

Capital Regional District

625 Fisgard St., Victoria, BC V8W 1R7

Notice of Meeting and Meeting Agenda Salt Spring Island Local Community Commission

Thursday, September 11, 2025

9:00 AM

SIMS Boardroom 124 Rainbow Road Salt Spring Island BC

Provisional Budget

MS Teams Link: Click here

E. Rook (Chair), G. Holman (Vice Chair), G. Baker, B. Corno, B. Webster

The Capital Regional District strives to be a place where inclusion is paramount and all people are treated with dignity. We pledge to make our meetings a place where all feel welcome and respected.

- 1. Territorial Acknowledgement
- 2. Approval of Agenda
- 3. Adoption of Minutes

3.1. <u>25-0911</u> Minutes of May 22, 2025 Salt Spring Island Local Community

Commission

Recommendation: That the minutes of the May 22, 2025 meeting be adopted as circulated.

Attachments: Minutes: May 22, 2025

- 4. Chair, Director, and Commissioner Reports
- 5. Senior Manager Report
- 6. Presentations/Delegations

Delegations will have the option to participate electronically. Please complete the online application at www.crd.bc.ca/address for "Addressing the Salt Spring Island Local Community Commission" no later than 4:30 pm two days before the meeting and staff will respond with details.

Alternatively, you may email your comments on an agenda item to the Salt Spring Island Local Community Commission (LCC) at saltspring@crd.bc.ca.

7. Commission Business

7.1. 25-0912 CRD Financial Literacy

Recommendation: There is no recommendation. This report is for information only.

Attachments: Presentation: Financial Literacy: What You Need To Know About The CRD Bud

7.2. 25-0913 LCC Strategic Priorities Fund Infrastructure Grant Application

Recommendation: That the Salt Spring Island Local Community Commission direct staff to amend the Salt

Spring Island Parks and Recreation Service (1.459) provisional Five-Year Financial Plan by increasing "Project (26-09) from \$1,500,000 to \$1,800,000 in the 2026 Capital

Plan funded by \$1,750,000 of debt funding and \$50,000 of capital reserves.

<u>Attachments:</u> Staff Report: LCC Strategic Priorities Fund Infrastructure Grant Application

7.3. 25-0909 2026 Provisional SSI Local Community Commission Budget Review

Recommendation: The Salt Spring Island Local Community Commission recommends the Committee of

the Whole recommend to the Capital Regional District Board:

1. That the 2026 LCC Service Budgets be given provisional approval as presented; and

2. That the new initiatives identified in Appendix B remain in the Five Year Financial

Plans.

3. That the new initiatives identified in Appendix C for January 1, 2026, implementation

be approved for expenditure.

<u>Attachments:</u> <u>Staff Report: 2026 Provisional SSI Local Community Commission Budget Revie</u>

Appendix A: SSI LCC Budget Services

Appendix B: 2026 Supplementary Items

Appendix C: 2026 January Approvals

8. Notice(s) of Motion

9. Adjournment

Next Meeting:

-Thursday, September 18, 2025 at 9:00AM in the Salt Spring Island Multi Space (SIMS) Boardroom, 124 Rainbow Road, Salt Spring Island, BC V8K 2V5



Capital Regional District

625 Fisgard St., Victoria, BC V8W 1R7

Meeting Minutes - Draft

Salt Spring Island Local Community Commission

Thursday, May 22, 2025

3:30 PM

Electronic Meeting Viewing location Creekside Meeting Room 108-121 McPhillips Ave Salt Spring Island BC

Electronic Special Meeting - Joint with Island Trust

PRESENT

COMMISSIONERS: E. Rook (EP), G. Holman (Director)(EP), G. Baker (EP), B. Corno (EP), B. Webster (EP),

STAFF: S. Henderson, Senior Manager, Real Estate, SGI Administration and SSI LCC (EP); D. Ovington, Senior Manager, SSI Administration;

GUESTS: L. Patrick, Islands Trust, SSI Trustee; T. Peterson, Islands Trust, SSI Trustee; C. Hutton, Island Trust, Regional Planning Manager; K. Salvakumar, Island Trust, Planning Team Assistant; L. Millard, Island Trust, Meeting Administrator/Recorder

EP- Electronic Participation

The meeting was called to order at 3:30 pm

1. Territorial Acknowledgement

Trustee Peterson provided a Territorial Acknowledgement.

2. Approval of Agenda

The chair seeing no objections, adopted the May 22th, 2025 special meeting agenda as presented.

3. Special Meeting Matters

3.1. Drinking Water and Watershed Protection

Discussion ensued regarding Salt Spring Island watershed protection.

- -Future roundtable workshop for reviewing the SSI Watershed Protection Plan
- -Future possible governance for SSI drinking water and watershed protection

3.2. BC Ferries Advocacy

Discussion ensued regarding advocacy to BC Ferries for SSI.

-Advocacy for home porting in Vesuvius

-BC Ferries Advocacy requested as a standing item on joint meeting agendas

3.3. Housing Updates

Discussion ensued regarding Housing on SSI.

-Housing Needs Assessment going to Island Trust Council for review

-CRD Rural Housing Program has launched in April, 2025

-Island Trust has opted in to primary residence requirement in the Short-tern

Rental Accommodations Act (STRAA)

-Integrated Housing Strategy Action Plan started with contractor

-BC Housing Minister visiting Salt Spring Island in late spring

3.4. Short Term Vacation Rental management

Discussion ensued regarding SSI short term vacation rental (STVR)

management.

-Southern Gulf Island Tourism Partnership (SGITP) has initiated a data study of

STVRs on Salt Spring

-CRD staff working on report reviewing the process for business licences

-Provincial STRAA primary residence requirement starts in November, 2025

3.5. Harbour Management

Discussion ensued regarding SSI harbour management

-CRD hosted a roundtable workshop in April, 2025

-CRD planning to host an additional workshop in the Fall of 2025

-Possible Interagency meeting on current legislation

3.6. Protocol Agreement Update

Discussion ensued regarding Joint Protocol Agreement

-Possible memorandum of understanding between SSI LCC and SSI LTC

-Staff reviewing changing protocol agreement to include mention of SSI LCC

4. Adjournment

The chair seeing no objections, adjourn the meeting at 05:31pm.

SENIOR MANAGER

Salt Spring Island Local Community



FINANCIAL LITERACY: WHAT YOU NEED TO KNOW ABOUT THE CRD BUDGET PROCESS



Page 6



TOPICS

- Regional Districts
- Budget Cycle
- Budget Basics
- Operating Budget
- Capital Plan
- Reserves



Regional Districts



What are Regional Districts?

- Regional Districts are unique to British Columbia
 - Regional Districts were first established in the mid-1960s as a means to better enable municipalities and rural areas to work together at a regional level
 - There are 27 Regional Districts in British Columbia
 - The CRD is the second largest Regional District in the province
- Types of services provided by the CRD are:
 - Region-wide services such as regional parks, emergency services such as 911, Solid Waste/Hartland Landfill
 - Inter-municipal or sub-regional services
 - Provision of some municipal services acting as the general local government to unincorporated communities such as Salt Spring

Budget Cycle



Planning Framework and Financial Planning

Key Dates:

October

Electoral Area Committee Preliminary Approval

March

Board final approval and Bylaw.

That's right: budgets aren't approved until several months into the new fiscal year

Fiscal year is Jan 1 – Dec 31



The financial planning process lasts the entire year:

Plan:

May – August

Prepare:

Aug – Oct

Review:

Nov – Jan

Finalize:

Feb – Mar

Report: Mar - Apr

Budget Basics



Why Are There so Many Budgets?

- There is a budget, also referred to as an Annual Financial Plan, for every service as required by legislation
 - There are 19 budgets managed by the Salt Spring Island Electoral Area
 - A bylaw must be established in order to provide a service
- Legislation requires separate financial records for each service
 - Surpluses and deficits cannot be shifted to other services
 - On Salt Spring we only pay for the services that we use or regional services, such as the Regional Parkland Acquisition Fund, that we have opted in to



Budget Basics



What are the Components of the Budget?







Operating Budget

• Planned, recurring revenues and expenses needed to operate the service

Capital Plan

• Planned investment in buildings, equipment, land, engineered structures, vehicles or other assets

Reserve Schedules*

- Cash flow and balances of reserve funds
- A single service may have multiple reserve schedules for different purposes as dictated by bylaw

^{*}Reserves are like savings accounts and are used to pay for non-recurring expenses that are not funded by other sources.

Operating Budget



	20	25		20	26					
Salt Spring Island Parks & Rec -	BOARD	ESTIMATED	CORE							
All Service Areas	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Swimming Pool	1,201,007	1,168,484	1,233,810	23,236	25,000	1,282,046	1,313,500	1,343,839	1,372,492	1,401,74
Park Land Expenditures	1,354,362	1,278,116	1,365,780	4,000	3,604	1,373,384	1,537,022	1,575,444	1,607,891	1,643,74
Community Recreation	399,878	407,853	417,686	-	-	417,686	428,152	438,276	447,276	456,80
Community Parks	1,022,126	952,228	1,051,737	27,400	15,000	1,094,137	1,104,606	1,133,271	1,156,621	1,181,49
TOTAL OPERATING COSTS	3,977,373	3,806,681	4,069,013	54,636	43,604	4,167,253	4,383,280	4,490,830	4,584,280	4,683,78
*Percentage Increase			2.3%	1.4%	1.1%	4.8%	5.2%	2.5%	2.1%	2.2
CAPITAL / RESERVE										
Custimatica Basil	05.000	400.000	420.000			420.000	440.000	445.000	450.000	455.00
Swimming Pool Reserve	95,000	100,038	130,000	-	-	130,000	140,000	145,000	150,000	155,00
Park Land Transfers	63,000	123,667	121,000	-	-	121,000	149,000	174,000	186,000	196,00
Community Recreation + Debt	2,500	503	2,500	-	-	2,500	5,000	7,000	8,000	8,00
Community Parks Servicing	28,000	37,100	38,000	-	-	38,000	42,000	42,000	45,000	47,00
DEBT CHARGES	-	-	-	33,000	-	33,000	100,819	100,819	100,819	100,81
TOTAL CAPITAL / RESERVES / DEBT	188,500	261,308	291,500	33,000	-	324,500	436,819	468,819	489,819	506,81
TOTAL COSTS	4,165,873	4,067,989	4,360,513	87,636	43,604	4,491,753	4,820,099	4,959,649	5,074,099	5,190,60
*Percentage Increase This total must			4.7%	2.1%	1.0%	7.8%	7.3%	2.9%	2.3%	2.3
Internal Recoveries match revenue	(463,940)	(379,403)	(464,300)	_	-	(464,300)	(473,590)	(483,060)	(492,720)	(502,57
+ requisition								` ' '	` ' '	
OPERATING LESS RECOVERIES	3,701,933	3,688,586	3,896,213	87,636	43,604	4,027,453	4,346,509	4,476,589	4,581,379	4,688,03
FUNDING SOURCES (REVENUE)										
Swimming Pool	(354,962)	(350,147)	(346,070)	(3,725)	(25,000)	(374,795)	(361,255)	(368,470)	(375,820)	(383,32
Park Land	(196,383)	(180,804)	(179,533)	(3,000)	(3,604)	(186,137)	(180,493)	(183,843)	(187,253)	(190,72
Community Recreation Revenue	(267,318)	(273,296)	(271,948)	10,000	-	(261,948)	(267,178)	(272,518)	(277,968)	(283,52
Community Parks	(24,723)	(25,792)	(25,143)	-	(15,000)	(40,143)	(25,613)	(26,093)	(26,583)	(27,08
TOTAL REVENUE	(843,386)	(830,039)	(822,694)	3,275	(43,604)	(863,023)	(834,539)	(850,924)	(867,624)	(884,65
REQUISITION Tax	(2,858,547)	(2,858,547)	(3,073,519)	(90,911)	<u>-</u>	(3,164,430)	(3,511,970)	(3,625,665)	(3,713,755)	(3,803,38
***************************************			Pag	e 12 _{32%}	0.0%	10.7%	11.0%	3.2%	2.4%	2.4
*Percentage increase over prior year requisition			1.5%	3.2%	0.0%	10.7%	11.0%	3.2%	2.4%	2.9

Operating Budget



What are the Components of the Operating Budget?

- The Operating Budget sets out 5 years of proposed expenditures, funding sources, transfers to and from reserves
- Budget columns are divided into four sections showing the current budget, estimated expenditures for the current year, the proposed budget, and the five year financial plan
 - New expenditures are separated out into one time or recurring (ongoing) expenses
 - A five year financial plan is required by bylaw
- The budget rows are divided into four major sections
 - The first two sections show money that will be spent or saved
 - This includes operating costs as well as debt servicing costs and transfers to reserves (or savings)
 - The second two sections show where this money will come from and can include internal recoveries (resources that are also used by and paid for by other services), revenue from service provision and requisition (taxes)

Operating Budget



What Can be Done if There is a Budget Deficit?

- Reduce service.
- Reduce transfers to reserves; this may impact the capital plan
- Carry forward a one time deficit to be paid for in the following year. This
 may require an increase to the tax requisition the following year or
 require service cuts.

Balanced budgets are required by law: Deficit spending is prohibited

Capital Plan



The **capital plan** is a budgeting **tool** for the long term **investment** in infrastructure and assets such as equipment, buildings, technology, sports fields, parks, pathways, etc.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030
Service #:

1.455
Service Name:

SSI Community Parks

Res = Reserve Funding

Cap = Capital Funds on Hand

ERF = Equipment Replacement Fund

Grant = CWF or other grant funding

				PROJECT BUDGET & SCHEDULE											
Project Number	Capital Expenditur e Type	Capital Project Title	Capital Project Description	Total Proje Budget	ct Asse Clas	-		rgforward		2026	2027	2028	2029		2030
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 285,0	00 S	Res	\$	-	\$	10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$	10,000
21-01	New		CWF/Grant funding required for trail development		S	Grant	\$	20,000	\$	20,000	\$ 50,000	\$ -	\$ -	\$	
21-01	New		SSI Foundation funding for trail development		S	Сар	\$	100,000	\$	100,000	\$ -	\$ -	\$ -	\$	-
26-01	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$ 235,0	00 V	ERF	\$	-	\$	40,000	\$ -	\$ 5,000	\$ -	\$	-
26-01	Replacement		CWF to support project 26-01		V	Grant	\$	-	\$	95,000	\$ -	\$ 95,000	\$ -	\$	-
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 75,0	00 E	Res	\$	-	\$	15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$	15,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$ 115,0	00 S	Сар	\$	20,000	\$	20,000	\$ -	\$ -	\$ -	\$	
23-03	Renewal		cwinoraniciumg réquireu rompia y grounu		S	Grant	\$	40,000	\$	50,000	\$ -	\$ -	\$ -	\$	
23-03	Renewal		Donation from Fulford Hall Assoc.		S	Other	\$	5,000	\$	5,000	\$ -	\$ -	\$ -	\$	-
24-02	Replacement	Maintenance Equipment replacement	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws) opgrades and improvements required not existing	\$ 88,0	00 E	ERF	\$	-	\$	28,000	\$ 15,000	\$ 15,000	\$ 15,000	\$	15,000
26-02	Renewal	Beach Access Upgrades	beach accesses. (Vesuvious Bay Stair	\$ 30,0	00 S	Res	\$	-	\$	10,000	\$ -	\$ -	\$ -		
26-02	Renewal		CWF for beach access upgrade		S	Grant	\$	-	\$	20,000	\$ -	\$ -	\$ -		
25-02		Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	\$ 160,0	00 s	Res	\$	-	\$	10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$	5,000
25-02	Renewal	Boardwalk Upgrades	CWF to support project 25-02		S	Grant	\$	-	\$	20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$	25,000
		Disc Golf Upgrades	Replace Mouat Park Disc Golf baskets, tee pads and signage	\$ 15,0	00 S	Res	\$	-	\$	5,000	\$ -	\$ -	\$ -	\$	-
		Disc Golf Upgrades	CWF to support project 26-02		S	Grant	\$	-	\$	10,000	\$ -	\$ -	\$ -	\$	
26-04	Replacement	Centennial Park Upgrades	Replace and expand existing rock wall planter boxes		00 S	Grant	\$	-	\$	40,000	\$ -	\$ -	\$ -	\$	-
			Pac									, and the second			
		<u>'</u>	Grand Total	1 ¥1.043:0 0	10				\$	<u>498.000</u>	\$ 120,000	\$ 170.000	\$ 70.000	\$	70.000

Capital Plan



How are Capital Projects Funded?

- Debt (borrowing)
- Grants (Federal, Provincial or Local)
- Reserve Funds (savings)
 - Reserve funds also include a special type of Reserve Fund called an Equipment Replacement Fund (ERF) that is used specifically to replace equipment
- Capital Funds on hand
- Other means such as donations or third party funding



Reserves



Community Transit (SSI)						
Reserve Summary Schedule						
2026 - 2030 Financial Plan						
	R	eserve/Fund 9	Summary			
	Estimated			Budget		
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	92,689	134,469	138,469	138,469	130,379	124,212
Capital Reserve Fund	29,604	12,604	17,064	15,844	12,844	12,844
Total	122,293	147,073	155,533	154,313	143,223	137,056

- Funds transferred into reserves are raised in the operating budget; or through borrowing
- Planned expenditures from reserves are recorded as 'Planned Purchases'



Questions?







REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION MEETING OF THURSDAY, SEPTEMBER 11, 2025

SUBJECT LCC Strategic Priorities Fund Infrastructure Grant Application

ISSUE SUMMARY

To update the LCC on a grant application for the 2025 Strategic Priorities Fund intake.

BACKGROUND

At the June 19, 2025 Salt Spring Island Local Community Commission (LCC) meeting, the commission passed the following motion.

"That the Salt Spring Island Local Community Commission (LCC) direct staff to identify options for a capital infrastructure grant application to the Strategic Priorities Fund 2025, to be submitted prior to the program's September 12, 2025 application deadline."

The purpose of the Strategic Priorities Fund is to provide funding for strategic investments that are large in scale, regional in impact or innovative and support the Canada Community-Building Fund national objectives or productivity and economic grown, a clean environment and strong cities and communities.

Regional Districts are limited to a total of four applications with a maximum of three capital infrastructure applications. To determine the suitability and identify three projects for submission, CRD Finance required that a Grant Proposal Form be submitted by Friday June 20th, 2025. Grant proposal forms submitted have been evaluated and the selected applications were advanced to the CRD Board for approval and Board resolution on September 10, 2025.

To meet this timeline staff were unable to report back to the LCC on options for an infrastructure grant application. Given the time constraints staff used the following criteria to determine the most suitable project to advance:

- Detailed designs completed
- Cost estimates completed
- Large in scale
- Greatest community impact

The <u>Rainbow Recreation Centre Building Envelope Renewal Project</u> was therefore selected and was submitted for review. This project was selected by CRD Finance as one of the three qualified capital infrastructure projects that will be advanced to the CRD Board for final approval ahead of the September 12, 2025 submission deadline.

ALTERNATIVES

Alternative 1

That the Salt Spring Island Local Community Commission direct staff to amend the Salt Spring Island Parks and Recreation Service (1.459) provisional Five-Year Financial Plan by increasing "Project (26-09) from \$1,500,000 to \$1,800,000 in the 2026 Capital Plan funded by \$1,750,000 of debt funding and \$50,000 of capital reserves.

