5,102					
	247 - Labour & Benefits		\$7,000	\$4,622				
	257 - Operating Costs		\$13,000	\$20,481				
	Total		\$25,102	\$25,103				
Total		(\$25,102)						
PSAB Reconciliation	Financial Plan Balance	\$25,102						
	Deduct: Surplus from Previous Year	(\$20,000)	(\$20,000)	(\$25,102)				
	PSAB Annual Surplus/(Deficit)	\$5,102	(\$20,000)	(\$25,102)				



136 - West Coast Transit

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ -	\$ -	\$ -	\$ 21,100	\$ 21,300	\$ 21,500	\$ 21,700
Contribution from operating fund	-	-	251,000	-	-	-	-
Grants and other contributions	-	-	-	-	-	-	-
Community Works Fund transfer	-	-	-	-	-	-	-
Interest earnings	-	-	100	200	200	200	200
<i>Less - capital expenditures</i>							
Bus stops & shelters	-	-	230,000	-	-	-	-
Total capital expenditures	-	-	230,000	-	-	-	-
BALANCE, END OF YEAR	\$ -	\$ -	\$ 21,100	\$ 21,300	\$ 21,500	\$ 21,700	\$ 21,900

WEST COAST TRANSIT	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>STABILIZATION RESERVE</u>							
Balance, beginning of year	\$ -	\$ -	\$ 84,161	\$ -	\$ -	\$ -	\$ -
Contribution from operating budget	84,161	84,161	-	-	-	-	-
Interest earnings	-	300	-	-	-	-	-
Transfer to operating budget	-	-	84,161	-	-	-	-
BALANCE, END OF YEAR	\$ 84,161	\$ 84,461	\$ -				

Operating Budget

065 - West Coast Landfill

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$160,091)	(\$1,537,500)	(\$2,772,373)	(\$2,081)	(\$2,122)	(\$2,165)	(\$2,208)
	121 - Other Sources	(\$67,447)	(\$7,000)	(\$41,000)	(\$41,800)	(\$42,616)	(\$43,448)	(\$44,297)
	124 - Fees & Charges	(\$1,290,533)	(\$1,060,000)	(\$1,204,096)	(\$1,604,024)	(\$1,645,272)	(\$1,746,546)	(\$1,697,845)
	126 - Surplus (Deficit) from Prior Years	(\$347,194)	(\$347,194)	(\$495,225)				
	127 - Tax Requisition	(\$130,556)	(\$130,556)	(\$132,000)	(\$200,000)	(\$204,000)	(\$208,080)	(\$212,242)
	Total	(\$1,995,820)	(\$3,082,250)	(\$4,644,695)	(\$1,847,905)	(\$1,894,011)	(\$2,000,239)	(\$1,956,592)
Expenses	202 - Engagement	\$9,405	\$20,000	\$26,080	\$26,602	\$27,134	\$27,676	\$27,169
	215 - Closure & Post Closure Fund Contribution	\$90,000	\$90,000	\$126,000	\$128,520	\$131,090	\$133,712	\$136,386
	218 - Consultant Costs	\$52,640	\$149,000	\$30,500	\$31,110	\$51,732	\$112,367	\$32,998
	220 - Contribution to Capital Fund	\$250,070	\$1,670,000	\$3,045,175	\$15,793	\$20,636	\$34,949	\$40,789
	245 - Insurance		\$200	\$204	\$208	\$212	\$216	\$221
	247 - Labour & Benefits	\$166,034	\$194,300	\$222,661	\$229,186	\$234,734	\$240,420	\$246,314
	250 - Legal Costs	\$526	\$5,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,020
	256 - Office Operations	\$2,683	\$6,250	\$13,825	\$13,942	\$14,060	\$14,182	\$14,348
	257 - Operating Costs	\$871,694	\$897,000	\$990,450	\$1,061,729	\$1,082,764	\$1,104,219	\$1,124,483
	259 - Professional Fees	\$5,778	\$5,000	\$5,000	\$15,000	\$25,000	\$25,000	\$25,500
	260 - Project Expenses	\$49,290	\$25,500	\$146,400	\$40,808	\$21,224	\$21,649	\$22,082
	266 - Repairs & Maintenance	\$2,475	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649	\$22,082
	281 - Debt Repayment - Interest			\$17,000	\$110,200	\$110,200	\$110,200	\$110,200
	282 - Debt Repayment - Principal				\$153,000	\$153,000	\$153,000	\$153,000
	Total	\$1,500,595	\$3,082,250	\$4,644,695	\$1,847,905	\$1,894,011	\$2,000,239	\$1,956,592
Total		(\$495,225)						



065 - West Coast Landfill

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
PSAB Reconciliation	Financial Plan Balance	\$495,225					
	Add: Transfers to reserves	\$250,070	\$1,670,000	\$3,045,175	\$15,793	\$20,636	\$34,949
	Add: Principal Debt Payments				\$153,000	\$153,000	\$153,000
	Deduct: Estimated Amortization not Included	\$20,480	\$20,400	\$20,400	\$20,400	\$20,400	\$20,400
	Deduct: Surplus from Previous Year	(\$347,194)	(\$347,194)	(\$495,225)			
	PSAB Annual Surplus/(Deficit)	\$377,622	\$1,302,406	\$2,529,549	\$148,393	\$153,236	\$167,549

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 986,714	\$ 986,717	\$ 1,119,725	\$ 262,750	\$ 230,343	\$ 16,879	\$ 37,028
Contribution from operating fund	170,000	170,000	399,841	15,793	20,636	34,949	40,789
Contribution from grants	73,727	1,500,000	2,645,333	-	-	-	-
MFA borrowing	-	-	1,000,000	2,800,000	-	-	-
Interest earnings	6,345	8,000	5,200	1,800	900	200	300
Less - capital expenditures							
Hydro pole improvements	-	-	-	250,000			
Leachate collection system	-	-	200,000	2,600,000	-	-	-
Organics diversion project	105,886	1,500,000	2,850,000	-	10,000	15,000	25,000
Paving of access road	-	-	-	-	225,000		
Service improvements	11,175	-	-	-	-	-	-
Three stream collection carts	-	-	560,000	-	-	-	-
Tipping area upgrades	-	-	1,283,850	-	-	-	-
Vehicle purchase (split with AVLF)	-	13,500	13,500	-	-	-	-
Vegetation treatment & enhancement	-	-	-	-	-	-	-
Total capital expenditures	117,061	1,513,500	4,907,350	2,850,000	235,000	15,000	25,000
BALANCE, END OF YEAR	\$ 1,119,725	\$ 1,151,217	\$ 262,750	\$ 230,343	\$ 16,879	\$ 37,028	\$ 53,117

CLOSURE & POST CLOSURE FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 988,966	\$ 988,966	\$ 1,085,545	\$ 1,220,145	\$ 1,358,265	\$ 1,500,055	\$ 1,645,567
Contribution from operating fund	90,000	90,000	126,000	128,520	131,090	133,712	136,386
Interest earnings	6,579	7,800	8,600	9,600	10,700	11,800	12,900
Less - closure costs	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 1,085,545	\$ 1,086,766	\$ 1,220,145	\$ 1,358,265	\$ 1,500,055	\$ 1,645,567	\$ 1,794,853

Operating Budget

039 - Port Alberni-Arena

PARTICIPANTS: PORT ALBERNI

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	120 - MFA Reserve Fund Income	(\$23)						
	122 - Parcel Tax							
	126 - Surplus (Deficit) from Prior Years	(\$8,495)	(\$8,495)	(\$3,675)				
	Total	(\$8,518)	(\$8,495)	(\$3,675)				
Expenses	247 - Labour & Benefits	\$1,679	\$2,300	\$1,767				
	281 - Debt Repayment - Interest	\$1,098	\$1,200					
	282 - Debt Repayment - Principal	\$2,067	\$2,070					
	284 - Unallocated per Budget		\$2,925	\$1,908				
	Total	\$4,843	\$8,495	\$3,675				
Total		(\$3,675)						
PSAB Reconciliation	Financial Plan Balance	\$3,675						
	Add: Principal Debt Payments	\$2,067	\$2,070					
	Deduct: Surplus from Previous Year	(\$8,495)	(\$8,495)	(\$3,675)				
	PSAB Annual Surplus/(Deficit)	(\$2,754)	(\$6,425)	(\$3,675)				

Operating Budget

070 - Bamfield Community Parks

PARTICIPANTS: PART OF ELECTORAL AREA 'A'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$5,449)		(\$96,300)				
	121 - Other Sources	(\$1)		(\$13,100)				
	126 - Surplus (Deficit) from Prior Years	(\$6,556)	(\$6,556)	(\$3,263)				
	127 - Tax Requisition	(\$8,144)	(\$8,144)	(\$16,869)	(\$20,047)	(\$20,320)	(\$20,600)	(\$20,886)
	136 - Transfer from Community Works Fund Reserve					(\$25,000)		
	Total		(\$20,150)	(\$14,700)	(\$129,531)	(\$20,047)	(\$45,320)	(\$20,600)
Expenses	220 - Contribution to Capital Fund	\$1		\$83,200				
	247 - Labour & Benefits	\$5,455	\$6,200	\$10,631	\$10,527	\$10,780	\$11,039	\$11,304
	257 - Operating Costs	\$11,431	\$8,500	\$9,500	\$9,520	\$9,540	\$9,561	\$9,582
	260 - Project Expenses			\$26,200				
	269 - Operational Planning					\$25,000		
	Total		\$16,887	\$14,700	\$129,531	\$20,047	\$45,320	\$20,600
Total		(\$3,263)						

PSAB Reconciliation	Financial Plan Balance	\$3,263						
	Add: Transfers to reserves	\$1		\$83,200				
	Deduct: Estimated Amortization not Included	\$233	\$400	\$200	\$200	\$200	\$200	\$200
	Deduct: Transfers from reserves					(\$25,000)		
	Deduct: Surplus from Previous Year	(\$6,556)	(\$6,556)	(\$3,263)				
	PSAB Annual Surplus/(Deficit)	(\$3,526)	(\$6,956)	\$79,737	(\$200)	(\$25,200)	(\$200)	(\$200)

