COUNCIL REPORT

To:	Mayor and Council
From:	Geoffrey Kreek, Chief Financial Officer
Date:	March 5, 2026
Subject:	Financial Report – 4th Quarter of 2025

Purpose

To update Council on the financial results for the fourth quarter of the 2025 fiscal year, including an overview of revenues, expenditures, and capital projects.

Background

The quarterly financial report provides regular and timely updates to Council on the progress of the approved budget. It ensures actual results are aligned with the budget and highlights material variances, which are investigated and explained.

2025 Financial Snapshot

Total Revenue: $7,500,798.08
Total Expenses: $6,557,613
Net Surplus: $651,195
Reserve Contributions: $1,844,492
Capital Spending: $1,120,586
Police Reserve Balance: $1,145,611
School Net Cost: -$180,804

Discussion

With the fiscal year now complete, staff can now provide an overview of the whole year and where the District stands at the end of 2025.

Revenues

Overall revenue figures came in $441,198 over budget. Below is a breakdown of where the extra revenue came from:

Category	$ Above Budget
Building Permits	$153,472
Interest Income	$139,411
Wildfire Income	$74,905

Fire Training Revenue	$28,515
Subdivision Applications	$12,200
Sub-Total	**$408,503**
Misc revenues (Traffic fines, police services etc.)	$32,695
Total	$441,198

Expenses

Council

Overall Council expenses were 1% under budget, with money saved on conferences offset by an increase in advertising due to the public hearing notices and other statutory notices for assistance related to user group leases.

Administration

The Administration function for the District was over budget by 3%, mostly related to an increase in wages for staff during the year to make them comparable to other municipalities in the region.

Fire Department

While the numbers reflect the Fire Department going over budget on expenses for 2025, this was related to three items:

1. Wildfire Costs - $56,131.30 offset by revenue of $74,904.69
2. Recoverable training costs - $62,465 over budget, partially offset by revenue of $95,940. More revenue to come, some invoices need to be finalized.
3. Fire Hall Repair Costs - $26,043.06 over budget.

With total expenses being $36,239 over budget, the department was under budget on the other operations.

Police

On paper the Policing budget was $186K under budget for 2025, but the District used $255K worth of accrued liabilities to offset some of the expenses this year. Had those expenses not been previously accrued, Policing would have been over budget by $68K.

Those accrued liabilities were set aside when the District met the 5,000-population limit for anticipated RCMP contract adjustments.

Those offset helped reduce the reliance on the Police reserve to $110,511 for the year leaving just over $1.1M, which has been allocated over the next 4 years to smooth out future tax increases.

Planning

The planning department was over budget due to the additional contractor work performed during the year to process permit applications submitted to the District.

There was also a large increase in advertising expenses due to statutory public notices.

Building Inspection

Building inspection was under budget mostly due to the training and contractor budget sparingly used.

Bylaw

Overall, the Bylaw department came in under budget, due to limited legal and consultant/contractor usage.

Public Works

Public Works managed to come in under budget due to road maintenance contract work not being done, a significant savings from Snow/Sanding and storm cleanup not being required along with a reduction in mowing and hazardous tree work.

Parks & Recreation

The department was overall under budget, though there was some damage to the public washrooms which resulted in repairs going over budget.

School

Previous reports lumped the School into a single entity which has resulted in a lack of clarity around the operating revenues and expenses of the school. This report will break out the MACCA side and the Gym/classroom/leased side of the school to provide a better look at the operational costs of the school. Amortization is included in order to reflect the full lifecycle cost of the School.

This assessment is broken down based on the square footage of the school and the total area that each side takes up. MACCA is 41.33% of the total square footage and the remaining 58.67% belongs to the Gym/Classrooms/Leases and common areas. The common areas were proportioned out to the Non-MACCA side based on percentage of total square footage.

Category	Gym/Field	Classrooms/Kitchen	Leases	MACCA
Revenues	$36,093.00	$11,150.01	$35,844.14	$7,618.96
Wages	-$10,841.57	-$3,349.23	N/A	N/A
Utilities	-$5,214.64	-$6,223.61	-$1,735.33	-$9,279.52
Insurance	-$4,713.61	-$5,625.63	-$1,568.60	-$8,387.93
Contracted Services	-$1,139.98	-$1,360.55	-$379.36	-$2,028.61
Custodial	-$10,633.63	-$12,691.09	-$3,538.67	N/A
Repairs & Maintenance	-$6,260.09	-$17,115.49	-$2,083.24	-$11,139.90
Amortization	-$23,042.52	-$27,500.93	-$7,668.10	-$41,004.44
Property Tax	N/A	N/A	-$4,483.95	N/A

Debt Repayment	-$9,870.45	-$11,780.25	-$3,284.70	-$17,564.60
Total Expenses	-$71,716.49	-$85,646.78	-$24,741.95	-$89,405.00
Net Total	**-$35,623.49**	**-$74,496.77**	**$11,102.19**	**-$81,786.04**

In 2026, the classroom losses will be reduced as the Wellness Collective will start operations in March and that will move a portion of expenses to the Leases category.

Overall, the school cost the District $180,804.11, $42,500 of which was for repaying the debt on the School.

The School cost recovery is 33.41%, if MACCA was excluded and the loss was considered a subsidy for Arts & Culture, then recovery would be 45.63% which falls short of achieving the School managements plan of having 60% cost recovery. With the new lease for 2026 this is estimated to increase to 50.5%.

Community Support

In 2025, the District provided grants, resources, below market rent, and tax exemptions that totalled over $252,000, representing 6.11% of total municipal tax revenue collected.

When the impact of other taxing authorities is included, the total value of tax relief and support provided to community organizations is approximately $344,000 or 8.33% of total property taxes collected.

On average, this is approximately $165 per residential property in Metchosin or 11.16% of the District portion of the owner's tax bill.

These contributions reflect an ongoing policy choice by Council to support volunteer organizations, arts and culture, recreation, and community programming. This level of support is significant relative to the District's size and tax base.

At the same time, the District continues to face:

- An estimated $3 million infrastructure funding gap
- Ongoing staffing capacity pressures,
- Provincial cost downloading, and
- Increasing long-term asset renewal requirements

Every dollar directed toward community support is a dollar that cannot be directed toward infrastructure renewal, reserve strengthening, or staffing capacity. As financial pressures increase, Council may wish to consider whether the current level of support remains sustainable, or whether adjustments are required to balance community programming with long-term infrastructure and service delivery needs.

Revenue/Expense Summary

Overall, the increase in revenue helped offset the budget overages that occurred during the year. With the new lease at the school and continued development in the Beckingham subdivision the District should continue to see more revenue coming in for 2026 and 2027.

Expenses were reduced by using $286K worth of accrued liabilities which helped offset several expenses for Police and Fire. After using those liabilities in 2025, there is a nominal amount of accrued liabilities which will be used in 2026.

Without those offsets the year-end surplus would have been $286K less than the current balance of $651,195.

Capital

Funding for the capital projects came from a variety of grants and reserves, the breakdown is shown below.

Funding Source	**Grants**	**Reserves**
Amount of Funding	$532,789	$578,057

Capital Projects	Budget	Actual
Public Works	$1,031,000	$851,323
Administration	$185,000	$183,283
Fire	$93,500	$53,398
Parks & Recreation	$10,000	$32,582
School	$35,000	$20,000*
Totals	$1,354,500	$1,140,586

*This is just a reserve allocation for future replacement of the School septic tank, so it doesn't show up as an actual expense this year.

Public works was under budget as one road project was pulled due to the cost exceeding budget.

Fire was under budget as the replacement for Engine 6 was not found.

Parks was over budget due to the repairs to Witty Beach Stairs and the School was under budget as the project was deemed minor capital and fell within the operating budget for the year.

Completed

Road Work – Lindholm Road, Metchosin Road and Briarwood Crescent were all completed. Tiswilde Road was left off as the project would have resulted in the roadworks program going over budget for the year.

Weir Beach Stairs – The stairs have been repaired/replaced by Public Works and the surrounding area has been reinforced.

Fire Department – New hoses have been purchased and tested.

Community House Parking – The new concrete pad was poured at the end of September and is now ready for use. This expended the rest of the SPARC BC grant funding.

Fire Hall Roof – Roof repairs are scheduled to stop the rain from leaking through the building. Along with fixing the fascia, railings and walkway.

Municipal Roof – Roof was re-shingled

Server Upgrade – District server was upgraded from 2012 to 2024.

Bike rack/Bus Shelter – Wood was repainted and bike racks were sand blasted

In Progress

Bulk Water Station – The Juan de Fuca Water Commission has started the engineering for the project and work is underway for installation in 2026.

Attachment

4th Quarter of 2025 Revenue and Expense Reports

Recommendation

That this report be received for information.

Respectfully submitted,

Geoffrey Kreek, CPA
Chief Financial Officer

District of Metchosin

2025 Budget Variance

Description		2025 Budget	2025-12-31 Actual	2025 Variance ($)	2025 Variance (%)
Revenue					
Municipal Property taxes	$	5,286,176	5,370,259.30	84,083.30	102%
Sale of Services		389,874	555,850.25	165,976.25	143%
Government Transfers		1,205,000	1,203,177.23	(1,822.77)	100%
Investment Income		180,000	337,707.30	157,707.30	188%
Other Revenue		(1,450)	33,804.00	35,254.00	(2331%)
Total Revenues		7,059,600	7,500,798.08	441,198.08	106%
Operating Expenses					
Fiscal					
Interest payments on debt		3,000	598.06	(2,401.94)	20%
Amortization expense		1,362,059	1,330,082.14	(31,976.86)	98%
Total fiscal		1,365,059	1,330,680.20	(34,378.80)	97%
Functions					
General Government		1,392,025	1,418,265.64	26,240.64	102%
Protective Services		2,514,513	2,496,624.92	(17,888.08)	99%
Development Services		182,655	275,338.29	92,683.29	151%
Transportation		963,125	793,876.00	(169,249.00)	82%
Parks, Rec, Culture		295,784	242,828.17	(52,955.83)	82%
Total Functions		5,348,102	5,226,933.02	(121,168.98)	98%
Total Operating Expenses		**6,713,161**	6,557,613.22	(155,547.78)	98%
Revenue over expenses		346,439	943,184.86	596,745.86	272%
Add					
Amortization		1,362,059	1,330,082.14	(31,976.86)	98%
Transfers from reserves		1,354,386	1,343,005.16	(11,380.84)	99%
Total Additions		2,716,445	2,673,087.30	(43,357.70)	98%
Deduct					
Transfers to reserves		42,500	1,844,491.62	1,801,991.62	4340%
Capital, General Municipal		1,354,500	1,120,585.52	(233,914.48)	83%
Total Deductions		1,397,000	2,965,077.14	1,568,077.14	212%
Financial Plan Balance	**$**	**1,665,884**	**651,195.02**	**(1,014,688.98)**	

