Capital Regional District

625 Fisgard St.,
Victoria, BC V8W 1R7

Notice of Meeting and Meeting Agenda
Electoral Areas Committee

Wednesday, October 29, 2025 | **10:00 AM** | **6th Floor Boardroom**
625 Fisgard St.
Victoria, BC V8W 1R7

Special Meeting - Budget

P. Brent (Chair), G. Holman (Vice Chair), A. Wickheim, C. McNeil-Smith (Board Chair, ex-officio)

Guest: Director M. Little

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. Presentations/Delegations

The public are welcome to attend CRD meetings in-person.

Delegations will have the option to participate electronically. Please complete the online application at www.crd.ca/address 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 CRD Board at crdboard@crd.bc.ca.

4. Special Meeting Matters

4.1. 25-0947 2026 Preliminary Electoral Area Budget Review

Recommendation: The Electoral Areas Committee 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 as presented; and
2. That the new initiatives for January 1, 2026 implementation identified in Appendix E, be approved for expenditure.

Attachments: Staff Report: 2026 Preliminary EA Budget Review

Appendix A: EA Budget Review-Joint EA

Appendix B: EA Budget Review-JDF

Appendix C: EA Budget Review-SSI

Appendix D: EA Budget Review-SGI

Appendix E: EA Budget Review-Jan 2026 Approvals

5. Adjournment

The next meeting is November 12, 2025.

To ensure quorum, please advise Tamara Pillipow (tpillipow@crd.bc.ca) if you or your alternate cannot attend.

Making a difference...together

REPORT TO ELECTORAL AREAS COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 29, 2025

<u>SUBJECT</u> **2026 Preliminary Electoral Area Budget Review**

ISSUE SUMMARY

To present 2026 Electoral Area (EA) Budgets for recommended approval to the Capital Regional District Board.

BACKGROUND

The Capital Regional District (CRD) provides a range of regional, sub-regional and local services. Regional services are provided to the entire region, sub-regional services to groups of participating Municipalities and EAs, and local services to single Municipalities, an EA or to groups of residents within a defined service area. The CRD provides services to approximately 23,300 EA residents.[1]

Budgets for review are specific to services in the Juan de Fuca (JDF) EA, the Salt Spring Island (SSI) EA, and the Southern Gulf Islands (SGI) EA. EA services are established through the *Local Government Act and* Service Establishment Bylaws and are guided by the Board Strategic and Corporate Plans*.*

Budget Approval Process

Through the Electoral Areas Committee (EAC) Terms of Reference, review and recommendation for approval of EA service budgets, is delegated to the EAC with an exception that fourteen (14) SSI services were delegated to SSI Local Community Commission (LCC).

In 2023, the SSI LCC was established. The LCC delegated authority includes review and recommendation of select SSI service budgets to the CRD Board directly.

On September 11, 2025, the LCC met to review preliminary budgets. Budget direction was provided at the meeting, and these impacts have been incorporated into the preliminary SSI budgets presented in this report.

All EA budgets will be included in the preliminary 2026 CRD Financial Plan to be presented on October 29, 2025 to the Committee of the Whole. As in previous years and in alignment with the Commission Handbook Guidelines, where applicable, review and recommendation of local EA commission budgets will take place annually through the fall. Budget changes following commission review will be forwarded to the Board and considered at final budget approval in March 2026.

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[1] 2021 Census Data

Service Planning and Budget Development

The CRD Board approved the 2023-2026 Board Priorities and CRD Corporate Plan in 2023. The plan includes a number of community needs with outcome statements for staff to advance through the four-year election term. The service planning process is designed to ensure alignment and implementation of strategic objectives during the term. Any initiatives and/or changes to service levels will be advanced through the annual service and financial planning cycle.

As part of the planning process, the Executive Leadership Team (ELT) has met multiple times over recent months to review service plans, initiative business cases 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 delivery of core services, impacts of new initiatives, proposed capital expenditures 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 summary of the changes to budgets for Joint EA Services and each EA is included in this report and supported by Appendix A (Joint EA), Appendix B (JDF), Appendix C (SSI) and Appendix D (SGI).

ALTERNATIVES

Alternative 1
The Electoral Areas Committee 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 as presented; and
2. That the new initiatives for January 1, 2026 implementation identified in Appendix E, be approved for expenditure.

Alternative 2
The Electoral Areas Committee 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 for January 1, 2026 implementation identified in Appendix E, be approved with specific direction on amendments.

IMPLICATIONS

Financial Implications

Joint Electoral Area Services Overview

Joint Electoral Area Services provide services to the three unincorporated areas within the CRD: JDF EA, SSI EA and SGI EA.

Table 1 summarizes the change in tax requisition, operating budget, and capital plan from 2025 final budget to 2026 provisional budget.

Table 1: Summary of Joint Electoral Area Services 2026 Provisional vs 2025 Final (in $ millions)

	2026 Provisional Plan $M	2025 Financial Plan $M	$M Change	% Change
Requisition	1.50	1.17	0.33	28.3%
Operating Budget	6.17	3.85	2.32	60.3%
Capital Plan	0.12	0.20	(0.08)	-38.5%

The requisition for joint EA services is cost apportioned to each EA on the basis of converted assessments. Detailed requisition summary by service before cost apportionment is included in Appendix A-1.

The provisional 2026 operating budget is $6.17 million, an increase of $2.32 million or 60.3% from 2025. The primary drivers of this increase are due to:

- the establishment of the EA Utility Operations service for Southern Gulf Islands and Salt Spring Island under CRD Evolves This new service separates utility operating costs in the Electoral Areas from those in the Core Area Services. As a result, $1.85 million was transferred from Core Area Services to the new utility service. These costs are fully recovered through labour charge-outs to the SSI and SGI local utilities, with no impact on the tax requisition.
- Annualization of partial year expenditures for the Joint EA Administration Service that was created in Q3 2025
- The Election Service operating budget is increased due to the election that will occur in 2026
- Other increases in operating expenses are primarily related to inflationary adjustments, contractual agreements and reserve transfers in support of capital programs

The Operating Budget Overview summary of changes by service and by expenditure type is included in Appendix A-2.

The provisional 2026 capital plan is $0.12 million, a decrease of ($0.08) million or (38.5%). The reduction in capital spending in 2026 is primarily due to the deferral of vehicle replacement by the Building Inspection Service to 2027. This was partially offset by the addition of vehicle replacement by the new EA service, EA Utility Operations. The 2026 Capital Plan Summary overview is included in Appendix A-3.

The detailed budget packages for joint EA services are included in Appendix A-4.

Requisition Overview by EA

Table 2 summarizes the change in tax requisition from 2025 final to 2026 provisional for each EA.

Table 2: 2026 Provisional vs 2025 Final Requisition

	2026 Provisional Requisition		2025 Final Requisition		$ Change		% Change
	$M	$ Per HH	$M	$ Per HH	$M	$ Per HH	Per HH
JDF	3.46	852.54	3.14	774.74	0.32	77.79	10.0%
SSI	9.71	1,472.54	8.97	1,361.28	0.73	111.26	8.2%
SGI	4.33	639.28	4.10	604.26	0.23	35.02	5.8%

Requisition increases are inclusive of all regional, sub-regional, joint EA and individual EA services in addition to the Capital Regional Hospital District (CRHD). However, Table 2 excludes changes in specified and defined area services within each EA. It should also be noted that regional and sub-regional service budgets may change as service plans and budgets are deliberated at Committee of the Whole and the Board on October 29, 2025.

The actual tax rates impact to EA 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 2 (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.

Detailed Requisition summaries by service area are included in Appendix B-1 (JDF), Appendix C-1 (SSI), and Appendix D-1 (SGI).

Operating Budget Overview by EA

Table 3 summarizes the change in gross expenditures for each EA in the 2026 provisional budget compared to the 2025 final budget, for individual EA budgets only (excludes Regional, Sub-Regional, Joint EA and CRHD services).