Alternative 2

That the Salt Spring Island Local Community Commission refers the report back to staff for additional information.

IMPLICATIONS

Financial Implications

The 2026 SSI Parks and Recreation Provisional Budget was prepared including \$1,500,000 in debt funding to support the Building Envelope project. Cost estimates have been recently updated to 1,750,000 for construction and \$50,000 for CRD Administration and project management. The final budget will need to be updated to increase the borrowing amount from \$1,500,000 to \$1,750,000. The potential grant funding of \$1,750,000 will also need to be added to the budget.

Should the grant application be approved staff will not proceed with borrowing the required funds. \$50,000 would still need to be allocated from reserves to support CRD staff time as wages are ineligible under the current funding steam.

CONCLUSION

The LCC directed staff to identify options for a capital infrastructure grant application to the 2025 Strategic Priorities Fund. The grant application required that projects be shovel ready with detailed designs and cost estimates. Staff determined that the Rainbow Recreation Centre Building Envelope Renewal Project is the highest value project that met the grant requirements. The project has been selected to advance to the CRD Board for final approval ahead of the September 12, 2025 grant deadline.

RECOMMENDATION

That the Salt Spring Island Local Community Commission direct staff to amend the Salt Spring Island Parks and Recreation Service (1.459) provisional Five-Year Financial Plan by increasing "Project (26-09) from \$1,500,000 to \$1,800,000 in the 2026 Capital Plan funded by \$1,750,000 of debt funding and \$50,000 of capital reserves.

Submitted by:	Dan Ovington, BBA, Senior Manager, SSI Administration
Concurrence:	Stephen Henderson, MBA, P.G.Dip.Eng, BSc, General Manager, Electoral Area Services



REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION MEETING OF THURSDAY, SEPTEMBER 11, 2025

SUBJECT 2026 Provisional SSI Local Community Commission Budget Review

ISSUE SUMMARY

To present the 2026 Salt Spring Island Local Community Commission (LCC) budgets and obtain recommendations from the LCC to forward to the Capital Regional District Board (Board) for approval.

BACKGROUND

The Capital Regional District (CRD) provides a range of regional, sub-regional, and local services to the community. Regional services are provided to the entire region, sub-regional services are provided to groups of participating Municipalities, First Nations and Electoral Areas, and Local Services are provided to single Municipalities, Electoral Areas or to groups of residents within local service areas. The CRD provides services to approximately 11,635 Salt Spring Island residents.¹

Budgets for review are specific to LCC governed services. These services delivered are established by the *Local Government Act and* Service Establishment Bylaws, and guided by the Board strategic plan, and corporate service plans.

Budget Approval Process

Under budget direction provided by the Board, review and recommendation for approval of 14 Salt Spring Island service budgets are delegated to the LCC. These budgets are preliminary for review and it is expected the LCC will make recommended changes to the CRD Financial Plan. The CRD Provisional Financial Plan will be presented to the CRD Board on October 29, 2025. Changes from the LCC budget review will be considered by the Board at final budget approval in March 2026.

Service Planning and Budget Development

The 2026 service planning process marks the last year of the four-year strategic and corporate planning cycle. The planning cycle is designed to ensure alignment and implementation of strategic objectives during the election term. A corporate plan was prepared to incorporate new and revised priorities following local government elections in the fall of 2022. Any changes to service levels and financial plans are brought forward in the annual planning cycle.

Similar to previous years, the Service and Financial Planning Guidelines were reviewed by the Finance Committee and approved by the Board. These guidelines help manage finances considering trends, assumptions, and factors affecting the organization. For 2026, staff attempted to balance cost pressures with maintaining essential services within previous directions.

¹ 2021 Census Data

As part of the planning process, the Executive Leadership Team (ELT) has met multiple times over recent months to review individual service plans, initiative business cases (IBCs), and financial implications in alignment with the corporate plan and Board approved financial planning guidelines. ELT has prioritized initiatives in consideration of fiscal constraints, organizational capacity, and workforce pressures.

Budget development is based on resources required for the delivery of core services, impacts of new initiatives through service planning, proposed capital programming, and other cost pressures such as inflation and contractual agreements. Service budgets include operating and capital plans in addition to any changes in reserve funds. A detailed discussion of main budget drivers for each LCC service is included in this report supported by Appendix A.

ALTERNATIVES

Alternative 1

The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

- 1. That the 2026 LCC Service Budgets be given provisional approval as presented; and
- 2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plans.
- 3. That the new initiatives identified in Appendix C for January 1, 2026, implementation be approved for expenditure.

Alternative 2

The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

- 1. That the 2026 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
- 2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plan with specific direction on amendments.
- 3. That the new initiatives identified in Appendix C for January 1, 2026, implementation be approved with specific direction on amendments.

<u>IMPLICATIONS</u>

Financial Implications

Requisition

Table 1 summarizes the change in tax requisition from the 2025 final to 2026 provisional for each service.

Table 1: 2026 Provisional vs 2025 Final Requisition

Salt Spring Island LCC		Requisition/P	arcel Tax	
Services	2026	2025	\$ Chg	% Chg
Community Parks	721,434	653,536	67,898	10.4%
Community Recreation	158,238	135,060	23,178	17.2%
Pool & Park Land	2,284,758	2,069,951	214,807	10.4%
Fernwood Dock*	27,677	17,870	9,807	54.9%
Community Transit	506,500	454,571	51,929	11.4%
Community Transportation	100,849	72,015	28,834	40.0%
Septage/Composting*	426,491	406,177	20,314	5.0%
Library	804,013	776,678	27,335	3.5%
Economic Development	85,672	64,482	21,190	32.9%
Arts	154,361	145,393	8,968	6.2%
Grants-in-Aid	75,960	73,725	2,235	3.0%
Street Lighting	34,004	32,832	1,172	3.6%
Search and Rescue	27,696	26,480	1,216	4.6%
Livestock Injury Comp.	0	13	(13)	-100.0%
	5,407,653	4,928,783	478,870	9.7%

^{*}Services funded by Parcel Tax

The actual tax rates impact to residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2026 property assessment values. The 2026 preliminary requisition impact shown in Table 1 (above) reflects the 2025 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2026.

Operating Budget Overview

Table 2 summarizes the change in expenditures from 2025 final budget to the 2026 provisional budget.

Table 2: Summary of Operating Budget (2026 Provisional vs 2025 Final)

Salt Spring Island LCC		Total Expenditure							
Services	2026	2025	\$ Chg	% Chg					
Community Parks	1,132,137	1,050,126	82,011	7.8%					
Community Recreation	420,186	402,378	17,808	4.4%					
Pool & Park Land	2,939,430	2,713,369	226,061	8.3%					
Fernwood Dock	27,847	18,040	9,807	54.4%					
Community Transit	728,694	672,382	56,312	8.4%					
Community Transportation	101,239	72,390	28,849	39.9%					
Septage/Composting	1,286,792	1,223,914	62,878	5.1%					
Library	806,113	768,618	37,495	4.9%					
Economic Development	86,292	120,089	-33,797	-28.1%					
Arts	154,551	147,895	6,656	4.5%					
Grants-in-Aid	76,100	73,995	2,105	2.8%					
Street Lighting	34,044	32,872	1,172	3.6%					
Search and Rescue	28,086	27,525	561	2.0%					
Livestock Injury Comp.	3158	3158	0	0.0%					
	7,824,669	7,326,751	497,918	6.8%					

The provisional 2026 operating budget is \$7.8 million, an increase of \$0.5 million or 7% from 2025. The changes in operating expenditures greater than \$10,000 are primarily due to the following:

- · Supplementary items identified in Appendix B.
- Rainbow Recreation Centre debt servicing.
- One-time cuts to transfers to reserves that have been returned to 2024 contribution levels

Capital Budget Overview

Capital plan highlights including capital projects for each service are listed within each budget package. Capital plans are developed through a process of reviewing:

- Projects in progress
- · Condition of existing assets and infrastructure
- Regulatory, environmental, risk, health and safety
- New or renewal initiatives prioritized by each service

The following table summarizes the 2026 capital plan including the funding sources details for each service.

Table 3 - Summary of 2026 Provisional Capital Plan

	SOURCE OF FUNDING								
Salt Spring Island LCC Services	Capital Funds on Hand	Debt	Equipment Repl. Fund	Grants Other		Capital Reserve	2026 Total		
Community Parks	120,000		68,000	255,000	5,000	50,000	498,000		
Community Recreation			10,000	180,000		107,500	297,500		
Pool & Park Land	746,695	1,500,000	40,000	1,435,000	377,811	415,000	4,514,506		
Fernwood Dock						20,000	20,000		
Community Transit	159,500			235,000		40,000	434,500		
Community Transportation	157,000			952,300		165,000	1,274,300		
Septage / Composting	35,000					110,000	145,000		
SSI Public Library	25,000			35,000		40,000	100,000		
Total	1,243,195	1,500,000	118,000	3,092,300	382,811	947,500	7,283,806		

Advanced Approvals

Advanced approval is requested in situations where the commencement or continuity of work before March 2026 is required to address operational needs. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders must be issued and where a delay can have negative impacts on service delivery. Items identified in Appendix B as required activities to begin in advance of the March final budget are:

- Pool and Park Land: 26-14 SIMS Safety and security upgrades \$40,000
- Pool and Park Land: 20-10 Ball Field Development \$685,500
- Pool and Park Land: Rainbow Recreation Centre re opening STAT holiday \$14,500
- Community Transit: 26-01 Bus Shelters \$200,000

Summary

The attached 2026 LCC budget packages in Appendix A include operating and capital, are provided for provisional approval.

The provisional budget is subject to change as a result of the final 2025 surplus/deficits, receipt of revised assessment and any adjustments recommended by the LCC prior to final approval of the Financial Plan bylaw in March, 2026.

CONCLUSION

The 2026 LCC budgets have been delegated to the LCC by the CRD Board for review and provisional approval. Overall, the 2026 LCC provisional budget has been prepared based on the service plans and provide ongoing CRD services that respond to the varying needs of the Salt Spring Island.

RECOMMENDATION

The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

- 1. That the 2026 LCC Service Budgets be given provisional approval as presented; and
- 2. That the new initiatives identified in Appendix B remain in the Five Year Financial Plans.
- 3. That the new initiatives identified in Appendix C for January 1, 2026, implementation be approved for expenditure.

Submitted by:	Dan Ovington, BBA, Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, MBA, P.G. Dip.Eng., BSc, General Manager of Electoral Area Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: SSI LCC Budget Services
Appendix B: 2026 Supplementary Items
Appendix C: 2026 January Approvals

Appendix A: LCC Service Budgets

Local Community Commission

- 1.455 SSI Community Parks
- 1.458 SSI Community Recreation
- 1.459 SSI Pool & Parks Land
- 1.45X SSI Pool, Parks & Rec
- 1.236 Fernwood Dock
- **1.238A Community Transit**
- **1.238B Community Transportation**
- 3.705 Septage/Composting
- 1.141 SSI Public Library
- 1.124 SSI Economic Development
- **1.299 SSI Arts**
- 1.116 SSI Grants in Aid
- 1.234 SSI Street Lighting
- 1.378 SSI Search and Rescue
- 1.342 SSI Livestock Injury Compensation

CAPITAL REGIONAL DISTRICT 2026 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2025

Commission: Salt Spring Island Local Community Commission

Definition:

Supplementary Letters Patent - August, 1975 grants the power of acquiring, developing, operating and maintaining community parks. Bylaw No. 245 (Nov. 26, 1975); amended by Bylaw No. 461 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

Service:

This is a service for the provision of, parks, trails, Saturday market, disc golf course and playgrounds on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

1.455 SSI Community Parks

MAXIMUM LEVY:

Greater of \$498,297 or \$0.15 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.455 Parks	Total Expenditure	Comments
2025 Budget	1,050,126	
Change in Salaries:		
Base salary change	4,790	Inclusive of estimated collective agreement changes
Step increase/paygrade change	18,201	
Aux wages and benefits	9,500	Aux parks staff to support new park and trail maintenance
Other	1,290	
Total Change in Salaries	33,781	
Other Changes:		
Standard Overhead Allocation	3,002	Increase in 2025 operating costs
Contract for services	7,500	Deploy porta potties one month early and year round for Drummond park
Bylaw allocation	5,000	Additional Bylaw patrol required
Repair & Maintenance	15,000	2026 one-time - Sarah Way Parking and driveway resurfacing - Funded by ORF
Security	2,400	Centennial washroom security
Staff Training	3,000	Staff training for hazardous materials
Reserve transfers	10,000	Increase transfer to ERF by \$6,500; to CRF by \$3,000 and to ORF by \$500
Other	2,328	
Total Other Changes	48,230	
2026 Budget	1,132,137	
Summary of % Expense Change		
2026 Base salary and benefit change	0.5%	
Step increase/paygrade change	1.7%	
Aux wages	0.9%	
Sarah Way Parking resurfacing (one-time)	1.4%	
Contract for services	0.7%	
Security & staff training	0.5%	
Reserve transfers	1.0% 1.1%	
Balance of change	7.1% 7.8%	
% expense increase from 2024:		
% Requisition increase from 2025 (if applicable):	10.4%	Requisition funding is 94.7% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$9,100 (0.9%) mainly due to savings in repairs & maintenance, staff training and operating supplies expenses. This variance will be moved to Capital Reserve, which has an expected year end balance of \$11,709 before this transfer.

			BUDGET REQUEST					FUTURE PRO	JECTIONS	
	202	-		202	26					
1.455 - Salt Spring Island - Community Parks	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries Maintenance, Security & Insurance Internal Allocations Utilities & Operating - Supplies Contract for Services Travel - Vehicles Parks Maintenance Labour Bylaw Labour	466,086 42,665 130,286 49,050 26,640 25,690 208,529 62,360	423,070 30,750 130,286 46,578 26,400 26,500 195,000 62,360	490,367 33,100 135,362 53,090 22,530 26,150 212,280 67,978	9,500 2,400 - - 7,500 - - 5,000	- 15,000 - - - - - -	499,867 50,500 135,362 53,090 30,030 26,150 212,280 72,978	513,598 36,502 140,608 54,150 30,630 26,670 216,530 71,888	527,703 37,537 143,979 55,230 31,240 27,210 220,860 75,332	539,982 38,608 145,625 56,330 31,860 27,760 225,280 76,836	552,536 39,727 148,319 57,440 32,490 28,320 229,790 78,372
Other Expenses	10,820	11,284	10,880	3,000	-	13,880	14,030	14,180	14,340	14,500
TOTAL OPERATING COSTS	1,022,126	952,228	1,051,737	27,400	15,000	1,094,137	1,104,606	1,133,271	1,156,621	1,181,494
*Percentage Increase		-6.8%	2.9%	2.7%	1.5%	7.0%	1.0%	2.6%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund Transfer to Capital Reserve Fund Transfer to Operating Reserve Fund	5,500 15,000 7,500	5,500 24,100 7,500	12,000 18,000 8,000	- - -	- - -	12,000 18,000 8,000	12,000 25,000 5,000	12,000 25,000 5,000	15,000 25,000 5,000	15,000 25,000 7,000
TOTAL CAPITAL / RESERVES	28,000	37,100	38,000	-	-	38,000	42,000	42,000	45,000	47,000
TOTAL COST	1,050,126	989,328	1,089,737	27,400	15,000	1,132,137	1,146,606	1,175,271	1,201,621	1,228,494
*Percentage Increase		-5.8%	3.8%	2.6%	1.4%	7.8%	1.3%	2.5%	2.2%	2.2%
Internal Time Recovery	(371,867)	(310,000)	(370,560)	-	-	(370,560)	(377,980)	(385,540)	(393,250)	(401,120)
TOTAL COSTS NET OF RECOVERIES	678,259	679,328	719,177	27,400	15,000	761,577	768,626	789,731	808,371	827,374
*Percentage Increase		0.2%	6.0%	4.0%	2.2%	12.3%	0.9%	2.7%	2.4%	2.4%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund Rental Income Grants in Lieu of Taxes Revenue-Other	(21,790) (433) (2,500)	(24,763) (433) (596)	(22,180) (433) (2,530)	- - - -	(15,000) - - -	(15,000) (22,180) (433) (2,530)	(22,620) (433) (2,560)	(23,070) (433) (2,590)	(23,530) (433) (2,620)	(24,000) (433) (2,650)
TOTAL REVENUE	(24,723)	(25,792)	(25,143)	-	(15,000)	(40,143)	(25,613)	(26,093)	(26,583)	(27,083)
REQUISITION	(653,536)	(653,536)	(694,034)	(27,400)	-	(721,434)	(743,013)	(763,638)	(781,788)	(800,291)
*Percentage increase over prior year requisition AUTHORIZED POSITIONS: Salaried	4.1		6.2%	4.2%	0.0%	10.4% 4.1	3.0%	2.8% 4.1	2.4%	2.4%
User Funding	3.2%					2.9%	2.9%	2.9%	2.9%	2.9%

CAPITAL REGIONAL DISTRICT FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.455 SSI Community Parks	Carry Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$43,000	\$30,000	\$30,000	\$30,000	\$30,000	\$163,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$185,000	\$320,000	\$90,000	\$40,000	\$40,000	\$40,000	\$530,000
	Vehicles	\$0	\$135,000	\$0	\$100,000	\$0	\$0	\$235,000
		\$185,000	\$498,000	\$120,000	\$170,000	\$70,000	\$70,000	\$928,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$68,000	\$15,000	\$20,000	\$15,000	\$15,000	\$133,000
	Grants (Federal, Provincial)	\$60,000	\$255,000	\$75,000	\$120,000	\$25,000	\$25,000	\$500,000
	Donations / Third Party Funding	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
	Reserve Fund	\$0	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$170,000
		\$185,000	\$498,000	\$120,000	\$170,000	\$70,000	\$70,000	\$928,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