Core Expense Report

Financial Plan: 2026 - 2030

Administration

District of Metchosin, Administration

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.Council, Council					
COUNCIL COMMON					
1-212-11101-150	COU-General, Pay Special	107,625	107,634.48	9.48	100.01%
1-212-11101-171	COU-General, Ben FT	3,500	3,529.32	29.32	100.84%
1-212-11101-176	COU-General, Ben EHT	1,428	1,373.12	(54.88)	96.16%
1-212-11101-422	COU-General, Util-Cell	750	-	(750.00)	-
1-212-11101-500	COU-General, Consult	6,120	7,872.48	1,752.48	128.64%
1-212-11101-506	COU-General, Advert	7,000	9,613.71	2,613.71	137.34%
1-212-11101-520	COU-General, Conference	15,300	9,708.90	(5,591.10)	63.46%
1-212-11101-531	COU-General, Dues EE	4,750	4,846.07	96.07	102.02%
1-212-11105-220	COU-Community Promotion, Materials	-	1,341.09	1,341.09	-
1-212-11105-500	COU-Community Promotion, Consult	-	-	-	-
1-212-11106-506	COU-Treaty Advisory Commission, Advert	-	-	-	-
1-212-11107-220	COU-Volunteer Appreciation, Materials	1,400	1,237.13	(162.87)	88.37%
1-212-19111-540	COU-Insurance, Ins-Individual	850	-	(850.00)	-
Total COUNCIL COMMON		148,723	147,156.30	(1,566.70)	98.95%
TOTAL 2.Council, Council		148,723	147,156.30	(1,566.70)	98.95%
2.Admin, Administration					
ADMIN COMMON					
1-213-11101-110	ADM-General, Pay FT	635,887	698,193.08	62,306.08	109.80%
1-213-11101-171	ADM-General, Ben FT	81,053	86,217.34	5,164.34	106.37%
1-213-11101-176	ADM-General, Ben EHT	6,010	7,496.40	1,486.40	124.73%
1-213-11101-179	ADM-General, Ben Post Employ	59,810	60,658.18	848.18	101.42%
1-213-11101-210	ADM-General, Office Supp	7,140	6,663.24	(476.76)	93.32%
1-213-11101-211	ADM-General, Publications	2,000	2,530.00	530.00	126.50%
1-213-11101-214	ADM-General, Postage	3,500	3,435.73	(64.27)	98.16%
1-213-11101-220	ADM-General, Materials	2,500	1,842.64	(657.36)	73.71%
1-213-11101-223	ADM-General, Kitchen Supp	750	867.92	117.92	115.72%
1-213-11101-400	ADM-General, Contract	41,400	46,970.07	5,570.07	113.45%

AGENDA ITEM #3.a.

Administration

District of Metchosin, Administration

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-213-11101-402	ADM-General, Tech Agreement	62,500	61,471.56	(1,028.44)	98.35%
1-213-11101-410	ADM-General, Ins-Prop	78,000	68,998.82	(9,001.18)	88.46%
1-213-11101-421	ADM-General, Util-Telephone	4,150	4,814.78	664.78	116.02%
1-213-11101-423	ADM-General, Util-Internet	1,900	1,861.80	(38.20)	97.99%
1-213-11101-500	ADM-General, Consult	-	-	-	-
1-213-11101-503	ADM-General, Web	5,000	-	(5,000.00)	-
1-213-11101-504	ADM-General, Legal	30,600	31,507.85	907.85	102.97%
1-213-11101-505	ADM-General, Audit	29,000	28,990.00	(10.00)	99.97%
1-213-11101-506	ADM-General, Advert	1,530	934.00	(596.00)	61.05%
1-213-11101-520	ADM-General, Conference	16,000	16,627.21	627.21	103.92%
1-213-11101-521	ADM-General, EE Mileage	1,020	551.31	(468.69)	54.05%
1-213-11101-531	ADM-General, Dues EE	5,000	2,338.00	(2,662.00)	46.76%
1-213-11101-534	ADM-General, Software	42,997	42,819.67	(177.33)	99.59%
1-213-11101-601	ADM-General, Claims	10,000	-	(10,000.00)	-
1-213-11101-641	ADM-General, HR-Recruit	-	8,141.52	8,141.52	-
1-213-11105-220	ADM-Elections Materials	10,000	467.50	(9,532.50)	4.68%
1-213-15101-110	ADM-Sick Leave Recovery Admin, Pay FT	-	(2,710.76)	(2,710.76)	-
1-213-15102-604	ADM-CUPE Wage Recovery, Recoverable	-	(3,469.55)	(3,469.55)	-
1-213-18101-441	ADM-Municipal Hall, Repair-Bldg	7,140	9,243.06	2,103.06	129.45%
1-213-18102-424	ADM-Treatment Plant, Util-Hydro	1,349	1,210.45	(138.55)	89.73%
1-213-18102-441	ADM-Treatment Plant, Repair-Bldg	5,100	3,695.38	(1,404.62)	72.46%
1-213-19901-780	ADM-Amort Buildings, Amort	8,200	14,001.72	5,801.72	170.75%
1-213-19902-780	ADM-Amort Equipment	-	5,473.00	5,473.00	-
Total ADMIN COMMON		1,159,536	1,211,841.92	52,305.92	104.51%
TOTAL 2.Admin, Administration		1,159,536	1,211,841.92	52,305.92	104.51%

2.FleetEquip, Administration

FLEET & EQUIPMENT

1-213-82101-443	ADM-Office Equip Maint, Repair-Equip	7,000	8,464.81	1,464.81	120.93%
1-213-82102-212	ADM-Computer Supplies, Office Eqiup	510	295.05	(214.95)	57.85%
Total FLEET & EQUIPMENT		7,510	8,759.86	1,249.86	116.64%
TOTAL 2.FleetEquip, Administration		7,510	8,759.86	1,249.86	116.64%

Administration

District of Metchosin, Administration

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
GRAND TOTAL		1,315,769	1,367,758.08	51,989.08	103.95%

Special Projects Report

Financial Plan: 2026 - 2030

Administration

District of Metchosin, Administration

Trial Balance: Feb 27, 2026

Account	Non recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
3.Project, Administration					
PROJECTS					
1-213-91107-000	ADM - New Sound System	10,000	3,303.97	(6,696.03)	33.04%
1-213-91109-000	ADM - Minor Capital	5,000	-	(5,000.00)	-
1-213-91110-000	ADM - Records Management	15,000	18.01	(14,981.99)	0.12%
Total PROJECTS		30,000	3,321.98	(26,678.02)	11.07%
TOTAL 3.Project, Administration		30,000	3,321.98	(26,678.02)	11.07%
GRAND TOTAL		30,000	3,321.98	(26,678.02)	11.07%

Revenue Report

Finance

Financial Plan: 2026 - 2030
District of Metchosin, Finance
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.NR, Non-reporting					
TRANSFERS FROM EQUITY					
1-100-11101-000	Tsf fr Surplus, General	54,000	-	(54,000.00)	-
1-100-12102-000	Tsf fr Res-Policing Reserve	320,886	110,511.34	(210,374.66)	34.44%
1-100-12109-000	Tsf fr Res-Business Dev Reserve	7,000	7,000.00	-	100.00%
1-100-12112-000	Tsf fr Res-Environment Reserve	175,000	-	(175,000.00)	-
1-100-12114-000	Tsf fr Res-Fire Dept Equip Res	28,500	18,638.00	(9,862.00)	65.40%
1-100-14101-000	Tsf fr Stat-Roads Maint (BL605) 536-2	496,000	332,789.00	(163,211.00)	67.09%
1-100-14102-000	Tsf fr Stat-General Municipal (BL606) 536-4	88,000	86,661.00	(1,339.00)	98.48%
1-100-14105-000	Tsf fr Stat-Fire Equipment (BL607) 536-1	50,000	-	(50,000.00)	-
1-100-14106-000	Tsf fr Stat-Municipal Equipment (BL608) 536-6	-	321,647.54	321,647.54	-
1-100-14107-000	Tsf fr Stat-Building Repl (BL604) 536-9	120,000	132,969.28	12,969.28	110.81%
1-100-14108-000	Tsf fr Stat-School Bldg Capital Res 536-10	15,000	-	(15,000.00)	-
1-100-14110-000	Tsf fr Stat-Community Works Fund	-	332,789.00	332,789.00	-
Total TRANSFERS FROM EQUITY		1,354,386	1,343,005.16	(11,380.84)	99.16%
COLLECT FOR OTHER TAXING AUTHORITIES					
1-100-51101-000	GOF-S.D. Tax Collect	-	2,885,147.08	2,885,147.08	-
1-100-51102-000	GOF-MFA Tax Collect	-	449.68	449.68	-
1-100-51103-000	GOF-BCAA Tax Collect	-	82,024.94	82,024.94	-
1-100-51104-000	GOF-Regional District Levy	-	587,155.87	587,155.87	-
1-100-51105-000	GOF-Regional Hospital Levy	-	277,361.69	277,361.69	-
1-100-51106-000	GOF-GV Transit Levy	-	783,147.12	783,147.12	-
1-100-51107-000	GOF-GVPL Levy	233,272	227,083.64	(6,188.36)	97.35%
1-100-51108-000	GOF-West Shore Parks and Rec	419,892	422,234.02	2,342.02	100.56%
Total COLLECT FOR OTHER TAXING AUTHORITIES		653,164	5,264,604.04	4,611,440.04	806.02%
TOTAL 1.NR, Non-reporting		2,007,550	6,607,609.20	4,600,059.20	329.14%
1.Tax, Finance					
TAXATION					
1-115-11101-011	FIN-Property Taxes	2,790,304	2,801,377.83	11,073.83	100.40%
1-115-11102-011	FIN-Police Tax	497,770	494,100.73	(3,669.27)	99.26%

Finance

District of Metchosin, Finance
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-115-11103-011	FIN-Ecomm 911 Levy	43,600	34,926.34	(8,673.66)	80.11%
1-115-12101-011	FIN-Penalties on Current Taxes	30,000	34,384.75	4,384.75	114.62%
1-115-12201-011	FIN-Arrear Interest	5,000	6,559.10	1,559.10	131.18%
1-115-12301-011	FIN-Deliquent Interest	1,000	1,068.15	68.15	106.82%
1-115-15101-011	FIN-1% Utility Tax-Telephone	6,154	4,685.81	(1,468.19)	76.14%
1-115-15102-011	FIN-1% Utility Tax-Shaw Cable	6,215	5,210.00	(1,005.00)	83.83%
1-115-15103-011	FIN-1% Utility Tax-Fortis Gas	4,016	3,901.25	(114.75)	97.14%
1-115-15104-011	FIN-1% Utility Tax-BC Hydro	59,089	59,089.40	0.40	100.00%
1-115-17301-011	FIN-Langford Rev Sharing	16,000	18,225.24	2,225.24	113.91%
1-115-18101-011	FIN-Federal GILT	1,291,168	1,339,876.56	48,708.56	103.77%
1-115-18201-011	FIN-BC Hydro GILT	2,076	2,076.43	0.43	100.02%
Total TAXATION		4,752,392	4,805,481.59	53,089.59	101.12%
TOTAL 1.Tax, Finance		4,752,392	4,805,481.59	53,089.59	101.12%