Operating Budget

138 - Bamfield Emergency Planning

PARTICIPANTS: ELECTORAL AREA 'A'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$6,500)	(\$6,500)	(\$6,500)				
	103 - Conditional Grant	(\$969)	(\$1,850)					
	126 - Surplus (Deficit) from Prior Years	(\$21,844)	(\$21,844)	(\$22,766)				
	127 - Tax Requisition	(\$16,256)	(\$16,256)	(\$3,244)	(\$28,024)	(\$28,670)	(\$29,331)	(\$29,467)
	Total	(\$45,570)	(\$46,450)	(\$32,510)	(\$28,024)	(\$28,670)	(\$29,331)	(\$29,467)
Expenses	202 - Engagement		\$500	\$500	\$510	\$520	\$531	\$541
	227 - Emergency Planning Costs	\$2,216	\$20,000	\$1,500	\$1,530	\$1,561	\$1,592	\$1,082
	235 - Protective Services Expenses			\$4,200	\$4,284	\$4,370	\$4,457	\$4,546
	247 - Labour & Benefits	\$14,088	\$16,600	\$20,360	\$20,935	\$21,439	\$21,956	\$22,485
	256 - Office Operations			\$250	\$255	\$260	\$265	\$271
	257 - Operating Costs		\$1,000	\$1,700	\$510	\$520	\$531	\$541
	260 - Project Expenses		\$1,850	\$4,000				
	Total	\$16,304	\$39,950	\$32,510	\$28,024	\$28,670	\$29,331	\$29,467
Total		(\$29,266)	(\$6,500)					

PSAB Reconciliation	Financial Plan Balance	\$29,266	\$6,500					
	Deduct: Surplus from Previous Year	(\$21,844)	(\$21,844)	(\$22,766)				
	PSAB Annual Surplus/(Deficit)	\$7,421	(\$15,344)	(\$22,766)				

Operating Budget

140 - Bamfield Liquid Waste Mgmt - Proposed

PARTICIPANTS: ELECTORAL AREA 'A'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	136 - Transfer from Community Works Fund Reserve			(\$150,000)				
	Total			(\$150,000)				
Expenses	218 - Consultant Costs			\$150,000				
	Total			\$150,000				
Total								
PSAB Reconciliation	Financial Plan Balance							
	Deduct: Transfers from reserves			(\$150,000)				
	PSAB Annual Surplus/Deficit			(\$150,000)				

Operating Budget

030 - Bamfield Fire Protection

PARTICIPANTS: PORTION OF ELECTORAL AREA 'A'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$8,332)	(\$500)	(\$500)	(\$510)	(\$520)	(\$531)	(\$552)
	106 - Contracts with Other Governments	(\$36,641)	(\$30,000)	(\$40,200)	(\$42,210)	(\$44,321)	(\$46,537)	(\$48,863)
	121 - Other Sources	(\$900)						
	126 - Surplus (Deficit) from Prior Years	(\$36,815)	(\$36,815)	(\$71,972)				
	127 - Tax Requisition	(\$150,985)	(\$150,985)	(\$201,000)	(\$211,050)	(\$221,603)	(\$232,683)	(\$244,317)
	Total	(\$233,673)	(\$218,300)	(\$313,672)	(\$253,770)	(\$266,443)	(\$279,750)	(\$293,732)
Expenses	220 - Contribution to Capital Fund	\$63,100	\$62,200	\$85,310	\$9,230	\$18,207	\$27,433	\$26,186
	235 - Protective Services Expenses	\$19,181	\$33,000	\$33,300	\$33,966	\$34,645	\$35,338	\$36,435
	245 - Insurance	\$11,140	\$9,000	\$9,180	\$9,364	\$9,551	\$9,742	\$9,937
	247 - Labour & Benefits	\$23,820	\$25,600	\$29,951	\$30,850	\$31,603	\$32,374	\$33,164
	256 - Office Operations	\$1,417	\$3,150	\$3,050	\$3,111	\$3,173	\$3,237	\$3,478
	257 - Operating Costs	\$40,802	\$48,950	\$54,480	\$55,570	\$56,681	\$57,815	\$59,674
	266 - Repairs & Maintenance	\$2,241	\$9,000	\$9,000	\$9,180	\$9,364	\$9,551	\$9,937
	281 - Debt Repayment - Interest		\$1,200	\$1,500	\$1,500	\$1,000	\$500	\$2,400
	282 - Debt Repayment - Principal		\$26,200	\$37,900	\$50,000	\$50,200	\$50,700	\$58,400
	284 - Fire Services Plan Implementation			\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
	Total	\$161,701	\$218,300	\$313,672	\$253,770	\$266,443	\$279,750	\$293,732

PSAB Reconciliation	Financial Plan Balance	\$71,972						
	Add: Transfers to reserves	\$63,100	\$62,200	\$85,310	\$9,230	\$18,207	\$27,433	\$26,186
	Add: Principal Debt Payments		\$26,200	\$37,900	\$50,000	\$50,200	\$50,700	\$58,400
	Deduct: Estimated Amortization not Included	\$25,759	\$25,700	\$25,700	\$25,700	\$25,700	\$25,700	\$25,700
	Deduct: Surplus from Previous Year	(\$36,815)	(\$36,815)	(\$71,972)				
	PSAB Annual Surplus/(Deficit)	\$72,498	(\$315)	(\$12,361)	(\$16,470)	(\$7,493)	\$1,733	\$486



030 - Bamfield Fire Protection

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 154,666	\$ 154,666	\$ 24,573	\$ 73,576	\$ 83,406	\$ 103,813	\$ 132,146
Contribution from operating fund	62,200	62,200	85,310	9,230	18,207	27,433	26,186
Community Works Fund transfer	-	-	-	-	400,000	-	-
MFA equipment financing	-	400,000	200,000	-	-	-	400,000
Interest earnings	900	1,400	500	600	2,200	900	1,100
<i>Less - capital expenditures</i>							
COVID funding - front load extractor	13,193	20,000	6,807	-	-	-	-
Fire boat upgrades	-	-	60,000	-	-	-	-
Fire truck	180,000	510,000	170,000	-	-	-	507,500
West Bamfield firehall replacement	-	-	-	-	400,000	-	-
Total capital expenditures	193,193	530,000	236,807	-	400,000	-	507,500
BALANCE, END OF YEAR	\$ 24,573	\$ 88,266	\$ 73,576	\$ 83,406	\$ 103,813	\$ 132,146	\$ 51,931

Operating Budget

126 - Bamfield Water System

PARTICIPANTS: PORTION OF ELECTORAL AREA 'A'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$9,521)	(\$8,000)	(\$1,500)	(\$1,530)	(\$101,561)	(\$1,592)	(\$552)
	120 - MFA Reserve Fund Income	(\$88)						
	121 - Other Sources	(\$1,060)						
	122 - Parcel Tax	(\$92,260)	(\$92,260)	(\$92,260)	(\$108,500)	(\$108,500)	(\$108,500)	(\$108,500)
	124 - Fees & Charges	(\$189,510)	(\$165,000)	(\$168,300)	(\$200,000)	(\$204,000)	(\$208,080)	(\$212,242)
	126 - Surplus (Deficit) from Prior Years	(\$51)	(\$51)	(\$40,553)				
	Total		(\$292,490)	(\$265,311)	(\$302,613)	(\$310,030)	(\$414,061)	(\$318,172)
Expenses	202 - Engagement		\$400	\$408	\$416	\$424	\$433	\$442
	218 - Consultant Costs	\$820						
	220 - Contribution to Capital Fund	\$34,571	\$33,511	\$42,726	\$65,578	\$165,197	\$64,804	\$69,691
	245 - Insurance	\$10,628	\$11,400	\$11,628	\$11,861	\$12,098	\$12,340	\$12,587
	247 - Labour & Benefits	\$28,842	\$33,800	\$47,928	\$49,338	\$50,531	\$51,753	\$53,005
	256 - Office Operations	\$2,596	\$1,450	\$2,400	\$2,448	\$2,497	\$2,547	\$1,601
	257 - Operating Costs	\$115,725	\$121,650	\$123,943	\$126,422	\$128,950	\$131,529	\$128,791
	259 - Professional Fees	\$22,854	\$15,000	\$25,100	\$5,202	\$5,306	\$5,412	\$5,520
	266 - Repairs & Maintenance	\$1,830	\$14,000	\$14,280	\$14,566	\$14,857	\$15,154	\$15,457
	281 - Debt Repayment - Interest	\$15,752	\$15,700	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800
	282 - Debt Repayment - Principal	\$18,319	\$18,400	\$18,400	\$18,400	\$18,400	\$18,400	\$18,400
Total		\$251,937	\$265,311	\$302,613	\$310,030	\$414,061	\$318,172	\$321,294
PSAB Reconciliation	Financial Plan Balance	\$40,553						
	Add: Transfers to reserves	\$34,571	\$33,511	\$42,726	\$65,578	\$165,197	\$64,804	\$69,691
	Add: Principal Debt Payments	\$18,319	\$18,400	\$18,400	\$18,400	\$18,400	\$18,400	\$18,400
	Deduct: Estimated Amortization not Included	\$130,835	\$131,700	\$130,800	\$130,800	\$130,800	\$130,800	\$130,800
	Deduct: Surplus from Previous Year	(\$51)	(\$51)	(\$40,553)				
	PSAB Annual Surplus/(Deficit)		(\$55,762)	(\$98,240)	(\$128,627)	(\$65,222)	\$34,397	(\$65,996)



126 - Bamfield Water System

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 171,942	\$ 171,942	\$ 206,512	\$ 249,238	\$ 316,916	\$ 81,713	\$ 147,416
Contribution from operating fund	33,511	33,511	42,726	65,578	65,197	64,804	69,691
Grants and other contributions	-	-	-	-	100,000	-	-
Community Works Fund transfer	19,154	379,121	359,967	-	500,000	-	-
Interest earnings	1,059	-	-	2,100	400	900	800
<i>Less - capital expenditures</i>							
Infrastructure upgrades	19,154	379,121	359,967	-	900,000	-	-
Miscellaneous works	-	-	-	-	-	-	-
Effluent project	-	-	-	-	-	-	140,000
Infrastructure assessment	-	-	-	-	-	-	-
Total capital expenditures	19,154	379,121	359,967	-	900,000	-	140,000
BALANCE, END OF YEAR	\$ 206,512	\$ 205,453	\$ 249,238	\$ 316,916	\$ 81,713	\$ 147,416	\$ 77,907

BAMFIELD WATER SYSTEM	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>DEVELOPMENT COST CHARGES</u>							
Balance, beginning of year	\$ 78,728	\$ 78,729	\$ 79,205	\$ 79,795	\$ 80,395	\$ 80,995	\$ 81,605
Collection of charges	-	-	-	-	-	-	-
Interest earnings	477	590	590	600	600	610	610
Less - capital expenditures	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 79,205	\$ 79,319	\$ 79,795	\$ 80,395	\$ 80,995	\$ 81,605	\$ 82,215