7076 - 7030 Service #:	1.455
Service Name:	SSI Community Parks

					PROJECT BUDGET & SCHEDULE																
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		tal Project Budget	Asset Class	Funding Source	Carryforward		2026		2027		2028		2029		2030		5 - Year Total auto-populates	
	New	Linear Park Development	Trial and parking upgrades or development	\$	285,000	S	Res	\$	-	\$	10,000	\$	10,000		10,000	\$	10,000	\$	10,000	\$	50,000
	New		CWF/Grant funding required for trail development			S	Grant	\$	20,000	\$	20,000	\$	50,000	\$	-	\$	-	\$	-	\$	70,000
	New		SSI Foundation funding for trail development			S	Cap	\$	100,000	\$	100,000	\$	-	\$	-	\$	-	\$	-	\$	100,000
		ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$	235,000		ERF	\$	-	\$	40,000	\$	-	\$	5,000	\$	-	\$	-	\$	45,000
26-01	Replacement		CWF to support project 26-01			V	Grant	\$	-	\$	95,000	\$	-	\$	95,000	\$	-	\$	-	\$	190,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$	75,000	E	Res	\$	-	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	75,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$	115,000	S	Сар	\$	20,000	\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	20,000
23-03	Renewal		CWF/Grant funding required for playground upgrades			S	Grant	\$	40,000	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	50,000
23-03	Renewal		Donation from Fulford Hall Assoc.			S	Other	\$	5,000	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000
24-02	Replacement	Maintenance Equipment replacement	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	\$	88,000	E	ERF	\$	-	\$	28,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	88,000
26-02	Renewal	Beach Access Upgrades	Upgrades and improvements required for existing beach accesses. (Vesuvious Bay Stair Replacement)	\$	30,000	S	Res	\$	-	\$	10,000	\$	-	\$	-	\$	-			\$	10,000
26-02	Renewal		CWF for beach access upgrade			S	Grant	\$	-	\$	20,000	\$	-	\$	-	\$	-			\$	20,000
		Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	65	160,000		Res	\$	-	\$	10,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$	30,000
25-02	Renewal	Boardwalk Upgrades	CWF to support project 25-02			S	Grant	\$	-	\$	20,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	120,000
1 11	'	Disc Golf Upgrades	Replace Mouat Park Disc Golf baskets, tee pads and signage	\$	15,000	s	Res	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000
26-03	Replacement	Disc Golf Upgrades	CWF to support project 26-02			S	Grant	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$		\$	10,000
26-04	Replacement	Centennial Park Upgrades	Replace and expand existing rock wall planter boxes	\$	40,000	S	Grant	\$	-	\$	40,000	\$	-	\$	-	\$	-	\$	-	\$	40,000
																				\$	-
			Grand Total	\$	1,043,000					\$	498,000	\$	120,000	\$	170,000	\$	70,000	\$	70,000	\$	928,000

vice:	1.455	SSI Community Parks	
Project Number	21-01	Capital Project Title Linear Park Development	Capital Project Description Trial and parking upgrades or development
Project Rationale	Upgrade existing trail network, de	velop new trails, improve or expand parking	
Project Number	26-01	Capital Project Title Replacement	Capital Project Description Replace park maintenance truck with EV
Project Rationale	Vehicle replacement		
Project Number	23-01	Capital Project Title New Maintenance Machinery	Capital Project Description New mower, gator, tractor, skid steer
Project Rationale	Purchase new maintenance equip	ment	
Project Number	23-03	Capital Project Title Playground Upgrades	Capital Project Description Drummond Park Playground Replacement
Project Rationale	Playground structure replacemen	and archaeological works	

Project Number	24-02	Capital Project Title	Maintenance Equipment replacement	Capital Project Description	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale	Replacement of equipment that has	reached its end of life.			
Project Number	26-02	Capital Project Title	Beach Access Upgrades	Capital Project Description	Upgrades and improvements required for existing beach accesses. (Vesuvious Bay Stair Replacement)
Project Rationale	Upgrades required for existing beac	ch accesses			
Project Number	25-02	Capital Project Title	Boardwalk Upgrades	Capital Project Description	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
Project Rationale	Replacement based on 2020 structi	ural assessment			
Project Number	26-03	Capital Project Title	Disc Golf Upgrades	Capital Project Description	Replace Mouat Park Disc Golf baskets, tee pads and signage
Project Rationale	Equipment is nearing end of life				
Project Number	26-04	Capital Project Title	Centennial Park Upgrades	Capital Project Description	Replace and expand existing rock wall planter boxes
Project Rationale	Existing planters have reached end	of life and need to be replaced			

Reserve/Fund Summary

Reserve/Fund Summary	Estimated			Budget		
Projected year end balance	2025	2026	2027	2028	2029	2030
1.455 SSI Community Parks						
Operating Reserve Fund	14,624	7,624	12,624	17,624	22,624	29,624
Capital Reserve Fund - Community Parks	11,709	4,709	4,709	4,709	4,709	4,709
Capital Reserve Fund - Community Park Facilities	18,247	8,247	18,247	28,247	43,247	58,247
Equipment Replacement Fund	57,880	13,880	22,880	26,880	38,880	50,880
Ending Balance \$	102,459	34,459	58,459	77,459	109,459	143,459

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105548	2025	2026	2027	2028	2029	2030
Beginning Balar	nce	6,840	14,624	7,624	12,624	17,624	22,624
Transfer from O	ps Budget	7,500	8,000	5,000	5,000	5,000	7,000
Expenditures		-	(15,000)	-	-	-	-
Interest Income*	ŧ	284					
Ending Balance)	14,624	7,624	12,624	17,624	22,624	29,624

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund:	1064	Estimated			Budget		
Fund Centre:	101792	2025	2026	2027	2028	2029	2030
Beginning Balance		20,909	11,709	4,709	4,709	4,709	4,709
Transfer from Ops	Budget - 1.455 Community Parks	15,000	18,000	25,000	25,000	25,000	25,000
Expenditures (Base	ed on Capital Plan)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Interest Income*		800					
Ending Balance \$		11,709	4,709	4,709	4,709	4,709	4,709

Assumptions/Background:

Fund balance to provide for community park capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.

^{*} Interest in planning years nets against inflation which is not included.

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060	Estimated			Budget		
Fund Centre: 102030	2025	2026	2027	2028	2029	2030
Beginning Balance	21,747	18,247	8,247	18,247	28,247	43,247
Transfer from Ops Budget - 1.459 ParkLand	11,000	15,000	15,000	15,000	20,000	20,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(15,000)	(25,000)	(5,000)	(5,000)	(5,000)	(5,000)
Interest Income*	500					
Ending Balance \$	18,247	8,247	18,247	28,247	43,247	58,247

Assumptions/Background:

Fund balance to provide for community park facilities capital expenditures or in respect of capital projects and extension or renewal of existing facilities capital works.

*Interest in planning years nets against inflation which is not included.

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: 1	022	Estimated			Budget		
Fund Centre: 1	01444	2025	2026	2027	2028	2029	2030
Beginning Balance		59,380	57,880	13,880	22,880	26,880	38,880
Transfer from Ops Bud	get - 1.455 Community Parks	5,500	12,000	12,000	12,000	15,000	15,000
Transfer from Ops Bud	get - 1.459 ParkLand	10,000	12,000	12,000	12,000	12,000	12,000
Expenditures (Based o	n Capital Plan)	(17,000)	(68,000)	(15,000)	(20,000)	(15,000)	(15,000)
Transfer from Cap Fund	d	-					
Interest Income		-					
Ending Balance \$		57,880	13,880	22,880	26,880	38,880	50,880

Assumptions/Background:
Maintain adequate funding for lifecycle replacement of maintenance equipment, machinery and vehicles.

CAPITAL REGIONAL DISTRICT 2026 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2025

SSI Community Recreation Commission: Salt Spring Island Local Community Commission

DEFINITION:

Supplementary Letters Patent, Division XV, October 3, 1975 established to provide recreational programs for any Electoral Area. Bylaw No. 462 (March 8, 1978) to add Salt Spring Island as a participant.

SERVICE DESCRIPTION:

Service:

This is a service for the provision of recreation programs and day camps for youth on Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$262,436 or \$0.079 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.458 - Salt Spring Island - Community Recreation Programs	BOARD BUDGET	25 ESTIMATED ACTUAL	CORE BUDGET	202 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries and Wages Recreation Programs Program Supplies Internal Allocations Travel and Insurance Other Operating	221,548 110,930 7,890 49,330 1,150 9,030	222,993 137,130 8,200 26,660 1,150 11,720	229,838 120,925 8,040 48,563 1,140 9,180	- - - -	- - - -	229,838 120,925 8,040 48,563 1,140 9,180	235,788 123,340 8,190 50,316 1,178 9,340	241,904 125,810 8,350 51,495 1,217 9,500	247,370 128,320 8,520 52,139 1,257 9,670	252,956 130,900 8,690 53,116 1,299 9,840
TOTAL OPERATING COSTS	399,878	407,853	417,686	_	-	417,686	428,152	438,276	447,276	456,801
*Percentage Increase		. ,,	4.5%			4.5%	2.5%	2.4%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	2,500	503	2,500	-	-	2,500	5,000	7,000	8,000	8,000
TOTAL COSTS	402,378	408,356	420,186	-	-	420,186	433,152	445,276	455,276	464,801
*Percentage Increase			4.4%			4.4%	3.1%	2.8%	2.2%	2.1%
FUNDING SOURCES (REVENUE)										
Revenue - Fees Grants in Lieu of Taxes Federal Grant Provincial Grant Revenue - Other	(257,230) (88) (10,000) -	(254,134) (88) (7,500) (9,727) (1,847)	(261,860) (88) (10,000) - -	10,000 - -	- - - -	(261,860) (88) - - -	(267,090) (88) - -	(272,430) (88) - -	(277,880) (88) - -	(283,440) (88) - - -
TOTAL REVENUE	(267,318)	(273,296)	(271,948)	10,000	-	(261,948)	(267,178)	(272,518)	(277,968)	(283,528)
REQUISITION	(135,060)	(135,060)	(148,238)	(10,000)	-	(158,238)	(165,974)	(172,758)	(177,308)	(181,273)
*Percentage increase over prior year requisition			9.8%	7.4%		17.2%	4.9%	4.1%	2.6%	2.2%
AUTHORIZED POSITIONS: Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	63.9%		62.3%			62.3%	61.7%	61.2%	61.0%	61.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.458 SSI Community Recreation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$85,000	\$10,000	\$10,000	\$10,000	\$10,000	\$125,000
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$0	\$212,500	\$7,500	\$7,500	\$7,500	\$7,500	\$242,500
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$297,500	\$17,500	\$17,500	\$17,500	\$17,500	\$367,500
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
	Grants (Federal, Provincial)	\$0	\$180,000	\$0	\$0	\$0	\$0	\$180,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$0	\$107,500	\$7,500	\$7,500	\$7,500	\$7,500	\$137,500
		\$0	\$297,500	\$17,500	\$17,500	\$17,500	\$17,500	\$367,500

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030 Service #:	1.458
Service Name:	SSI Community Recreation

											PROJE	CT BUD	OGET 8	& SCHED	ULE				
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total P Bud		Asset Class	Funding Source	Carry	forward	2026	20:	27	20	028	2029		2030	_	- Year Total o-populates
24-01	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$ 2	25,000	E	ERF	\$	-	\$ 5,000	\$	5,000	\$	5,000	\$ 5	5,000 \$	5,000	\$	25,000
26-05	Renewal	Activity Park Annual Repairs and Upgrades	Uprades and repiars to Lions Bike Park and Kanaka Skate Park	\$ 3	37,500	s	Res	\$	-	\$ 7,500	\$	7,500	\$	7,500	\$	7,500 \$	7,500	\$	37,500
26-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	\$ 2	25,000	E	ERF	\$		\$ 5,000	\$	5,000	\$	5,000	\$ 5	5,000 \$	5,000	\$	25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	\$ 7	75,000	E	Res	\$		\$ 45,000	\$		\$		\$	- \$	-	\$	45,000
26-07	Replacement	Racket Sport Court Designs	Grant funding to support project 26-07			E	Grant	\$		\$ 30,000	\$		\$		\$	- \$	-	\$	30,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future constructior	\$ 31	10,000	s	Res	\$	-	\$ 50,000	\$	-	\$	-	\$	- \$	-	\$	50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Grant funding to support project 24-02			s	Grant	\$	-	\$ 100,000	\$	-	\$	-	\$	- \$	-	\$	100,000
26-08	Renewal	Tennis Court Resurfacing	Resurfacing of court #4 for tennis and picklebal	\$ 5	55,000	S	Res	\$		\$ 5,000	\$		\$		\$	- \$	-	\$	5,000
26-08	Renewal	Tennis Court Resurfacing	Grant funding to support project 26-08			S	Grant	\$	-	\$ 50,000	\$	-	\$	-	\$	- \$	-	\$	50,000
																		\$	-
																		\$	-
																		\$	-
																		\$	-
																		\$	-
1			Grand Total	\$ 52	27,500		1	\$	-	\$ 297,500	\$	17,500	\$	17,500	\$ 1	7,500	17,500	1 \$	367,500

Service:	1.458	SSI Community Recreation
Project Number	24-01	Capital Project Title Office and Computer Equipment Capital Project Description equipment
Project Rationale	Equipment replacement to suppo	rt current service levels
Project Number	26-05	Capital Project Title Activity Park Annual Repairs and Upgrades Capital Project Description Kanaka Skate Park
Project Rationale	Annual preventative maintenance	
Project Number	26-06	Purchase of large equipment for new Capital Project Title Recreation Program Equipment Capital Project Description programs i.e. mats, bars, foam, mirrors, equipment
Project Rationale		
Project Number	26-07	Capital Project Title Racket Sport Court Designs Capital Project Description Detailed designs and cost estimates for tennis and pickleball courts
Project Rationale		

Project Number 24-02	Capital Project Title Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future construction
Project Rationale		
Project Number 26-08	Capital Project Title Tennis Court Resurfacing	Capital Project Description Resurfacing of court #4 for tennis and pickleball

Reserve/Fund Summary

Reserve/Fund Summary	Estimated Budget							
Projected year end balance	2025	2026	2027	2028	2029	2030		
1.458 SSI Community Recreation								
Operating Reserve Fund	3,798	6,298	11,298	18,298	26,298	34,298		
Capital Reserve Fund - Community Recreation Facilities	122,707	30,207	37,707	45,207	49,707	54,207		
Equipment Replacement Fund	2,103	4,103	6,103	8,103	10,103	12,103		
Ending Balance \$	128,608	40,608	55,108	71,608	86,108	100,608		

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500	Estimated			Budget		
Fund Centre: 105549	2025	2026	2027	2028	2029	2030
Beginning Balance	1,246	3,798	6,298	11,298	18,298	26,298
Transfer from Ops Budget	2,500	2,500	5,000	7,000	8,000	8,000
Expenditures	-	-	-	-	-	-
Interest Income*	52					
Ending Balance \$	3,798	6,298	11,298	18,298	26,298	34,298

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060	Estimated			Budget		
Fund Centre: 101786	2025	2026	2027	2028	2029	2030
Beginning Balance	141,307	122,707	30,207	37,707	45,207	49,707
Transfer from Ops Budget - 1.459 ParkLand	12,000	15,000	15,000	15,000	12,000	12,000
Expenditures (Based on Capital Plan)	(35,000)	(107,500)	(7,500)	(7,500)	(7,500)	(7,500)
Transfer from Cap Fund	-					
Interest Income*	4,400					
Ending Balance \$	122,707	30,207	37,707	45,207	49,707	54,207

Assumptions/Background:

Fund balance to provide for community recreation facilities capital expenditures or in respect of capital projects and extension or renewal of existing capital works.

^{*} Interest in planning years nets against inflation which is not included.

1.458 SSI Recreation - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Recreation services.

Reserve Cash Flow

Fund: 1022	Estimated			Budget		
Fund Centre: 101445	2025	2026	2027	2028	2029	2030
Beginning Balance	7,103	2,103	4,103	6,103	8,103	10,103
Transfer from Ops Budget - 1.459 ParkLand	5,000	12,000	12,000	12,000	12,000	12,000
Expenditures (Based on Capital Plan)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest Income	-					
Ending Balance \$	2,103	4,103	6,103	8,103	10,103	12,103

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, program supplies and equipment.

CAPITAL REGIONAL DISTRICT 2026 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

SEPTEMBER 2025

Service: 1.459 SSI Pool & Park Land Commission: Salt Spring Island Local Community Commission

DEFINITION:

A specified area established in 1972 to provide parks, recreation and related community programs, equipment, facilities and acquisition of real property. Bylaw No. 91(February 23, 1972). Since repealed, Bylaw No. 2422 (1996) and Bylaw No. 3183 (2004). Bylaw 4002 (2015) repeals bylaw 2422 and 3206.

SERVICE DESCRIPTION:

This is a service for the provision of general administrative services, water access points, active parks (playing fields) and overseeing facility upgrades, leisure brochures for Salt Spring Island.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$1,896,612 or \$0.6325 / \$1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change ir Service:	n Budget 2025 to 2026 1.459 SSI Pool & Parkland	Total Expenditure	
2025 Bud	get	2,713,369	
Change in	n Salaries:		
	SSI Pool	48,116	
	SSI Park Land	6,536	
	Total Change in Salaries	54,652	
Other Cha	anges:		
	SSI Pool	100,923	
	SSI Park Land	70,486	
	Total Other Changes	171,409	
2026 Bud	get	2,939,430	
	Summary of % Expense Change		
	Pool - Salaries & wages increase	1.8%	
	Pool - One-time R&M	0.4%	
	Pool - Software licences	0.4%	
	Pool - MFA borrowing cost	1.2%	
	Pool - Transfer to reserves	1.3%	
	Park Land - Salaries and wages increase	0.2%	
	Park Land - Transfer to reserves	2.1%	
	Park Land - 2025 one-time R&M	-0.7%	
	Park Land - OH, HR & SSI EA Admin Allocations	0.7%	
	Balance of change	0.9%	
	% expense increase from 2025:	8.3%	
	% Requisition increase from 2025 (if applicable):	10.4%	Requisition funding is 77.7% of service revenue

			BUDGET REQUEST				FUTURE PROJECTIONS			
	202	25		202	6					
1.459 - Salt Spring Island - Pool & Park Land	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Pool Park Land	1,201,007 1,354,362	1,168,484 1,278,116	1,233,810 1,365,780	23,236 4,000	25,000 3,604	1,282,046 1,373,384	1,313,500 1,537,022	1,343,839 1,575,444	1,372,492 1,607,891	1,401,748 1,643,744
TOTAL OPERATING COSTS	2,555,369	2,446,600	2,599,590	27,236	28,604	2,655,430	2,850,522	2,919,283	2,980,383	3,045,492
*Percentage Increase			1.7%	1.1%	1.1%	3.9%	7.3%	2.4%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Pool CRF Transfer to Pool ERF Transfer to Pool ORF Transfer to Park, Land & Recreation CRF Transfer to Park, Land & Recreation ERF Transfer to Park, Land & Recreation ORF	35,000 50,000 10,000 43,000 15,000 5,000	35,000 55,038 10,000 88,000 20,000 15,667	50,000 70,000 10,000 90,000 24,000 7,000	- - - - -	- - - -	50,000 70,000 10,000 90,000 24,000 7,000	60,000 70,000 10,000 110,000 24,000 15,000	65,000 70,000 10,000 130,000 24,000 20,000	70,000 70,000 10,000 142,000 24,000 20,000	75,000 70,000 10,000 152,000 24,000 20,000
TOTAL CAPITAL / RESERVES	158,000	223,705	251,000	-	-	251,000	289,000	319,000	336,000	351,000
DEBT CHARGES	-	-	-	33,000	-	33,000	100,819	100,819	100,819	100,819
TOTAL COSTS	2,713,369	2,670,305	2,850,590	60,236	28,604	2,939,430	3,240,341	3,339,102	3,417,202	3,497,311
*Percentage Increase			5.1%	2.2%	1.1%	8.3%	10.2%	3.0%	2.3%	2.3%
Internal Recoveries	(92,073)	(69,403)	(93,740)	-	-	(93,740)	(95,610)	(97,520)	(99,470)	(101,450)
OPERATING LESS RECOVERIES	2,621,296	2,600,902	2,756,850	60,236	28,604	2,845,690	3,144,731	3,241,582	3,317,732	3,395,861
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Pool Fees Lease and Rental Income Payments in Lieu Revenue - Other	(35,000) (330,315) (175,640) (1,390) (9,000)	(13,000) (340,500) (167,061) (1,390) (9,000)	(336,260) (178,790) (1,403) (9,150)	(3,725) (3,000) -	(28,604) - - - -	(28,604) (339,985) (181,790) (1,403) (9,150)	(351,265) (179,750) (1,413) (9,320)	(358,290) (183,100) (1,423) (9,500)	(365,450) (186,510) (1,433) (9,680)	(372,760) (189,980) (1,443) (9,860)
TOTAL REVENUE	(551,345)	(530,951)	(525,603)	(6,725)	(28,604)	(560,932)	(541,748)	(552,313)	(563,073)	(574,043)
REQUISITION	(2,069,951)	(2,069,951)	(2,231,247)	(53,511)	-	(2,284,758)	(2,602,983)	(2,689,269)	(2,754,659)	(2,821,818)
*Percentage increase over prior year requisition AUTHORIZED POSITIONS:			7.8%	2.6%	0.0%	10.4%	13.9%	3.3%	2.4%	2.4%
Salaried	6.65		6.65			6.65	8.35	8.35	8.35	8.35
User Funding %	12.2%					11.6%	10.8%	10.7%	10.7%	10.7%

Change in Budget 2025 to 2026 Service: 1.459 SSI Pool	Total Expenditure	Comments
2025 Budget	1,296,007	
Change in Salaries:		
Base salary and benefit change	18,517	Inclusive of estimated collective agreement changes
Auxiliary wages and benefit	23,236	Opening pool on statutory holidays and required more hours for pool facility maintenance
Other	6,363	
Total Change in Salaries	48,116	
Other Changes:		
Standard Overhead Allocation	2,673	Increase in 2025 operating costs
Utilities	4,580	Increase in electricity, water, sewer user fee costs
Pool repair & maintenance (2025 one-time)	(15,000)	2025 One-time HVAC duct cleaning funded by ORF (Carried over to 2026)
Pool repair & maintenance (2026 one-time)	25,000	2026 One-time HVAC duct cleaning, pool draining and annual closure/vending, funded by ORF
Reserve transfers	35,000	Reserves contributions increase to ERF by \$20,000 and to CRF by \$15,000
MFA Debt Servicing cost	33,000	Estimated first year borrowing costs (1% DRF and partial-year interest expense)
Software licences	11,400	Estimated increase in licence fees
Other	4,270	
Total Other Changes	100,923	
2026 Budget	1,445,046	
Summary of % Expense Change		
2026 Base salary and benefit change	1.4%	
Pool auxiliary wages	1.8%	
MFA Debt Servicing cost	2.5%	
Transfer to reserves	2.7%	
Net change in R&M (one-time)	0.8%	
Software licences	0.9%	
Balance of change	1.4%	
% expense increase from 2025:	11.5%	
% Requisition increase from 2025 (if applicable):	14.0%	Requisition funding is 72.5% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus/deficit treatment)

There is an estimated one-time favourable variance of \$5,038 (0.4%) due mainly to savings in costs such as R&M, utilities and supplies. This variance will be transferred to Equipment Replacement Fund, which has an expected year end balance of \$34,140 before this transfer.