1.Tax, Police

TAXATION

1-121-18201-011	POL-PILT Municipal Police	217,957	236,822.63	18,865.63	108.66%
Total TAXATION		217,957	236,822.63	18,865.63	108.66%
TOTAL 1.Tax, Police		217,957	236,822.63	18,865.63	108.66%

1.Tax, Emergency

TAXATION

1-127-18101-011	EME-PILT Ecomm	-	16,740.23	16,740.23	-
Total TAXATION		-	16,740.23	16,740.23	-
TOTAL 1.Tax, Emergency		-	16,740.23	16,740.23	-

1.Tax, Culture

TAXATION

1-177-18101-011	CUL-Fed Library Grant (GILT)	112,817	108,839.14	(3,977.86)	96.47%
Total TAXATION		112,817	108,839.14	(3,977.86)	96.47%
TOTAL 1.Tax, Culture		112,817	108,839.14	(3,977.86)	96.47%

Finance

District of Metchosin, Finance
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.Tax,					
TAXATION					
1-195-18101-011	WS-Federal West Shore Grant (GILT)	203,010	202,375.71	(634.29)	99.69%
Total TAXATION		203,010	202,375.71	(634.29)	99.69%
TOTAL 1.Tax,		203,010	202,375.71	(634.29)	99.69%
1.GovTsf, Finance					
GOVERNMENT TRANSFERS					
1-115-32101-013	FIN-Prov, Cond Grants	15,000	738,829.76	723,829.76	4925.53%
1-115-32201-013	FIN-Prov, Uncond Grants	515,000	3,122.93	(511,877.07)	0.61%
1-115-34101-013	FIN-Other Prov Govt Transfers	75,000	66,246.57	(8,753.43)	88.33%
Total GOVERNMENT TRANSFERS		605,000	808,199.26	203,199.26	133.59%
TOTAL 1.GovTsf, Finance		605,000	808,199.26	203,199.26	133.59%
1.GovTsf, Fire					
GOVERNMENT TRANSFERS					
1-122-32101-013	FIR-Prov, Cond Grants	200,000	19,817.88	(180,182.12)	9.91%
Total GOVERNMENT TRANSFERS		200,000	19,817.88	(180,182.12)	9.91%
TOTAL 1.GovTsf, Fire		200,000	19,817.88	(180,182.12)	9.91%
1.GovTsf, Building Inspection					
GOVERNMENT TRANSFERS					
1-124-31103-013	BI-Comm Works Fund-Gas Tax	-	294,131.56	294,131.56	-
1-124-32101-013	BI-Prov Cond Grants	-	11,000.00	11,000.00	-
1-124-32103-013	BI-Prov Agency Cond Grants	-	-	-	-
Total GOVERNMENT TRANSFERS		-	305,131.56	305,131.56	-
TOTAL 1.GovTsf, Building Inspection		-	305,131.56	305,131.56	-

Finance

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.GovTsf, Emergency					
GOVERNMENT TRANSFERS					
1-127-32101-013	EME-Prov, Cond Grants	-	55,688.96	55,688.96	-
Total GOVERNMENT TRANSFERS		-	55,688.96	55,688.96	-
TOTAL 1.GovTsf, Emergency		-	55,688.96	55,688.96	-
1.GovTsf, Planning and Development					
GOVERNMENT TRANSFERS					
1-151-31103-013	PLA-Comm Works Fund-Gas Tax	400,000	-	(400,000.00)	-
1-151-32101-013	PLA-Prov, Cond Grants	-	-	-	-
Total GOVERNMENT TRANSFERS		400,000	-	(400,000.00)	-
TOTAL 1.GovTsf, Planning and Development		400,000	-	(400,000.00)	-
1.Revenue, Finance					
SALE OF SERVICE					
1-115-21102-012	FIN-School Tax Admin Fee	4,800	4,891.06	91.06	101.90%
1-115-21103-012	FIN-Fortis BC Operating Fees	12,000	9,276.05	(2,723.95)	77.30%
1-115-21104-012	FIN-Miscellaneous Income	3,000	5,142.68	2,142.68	171.42%
Total SALE OF SERVICE		19,800	19,309.79	(490.21)	97.52%
INVESTMENT INCOME					
1-115-41101-014	FIN-Investment Income, Bank	180,000	337,707.30	157,707.30	187.62%
1-115-43101-014	FIN-ROI-MFA Cash Res	-	-	-	-
1-115-43102-014	FIN-Reserve Interest	-	-	-	-
Total INVESTMENT INCOME		180,000	337,707.30	157,707.30	187.62%
OTHER REVENUE					
1-115-71101-017	FIN-Suppl-Provision for	(5,000)	(5,707.00)	(707.00)	114.14%
Total OTHER REVENUE		(5,000)	(5,707.00)	(707.00)	114.14%
GAIN/LOSS ON ASSETS					
1-115-82101-018	Disposal of Assets	-	-	-	-

Finance

District of Metchosin, Finance
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
Total GAIN/LOSS ON ASSETS		-	-	-	-
TOTAL 1.Revenue, Finance		194,800	351,310.09	156,510.09	180.34%
1.Revenue, Police					
OTHER REVENUE					
1-121-71201-017	POL-Recoveries	-	14,022.44	14,022.44	-
Total OTHER REVENUE		-	14,022.44	14,022.44	-
TOTAL 1.Revenue, Police		-	14,022.44	14,022.44	-
GRAND TOTAL		8,693,526	13,546,378.26	4,852,852.26	155.82%

Core Expense Report

Financial Plan: 2026 - 2030

Finance

District of Metchosin, Finance

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.NR, Non-reporting					
TRANSFER TO EQUITY					
1-200-12113-900	Tsf to Res-Elections Reserve	-	9,532.50	9,532.50	-
1-200-12114-900	Tsf to Res-Fire Dept Equip Res	-	43,927.00	43,927.00	-
1-200-12115-900	Tsf to Res-Admin Computer Reserve	-	5,031.00	5,031.00	-
1-200-12116-900	Tsf to Res-Rec Tax Equal Res	-	147,912.56	147,912.56	-
1-200-12120-900	Tsf to Res-Buffer Land Res	-	15,000.00	15,000.00	-
1-200-14102-900	Tsf to Stat-Gen Muni (BL606)	-	42,500.00	42,500.00	-
1-200-14105-900	Tsf to Stat-Fire Equip (BL607)	-	79,432.00	79,432.00	-
1-200-14106-900	Tsf to Stat-Muni Equip (BL608)	-	56,386.00	56,386.00	-
1-200-14107-900	Tsf to Stat-Build Repl (BL604)	-	39,471.00	39,471.00	-
1-200-14108-900	Tsf to Stat-Sch Bldg Cap Res	42,500	99,216.00	56,716.00	233.45%
1-200-14109-900	Tsf to Stat-Trail Repl Res	-	11,711.00	11,711.00	-
1-200-14110-900	Tsf to Stat-Comm Works Fund	-	294,131.56	294,131.56	-
1-200-15201-901	Tsf Int to Roads Maint (BL605)	-	1,000,241.00	1,000,241.00	-
Total TRANSFER TO EQUITY		42,500	1,844,491.62	1,801,991.62	4339.98%
REMIT TO OTHER TAXING AUTHORITIES					
1-200-51101-950	GOF-SD Tax Collect, Remit	-	2,567,927.02	2,567,927.02	-
1-200-51102-950	GOF-MFA Tax Collect, Remit	-	449.99	449.99	-
1-200-51103-950	GOF-BCAA Tax Collect, Remit	-	-	-	-
1-200-51104-950	GOF-Regional District Levy, Remit	-	588,946.00	588,946.00	-
1-200-51105-950	GOF-Regional Hospital Levy, Remit	-	278,336.00	278,336.00	-
1-200-51106-950	GOF-GV Transit Levy, Remit	-	865,229.11	865,229.11	-
1-200-51107-950	GOF-GVPL Levy, Remit	334,090	334,090.00	-	100.00%
1-200-51108-950	GOF-West Shore Parks and Rec, Remit	474,754	458,620.00	(16,134.00)	96.60%
Total REMIT TO OTHER TAXING AUTHORITIES		808,844	5,093,598.12	4,284,754.12	629.74%
REMIT GRANTS IN PLACE (GIP)					
1-200-61112-950	GOF-PILT-Local School, Remit	-	-	-	-
Total REMIT GRANTS IN PLACE (GIP)		-	-	-	-

Finance

District of Metchosin, Finance

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
TOTAL 2.NR, Non-reporting		851,344	6,938,089.74	6,086,745.74	814.96%
2.Finance, Finance					
FINANCE COMMON					
1-215-11105-211	FIN-Tax Notices, Publications	3,500	3,832.01	332.01	109.49%
1-215-11106-242	FIN-Computer HW/SW Purchases, Computers	25,000	13,406.87	(11,593.13)	53.63%
1-215-11107-712	FIN-Bank Fees & Charges, Fees-Bank	3,060	3,275.92	215.92	107.06%
1-215-11108-220	FIN-Tax Sale Costs, Materials	816	-	(816.00)	-
1-215-11109-710	FIN-Land Title Office Fees, Fees	510	750.00	240.00	147.06%
1-215-11110-220	FIN-Covid 19 Admin, Materials	-	-	-	-
1-215-11111-220	FIN-Business Development, Materials	1,000	149.49	(850.51)	14.95%
1-215-16101-620	FIN-Grants in Aid, Grants	6,000	6,090.00	90.00	101.50%
1-215-19139-791	FIN-Cash Over/Short	-	(0.44)	(0.44)	-
1-215-19150-792	FIN-ARO Accretion	-	12,798.00	12,798.00	-
1-215-19805-731	FIN-Bldg Secur Bond, Interest-Debt	500	598.06	98.06	119.61%
1-215-19806-731	FIN-Performance Bond, Interest-Debt	2,500	-	(2,500.00)	-
1-215-19865-733	FIN-Interest on prepaid taxes	10,000	7,748.26	(2,251.74)	77.48%
1-215-19910-780	FIN-ARO Depreciation	-	5,251.00	5,251.00	-
Total FINANCE COMMON		52,886	53,899.17	1,013.17	101.92%
TOTAL 2.Finance, Finance		52,886	53,899.17	1,013.17	101.92%
2.Police, Police					
POLICE COMMON					
1-221-11105-500	POL-RCMP Contracts, Consult	742,000	617,444.68	(124,555.32)	83.21%
1-221-11106-500	POL-Prisoner Guard KOP cost, Consult	8,500	-	(8,500.00)	-
1-221-11107-500	POL-Accommodation Cost RCMP, Consult	90,000	51,577.47	(38,422.53)	57.31%
1-221-11108-500	POL-Civilian Staffing for RCMP, Consult	131,250	116,143.55	(15,106.45)	88.49%
1-221-11109-500	POL-Crime Prevention-Liason, Consult	4,864	4,632.00	(232.00)	95.23%
1-221-11110-500	POL-Ecomm 911	103,600	103,600.00	-	100.00%
1-221-11111-500	POL-VIMCU, Consult	-	-	-	-
1-221-11112-500	POL-PrimeCorp	-	-	-	-
Total POLICE COMMON		1,080,214	893,397.70	(186,816.30)	82.71%

Finance

District of Metchosin, Finance

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
TOTAL 2.Police, Police		1,080,214	893,397.70	(186,816.30)	82.71%
2.FleetEquip, Finance					
FLEET & EQUIPMENT					
1-215-81101-442	FIN-Fleet, Repair-Fleet	1,000	1,610.19	610.19	161.02%
Total FLEET & EQUIPMENT		1,000	1,610.19	610.19	161.02%
TOTAL 2.FleetEquip, Finance		1,000	1,610.19	610.19	161.02%
GRAND TOTAL		1,985,444	7,886,996.80	5,901,552.80	397.24%

AGENDA ITEM #3.a.