Table 3: Summary of Operating Budget (in $ millions) by EA

	2026 Provisional Plan $M	2025 Financial Plan $M*	$M Change	% Change
JDF	6.22	5.88	0.34	5.7%
SSI	13.07	12.14	0.93	7.6%
SGI	9.94	9.96	(0.02)	(0.2%)
Total	**29.23**	**27.98**	**1.25**	**4.4%**

*Based on Amendment Financial Plan (Bylaw No. 4710)

- JDF: The provisional 2026 operating budget is $6.22 million, an increase of $0.34 million or 5.7% from 2025. The primary drivers of this increase are due to:
    - Increase in salaries and wages, including additional auxiliary staff, in the JDF EA Community Parks Service
    - Fire Protection services had increases in staffing costs, honorariums, contract for services and vehicle maintenance costs
    - Transfer to reserves have increased in multiple services in support of asset management plans and capital programs

  - Operations labour charges and repairs plus maintenance costs are other drivers for local utility services - other minor increases in operating expenses are primarily related to inflationary adjustments

- SSI: The provisional 2026 operating budget is $13.07 million, an increase of $0.93 million or 7.6% from 2025, inclusive of fourteen services delegated to LCC. The primary drivers of this increase are due to:
  - Increase in salaries and wages and new debt servicing costs to upgrade pool facilities in SSI Pool and Park Land Service
  - Increase in repairs and maintenance costs and operations labour charges for process improvement and more attention to the system in several local utility services such as Ganges Sewer Service
  - Operating costs in Maliview Sewer will see an increase in 2026 mainly due to new debt servicing costs to complete the upgrade of the Wastewater Treatment Plant (WWTP)
  - There is an increase in sludge hauling costs in SSI Septage and Composting Service in 2026 due to a rise in the rate and forecast volumes.
  - Additional pressures are related to increased contributions through the SSI Public Library service and a higher municipal obligation to SSI Community Transit
  - Transfers to reserves have increased in multiple services in support of asset management and capital programs

- SGI: The provisional 2026 operating budget is $9.94 million, a decrease of ($0.02) million or (0.2%) from 2025. The primary drivers of this decrease are due to:
  - One-time grant funding in 2025 for Last-mile Connectivity and Economic Diversification Project grant awarded to the SGI Economic Development Service
  - One-time budget for assessment and servicing of generators in SGI Emergency Program Service in 2025

This decrease in operating budget will be offset by the main drivers for increase in the operating budget stated below.

  - Increase in operations labour charges, electricity, repairs and maintenance and supplies costs in Magic Lake Estates Sewer Service due to the new WWTP. These increases are partially offset by decrease in sludge hauling and waste disposal expenses.
  - Increased contributions to Pender Fire Society through the Pender Fire Protection Service, slightly offset by reduced MFA debt servicing costs, due to completed debt repayment in 2025, and one-time deficit carryover from 2024 to 2025.
  - Increase in salaries and wages in South Galiano Fire Protection Service.
  - Increased operations labour charges and supplies in Magic Lake Estates Water to support water sampling and delivery, emergency response, Water Treatment Plant and distribution system, etc.
  - Transfer to reserves have increased in multiple services in support of asset management and capital programs. Other minor increases in operating expense are due to inflationary adjustments.

The Operating Budget Overview summary of changes by service, and by expenditure type are included in Appendix B-2 (JDF), Appendix C-2 (SSI) and Appendix D-2 (SGI).

Capital Budget Overview by EA

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 communities

The following table summarizes the capital plan by EA.

Table 4 - Summary of Capital Plan by Electoral Area (in $ millions)

	2026 Capital Plan $M	2025 Capital Plan $M*	$M Change	% Change
JDF EA	3.62	2.99	0.63	21.1%
SSI EA	15.30	9.12	6.18	67.8%
SGI EA	5.92	5.47	0.45	8.2%
Total	**24.84**	**17.58**	**7.26**	**41.3%**

*Based on Amendment Financial Plan (Bylaw No. 4710)

- JDF: The provisional 2026 capital plan is $3.62 million, an increase of $0.63 million or 21.1%. The primary drivers of this increase are due to some new projects planned in 2026, such as the *Otter Point Community Hall Construction* in JDF EA Community Recreation and *Replacement an Engine Pumper Truck* in the Otter Point Fire Protection Service. These capital increases are partially offset by completion or partial completion of capital projects in 2025, such as *Consolidated JDF Official Community Plan Review* in JDF Community Planning, *Vehicle Replacement* in JDF Search and Rescue Service and a *Squad Car Replacement* in East Sooke Fire Protection Service.

- SSI: The provisional 2026 capital plan is $15.30 million, an increase of $6.18 million or 67.8%. This increase is mainly due to new capital projects required to maintain or expand service levels or new capital added to existing projects in 2026, such as the *Wastewater Treatment Plant Upgrades* in the Maliview Sewer service, *Kings Lane Sewer Extension* and *UF Membrane Replacement* in Ganges Sewer Service and *Pool Building Structural Upgrades* in SSI Pool and Parkland Service. Part of the increases in capital are offset by projects completing in 2025, such as *Repair Works* in SSI Fernwood Dock and *Construction of Composting Facility* in SSI Septage/Composting Service, or deferral of projects to the years beyond 2026, such as deferral of the *Drummond Park Playground Upgrades* from 2025 to 2027 in SSI Parks, deferral of *Ganges Harbour Walk* in SSI Community Recreation to 2027 and deferral of *Construction of Back Up Power* in Highland/Fernwood Water Service to 2030.

- SGI: The provisional 2026 capital plan is $5.92 million, an increase of $0.45 million or 8.2%. The primary drivers of this increase are due to new capital projects required to maintain or expand service levels or new capital added to existing projects in 2026, such as *Design and Construction of New Water Storage Tank* in Surfside Water and *Storage Tank Replacement* in Skana Water Service. Part of the increases in capital are offset by projects completing in

2025, such as partial completion of the *Schooner Way Trail Development* in Pender Parks and completion of the *Miners Bay Dock Improvements* in SGI Harbours Service.

The 2026 Capital Plan Summary overview by service are included in Appendix B-3 (JDF), Appendix C-3 (SSI) and Appendix D-3 (SGI). Capital plan highlights for capital projects over $100,000 for each EA, are summarized in Appendix B-4 (JDF), Appendix C-4 (SSI) and Appendix D-4 (SGI).

Capital projects are typically funded by annual contributions from operating, grants, reserves and/or long-term debt. Grant funding can have a significant impact on the implementation of the plan as program intakes and results are unknown during the planning process. When changes in funding occurs, financial plan amendments are prepared and presented for approval.

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 as required activities in advance of final budget approval are listed in Appendix E.

Summary

The attached 2026 EA budget packages in Appendix A (Joint EA), Appendix B (JDF), Appendix C (SSI) and Appendix D (SGI), which include operating and capital, are provided for provisional approval. Appendix E contains items that, because of business requirements, require early approval in advance of final budget approval in March.

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 respective commissions prior to final approval of the financial plan in March 2026.

CONCLUSION

The EA service budgets have been delegated to the EAC by the CRD Board for review and provisional approval. Overall, the 2026 EA preliminary budgets have been prepared in alignment with service plans and direction received by the respective EA director.

RECOMMENDATION

The Electoral Areas Committee 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 as presented; and
2. That the new initiatives for January 1, 2026 implementation identified in Appendix E, be approved for expenditure.

Submitted by:	Varinia Somosan, CPA, CGA, Senior Manager, Financial Services & Deputy Chief Financial Officer
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Kevin Lorette, P. Eng., MBA, General Manager, Housing, Planning and Protective Services
Concurrence:	Stephen Henderson, MBA, P.G.Dip.Eng, BSc, General Manager, Electoral Area Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2026 Preliminary Electoral Area Budget Review – Joint EA Services
Appendix B: 2026 Preliminary Electoral Area Budget Review – JDF
Appendix C: 2026 Preliminary Electoral Area Budget Review – SSI
Appendix D: 2026 Preliminary Electoral Area Budget Review – SGI
Appendix E: 2026 Preliminary Electoral Area Budget Review - January 2026 Approvals

Appendix A

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review
Appendix A-1: Requisition Summary (Joint EA Services)

	Joint EA Electoral Area	**2026**	**2025**	**Difference Increase/(Decrease) $**	**%**
1.103	Elections	40,000	-	40,000	100.00%
1.104	U.B.C.M.	14,308	13,500	808	5.99%
1.108	Joint Electoral Area Admin	320,380	174,997	145,383	83.08%
1.318	Building Inspection	736,886	666,762	70,124	10.52%
1.320	Noise Control	80,319	77,349	2,970	3.84%
1.322	Nuisances & Unsightly Premises	62,524	56,236	6,288	11.18%
1.368	Electoral Area Fire Inspection & Investigation - New	25,000	-	25,000	100.00%
1.372	Electoral Area Emergency Program	218,800	179,342	39,458	22.00%
	Total Joint Electoral Area	**$1,498,217**	**$1,168,186**	**$330,031**	**28.25%**

Appendix A-2

Joint EA Services - Operating Budget Highlights - Gross Expenditure (+/- 1.8% and +/- $20,000)