			BUDGET REQUEST					FUTURE PRO	JECTIONS	
	202	25		202	26					
1.459 - Salt Spring Island - Pool	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages Contract for Services Utilities Supplies - Chemicals Programs, Software Licences, and Other Operating Maintenance & Insurance Internal Allocations	764,750 15,000 146,400 76,230 97,870 70,350 30,407	771,699 12,500 133,500 71,000 112,372 37,006 30,407	789,630 15,270 150,980 77,600 110,900 56,350 33,080	23,236 - - - - - -	- - - - - 25,000	812,866 15,270 150,980 77,600 110,900 81,350 33,080	860,595 15,580 154,010 79,150 113,010 57,480 33,675	882,000 15,890 157,090 80,730 115,150 58,630 34,349	901,526 16,210 160,230 82,340 117,350 59,800 35,036	921,481 16,530 163,430 83,990 119,590 60,990 35,737
TOTAL OPERATING COSTS	1,201,007	1,168,484	1,233,810	23,236	25,000	1,282,046	1,313,500	1,343,839	1,372,492	1,401,748
*Percentage Increase			2.7%	1.9%	2.1%	6.7%	2.5%	2.3%	2.1%	2.1%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund Transfer to Equipment Replacement Fund Transfer to Operating Reserve Fund MFA Debt Reserve Fund MFA Debt Principal MFA Debt Interest	35,000 50,000 10,000 - - -	35,000 55,038 10,000 - - -	50,000 70,000 10,000 - - -	- - - 15,000 - 18,000	- - - -	50,000 70,000 10,000 15,000 - 18,000	60,000 70,000 10,000 - 28,819 72,000	65,000 70,000 10,000 - 28,819 72,000	70,000 70,000 10,000 - 28,819 72,000	75,000 70,000 10,000 - 28,819 72,000
TOTAL CAPITAL / RESERVES / DEBT	95,000	100,038	130,000	33,000	-	163,000	240,819	245,819	250,819	255,819
TOTAL COSTS	1,296,007	1,268,522	1,363,810	56,236	25,000	1,445,046	1,554,319	1,589,658	1,623,311	1,657,567
*Percentage Increase			5.2%	4.3%	1.9%	11.5%	7.6%	2.3%	2.1%	2.1%
Internal Recoveries	(22,670)	-	(23,080)	-	-	(23,080)	(23,540)	(24,010)	(24,490)	(24,980)
OPERATING LESS RECOVERIES	1,273,337	1,268,522	1,340,730	56,236	25,000	1,421,966	1,530,779	1,565,648	1,598,821	1,632,587
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Revenue - Fees Grants in Lieu of Taxes Revenue - Other	(15,000) (330,315) (647) (9,000)	- (340,500) (647) (9,000)	(336,260) (660) (9,150)	(3,725) - -	(25,000) - - -	(25,000) (339,985) (660) (9,150)	(351,265) (670) (9,320)	(358,290) (680) (9,500)	(365,450) (690) (9,680)	(372,760) (700) (9,860)
TOTAL REVENUE	(354,962)	(350,147)	(346,070)	(3,725)	(25,000)	(374,795)	(361,255)	(368,470)	(375,820)	(383,320)
REQUISITION	(918,375)	(918,375)	(994,660)	(52,511)	-	(1,047,171)	(1,169,524)	(1,197,178)	(1,223,001)	(1,249,267)
*Percentage increase over prior year requisition			8.3%	5.7%	0.0%	14.0%	11.7%	2.4%	2.2%	2.1%
AUTHORIZED POSITIONS: Salaried	4.40		4.40			4.40	4.70	4.70	4.70	4.70
User Funding %	25.5%					23.5%	22.6%	22.5%	22.5%	22.5%

Change in	n Budget 2025 to 2026		
Service:	1.459 SSI Park Land	Total Expenditure	Comments
2025 Bud	get	1,417,362	
Change in	n Salaries:		
	Base salary and benefit change	10,622	Inclusive of estimated collective agreement changes
	Step/paygrade change	(9,929)	Step decrease due to staff turnover
	Auxiliary wages and benefit	4,000	Ongoing Aux staff required for SIMS maintenance
	Other	1,843	
	Total Change in Salaries	6,536	
Other Cha	anges:		
	Standard Overhead Allocation	7,389	Increase in 2025 operating costs
	Human Resources Allocation	5,477	Increase in 2025 wages & benefits
	Repairs & maintenance	(20,000)	2025 one-time SIMS moss removal, funded by ORF
	Allocation from SSI EA Admin	5,570	Increase in allocation from SSI EA Admin support
	SIMS rent	4,670	Increase in SIMS rent cost
	Transfer to reserves	58,000	Increase in transfers to CRF by \$47,000, transfers to ORF by \$2,000, transfers to ERF by \$9,000
	Other	9,380	
	Total Other Changes	70,486	
2026 Bud	get		
		1,494,384	
	Summary of % Expense Change		
	2026 Base salary and benefit change	0.7%	
	OH & HR allocations	0.9%	
	SSI EA Admin Allocation	0.4%	
	Reserve transfers	4.1%	
	2025 one-time R&M	-1.4%	
	Balance of change	0.7%	
	% expense increase from 2025:	5.4%	
	% Requisition increase from 2025 (if applicable):	7.5%	Requisition funding is 86.9% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$60,667 (4.3%) due mainly to savings in SSI EA engineering support and salaries due to temporary vacant position. \$45,000 of this variance will be moved to Capital Reserve, which has an expected year end balance of \$140,954 before this transfer. \$10,667 will be transferred to Operating Reserve with estimated ending balance of \$34,081 at year end before this transfer. The remaining \$5,000 will be transferred to Equipment Replacement Fund, which has an estimated year end balance of \$2,103 before this transfer.

İ			BUDGET REQUEST				FUTURE PROJECTIONS			
		_								
1.459 - Salt Spring Island - Park Land	202 BOARD	5 ESTIMATED	CORE	202	26					
1.400 - Out Opining Island - Fair Land	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	417.144	390.767	419.680	4,000	_	423.680	563.392	578.766	592,181	605.899
Allocation to SSI Admin	168,840	168,840	174,410		-	174,410	177,900	181,460	185,090	188,790
Maintenance, Disposal & Security	73,094	51,070	54,050	-	-	54,050	55,160	56,280	57,420	58,570
Utilities	109,345	105,380	112,595	-	-	112,595	114,860	117,150	119,480	121,870
Contract for Services, Rent & Legal	128,295	131,676	134,822	-	-	134,822	138,330	141,960	145,690	149,530
Program Development	2,500	10,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,340	5,100	14,410	-		14,410	14,700	15,000	15,300	15,620
Internal Allocations	200,021	179,791	210,833	-	3,604	214,437	221,568	227,410	228,818	232,845
Travel & Training	6,540	6,100	6,550	-	-	6,550	6,680	6,810	6,940	7,080
Licences, Fees & Insurance	57,860 30,950	62,719 27,910	56,400 31,420	-	-	56,400	58,762	61,238	63,822 33,300	66,540 33,950
Supplies & Other Parks Maintenance Labour	30,950 98,283	98,283	100,050	-		31,420 100,050	32,040 102,050	32,660 104,090	106,170	108,290
Phoenix Elementary	47,150	40,480	48,060	-	-	48,060	49,030	50,020	51,030	52,060
Filoenix Ciententary	47,130	40,460	40,000	-	-	46,000	49,030	30,020	31,030	32,000
TOTAL OPERATING COSTS	1,354,362	1,278,116	1,365,780	4,000	3,604	1,373,384	1,537,022	1,575,444	1,607,891	1,643,744
*Percentage Increase			0.8%	0.3%	0.3%	1.4%	11.9%	2.5%	2.1%	2.2%
CAPITAL / RESERVES / DEBT										
Transfer to Capital Reserve Fund - Parkland	20,000	20,000	60,000	-	-	60,000	80,000	100,000	110,000	120,000
Transfer to Capital Reserve Fund - Community Parks	11,000	36,000	15,000	-	-	15,000	15,000	15,000	20,000	20,000
Transfer to Capital Reserve Fund - Community Rec	12,000	32,000	15,000	-	-	15,000	15,000	15,000	12,000	12,000
Transfer to Equipment Replacement Fund	15,000	20,000	24,000	-	-	24,000	24,000	24,000	24,000	24,000
Transfer to Operating Reserve Fund - Parkland	5,000	15,667	7,000	-	-	7,000	15,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES / DEBT	63,000	123,667	121,000	-	-	121,000	149,000	174,000	186,000	196,000
TOTAL COSTS	1,417,362	1,401,783	1,486,780	4,000	3,604	1,494,384	1,686,022	1,749,444	1,793,891	1,839,744
*Percentage Increase			4.9%	0.3%	0.3%	5.4%	12.8%	3.8%	2.5%	2.6%
Internal Recoveries	(69,403)	(69,403)	(70,660)	-	-	(70,660)	(72,070)	(73,510)	(74,980)	(76,470)
OPERATING LESS RECOVERIES	1,347,959	1,332,380	1,416,120	4,000	3,604	1,423,724	1,613,952	1,675,934	1,718,911	1,763,274
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(20,000)	(13,000)	_	_	(3,604)	(3,604)	_	_	_	_
Lease Income	(17,680)	(20,828)	(18,000)	-	(=,===)	(18,000)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(157,960)	(146,233)	(160,790)	(3,000)	-	(163,790)	(167,070)	(170,420)	(173,830)	(177,300)
Grants in Lieu of Taxes	(743)	(743)	(743)	-	-	(743)	(743)	(743)	(743)	(743)
TOTAL REVENUE	(196,383)	(180,804)	(179,533)	(3,000)	(3,604)	(186,137)	(180,493)	(183,843)	(187,253)	(190,723)
REQUISITION	(1,151,576)	(1,151,576)	(1,236,587)	(1,000)	-	(1,237,587)	(1,433,459)	(1,492,091)	(1,531,658)	(1,572,551)
*Percentage increase over prior year requisition			7.4%	0.1%	0.0%	7.5%	15.8%	4.1%	2.7%	2.7%
ALITHODIZED DOCITIONS:										
AUTHORIZED POSITIONS: Salaried	2.25		2.25			2.25	3.65	3.65	3.65	3.65
Galaried	2.23		2.25			2.23	3.05	3.03	3.03	3.03
User Funding %	11.1%					11.0%	9.9%	9.7%	9.7%	9.6%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.459	Carry						
	SSI Park Land & Rec Programs	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						
-								
	EXPENDITURE							
	Buildings	\$811,006	\$3,431,006	\$10,000	\$10,000	\$10,000	\$10,000	\$3,471,006
	Equipment	\$10,000	\$50,000	\$40,000	\$40,000	\$50,000	\$50,000	\$230,000
	Land	\$20,000	\$310,000	\$25,000	\$0	\$0	\$0	\$335,000
	Engineered Structures	\$483,500	\$723,500	\$0	\$0	\$0	\$0	\$723,500
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,324,506	\$4,514,506	\$75,000	\$50,000	\$60,000	\$60,000	\$4,759,506
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$746,695	\$746,695	\$0	\$0	\$0	\$0	\$746,695
	Debenture Debt (New Debt Only)	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
	Equipment Replacement Fund	\$0	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	\$220,000
	Grants (Federal, Provincial)	\$180,000	\$1,435,000	\$0	\$0	\$0	\$0	\$1,435,000
	Donations / Third Party Funding	\$377,811	\$377,811	\$0	\$0	\$0	\$0	\$377,811
	Reserve Fund	\$20,000	\$415,000	\$35,000	\$10,000	\$10,000	\$10,000	\$480,000
		\$1,324,506	\$4,514,506	\$75,000	\$50,000	\$60,000	\$60,000	\$4,759,506

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030	
Service #:	

1.459

Service Name:

SSI Park Land & Rec Programs

				PROJECT BUDGET & SCHEDULE														
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Pr Budg	.,	Asset Class	Funding Source	Carryfo	ward	2026	2027		2028	2029		2030		Year Total -populates
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	\$ 2	20,000	В	Сар	\$ 2	0,000	\$ 20,000	\$	- \$	-	\$ -	\$	-	\$	20,000
25-01	Renewal	Pool Building Structural Upgrades	Pool Cast Iron Piping Replacement	\$ 6	000.06	В	Cap	\$ 3	0.000	\$ 30.000	\$	- \$	-	\$ -	\$	-	S	30.000
26-09			Repairs to pool structural and other capital funded by debt	\$ 1,50			Debt	S		\$ 1.500.000		- \$	-	\$ -	\$	-	\$	1.500.000
26-10	Renewal	Accessilbity Upgrades	Recommended accessibility upgrades based on 2025 Accessibility Report		25.000		Grant	S	-	\$ 25,000	\$	- \$	-	\$ -	\$	-	\$	25,000
19-15	Replacement	Pool oquinment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies	\$ 22	20,000	E	ERF	\$	-	\$ 40,000	\$ 40,0	000 \$	40,000	\$ 50,00	0 \$	50,000	\$	220,000
26-11	Renewal	Pool Tile Grouting & Expansion Joints	Regrout pool bottom tiles and expansion joints	\$ 2	25,000	В	Res	\$	-	\$ 25,000	\$	- \$	-	\$ -	\$	-	\$	25,000
26-12	New	Phoenix Upgrades	Building upgrades and security fencing	\$ 2	20,000	В	Grant	\$	-	\$ 20,000	\$	- \$	-	\$ -	\$	-	\$	20,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 70	00,000	S	Res	\$ 2	0,000	\$ 50,000	\$	- \$	-	\$ -	\$		\$	50,000
20-10	New		Donation to SD64 for hydrofield upgrade			S	Other	\$ 30	0,000	\$ 300,000	\$	- \$	-	\$ -	\$	-	\$	300,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.			S	Grant	\$ 13	0,000	\$ 300,000	\$	- \$	-	\$ -	\$		\$	300,000
20-10	New		Capital on hand			S	Сар	\$	8,500	\$ 8,500	\$	- \$	-	\$ -	\$	-	\$	8,500
20-14	New	,	Feasability study, design and construction of a new park maintenance facility.		55,000	В	Сар	\$ 63	3,195	\$ 633,195		- \$		\$ -	\$	-	\$	633,195
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall	\$ 9	95,000	L	Res	\$		\$ 40,000		000 \$	-	\$ -	\$	-	\$	65,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall			L	Cap	\$ 2	0,000	\$ 20,000		- \$	-	\$ -	\$	-	\$	20,000
25-08	Replacement		Replace SIMS roof shingles, vents drains and flashings		00,000		Grant	\$	-	\$ 500,000		- \$	-	\$ -		-	\$	500,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	\$ 20	06,500		Res	\$		\$ 10,000	\$ 10,0	000 \$	10,000	\$ 10,00	0 \$	10,000	\$	50,000
23-06	Renewal		CWF/Grant to support project 23-06			В	Grant	\$ 5	0,000	\$ 50,000	\$	- \$	-	\$ -	\$	-	\$	50,000
26-13	Renewal		HVAC installation and other energy improvements based on 2025 SIMS Energy Audit	\$ 50	00,000	В	Grant	\$	-	\$ 500,000	\$	- \$	-	\$ -	\$		\$	500,000
26-14	Renewal	SIMS Safety and Security Improvements	SIMS Safety and Security Improvements including survelence cameras	\$ 4	40,000	S	Grant	\$		\$ 40,000	\$	- \$	-	\$ -	\$		\$	40,000
25-05	Renewal	,	Upgrades to existing walking track at Portlock Park	\$ 2	25,000	S	Сар	\$ 2	5,000	\$ 25,000	\$	- \$	-	\$ -	\$		\$5	25,000
24-05	New	Replacement	Portlock Shed and Equipment Replacement	\$ 27	71,046	E	Сар	\$ 1	0,000	\$ 10,000	\$	- \$	-	\$ -	\$	-	\$	10,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement			В	Other	\$ 7	7,811	\$ 77,811	\$	- \$	-	\$ -	\$	-	\$	77,811
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement			В	Res	\$	-	\$ 40,000							\$	40,000
26-15	New		Acquisition of parkland to support Harbourwalk Project	\$ 25	50,000	L	Res	\$	-	\$ 250,000	\$	- \$	-	\$ -	\$	-	\$	250,000
		·															\$	-
																	\$	
			Grand Total	\$ 5,11	12,546					\$ 4,514,50	6 \$ 75,	000 \$	50,000	\$ 60,0	00 \$	60,000	\$	4,759,506