Operating Budget

082 - Grants-in-Aid - Long Beach

PARTICIPANTS: ELECTORAL AREA 'C'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$2,000)	(\$2,000)	(\$2,000)				
	Total	(\$2,000)	(\$2,000)	(\$2,000)				
Expenses	284 - Unallocated per Budget		\$2,000	\$2,000				
	Total		\$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

137 - Long Beach Emergency Planning

PARTICIPANTS: ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years	(\$6,500)	(\$6,500)	(\$3,000)				
	103 - Conditional Grant	(\$1,871)						
	126 - Surplus (Deficit) from Prior Years	(\$11,181)	(\$11,181)	(\$16,160)				
	127 - Tax Requisition	(\$21,019)	(\$21,019)	(\$15,857)	(\$31,890)	(\$32,631)	(\$33,391)	(\$34,168)
	Total	(\$40,571)	(\$38,700)	(\$35,018)	(\$31,890)	(\$32,631)	(\$33,391)	(\$34,168)
Expenses	202 - Engagement		\$500	\$500	\$510	\$520	\$531	\$541
	227 - Emergency Planning Costs	\$2,462	\$12,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165
	235 - Protective Services Expenses			\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
	247 - Labour & Benefits	\$18,949	\$22,200	\$24,518	\$25,260	\$25,869	\$26,493	\$27,132
	257 - Operating Costs		\$1,000	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
	260 - Project Expenses			\$4,000				
	Total	\$21,411	\$35,700	\$35,018	\$31,890	\$32,631	\$33,391	\$34,168
Total		(\$19,160)	(\$3,000)					

PSAB Reconciliation	Financial Plan Balance	\$19,160	\$3,000					
	Deduct: Surplus from Previous Year	(\$11,181)	(\$11,181)	(\$16,160)				
	PSAB Annual Surplus/(Deficit)	\$7,979	(\$8,181)	(\$16,160)				

Operating Budget

127 - Millstream Water System

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant		(\$7,000)	(\$7,500)				
	121 - Other Sources	(\$590)						
	124 - Fees & Charges	(\$43,358)	(\$43,000)	(\$57,600)	(\$65,720)	(\$68,200)	(\$68,200)	(\$68,200)
	126 - Surplus (Deficit) from Prior Years	(\$3,367)	(\$3,367)	(\$8,467)				
	Total	(\$47,315)	(\$53,367)	(\$73,567)	(\$65,720)	(\$68,200)	(\$68,200)	(\$68,200)
Expenses	218 - Consultant Costs		\$8,000					
	220 - Contribution to Capital Fund	\$5,207	\$4,617	\$20,610	\$11,488	\$12,719	\$11,441	\$10,131
	245 - Insurance	\$2,742	\$2,600	\$2,800	\$2,856	\$2,913	\$2,971	\$3,031
	247 - Labour & Benefits	\$22,894	\$29,600	\$41,547	\$42,594	\$43,610	\$44,651	\$45,718
	257 - Operating Costs	\$6,206	\$8,550	\$8,610	\$8,782	\$8,958	\$9,137	\$9,320
	266 - Repairs & Maintenance	\$1,799						
	Total	\$38,848	\$53,367	\$73,567	\$65,720	\$68,200	\$68,200	\$68,200
Total		(\$8,467)						

PSAB Reconciliation	Financial Plan Balance	\$8,467						
	Add: Transfers to reserves	\$5,207	\$4,617	\$20,610	\$11,488	\$12,719	\$11,441	\$10,131
	Deduct: Estimated Amortization not Included	\$9,840	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800
	Deduct: Surplus from Previous Year	(\$3,367)	(\$3,367)	(\$8,467)				
	PSAB Annual Surplus/(Deficit)	\$467	(\$8,550)	\$2,343	\$1,688	\$2,919	\$1,641	\$331



127 - Millstream Water System

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 94,397	\$ 94,397	\$ 99,604	\$ 110,451	\$ 122,839	\$ 136,559	\$ 149,099
Contribution from operating fund	4,617	4,617	13,110	11,488	12,719	11,441	10,131
Grants and other contributions	-	-	7,500	-	-	-	-
Community Works Fund transfer	-	49,737	79,737	-	-	-	-
Interest earnings	590	500	500	900	1,000	1,100	1,200
<i>Less - capital expenditures</i>							
Infrastructure plan	-	-	10,000	-	-	-	-
Water system upgrades	-	49,737	80,000	-	-	-	-
Total capital expenditures	-	49,737	90,000	-	-	-	-
BALANCE, END OF YEAR	\$ 99,604	\$ 99,514	\$ 110,451	\$ 122,839	\$ 136,559	\$ 149,099	\$ 160,431

Operating Budget

112 - Salmon Beach Garbage

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$4)						
	122 - Parcel Tax	(\$34,321)	(\$34,321)	(\$36,098)	(\$44,867)	(\$46,712)	(\$48,574)	(\$49,454)
	126 - Surplus (Deficit) from Prior Years	(\$7,879)	(\$7,879)	(\$7,929)				
	Total	(\$42,204)	(\$42,200)	(\$44,027)	(\$44,867)	(\$46,712)	(\$48,574)	(\$49,454)
Expenses	220 - Contribution to Capital Fund	\$2,004	\$2,000	\$4,000	\$4,000	\$5,000	\$6,000	\$6,000
	247 - Labour & Benefits	\$4,576	\$6,100	\$6,467	\$6,636	\$6,796	\$6,960	\$7,128
	257 - Operating Costs	\$27,695	\$34,100	\$33,560	\$34,231	\$34,916	\$35,614	\$36,326
	Total	\$34,275	\$42,200	\$44,027	\$44,867	\$46,712	\$48,574	\$49,454
Total		(\$7,929)						

PSAB Reconciliation	Financial Plan Balance	\$7,929						
	Add: Transfers to reserves	\$2,004	\$2,000	\$4,000	\$4,000	\$5,000	\$6,000	\$6,000
	Deduct: Estimated Amortization not Included	\$2,503	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
	Deduct: Surplus from Previous Year	(\$7,879)	(\$7,879)	(\$7,929)				
	PSAB Annual Surplus/(Deficit)	(\$449)	(\$8,379)	(\$6,429)	\$1,500	\$2,500	\$3,500	\$3,500



112 - Salmon Beach Garbage

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 353	\$ 353	\$ 2,357	\$ 6,357	\$ 10,457	\$ 15,557	\$ 21,657
Contribution from operating fund	2,000	2,000	4,000	4,000	5,000	6,000	6,000
Interest earnings	4	-	-	100	100	100	100
<i>Less - capital expenditures</i>							
Garbage bins & recycling implementation		-	-	-	-	-	25,000
Total capital expenditures	-	-	-	-	-	-	25,000
BALANCE, END OF YEAR	\$ 2,357	\$ 2,353	\$ 6,357	\$ 10,457	\$ 15,557	\$ 21,657	\$ 2,757

Operating Budget

120 - Salmon Beach Power

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	120 - MFA Reserve Fund Income	(\$206)						
	122 - Parcel Tax	(\$60,000)	(\$60,000)	(\$44,607)	(\$48,800)	(\$48,800)	(\$48,800)	(\$48,800)
	126 - Surplus (Deficit) from Prior Years	(\$38,412)	(\$38,412)	(\$40,081)				
	Total	(\$98,618)	(\$98,412)	(\$84,688)	(\$48,800)	(\$48,800)	(\$48,800)	(\$48,800)
Expenses	247 - Labour & Benefits	\$100	\$100	\$100	\$100	\$100	\$100	\$100
	281 - Debt Repayment - Interest	\$26,877	\$66,312	\$49,888	\$14,000	\$14,000	\$14,000	\$14,000
	282 - Debt Repayment - Principal	\$31,560	\$32,000	\$34,700	\$34,700	\$34,700	\$34,700	\$34,700
	Total	\$58,537	\$98,412	\$84,688	\$48,800	\$48,800	\$48,800	\$48,800
Total		(\$40,081)						
PSAB Reconciliation	Financial Plan Balance	\$40,081						
	Add: Principal Debt Payments	\$31,560	\$32,000	\$34,700	\$34,700	\$34,700	\$34,700	\$34,700
	Deduct: Surplus from Previous Year	(\$38,412)	(\$38,412)	(\$40,081)				
	PSAB Annual Surplus/(Deficit)	\$33,229	(\$6,412)	(\$5,381)	\$34,700	\$34,700	\$34,700	\$34,700

Operating Budget

113 - Salmon Beach Recreation

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$366)						
	122 - Parcel Tax	(\$52,452)	(\$52,452)	(\$53,000)	(\$53,530)	(\$54,065)	(\$54,606)	(\$55,152)
	126 - Surplus (Deficit) from Prior Years	(\$13,048)	(\$13,048)	(\$29,891)				
	Total	(\$65,865)	(\$65,500)	(\$82,891)	(\$53,530)	(\$54,065)	(\$54,606)	(\$55,152)
Expenses	202 - Engagement	\$26	\$4,000	\$4,000	\$4,080	\$4,162	\$4,245	\$4,416
	220 - Contribution to Capital Fund	\$10,366	\$10,000	\$37,448	\$6,612	\$6,179	\$5,730	\$4,888
	247 - Labour & Benefits	\$8,382	\$10,000	\$12,294	\$12,615	\$12,918	\$13,227	\$13,545
	257 - Operating Costs	\$7,478	\$21,000	\$8,500	\$9,160	\$9,323	\$9,490	\$9,669
	260 - Project Expenses		\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$1,656
	266 - Repairs & Maintenance	\$9,723	\$19,000	\$19,120	\$19,502	\$19,892	\$20,290	\$20,978
	Total	\$35,974	\$65,500	\$82,891	\$53,530	\$54,065	\$54,606	\$55,152
Total		(\$29,891)						

PSAB Reconciliation	Financial Plan Balance	\$29,891						
	Add: Transfers to reserves	\$10,366	\$10,000	\$37,448	\$6,612	\$6,179	\$5,730	\$4,888
	Deduct: Estimated Amortization not Included	\$8,204	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200
	Deduct: Surplus from Previous Year	(\$13,048)	(\$13,048)	(\$29,891)				
	PSAB Annual Surplus/(Deficit)	\$19,005	(\$11,248)	(\$644)	(\$1,588)	(\$2,021)	(\$2,470)	(\$3,312)