Special Projects Report

Financial Plan: 2026 - 2030

Finance

District of Metchosin, Finance

Trial Balance: Feb 27, 2026

Non recurring annual expense

Account	Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
3.Project, Finance					
PROJECTS					
1-215-91103-000	FIN - Budget Software	-	13,000.00	13,000.00	-
1-215-91107-000	FIN - Municipal Buildings	-	4,000.00	4,000.00	-
Total PROJECTS		-	17,000.00	17,000.00	-
TOTAL 3.Project, Finance		-	17,000.00	17,000.00	-
GRAND TOTAL		-	17,000.00	17,000.00	-

Capital Expenditures Report

Financial Plan: 2026 - 2030

Finance

District of Metchosin, Finance

Trial Balance: Feb 27, 2026

Acquisition of tangible capital assets

Account	Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
4.Capital, Finance					
BUILDINGS					
2-215-31102-000	FIN-Municipal Hall Roof Repl	120,000	132,969.28	12,969.28	110.81%
2-215-31103-000	FIN-Municial Hall Parking Lot	25,000	-	(25,000.00)	-
2-215-31104-000	FIN-Municipal Server	40,000	25,781.84	(14,218.16)	64.45%
Total BUILDINGS		185,000	158,751.12	(26,248.88)	85.81%
VEHICLES & EQUIPMENT					
2-215-54101-000	FIN-Office Furniture and Equip	-	24,531.46	24,531.46	-
Total VEHICLES & EQUIPMENT		-	24,531.46	24,531.46	-
TOTAL 4.Capital, Finance		185,000	183,282.58	(1,717.42)	99.07%
GRAND TOTAL		185,000	183,282.58	(1,717.42)	99.07%

Revenue Report

Financial Plan: 2026 - 2030
District of Metchosin, Fire
Trial Balance: Feb 27, 2026

Fire

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.Revenue, Fire					
SALE OF SERVICE					
1-122-21101-012	FIR-Fire Dept Course Revenue	70,000	95,940.00	25,940.00	137.06%
1-122-21103-012	FIR-Beecher Bay	45,000	52,049.00	7,049.00	115.66%
1-122-21104-012	FIR-Wildfire Income	-	74,904.69	74,904.69	-
Total SALE OF SERVICE		115,000	222,893.69	107,893.69	193.82%
OTHER REVENUE					
1-122-71101-017	FIR-Fire Dept Other Revenue	-	6,968.60	6,968.60	-
Total OTHER REVENUE		-	6,968.60	6,968.60	-
TOTAL 1.Revenue, Fire		115,000	229,862.29	114,862.29	199.88%
GRAND TOTAL		115,000	229,862.29	114,862.29	199.88%

Core Expense Report

Financial Plan: 2026 - 2030

Fire

District of Metchosin, Fire

Trial Balance: Feb 27, 2026

Recurring annual expense

Account	Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.Fire, Fire					
FIRE COMMON					
1-222-11101-110	FIR-General, Pay FT	300,034	291,939.72	(8,094.28)	97.30%
1-222-11101-130	FIR-General, Pay PT	2,500	-	(2,500.00)	-
1-222-11101-150	FIR-General, Pay Special	20,160	18,240.00	(1,920.00)	90.48%
1-222-11101-171	FIR-General, Ben FT	43,406	47,585.26	4,179.26	109.63%
1-222-11101-176	FIR-General, Ben EHT	3,200	3,230.97	30.97	100.97%
1-222-11101-179	FIR-General, Ben Post Employ	28,089	23,420.56	(4,668.44)	83.38%
1-222-11101-210	FIR-General, Office Supp	5,540	5,830.83	290.83	105.25%
1-222-11101-402	FIR-General, Tech Agreement	4,000	798.08	(3,201.92)	19.95%
1-222-11101-421	FIR-General, Util-Telephone	10,000	10,739.87	739.87	107.40%
1-222-11101-506	FIR-General, Advert	-	-	-	-
1-222-11101-520	FIR-General, Conference	2,000	1,500.96	(499.04)	75.05%
1-222-11101-531	FIR-General, Dues EE	2,500	2,067.40	(432.60)	82.70%
1-222-11101-534	FIR-General, Software	-	937.60	937.60	-
1-222-11105-150	FIR-MVFS Allowance, Pay Special	12,000	12,000.00	-	100.00%
1-222-15101-604	FIR-Fire Course Cost Recovery	55,000	117,465.93	62,465.93	213.57%
1-222-15102-604	FIR-Fire Wage Recovery, Recoverable	-	222.55	222.55	-
1-222-18101-223	FIR-Fire Hall, Kitchen Supp	1,530	4,880.33	3,350.33	318.98%
1-222-18101-228	FIR-Fire Hall, Cleaning Supp	600	775.19	175.19	129.20%
1-222-18101-424	FIR-Fire Hall, Util-Hydro	8,500	6,764.61	(1,735.39)	79.58%
1-222-18101-425	FIR-Fire Hall, Util-Water	1,000	611.61	(388.39)	61.16%
1-222-18101-426	FIR-Fire Hall, Util-Garbage	3,000	3,447.48	447.48	114.92%
1-222-18101-427	FIR-Fire Hall, Util-Nat Gas	8,225	7,743.83	(481.17)	94.15%
1-222-18101-441	FIR-Fire Hall, Repair-Bldg	14,000	40,043.06	26,043.06	286.02%
1-222-18101-508	FIR-Fire Hall, Custodial	9,840	9,820.00	(20.00)	99.80%
1-222-19901-780	FIR-Amort Buildings, Amort	5,135	5,135.23	0.23	100.00%
1-222-19902-780	FIR-Amort Vehicles, Amort	119,857	119,857.00	-	100.00%
Total FIRE COMMON		660,116	735,058.07	74,942.07	111.35%
FIRE FIGHTING FORCE					

AGENDA ITEM #3.a.

Fire

District of Metchosin, Fire
Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-222-21101-220	FIR-Firefighting General, Materials	-	224.77	224.77	-
1-222-21101-240	FIR-Firefighting Force General, Equip	7,051	989.38	(6,061.62)	14.03%
1-222-21101-250	FIR-Firefighting Force General, Clothing	32,440	21,856.20	(10,583.80)	67.37%
1-222-21101-400	FIR-Firefighting Force General, Contract	3,060	2,448.32	(611.68)	80.01%
1-222-21101-540	FIR-Firefighting General, Ins-Individual	3,711	8,238.59	4,527.59	222.00%
1-222-21101-643	FIR-Firefighting Force General, HR-Func	2,040	-	(2,040.00)	-
1-222-21102-220	FIR-Annual Recognition Event, Materials	4,590	4,973.17	383.17	108.35%
1-222-21103-641	FIR-Volunteer Recruiting, HR-Recruit	255	-	(255.00)	-
1-222-21104-150	FIR-Firefighter Allowance, Pay Special	66,300	66,725.04	425.04	100.64%
1-222-21106-500	FIR-BC Wildfires/OFC, Consult	-	56,131.30	56,131.30	-
1-222-21110-240	FIR-First Responder, Equip	9,000	11,550.55	2,550.55	128.34%
Total FIRE FIGHTING FORCE		128,447	173,137.32	44,690.32	134.79%
PREVENTION & INVESTIGATION					
1-222-32101-500	FIR-Fire Prevention, Education, Consult	2,000	596.55	(1,403.45)	29.83%
Total PREVENTION & INVESTIGATION		2,000	596.55	(1,403.45)	29.83%
PROTECTION & SUPPRESSION					
1-222-41101-220	FIR-Firefighter Training, Materials	20,000	8,347.74	(11,652.26)	41.74%
1-222-41101-520	FIR-Firefighter Training, Conference	-	2,282.84	2,282.84	-
1-222-41101-522	FIR-Firefighter Training, Training (Int)	7,500	15,803.09	8,303.09	210.71%
1-222-41101-524	FIR-Firefighter Training, Course Fees (Int)	40,000	16,081.33	(23,918.67)	40.20%
Total PROTECTION & SUPPRESSION		67,500	42,515.00	(24,985.00)	62.99%
TOTAL 2.Fire, Fire		858,063	951,306.94	93,243.94	110.87%

2.Emerg, Emergency

EMERGENCY COMMON					
1-227-11101-150	EME-General, Pay Special	1,530	1,454.11	(75.89)	95.04%
1-227-11101-421	EME-General, Util-Telephone	1,020	3,050.31	2,030.31	299.05%
1-227-18101-424	EME-Emergency Buildings, Util-Hydro	2,160	2,151.93	(8.07)	99.63%
1-227-18101-441	EME-Emergency Buildings, Repair-Bldg	1,020	1,157.89	137.89	113.52%
1-227-18101-508	EME-Emergency Buildings, Custodial	1,230	1,227.50	(2.50)	99.80%
Total EMERGENCY COMMON		6,960	9,041.74	2,081.74	129.91%

Fire

District of Metchosin, Fire
Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
EOC OPERATIONS					
1-227-41101-520	EME-Training, Conference	4,080	3,277.00	(803.00)	80.32%
1-227-41102-220	EME-Programs, Materials	1,530	6,332.48	4,802.48	413.89%
1-227-41102-423	EME-Programs, Util-Internet	-	2,151.93	2,151.93	-
1-227-41102-500	EME-Programs, Consult	9,804	4,928.39	(4,875.61)	50.27%
Total EOC OPERATIONS		15,414	16,689.80	1,275.80	108.28%
TOTAL 2.Emerg, Emergency		22,374	25,731.54	3,357.54	115.01%
2.FleetEquip, Fire					
FLEET & EQUIPMENT					
1-222-81101-225	FIR-Fleet, Fuel	14,000	13,654.89	(345.11)	97.53%
1-222-81101-230	FIR-Fleet, Fleet Parts	15,300	5,603.76	(9,696.24)	36.63%
1-222-81101-411	FIR-Fleet, Ins-Fleet	5,584	6,134.91	550.91	109.87%
1-222-82101-443	FIR-Firefighting Equip, Repair-Equip	10,200	12,943.97	2,743.97	126.90%
1-222-82102-432	FIR-Tanker and Equip Rental	510	-	(510.00)	-
1-222-82103-240	FIR-Communication Equip, Equip	78,105	58,105.24	(19,999.76)	74.39%
1-222-82103-443	FIR-Communication Equip, Repair-Equip	-	-	-	-
1-222-82104-443	FIR-SCB Apparatus, Repair-Equip	3,060	192.81	(2,867.19)	6.30%
1-222-82105-220	FIR-Hazmat, Materials	1,530	930.83	(599.17)	60.84%
1-222-82106-240	FIR-Marine Resue Equip, Equip	-	2,620.95	2,620.95	-
1-222-82107-240	FIR-Minor Capital Fire Equip, Equip	35,000	239.00	(34,761.00)	0.68%
Total FLEET & EQUIPMENT		163,289	100,426.36	(62,862.64)	61.50%
TOTAL 2.FleetEquip, Fire		163,289	100,426.36	(62,862.64)	61.50%
GRAND TOTAL		1,043,726	1,077,464.84	33,738.84	103.23%

AGENDA ITEM #3.a.