Service:	1.459	SSI Park Land & Rec Programs
Project Number	24-01	Capital Project Title Alternative Approval Process Capital Project Description repairs to pool structural and other capital
Project Rationale	Funding required to support build	ing repairs
Project Number	25-01	Capital Project Title Pool Building Structural Upgrades Capital Project Description Pool Cast Iron Piping Replacement
Project Rationale	Building repairs identified in facilit	y condition assessment
Project Number	26-09	Capital Project Title Pool Building Structural Upgrades Capital Project Description funded by debt
Project Rationale	Pool Building structural upgrades	
Project Number	19-15	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies
Project Rationale	Equipment replacement to support	t current service levels

Project Number 26-10	Capital Project Title Accessilbity Upgrades	Capital Project Description Recommended accessiblity upgrades based on 2025 Accessiblity Report
Project Rationale		
Project Number 20-10	Capital Project Title Ball Field Development	Capital Project Description Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School
Project Rationale Ballfield development to support s	strategic plan	
Project Number 20-14	Capital Project Title Park Maintenance Facility	Capital Project Description Feasability study, design and construction of a new park maintenance facility.
Project Rationale Facility upgrades to support curre	tn service levels	
Project Number 25-02	Capital Project Title Firehall Repurpose	Capital Project Description Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale Needs assessment or repupose of	of newly aquired firehall property	
Project Number 26-11	Capital Project Title Pool Tile Grouting & Expansion Joints	Capital Project Description Regrout pool bottom tiles and expansion joints
Project Rationale		

Project Number	23-06	Capital Project Title SIMS Upgrades	Capital Project Description Capital improvements to the Salt Spring Island Multi Space (SIMS)
Project Rationale	Upgrades to support current service level	s	
Project Number	26-12	Capital Project Title Phoenix Upgrades	Capital Project Description Building upgrades and security fencing
Project Rationale			
Project Number	26-13	Capital Project Title SIMS Energy Improvements	HVAC installation and other energy Capital Project Description improvements based on 2025 SIMS Energy Audit
Project Rationale			
Project Number	25-05	Capital Project Title Portlock Walking Track	Capital Project Description Upgrades to existing walking track at Portlock Park
Project Rationale			
Project Number	24-05	Capital Project Title Replacement	Capital Project Description Portlock Shed and Equipment Replacement
Project Rationale	Replacement of equipment and shed lost	in fire	

Project Number	26-14	Capital Project Title SIMS Safety and Security Improvements	Capital Project Description SIMS Safety and Security Improvements including survelence cameras
Project Rationale			
Project Number	25-08	Capital Project Title SIMS Roof Replacement Project	Capital Project Description Replace SIMS roof shingles, vents drains and flashings
Project Rationale	Roof assessment had determined i	oof replacement is required.	
Project Number	26-15	Capital Project Title Park Land Acquisition	Capital Project Description Acquisition of parkland to support Harbourwalk Project
Project Rationale			

Reserve/Fund Summary

Reserve/Fund Summary	Estimated	Budget								
Projected year end balance	2025	2026	2027	2028	2029	2030				
1.459 SSI Pool & Park Land										
Operating Reserve Fund	34,081	22,477	47,477	77,477	107,477	137,477				
Capital Reserve Fund - SSI Pool	111,313	136,313	196,313	261,313	331,313	406,313				
Capital Reserve Fund - SSI Park Land	178,354	98,354	143,354	233,354	333,354	443,354				
Park Land Acquisition	651,820	401,820	401,820	401,820	401,820	401,820				
Equipment Replacement Fund - SSI Pool	34,140	64,140	94,140	124,140	144,140	164,140				
Ending Balance \$	1,009,708	723,104	883,104	1,098,104	1,318,104	1,553,104				

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500	Estimated			Budget		
Fund Centre: 105550	2025	2026	2027	2028	2029	2030
Beginning Balance	37,521	34,081	22,477	47,477	77,477	107,477
Transfer from Ops Budget	15,000	17,000	25,000	30,000	30,000	30,000
Expenditures	(20,000)	(28,604)	-	-	-	-
Interest Income*	1,560					
Ending Balance \$	34,081	22,477	47,477	77,477	107,477	137,477

Assumptions/Background: 2025 - \$20,000 SIMS moss removal

2026 - \$25,000 HVAC duct cleaning and pool draining 2026 - \$3,604 Migration to SharePoint

* Interest in planning years nets against inflation which is not included.

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

Fund: 1078	Estimated			Budget		
Fund Centre: 102045	2025	2026	2027	2028	2029	2030
Beginning Balance	112,713	111,313	136,313	196,313	261,313	331,313
Transfer from Ops Budget	35,000	50,000	60,000	65,000	70,000	75,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(40,000)	(25,000)	-	-	-	-
Interest Income*	3,600					
Ending Balance \$	111,313	136,313	196,313	261,313	331,313	406,313

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, pool mechanical, machinery or equipment and extension or renewal of existing capital works.

^{*} Interest in planning years nets against inflation which is not included.

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

Fund: 1060	Estimated			Budget		
Fund Centre: 101603	2025	2026	2027	2028	2029	2030
Beginning Balance	167,354	178,354	98,354	143,354	233,354	333,354
Transfer from Ops Budget	20,000	60,000	80,000	100,000	110,000	120,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(15,000)	(140,000)	(35,000)	(10,000)	(10,000)	(10,000)
Interest Income*	6,000					
Ending Balance \$	178,354	98,354	143,354	233,354	333,354	443,354

Assumptions/Background:

Fund balance to provide for capital expenditures or in respect of capital projects, land, machinery or equipment and extension or renewal of existing capital works.

^{*} Interest in planning years nets against inflation which is not included.

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035	Estimated			Budget		
Fund Centre: 101379	2025	2026	2027	2028	2029	2030
Beginning Balance	625,804	651,820	401,820	401,820	401,820	401,820
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	-	(250,000)	-	-	-	-
Interest Income*	26,016					
Ending Balance \$	651,820	401,820	401,820	401,820	401,820	401,820

Assumptions/Background:

Fund balance to provide for the purchase of land for the purpose of community parks, trails or beach accesses.

^{*} Interest in planning years nets against inflation which is not included.

1.459 SSI Pool - Equipment Replacement Fund

Maintain adequate funding for lifecycle replacement of maintenance equipment, machinery and vehicles.

Reserve Cash Flow

Fund: 1022	Estimated			Budget		
Fund Centre: 101412	2025	2026	2027	2028	2029	2030
Beginning Balance	24,140	34,140	64,140	94,140	124,140	144,140
Transfer from Ops Budget	50,000	70,000	70,000	70,000	70,000	70,000
Expenditures (Based on Capital Plan)	(40,000)	(40,000)	(40,000)	(40,000)	(50,000)	(50,000)
Interest Income	-					
Ending Balance \$	34,140	64,140	94,140	124,140	144,140	164,140

Assumptions/Background:

Maintain adequate funding for lifecycle replacement of computer equipment, furnishings, pool mechanical, machinery and vehicles.

2026 Budget

Salt Spring Island Pool, Parks and Rec All Service Areas

Local Community Commission (LCC) Review

SEPTEMBER 2025

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.455 / 1.458 / 1.459	202	-		202	26					
Salt Spring Island Parks & Rec - All Service Areas	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Swimming Pool Park Land Community Recreation Community Parks	1,201,007 1,354,362 399,878 1,022,126	1,168,484 1,278,116 407,853 952,228	1,233,810 1,365,780 417,686 1,051,737	23,236 4,000 - 27,400	25,000 3,604 - 15,000	1,282,046 1,373,384 417,686 1,094,137	1,313,500 1,537,022 428,152 1,104,606	1,343,839 1,575,444 438,276 1,133,271	1,372,492 1,607,891 447,276 1,156,621	1,401,748 1,643,744 456,801 1,181,494
TOTAL OPERATING COSTS	3,977,373	3,806,681	4,069,013	54,636	43,604	4,167,253	4,383,280	4,490,830	4,584,280	4,683,787
*Percentage Increase			2.3%	1.4%	1.1%	4.8%	5.2%	2.5%	2.1%	2.2%
CAPITAL / RESERVE										
Swimming Pool Park Land Community Recreation Community Parks	95,000 63,000 2,500 28,000	100,038 123,667 503 37,100	130,000 121,000 2,500 38,000	- - -	- - -	130,000 121,000 2,500 38,000	140,000 149,000 5,000 42,000	145,000 174,000 7,000 42,000	150,000 186,000 8,000 45,000	155,000 196,000 8,000 47,000
DEBT CHARGES	-	-	-	33,000	-	33,000	100,819	100,819	100,819	100,819
TOTAL CAPITAL / RESERVES / DEBT	188,500	261,308	291,500	33,000	-	324,500	436,819	468,819	489,819	506,819
TOTAL COSTS	4,165,873	4,067,989	4,360,513	87,636	43,604	4,491,753	4,820,099	4,959,649	5,074,099	5,190,606
*Percentage Increase			4.7%	2.1%	1.0%	7.8%	7.3%	2.9%	2.3%	2.3%
Internal Recoveries	(463,940)	(379,403)	(464,300)	-	-	(464,300)	(473,590)	(483,060)	(492,720)	(502,570)
OPERATING LESS RECOVERIES	3,701,933	3,688,586	3,896,213	87,636	43,604	4,027,453	4,346,509	4,476,589	4,581,379	4,688,036
FUNDING SOURCES (REVENUE)										
Swimming Pool Park Land Community Recreation Community Parks	(354,962) (196,383) (267,318) (24,723)	(350,147) (180,804) (273,296) (25,792)	(346,070) (179,533) (271,948) (25,143)	(3,725) (3,000) 10,000	(25,000) (3,604) - (15,000)	(374,795) (186,137) (261,948) (40,143)	(361,255) (180,493) (267,178) (25,613)	(368,470) (183,843) (272,518) (26,093)	(375,820) (187,253) (277,968) (26,583)	(383,320) (190,723) (283,528) (27,083)
TOTAL REVENUE	(843,386)	(830,039)	(822,694)	3,275	(43,604)	(863,023)	(834,539)	(850,924)	(867,624)	(884,654)
REQUISITION	(2,858,547)	(2,858,547)	(3,073,519)	(90,911)	-	(3,164,430)	(3,511,970)	(3,625,665)	(3,713,755)	(3,803,382)
*Percentage increase over prior year requisition			7.5%	3.2%	0.0%	10.7%	11.0%	3.2%	2.4%	2.4%
AUTHORIZIED POSITIONS: Salaried	12.23		12.23			12.23	13.93	13.93	13.93	13.93

1.45X SSI Pool, Park Land, Community Recreation and Community Parks Reserves Summary 2026 - 2030 Financial Plan

Reserve/Fund Summary

Reserve/Fund Summary	Estimated			Budget		
-	2025	2026	2027	2028	2029	2030
1.459 SSI Pool & Park Land						
Operating Reserve Fund - SSI Pool & Park Land	34,081	22,477	47,477	77,477	107,477	137,477
Capital Reserve Fund - SSI Pool	111,313	136,313	196,313	261,313	331,313	406,313
Capital Reserve Fund - SSI Park Land	178,354	98,354	143,354	233,354	333,354	443,354
Capital Reserve Fund - Park Land Acquisition	651,820	401,820	401,820	401,820	401,820	401,820
Equipment Replacement Fund - SSI Pool	34,140	64,140	94,140	124,140	144,140	164,140
Subtotal	1,009,708	723,104	883,104	1,098,104	1,318,104	1,553,104
1.458 SSI Community Recreation						
Operating Reserve Fund	3,798	6,298	11,298	18,298	26,298	34,298
Capital Reserve Fund - Community Recreation Facilities	122,707	30,207	37,707	45,207	49,707	54,207
Equipment Replacement Fund	2,103	4,103	6,103	8,103	10,103	12,103
Subtotal	128,608	40,608	55,108	71,608	86,108	100,608
1.455 SSI Community Parks						
Operating Reserve Fund	14,624	7,624	12,624	17,624	22,624	29,624
Capital Reserve Fund - Community Parks	11,709	4,709	4,709	4,709	4,709	4,709
Capital Reserve Fund - Community Park Facilities	18,247	8,247	18,247	28,247	43,247	58,247
Equipment Replacement Fund	57,880	13,880	22,880	26,880	38,880	50,880
Subtotal	102,459	34,459	58,459	77,459	109,459	143,459
Ending Balance \$	1,240,775	798,171	996,671	1,247,171	1,513,671	1,797,171

2026 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

Commission: Salt Spring Island Local Community Commission

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

DEFINITION:

A local service area to establish, acquire and operate a service of small craft harbour facilities. Bylaw No. 2730, adopted on November 24, 1999. Bylaw amendment No. 3761, adopted on April 13, 2011

SERVICE DESCRIPTION:

This is a service for funding and operating the Fernwood Dock, a small craft harbour facility on Salt Spring Island. This dock was divested to the CRD from the Department of Transportation in 2002. The Federal Government provided one-time funding of approximately \$280,000 for dock rehabilitation. This service is administered by the Salt Spring Island Local Community Commission

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

Greater of \$162,800 or \$0.05 / \$1,000 on hospital assessments for the Electoral Area of Salt Spring Island.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

				BUDGET	REQUEST			FUTURE PRO	JECTIONS	
1.236 - Fernwood Dock (SSI)	20	25		20	26					
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	5,500	5,056	5,600	-	-	5,600	5,720	5,840	5,960	6,080
Insurance	3,800	3,800	4,345	-	-	4,345	4,562	4,790	5,030	5,281
Supplies	590		600	-	-	600	610	620	630	640
Allocations	4,780	4,780	4,892	=	-	4,892 2,410	4,987	5,085	5,182	5,280
Other Operating Expenses	2,370	1,560	2,410	-	-	2,410	2,450	2,490	2,530	2,570
TOTAL OPERATING COSTS	17,040	15,196	17,847	-	-	17,847	18,329	18,825	19,332	19,851
*Percentage Increase over prior year			4.7%			4.7%	2.7%	2.7%	2.7%	2.7%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	1,000	1,000	9,000	-	-	9,000	12,670	16,945	20,100	23,610
Transfer to Operating Reserve Fund	-	1,844	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVE	1,000	2,844	10,000			10,000	13,670	17,945	21,100	24,610
TOTAL COSTS	18,040	18,040	27,847	-	-	27,847	31,999	36,770	40,432	44,461
*Percentage Increase over prior year			54.4%			54.4%	14.9%	14.9%	10.0%	10.0%
FUNDING SOURCES (REVENUE)										
Interest Income	(130)	(130)	(130)	_	_	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	(170)	(170)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
REQUISITION - PARCEL TAX	(17,870)	(17,870)	(27,677)		-	(27,677)	(31,829)	(36,600)	(40,262)	(44,291)
*Percentage increase over prior year Requisition			54.9%			54.9%	15.0%	15.0%	10.0%	10.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
SOURCE OF FUNDS							
Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

Definitions for the 5-year Capital Plan

Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
L - Land
S - Engineering Structure
B - Buildings
V - Vehicles
E - Equipment
Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
Study - Expenditure for feasibility and business case report.
New - Expenditure for new asset only
Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
Replacement - Expenditure replaces an existing asset
Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Debt - Debenture Debt (new debt only)
ERF - Equipment Replacement Fund
Grant - Grants (Federal, Provincial)
Cap - Capital Funds on Hand
Other - Donations / Third Party Funding
Res - Reserve Fund
WU - Water Utility

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:	1.236
Service Name:	SSI Small Craft Harbour (Fernwood Dock)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
26-01	Renewal	Emergency Upgrades and Repairs	Unforseen Emergency Repairs and Upgrades	\$ 100,000	S	Res	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
													\$ -
													\$ -
													\$ -
									,	,			\$ -
			Grand Total	\$ 100,000			\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Project Number 26-01 Capital Project Title Annual Preventative Maintenance and Repairs Capital Project Description Paint and replace rotten deck boards, float rail and antisplip gangway.

Project Rationale Annual preventative maintenance and repiars and upgrades to extend useful life.

Fernwood Dock (SSI) Reserve Summary Schedule 2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated			Budget		
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	64,598	53,598	46,268	43,213	43,313	46,923
Operating Reserve Fund	-	1,000	2,000	3,000	4,000	5,000
Total	64,598	54,598	48,268	46,213	47,313	51,923

Reserve Fund: 1.236 Fernwood Dock (SSI) - Capital Reserve Fund - Bylaw 3808

Reserve established to provide for capital expenditures for or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund:	1080	Estimated			Budget		
Fund Centre:	102111	2025	2026	2027	2028	2029	2030
Beginning Balance		183,276	64,598	53,598	46,268	43,213	43,313
Transfer from Ops B	udget	1,000	9,000	12,670	16,945	20,100	23,610
Transfer from Cap F	und	346					
Transfer to Cap Fund	d	(125,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Interest Income*		4,976					
Ending Balance \$		64,598	53,598	46,268	43,213	43,313	46,923

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

Reserve Fund: 1.236 Salt Spring Island Fernwood Dock - Operating Reserve Fund

Created in 2024

The establishment of operating reserve for the SSI Fernwood Dock Service will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105563	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	1,000	2,000	3,000	4,000
Transfer from Op Bu	dget	-	1,000	1,000	1,000	1,000	1,000
Transfer to Op Budg	et	-	-	-	-	-	-
Interest Income*		-					
Ending Balance \$		-	1,000	2,000	3,000	4,000	5,000

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

2026 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.238 SSI Community Transit & Transportation

1.238A Community Transit (SSI)

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$245,000 or \$0.076 / \$1,000 of actual assessed value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

The transit service is funded by Transit Fare Revenue and requisition.

n Budget 2025 to 2026 1.238A Community Transit	Total Expenditure	Comments
get	672,382	
n Salaries:		
Aux wages	3,560	Ongoing Aux wages to count and deposit fare revenue
Total Change in Salaries	3,560	
anges:		
Parks maintenance staff allocation	2,000	Ongoing allocation of Parks staff to support bus shelter operations
BC Transit Municipal Obligation	28,645	Higher BC Transit costs (fuel, maintenance, and lease fees)
Transfer to Reserves	21,710	Increased transfer to ORF of \$18,710 and CRF of \$3,000
Other Costs	397	
Total Other Changes	52,752	
get	728,694	
Summary of % Expense Increase		
Increased BC Transit costs	4.3%	
Transfer to Reserves	3.2%	
Balance of increase	0.9%	
% expense increase from 2025:	8.4%	
% Requisition increase from 2025 (if applicable):	11.4%	Requisition funding is 69.5% of service revenue
	1.238A Community Transit get n Salaries: Aux wages Total Change in Salaries anges: Parks maintenance staff allocation BC Transit Municipal Obligation Transfer to Reserves Other Costs Total Other Changes get Summary of % Expense Increase Increased BC Transit costs Transfer to Reserves Balance of increase % expense increase from 2025:	1.238A Community Transit Total Expenditure get 672,382 a Salaries: 3,560 Total Change in Salaries 3,560 Total Change in Salaries 3,560 anges: 2000 Parks maintenance staff allocation 2,000 BC Transit Municipal Obligation 28,645 Transfer to Reserves 21,710 Other Costs 397 Total Other Changes 52,752 get 728,694 Summary of % Expense Increase 4.3% Transfer to Reserves 3.2% Balance of increase 0.9% % expense increase from 2025: 8.4%

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of \$9,012 (1.3%) due mainly to lower Transit revenue for the first 3 months of the year due to Ganges Hill construction, which was partially mitigated by lower BC Transit costs. This variance will be recovered from the Operating Reserve, which has an expected year end balance of \$101,701 before this transfer.