Joint EA Services +/- 1.8% and +/- $20,000	Gross Expenditure 2026	Gross Expenditure 2025	Changes $	Changes %	Main Budget Driver
1.103 - Elections	273,150	162	272,988	100.0%	• Electoral Area Elections costs
1.108 - Joint Electoral Area Admin (New in 2025)	320,380	174,997	145,383	100.0%	• Annualization of GM Electoral Area Services Department
1.318 - Building Inspection	2,535,665	2,403,242	132,423	5.5%	• Increased salaries & wages $55k • IBC 16f-2.1 Digitizating Records (2025/2026) $75k • Increased software licence fees $30k • One-time decreased transfers to reserve ($30k)
1.368 Electoral Area Fire Inspection & Investigation (New in 2026)	25,000	-	25,000	100.0%	• Contractor costs for fire inspection and investigations in Electoral Areas
1.372 - Electoral Area Emergency Program	1,009,410	1,119,770	(110,360)	-9.9%	• Increased salaries & wages $46k • Reduction in one-time grant funded Fire Smart Contribution costs ($175k) • Increased software licences $13k and other inflationary increases
1.580 EA Utility Operations -SSI & SGI (New in 2026)	1,847,594	-	1,847,594	100.0%	• Utility operations costs segregated from 1.577 Integrated Water Management Operations service
Total Joint EA Services meeting criteria	**6,011,199**	**3,698,171**	**2,313,028**	**62.5%**	
Other (Services not meeting criteria above)	160,341	151,118	9,223	6.1%	
Total Joint EA Services	**6,171,540**	**3,849,289**	**2,322,251**	**60.3%**	

Joint EA Services - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2026 ($'000)	Financial Plan* 2025 ($'000)	Change $'000	Change %
Operations	5,943	3,777	2,166	57.3%
Capital Funding	14	14	-	0.0%
Debt Servicing	-	-	-	0.0%
Transfer to Reserves	214	58	156	267.4%
Total Southern Gulf Islands	**6,172**	**3,849**	**2,322**	**60.3%**

*Based on Amendment Financial Plan (Bylaw №. 4710)

Appendix A-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JOINTLY FUNDED 2026

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.318	Building Inspection	23,000					23,000			23,000				23,000
1.372	Emergency Planning Coordination	2,500					2,500			2,500				2,500
1.580	EA Utility Operations	7,200	90,000				97,200			97,200				97,200
	TOTAL	**32,700**	**90,000**				**122,700**			**122,700**				**122,700**

Appendix A-4: Jointly Funded Budgets

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Electoral Area Services

EAC Review

OCTOBER 2025

Service: 1.029 GM - Electoral Area Services **Committee: Electoral Area**

DEFINITION:

The oversight of Electoral Area Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

The department and its divisions report to the Board, Hospital District Board, Electoral Area Services Committee and the Salt Spring Island Local Community Commission.

PARTICIPATION:

All municipalities and electoral areas

MAXIMUM LEVY:

N/A

FUNDING:

Requisition and Internal Recoveries

Change in Budget 2025 to 2026

Service: 1.029 GM - Electoral Area Services	**Total Expenditure**	**Comments**
2025 Budget	**249,995**	
Change in Salaries:		
Salary cost	220,600	Annualization of salary costs, service initiated Q3 2025
Total Change in Salaries	220,600	
Other Changes:		
Human Resources Allocation	7,261	Increase in 2025 wages & benefits budget
Supplies	(19,990)	One time 2025 Office costs associated with new ongoing FTEs
Other	(180)	
Total Other Changes	(12,909)	
2026 Budget	**457,686**	
Summary of % Expense Change		
Salaries and wages	*88.2%*	
Balance of change	*-5.2%*	
% expense increase from 2025:	*83.1%*	
% Requisition increase from 2025 (if applicable):	*83.1%*	*Requisition funding is (30)% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected

1.029 - GM - Electoral Area Services	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	191,995	191,045	412,595	-	-	412,595	424,536	436,817	447,254	457,933
Contract for Services	4,500	4,500	3,570	-	-	3,570	3,640	3,710	3,780	3,850
Internal Allocations	25,000	25,000	32,261	-	-	32,261	33,994	34,903	35,093	35,706
Operating Other	28,500	29,450	9,260	-	-	9,260	9,444	9,628	9,812	9,997
TOTAL OPERATING COSTS	**249,995**	**249,995**	**457,686**	**-**	**-**	**457,686**	**471,614**	**485,058**	**495,939**	**507,486**
*Percentage Increase over prior year						83.1%	3.0%	2.9%	2.2%	2.3%
TOTAL COSTS	**249,995**	**249,995**	**457,686**	**-**	**-**	**457,686**	**471,614**	**485,058**	**495,939**	**507,486**
FUNDING SOURCES (REVENUE)										
Internal Recoveries	(174,997)	(174,997)	(320,380)	-	-	(320,380)	(330,130)	(339,541)	(347,157)	(355,240)
TOTAL REVENUES	**(174,997)**	**(174,997)**	**(320,380)**	**-**	**-**	**(320,380)**	**(330,130)**	**(339,541)**	**(347,157)**	**(355,240)**
NET COSTS	**74,998**	**74,998**	**137,306**	**-**	**-**	**137,306**	**141,484**	**145,517**	**148,782**	**152,246**
*Percentage increase over prior year Net Costs						83.1%	3.0%	2.9%	2.2%	2.3%
AUTHORIZED POSITIONS:										
Salaried	2.0		2.0			2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2026 Budget

Elections

EAC Review

OCTOBER 2025

Service: **1.103** **Elections** **Committee: Electoral Area**

DEFINITION:

To maintain voters lists for electoral areas and to undertake elections as required (Sec. 52 and 75 of the Local Government Act).

PARTICIPATION:

All electoral areas on the basis of converted assessed value of land and improvements.

MAXIMUM LEVY:

No limit

FUNDING:

Requisition and recovery from Islands Trust and school districts 61, 62, 63, 64

Change in Budget 2025 to 2026
Service: 1.103 Elections

	Total Expenditure	Comments
2025 Budget	**162**	Non-election year
Other Changes:		
Electoral Area Elections Expenditure	177,620	EA Election costs
Island Trust	81,870	Island Trust Election - full recovery from Island Trust
Standard Overhead Allocation	13,660	OH increase in election year
Other Costs	(162)	
Total Other Changes	272,988	
2026 Budget	**273,150**	

Summary of % Expense Increase		
2026 EA Election	109642.0%	
2026 Island Trust Election	50537.0%	
Balance of increase	8332.1%	
% expense increase from 2025:	***168511.1%***	
% Requisition increase from 2025:	***NA***	*Requisition funding is 14.6% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

No major variance is expected. The estimated minor favourable variance of $112 will be adjusted to the Operating Reserve Fund (ORF) at year end. The ORF balance at the end of the year before this transfer is estimated at $257,878.

1.103 - Elections

	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Electoral Area Elections	-	-	177,620	-	-	177,620	500	-	-	191,830
Islands Trust	-	-	81,870	-	-	81,870	-	-	-	88,430
Allocations and Insurance	162	50	13,660	-	-	13,660	-	3	-	-
TOTAL OPERATING COSTS	**162**	**50**	**273,150**	**-**	**-**	**273,150**	**500**	**3**	**-**	**280,260**
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	112	-	-	-	-	40,460	41,780	42,610	-
TOTAL COSTS	**162**	**162**	**273,150**	**-**	**-**	**273,150**	**40,960**	**41,783**	**42,610**	**280,260**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	(151,120)	-	-	(151,120)	-	-	-	(148,370)
Recovery from Islands Trust	-	-	(81,870)	-	-	(81,870)	-	-	-	(88,430)
Other Income	(162)	(162)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(162)**	**(162)**	**(233,150)**	**-**	**-**	**(233,150)**	**(160)**	**(160)**	**(160)**	**(236,960)**
REQUISITION	**-**	**-**	**(40,000)**	**-**	**-**	**(40,000)**	**(40,800)**	**(41,623)**	**(42,450)**	**(43,300)**
*Percentage increase over prior year Requisition			NA			NA	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

To stabilize requisition for Electoral Area Elections held every 4th year

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105515**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		247,586	257,878	106,758	147,218	188,998	231,608
Transfer from Op Budget		-	-	40,460	41,780	42,610	-
Transfer to Op Budget		-	(151,120)	-	-	-	(148,370)
Interest Income*		10,292					
Ending Balance $		**257,878**	**106,758**	**147,218**	**188,998**	**231,608**	**83,238**

Assumptions/Background:
Budgeted transfers to reserve will provide funding for elections every 4 years
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

UBCM

EAC Review

OCTOBER 2025

Service: 1.104 Union of B.C. Municipalities **Committee: Electoral Area**

DEFINITION:

To provide for membership dues and convention expenses. Section 787 (b) - SLP - February 1, 1966.

PARTICIPATION:

All electoral areas and those municipalities not maintaining their own membership (currently electoral areas only) on the basis of converted hospital assessed value of land and improvements.

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

Commencing 1982 costs relating to AVICC, which are incurred solely on behalf of the electoral areas, are included in the UBCM budget rather than Legislative and General Government.