Special Projects Report

Financial Plan: 2026 - 2030
District of Metchosin, Fire
Trial Balance: Feb 27, 2026

Fire

Account	Non recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
3.Project, Fire					
PROJECTS					
1-222-91101-000	FIR-Fire Hall Sign Repairs	-	-	-	-
1-222-91103-000	FIR-Covid iPads and Otter Box	-	-	-	-
1-222-91104-000	FIR-Wasp Pump	-	-	-	-
1-222-91105-000	FIR-PPE	-	-	-	-
1-222-91106-000	FIR-Fire Hall Bldg Repl Review	-	40,467.25	40,467.25	-
1-222-91107-000	FIR-Misc Equipment	-	-	-	-
1-222-92101-000	FIR-CRI 2021 FS Community	50,000	-	(50,000.00)	-
1-222-92102-000	FIR-CRI 2021 FS Econ Recovery	50,000	-	(50,000.00)	-
1-222-92103-000	FIR-CRI 2022 FS Comm Fund and Sup	50,000	-	(50,000.00)	-
1-222-92104-000	FIR-CEPF 2022 Fire Equip Repl Proj	-	-	-	-
1-222-92105-000	FIR-CRI 2023 FS Comm Fund Risk Reduc&Educ	-	-	-	-
1-222-92106-000	FIR-CEPF 2023 Fire App Equip Update	-	-	-	-
1-222-92107-000	FIR-CRI 2024 FS Proj LGPS 10655	-	85,020.41	85,020.41	-
1-222-92108-000	FIR-Volunteer Grant Expenses	50,000	71,590.72	21,590.72	143.18%
1-222-92109-000	FIR-SCBA Funding	-	-	-	-
1-222-92110-000	FIR-CEPF 2024 VOL Composite FD Equip Training	-	33,097.95	33,097.95	-
Total PROJECTS		200,000	230,176.33	30,176.33	115.09%
TOTAL 3.Project, Fire		200,000	230,176.33	30,176.33	115.09%
3.Project, Emergency					
PROJECTS					
1-227-91102-000	EME-PEP Equipment	5,000	1,410.86	(3,589.14)	28.22%
1-227-92109-000	EME-CEPF 2024 Eoc Equip & Training	-	3,683.32	3,683.32	-
1-227-92110-000	EME-CEPF 2023 Poverty Rdctn Planning & Actn	-	600.00	600.00	-
1-227-92111-000	EME-CEPF 2023 Dsstr Rsk Rdctn-Clmt Adptn	-	102,816.67	102,816.67	-
1-227-92112-000	EME-CEPF 2024 ESS Equip Training Lgps-10368	-	6,159.86	6,159.86	-
1-227-92113-000	EME-CEPF 2025 ESS Equip & Train LGPS-11601	-	13,191.10	13,191.10	-
1-227-92114-000	EME-CEPF 2025 EOC Equip & Train LGPS-11682	-	18,775.66	18,775.66	-
Total PROJECTS		5,000	146,637.47	141,637.47	2932.75%
TOTAL 3.Project, Emergency		5,000	146,637.47	141,637.47	2932.75%

Fire

District of Metchosin, Fire
Trial Balance: Feb 27, 2026

Account	Non recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
GRAND TOTAL		205,000	376,813.80	171,813.80	183.81%

Capital Expenditures Report

Fire

Financial Plan: 2026 - 2030
District of Metchosin, Fire
Trial Balance: Feb 27, 2026

Account	Acquisition of tangible capital assets Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
4.Capital, Fire					
VEHICLES & EQUIPMENT					
2-222-51101-000	FIR-Vehicle Tire Repl (Do Not Use)	6,500	-	(6,500.00)	-
2-222-51102-000	FIR-Fire Truck Hose Repl (Do Not Use)	12,000	10,823.86	(1,176.14)	90.20%
2-222-51104-000	FIR-Fire Truck	50,000	-	(50,000.00)	-
2-222-52104-000	FIR-Scba Bottles	5,000	4,928.34	(71.66)	98.57%
2-222-52106-000	FIR-Tech Rescue Equip Repl	5,000	3,529.93	(1,470.07)	70.60%
2-222-52108-000	FIR-Firefighter Equipment	15,000	34,116.38	19,116.38	227.44%
Total VEHICLES & EQUIPMENT		93,500	53,398.51	(40,101.49)	57.11%
TOTAL 4.Capital, Fire		93,500	53,398.51	(40,101.49)	57.11%
GRAND TOTAL		93,500	53,398.51	(40,101.49)	57.11%

AGENDA ITEM #3.a.

Revenue Report

Public Works

Financial Plan: 2026 - 2030
District of Metchosin, Public Works
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.Revenue, Public Works					
OTHER REVENUE					
1-161-71101-017	PW-Neild Rd Storm Water Man	1,000	1,000.00	-	100.00%
1-161-71201-017	PW-Road Rec, ICBC and Others	-	11,867.14	11,867.14	-
Total OTHER REVENUE		1,000	12,867.14	11,867.14	1286.71%
TOTAL 1.Revenue, Public Works		1,000	12,867.14	11,867.14	1286.71%
GRAND TOTAL		1,000	12,867.14	11,867.14	1286.71%

Core Expense Report

Public Works

Financial Plan: 2026 - 2030
District of Metchosin, Public Works
Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.PublicWorks, Public Works					
PW COMMON					
1-261-11101-110	PW-General, Pay FT	27,000	14,784.80	(12,215.20)	54.76%
1-261-11101-171	PW-General, Ben FT	1,568	-	(1,568.00)	-
1-261-11101-210	PW-General, Office Supp	306	333.35	27.35	108.94%
1-261-11101-220	PW-General Materials	2,500	56.90	(2,443.10)	2.28%
1-261-11101-500	PW-General, Consult	5,000	2,540.50	(2,459.50)	50.81%
1-261-11101-520	PW-General, Conference	2,040	-	(2,040.00)	-
1-261-11102-110	PW-Yard, Pay FT	10,400	6,660.21	(3,739.79)	64.04%
1-261-11102-220	PW-Yard, Materials	1,000	690.56	(309.44)	69.06%
1-261-11102-400	PW-Yard, Contract	-	-	-	-
1-261-11102-432	PW-Yard, Rental-Equip	-	96.30	96.30	-
1-261-11102-442	PW-Yard, Repair-Fleet	-	270.00	270.00	-
1-261-11105-220	PW-Commission Exp (Roads), Materials	-	-	-	-
1-261-11106-426	PW-Waste Removal, Util-Garbage	8,670	7,387.16	(1,282.84)	85.20%
1-261-18101-424	PW-Yard Building, Util-Hydro	6,360	5,992.73	(367.27)	94.23%
1-261-18101-425	PW-Yard Building, Util-Water	318	504.44	186.44	158.63%
1-261-18101-442	PW-Yard Building, Repair-Fleet	500	130.00	(370.00)	26.00%
1-261-19399-110	PW-Other Depts, Pay FT	46,400	58,939.31	12,539.31	127.02%
1-261-19399-220	PW-Other Depts, Materials	-	401.75	401.75	-
1-261-19399-400	PW-Other Depts, Contract	-	9,379.94	9,379.94	-
1-261-19399-442	PW-Other Depts, Repair-Fleet	-	7,302.95	7,302.95	-
1-261-19901-780	PW-Amort Roads Top Layer, Amort	-	583,756.00	583,756.00	-
1-261-19902-780	PW-Amort Roads Base Layer, Amort	1,000,000	391,047.00	(608,953.00)	39.10%
1-261-19903-780	PW-Amort Buildings, Amort	25,000	18,355.21	(6,644.79)	73.42%
1-261-19904-780	PW-Amort Vehicles, Amort	60,193	55,944.00	(4,249.00)	92.94%
1-261-19905-780	PW-Amort Bridges, Amort	25,437	18,355.21	(7,081.79)	72.16%
Total PW COMMON		1,222,692	1,182,928.32	(39,763.68)	96.75%
ROADWAY					
1-261-21101-110	PW-Roads, Pay FT	72,600	78,489.33	5,889.33	108.11%

AGENDA ITEM #3.a.