113 - Salmon Beach Recreation

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 53,734	\$ 53,734	\$ 64,100	\$ 94,148	\$ 101,459	\$ 45,438	\$ 51,568
Contribution from operating fund	10,000	10,000	37,448	6,612	6,179	5,730	4,888
Interest earnings	366	400	600	700	800	400	400
<i>Less - capital expenditures</i>							
Playground upgrade	-	-	-	-	63,000	-	-
Kayak launcher	-	-	3,000	-	-	-	-
Mobi mats	-	-	5,000	-	-	-	-
Picnic table replacement	-	-	-	2,500	-	-	-
Total capital expenditures	-	-	8,000	2,500	63,000	-	-
BALANCE, END OF YEAR	\$ 64,100	\$ 64,134	\$ 94,148	\$ 101,459	\$ 45,438	\$ 51,568	\$ 56,856

Operating Budget

111 - Salmon Beach Security

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$230)						
	122 - Parcel Tax	(\$9,678)	(\$9,678)	(\$9,588)	(\$16,965)	(\$17,346)	(\$17,734)	(\$18,340)
	126 - Surplus (Deficit) from Prior Years	(\$9,422)	(\$9,422)	(\$11,993)				
	Total	(\$19,330)	(\$19,100)	(\$21,581)	(\$16,965)	(\$17,346)	(\$17,734)	(\$18,340)
Expenses	220 - Contribution to Capital Fund	\$230		\$5,000				
	247 - Labour & Benefits	\$3,658	\$5,000	\$10,071	\$10,325	\$10,573	\$10,826	\$11,086
	256 - Office Operations	\$120	\$500	\$510	\$520	\$531	\$541	\$552
	257 - Operating Costs	\$3,246	\$4,600	\$4,500	\$4,590	\$4,682	\$4,775	\$5,079
	259 - Professional Fees		\$5,000					
	266 - Repairs & Maintenance	\$83	\$4,000	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
	Total	\$7,337	\$19,100	\$21,581	\$16,965	\$17,346	\$17,734	\$18,340
Total		(\$11,993)						
PSAB Reconciliation	Financial Plan Balance	(\$26,666)	(\$38,200)	(\$43,161)	(\$33,931)	(\$34,691)	(\$35,469)	(\$36,680)
	Add: Transfers to reserves	\$230		\$5,000				
	Deduct: Estimated Amortization not Included	\$993	\$900	\$900	\$900	\$900	\$900	\$900
	Deduct: Surplus from Previous Year	(\$9,422)	(\$9,422)	(\$11,993)				
	PSAB Annual Surplus/(Deficit)	(\$36,852)	(\$48,522)	(\$51,054)	(\$34,831)	(\$35,591)	(\$36,369)	(\$37,580)



111 - Salmon Beach Security

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 36,084	\$ 36,084	\$ 36,314	\$ 16,514	\$ 16,614	\$ 16,714	\$ 16,814
Contribution from operating fund	-	-	5,000	-	-	-	-
Grants and other contributions	-	-	-	-	-	-	-
Interest earnings	230	200	200	100	100	100	100
<i>Less - capital expenditures</i>							
Gate replacement	-	20,000	25,000	-	-	-	-
Total capital expenditures	-	20,000	25,000	-	-	-	-
BALANCE, END OF YEAR	\$ 36,314	\$ 16,284	\$ 16,514	\$ 16,614	\$ 16,714	\$ 16,814	\$ 16,914

Operating Budget

051 - Salmon Beach Sewage Disposal

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$684)						
	122 - Parcel Tax	(\$50,166)	(\$50,166)	(\$61,133)	(\$64,190)	(\$67,399)	(\$70,769)	(\$74,308)
	124 - Fees & Charges	(\$32,628)	(\$35,000)	(\$35,000)	(\$40,500)	(\$45,900)	(\$49,000)	(\$49,000)
	126 - Surplus (Deficit) from Prior Years	(\$14,119)	(\$14,119)	(\$49)				
	Total	(\$97,597)	(\$99,285)	(\$96,182)	(\$104,690)	(\$113,299)	(\$119,769)	(\$123,308)
Expenses	220 - Contribution to Capital Fund	\$22,984	\$25,000	\$11,701	\$9,286	\$7,047	\$12,244	\$14,473
	247 - Labour & Benefits	\$19,805	\$23,600	\$31,381	\$32,349	\$33,129	\$33,928	\$34,746
	250 - Legal Costs	\$2,052						
	256 - Office Operations	\$514	\$400	\$400	\$404	\$408	\$412	\$416
	257 - Operating Costs	\$49,941	\$45,285	\$49,700	\$40,390	\$40,794	\$41,202	\$41,624
	266 - Repairs & Maintenance	\$2,251	\$5,000	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
	281 - Debt Repayment - Interest				\$900	\$1,100	\$800	\$600
	282 - Debt Repayment - Principal				\$18,300	\$27,700	\$28,000	\$28,200
	Total	\$97,548	\$99,285	\$96,182	\$104,690	\$113,299	\$119,769	\$123,308
Total		(\$49)						

PSAB Reconciliation	Financial Plan Balance	\$49						
	Add: Transfers to reserves	\$22,984	\$25,000	\$11,701	\$9,286	\$7,047	\$12,244	\$14,473
	Add: Principal Debt Payments				\$18,300	\$27,700	\$28,000	\$28,200
	Deduct: Estimated Amortization not Included	\$23,893	\$19,200	\$23,800	\$23,800	\$23,800	\$23,800	\$23,800
	Deduct: Surplus from Previous Year	(\$14,119)	(\$14,119)	(\$49)				
	PSAB Annual Surplus/(Deficit)	(\$14,978)	(\$8,319)	(\$12,148)	\$3,786	\$10,947	\$16,444	\$18,873



051 - Salmon Beach Sewage Disposal

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 110,832	\$ 110,832	\$ 67,282	\$ 79,483	\$ 69	\$ 7,116	\$ 19,460
Contribution from operating fund	22,300	25,000	11,701	9,286	7,047	12,244	14,473
Grants and other contributions	44,102	44,102	-	-	-	-	-
MFA equipment financing	-	-	-	141,000	-	-	-
Interest earnings	684	600	500	300	-	100	200
<i>Less - capital expenditures</i>							
Pumper truck	-	-	-	230,000	-	-	-
Sani-field upgrade	110,636	120,000	-	-	-	-	-
Total capital expenditures	110,636	120,000	-	230,000	-	-	-
BALANCE, END OF YEAR	\$ 67,282	\$ 60,534	\$ 79,483	\$ 69	\$ 7,116	\$ 19,460	\$ 34,133

Operating Budget

114 - Salmon Beach Transportation

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$1,243)						
	122 - Parcel Tax	(\$185,947)	(\$185,947)	(\$188,000)	(\$189,880)	(\$191,779)	(\$193,697)	(\$195,634)
	126 - Surplus (Deficit) from Prior Years	(\$43,753)	(\$43,753)	(\$77,357)				
	Total	(\$230,943)	(\$229,700)	(\$265,357)	(\$189,880)	(\$191,779)	(\$193,697)	(\$195,634)
Expenses	220 - Contribution to Capital Fund	\$20,743	\$19,500	\$103,217	\$24,876	\$23,965	\$23,014	\$22,011
	247 - Labour & Benefits	\$19,621	\$23,500	\$28,440	\$29,240	\$29,944	\$30,666	\$31,406
	257 - Operating Costs	\$61,735	\$58,700	\$80,700	\$81,904	\$83,132	\$84,385	\$85,672
	266 - Repairs & Maintenance	\$51,488	\$128,000	\$53,000	\$53,860	\$54,737	\$55,632	\$56,545
	Total	\$153,586	\$229,700	\$265,357	\$189,880	\$191,779	\$193,697	\$195,634
Total		(\$77,357)						

PSAB Reconciliation	Financial Plan Balance	\$77,357						
	Add: Transfers to reserves	\$20,743	\$19,500	\$103,217	\$24,876	\$23,965	\$23,014	\$22,011
	Deduct: Estimated Amortization not Included	\$1,359	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300
	Deduct: Surplus from Previous Year	(\$43,753)	(\$43,753)	(\$77,357)				
	PSAB Annual Surplus/(Deficit)	\$52,988	(\$25,553)	\$24,560	\$23,576	\$22,665	\$21,714	\$20,711



114 - Salmon Beach Transportation

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 193,104	\$ 193,104	\$ 213,847	\$ 118,264	\$ 43,740	-\$ 12,195	\$ 10,819
Contribution from operating fund	19,500	19,500	103,217	24,876	23,965	23,014	22,011
Grants and other contributions	-	-	-	-	-	-	-
Interest earnings	1,243	1,500	1,200	600	100	-	200
<i>Less - capital expenditures</i>							
Interior road upgrades		-	200,000	100,000	80,000	-	-
Total capital expenditures	-	-	200,000	100,000	80,000	-	-
BALANCE, END OF YEAR	\$ 213,847	\$ 214,104	\$ 118,264	\$ 43,740	-\$ 12,195	\$ 10,819	\$ 33,030

Operating Budget

115 - Salmon Beach Water

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$223)						
	122 - Parcel Tax	(\$9,079)	(\$9,079)	(\$788)	(\$5,058)	(\$5,123)	(\$5,189)	(\$6,515)
	126 - Surplus (Deficit) from Prior Years	(\$4,721)	(\$4,721)	(\$9,207)				
	Total	(\$14,023)	(\$13,800)	(\$9,994)	(\$5,058)	(\$5,123)	(\$5,189)	(\$6,515)
Expenses	220 - Contribution to Capital Fund	\$223						
	247 - Labour & Benefits	\$2,506	\$3,700	\$994	\$1,018	\$1,042	\$1,067	\$1,093
	257 - Operating Costs	\$2,087	\$10,100	\$9,000	\$4,040	\$4,081	\$4,122	\$5,423
	Total	\$4,816	\$13,800	\$9,994	\$5,058	\$5,123	\$5,189	\$6,515
Total		(\$9,207)						

PSAB Reconciliation	Financial Plan Balance	\$9,207						
	Add: Transfers to reserves	\$223						
	Deduct: Estimated Amortization not Included	\$2,297	\$1,900	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
	Deduct: Surplus from Previous Year	(\$4,721)	(\$4,721)	(\$9,207)				
	PSAB Annual Surplus/(Deficit)	\$2,412	(\$6,621)	(\$11,007)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)



115 - Salmon Beach Water

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 35,025	\$ 35,025	\$ 35,247	\$ 35,547	\$ 35,847	\$ 36,147	\$ 36,447
Contribution from operating fund	-	-	-	-	-	-	-
Community Works Fund transfer	-	-	-	-	-	-	-
Interest earnings	222	300	300	300	300	300	300
<i>Less - capital expenditures</i>							
Water infrastructure	-	-	-	-	-	-	-
Total capital expenditures	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 35,247	\$ 35,325	\$ 35,547	\$ 35,847	\$ 36,147	\$ 36,447	\$ 36,747