1.104 - UBCM

	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Membership Fee	12,700	13,060	13,300	-	-	13,300	13,935	14,210	14,490	14,780
Allocations & Other Expenses	722	722	741	-	-	741	753	767	781	795
TOTAL COSTS	**13,422**	**13,782**	**14,041**	**-**	**-**	**14,041**	**14,688**	**14,977**	**15,271**	**15,575**
*Percentage Increase over prior year						4.6%	4.6%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	(367)	367	-	-	367	-	-	-	-
Deficit c/fwd from 2024 to 2025	178	178	-	-	-	-	-	-	-	-
Other Revenue	(100)	(93)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**78**	**(282)**	**267**	**-**	**-**	**267**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(13,500)**	**(13,500)**	**(14,308)**	**-**	**-**	**(14,308)**	**(14,588)**	**(14,877)**	**(15,171)**	**(15,475)**
*Percentage increase over prior year Requisition						6.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Joint EA Admin

EAC Review

OCTOBER 2025

Service: 1.108 Joint EA Admin **Committee: Electoral Area**

DEFINITION:

The oversight of Electoral Area Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

1.108 - Joint EA Admin

1.108 - Joint EA Admin	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	174,997	174,997	320,380	-	-	320,380	330,130	339,541	347,157	355,240
TOTAL COSTS	**174,997**	**174,997**	**320,380**	**-**	**-**	**320,380**	**330,130**	**339,541**	**347,157**	**355,240**
*Percentage Increase over prior year						NA	3.0%	2.9%	2.2%	2.3%
FUNDING SOURCES (REVENUE)										
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(174,997)**	**(174,997)**	**(320,380)**	**-**	**-**	**(320,380)**	**(330,130)**	**(339,541)**	**(347,157)**	**(355,240)**
*Percentage increase over prior year Requisition						83.1%	3.0%	2.9%	2.2%	2.3%

CAPITAL REGIONAL DISTRICT

2026 Budget

Building Inspection

EAC Review

OCTOBER 2025

Service: 1.318 **Building Inspection** **Committee: Electoral Area**

DEFINITION:

To carry out the Building Regulations function as specified by Section 818 of the Local Government Act (Letters Patent - January 1, 1970).

SERVICE DESCRIPTION:

The building inspection department provides building inspection services to homeowners, builders and contractors in compliance with both the BC Building Code and CRD Building Bylaw 3741 (2010), Amendment 3780 (2011), and Amendment 4403 (2021). The Building inspection service includes receiving, reviewing and advising on building permit applications, processing of the applications including code analysis and referrals to other agencies, issuing building permits and verifying conditional requirements, arranging and carrying out site and construction inspections and granting final approval for occupancy. Staff also provides inspection services to other CRD departments on a cost recovery basis.

PARTICIPATION:

All Electoral Areas on the basis of their value of converted hospital assessments.

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2025 to 2026
Service: 1.318 Building Inspection

	Total Expenditure	Comments
2025 Budget	**2,403,242**	
Change in Salaries:		
Base salary and benefit change	51,476	Inclusive of estimated collective agreement changes
Other	3,050	
Total Change in Salaries	54,526	
Other Changes:		
Standard Overhead Allocation	5,847	Increase in 2025 operating costs
Human Resources Allocation	4,251	Increase in 2025 wages & benefits
Bylaw Enforcement Allocation	15,640	Increase in Bylaw Enforcement services required
Planning & Protection GM Allocation	(26,880)	CRD Evolves: Discontinued due to new EA GM
Digitizing Records (2025 one-time)	(75,000)	2025 costs carried over to 2026 (IBC 16f-2.1 Digitizating Records - 2024)
Digitizing Records (2026 one-time)	150,000	Project to be carried out entirely in 2026 (IBC 16f-2.1 Digitizating Records - 2024); funded by ORF
Software Licences	29,910	Increase in licence fees
Reserve transfer	(30,000)	Decrease in transfers to ERF to mitigate requisition
Other Costs	4,129	Expenses such as rent, phone, legal services, etc.
Total Other Changes	77,897	
2026 Budget	**2,535,665**	

Summary of % Expense Increase		
2026 Base salary	2.1%	
Digitizing Records costs (2024 IBC)	3.1%	
Bylaw Enforcement Allocations	0.7%	
CRD Evolves Transition	-1.1%	
Software Licences	1.2%	
Reserve transfers	-1.2%	
Balance of increase	0.7%	
% expense increase from 2025:	***5.5%***	
% Requisition increase from 2025 (if applicable):	***10.5%***	*Requisition funding is 29.1% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $69,093 (2.9%) due to higher interest on permit fee revenue, savings in staff training and salaries due to staff vacancies, partially offset by higher licences fees and bylaw enforcement costs. This variance will be transferred to Operating Reserve, which has an expected year end balance of $551,033 before this transfer.

1.318 - Building Inspection

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	1,537,403	1,467,574	1,591,929	-	-	1,591,929	1,636,470	1,682,239	1,721,743	1,762,154
Telecommunications	42,780	42,780	43,550	-	-	43,550	44,420	45,310	46,210	47,150
Legal Expenses	19,190	19,190	19,540	-	-	19,540	19,930	20,330	20,740	21,150
Building Rent	40,420	40,420	41,260	-	-	41,260	42,170	43,090	44,130	45,200
Supplies	24,780	24,780	25,230	-	-	25,230	25,740	26,260	26,790	27,330
Allocations	432,563	450,423	425,532	-	3,604	429,136	439,606	453,255	457,860	465,946
Digitizing Records (IBC)	75,000	-	-	-	150,000	150,000	-	-	-	-
Other Operating Expenses	177,806	197,942	211,720	-	-	211,720	215,993	220,333	224,761	229,307
TOTAL OPERATING COSTS	**2,349,942**	**2,243,109**	**2,358,761**	**-**	**153,604**	**2,512,365**	**2,424,329**	**2,490,817**	**2,542,234**	**2,598,237**
*Percentage Increase over prior year			0.4%		6.5%	6.9%	-3.5%	2.7%	2.1%	2.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	30,000	30,000	-	-	-	-	60,000	60,000	62,000	62,000
Transfer to Operating Reserve Fund	-	69,093	-	-	-	-	-	-	59,105	148,240
TOTAL CAPITAL / RESERVES	**30,000**	**99,093**	**-**	**-**	**-**	**-**	**60,000**	**60,000**	**121,105**	**210,240**
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	**2,403,242**	**2,365,502**	**2,382,061**	**-**	**153,604**	**2,535,665**	**2,507,629**	**2,574,117**	**2,686,639**	**2,831,777**
*Percentage Increase over prior year			-0.9%		6.4%	5.5%	-1.1%	2.7%	4.4%	5.4%
Internal Recoveries	(33,016)	(33,016)	(33,610)	-	-	(33,610)	(34,280)	(34,960)	(35,660)	(36,380)
TOTAL COSTS LESS INTERNAL RECOVERIES	**2,370,226**	**2,332,486**	**2,348,451**	**-**	**153,604**	**2,502,055**	**2,473,349**	**2,539,157**	**2,650,979**	**2,795,397**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(307,194)	(232,194)	(190,165)	-	(153,604)	(343,769)	(79,255)	(21,630)	-	-
Permit Fees Revenue	(1,350,000)	(1,350,000)	(1,374,300)	-	-	(1,374,300)	(1,401,790)	(1,429,830)	(1,458,430)	(1,487,600)
Contract Revenue	(41,190)	(41,190)	(41,930)	-	-	(41,930)	(42,760)	(43,620)	(44,490)	(45,380)
Grants in Lieu of Taxes	(2,340)	(2,340)	(2,380)	-	-	(2,380)	(2,430)	(2,480)	(2,530)	(2,580)
Revenue - Other	(2,740)	(40,000)	(2,790)	-	-	(2,790)	(2,850)	(2,910)	(2,970)	(3,030)
TOTAL REVENUE	**(1,703,464)**	**(1,665,724)**	**(1,611,565)**	**-**	**(153,604)**	**(1,765,169)**	**(1,529,085)**	**(1,500,470)**	**(1,508,420)**	**(1,538,590)**
REQUISITION	**(666,762)**	**(666,762)**	**(736,886)**	**-**	**-**	**(736,886)**	**(944,264)**	**(1,038,687)**	**(1,142,559)**	**(1,256,807)**
*Percentage increase over prior year										
Requisition			10.5%			10.5%	28.1%	10.0%	10.0%	10.0%
Per Fees Revenue			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	11.6		11.6			11.6	11.6	11.6	11.6	11.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.318 Building Inspection	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$7,000	$23,000	$6,000	$6,000	$6,000	$6,600	$47,600
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$125,000	$0	$92,500	$92,500	$92,500	$92,500	$370,000
		$132,000	**$23,000**	**$98,500**	**$98,500**	**$98,500**	**$99,100**	**$417,600**
	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	$132,000	$23,000	$98,500	$98,500	$98,500	$99,100	$417,600
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$132,000	**$23,000**	**$98,500**	**$98,500**	**$98,500**	**$99,100**	**$417,600**