Public Works

District of Metchosin, Public Works

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-261-21101-119	PW - Roads Payroll OVH Recovery	(171,530)	(140,139.91)	31,390.09	81.70%
1-261-21101-171	PW-Roads, Ben FT	47,509	52,505.14	4,996.14	110.52%
1-261-21101-176	PW-Roads, Ben EHT	4,080	4,008.29	(71.71)	98.24%
1-261-21101-179	PW-Roads, Ben Post Employ	30,691	25,630.01	(5,060.99)	83.51%
1-261-21101-220	PW-Roads Materials	1,530	107.39	(1,422.61)	7.02%
1-261-21101-400	PW-Roads, Contract	2,040	9,137.23	7,097.23	447.90%
1-261-21101-422	PW-Roads, Util-Cell	1,020	1,307.60	287.60	128.20%
1-261-21101-429	PW-Roads, Util-Radio	714	715.66	1.66	100.23%
1-261-21101-442	PW-Roads, Repair-Fleet	-	422.05	422.05	-
1-261-21101-520	PW-Roads, Conference	3,060	309.00	(2,751.00)	10.10%
1-261-21102-110	PW-Road Maint, Pay FT	15,000	3,593.41	(11,406.59)	23.96%
1-261-21102-220	PW-Road Maint, Materials	1,750	1,557.92	(192.08)	89.02%
1-261-21102-400	PW-Road Maint, Contract	50,000	-	(50,000.00)	-
1-261-21102-432	PW-Road Maint Rental-Equip	500	-	(500.00)	-
1-261-21102-442	PW-Road Maint, Repair-Fleet	1,000	248.55	(751.45)	24.86%
1-261-22101-110	PW-Bridges, Pay FT	2,080	3,153.51	1,073.51	151.61%
1-261-22101-400	PW-Bridges, Contract	-	1,657.50	1,657.50	-
1-261-22101-442	PW-Bridges, Repair-Fleet	200	308.55	108.55	154.28%
1-261-22101-444	PW-Bridges, Repair-Infra	10,000	273.35	(9,726.65)	2.73%
1-261-22401-110	PW-Ditching & Culverts, Pay FT	35,000	11,053.74	(23,946.26)	31.58%
1-261-22401-220	PW-Ditching & Culverts, Materials	1,500	243.89	(1,256.11)	16.26%
1-261-22401-400	PW-Ditching & Culverts, Contract	10,000	31,074.53	21,074.53	310.75%
1-261-22401-432	PW-Ditching & Culverts, Rental-Equip	500	-	(500.00)	-
1-261-22401-442	PW-Ditching & Culverts, Repair-Fleet	15,000	2,486.30	(12,513.70)	16.58%
Total ROADWAY		134,244	88,143.04	(46,100.96)	65.66%
TRAFFIC AND ROADSIDE					
1-261-31201-110	PW-Road Marking, Pay FT	2,500	2,280.10	(219.90)	91.20%
1-261-31201-220	PW-Road Marking, Materials	1,750	25.00	(1,725.00)	1.43%
1-261-31201-400	PW-Road Marking, Contract	91,000	86,300.39	(4,699.61)	94.84%
1-261-31201-442	PW-Road Marking, Repair-Fleet	250	312.50	62.50	125.00%
1-261-31202-110	PW-Aerial Brushing, Pay FT	30,000	36,366.32	6,366.32	121.22%
1-261-31202-220	PW-Aerial Brushing, Materials	500	157.49	(342.51)	31.50%
1-261-31202-400	PW-Aerial Brushing, Contract	20,000	14,114.23	(5,885.77)	70.57%

Public Works

District of Metchosin, Public Works

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-261-31202-442	PW-Aerial Brushing, Repair-Fleet	10,000	11,888.20	1,888.20	118.88%
1-261-31301-110	PW-Signs, Pay FT	25,000	21,041.49	(3,958.51)	84.17%
1-261-31301-220	PW-Signs, Materials	5,000	10,594.32	5,594.32	211.89%
1-261-31301-400	PW-Signs, Contract	750	400.00	(350.00)	53.33%
1-261-31301-442	PW-Signs, Repair-Fleet	3,500	1,864.70	(1,635.30)	53.28%
1-261-31302-110	PW-Electronic Signs, Pay FT	15,000	8,141.05	(6,858.95)	54.27%
1-261-31302-220	PW-Electronic Signs, Materials	5,000	1,628.40	(3,371.60)	32.57%
1-261-31302-400	PW-Electronic Signs Contract	1,000	639.88	(360.12)	63.99%
1-261-31302-442	PW-Electronic Signs, Repair-Fleet	500	564.60	64.60	112.92%
1-261-32101-110	PW-Roadside Trail Maint, Pay FT	30,000	19,374.94	(10,625.06)	64.58%
1-261-32101-220	PW-Roadside Trail Maint, Materials	500	61.90	(438.10)	12.38%
1-261-32101-400	PW-Roadside Trail Maint, Contract	500	450.00	(50.00)	90.00%
1-261-32101-442	PW-Roadside Trail Maint Repair-Fleet	2,500	1,679.80	(820.20)	67.19%
1-261-32301-110	PW-Road Cleaning, Pay FT	65,000	71,982.66	6,982.66	110.74%
1-261-32301-220	PW-Road Cleaning, Materials	500	98.06	(401.94)	19.61%
1-261-32301-400	PW-Road Cleaning, Contract	12,500	11,951.55	(548.45)	95.61%
1-261-32301-432	PW-Road Cleaning, Rental-Equip	500	-	(500.00)	-
1-261-32301-442	PW-Road Cleaning, Repair-Fleet	12,500	8,249.40	(4,250.60)	66.00%
1-261-32401-110	PW-Shouldering, Pay FT	12,000	13,780.18	1,780.18	114.83%
1-261-32401-220	PW-Shouldering, Materials	1,500	4,692.61	3,192.61	312.84%
1-261-32401-400	PW-Shouldering, Contract	13,500	30,448.73	16,948.73	225.55%
1-261-32401-432	PW-Shouldering, Rental-Equip	500	-	(500.00)	-
1-261-32401-442	PW-Shouldering Repair-Fleet	5,000	11,717.75	6,717.75	234.36%
1-261-32402-110	PW-Mowing, Pay FT	500	910.79	410.79	182.16%
1-261-32402-400	PW-Mowing, Contract	45,000	18,884.00	(26,116.00)	41.96%
1-261-32402-442	PW-Mowing, Repair-Fleet	150	75.00	(75.00)	50.00%
1-261-32403-110	PW-Hazardous Trees, Pay FT	25,000	11,980.98	(13,019.02)	47.92%
1-261-32403-220	PW-Hazardous Trees Supplies	500	-	(500.00)	-
1-261-32403-400	PW-Hazardous Trees, Contract	15,000	6,427.50	(8,572.50)	42.85%
1-261-32403-442	PW-Hazardous Trees, Repair-Fleet	3,250	2,712.95	(537.05)	83.48%
1-261-33101-444	PW-Witty Beach Stairs Monitor, Repair-Infra	-	-	-	-
Total TRAFFIC AND ROADSIDE		458,150	411,797.47	(46,352.53)	89.88%

LIGHTING

Public Works

District of Metchosin, Public Works

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-261-43101-444	PW-Street Lighting, Repair-Infra	8,160	10,136.35	1,976.35	124.22%
Total LIGHTING		8,160	10,136.35	1,976.35	124.22%
WINTER					
1-261-51101-110	PW-Snow Removal, Pay FT	25,000	13,107.34	(11,892.66)	52.43%
1-261-51101-220	PW-Snow Removal, Materials	3,000	-	(3,000.00)	-
1-261-51101-400	PW-Snow Removal, Contract	7,500	-	(7,500.00)	-
1-261-51101-442	PW-Snow Removal, Repair-Fleet	20,000	7,681.25	(12,318.75)	38.41%
1-261-51102-110	PW-Sanding & Salting, Pay FT	50,000	34,420.57	(15,579.43)	68.84%
1-261-51102-220	PW-Sanding & Salting, Materials	45,000	19,781.25	(25,218.75)	43.96%
1-261-51102-400	PW-Sanding & Salting, Contract	3,500	6,304.63	2,804.63	180.13%
1-261-51102-442	PW-Sanding & Salting, Repair-Fleet	11,000	11,212.75	212.75	101.93%
Total WINTER		165,000	92,507.79	(72,492.21)	56.07%
STORM DRAINAGE					
1-261-71102-110	PW-Storm Damage, Pay FT	26,000	7,361.21	(18,638.79)	28.31%
1-261-71102-220	PW-Storm Damage, Materials	-	-	-	-
1-261-71102-400	PW-Storm Damage, Contract	-	-	-	-
1-261-71102-432	PW-Storm Damage, Rental-Equip	-	-	-	-
1-261-71102-442	PW-Storm Damage, Repair-Fleet	4,500	2,048.20	(2,451.80)	45.52%
1-261-71201-444	PW-Neild Rd Storm Water Mngt, Repair-Infra	1,020	-	(1,020.00)	-
Total STORM DRAINAGE		31,520	9,409.41	(22,110.59)	29.85%
TOTAL 2.PublicWorks, Public Works		2,019,766	1,794,922.38	(224,843.62)	88.87%

2.BldgMaint, Building Maintenance

BUILDING MAINT COMMON					
1-268-11101-241	BLD-General, Safety Equip	1,020	1,397.00	377.00	136.96%
1-268-11101-424	BLD-General, Util-Hydro	4,150	3,995.14	(154.86)	96.27%
1-268-11101-425	BLD-General, Util-Water	650	507.11	(142.89)	78.02%
1-268-11101-427	BLD-General, Util-Nat Gas	3,525	2,693.52	(831.48)	76.41%
1-268-11101-508	BLD-General, Custodial	15,744	15,712.00	(32.00)	99.80%
Total BUILDING MAINT COMMON		25,089	24,304.77	(784.23)	96.87%
TOTAL 2.BldgMaint, Building Maintenance		25,089	24,304.77	(784.23)	96.87%

AGENDA ITEM #3.a.

Public Works

District of Metchosin, Public Works

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.FleetEquip, Public Works					
FLEET & EQUIPMENT					
1-261-81101-110	PW-Fleet, Pay FT	33,500	20,147.18	(13,352.82)	60.14%
1-261-81101-225	PW-Fleet, Fuel	-	15,273.74	15,273.74	-
1-261-81101-230	PW-Fleet, Fleet Parts	-	10,645.12	10,645.12	-
1-261-81101-400	PW-Fleet, Contract	15,000	6,303.66	(8,696.34)	42.02%
1-261-81101-411	PW-Fleet, Ins-Fleet	8,000	8,863.00	863.00	110.79%
1-261-81101-442	PW-Fleet, Repair-Fleet	4,500	6,325.56	1,825.56	140.57%
1-261-81101-604	PW-Fleet, Recoverable	(71,400)	(81,375.05)	(9,975.05)	113.97%
1-261-82101-110	PW-Equipment, Pay FT	2,600	3,806.99	1,206.99	146.42%
1-261-82101-220	PW-Equipment, Materials	5,000	2,825.71	(2,174.29)	56.51%
1-261-82101-240	PW-Equipment, Equip	9,000	12,073.31	3,073.31	134.15%
1-261-82101-400	PW-Equipment, Contract	250	185.37	(64.63)	74.15%
1-261-82101-432	PW-Equipment, Rental-Equip	200	380.16	180.16	190.08%
1-261-82101-442	PW-Equipment Vehicle Costs	250	355.00	105.00	142.00%
Total FLEET & EQUIPMENT		6,900	5,809.75	(1,090.25)	84.20%
TOTAL 2.FleetEquip, Public Works		6,900	5,809.75	(1,090.25)	84.20%
GRAND TOTAL		2,051,755	1,825,036.90	(226,718.10)	88.95%

AGENDA ITEM #3.a.