				BUDGET F	REQUEST		FUTURE PROJECTIONS					
1.238A - Community Transit (SSI)	2025 BOARD ESTIMATED BUDGET ACTUAL		CORE BUDGET	202 ONGOING	26 ONE-TIME	TOTAL	2027	2028	2029	2030		
OPERATING COSTS												
Gross Municipal Obligation Auxiliary Wages Allocations Other Operating Expenses	592,612 - 33,534 3,166	575,904 3,500 33,534 3,686	621,257 - 33,426 3,671	3,560 - 2,000	- - -	621,257 3,560 33,426 5,671	666,306 3,630 34,032 5,793	679,630 3,700 34,713 5,917	693,220 3,770 35,406 6,044	707,080 3,850 36,113 6,174		
TOTAL OPERATING COSTS	629,312	616,624	658,354	5,560	-	663,914	709,761	723,960	738,440	753,217		
*Percentage Increase over prior year			4.6%	0.9%		5.5%	6.9%	2.0%	2.0%	2.0%		
CAPITAL / RESERVES												
Transfer to Capital Reserve Fund Transfer to Operating Reserve Fund	20,000 23,070	20,000 14,058	23,000 41,780	-	-	23,000 41,780	19,460 4,000	13,780	12,000	-		
TOTAL CAPITAL / RESERVES	43,070	34,058	64,780	-	-	64,780	23,460	13,780	12,000	-		
TOTAL COSTS	672,382	650,682	723,134	5,560	-	728,694	733,221	737,740	750,440	753,217		
*Percentage Increase over prior year			7.5%	0.8%		8.4%	0.6%	0.6%	1.7%	0.4%		
FUNDING SOURCES (REVENUE)												
Transfer from Operating Reserve Fund Transit Pass Revenue Other Income Grants in Lieu of Taxes	(217,011) (540) (260)	(195,311) (540) (260)	(221,034) (900) (260)	- - -	- - - -	(221,034) (900) (260)	(225,450) (1,000) (271)	(229,960) (1,000) (280)	(8,090) (234,560) (1,000) (290)	(6,167) (239,250) (1,000) (300)		
TOTAL REVENUE	(217,811)	(196,111)	(222,194)	-	-	(222,194)	(226,721)	(231,240)	(243,940)	(246,717)		
REQUISITION	(454,571)	(454,571)	(500,940)	(5,560)		(506,500)	(506,500)	(506,500)	(506,500)	(506,500)		
*Percentage increase over prior year Requisition			10.2%	1.2%		11.4%	0.0%	0.0%	0.0%	0.0%		

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$159,500	\$434,500	\$130,000	\$130,000	\$130,000	\$115,000	\$939,500
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$159,500	\$434,500	\$130,000	\$130,000	\$130,000	\$115,000	\$939,500
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$159,500	\$159,500	\$0	\$0	\$0	\$0	\$159,500
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$235,000	\$115,000	\$115,000	\$115,000	\$115,000	\$695,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$0	\$40,000	\$15,000	\$15,000	\$15,000	\$0	\$85,000
		\$159,500	\$434,500	\$130,000	\$130,000	\$130,000	\$115,000	\$939,500

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2026	-	2030

Service #:	1.238A
Service Name:	Community Transit (SSI)

											PROJE	CT B	SUDGET &	SCHEDULE					
Project Number	Capita l Expenditure Type	Capital Project Title	Capital Project Description	Total F Bud		Asset Class	Funding Source	Car	ryforward		2026		2027	2028		2029		2030	Year Total -populates
26-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	\$	705,000	S	Grant	\$	-	\$	175,000	\$	100,000	\$ 100,	000	\$ 100,000	\$	100,000	\$ 575,000
26-01	New	Bus Shelters	CWF to support project 26-01			s	Grant	\$	-	\$	15,000	\$	15,000	\$ 15,	000	\$ 15,000	\$	15,000	\$ 75,000
26-01	New	Bus Shelters	Reserve Funding for CRD Project Management to support project 26-01.			s	Res	\$	-	\$	10,000	\$	15,000	\$ 15,	000	\$ 15,000	\$	-	\$ 55,000
																			\$ -
18-01	New	Bus Shelter - Mobrae	Bus shelter design, site prep and construction for Mobrae (CX.170.2001)	\$	66,875	s	Сар	\$	19,500	\$	19,500	\$	-	\$	-	\$ -	\$	-	\$ 19,500
18-01	New	Bus Shelter - Mobrae	Betterment Grant Funding to support project 18-01			S	Grant	\$	-	\$	26,875	\$	-	\$	-	\$ -	\$	-	\$ 26,875
																			\$ -
22-01	New	Bus Shelter - Horel	Bus shelter design, site prep and construction for Horel (CX.170.2002)	\$	50,375	s	Сар	\$	36,000	\$	36,000	\$	-	\$	-	\$ -	\$	-	\$ 36,000
22-01	New	Bus Shelter - Horel	Betterment Grant Funding to support project 23-01			S	Grant	\$	-	\$	10,375	\$	-	\$	-	\$ -	\$	-	\$ 10,375
																			\$ -
23-01		Bus Shelter - Cusheon & Ganges/Fulford road	Bus shelter design, site prep and construction for Cusheon Ganges/Fulford road (CX.170.2003) 55k Betterment Grant allocated in 2025	\$	102,750	s	Сар	\$	55,000	\$	55,000	44	-	\$	-	\$ -	\$	-	\$ 55,000
23-01		Bus Shelter - Cusheon & Ganges/Fulford road	Betterment Grant Funding to support project 23-01			s	Grant	\$	-	\$	7,750	\$	-	\$	-	\$ -	\$		\$ 7,750
23-01	New	Bus Shelter - Cusheon & Ganges/Fulford road	Reserve Funding for CRD Project Management and construction to support project 23-01.			s	Res	\$	-	\$	30,000	\$	-	\$	-	\$ -	\$	-	\$ 30,000
																			\$ -
23-02	New	O & M Facility Plan	Designs and costing for bus parking and electric bus charging located at Kanaka Rd. (CX.170.2101)	\$	50,000	s	Сар	\$	49,000	\$	49,000	\$	-	\$	-	\$ -	\$	-	\$ 49,000
																			\$ -
																			\$ -
			Grand Total	\$	975.000	l	1	l		S	434.500	\$	130.000	S 130	.000	\$ 130,000) S	115.000	\$ 939.500

rvice:	1.238A	Community Transit (SSI)	
Project Number		Capital Project Title Bus Shelter - Cusheon & Ganges/Fulford road	Bus shelter design, site prep and construction for Cusheon Ganges/Fulford road (CX.170.2003) 55k Betterment Grant allocated in 2025
Project Rationale	Bus shelter design, site prep and	construction for Cusheon Ganges/Fulford road	
Project Number	23-02	Capital Project Title O & M Facility Plan	Designs and costing for bus parking and Capital Project Description electric bus charging located at Kanaka Rd. (CX.170.2101)
Project Rationale	O & M Facility Plan with secure vo	ehicle parking and battery electric bus (BEB) charging infrastructure.	
Project Number	18-01	Capital Project Title Bus Shelter - Mobrae	Capital Project Description Bus shelter design, site prep and construction for Mobrae (CX.170.2001)
Project Rationale	Design build public art inspired bu	is shelters	
Project Number	22-01	Capital Project Title Bus Shelter - Horel	Capital Project Description Bus shelter design, site prep and construction for Horel (CX.170.2002)
Project Rationale	Design build public art inspired bus sl	nelters	
			Pur Shalter program Location TPA
Project Number	26-01	Capital Project Title Bus Shelters	Bus Shelter program. Location TBA. Capital Project Description Construction. (MoTI Transit Minor Betterments Grant)
Project Rationale	Continuation of the Bus Shelter progr	ram. The plan is to design and build one bus shelter per year with the design one year a	nd the construction the next. Locations TBA.

Community Transit (SSI) Reserve Summary Schedule 2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget									
	2025	2026	2027	2028	2029	2030					
Operating Reserve Fund	92,689	134,469	138,469	138,469	130,379	124,212					
Capital Reserve Fund	29,604	12,604	17,064	15,844	12,844	12,844					
Total	122,293	147,073	155,533	154,313	143,223	137,056					

Reserve Fund: 1.238 SSI Transit - Operating Reserve Fund - Bylaw 4146

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105409	2025	2026	2027	2028	2029	2030
Beginning Balance		75,511	92,689	134,469	138,469	138,469	130,379
Transfer from Ops Budget	i	14,058	41,780	4,000	-	-	-
Transfer to Ops Budget - 0	Core	-	-	-	-	(8,090)	(6,167)
Interest Income*		3,120					
Ending Balance \$		92,689	134,469	138,469	138,469	130,379	124,212

Assumptions/Background:

To fund service expansions & bus leasing costs

*Interest in planning years nets against inflation which is not included.

Reserve Fund: SSI Transit - Capital Reserve Fund - Bylaw 4214

Monies in the reserve fund will be used to provide for new capital works and extension or renewal of existing capital works, including the planning, study, design, construction of facilities, land acquisition, as well as machinery or equipment necessary for capitalworks and related debt servicing payments.

Reserve Cash Flow

Fund:	1091	Estimated			Budget		
Fund Centre:	102201	2025	2026	2027	2028	2029	2030
Beginning Balance		19,220	29,604	12,604	17,064	15,844	12,844
Transfer from Ops Budget		20,000	23,000	19,460	13,780	12,000	-
Planned Purchase		(10,000)	(40,000)	(15,000)	(15,000)	(15,000)	-
Interest Income		384					
Ending Balance \$		29,604	12,604	17,064	15,844	12,844	12,844

Assumptions/Background:

Capital Reserve Fund for new capital works, extension or renewal of capital works, planning, study, design, construction of facilties, land acquisition as well as machinery or equipment necessary for capital works and related dept servicing. *Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT 2026 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

Commission: Salt Spring Island Local Community Commission

Service: 1.238 SSI Community Transit & Transportation

1.238B Community Transportation (SSI)

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of \$146,250 or \$0.044 / \$1,000 of actual assesses value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

			BUDGET F	REQUEST		FUTURE PROJECTIONS					
1.238B - Community Transportation (SSI)	BOARD BUDGET	25 ESTIMATED ACTUAL	CORE BUDGET	20: ONGOING	26 ONE-TIME	TOTAL	2027	2028	2029	2030	
OPERATING COSTS											
Pathway Maintenance Allocations Labour Cost Other Operating Expenses	3,000 18,969 23,971 1,450	5,617 18,969 23,971 2,160	3,050 19,329 24,430 1,370	5,000 - - -	- - -	8,050 19,329 24,430 1,370	8,210 19,704 24,920 1,394	8,370 20,101 25,420 1,418	8,540 20,499 25,930 1,442	8,710 20,910 26,450 1,467	
TOTAL OPERATING COSTS	47,390	50,717	48,179	5,000	-	53,179	54,228	55,309	56,411	57,537	
*Percentage Increase over prior year			1.7%	10.6%		12.2%	2.0%	2.0%	2.0%	2.0%	
DEBT / RESERVE											
Transfer to Capital Reserve Fund Transfer to Operating Reserve Fund	20,000 5,000	20,000 1,463	43,060 5,000	-	-	43,060 5,000	82,360 5,000	82,570 6,500	83,830 7,000	85,050 7,600	
TOTAL DEBT / RESERVES	25,000	21,463	48,060	-	-	48,060	87,360	89,070	90,830	92,650	
TOTAL COSTS	72,390	72,180	96,239	5,000	<u>-</u>	101,239	141,588	144,379	147,241	150,187	
*Percentage Increase over prior year			32.9%	6.9%		39.9%	39.9%	2.0%	2.0%	2.0%	
FUNDING SOURCES (REVENUE)											
Other Income Grants in Lieu of Taxes	(310) (65)	(100) (65)	(320) (70)	-	-	(320) (70)	(330) (70)	(340) (70)	(350) (70)	(360) (70)	
TOTAL REVENUE	(375)	(165)	(390)	-	-	(390)	(400)	(410)	(420)	(430)	
REQUISITION	(72,015)	(72,015)	(95,849)	(5,000)	-	(100,849)	(141,188)	(143,969)	(146,821)	(149,757)	
*Percentage increase over prior year Requisition			33.1%	6.9%		40.0%	40.0%	2.0%	2.0%	2.0%	

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$242,000	\$1,274,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,904,300
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$242,000	\$1,274,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,904,300
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$157,000	\$157,000	\$0	\$0	\$0	\$0	\$157,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$952,300	\$450,000	\$1,050,000	\$1,750,000	\$100,000	\$4,302,300
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$85,000	\$165,000	\$60,000	\$110,000	\$60,000	\$50,000	\$445,000
		\$242,000	\$1,274,300	\$510,000	\$1,160,000	\$1,810,000	\$150,000	\$4,904,300

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.238B

Service Name: Community Transportation (SSI)

						PROJECT BUDGET & SCHEDULE											
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		tal Project Budget	Asset Class	Funding Source	Carryfo	orward	2026		2027	2028	2029	2030		rear Total populates
22-04	New		Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2103 & CX.100.2104)	\$	255,700	s	Grant	\$	-	\$ 4	2,300 \$	-	s -	\$ -	\$ -	\$	42,300
22-11	New	Rainbow Road Pathway	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m)	\$	30,000	S	Сар	\$	25,000	\$ 2	5,000 \$		\$ -	\$ -	\$ -	\$	25,000
22-13 22-13	New		CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end Project CX.100.2101	\$	85,000	S S	Grant Cap	\$	22,000		0,000 \$ 2,000 \$:		\$ - \$ -	\$ - \$ -	\$	60,000 22,000
27-01	New	Swanson Road Pathway Construction	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end	\$	150,000	S	Grant	\$	-	\$	- \$	50,000	\$ 50,000	\$ 50,000	\$ -	\$	150,000
28-02 29-01	New New	Drake Road Pathway Designs Drake Road Pathway Construction	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave	\$	50,000 500,000		Res Grant	\$	-	\$	- \$ - \$	- :	\$ 50,000 \$ -	\$ - \$ 500,000		\$	50,000 500,000
26-01 26-01 26-01	New	Ganges Roadside Pathway Construction	Construction of active transportion sections designed in the previous year - Jackson Avenue (200m) 70% BCAT Grant to Support project 26-01 CWF to support project 26-01	\$	750,000	S S	Res Grant Grant	\$ \$ \$	85,000	\$ 50	0,000 \$	-	\$ -	\$ - \$ - \$ -	\$ -	\$ \$	130,000 500,000 120,000
26-02 26-02	New		Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grar CWF/ Grant to support project 26-02	\$	380,000	S S	Res Grant	\$	-		- \$ 0,000 \$	25,000 25,000					- 100,000 150,000
26-02 27-03	New		Project CX.100.2105 Funding to support grant matching funds or new pathway /bike lane constructio	s	500,000	s	Cap	\$	90,000		0,000 \$ 5.000 \$	25.000	*	\$ -		\$ \$ 0 \$	90,000
27-03			CWF/ Grant to support project 27-03			S	Grant	\$	-	\$ 7	5,000 \$	75,000	\$ 75,000	\$ 75,000	\$ 75,00	\$	375,000
26-04 26-04 26-04	New	-	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Studi CWF to support project 26-04 ICBC Grant - for Crosswalk Designs from 2025	\$	475,000	S S	Res Grant Grant	\$	-	\$ 10	0,000 \$ 0,000 \$ 5,000 \$	10,000 100,000 -		\$ 10,000 \$ 100,000 \$ -		\$	40,000 400,000 5,000
23-03	New	Design of Pathway along harbour side on Lower Ganges Road. (400 m)	Design for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road	\$	50,000	s	Сар	\$	20,000	\$ 2	0,000 \$	-	\$ -	\$ -	\$ -	\$	20,000
26-05	New		Sallish Sea Trail project in Ganges from Seaview Rd. to Blaine Road. (***other sections funded by Regional Parks***)	\$	2,000,000	s	Grant	\$	-	\$	- \$	200,000	\$ 800,000	\$ 1,000,000	\$ -	\$	2,000,000
			Grand Total	\$	5,225,700			\$	242,000	\$ 1,2	4,300	5 510,000	\$ 1,160,000	\$ 1,810,000	\$ 150,0	\$	4,904,300

Service:	1.238B	Community Transportation (SSI)			
Project Number	22-04	Capital Project Title	Merchant Mews Design, Construction & Cross Walks	Capital Project Description	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2104)
Project Rationale	This is a pathway to benefit users	from a safety and access perspective f	rom the Merchant Mews commercial area	connecting it to pathways that lea	ad to Ganges.
Project Number	22-11	Capital Project Title	Rainbow Road Pathway		Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m)
	This project is part of the Active T Rainbow Road.	ransportation network. Design and con	struct an sidewalk and cycling path along t	he south side of Rainbow Road f	rom Lower Ganges Road to 100-167
Project Number	22.13	Canital Project Title	Swanson Road Pathway Design		CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins
		ospital i i ojsti i i o	Standardard, Stage		to end of Lakeview Crescent. (600m)
Project Rationale	Design of a roadside pathway to	support active transportation			
Project Number	27-01	Capital Project Title	Swanson Road Pathway Construction		Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. (600m)
Project Rationale	Construction of a roadside pathw	ay to support active transportation			

Service:	1.238B	Community Transportation (SSI)			
Project Number	28-02	Capital Project Title	Drake Road Pathway Designs		Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)
Project Rationale	Design of a roadside pathway to	support active transportation			
Project Number	29-01	Capital Project Title	Drake Road Pathway Construction	Capital Project Description	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave (500m)
Project Rationale	Construction of a roadside pathw	ray to support active transportation			
Project Number	26-01	Capital Project Title	Ganges Roadside Pathway Construction	Capital Project Description	Construction of active transportion sections designed in the previous year - Jackson Avenue (200m), Rainbow Road (200m), McPhillips Avenue
Project Rationale	This project is part of the Active T	ransportation network. Design and con	struction of pedestrian pathways for Rair	nbow Road, McPhillips Avenue and	I Jackeson Avenue.
Project Number	26-02	Capital Project Title	Pathway Designs	Capital Project Description	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant opportunties
Project Rationale					

Service:	1.238B	Community Transportation (SSI)	
Project Number	27-03	Capital Project Title Pathway Construction	Capital Project Description pathway /bike lane construction
Project Rationale			
Project Number	26-04	Capital Project Title Ganges Crosswalks	Capital Project Description Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study
Project Rationale			
Project Number	23-03	Capital Project Title Design of Pathway along harbour side on Lower Ganges Road. (400 m)	Design for a pathway along Lower Ganges Road Capital Project Description on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
Project Rationale			
Project Number	26-05	Capital Project Title Salish Sea Trail Connections	Sailish Sea Trail project in Ganges from Seaview Capital Project Description Rd. to Blaine Road. (***other sections funded by Regional Parks***)
Project Rationale			

Community Transportation (SSI) Reserve Summary Schedule 2026 - 2030 Financial Plan

Reserve/Fund Summary										
	Estimated	Budget								
	2025	2026	2027	2028	2029	2030				
Operating Reserve Fund	15,420	20,420	25,420	31,920	38,920	46,520				
Pathways Capital Reserve Fund	268,242	160,821	183,181	155,751	179,581	214,631				
Sidewalks Capital Reserve Fund	14,519	-	-	-	-	-				
Total	298,181	181,241	208,601	187,671	218,501	261,151				

Reserve Fund: 1.238B Transportation (SSI) - Operating Reserve Fund - Bylaw 4146

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105539	2025	2026	2027	2028	2029	2030
Beginning Balance		13,401	15,420	20,420	25,420	31,920	38,920
Transfer from Ops Budget		1,463	5,000	5,000	6,500	7,000	7,600
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		556					
Ending Balance \$		15,420	20,420	25,420	31,920	38,920	46,520

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund - Bylaw 3943

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund:	1086	Estimated			Budget		
Fund Centre:	102142	2025	2026	2027	2028	2029	2030
Beginning Balance		233,642	268,242	160,821	183,181	155,751	179,581
Transfer from Ops Budget		20,000	43,060	82,360	82,570	83,830	85,050
Transfer from Capital Fund		20,000					
Planned Purchase		(15,000)	(150,481)	(60,000)	(110,000)	(60,000)	(50,000)
Interest Income*		9,600					
Ending Balance \$		268,242	160,821	183,181	155,751	179,581	214,631

Assumptions/Background:

Fund balance to provide for capital expenditures for or in respect of capital projects, land, machinery or equipment for them and extension or renewal of existing capital works and related debt servoing payments. Should allow for CRD to participate in partnership with Island Pathways on planned projects

*Interest in planning years nets against inflation which is not included.