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 #: 1.318

Service Name: Building Inspection

				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
18-01	Replacement	Vehicle Replacement	Vehicle Replacement ($75k vehicle + $17.5k charging station)	$ 370,000	V	ERF	$ 125,000	$ -	$ 92,500	$ 92,500	$ 92,500	$ 92,500	$ 370,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	$ 30,600	E	ERF	$ -	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,600	$ 30,600
25-01	New	New Workstation at JDF	Add new workstation at JDF for staff	$ 7,000	E	ERF	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
26-01	New	Lobby Reconfiguration	Reconfigurre lobby to maximize space	$ 10,000	E	ERF	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 417,600**				**$ 23,000**	**$ 98,500**	**$ 98,500**	**$ 98,500**	**$ 99,100**	**$ 417,600**

Service: **1.318** **Building Inspection**

Project Number	18-01	**Capital Project Title**	Vehicle Replacement	**Capital Project Description**	Vehicle Replacement
Project Rationale	Replaces vehicles with substantial miles that are used by the Building Inspectors to travel to remote locations in the Southern Gulf Islands and Juan de Fuca to carry out building inspections.				

Project Number	19-01	**Capital Project Title**	Computer Replacement	**Capital Project Description**	Replacement of Computer equipment
Project Rationale	As per IT's replacement schedule for department computers.				

Project Number	25-01	**Capital Project Title**	New Inspector Workstation at JDF	**Capital Project Description**	Add new workstation at JDF for Building Inspector
Project Rationale	Add workstation for new Building Inspector added in budget.				

Project Number	26-01	**Capital Project Title**	Furniture Replacement	**Capital Project Description**	Salt Spring Island desks replacement
Project Rationale	Reconfigure lobby area to reallocate unused area into usable space.				

Building Inspection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	551,033	207,264	128,009	106,379	165,484	313,724
Equipment Replacement Fund	269,862	246,862	208,362	169,862	133,362	96,262
Total	**820,896**	**454,127**	**336,372**	**276,242**	**298,847**	**409,987**

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating permit fee revenues.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105544	2025	2026	2027	2028	2029	2030
Beginning Balance	761,227	551,033	207,264	128,009	106,379	165,484
Transfer from Ops Budget	-	-	-	-	59,105	148,240
Transfer to Ops Budget	(232,194)	(343,769)	(79,255)	(21,630)	-	-
Interest Income*	22,000					
Ending Balance $	**551,033**	**207,264**	**128,009**	**106,379**	**165,484**	**313,724**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101425	2025	2026	2027	2028	2029	2030
Beginning Balance		304,862	269,862	246,862	208,362	169,862	133,362
Transfer from Ops Budget		30,000	-	60,000	60,000	62,000	62,000
Planned Purchase		(65,000)	(23,000)	(98,500)	(98,500)	(98,500)	(99,100)
Interest Income		-					
Ending Balance $		**269,862**	**246,862**	**208,362**	**169,862**	**133,362**	**96,262**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Noise Control

EAC Review

OCTOBER 2025

Service: 1.320 **Noise Control** **Committee: Electoral Area**

DEFINITION:

To provide noise control to member electoral areas of the Capital Regional District (Letter Patent - September 3, 1981; amended January 18, 1984; Supplementary Letters Patent - January 22, 1987). This function is performed by Bylaw officers from the CRD's Langford and Salt Spring Island offices.

SERVICE DESCRIPTION:

Administration and enforcement of the Noise Bylaws for the three Electoral Areas.

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed $1.00 / $1,000 overall.

MAXIMUM CAPITAL DEBT:

Nil

FUNDING:

Requisition

1.320 - Noise Control	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET REQUEST CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Legal	7,580	7,580	7,720	-	-	7,720	7,870	8,030	8,190	8,350
Allocations	2,898	2,898	4,201	-	-	4,201	4,278	4,364	4,450	4,538
Bylaw Enforcement Charges	56,560	56,560	61,888	-	-	61,888	60,576	63,600	64,870	66,170
Other Operating Expenses	580	1,080	780	-	-	780	794	808	822	837
TOTAL OPERATING COSTS	**67,618**	**68,118**	**74,589**	**-**	**-**	**74,589**	**73,518**	**76,802**	**78,332**	**79,895**
*Percentage Increase over prior year			**10.3%**			**10.3%**	**-1.4%**	**4.5%**	**2.0%**	**2.0%**
Transfer to Operating Reserve Fund	-	-	6,000	-	-	6,000	8,690	7,050	7,200	7,355
TOTAL COSTS	**67,618**	**68,118**	**80,589**	**-**	**-**	**80,589**	**82,208**	**83,852**	**85,532**	**87,250**
FUNDING SOURCES (REVENUE)										
Balance c/fw from 2024 to 2025	10,000	10,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	(500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(269)	(269)	(270)	-	-	(270)	(280)	(290)	(300)	(310)
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**9,731**	**9,231**	**(270)**	**-**	**-**	**(270)**	**(280)**	**(290)**	**(300)**	**(310)**
REQUISITION	**(77,349)**	**(77,349)**	**(80,319)**	**-**	**-**	**(80,319)**	**(81,928)**	**(83,562)**	**(85,232)**	**(86,940)**
*Percentage increase over prior year Requisition			**3.8%**			**3.8%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**

Reserve Schedule

Reserve Fund: 1.320 Noise Control - Operating Reserve Fund - Bylaw 4146

- Capital Regional District Operating Reserve Fund was established in 2016 under Bylaw No. 4146. The funds in this reserve shall be expended for unforeseen legal expense or other operating costs. Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105406	2025	2026	2027	2028	2029	2030
Beginning Balance	9,590	9,488	15,488	24,178	31,228	38,428
Transfer from Ops Budget	-	6,000	8,690	7,050	7,200	7,355
Deficit Recovery	(500)	-	-	-	-	-
Interest Income*	398					
Ending Balance $	**9,488**	**15,488**	**24,178**	**31,228**	**38,428**	**45,783**

Assumptions/Background:
Maintain balance at reasonable level to cover unexpected operating expenses such as legal.
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Nuisance & Unsightly Premises

EAC Review

OCTOBER 2025

Service: 1.322 **Nuisance & Unsightly Premises** **Committee: Electoral Area**

DEFINITION:

To provide regulation of nuisances and unsightly premises to the participating electoral areas (Letters Patent - May 19, 1977). This function is performed by Bylaw Officers from the CRD's Langford and Salt Spring Island offices.

SERVICE DESCRIPTION:

Enforce the Nuisance and Unsightly Premises Bylaw for the three Electoral Areas as in accordance with procedures and provisions of the Local Government Act.

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

Total such functions of 1.320 (Noise Control) and 1.322 (Nuisance & Unsightly Premises) not to exceed $1.00 / $1,000 overall.

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Legal	2,000	-	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Allocations	3,600	3,600	3,815	-	-	3,815	3,885	3,963	4,041	4,122
Bylaw Enforcement Charges	53,970	53,970	56,669	-	2,500	59,169	57,802	60,690	61,900	63,140
Other Operating Expenses	330	330	320	-	-	320	333	346	359	372
TOTAL OPERATING COSTS	**59,900**	**57,900**	**62,844**	**-**	**2,500**	**65,344**	**64,100**	**67,119**	**68,460**	**69,834**
*Percentage Increase over prior year			4.9%		4.2%	9.1%	-1.9%	4.7%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,950	-	-	-	-	2,000	1,100	1,120	1,130
TOTAL CAPITAL / RESERVE	**-**	**1,950**	**-**	**-**	**-**	**-**	**2,000**	**1,100**	**1,120**	**1,130**
TOTAL COSTS	**59,900**	**59,850**	**62,844**	**-**	**2,500**	**65,344**	**66,100**	**68,219**	**69,580**	**70,964**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(3,350)	(3,350)	-	-	(2,500)	(2,500)	-	-	-	-
Grants in Lieu of Taxes	(214)	(214)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(50)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(3,664)**	**(3,614)**	**(320)**	**-**	**(2,500)**	**(2,820)**	**(320)**	**(320)**	**(320)**	**(320)**
REQUISITION	**(56,236)**	**(56,236)**	**(62,524)**	**-**	**-**	**(62,524)**	**(65,780)**	**(67,899)**	**(69,260)**	**(70,644)**
*Percentage increase over prior year Requisition			11.2%			11.2%	5.2%	3.2%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.322 Nuisances & Unsightly Premises - Operating Reserve Fund