Special Projects Report

Public Works

Financial Plan: 2026 - 2030
District of Metchosin, Public Works
Trial Balance: Feb 27, 2026

Account	Non recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
3.Project, Public Works					
PROJECTS					
1-261-91106-000	PW-Traffic Control Initiatives	-	992.50	992.50	-
1-261-91109-000	PW-Roads & Culverts Plan	-	5,355.00	5,355.00	-
1-261-91112-000	PW-Minor Capital	20,000	19,104.78	(895.22)	95.52%
Total PROJECTS		20,000	36,296.52	16,296.52	181.48%
TOTAL 3.Project, Public Works		20,000	36,296.52	16,296.52	181.48%
3.Project, Building Maintenance					
PROJECTS					
1-268-91101-000	BLD-Visual Fire Alarms, Budget	2,000	-	(2,000.00)	-
Total PROJECTS		2,000	-	(2,000.00)	-
TOTAL 3.Project, Building Maintenance		2,000	-	(2,000.00)	-
GRAND TOTAL		22,000	36,296.52	14,296.52	164.98%

Capital Expenditures Report

Financial Plan: 2026 - 2030

Public Works

District of Metchosin, Public Works

Trial Balance: Feb 27, 2026

Acquisition of tangible capital assets

Account	Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
4.Capital, Public Works					
BUILDINGS					
2-261-31101-000	PW-Public Works Yard	-	7,910.91	7,910.91	-
2-261-31102-000	PW - Bulk Water Station	175,000	175,000.00	-	100.00%
2-261-31103-000	PW - Bike Rack/Bus Shelter	10,000	3,141.30	(6,858.70)	31.41%
Total BUILDINGS		185,000	186,052.21	1,052.21	100.57%
TRANSPORTATION					
2-261-61225-000	PW-Flesh Rd Bridge	142,000	-	(142,000.00)	-
2-261-62101-000	PW-Capital Patching	704,000	665,270.44	(38,729.56)	94.50%
Total TRANSPORTATION		846,000	665,270.44	(180,729.56)	78.64%
TOTAL 4.Capital, Public Works		1,031,000	851,322.65	(179,677.35)	82.57%
GRAND TOTAL		1,031,000	851,322.65	(179,677.35)	82.57%

Revenue Report

Parks, Rec, and Culture

Financial Plan: 2026 - 2030
District of Metchosin, Parks, Rec, and Culture
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.Revenue, Parks					
OTHER REVENUE					
1-171-72301-017	REC-Park Bench Donations	2,550	5,652.82	3,102.82	221.68%
Total OTHER REVENUE		2,550	5,652.82	3,102.82	221.68%
TOTAL 1.Revenue, Parks		2,550	5,652.82	3,102.82	221.68%
1.Revenue, Culture					
SALE OF SERVICE					
1-177-21101-012	CUL-Heritage Book Sales	-	-	-	-
Total SALE OF SERVICE		-	-	-	-
TOTAL 1.Revenue, Culture		-	-	-	-
1.RevSchool, School					
SALE OF SERVICE					
1-178-21102-012	SCH-Common Costs Allocated	13,500	-	(13,500.00)	-
1-178-21103-012	SCH-Fees and charges	48,000	-	(48,000.00)	-
1-178-25101-012	SCH-Site Lease Payments Received	44,096	83,087.15	38,991.15	188.42%
1-178-25102-012	SCH-MACC Rent Payments Received	7,878	7,618.96	(259.04)	96.71%
Total SALE OF SERVICE		113,474	90,706.11	(22,767.89)	79.94%
TOTAL 1.RevSchool, School		113,474	90,706.11	(22,767.89)	79.94%
GRAND TOTAL		116,024	96,358.93	(19,665.07)	83.05%

Core Expense Report

Financial Plan: 2026 - 2030

Parks, Rec, and Culture

District of Metchosin, Parks, Rec, and Culture

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.Parks, Parks					
PARKS COMMON					
1-271-11105-500	PRK-Commission Exp PTAC, Consult	408	69.55	(338.45)	17.05%
1-271-11106-500	PRK-Commission Exp AASC, Consult	510	-	(510.00)	-
1-271-19901-780	PRK-Amort Trails	-	11,711.33	11,711.33	-
Total PARKS COMMON		918	11,780.88	10,862.88	1283.32%
PARKS MANAGEMENT AND MAINTENANCE					
1-271-31101-220	PRK-Parks Other, Materials	1,020	2,484.03	1,464.03	243.53%
1-271-31102-508	PRK-Outdoor Washrooms, Custodial	1,230	1,528.04	298.04	124.23%
1-271-31103-400	PRK-Grounds Maint, Contract	2,550	4,836.70	2,286.70	189.67%
1-271-31104-400	PRK-Bike Park Maint, Contract	510	-	(510.00)	-
1-271-31105-444	PRK-Park Benches, Repair-Infra	2,550	3,852.09	1,302.09	151.06%
1-271-32101-444	PRK-Trails, Repair-Infra	3,000	2,801.30	(198.70)	93.38%
1-271-32102-444	PRK-Sea Bluff Trail, Repair-Infra	-	-	-	-
Total PARKS MANAGEMENT AND MAINTENANCE		10,860	15,502.16	4,642.16	142.75%
TOTAL 2.Parks, Parks		11,778	27,283.04	15,505.04	231.64%
2.Rec, Recreation					
RECREATION COMMON					
1-275-11101-110	REC-General, Pay FT	3,500	6,490.14	2,990.14	185.43%
1-275-11101-150	REC-General, Pay Special	255	-	(255.00)	-
1-275-11101-442	REC-General Repair & Maintenance Fleet	-	404.95	404.95	-
1-275-11101-531	REC-General, Dues EE	3,600	1,587.94	(2,012.06)	44.11%
1-275-11105-500	REC-SIRC Service Agreement, Consult	15,000	15,000.00	-	100.00%
1-275-11106-500	REC-Commission Exp HCAC, Consult	510	40.00	(470.00)	7.84%
1-275-11107-500	REC-Metchosin Days Committee, Consult	10,000	9,258.55	(741.45)	92.59%
1-275-11108-500	REC-Community Capital Assist, Consult	3,060	-	(3,060.00)	-
1-275-16101-620	REC-Community Hall Grant, Grants	5,000	5,000.00	-	100.00%
1-275-18101-441	REC-Community Building, Repair-Bldg	4,080	2,671.39	(1,408.61)	65.48%

Parks, Rec, and Culture

District of Metchosin, Parks, Rec, and Culture

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-275-19901-780	REC-Amort Buildings, Amort	1,980	1,979.31	(0.69)	99.97%
1-275-19902-780	Rec-Amort Trails Amort	17,041	-	(17,041.00)	-
Total RECREATION COMMON		64,026	42,432.28	(21,593.72)	66.27%
EVENTS					
1-275-31101-220	REC-Halloween Event, Materials	-	471.36	471.36	-
Total EVENTS		-	471.36	471.36	-
TOTAL 2.Rec, Recreation		64,026	42,903.64	(21,122.36)	67.01%
2.Cult, Culture					
CULTURE COMMON					
1-277-11101-444	CUL-General Repair-Infra	-	14,339.57	14,339.57	-
1-277-11105-500	CUL-Commission Exp Heritage Consult	500	-	(500.00)	-
Total CULTURE COMMON		500	14,339.57	13,839.57	2867.91%
LIBRARY					
1-277-21102-610	CUL-Library Bldg-Shared Cost, Cost Share	12,000	19,909.95	7,909.95	165.92%
Total LIBRARY		12,000	19,909.95	7,909.95	165.92%
TOTAL 2.Cult, Culture		12,500	34,249.52	21,749.52	274.00%
2.School, School					
SCHOOL COMMON					
1-278-11101-110	SCH-General Full-Time Pay	-	14,190.80	14,190.80	-
1-278-11101-400	SCH-General, Contract	7,500	1,853.54	(5,646.46)	24.71%
1-278-11101-410	SCH-General, Ins-Prop	22,000	20,295.76	(1,704.24)	92.25%
1-278-11101-421	SCH-General, Util-Telephone	500	500.29	0.29	100.06%
1-278-11101-423	SCH-General, Util-Internet	2,600	2,503.80	(96.20)	96.30%
1-278-11101-424	SCH-General, Util-Hydro	17,410	11,274.03	(6,135.97)	64.76%
1-278-11101-504	SCH-General, Legal	5,000	-	(5,000.00)	-
1-278-11101-508	SCH-General, Custodial	24,600	26,863.39	2,263.39	109.20%
1-278-11101-770	SCH-General, Dept-Util&Tax	-	4,483.95	4,483.95	-
1-278-11105-400	SCH-School Grounds Maint, Contract	5,000	3,054.96	(1,945.04)	61.10%

Parks, Rec, and Culture

District of Metchosin, Parks, Rec, and Culture

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1-278-11106-500	SCH-Leasing Agent Fees, Consult	16,500	-	(16,500.00)	-
1-278-11107-441	SCH-School Septic Maint, Repair-Bldg	10,000	2,083.83	(7,916.17)	20.84%
1-278-11108-220	SCH-Misc Charges, Materials	5,600	6,670.00	1,070.00	119.11%
1-278-11201-427	SCH-Fortis Gas Costs, Util-Nat Gas	10,731	6,329.59	(4,401.41)	58.98%
1-278-11202-425	SCH-CRD Water Costs, Util-Water	1,060	1,845.39	785.39	174.09%
1-278-18101-441	SCH-School Building, Repair-Bldg	35,000	27,844.88	(7,155.12)	79.56%
1-278-19901-780	SCH-Amort Buildings, Amort	99,216	99,216.13	0.13	100.00%
Total SCHOOL COMMON		262,717	229,010.34	(33,706.66)	87.17%
TOTAL 2.School, School		262,717	229,010.34	(33,706.66)	87.17%
2.WS, West Shore					
WS COMMON					
1-295-19121-750	WS-Losses & W/O, TCA's, Losses	-	-	-	-
1-295-19902-780	WS-Amort Land Impr, Amort	-	-	-	-
Total WS COMMON		-	-	-	-
WEST SHORE					
1-295-31103-610	WS-West Shore RTER, Cost Share	-	-	-	-
Total WEST SHORE		-	-	-	-
TOTAL 2.WS, West Shore		-	-	-	-
2.FleetEquip, Parks					
FLEET & EQUIPMENT					
1-271-81101-442	PRK-Fleet, Repair	-	110.00	110.00	-
Total FLEET & EQUIPMENT		-	110.00	110.00	-
TOTAL 2.FleetEquip, Parks		-	110.00	110.00	-
GRAND TOTAL		351,021	333,556.54	(17,464.46)	95.02%

Special Projects Report

Parks, Rec, and Culture

Financial Plan: 2026 - 2030
District of Metchosin, Parks, Rec, and Culture
Trial Balance: Feb 27, 2026

Account	Non recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
3.Project, Parks					
PROJECTS					
1-271-91101-000	PRK-Buffer Gate Repair	3,000	1,513.27	(1,486.73)	50.44%
1-271-91104-000	PRK - Dog Signage	10,000	-	(10,000.00)	-
Total PROJECTS		13,000	1,513.27	(11,486.73)	11.64%
TOTAL 3.Project, Parks		13,000	1,513.27	(11,486.73)	11.64%
3.Project, Recreation					
PROJECTS					
1-275-91102-000	REC-Active Transportation Plan	-	18,750.00	18,750.00	-
1-275-91103-000	REC-Trails Development, Budget	50,000	1,915.13	(48,084.87)	3.83%
Total PROJECTS		50,000	20,665.13	(29,334.87)	41.33%
TOTAL 3.Project, Recreation		50,000	20,665.13	(29,334.87)	41.33%
GRAND TOTAL		63,000	22,178.40	(40,821.60)	35.20%