Operating Budget

077 - South Long Beach Community Parks

PARTICIPANTS: PART OF ELECTORAL AREA 'C'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 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	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 154,044	\$ 154,044	\$ 155,024	\$ 156,224	\$ 157,424	\$ 158,624	\$ 159,824
Developer contributions	-	-	-	-	-	-	-
Interest earnings	980	1,200	1,200	1,200	1,200	1,200	1,200
Less - parkland purchases	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 155,024	\$ 155,244	\$ 156,224	\$ 157,424	\$ 158,624	\$ 159,824	\$ 161,024

Operating Budget

034 - South Long Beach Fire Protection

PARTICIPANTS: PORTION OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$1,087)						
	121 - Other Sources	(\$56)						
	126 - Surplus (Deficit) from Prior Years	\$1,250	\$1,250	(\$2,928)				
	127 - Tax Requisition	(\$27,650)	(\$27,650)	(\$28,021)	(\$31,597)	(\$32,243)	(\$32,901)	(\$33,574)
	Total	(\$27,544)	(\$26,400)	(\$30,949)	(\$31,597)	(\$32,243)	(\$32,901)	(\$33,574)
Expenses	220 - Contribution to Capital Fund	\$56						
	247 - Labour & Benefits	\$1,360	\$2,400	\$2,949	\$3,037	\$3,112	\$3,188	\$3,266
	257 - Operating Costs	\$23,200	\$24,000	\$28,000	\$28,560	\$29,131	\$29,714	\$30,308
	Total	\$24,616	\$26,400	\$30,949	\$31,597	\$32,243	\$32,901	\$33,574
Total		(\$2,928)						

PSAB Reconciliation	Financial Plan Balance	\$2,928						
	Add: Transfers to reserves	\$56						
	Deduct: Surplus from Previous Year	\$1,250	\$1,250	(\$2,928)				
	PSAB Annual Surplus/(Deficit)	\$4,234	\$1,250	(\$2,928)				



034 - South Long Beach Fire Protection

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 8,833	\$ 8,832	\$ 8,889	\$ 8,989	\$ 9,089	\$ 9,189	\$ 9,289
Contribution from operating fund	-	-	-	-	-	-	-
Grants and other contributions	-	-	-	-	-	-	-
Interest earnings	56	100	100	100	100	100	100
<i>Less - capital expenditures</i>							
Equipment		-	-	-	-	-	-
Total capital expenditures	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 8,889	\$ 8,932	\$ 8,989	\$ 9,089	\$ 9,189	\$ 9,289	\$ 9,389

Operating Budget

055 - South Long Beach Bike Path

PARTICIPANTS: PART OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$173)						
	122 - Parcel Tax	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,100)	(\$7,100)	(\$7,100)	(\$7,100)
	126 - Surplus (Deficit) from Prior Years	(\$317)	(\$317)	(\$390)				
	Total	(\$7,490)	(\$7,317)	(\$7,390)	(\$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		\$217	\$290				
	Total	\$7,100	\$7,317	\$7,390	\$7,100	\$7,100	\$7,100	\$7,100
Total		(\$390)						

PSAB Reconciliation	Financial Plan Balance	\$390						
	Deduct: Surplus from Previous Year	(\$317)	(\$317)	(\$390)				
	PSAB Annual Surplus/(Deficit)	\$73	(\$317)	(\$390)				

Operating Budget

052 - South Long Beach Str. Lighting

PARTICIPANTS: PART OF ELECTORAL AREA 'C'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$49)						
	126 - Surplus (Deficit) from Prior Years	(\$100)	(\$100)	(\$79)				
	127 - Tax Requisition	(\$910)	(\$910)	(\$951)	(\$1,049)	(\$1,068)	(\$1,087)	(\$1,107)
	Total	(\$1,059)	(\$1,010)	(\$1,030)	(\$1,049)	(\$1,068)	(\$1,087)	(\$1,107)
Expenses	247 - Labour & Benefits	\$100	\$100	\$100	\$100	\$100	\$100	\$102
	257 - Operating Costs	\$880	\$910	\$930	\$949	\$968	\$987	\$1,005
	Total	\$980	\$1,010	\$1,030	\$1,049	\$1,068	\$1,087	\$1,107
Total		(\$79)						

PSAB Reconciliation	Financial Plan Balance	\$79						
	Deduct: Surplus from Previous Year	(\$100)	(\$100)	(\$79)				
	PSAB Annual Surplus/(Deficit)	(\$21)	(\$100)	(\$79)				

Operating Budget

073 - Grants-in-Aid- Sproat Lake

PARTICIPANTS: ELECTORAL AREA 'D'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$15,000)	(\$15,000)	(\$14,789)				
	127 - Tax Requisition	(\$25,243)	(\$25,243)	(\$20,454)	(\$34,728)	(\$35,222)	(\$35,727)	(\$36,966)
	Total	(\$40,243)	(\$40,243)	(\$35,243)	(\$34,728)	(\$35,222)	(\$35,727)	(\$36,966)
Expenses	202 - Engagement	\$211	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,200
	221 - Contribution to Other Governments	\$24,243	\$24,243	\$24,243	\$24,728	\$25,222	\$25,727	\$26,766
	240 - Grants-in-Aid	\$1,000	\$6,000	\$1,000				
	Total	\$25,454	\$40,243	\$35,243	\$34,728	\$35,222	\$35,727	\$36,966
Total		(\$14,789)						

PSAB Reconciliation	Financial Plan Balance	\$14,789						
	Deduct: Surplus from Previous Year	(\$15,000)	(\$15,000)	(\$14,789)				
	PSAB Annual Surplus/(Deficit)	(\$211)	(\$15,000)	(\$14,789)				

Operating Budget

042 - Animal Control - Sproat Lake

PARTICIPANTS: ELECTORAL AREA 'D'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$79)						
	126 - Surplus (Deficit) from Prior Years	(\$903)	(\$903)	(\$1,727)				
	127 - Tax Requisition	(\$2,197)	(\$2,197)	(\$1,234)	(\$3,003)	(\$3,047)	(\$3,091)	(\$3,137)
	Total	(\$3,179)	(\$3,100)	(\$2,961)	(\$3,003)	(\$3,047)	(\$3,091)	(\$3,137)
Expenses	247 - Labour & Benefits	\$900	\$1,200	\$961	\$983	\$1,007	\$1,031	\$1,055
	257 - Operating Costs	\$552	\$1,900	\$2,000	\$2,020	\$2,040	\$2,061	\$2,081
	Total	\$1,452	\$3,100	\$2,961	\$3,003	\$3,047	\$3,091	\$3,137
Total		(\$1,727)						

PSAB Reconciliation	Financial Plan Balance	\$1,727						
	Deduct: Surplus from Previous Year	(\$903)	(\$903)	(\$1,727)				
	PSAB Annual Surplus/(Deficit)	\$824	(\$903)	(\$1,727)				

Operating Budget

048 - Sproat Lake - Arena

PARTICIPANTS: ELECTORAL AREA 'D'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	122 - Parcel Tax		(\$0)					
	126 - Surplus (Deficit) from Prior Years	(\$500)	(\$500)	(\$400)				
	Total	(\$500)	(\$500)	(\$400)				
Expenses	247 - Labour & Benefits	\$100	\$100					
	284 - Unallocated per Budget		\$400	\$400				
	Total	\$100	\$500	\$400				
Total		(\$400)						
PSAB Reconciliation	Financial Plan Balance	\$400						
	Deduct: Surplus from Previous Year	(\$500)	(\$500)	(\$400)				
	PSAB Annual Surplus/(Deficit)	(\$100)	(\$500)	(\$400)				

Operating Budget

075 - Sproat Lake Community Parks

PARTICIPANTS: PART OF ELECTORAL AREA 'D'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$13,443)	(\$140,000)	(\$130,780)				
	121 - Other Sources	(\$1,227)						
	126 - Surplus (Deficit) from Prior Years	(\$19,545)	(\$19,545)	(\$29,672)				
	127 - Tax Requisition	(\$116,505)	(\$116,505)	(\$116,505)	(\$117,670)	(\$118,847)	(\$120,036)	(\$121,236)
	136 - Transfer from Community Works Fund Reserve				(\$25,000)	(\$25,000)		
	Total		(\$150,719)	(\$276,050)	(\$276,957)	(\$142,670)	(\$143,847)	(\$120,036)
Expenses	220 - Contribution to Capital Fund	\$60,447	\$190,000	\$183,278	\$21,539	\$20,712	\$19,854	\$25,560
	245 - Insurance	\$246	\$200	\$300	\$306	\$312	\$318	\$221
	247 - Labour & Benefits	\$18,066	\$23,500	\$22,386	\$22,912	\$23,451	\$24,003	\$24,570
	256 - Office Operations	\$20	\$100	\$100	\$102	\$104	\$106	\$110
	257 - Operating Costs	\$36,269	\$46,250	\$52,874	\$54,431	\$55,520	\$56,631	\$58,630
	260 - Project Expenses	\$6,000	\$7,000	\$9,020	\$9,200	\$9,384	\$9,572	\$7,729
	266 - Repairs & Maintenance		\$9,000	\$9,000	\$9,180	\$9,364	\$9,551	\$4,416
	269 - Operational Planning				\$25,000	\$25,000		
	Total		\$121,048	\$276,050	\$276,957	\$142,670	\$143,847	\$120,036
Total		(\$29,672)						

PSAB Reconciliation	Financial Plan Balance	\$29,672						
	Add: Transfers to reserves	\$60,447	\$190,000	\$183,278	\$21,539	\$20,712	\$19,854	\$25,560
	Deduct: Estimated Amortization not Included	\$18,061	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
	Deduct: Transfers from reserves				(\$25,000)	(\$25,000)		
	Deduct: Surplus from Previous Year	(\$19,545)	(\$19,545)	(\$29,672)				
	PSAB Annual Surplus/(Deficit)	\$52,513	\$152,455	\$135,606	(\$21,461)	(\$22,288)	\$1,854	\$7,560