Reserve Fund: 1.238B Transportation (SSI) - Capital Reserve Fund

Bylaw 3943 Sidewalks

Reserve Cash Flow

Fund:	1086	Estimated			Budget		
Fund Centre:	102147	2025	2026	2027	2028	2029	2030
Beginning Balance		13,939	14,519	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(14,519)	-	-	-	-
Interest Income*		580					
Ending Balance \$		14,519	-	-	-	-	-

Assumptions/Background:

Funds received from property owners for sidewalks infront of their properties

*Interest in planning years nets against inflation which is not included.

2026 Budget

SSI Septage/Composting

Local Community Commission (LCC)

Service: 3.705 SSI Liquid Waste Disposal Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide, operate, collect, treat and dispose of septage and sewage sludge and co-compost septage and sewage sludge with wood waste for the local service area on Salt Spring Island under Bylaw No. 2118 (April 1993).

PARTICIPATION:

The additional local service area is co-terminus with the boundaries of the electoral area of Salt Spring Island.

The electoral area of Salt Spring Island is the only participating area for this additional local service.

MAXIMUM LEVY:

Greater of \$126,650 or \$0.10 / \$1,000 on actual assessments for land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

Parcel Tax: Annual, levied on all properties in the Electoral Area

Tipping Fee: \$0.570 per imperial gallon (Bylaw No. 4648, December 2024)

Connection Charge: N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

Change ir Service:	Budget 2025 to 2026 3.705 SSI Septage/Composting	Total Expenditure	Comments
Oct vice.	5.700 Gol Geptage/Golliposting	rotal Experientare	Communic
2025 Bud	get	1,223,914	
Other Cha	inges:		
	Standard OH Allocation	2,029	Increase in 2025 operating costs Estimated \$0.03/IGAL increase (5.8% over 2025 rate) in sludge disposal costs at 1,430,000 IGAL
	Sludge Hauling	72,250	volume (2025 volume budgeted at 1,400,000 IGAL)
	Repairs & Maintenance (2025)	(30,000)	2025 One-time right of way maintenance (funded by ORF)
	Repairs & Maintenance (2026)	29,220	Increase in R&M for annual brushes and other repairs (\$14,220); One-time Power Line maintenance for \$15,000 (funded by ORF)
	Contribution to composting facility operations	5,875	Contribution to third party to assist with possible deficit for abbatoir
	Reserve Transfers	33,920	Transfer to CRF \$23,920 increase and ORF \$10,000 increase
	IWS Labour Allocation	(11,290)	Reduced to align with historical charges
	MFA debt servicing cost	(41,848)	MFA debt issue LA3564-110 for \$650,000 retires in 2025
	Other Costs	2,722	
	Total Other Changes	62,878	
2026 Bud	get	1,286,792	
	Summary of % Expense Increase		
	Sludge hauling	5.9%	
	IWS labour charges	-0.9%	
	MFA debt retiring in 2025	-3.4%	
	Reserve Transfers	2.8%	
	Balance of increase	0.8%	
	% expense increase from 2025:	5.1%	
	% Requisition increase from 2025 (if applicable):	5.0%	Requisition funding is 33.1% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$6,761 (0.6%) due mainly to lower IWS labour charges. This variance will be transferred to Capital Reserve, which has an expected year end balance of \$140,659 before this transfer.

				BUDGET	REQUEST			FUTURE PRO	JECTIONS	
3.705 - SSI Septage/Composting	202	25		20	26					
eee ee eeptage/eepeeg	BOARD	ESTIMATED	CORE							
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
<u></u>										
Sludge Hauling Contract	728,000	712,221	800,250	-	-	800,250	816,260	832,590	849,240	866,220
Grit & Waste Sludge Disposal	3,840	4,400	4,410	-		4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	38,400	50,440	22,620	-	15,000	37,620	23,070	23,530	23,990	24,460
Allocations Electricity	56,974 8,300	56,974 8,700	59,079 8,610	-	-	59,079 8,610	60,151 8,780	61,351 8,960	62,572 9,140	63,825 9,320
Supplies	8,440	0,700	8,590	-	-	8,590	8,760	8,940	9,120	9,300
Labour Charges	190,942	177,910	179,889	_	_	179,889	183,508	187,199	190,961	194,806
Contribution Composting Facility Operation	16,500	16,750	22,375	-	-	22,375	15,000	10,625	10,000	10,000
Other Operating Expenses	16,791	17,089	18,170	-	-	18,170	18,075	18,507	18,957	19,415
TOTAL OPERATING COSTS	1,068,187	1,044,484	1,123,993		15,000	1,138,993	1,138,104	1,156,292	1,178,660	1,202,116
*Percentage Increase over prior year			5.2%		1.4%	6.6%	-0.1%	1.6%	1.9%	2.0%
DEBT / RESERVES										
MFA Debt Reserve	1,780	580	350	_	_	350	350	350	_	_
MFA Debt Principal	76,228	76,228	41,335	_	_	41,335	41,335	41,335	_	_
MFA Debt Interest	40,329	38,964	34,804	-	-	34,804	34,804	34,804	-	-
Transfer to Operating Reserve Fund	15,000	15,000	25,000	-	-	25,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	22,390	29,151	46,310	-	-	46,310	104,154	148,595	230,470	235,685
TOTAL DEBT / RESERVES	155,727	159,923	147,799	-	-	147,799	205,643	250,084	255,470	260,685
TOTAL COSTS	1,223,914	1,204,407	1,271,792		15,000	1,286,792	1,343,747	1,406,376	1,434,130	1,462,801
*Percentage Increase over prior year			3.9%		1.2%	5.1%	4.4%	4.7%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(30,000)	(30,000)	_	_	(15,000)	(15,000)	_	_	-	_
Sale - Septage Sludge	(500,460)	(463,729)	(531,000)	-	-	(531,000)	(562,860)	(596,630)	(608,560)	(620,730)
Sale - Sewage Sludge	(285,456)	(302,725)	(312,700)	-	-	(312,700)	(331,460)	(351,350)	(358,380)	(365,550)
Grants in Lieu of Taxes	(591)	(591)	(591)	-	-	(591)	(591)	(591)	(591)	(591)
Recoveries	-	-	-	-	-		-	-	-	
Other Revenue	(1,230)	(1,185)	(1,010)	-	-	(1,010)	(1,020)	(1,030)	(690)	(700)
TOTAL REVENUE	(817,737)	(798,230)	(845,301)		(15,000)	(860,301)	(895,931)	(949,601)	(968,221)	(987,571)
REQUISITION - PARCEL TAX	(406,177)	(406,177)	(426,491)	-	-	(426,491)	(447,816)	(456,775)	(465,909)	(475,230)
*Percentage increase over prior year Requisition			5.0%		0.0%	5.0%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.705	Carry						
	SSI Septage / Composting	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						
	EXPENDITURE							
	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$35,000	\$145,000	\$40,000	\$50,000	\$60,000	\$0	\$295,000
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$35,000	\$145,000	\$40,000	\$50,000	\$60,000	\$0	\$295,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$35,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$0	\$110,000	\$40,000	\$10,000	\$60,000	\$0	\$220,000
		\$35,000	\$145,000	\$40,000	\$50,000	\$60,000	\$0	\$295,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2026 - 2030 Service #:

te #: 3.705

Service Name: SSI Septage / Composting

				PROJECT BUDGET & SCHEDULE															
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		Total Project Asset Funding Budget Class Source Carryforward 2026		2027 2028		2029		2030	_	- Year Total to-populates						
28-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$	50,000	s	Grant	\$	-	\$	-	\$	-	\$ 40,000	s	-	\$ -	\$	40,000
28-01	Study		CRD Project Management			S	Res	\$	-	\$	-	\$	-	\$ 10,000	\$	-	\$ -	\$	10,000
26-01	Renewal	Renew process equipment	Critical components replace- gearbox, motor, screen basket, auger shaft	\$	60,000	S	Res	\$		\$	60,000			\$ -	\$	-	\$ -	\$	60,000
27-01	New	Facility potable water	Develop well for potable water and wash water	\$	40,000	S	Res	\$	-	\$	-	\$	40,000	\$ -	\$	-	\$ -	\$	40,000
29-01	New	Storage tank	Capacity increase, emergency storage requires additional storage tank including install, CRD proj mgmt	\$	60,000	S	Res	\$	-	\$	-	\$	-	\$ -	\$	60,000	\$ -	\$	60,000
26-02	Renewal	Facility safety upgrades	Hot water, eye wash, shower, insulation, heat, facility improvements	\$	50,000		Res	\$	-	\$	50,000	\$	-	\$ -	\$	-	\$ -	\$	50,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$	26,000	S	Сар	\$	11,000	\$	11,000	\$	-	\$ -	\$	-	\$ -	\$	11,000
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	\$	130,000	s	Сар	\$	24,000	\$	24,000	\$	-	\$ -	\$	-	\$ -	\$	24,000
										1								\$	-
			Grand Total	\$	416,000			\$	35,000	\$	145,000	\$	40,000	\$ 50,000	\$	60,000	\$	- \$	295,000

Service: 3.705 SSI Septage / Composting Develop an asset management plan to develop asset inventory, Capital Project Description asset conditions and develop strategies for near, medium, and long Project Number 28-01 Capital Project Title Strategic Asset management plan term capital/maintenance projects. Project Rationale Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects. Will be done after the new facilities are constructed. Previously Design review, sizing, and installation of Grit Chamber to Capital Project Description substantially reduce maintenance costs. Includes CRD Project Project Number 23-01 Capital Project Title Grit Chamber Management. Project Rationale Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs. Capital Project Title Evaluating alternatives to liquid waste disposal Project Number 24-03 Capital Project Description Evaluating alternatives to liquid waste disposal Project Rationale To further explore alternatives proposed in the Options Analysis study undertaken in 2023 and 2024 by Integrated Sustainability. Critical components replace- gearbox, motor, screen basket, auger Capital Project Description shaft Project Number 26-01 Capital Project Title Renew process equipment Project Rationale Replacement of aging components including gearbox, motor, screen basket, auger shaft Project Number 27-01 Capital Project Title Facility potable water Capital Project Description Develop well for potable water and wash water Project Rationale test and develop existing well for H&S required potable wash water Project Number 29-01 Capital Project Title Storage tank Capital Project Description Capacity increase, emergency storage requires additional storage Project Rationale Capacity increase for storage Project Number 26-02 Capital Project Title Facility safety upgrades Capital Project Description Hot water, eye wash, shower, insulation, heat, facility Project Rationale Facility H&S upgrades, insulation, heat, eyewash, shower

SSI Septage/Composting Reserve Summary Schedule 2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated			Budget		
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	72,381	82,381	107,381	132,381	157,381	182,381
Capital Reserve Fund	140,659	76,969	141,123	279,718	450,188	685,873
Total	213,040	159,350	248,504	412,099	607,569	868,254

Reserve Fund: 3.705 SSI Septage - Operating Reserve Fund - Bylaw 4144

Reserve fund used for the purposes of unforeseen operational repairs and maintenance; infrequent maintenance activities such as access road maintenance, power line maintenance and septage holding tank maintenance etc.

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105209	2025	2026	2027	2028	2029	2030
Beginning Balance		83,901	72,381	82,381	107,381	132,381	157,381
Transfer from Ops E	Budget	15,000	25,000	25,000	25,000	25,000	25,000
Expenditures		(30,000)	(15,000)	-	-	-	-
Planned Main	tenance Activity	Right of Way Maintenacnce	Power Line Maintenance				
Interest Income*		3,480					
Ending Balance \$		72,381	82,381	107,381	132,381	157,381	182,381

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

Reserve Fund: 3.705 SSI Septage - Capital Reserve Fund - Bylaw 2274

Reserve fund used for the purposes of capital expenditures including planning, engineering and legal costs for providing, accessing, altering or expanding liquid waste disposal and co-composting facilities related directly or indirectly to the Saltspring Island Liquid Waste Disposal Facilities.

Reserve Cash Flow

Fund:	1087	Estimated			Budget		
Fund Centre:	102146	2025	2026	2027	2028	2029	2030
Beginning Balance		114,491	140,659	76,969	141,123	279,718	450,188
Transfer from Ops Bu	ıdget	22,390	46,310	104,154	148,595	230,470	235,685
Transfer from Cap Fu	nd	5,378					
Transfer to Cap Fund		(6,000)	(110,000)	(40,000)	(10,000)	(60,000)	-
Interest Income*		4,400		. ,			
Ending Balance \$		140,659	76,969	141,123	279,718	450,188	685,873

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

2026 Budget

SSI Public Library

Local Community Commission (LCC) Review

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Salt Spring Island Public Library service by Bylaw No. 2725 adopted November 1999. Amended by Bylaw No. 3612 (adopted December, 2009).

SERVICE DESCRIPTION:

Service:

This service makes an annual contribution to the Salt Spring Island Public Library Association to provide public library service for Salt Spring Island Electoral Area. In recent years in response to a drive for a new library, the CRD has passed loan authorization bylaws – one for the purchase of land (2006), the other for construction of a building (2009). Both transactions are supported by referendums. SSI Library was grandfathered in being allowed to own its own library, but under provincial legislation cannot build or acquire a new building. The new library building construction, completed in 2013, is owned by the CRD, and was funded two thirds by federal/provincial infrastructure grants.

PARTICIPATION:

The Electoral Area of Salt Spring Island.

1.141 SSI Public Library

MAXIMUM LEVY:

Greater of \$600,000 or \$0.186 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3308 (2005)	\$ 600,000
AUTHORIZED:	LA Bylaw No. 3613 (2006)	2,100,000
BORROWED:	S.I. Bylaw No. 3308 (2006, 4.43%)	(350,000)
	S.I. Bylaw No. 3613 (2011, 3.25%)	(2,000,000)
	S.I. Bylaw No. 3613 (2013, 3.85%)	(100,000)
EXPIRED:	LA Bylaw No. 3308 (2005)	(250,000)
REMAINING AUTHORIZA	ATION	\$ -

FUNDING:

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.141 - SSI Public Library	20	-		202	26					
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contribution to Library Allocations	563,680 29,952	563,680 29,952	591,864 33,083	5,500	-	597,364 33,083	609,310 33,681	621,500 34,352	633,930 35,036	646,610 35,733
Insurance	13,130	13,130	12,620	-	-	12,620	13,251	13,914	14,610	15,341
Other Operating Expenses	10,120	9,920	10,310	-	-	10,310	10,520	10,730	10,940	11,150
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	619,382	616,682	650,377	5,500	-	655,877	669,262	682,996	697,016	711,334
*Percentage Increase over prior year			5.0%	0.9%		5.9%	2.0%	2.1%	2.1%	2.1%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,715	4,413	2,575	-	-	2,575	142,050	144,735	157,355	160,125
MFA Debt Reserve Fund	870	870	1,010	-	-	1,010	50	50	-	-
MFA Principal Payment MFA Interest Payment	112,731 33,920	112,731 33,920	112,731 33,920	-	-	112,731 33,920	5,368 4,520	5,368 4,520	-	-
MFA Interest Payment	33,920	33,920	33,920	-	-	33,920	4,520	4,520	-	-
TOTAL DEBT / RESERVE	149,236	151,934	150,236	-	-	150,236	151,988	154,673	157,355	160,125
TOTAL COSTS	768,618	768,616	800,613	5,500	-	806,113	821,250	837,669	854,371	871,459
*Percentage Increase over prior year			4.2%	0.7%		4.9%	1.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(530)	(528)	(540)	-	_	(540)	(550)	(560)	(570)	(580)
MFA Debt reserve fund earnings	(870)	(870)	(1,010)	-	-	(1,010)	(50)	(50)	-	-
Other Income	(540)	(540)	(550)	-	-	(550)	(560)	(570)	(580)	(590)
TOTAL REVENUE	(1,940)	(1,938)	(2,100)	-	-	(2,100)	(1,160)	(1,180)	(1,150)	(1,170)
REQUISITION	(766,678)	(766,678)	(798,513)	(5,500)		(804,013)	(820,090)	(836,489)	(853,221)	(870,289)
*Percentage increase over prior year Requisition			4.2%	0.7%		4.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.141	Carry						
	SSI Public Library	Forward	2026	2027	2028	2029	2030	TOTAL
	•	from 2025						
	EXPENDITURE							
	Buildings	\$130,000	\$100,000	\$35,000	\$50,000	\$6,000	\$0	\$191,000
	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$130,000	\$100,000	\$35,000	\$50,000	\$6,000	\$0	\$191,000
	SOURCE OF FUNDS							
	Capital Funds on Hand	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Grants (Federal, Provincial)	\$85,000	\$35,000	\$25,000	\$25,000	\$0	\$0	\$85,000
	Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Fund	\$20,000	\$40,000	\$10,000	\$25,000	\$6,000	\$0	\$81,000
		\$130,000	\$100,000	\$35,000	\$50,000	\$6,000	\$0	\$191,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150.
	L - Land
	S - Engineering Structure
	B - Buildings
	V - Vehicles
	E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service.
	Study - Expenditure for feasibility and business case report.
	New - Expenditure for new asset only
	Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
	Replacement - Expenditure replaces an existing asset
Carryforward	
	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	Debt - Debenture Debt (new debt only)
	ERF - Equipment Replacement Fund
	Grant - Grants (Federal, Provincial)
	Cap - Capital Funds on Hand
	Other - Donations / Third Party Funding
	Res - Reserve Fund
	WU - Water Utility
	If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

2026 - 2030 Service #:

Service #:	1.141
Service Name:	SSI Public Library

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description		Asset Class	Funding Source	Carryforward	2025	2026	2026 2027		2029	5 - Year Total auto-populates
26-01	New	Emergency Upgrades and Repairs	Unforeseen Emergency Repairs and Upgrades	\$ 10,000) B	Res	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
28-01	New	Roof Repairs	Repair Roof	\$ 15,000) B	Res	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan	\$ 40,000	В	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 30,000
25-01	New		Various accessibility projects stemming from the September 2023 Accessibility Plan		В	Grant	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
25-02	New	HVAC and Central Heating Repair Allowance	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment	\$ 26,000	В	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 6,000	\$ -	\$ 26,000
25-03	New	Washroom Upgrade Project	Upgrade existing washroom and implement accessibility recommendations	\$ 100,000	В	Grant	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 75,000
25-03	New	Washroom Upgrade Project			В	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
													\$ -
													\$ -
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	1		Grand Total	ć 404.00¢		1		ć 400.000	ć 35.000	ć 50.000	.		\$ -
		1	Grand Total	\$ 191,000	וי	1	1	\$ 100,000	\$ 35,000	\$ 50,000	\$ 6,000	\$ -	\$ 191,000

vice:	1.141	SSI Public Library			
Project Number	26-01 Unforeseen emergency upgrades		Emergency Upgrades and Repairs	Capital Project Description	Unforeseen Emergency Repairs and Upgrades
Draiget Number	20.01	Conital Brainet Title	Doef Donnier	Conital Project Description	Donais Doof
Project Number Project Rationale	Repairing the roof	Capital Project Title	посттерия	Capital Project Description	TEPAN HOOI
Project Number	25-01	Capital Project Title	Accessibility Projects	Capital Project Description	Various accessibility projects stemming from the September 2023 Accessibility Plan
Project Rationale	Various accessibility projects ster	nming from the September 2023 Accessil	bility Plan		
Project Number	25-02	Capital Project Title	HVAC and Central Heating Repair Allowance	Capital Project Description	HVAC and Central Heating Plant Repair Allowance recommended in 2022 WSP Building Condition Assessment
Project Rationale	HVAC and Central Heating Plant	Repair Allowance as recommended in the	e 2022 WSP Building Condition Assessment.		
Project Number	25-03	Capital Project Title	Washroom Upgrade Project		Upgrade existing washroom and implement accessibility recommendations
Project Rationale	Library has requested upgrades to	o existing washrooms. 25k CWF has bee	en committed for 2025/2026		

Reserve Fund: 1.141 SSI Public Library - Capital Reserve Fund - Bylaw 3940

- -Capital Reserve Fund for SSI Library was established in 2014 under Bylaw No. 3940.
- -Surplus monies from the operation of the service may be paid from time to time into the reserve fund.
- -Monies in the reserve fund will be used to provide for new capital works and extension or renewal of existing capital works, including the planning, study, design, construction of facilities, land acquisition, as well as machinery or equipment necessary for capital works and related debt servicing payments.