Capital Expenditures Report

Financial Plan: 2026 - 2030

Parks, Rec, and Culture

District of Metchosin, Parks, Rec, and Culture

Trial Balance: Feb 27, 2026

Acquisition of tangible capital assets

Account	Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
4.Capital, Parks					
PARKS AND RECREATION					
2-271-21401-000	PRK - Trails Development	10,000	-	(10,000.00)	-
2-271-21502-000	PRK - Witty Beach Stairs	-	32,581.78	32,581.78	-
Total PARKS AND RECREATION		10,000	32,581.78	22,581.78	325.82%
TOTAL 4.Capital, Parks		10,000	32,581.78	22,581.78	325.82%
4.Capital, School					
BUILDINGS					
2-278-31101-000	SCH - School Site, TCA	35,000	-	(35,000.00)	-
Total BUILDINGS		35,000	-	(35,000.00)	-
TOTAL 4.Capital, School		35,000	-	(35,000.00)	-
GRAND TOTAL		45,000	32,581.78	(12,418.22)	72.40%

Revenue Report

Bylaw

Financial Plan: 2026 - 2030
District of Metchosin, Bylaw
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.Revenue, Bylaw					
SALE OF SERVICE					
1-123-21201-012	BL-Photocopies, Fax, Plans	500	1,025.25	525.25	205.05%
1-123-26101-012	BL-Dog License 10% Commission	500	60.00	(440.00)	12.00%
1-123-26501-012	BL-Building Permits	111,000	114,471.50	3,471.50	103.13%
1-123-26502-012	BL-Sign Permits	100	25.00	(75.00)	25.00%
1-123-26503-012	BL-Road Access Permits	500	350.00	(150.00)	70.00%
1-123-26504-012	BL-Blasting Permits	600	350.00	(250.00)	58.33%
1-123-26505-012	BL-MTI Fines and Other Legal	1,400	-	(1,400.00)	-
Total SALE OF SERVICE		114,600	116,281.75	1,681.75	101.47%
TOTAL 1.Revenue, Bylaw		114,600	116,281.75	1,681.75	101.47%
GRAND TOTAL		114,600	116,281.75	1,681.75	101.47%

Core Expense Report

Financial Plan: 2026 - 2030

Bylaw

District of Metchosin, Bylaw

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.Bylaw, Bylaw					
BYLAW COMMON					
1-223-11101-110	BL-General, Pay FT	75,090	81,407.83	6,317.83	108.41%
1-223-11101-171	BL-General, Ben FT	11,679	12,271.52	592.52	105.07%
1-223-11101-176	BL-General, Ben EHT	1,367	917.46	(449.54)	67.11%
1-223-11101-179	BL-General, Ben Post Employ	7,056	7,537.98	481.98	106.83%
1-223-11101-220	BL-General, Materials	204	-	(204.00)	-
1-223-11101-500	BL-General, Consult	5,100	-	(5,100.00)	-
1-223-11101-504	BL-General, Legal	30,600	6,670.38	(23,929.62)	21.80%
1-223-11101-520	BL-General, Conference	-	-	-	-
1-223-11105-500	BL-CRD Contract Services, Consult	40,000	32,496.50	(7,503.50)	81.24%
1-223-11106-444	BL-Bylaw Road Marking, Repair-Infra	-	-	-	-
Total BYLAW COMMON		171,096	141,301.67	(29,794.33)	82.59%
TOTAL 2.Bylaw, Bylaw		171,096	141,301.67	(29,794.33)	82.59%
GRAND TOTAL		171,096	141,301.67	(29,794.33)	82.59%

AGENDA ITEM #3.a.

Revenue Report

Planning

Financial Plan: 2026 - 2030
District of Metchosin, Planning
Trial Balance: Feb 27, 2026

Account	Revenue Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
1.Revenue, Planning					
SALE OF SERVICE					
1-151-21101-012	PLA-Planning Other Revenue	-	70,360.91	70,360.91	-
1-151-21102-012	PLA-Subdivision Applications	3,000	15,200.00	12,200.00	506.67%
1-151-21103-012	PLA-Rezoning Application	1,000	3,500.00	2,500.00	350.00%
1-151-26101-012	PLA-Business Licenses	12,000	12,020.00	20.00	100.17%
1-151-26501-012	PLA-Board of Variance Permits	-	-	-	-
1-151-26502-012	PLA-Development Permits	500	275.00	(225.00)	55.00%
1-151-26503-012	PLA-Dev Variance Permits	500	2,500.00	2,000.00	500.00%
1-151-26504-012	PLA-ALC Fees	-	750.00	750.00	-
1-151-26505-012	PLA-Tree Cut Permit & Soil Dep	10,000	2,053.00	(7,947.00)	20.53%
Total SALE OF SERVICE		27,000	106,658.91	79,658.91	395.03%
TOTAL 1.Revenue, Planning		27,000	106,658.91	79,658.91	395.03%
GRAND TOTAL		27,000	106,658.91	79,658.91	395.03%

Core Expense Report

Financial Plan: 2026 - 2030

Planning

District of Metchosin, Planning

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.Planning, Planning					
PLANNING COMMON					
1-251-11101-110	PLA-General, Pay FT	30,167	30,942.03	775.03	102.57%
1-251-11101-171	PLA-General, Ben FT	5,067	5,152.72	85.72	101.69%
1-251-11101-176	PLA-General, Ben EHT	388	375.08	(12.92)	96.67%
1-251-11101-179	PLA-General, Ben Post Employ	2,842	2,851.02	9.02	100.32%
1-251-11101-220	PLA-General, Materials	510	750.00	240.00	147.06%
1-251-11101-400	PLA-General, Contract	73,579	106,668.36	33,089.36	144.97%
1-251-11101-504	PLA-General, Legal	10,200	12,477.29	2,277.29	122.33%
1-251-11101-506	PLA-General, Advert	1,530	6,551.85	5,021.85	428.23%
1-251-11105-441	PLA-Hydrometric Station, Repair-Bldg	-	-	-	-
1-251-11107-520	PLA-Planning Staff Training, Conference	3,060	-	(3,060.00)	-
1-251-11108-220	PLA-Board Of Variance, Materials	102	-	(102.00)	-
1-251-11109-500	PLA-Digitial Mapping, Consult	2,040	631.30	(1,408.70)	30.95%
1-251-11110-710	PLA-Planning Land Title Fees, Fees	1,020	-	(1,020.00)	-
Total PLANNING COMMON		130,505	166,399.65	35,894.65	127.50%
ENVIRONMENTAL					
1-251-21101-220	PLA-Environmental Issues, Materials	6,400	3,613.11	(2,786.89)	56.45%
1-251-21102-220	PLA-Bullfrog Control, Materials	3,600	3,000.00	(600.00)	83.33%
1-251-21103-220	PLA-Metchosin Creek Monitor, Materials	-	-	-	-
1-251-21104-220	PLA-Invasive Species Control, Materials	22,000	8,272.52	(13,727.48)	37.60%
1-251-21105-220	PLA-Commission Expenses-Meac, Materials	500	-	(500.00)	-
1-251-22101-426	PLA-Recycling, Util-Garbage	1,200	1,295.40	95.40	107.95%
Total ENVIRONMENTAL		33,700	16,181.03	(17,518.97)	48.01%
TOTAL 2.Planning, Planning		164,205	182,580.68	18,375.68	111.19%
GRAND TOTAL		164,205	182,580.68	18,375.68	111.19%

AGENDA ITEM #3.a.

Special Projects Report

Financial Plan: 2026 - 2030

Planning

District of Metchosin, Planning

Trial Balance: Feb 27, 2026

Account	Non recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
3.Project, Planning					
PROJECTS					
1-251-91101-000	PLA - CRD Orthophoto	4,450	2,868.32	(1,581.68)	64.46%
1-251-91104-000	PLA - Invasive Species, Consult	-	5,750.00	5,750.00	-
1-251-91105-000	PLA - Housing Initiatives, Consult	-	70,360.91	70,360.91	-
1-251-91108-000	PLA - Dev Accessability Plan	10,000	-	(10,000.00)	-
1-251-91109-000	PLA - Hydrologist	4,000	13,778.38	9,778.38	344.46%
Total PROJECTS		18,450	92,757.61	74,307.61	502.75%
TOTAL 3.Project, Planning		18,450	92,757.61	74,307.61	502.75%
GRAND TOTAL		18,450	92,757.61	74,307.61	502.75%

AGENDA ITEM #3.a.

Core Expense Report

Financial Plan: 2026 - 2030

Building Inspection

District of Metchosin, Building Inspection

Trial Balance: Feb 27, 2026

Account	Recurring annual expense Description	2025 Budget	2025-12-31 Actual	Over (Under) Budget	% of Budget
2.BldgInsp, Building Inspection					
BUILDING INSP COMMON					
1-224-11101-110	BI-General, Pay FT	99,402	99,732.40	330.40	100.33%
1-224-11101-171	BI-General, Ben FT	14,460	15,107.33	647.33	104.48%
1-224-11101-176	BI-General, Ben EHT	1,255	1,226.73	(28.27)	97.75%
1-224-11101-179	BI-General, Ben Post Employ	9,256	9,239.56	(16.44)	99.82%
1-224-11101-210	BI-General, Office Supp	612	544.28	(67.72)	88.93%
1-224-11101-400	BI-General, Contract	5,100	2,437.46	(2,662.54)	47.79%
1-224-11101-421	BI-General, Util-Telephone	1,632	1,223.93	(408.07)	75.00%
1-224-11101-442	BI-General Municipal Truck	-	-	-	-
1-224-11101-520	BI-General, Conference	3,570	302.66	(3,267.34)	8.48%
1-224-11101-521	BI-General, EE Mileage	408	-	(408.00)	-
1-224-11101-531	BI-General, Dues EE	714	691.53	(22.47)	96.85%
1-224-19901-780	BI-Amort Vehicles, Amort	-	-	-	-
Total BUILDING INSP COMMON		136,409	130,505.88	(5,903.12)	95.67%
TOTAL 2.BldgInsp, Building Inspection		136,409	130,505.88	(5,903.12)	95.67%
2.FleetEquip, Building Inspection					
FLEET & EQUIPMENT					
1-224-81101-442	BI-Fleet, Repair-Fleet	3,060	2,133.26	(926.74)	69.71%
Total FLEET & EQUIPMENT		3,060	2,133.26	(926.74)	69.71%
TOTAL 2.FleetEquip, Building Inspection		3,060	2,133.26	(926.74)	69.71%
GRAND TOTAL		139,469	132,639.14	(6,829.86)	95.10%