075 - Sproat Lake Community Parks

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 225,474	\$ 225,474	\$ 201,555	\$ 245,253	\$ 258,691	\$ 140,103	\$ 151,058
Contribution from operating fund	50,000	50,000	52,497	21,539	20,712	19,854	25,560
Grants and other contributions	9,220	-	130,780	-	-	-	-
Community Works Fund transfer	-	147,465	-	-	200,000	-	-
Interest earnings	1,227	1,000	1,200	1,900	700	1,100	1,200
<i>Less - capital expenditures</i>							
Bike park upgrades	-	-	-	-	-	-	-
Cougar Smith Park infrastructure upgrades	-	-	10,000	-	-	-	-
Dickson Park dock	-	-	-	-	-	-	-
Cougar Smith Park parking lot upgrades	72,903	85,000	-	-	-	-	-
Great Central Lake boat launch & parking	-	-	-	-	200,000	-	-
Trail upgrades	11,463	150,000	130,780	10,000	140,000	10,000	10,000
Total capital expenditures	84,366	235,000	140,780	10,000	340,000	10,000	10,000
BALANCE, END OF YEAR	\$ 201,555	\$ 188,939	\$ 245,253	\$ 258,691	\$ 140,103	\$ 151,058	\$ 167,818

SPROAT LAKE COMMUNITY PARK	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>PARKLAND RESERVE FUND</u>							
Balance, beginning of year	\$ 151,355	\$ 151,355	\$ 152,318	\$ 153,418	\$ 154,618	\$ 155,818	\$ 157,018
Developer contributions	-	-	-	-	-	-	-
Interest earnings	963	1,100	1,100	1,200	1,200	1,200	1,200
Less - parkland purchases	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 152,318	\$ 152,455	\$ 153,418	\$ 154,618	\$ 155,818	\$ 157,018	\$ 158,218

Operating Budget

057 - Noise Control - Sproat Lake

PARTICIPANTS: ELECTORAL AREA 'D'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$416)						
	126 - Surplus (Deficit) from Prior Years	(\$693)	(\$693)	\$10,999				
	127 - Tax Requisition	(\$11,507)	(\$11,507)	(\$22,960)	(\$12,203)	(\$12,441)	(\$12,683)	(\$13,158)
	Total	(\$12,616)	(\$12,200)	(\$11,961)	(\$12,203)	(\$12,441)	(\$12,683)	(\$13,158)
Expenses	247 - Labour & Benefits	\$900	\$1,200	\$961	\$983	\$1,007	\$1,031	\$1,055
	250 - Legal Costs	\$22,163	\$10,000	\$10,000	\$10,200	\$10,404	\$10,612	\$11,041
	257 - Operating Costs	\$552	\$1,000	\$1,000	\$1,020	\$1,030	\$1,041	\$1,061
	Total	\$23,615	\$12,200	\$11,961	\$12,203	\$12,441	\$12,683	\$13,158
Total		\$10,999						
PSAB Reconciliation	Financial Plan Balance	(\$10,999)						
	Deduct: Surplus from Previous Year	(\$693)	(\$693)	\$10,999				
	PSAB Annual Surplus/(Deficit)	(\$11,692)	(\$693)	\$10,999				

Operating Budget

036 - Sproat Lake Fire Protection

PARTICIPANTS: PORTION OF ELECTORAL AREA 'D'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$25,749)	(\$12,500)	(\$5,100)	(\$5,202)	(\$5,306)	(\$5,412)	(\$5,520)
	106 - Contracts with Other Governments	(\$1,638)	(\$4,000)	(\$4,080)	(\$4,162)	(\$4,245)	(\$4,330)	(\$4,416)
	121 - Other Sources	(\$2,344)						
	126 - Surplus (Deficit) from Prior Years	(\$791)	(\$791)	(\$8,587)				
	127 - Tax Requisition	(\$503,459)	(\$503,459)	(\$612,846)	(\$634,188)	(\$708,541)	(\$781,948)	(\$796,064)
	Total	(\$533,981)	(\$520,750)	(\$630,613)	(\$643,552)	(\$718,091)	(\$791,690)	(\$806,001)
Expenses	218 - Consultant Costs	\$10,940	\$10,000					
	220 - Contribution to Capital Fund	\$156,190	\$154,000	\$212,000	\$216,240	\$220,565	\$264,976	\$270,276
	235 - Protective Services Expenses	\$108,569	\$116,000	\$118,500	\$120,872	\$123,101	\$125,372	\$127,284
	240 - Grants-in-Aid	\$5,700	\$5,700	\$5,700	\$5,814	\$5,930	\$6,049	\$6,293
	245 - Insurance	\$15,152	\$12,600	\$10,100	\$10,302	\$10,508	\$10,718	\$11,151
	247 - Labour & Benefits	\$28,324	\$29,900	\$35,089	\$36,116	\$36,995	\$37,896	\$38,831
	256 - Office Operations	\$7,283	\$3,800	\$3,800	\$3,876	\$3,954	\$4,033	\$4,196
	257 - Operating Costs	\$174,795	\$168,750	\$141,924	\$144,762	\$147,658	\$150,611	\$156,245
	266 - Repairs & Maintenance	\$18,442	\$20,000	\$53,500	\$54,570	\$55,661	\$56,775	\$55,204
	281 - Debt Repayment - Interest					\$3,000	\$3,200	\$2,400
	282 - Debt Repayment - Principal					\$58,700	\$79,000	\$80,000
	284 - Fire Services Plan Implementation			\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
	Total	\$525,394	\$520,750	\$630,613	\$643,552	\$718,091	\$791,690	\$806,001
PSAB Reconciliation	Financial Plan Balance	\$8,587						
	Add: Transfers to reserves	\$156,190	\$154,000	\$212,000	\$216,240	\$220,565	\$264,976	\$270,276
	Add: Principal Debt Payments					\$58,700	\$79,000	\$80,000
	Deduct: Estimated Amortization not Included	\$118,119	\$115,400	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000
	Deduct: Surplus from Previous Year	(\$791)	(\$791)	(\$8,587)				
	PSAB Annual Surplus/(Deficit)	\$45,868	\$37,809	\$85,413	\$98,240	\$161,265	\$225,976	\$232,276



036 - Sproat Lake Fire Protection

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 236,100	\$ 236,100	\$ 338,472	\$ 1,872	\$ 11,702	\$ 214,667	\$ 443
Contribution from operating fund	154,000	154,000	212,000	216,240	220,565	264,976	270,276
Community Works Fund transfer	-	-	500,000	-	-	-	-
MFA equipment financing	-	-	-	-	400,000	-	-
Interest earnings	1,500	1,400	600	100	600	800	900
<i>Less - capital expenditures</i>							
COVID funding - front load extractor	19,213	20,000	-	-	-	-	-
Dock upgrades - hall #2	11,556	17,000	-	-	-	-	-
Dry hydrant	-	-	-	-	17,000	-	19,000
Fire boat	-	-	-	-	400,000	-	-
Firehall upgrades #1	-	5,000	68,000	-	-	-	-
Firehall upgrades #2	-	-	-	-	-	-	-
Firehall upgrades #3	5,113	80,000	500,000	-	-	-	-
Generator - hall #3	-	80,000	-	-	-	-	-
Parking lot upgrades - hall #3	9,636	12,000	-	-	-	-	-
Replace water tanks	-	20,300	10,000	-	-	-	-
SCBA replacement	-	-	-	206,510	-	-	-
Truck #43 replacement	-	-	-	-	-	480,000	-
Truck #48 replacement	-	-	470,000	-	-	-	-
Truck #49 upgrade	7,610	7,000	-	-	-	-	-
Total capital expenditures	53,128	241,300	1,048,000	206,510	417,000	480,000	19,000
BALANCE, END OF YEAR	\$ 338,472	\$ 150,200	\$ 1,872	\$ 11,702	\$ 214,667	\$ 443	\$ 252,618

Operating Budget

053 - Arvay Road Street Lighting

PARTICIPANTS: PART OF ELECTORAL AREA 'E'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$158)	(\$158)	(\$37)				
	127 - Tax Requisition	(\$1,492)	(\$1,492)	(\$1,663)	(\$1,734)	(\$1,769)	(\$1,804)	(\$1,822)
	Total	(\$1,650)	(\$1,650)	(\$1,700)	(\$1,734)	(\$1,769)	(\$1,804)	(\$1,822)
Expenses	247 - Labour & Benefits	\$100	\$100	\$100	\$102	\$104	\$106	\$110
	257 - Operating Costs	\$1,512	\$1,550	\$1,600	\$1,632	\$1,665	\$1,698	\$1,711
	Total	\$1,612	\$1,650	\$1,700	\$1,734	\$1,769	\$1,804	\$1,822
Total		(\$37)						

PSAB Reconciliation	Financial Plan Balance	\$37						
	Deduct: Surplus from Previous Year	(\$158)	(\$158)	(\$37)				
	PSAB Annual Surplus/(Deficit)	(\$120)	(\$158)	(\$37)				

Operating Budget

044 - Animal Control - Beaver Creek

PARTICIPANTS: ELECTORAL AREA 'E'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$1,159)	(\$1,159)	\$2,652				
	127 - Tax Requisition	(\$1,941)	(\$1,941)	(\$6,613)	(\$4,043)	(\$4,128)	(\$4,214)	(\$3,153)
	Total	(\$3,100)	(\$3,100)	(\$3,961)	(\$4,043)	(\$4,128)	(\$4,214)	(\$3,153)
Expenses	247 - Labour & Benefits	\$900	\$1,200	\$961	\$983	\$1,007	\$1,031	\$1,055
	257 - Operating Costs	\$4,852	\$1,900	\$3,000	\$3,060	\$3,121	\$3,184	\$2,098
	Total	\$5,752	\$3,100	\$3,961	\$4,043	\$4,128	\$4,214	\$3,153
Total		\$2,652						
PSAB Reconciliation	Financial Plan Balance	(\$2,652)	(\$0)	\$0				
	Deduct: Surplus from Previous Year	(\$1,159)	(\$1,159)	\$2,652				
	PSAB Annual Surplus/(Deficit)	(\$3,811)	(\$1,159)	\$2,652				

Operating Budget

129 - Beaver Creek Parks

PARTICIPANTS: ELECTORAL AREA 'E'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$20)	(\$32,500)	(\$32,500)				
	121 - Other Sources	(\$41)						
	126 - Surplus (Deficit) from Prior Years	(\$18,203)	(\$18,203)	(\$20,775)				
	127 - Tax Requisition	(\$26,897)	(\$26,897)	(\$29,000)	(\$36,680)	(\$38,374)	(\$39,081)	(\$42,803)
	136 - Transfer from Community Works Fund Reserve				(\$25,000)			
	Total		(\$45,161)	(\$77,600)	(\$82,275)	(\$61,680)	(\$38,374)	(\$39,081)
Expenses	220 - Contribution to Capital Fund	\$10,041	\$42,500	\$41,240	\$7,054	\$3,231	\$3,409	\$6,589
	247 - Labour & Benefits	\$14,129	\$15,100	\$12,536	\$12,926	\$13,239	\$13,560	\$13,889
	257 - Operating Costs	\$215	\$20,000	\$28,500	\$16,700	\$21,904	\$22,112	\$22,324
	269 - Operational Planning				\$25,000			
	Total		\$24,386	\$77,600	\$82,275	\$61,680	\$38,374	\$39,081
Total		(\$20,775)						