For unforeseen expenses

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105403	2025	2026	2027	2028	2029	2030
Beginning Balance	13,173	10,263	7,763	9,763	10,863	11,983
Transfer from Ops Budget	-	-	2,000	1,100	1,120	1,130
Transfer to Ops Budget	(3,350)	(2,500)	-	-	-	-
Interest Income*	440					
Ending Balance $	**10,263**	**7,763**	**9,763**	**10,863**	**11,983**	**13,113**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

EA Fire Inspection & Investigation

EAC Review

OCTOBER 2025

Service: 1.368 **EA Fire Inspection & Investigation** **Committee: Electoral Area**

DEFINITION:

A service for the purpose of delivering building fire safety inspection and fire cause determination investigation services throughout the electoral areas, as required by the Fire Safety Act brought into force August 1, 2024

PARTICIPATION:

All Electoral Areas, based on converted assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

1.368 - EA Fire Inspection & Investigation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Operating Expenses			-	25,000	-	25,000	25,510	26,020	26,540	27,080
Allocations	-	-	-	-	-	-	1,250	1,280	1,310	1,340
TOTAL COSTS	**-**	**-**	**-**	**25,000**	**-**	**25,000**	**26,760**	**27,300**	**27,850**	**28,420**
*Percentage Increase over prior year						NA	7.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**-**	**-**	**-**	**(25,000)**	**-**	**(25,000)**	**(26,760)**	**(27,300)**	**(27,850)**	**(28,420)**
*Percentage increase over prior year Requisition						NA	7.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Electoral Area Emergency Planning Coordination

EAC Review

OCTOBER 2025

Service: 1.372 **Emergency Planning Coordination** **Committee: Planning & Protective Services**

DEFINITION:

No establishment bylaw. Service is provided by CRD staff for coordination of emergency operations for the CRD.

SERVICE DESCRIPTION:

This service provides support to a range of Protective Services responsibilities and to carry out the responsibilities legislated under the *Emergency Program Act*. Costs for staff are placed in this budget and allocated based on percentages to the other services, such as 911, hazmat, and emergency management.

FUNDING:

Allocations from protection services and requisition.

Change in Budget 2025 to 2026

Service: 1.372 Emergency Planning Coordination	**Total Expenditure**	**Comments**
2025 Budget	**1,119,770**	
Change in Salaries:		
Base salary and benefit change	19,874	Inclusive of estimated collective agreement changes
Step increase/paygrade change	25,452	
Other	270	
Total Change in Salaries	45,596	
Other Changes:		
Allocations	5,116	Increase in GM, Human Resources and Overhead allocations
Software Licences	13,240	New Better Impact software and alignment of software licences with department staff
Fire Smart Contribution Costs	(175,000)	Decrease in one-time Fire Smart grant funded programming. $175,000 in 2024; $350,000 in 2025; $175k in 2026
Other Costs	688	
Total Other Changes	(155,956)	
2026 Budget	**1,009,410**	
Summary of % Expense Change		
2026 Base salary and step change	4.0%	
Internal allocations	0.5%	
Decrease in contribution costs	-15.6%	
Balance of change	0.1%	
% expense change from 2025:	***-9.9%***	
% Requisition increase from 2025 (if applicable):	***22.0%***	*Requisition funding is (21.7)% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $17,046 (1.5%) due mainly to re-alignment of software licence costs to the department headcount ($12,945). This variance will be recovered from the Operating Reserve, which has an expected year end balance of $105,931 before this transfer.

1.372 - Electoral Area Emergency Planning Coordination	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries	617,220	621,211	662,816	-	-	662,816	681,867	701,451	718,151	735,232
Contract for Services	50,000	-	-	-	50,000	50,000	-	-	-	-
Travel Expenses	2,050	2,050	2,090	-	-	2,090	2,130	2,170	2,210	2,250
Telecommunications	7,630	7,630	7,770	-	-	7,770	7,930	8,090	8,250	8,420
Staff Training & Development	1,810	1,810	1,840	-	-	1,840	1,880	1,920	1,960	2,000
Supplies	2,040	2,040	2,080	-	-	2,080	2,120	2,160	2,200	2,240
Allocations	74,080	74,080	79,196	-	-	79,196	84,209	86,632	86,712	88,151
FireSmart Grant Funded Programming	350,000	350,000	-	-	175,000	175,000	-	-	-	-
Other Operating Expenses	9,940	23,215	23,618	-	-	23,618	24,104	24,607	25,112	25,652
TOTAL OPERATING COSTS	**1,114,770**	**1,082,036**	**779,410**	**-**	**225,000**	**1,004,410**	**804,240**	**827,030**	**844,595**	**863,945**
*Percentage Increase over prior year			-30.1%		20.2%	-9.9%	-19.9%	2.8%	2.1%	2.3%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	8,750	11,765	7,875
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	10,000	15,000	20,000
TOTAL CAPITAL / RESERVES	**5,000**	**5,000**	**5,000**	**-**	**-**	**5,000**	**5,000**	**18,750**	**26,765**	**27,875**
TOTAL COSTS	**1,119,770**	**1,087,036**	**784,410**	**-**	**225,000**	**1,009,410**	**809,240**	**845,780**	**871,360**	**891,820**
Internal Recoveries	(524,820)	(524,820)	(534,270)	-	-	(534,270)	(544,960)	(555,860)	(566,980)	(578,320)
OPERATING COSTS LESS INTERNAL RECOVERIES	**594,950**	**562,216**	**250,140**	**-**	**225,000**	**475,140**	**264,280**	**289,920**	**304,380**	**313,500**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(64,570)	(31,616)	(30,280)	-	(50,000)	(80,280)	(640)	-	-	-
Grants in Lieu of Taxes	(688)	(688)	(700)	-	-	(700)	(710)	(720)	(730)	(740)
Grants for FireSmart Programming	(350,000)	(350,000)	-	-	(175,000)	(175,000)	-	-	-	-
Revenue - Other	(350)	(570)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
TOTAL REVENUE	**(415,608)**	**(382,874)**	**(31,340)**	**-**	**(225,000)**	**(256,340)**	**(1,720)**	**(1,100)**	**(1,120)**	**(1,140)**
REQUISITION	**(179,342)**	**(179,342)**	**(218,800)**	**-**	**-**	**(218,800)**	**(262,560)**	**(288,820)**	**(303,260)**	**(312,360)**
*Percentage increase over prior year Requisition			22.0%			22.0%	20.0%	10.0%	5.0%	3.0%
AUTHORIZED POSITIONS										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.372 Emergency Planning Coordination	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$2,500	$0	$0	$0	$0	$2,500
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$70,000	$0	$0	$0	$70,000
		$0	**$2,500**	**$70,000**	**$0**	**$0**	**$0**	**$72,500**
	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	$2,500	$70,000	$0	$0	$0	$72,500
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$2,500**	**$70,000**	**$0**	**$0**	**$0**	**$72,500**

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 #: 1.372

Service Name: Emergency Planning Coordination

				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
20-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,000	E	ERF	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
23-01	Replacement	Vehicle Replacement	Vehicle replacement	$ 70,000	V	ERF	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 75,000**				**$ 2,500**	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ 72,500**

Service: **1.372** **Emergency Planning Coordination**

Project Number	20-01	**Capital Project Title**	Computer Equipment Replacement	**Capital Project Description**	Computer Equipment Replacement
Project Rationale					

Project Number	23-01	**Capital Project Title**	Vehicle Replacement	**Capital Project Description**	Vehicle replacement
Project Rationale					

Electoral Area Emergency Planning Coordination
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	88,885	8,605	7,965	16,715	28,480	36,355
Equipment Replacement Fund	72,196	74,696	9,696	19,696	34,696	54,696
Total	**161,081**	**83,301**	**17,661**	**36,411**	**63,176**	**91,051**

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to to enable one-time programs and to cover unforeseen emergency response costs.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105545	2025	2026	2027	2028	2029	2030
Beginning Balance	115,693	88,885	8,605	7,965	16,715	28,480
Transfer from Ops Budget	-	-	-	8,750	11,765	7,875
Transfer to Ops Budget	(14,570)	(80,280)	(640)	-	-	-
Deficit Recovery	(17,046)					
Interest Income*	4,808					
Ending Balance $	**88,885**	**8,605**	**7,965**	**16,715**	**28,480**	**36,355**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101985	2025	2026	2027	2028	2029	2030
Beginning Balance	69,696	72,196	74,696	9,696	19,696	34,696
Transfer from Op Budget	5,000	5,000	5,000	10,000	15,000	20,000
Planned Purchase	(2,500)	(2,500)	(70,000)	-	-	-
Interest Income	-					
Ending Balance $	**72,196**	**74,696**	**9,696**	**19,696**	**34,696**	**54,696**

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

EA Utility Operations

EAC Review

OCTOBER 2025

Service: 1.580 **EA Utility Operations** **Committee: Electoral Area**

DEFINITION:

To provide operations services support to wastewater and water functions of the Capital Regional District Electoral Areas.
Cost of this service is fully allocated to functions utilizing this Operations Division.