Reserve Cash Flow

Fund:	1084	Estimated			Budget		
Fund Centre:	102136	2025	2026	2027	2028	2029	2030
Beginning Balance		141,353	138,730	101,305	233,355	353,090	504,445
Transfer from Ops E	Budget	1,715	2,575	142,050	144,735	157,355	160,125
Transfer from Cap F	und	61					
Transfer to Cap Fun	d	(10,000)	(40,000)	(10,000)	(25,000)	(6,000)	-
Interest Income*		5,600					
Ending Balance \$		138,730	101,305	233,355	353,090	504,445	664,570

Assumptions/Backgrounds:

^{*} Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT 2026 Budget

SSI Economic Development

Local Community Commission (LCC) Review

Commission: Salt Spring Island Local Community Commission

Service: 1.124 SSI Economic Development Sustainability

DEFINITION:

Authority to offer an economic development service under Bylaw No. 1824 (1990), 4590 (2025), 4591 (2025)

SERVICE DESCRIPTION:

To promote, provide information and assist local service agencies with economic development initiatives.

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

				BUDGET F	REQUEST			FUTURE PRO	JECTIONS	
1.124 - SSI Economic Development	BOARD BUDGET	25 ESTIMATED ACTUAL	CORE BUDGET	202 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS Project Costs Third Party Payments Allocations Operating - Other	91,652 10,000 12,127 6,310	97,152 10,000 12,127 2,630	30,000 10,000 12,372 6,460	20,000	- - - -	50,000 10,000 12,372 6,460	50,000 10,000 12,613 6,587	50,000 10,000 12,863 6,714	50,000 10,000 13,124 6,851	50,000 10,000 13,387 6,989
TOTAL OPERATING COSTS	120,089	121,909	58,832	20,000	-	78,832	79,200	79,577	79,975	80,376
*Percentage Increase over prior year			-51.0%	16.7%		-34.4%	0.5%	0.5%	0.5%	0.5%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	7,460	-	-	7,460	7,500	7,650	7,800	7,960
TOTAL COSTS	120,089	121,909	66,292	20,000	-	86,292	86,700	87,227	87,775	88,336
FUNDING SOURCES (REVENUE)										
Balance CFW from 2024 to 2025	(51,652)	(51,652)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(3,345)	(4,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes Other Income	(40) (570)	(40) (962)	(40) (580)	-	-	(40) (580)	(40) (590)	(40) (600)	(40) (610)	(40) (620)
Other modifie	(070)	(302)	(555)	_	_	(300)	(000)	(000)	(010)	(020)
TOTAL REVENUE	(55,607)	(57,427)	(620)	-	-	(620)	(630)	(640)	(650)	(660)
REQUISITION	(64,482)	(64,482)	(65,672)	(20,000)	-	(85,672)	(86,070)	(86,587)	(87,125)	(87,676)
*Percentage increase over prior year Requisition			1.8%	31.0%		32.9%	0.5%	0.6%	0.6%	0.6%

Reserve Fund: 1.124 SSI Economic Development Sustainability - Operating Reserve Fund - Bylaw 4243

To help offset fluctuations in operating revenues, special projects, and cover operational expenditures as required

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105534	2025	2026	2027	2028	2029	2030
Beginning Balance		13,495	9,282	16,742	24,242	31,892	39,692
Transfer from Ops	Budget	-	7,460	7,500	7,650	7,800	7,960
Deficit Recovery		(1,428)					
Transfer to Ops Bu	dget	(3,345)	-	-	-	-	-
Interest Income*		560					
Ending Balance \$		9,282	16,742	24,242	31,892	39,692	47,652

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

2026 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the ArtSpring Theatre and contributing to arts programming through the Gulf Islands Community Arts Council (Bylaw No. 3116, January 29, 2004) Bylaw amendment No. 4331, adopted on April 8, 2020.

SERVICE DESCRIPTION:

Service:

This is a service for the contribution to the operation of the ArtSpring Theatre and the arts programs on Salt Spring Island. ArtSpring Theatre is operated by the Island Arts Centre Society. The arts programs are run by the Gulf Islands Community Arts Council. The CRD owns the land that the ArtSpring Theatre is situated on and there is a 10 year license of occupation with the Island Arts Society. Funds provided to ArtSpring Theatre are for maintaining, equipping and operating the facility. Funds provided to the Community Arts Council are for arts programming.

PARTICIPATION:

Electoral Area of Salt Spring Island

1.299 SSI Arts

MAXIMUM LEVY:

Greater of \$93,050 or \$0.031 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

			BUDGET	REQUEST			FUTURE PRO	JECTIONS		
1.299 - Salt Spring Island Arts	20:	25		20	26					
,	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Art Centre Society	98,167	98,167	103,161	_	-	103,161	105,224	107,331	109,480	111,671
Gulf Islands Community Arts Council	42,071	42,071	44,212	-	-	44,212	45,096	45,999	46,920	47,859
Allocations	3,657	3,657	3,978	-	-	3,978	4,051	4,131	4,213	4,295
Other Operating Expenses	4,000	2,800	3,200	-	-	3,200	3,240	3,280	3,320	3,360
TOTAL OPERATING COSTS	147,895	146,695	154,551	-	-	154,551	157,611	160,741	163,933	167,185
*Percentage Increase over prior year			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,208	-	-	-	-	-	-	-	-
TOTAL COSTS	147,895	147,903	154,551	-	-	154,551	157,611	160,741	163,933	167,185
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(2,312)	(2,312)	-	_	_	-	_	-	-	-
Grants in Lieu of Taxes	(90)	(98)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	(2,502)	(2,510)	(190)	-	-	(190)	(190)	(190)	(190)	(190)
REQUISITION	(145,393)	(145,393)	(154,361)	-	-	(154,361)	(157,421)	(160,551)	(163,743)	(166,995)
*Percentage increase over prior year Requisition			6.2%			6.2%	2.0%	2.0%	2.0%	2.0%

Reserve Fund: 1.299 Salt Spring Island Arts - Operating Reserve Fund

Created in 2024

The establishment of operating reserve for the Salt Spring Island (SSI) Arts Service will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund:	1500	Estimated			Budget		
Fund Centre:	105561	2025	2026	2027	2028	2029	2030
Beginning Balance		1,036	1,080	1,080	1,080	1,080	1,080
Transfer from Op Bu	dget	-	-	-	-	-	-
Transfer to Op Budg	et	-	-	-	-	-	-
Interest Income*		44					
Ending Balance \$		1,080	1,080	1,080	1,080	1,080	1,080

Assumptions/Background:

^{*} Interest in planning years nets against inflation which is not included.

2026 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

Commission: Salt Spring Local Community Commission

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest and advantage of the electoral area (Letters Patent - March 24, 1977; April 17, 1985).

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services in an electoral area. Each electoral area budgets their anticipated requirements separately.

PARTICIPATION:

Salt Spring Island Electoral Area.

Service: 1.116 SSI Grants in Aid

MAXIMUM LEVY:

Greater of \$152,452 or \$0.05 / \$1,000 on basis of converted hospital assessed value of land and improvements.

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

			BUDGET REQUEST					FUTURE PRO	JECTIONS	
1.116 - SSI Grants in Aid	s in Aid 2025 BOARD ESTIMATED			20	26					
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Grants in Aid Allocations	68,986 5,009	68,986 5,009 30	70,230 5,840	-	-	70,230 5,840 30	71,630 5,946 30	73,060 6,062	74,520 6,179 30	76,010 6,307 30
Other Expenses TOTAL OPERATING COSTS	73,995	7 4,025	76,100	<u>-</u>	- -	76,1 00	77,606	30 79,152	80,729	82,347
*Percentage Increase over prior year			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025 Grants in Lieu of Taxes Other Revenue	(147) (41) (82)	(147) (41) (112)	(40) (100)	- - -	- -	- (40) (100)	- (40) (100)	(40) (100)	(40) (100)	(40) (100)
TOTAL REVENUE	(270)	(300)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
REQUISITION	(73,725)	(73,725)	(75,960)	-	-	(75,960)	(77,466)	(79,012)	(80,589)	(82,207)
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

2026 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide street lighting on Salt Spring Island.

Service: 1.234 SSI Street Lighting

Bylaw No. 3746, December 14, 2011. Bylaw amendment No.4189 to increase the maximum requisition adopted August 11, 2017.

PARTICIPATION:

Salt Spring Island Electoral Area # 65, 2(764). Order in Council No. 444, September 16, 2011.

MAXIMUM LEVY:

Greater of \$24,370 or \$0.0075 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

			BUDGET REQUEST				FUTURE PROJECTIONS				
1.234 - SSI Street Lighting	20	25		20	26						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030	
OPERATING COSTS											
Electricity	27,190	27,190	28,210	-	-	28,210	28,770	29,350	29,940	30,540	
Allocations	3,652	3,652	3,774	-	-	3,774	3,843	3,917	3,991	4,076	
Contribution projects	1,930	-	1,960	-	-	1,960	2,000	2,045	2,090	2,130	
Other Operating Expenses	100	180	100	-	-	100	100	100	100	100	
TOTAL OPERATING COSTS	32,872	31,022	34,044	-	-	34,044	34,713	35,412	36,121	36,846	
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%	
CAPITAL / RESERVE											
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590	
TOTAL COSTS	32,872	32,902	34,044	-	-	34,044	35,273	35,982	36,701	37,436	
FUNDING SOURCES (REVENUE)											
Transfer from Operating Reserve Fund	_	-	_	_	_	-	_	_	_	_	
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)	
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)	
TOTAL REVENUE	(40)	(70)	(40)		-	(40)	(40)	(40)	(40)	(40)	
REQUISITION	(32,832)	(32,832)	(34,004)	-	-	(34,004)	(35,233)	(35,942)	(36,661)	(37,396)	
*Percentage increase over prior year Requisition			3.6%			3.6%	3.6%	2.0%	2.0%	2.0%	

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584 Created in 2023

Reserve Cash Flow

Fund:	1500 Estimated Budget							
Fund Centre:	105557	2025	2026	2027	2028	2029	2030	
Beginning Balance		1,102	1,146	1,146	1,706	2,276	2,856	
Transfer from Ops E	Budget	-	-	560	570	580	590	
Transfer to Ops Bud	dget	-	-	-	-	-	-	
Interest Income*		44						
Ending Balance \$		1,146	1,146	1,706	2,276	2,856	3,446	

Assumptions/Backgrounds:

^{*} Interest in planning years nets against inflation which is not included.

2026 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To establish a contribution to a search and rescue service in the Salt Spring Island Electoral Area. Establishment Bylaw No. 3494 (Nov. 14, 2007).

SERVICE DESCRIPTION:

Governed by Bylaw #3494, the service provides cost coverage for overhead expenses for the Salt Spring Island Search and Rescue Society.

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

Service: 1.378 SSI Search and Rescue

MAXIMUM LEVY:

Greater of \$15,000 or \$0.0053 / \$1,000 on actual assessed value of land and improvements.

FUNDING:

			BUDGET REQUEST				FUTURE PRO	JECTIONS		
1.378 - SSI Search and Rescue	-	25		20	26					
	BOARD BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contribution to SSI SAR Society	25,895	25,895	26,360	-	-	26,360	26,890	27,430	27,980	28,540
Allocations	1,290	1,290	1,376	-	-	1,376	1,401	1,429	1,458	1,487
Other Expenses	340	50	350	-	-	350	360	370	380	390
TOTAL COSTS	27,525	27,235	28,086	-	-	28,086	28,651	29,229	29,818	30,417
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	290	(290)	-	-	(290)	-	-	-	-
Balance c/fwd from 2024 to 2025	(945)		-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
TOTAL REVENUE	(1,045)	(755)	(390)	-	-	(390)	(100)	(100)	(100)	(100)
REQUISITION	(26,480)	(26,480)	(27,696)	-	-	(27,696)	(28,551)	(29,129)	(29,718)	(30,317)
*Percentage increase over prior year Requisition			4.6%			4.6%	3.1%	2.0%	2.0%	2.0%

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SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

Service: 1.342 SSI Livestock Injury Compensation Commission: Salt Spring Island Local Community Commission

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act*. (Livestock Injury Compensation Service (Salt Spring Islands) Bylaw 4418, No. 1, 2021)

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

			BUDGET REQUEST			FUTURE PROJECTIONS				
1.342 - SSI Livestock Injury Compensation	20 BOARD	25 ESTIMATED	CORE	2026 CORF						
	BUDGET	ACTUAL	BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Allocations Compensation Claim Payments	158 3,000	158 -	158 3,000	-	-	158 3,000	161 3,000	164 3,000	167 3,000	171 3,000
TOTAL COSTS	3,158	158	3,158	-	-	3,158	3,161	3,164	3,167	3,171
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	3,133	(3,133)	-	-	(3,133)	-	-	-	-
Balance c/fwd from 2024 to 2025 Other Income	(3,143)	(3,143) (135)	(25)	-	-	- (25)	(30)	(33)	(36)	(40)
TOTAL REVENUE	(3,145)	(145)	(3,158)	-	-	(3,158)	(30)	(33)	(36)	(40)
REQUISITION	(13)	(13)	_	-	-	-	(3,131)	(3,131)	(3,131)	(3,131)
*Percentage increase over prior year Requisition						NA	NA	0.0%	0.0%	0.0%

Appendix B

LCC Supplementary Items Identified for 2026-2030

Service	Ongoing / One-Time		Item / Rational	Cost	Funding Source
SSI Arts	Ongoing	A-1.	25% increase over two years: 2025 =11.3% 2026 =5%	\$7,135	Requisition
SSI Library	Ongoing Ongoing	A-2.	5% Increase to requisition above increase for SSI Archives.	\$28,184 \$5,500	Requisition
Economic Development	Ongoing	A-5.	Requisition increase to support additional projects and initiatives.	\$20,000	Requisition
Fernwood Dock	Ongoing	A-6.	Requisition increase to support increased transfers to reserves	\$9,000 CRF \$1,000 ORF	Requisition
Community Transit	Ongoing	A-7.	Allocation to PARC to support bus shelter operations	\$2,000	Requisition
Community Transportation	Ongoing	A-8.	Roadside pathway repairs and materials	\$5,000	Requisition
Community Parks	Ongoing		Additional Bylaw patrol funding Porta potty deployment one month early	\$5,000 \$2,700	Requisition
		A-11.	Drummond Park Washroom closure porta potty 12month rental	\$4,800	
		A-12.	Aux parks staff to support new park and trail maintenance	\$9,500	
		A-13.	Staff training for hazardous materials	\$3,000	
		A-15.	Centennial Washroom Security Sarah Way Parking Resurfacing	\$2,400 \$15,000	ORF
Community Recreation	Ongoing		Wages for summer camp staff (only 50% of Summer student grant was approved for 2025)	\$10,000	Requisition
Pool & Park Land	Ongoing	A-16. A-17. A-18.	Opening pool on statutory holidays Revenue for opening STATS Pool Facility Maintenance hours Pool Draining and Annual Closure SIMS Maintenance/Janitorial hours	\$14,500 -(\$3,725) \$8,736 \$25,000 \$4,000	Requisition / Revenue Requisition ORF Requisition

LCC Capital Projects Identified for 2026-2030

Service	Year	Item	Cost	Funding Source
Community Transit	2026	B-1. Grant Funding to support future bus shelters	TBD	Grant
Community Parks	2026 2026 2028	 B-2. Disc Golf Upgrades B-3. Centennial Park Rock Planter Replacement B-4. EV Truck Replacement B-5. EV Truck Replacement 	\$15,000 \$40,000 \$130,000 \$100,000	5k CRF/10K CWF 40k CWF 40k ERF/95k CWF 5k ERF/95k CWF
Community Recreation	2026	B-6. Resurfacing tennis/pickleball court #4B-7. Racket Sport Court Designs	\$55,000 \$75,000	5k CRF/50k CWF 45k CRF/30k CWF
Pool & Park Land	2026	B-8. Accessibility upgrades B-9. SIMS Safety and security upgrades B-10. SIMS Energy Audit recommendations / HVAC	\$25,000 \$40,000 \$500,000	Sparc Grant CWF Grant
		B-11. Hydrofield Upgrades B-12. Phoenix Upgrades & Security B-13. Pool Building Envelope replacement B-14. SIMS Roof Replacement B-15. Pool Vending Machine	\$350,000 \$20,000 \$1,500,000 \$500,000 \$20,000 \$7,500	50k CRF/ 300kCWF CWF Debt Grant ORF ORF

- Capital Reserve Funding (CRF)
- Equipment Replacement Funding (ERF)
- Operating Reserve Funding (ORF)
- Community Works Funding (CWF)

Appendix C: January 2026 Approvals (LCC Services)

Purpose: To summarize the budget items that require implementation as of January 2026 before final budget approval in March 2026.

Service Name	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
1.459 SSI Park, Land, & Rec Programs	SIMS Safety and security up	ogrades		40,000	Grants	
	Ball Field Development			50,000 300,000 300,000 8,500	Capital Reserve Fund Donation Grants Capital on hand	
	Rainbow Recreation Centre	re opening STAT holiday		14,500		Program fees/Requisition
1.238A Community Transit	Bus Shelters			190,000 10,000	Grants Capital Reserve Fund	
	Grand Total			14,500	898,500	