PSAB Reconciliation	Financial Plan Balance	\$20,775						
	Add: Transfers to reserves	\$10,041	\$42,500	\$41,240	\$7,054	\$3,231	\$3,409	\$6,589
	Deduct: Transfers from reserves				(\$25,000)			
	Deduct: Surplus from Previous Year	(\$18,203)	(\$18,203)	(\$20,775)				
	PSAB Annual Surplus/(Deficit)	\$12,613	\$24,297	\$20,464	\$7,054	\$3,231	\$3,409	\$6,589



129 - Beaver Creek Parks

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 5,297	\$ 5,297	\$ 15,338	\$ 24,178	\$ 31,432	\$ 34,862	\$ 38,571
Contribution from operating fund	10,000	10,000	8,740	7,054	3,231	3,409	6,589
Community Works Fund transfer	-	25,000	100,000	-	-	-	-
Grants and other contributions	-	-	32,500	-	-	-	-
Interest earnings	41	-	100	200	200	300	300
<i>Less - capital expenditures</i>							
Pedestrian bridge - Evergreen Park	-	25,000	32,500	-	-	-	-
Nordstrom playground development	-	-	100,000	-	-	-	-
Total capital expenditures	-	25,000	132,500	-	-	-	-
BALANCE, END OF YEAR	\$ 15,338	\$ 15,297	\$ 24,178	\$ 31,432	\$ 34,862	\$ 38,571	\$ 45,460

BEAVER CREEK COMMUNITY PARK	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>PARKLAND RESERVE FUND</u>							
Balance, beginning of year	\$ 7,625	\$ 7,625	\$ 7,674	\$ 7,774	\$ 7,874	\$ 7,974	\$ 8,074
Developer contributions	-	-	-	-	-	-	-
Interest earnings	49	100	100	100	100	100	100
Less - parkland purchases	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 7,674	\$ 7,725	\$ 7,774	\$ 7,874	\$ 7,974	\$ 8,074	\$ 8,174

Operating Budget

046 - Beaver Creek - Arena

PARTICIPANTS: ELECTORAL AREA 'E'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	122 - Parcel Tax							
	126 - Surplus (Deficit) from Prior Years	(\$500)	(\$500)	(\$400)				
	Total	(\$500)	(\$500)	(\$400)				
Expenses	247 - Labour & Benefits	\$100	\$100					
	284 - Unallocated per Budget		\$400	\$400				
	Total	\$100	\$500	\$400				
Total		(\$400)						
PSAB Reconciliation	Financial Plan Balance	\$400						
	Deduct: Surplus from Previous Year	(\$500)	(\$500)	(\$400)				
	PSAB Annual Surplus/(Deficit)	(\$100)	(\$500)	(\$400)				

Operating Budget

041 - Noise Control-Beaver Creek

PARTICIPANTS: ELECTORAL AREA 'E'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$709)	(\$709)	(\$747)				
	127 - Tax Requisition	(\$1,491)	(\$1,491)	(\$1,213)	(\$2,003)	(\$2,047)	(\$2,092)	(\$2,159)
	Total	(\$2,200)	(\$2,200)	(\$1,961)	(\$2,003)	(\$2,047)	(\$2,092)	(\$2,159)
Expenses	247 - Labour & Benefits	\$900	\$1,200	\$961	\$983	\$1,007	\$1,031	\$1,055
	257 - Operating Costs	\$552	\$1,000	\$1,000	\$1,020	\$1,040	\$1,061	\$1,104
	Total	\$1,452	\$2,200	\$1,961	\$2,003	\$2,047	\$2,092	\$2,159
Total		(\$747)						

PSAB Reconciliation	Financial Plan Balance	\$747						
	Deduct: Surplus from Previous Year	(\$709)	(\$709)	(\$747)				
	PSAB Annual Surplus/(Deficit)	\$39	(\$709)	(\$747)				

Operating Budget

032 - Beaver Creek Fire Protection

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$33,000)	(\$20,000)					
	121 - Other Sources	(\$11,933)	(\$6,615)	(\$8,647)	(\$8,820)	(\$8,996)	(\$9,176)	(\$7,303)
	126 - Surplus (Deficit) from Prior Years	(\$42,365)	(\$42,365)	(\$16,548)				
	127 - Tax Requisition	(\$361,570)	(\$361,570)	(\$478,915)	(\$517,281)	(\$539,071)	(\$566,001)	(\$579,530)
	Total	(\$448,868)	(\$430,550)	(\$504,110)	(\$526,101)	(\$548,067)	(\$575,177)	(\$586,833)
Expenses	220 - Contribution to Capital Fund	\$195,419	\$197,500	\$170,000	\$185,000	\$200,000	\$220,000	\$224,400
	235 - Protective Services Expenses	\$74,369	\$100,600	\$119,100	\$121,482	\$123,912	\$126,390	\$128,918
	240 - Grants-in-Aid	\$3,000	\$2,000	\$3,000	\$3,060	\$3,121	\$3,184	\$3,247
	245 - Insurance	\$4,548	\$4,800	\$6,500	\$6,630	\$6,763	\$6,898	\$7,036
	247 - Labour & Benefits	\$26,179	\$28,000	\$31,825	\$32,770	\$33,570	\$34,390	\$35,230
	250 - Legal Costs	\$514						
	256 - Office Operations	\$15,661	\$7,600	\$18,050	\$18,411	\$18,779	\$19,155	\$19,538
	257 - Operating Costs	\$100,709	\$82,050	\$96,335	\$98,262	\$100,227	\$102,231	\$104,276
	266 - Repairs & Maintenance	\$11,922	\$8,000	\$9,300	\$9,486	\$9,676	\$9,869	\$10,067
	284 - Fire Services Plan Implementation			\$50,000	\$51,000	\$52,020	\$53,060	\$54,122
	Total	\$432,320	\$430,550	\$504,110	\$526,101	\$548,067	\$575,177	\$586,833
Total		(\$16,548)						

PSAB Reconciliation	Financial Plan Balance	\$16,548						
	Add: Transfers to reserves	\$195,419	\$197,500	\$170,000	\$185,000	\$200,000	\$220,000	\$224,400
	Deduct: Estimated Amortization not Included	\$81,740	\$75,400	\$81,700	\$81,700	\$81,700	\$81,700	\$81,700
	Deduct: Surplus from Previous Year	(\$42,365)	(\$42,365)	(\$16,548)				
	PSAB Annual Surplus/(Deficit)	\$87,862	\$79,735	\$71,752	\$103,300	\$118,300	\$138,300	\$142,700



032 - Beaver Creek Fire Protection

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 30,055	\$ 30,055	\$ 156,713	\$ 74,513	\$ 259,513	\$ 435,213	\$ 6,913
Contribution from operating fund	170,000	170,000	170,000	185,000	200,000	220,000	224,400
Grants & other contributions	-	20,000	-	-	-	-	-
Community Works Fund transfer	-	-	-	350,000	-	-	-
Interest earnings	419	700	900	-	2,600	1,700	900
<i>Less - capital expenditures</i>							
COVID funding - front load extractor	13,193	20,000	-	-	-	-	-
Firehall upgrades	-	-	15,000	350,000	-	-	-
Parking lot improvements	15,900	16,000	-	-	-	-	-
Photocopier	7,115	-	-	-	-	-	-
Rescue tools	7,553	20,000	34,400	-	-	-	-
SCBA replacement	-	-	188,800	-	-	-	-
Server upgrade	-	-	14,900	-	-	-	-
Tough books	-	-	-	-	26,900	-	-
Truck #51 replacement	-	-	-	-	-	650,000	-
Total capital expenditures	43,761	56,000	253,100	350,000	26,900	650,000	-
BALANCE, END OF YEAR	\$ 156,713	\$ 164,755	\$ 74,513	\$ 259,513	\$ 435,213	\$ 6,913	\$ 232,213

Operating Budget

125 - Beaver Creek Water System

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

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	121 - Other Sources	(\$3,028)	(\$5,000)	(\$7,500)	(\$2,550)	(\$2,601)	(\$2,653)	(\$5,520)
	122 - Parcel Tax	(\$246,558)	(\$246,806)	(\$250,376)	(\$250,376)	(\$250,376)	(\$250,376)	(\$250,376)
	124 - Fees & Charges	(\$863,497)	(\$760,100)	(\$810,150)	(\$826,201)	(\$842,573)	(\$859,272)	(\$838,421)
	126 - Surplus (Deficit) from Prior Years	(\$122,456)	(\$122,456)	(\$139,571)				
	Total	(\$1,235,539)	(\$1,134,362)	(\$1,207,597)	(\$1,079,127)	(\$1,095,550)	(\$1,112,302)	(\$1,094,317)
Expenses	202 - Engagement	\$1,038	\$1,000	\$1,000	\$1,020	\$1,040	\$1,061	\$1,104
	218 - Consultant Costs	\$1,815						
	220 - Contribution to Capital Fund	\$316,761	\$313,962	\$367,223	\$244,467	\$259,111	\$258,720	\$227,181
	245 - Insurance	\$11,755	\$11,000	\$13,000	\$13,260	\$13,525	\$13,796	\$12,145
	247 - Labour & Benefits	\$315,984	\$357,400	\$329,125	\$338,908	\$346,879	\$355,045	\$363,411
	250 - Legal Costs	\$380	\$10,000	\$5,000	\$5,100	\$5,202	\$5,306	\$11,041
	256 - Office Operations	\$32,749	\$25,000	\$29,630	\$29,923	\$15,221	\$15,525	\$19,192
	257 - Operating Costs	\$316,965	\$306,000	\$352,220	\$334,246	\$340,531	\$346,939	\$335,955
	266 - Repairs & Maintenance	\$98,521	\$110,000	\$110,400	\$112,204	\$114,040	\$115,909	\$124,289
	Total	\$1,095,967	\$1,134,362	\$1,207,597	\$1,079,127	\$1,095,550	\$1,112,302	\$1,094,317
Total		(\$139,571)						