PARTICIPATION:

Method of cost allocation is on an hourly basis for services rendered to water and wastewater functions.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

A mixture of allocations and time charges to Water and Wastewater services of the CRD.

Change in Budget 2025 to 2026
Service: 1.580 EA Utility Operations

	Total Expenditure	Comments
2025 Budget	**-**	
Change in Salaries: Separation of EA Utility Budget from 1.577		
Base Salary	1,323,351	9.5 FTE transferred from 1.577 Integrated Water Management Operations
Total Change in Salaries	1,323,351	CRD Evolves Transition
Other Changes: Separation of EA Utility Budget from 1.577		
Vehicle Costs	67,917	
Reserve Transfers	179,922	
Allocations	192,439	Standard overhead, HR, and operational allocations
Other	83,965	Inflation and other operational expenses
Total Other Changes	524,243	CRD Evolves Transition
2026 Budget	**1,847,594**	
Summary of % Expense Increase		
Salary increase	71.6%	
Increase reserve transfers	9.7%	
Allocations	10.4%	
Balance of increase	8.2%	
% expense increase from 2025:	***100.0%***	
% Requisition increase from 2025 (if applicable):	***NA***	*No requisition in service*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

This function is new in the 2026 fiscal year.

1.580 - EA Utility Operations	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages			1,323,351	-	-	1,323,351	1,360,407	1,398,490	1,431,343	1,464,943
Allocation - Overhead			129,964	-	-	129,964	138,512	144,032	143,497	145,776
Allocation - Operations			62,475	-	-	62,475	63,018	64,827	66,184	67,676
Vehicle Costs			67,917	-	-	67,917	69,271	70,661	72,082	73,530
Licences, Fees & Software			26,574	-	-	26,574	27,110	27,650	28,200	28,770
Operating - Other			57,391	-	-	57,391	58,475	57,420	58,580	59,760
TOTAL OPERATING COSTS	**-**	**-**	**1,667,672**	**-**	**-**	**1,667,672**	**1,716,793**	**1,763,080**	**1,799,886**	**1,840,455**
*Percentage Increase over prior year							2.95%	2.70%	2.09%	2.25%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund			120,512	-	-	120,512	113,977	105,360	106,964	105,595
Transfer to Operating Reserve Fund			59,410	-	-	59,410	53,780	53,780	53,780	53,780
TOTAL CAPITAL / RESERVES	**-**	**-**	**179,922**	**-**	**-**	**179,922**	**167,757**	**159,140**	**160,744**	**159,375**
TOTAL COSTS	-	-	1,847,594	-	-	1,847,594	1,884,550	1,922,220	1,960,630	1,999,830
*Percentage Increase over prior year							2.00%	2.00%	2.00%	2.00%
Internal Recoveries			(1,847,594)	-	-	(1,847,594)	(1,884,550)	(1,922,220)	(1,960,630)	(1,999,830)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year							2.00%	2.00%	2.00%	2.00%
NET COSTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year							2.00%	2.00%	2.00%	2.00%
Salaried			9.50		-	9.50	9.50	9.50	9.50	9.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.580 EA Utility Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$7,200	$7,200	$7,200	$7,200	$7,200	$36,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$90,000	$0	$0	$180,000	$0	$270,000
		$0	**$97,200**	**$7,200**	**$7,200**	**$187,200**	**$7,200**	**$306,000**
	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	$97,200	$7,200	$7,200	$187,200	$7,200	$290,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$97,200**	**$7,200**	**$7,200**	**$187,200**	**$7,200**	**$306,000**

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

Service #: 1.580

Service Name: EA Utility Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
18-02	Replacement	Replace Computer Equipment	Computer replacements per IT cycle.	$ 20,000	E	ERF	$ -	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 16,000
19-07	Replacement	Furniture and Office Equipment Replacement	End of life replacement of furniture and office equipment	$ 20,000	E	ERF	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 20,000
22-02	Replacement	Burgoyne - Skid Steer F19005	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ 90,000	$ -	$ 90,000
22-05	Replacement	Replace IWOps Vehicle F01028 2007 Kubota Tractor	Vehicle replacement - end of life	$ 50,000	V	ERF	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
23-01	Replacement	Replace IWOps Vehicle F00444 1991 DDDG46 Generator Trailer Magic Lake	Vehicle replacement - end of life	$ 40,000	V	ERF	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ 40,000
26-04	Replacement	F18012 2018 Chevrolet Colorado	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ 90,000.00	$ -	$ -	$ -	$ -	$ 90,000
													$ -
													$ -
			Grand Total	**$ 310,000**				**$ 97,200**	**$ 7,200**	**$ 7,200**	**$ 187,200**	**$ 7,200**	**$ 306,000**

Service:	1.580	EA Utility Operations

Project Number	18-02	**Capital Project Title**	Replace Computer Equipment	**Capital Project Description**	Computer replacements per IT cycle.
Project Rationale	Replace Computer Equipment - Computer replacements per IT cycle.				

Project Number	19-07	**Capital Project Title**	Furniture and Office Equipment Replacement	**Capital Project Description**	End of life replacement of furniture and office equipment
Project Rationale	End of life replacement of furniture and office equipment				

Project Number	22-02	**Capital Project Title**	Burgoyne - Skid Steer F19005	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	22-05	**Capital Project Title**	Replace IWOps Vehicle F01028 2007 Kubota Tractor	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service: **1.580** **EA Utility Operations**

Project Number	23-01	**Capital Project Title**	Replace IWOps Vehicle F00444 1991 DDDG46 Generator Trailer Magic Lake	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-04	**Capital Project Title**	F18012 2018 Chevrolet Colorado	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

1.580 EA Utility Operations Asset and Reserve Summary
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	-	189,364	296,141	394,301	314,065	412,460
Operating Reserve Fund	-	201,195	254,975	308,755	362,535	416,315
Total	**-**	**390,559**	**551,116**	**703,056**	**676,600**	**828,775**

Reserve Schedule

Reserve Fund: 1.580 EA Utility Operations - Equipment Replacement Fund

ERF Group: RGPLAN.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Center: 102321	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	-	166,052	189,364	296,141	394,301	314,065
Transfer from Ops Budget	-	120,512	113,977	105,360	106,964	105,595
Planned Purchases	-	(97,200)	(7,200)	(7,200)	(187,200)	(7,200)
Interest Income	-					
Ending Balance $	**-**	**189,364**	**296,141**	**394,301**	**314,065**	**412,460**

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.580 EA Utility Operations - Operating Reserve Fund

Surplus monies from operation are transferred into this reserve to to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105567**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		-	141,785	201,195	254,975	308,755	362,535
Transfer from Ops Budget		-	59,410	53,780	53,780	53,780	53,780
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**-**	**201,195**	**254,975**	**308,755**	**362,535**	**416,315**

Assumptions/Background:

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

Appendix B

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review
Appendix B-1: Requisition Summary (JDF)