PSAB Reconciliation	Financial Plan Balance	\$139,571						
	Add: Transfers to reserves	\$316,761	\$313,962	\$367,223	\$244,467	\$259,111	\$258,720	\$227,181
	Deduct: Estimated Amortization not Included	\$221,351	\$228,100	\$221,300	\$221,300	\$221,300	\$221,300	\$221,300
	Deduct: Surplus from Previous Year	(\$122,456)	(\$122,456)	(\$139,571)				
	PSAB Annual Surplus/(Deficit)	\$112,526	(\$36,594)	\$6,351	\$23,167	\$37,811	\$37,420	\$5,881



125 - Beaver Creek Water System

CAPITAL DEVELOPMENT FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ 278,808	\$ 278,788	\$ 550,367	\$ 206,366	\$ 290,709	\$ 139,396	\$ 388,092
Contribution from operating fund	273,938	306,419	352,199	232,443	247,087	246,696	217,157
Contribution from grants	-	-	-	-	-	-	-
Community Works Fund transfer	-	-	-	-	-	-	-
Interest earnings	2,603	3,200	2,800	1,900	1,600	2,000	2,000
<i>Less - capital expenditures</i>							
Minor capital projects	-	10,000	-	-	-	-	-
North Reservoir back-up generator	-	-	-	-	-	-	-
Shop & compound upgrades	-	-	-	150,000	-	-	-
Watermain - Georgia Road			185,000				
Watermain - Karen Place			514,000				
Watermain - Smith Road	4,982	-	-	-	400,000	-	450,000
Total capital expenditures	4,982	10,000	699,000	150,000	400,000	-	450,000
BALANCE, END OF YEAR	\$ 550,367	\$ 578,407	\$ 206,366	\$ 290,709	\$ 139,396	\$ 388,092	\$ 157,250

BEAVER CREEK WATER SYSTEM	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>RENEWAL RESERVE FUND</u>							
Balance, beginning of year	\$ 3,057	\$ 3,057	\$ 3,076	\$ 3,096	\$ 3,116	\$ 3,136	\$ 3,156
Contribution from operating fund	-	-	-	-	-	-	-
Interest earnings	19	20	20	20	20	20	20
Less - capital expenditures	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 3,076	\$ 3,077	\$ 3,096	\$ 3,116	\$ 3,136	\$ 3,156	\$ 3,176

BEAVER CREEK WATER SYSTEM	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>EMPLOYEES SICK LEAVE FUND</u>							
Balance, beginning of year	\$ 1,575	\$ 1,575	\$ 1,609	\$ 1,643	\$ 1,677	\$ 1,711	\$ 1,745
Contribution from operating fund	24	24	24	24	24	24	24
Interest earnings	10	10	10	10	10	10	10
Less - sick leave payout	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 1,609	\$ 1,609	\$ 1,643	\$ 1,677	\$ 1,711	\$ 1,745	\$ 1,779

BEAVER CREEK WATER SYSTEM	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>MOTOR VEHICLE REPLACEMENT FUND</u>							
Balance, beginning of year	\$ 21,107	\$ 21,107	\$ 61,273	\$ 18,573	\$ 30,753	\$ 43,033	\$ 5,213
Contribution from operating fund	40,000	10,000	15,000	12,000	12,000	12,000	10,000
Interest earnings	166	200	300	180	280	180	80
Less - capital expenditures	-	-	58,000	-	-	50,000	-



125 - Beaver Creek Water System

BEAVER CREEK WATER SYSTEM	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>DEVELOPMENT COST CHARGES</u>							
Balance, beginning of year	\$ 60,594	\$ 60,594	\$ 96,190	\$ 550	\$ 550	\$ 550	\$ 550
Collection of charges	35,161	-	-	-	-	-	-
Interest earnings	435	450	360	-	-	-	-
Less capital expenditures - Karen Place watermain	-	-	96,000	-	-	-	-
BALANCE, END OF YEAR	\$ 96,190	\$ 61,044	\$ 550				

Operating Budget

100 - Grants-in-Aid - Beaver Creek

PARTICIPANTS: ELECTORAL AREA 'E'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	126 - Surplus (Deficit) from Prior Years	(\$4,500)	(\$4,500)	(\$1,000)				
	127 - Tax Requisition	\$2,500	\$2,500	(\$1,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
	Total	(\$2,000)						
Expenses	202 - Engagement		\$1,000	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000
	240 - Grants-in-Aid	\$1,000	\$1,000	\$1,000				
	Total	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total		(\$1,000)						

PSAB Reconciliation	Financial Plan Balance	\$1,000						
	Deduct: Surplus from Previous Year	(\$4,500)	(\$4,500)	(\$1,000)				
	PSAB Annual Surplus/(Deficit)	(\$3,500)	(\$4,500)	(\$1,000)				

Operating Budget

131 - Animal Control - Cherry Creek

PARTICIPANTS: ELECTORAL AREA 'F'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$2)						
	126 - Surplus (Deficit) from Prior Years	(\$1,611)	(\$1,611)	(\$1,250)				
	127 - Tax Requisition	(\$1,489)	(\$1,489)	(\$1,610)	(\$2,883)	(\$2,907)	(\$2,931)	(\$2,955)
	Total	(\$3,103)	(\$3,100)	(\$2,861)	(\$2,883)	(\$2,907)	(\$2,931)	(\$2,955)
Expenses	247 - Labour & Benefits	\$900	\$1,200	\$961	\$983	\$1,007	\$1,031	\$1,055
	257 - Operating Costs	\$952	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900
	Total	\$1,852	\$3,100	\$2,861	\$2,883	\$2,907	\$2,931	\$2,955
Total		(\$1,250)						

PSAB Reconciliation	Financial Plan Balance	\$1,250						
	Deduct: Surplus from Previous Year	(\$1,611)	(\$1,611)	(\$1,250)				
	PSAB Annual Surplus/(Deficit)	(\$361)	(\$1,611)	(\$1,250)				

Operating Budget

047 - Cherry Creek - Arena

PARTICIPANTS: ELECTORAL AREA 'F'

Account Type	GLCategory	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	122 - Parcel Tax		\$0					
	126 - Surplus (Deficit) from Prior Years	(\$500)	(\$500)	(\$400)				
	Total	(\$500)	(\$500)	(\$400)				
Expenses	247 - Labour & Benefits	\$100	\$100					
	284 - Unallocated per Budget		\$400	\$400				
	Total	\$100	\$500	\$400				
Total		(\$400)						
PSAB Reconciliation	Financial Plan Balance	(\$600)	(\$1,000)	(\$800)				
	Deduct: Surplus from Previous Year	(\$500)	(\$500)	(\$400)				
	PSAB Annual Surplus/(Deficit)	(\$1,100)	(\$1,500)	(\$1,201)				

Operating Budget

134 - Cherry Creek Community Park

PARTICIPANTS: ELECTORAL AREA 'F'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	101 - Appropriated Surplus from Prior Years			(\$25,000)				
	103 - Conditional Grant	(\$28)	(\$20,000)					
	126 - Surplus (Deficit) from Prior Years	(\$4,805)	(\$4,805)	(\$5,742)				
	127 - Tax Requisition	(\$5,195)	(\$5,195)	(\$10,996)	(\$19,512)	(\$19,794)	(\$20,082)	(\$20,376)
	130 - Unconditional Grant	(\$25,000)						
	Total		(\$35,029)	(\$30,000)	(\$41,738)	(\$19,512)	(\$19,794)	(\$20,082)
Expenses	220 - Contribution to Capital Fund				\$1,000	\$1,000	\$1,000	\$1,000
	247 - Labour & Benefits	\$3,559	\$5,000	\$10,738	\$10,987	\$11,243	\$11,506	\$11,775
	257 - Operating Costs	\$728	\$25,000	\$6,000	\$7,525	\$7,550	\$7,576	\$7,602
	269 - Operational Planning			\$25,000				
	Total		\$4,286	\$30,000	\$41,738	\$19,512	\$19,794	\$20,082
Total		(\$30,742)						
PSAB Reconciliation	Financial Plan Balance	(\$39,315)	(\$60,000)	(\$83,475)	(\$39,025)	(\$39,587)	(\$40,163)	(\$40,752)
	Deduct: Estimated Amortization not Included	\$2,831	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
	Deduct: Surplus from Previous Year	(\$4,805)	(\$4,805)	(\$5,742)				
	PSAB Annual Surplus/(Deficit)	(\$46,951)	(\$67,605)	(\$92,018)	(\$41,825)	(\$42,387)	(\$42,963)	(\$43,552)



134 - Cherry Creek Community Park

CAPITAL FUND	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000
Contribution from operating fund	-	-	-	1,000	1,000	1,000	1,000
Community Works Fund transfer	-	-	250,000	-	-	-	-
Interest earnings	-	-	-	-	-	-	-
<i>Less - capital expenditures</i>							
Maplehurst parking lot development	-	-	250,000	-	-	-	-
Total capital expenditures	-	-	250,000	-	-	-	-
BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000

CHERRY CREEK COMMUNITY PARK	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<u>PARKLAND RESERVE FUND</u>							
Balance, beginning of year	\$ 61,139	\$ 61,138	\$ 61,528	\$ 62,028	\$ 62,528	\$ 63,028	\$ 63,528
Developer contributions	-	-	-	-	-	-	-
Interest earnings	389	500	500	500	500	500	500
Less - parkland purchases	-	-	-	-	-	-	-
BALANCE, END OF YEAR	\$ 61,528	\$ 61,638	\$ 62,028	\$ 62,528	\$ 63,028	\$ 63,528	\$ 64,028

Operating Budget

049 - Noise Control - Cherry Creek

PARTICIPANTS: ELECTORAL AREA 'F'

Account Type	GL Category	2021 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues	103 - Conditional Grant	(\$2)						
	126 - Surplus (Deficit) from Prior Years	(\$711)	(\$711)	(\$750)				
	127 - Tax Requisition	(\$1,489)	(\$1,489)	(\$1,211)	(\$2,003)	(\$2,047)	(\$2,092)	(\$2,159)
	Total	(\$2,202)	(\$2,200)	(\$1,961)	(\$2,003)	(\$2,047)	(\$2,092)	(\$2,159)
Expenses	247 - Labour & Benefits	\$900	\$1,200	\$961	\$983	\$1,007	\$1,031	\$1,055
	257 - Operating Costs	\$552	\$1,000	\$1,000	\$1,020	\$1,040	\$1,061	\$1,104
	Total	\$1,452	\$2,200	\$1,961	\$2,003	\$2,047	\$2,092	\$2,159
Total		(\$750)						

PSAB Reconciliation	Financial Plan Balance	\$750						
	Deduct: Surplus from Previous Year	(\$711)	(\$711)	(\$750)				
	PSAB Annual Surplus/(Deficit)	\$39	(\$711)	(\$750)				