	JUAN DE FUCA Electoral Area	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	Change in Cost per Avg. Household %
1.010	Legislative & General Government	256,432	63.27	240,099	59.24	16,334	6.80%	4.03	6.80%
1.10X	Facilities Management	2,983	0.74	3,034	0.75	(51)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	2,565	0.63	2,689	0.66	(124)	-4.61%	(0.03)	-4.61%
1.224	Community Health	4,935	1.22	11,157	2.75	(6,223)	-55.77%	(1.54)	-55.77%
1.280	Regional Parks	359,434	88.68	336,103	82.92	23,331	6.94%	5.76	6.94%
1.309	Climate Action and Adaptation	26,132	6.45	25,302	6.24	830	3.28%	0.20	3.28%
1.310	Land Banking & Housing	55,675	13.74	58,485	14.43	(2,811)	-4.81%	(0.69)	-4.81%
1.312	Regional Goose Management	4,589	1.13	3,881	0.96	708	18.25%	0.17	18.25%
1.315	Biodiversity & Environmental Stewardship	1,918	0.47	1,711	0.42	207	12.12%	0.05	12.12%
1.324	Regional Planning Services	11,919	2.94	23,328	5.76	(11,409)	-48.91%	(2.81)	-48.91%
1.326	Foodlands Access	5,634	1.39	4,183	1.03	1,451	34.69%	0.36	34.69%
1.329	Regional Transportation	27,812	6.86	-	-	27,812	100.00%	6.86	100.00%
1.335	Geo-Spatial Referencing System	2,854	0.70	3,071	0.76	(216)	-7.04%	(0.05)	-7.04%
1.374	Regional Emergency Program Support	2,192	0.54	2,192	0.54	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	7,526	1.86	7,390	1.82	137	1.85%	0.03	1.85%
1.911	911 Systems	6,725	1.66	6,234	1.54	491	7.88%	0.12	7.88%
1.921	Regional CREST Contribution	26,030	6.42	24,823	6.12	1,207	4.86%	0.30	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(5,194)	(1.28)	2,364	0.58	(7,559)	-319.70%	(1.86)	-319.70%
	Total Regional	**$800,160**	**$197.41**	**$756,045**	**$186.53**	**$44,115**	**5.84%**	**$10.88**	**5.84%**
1.126	Victoria Family Court Committee	244	0.06	244	0.06	-	0.00%	-	0.00%
1.230	Traffic Safety Commission	-	-	1,372	0.34	(1,372)	-100.00%	(0.34)	-100.00%
1.313	Animal Care Services	83,614	20.63	80,678	19.90	2,936	3.64%	0.72	3.64%
1.330	Regional Growth Strategy	2,688	0.66	6,142	1.52	(3,453)	-56.23%	(0.85)	-56.23%
1.913	913 Fire Dispatch	60,216	14.86	54,515	13.45	5,701	10.46%	1.41	10.46%
3.701	Millstream Remediation Service	-	-	373	0.09	(373)	-100.00%	(0.09)	-100.00%
	Total Sub-Regional	**$146,763**	**$36.21**	**$143,324**	**$35.36**	**$3,439**	**2.40%**	**$0.85**	**2.40%**
1.103	Elections	9,130	2.25	-	-	9,130	100.00%	2.25	100.00%
1.104	U.B.C.M.	3,362	0.83	3,172	0.78	190	5.99%	0.05	5.99%
1.108	Joint Electoral Area Admin	75,274	18.57	41,116	10.14	34,158	83.08%	8.43	83.08%
1.318	Building Inspection	173,133	42.72	156,657	38.65	16,476	10.52%	4.06	10.52%
1.320	Noise Control	18,871	4.66	18,173	4.48	698	3.84%	0.17	3.84%
1.322	Nuisances & Unsightly Premises	14,690	3.62	13,213	3.26	1,477	11.18%	0.36	11.18%
1.368	Electoral Area Fire Inspection & Investigation	5,874	1.45	-	-	5,874	100.00%	1.45	100.00%
1.372	Electoral Area Emergency Program	51,407	12.68	42,137	10.40	9,271	22.00%	2.29	22.00%
	Total Joint Electoral Area	**$351,741**	**$86.78**	**$274,468**	**$67.72**	**$77,274**	**28.15%**	**$19.06**	**28.15%**
1.109	Electoral Area Admin Exp - JDF	89,434	22.07	74,517	18.38	14,917	20.02%	3.68	20.02%
1.114	Grant-in-Aid - Juan de Fuca	11,476	2.83	11,476	2.83	-	0.00%	-	0.00%
1.317	JDF Building Numbering	14,431	3.56	14,169	3.50	262	1.85%	0.06	1.85%
1.319	Soil Deposit Removal	11,270	2.78	11,069	2.73	201	1.82%	0.05	1.82%
1.325	Electoral Area Services - Planning	841,422	207.59	816,916	201.55	24,506	3.00%	6.05	3.00%
1.340	JDF Livestock Injury Compensation	-	-	13	0.00	(13)	-100.00%	(0.00)	-100.00%
1.370	Juan de Fuca Emergency Program	115,251	28.43	109,138	26.93	6,113	5.60%	1.51	5.60%
1.377	JDF Search and Rescue	73,350	18.10	72,050	17.78	1,300	1.80%	0.32	1.80%
1.405	JDF EA - Community Parks	372,570	91.92	255,374	63.01	117,196	45.89%	28.91	45.89%
1.924	Emergency Comm - CREST - JDF	155,559	38.38	129,704	32.00	25,855	19.93%	6.38	19.93%
	Total JDF Electoral Area	**$1,684,763**	**$415.66**	**$1,494,426**	**$368.70**	**$190,337**	**12.74%**	**$46.96**	**12.74%**
	Total Capital Regional District	**$2,983,428**	**$736.07**	**$2,668,262**	**$658.31**	**$315,165**	**11.81%**	**$77.76**	**11.81%**
CRHD	Capital Regional Hospital District	472,082	116.47	471,930	116.43	152	0.03%	0.04	0.03%
	Total CRD and CRHD	**$3,455,510**	**$852.54**	**$3,140,193**	**$774.74**	**$315,317**	**10.04%**	**$77.79**	**10.04%**

Average residential assessment - 2025 **$942,528**

Major Impacts (Changes in $/Avg HH >+/-$1.00)

	Change in Requisition $	Change in Requisition %	Change in Cost / Avg HH $	Change in Cost / Avg HH %
REGIONAL				
Legislative & General Government	16,334	0.52%	4.03	0.52%
Community Health	(6,223)	-0.20%	(1.54)	-0.20%
Regional Parks	23,331	0.74%	5.76	0.74%
Regional Planning Services	(11,409)	-0.36%	(2.81)	-0.36%
Regional Transportation	27,812	0.89%	6.86	0.89%
Feasibility Study Reserve Fund - All	(7,559)	-0.24%	(1.86)	-0.24%
SUB-REGIONAL				
913 Fire Dispatch	5,701	0.18%	1.41	0.18%
JOINT EA				
Elections	9,130	0.29%	2.25	0.29%
Joint Electoral Area Admin	34,158	1.09%	8.43	1.09%
Building Inspection	16,476	0.52%	4.06	0.52%
Electoral Area Fire Inspection & Investigation	5,874	0.19%	1.45	0.19%
Electoral Area Emergency Program	9,271	0.30%	2.29	0.30%
JDF EA				
Electoral Area Admin Exp - JDF	14,917	0.48%	3.68	0.48%
Electoral Area Services - Planning	24,506	0.78%	6.05	0.78%
Juan de Fuca Emergency Program	6,113	0.19%	1.51	0.19%
JDF EA - Community Parks	117,196	3.73%	28.91	3.73%
Emergency Comm - CREST - JDF	25,855	0.82%	6.38	0.82%
Capital Regional Hospital District	152	0.00%	0.04	0.00%
Other	3,683	0.12%	0.91	0.12%
TOTAL CRD & CRHD	**315,317**	**10.04%**	**$77.79**	**10.04%**

	JUAN DE FUCA Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.119	Vancouver Island Regional Library	433,740	121.71	425,189	119.31	8,551	2.01%	2.40	2.01%
1.121	Sooke Regional Museum	108,946	30.57	106,545	29.90	2,401	2.25%	0.67	2.25%
1.128	Greater Victoria Police Victim Services	952	1.95	935	1.92	17	1.79%	0.03	1.79%
1.133	Langford E.A. - Greater Victoria Public Library	34,963	71.75	33,860	69.48	1,103	3.26%	2.26	3.26%
1.232	Port Renfrew Street Lighting	4,220	47.95	4,148	47.14	72	1.74%	0.82	1.74%
1.350	Willis Point Fire Protect & Recreation	198,311	826.39	178,550	744.04	19,761	11.07%	82.35	11.07%
1.353	Otter Point Fire Protection	835,302	709.27	804,055	682.74	31,247	3.89%	26.53	3.89%
1.354	Malahat Fire Protection	83,072	869.30	72,762	761.41	10,310	14.17%	107.89	14.17%
1.355	Durrance Road Fire Protection	3,827	425.22	3,665	407.18	162	4.43%	18.04	4.43%
1.357	East Sooke Fire Protection	716,932	805.71	672,797	756.11	44,134	6.56%	49.60	6.56%
1.358	Port Renfrew Fire Protection	164,205	430.49	147,570	386.88	16,634	11.27%	43.61	11.27%
1.360	Shirley Fire Protection	263,244	757.00	253,584	729.22	9,660	3.81%	27.78	3.81%
1.40X	SEAPARC	856,431	267.05	797,151	248.57	59,280	7.44%	18.48	7.44%
1.408	JDF EA - Community Recreation	43,161	12.11	72,750	20.41	(29,589)	-40.67%	(8.30)	-40.67%
1.523	Port Renfrew Refuse Disposal	63,473	164.27	62,346	161.35	1,127	1.81%	2.92	1.81%
2.650	Port Renfrew Water	92,477	359.83	87,329	339.80	5,148	5.89%	20.03	5.89%
2.682	Seagirt Water System Debt	114,767	1,334.50	114,767	1,334.50	-	0.00%	-	0.00%
2.691	Wilderness Mountain Water Service	82,920	1,023.70	78,970	974.94	3,950	5.00%	48.77	5.00%
3.755	Regional Source Control	738	8.12	717	7.88	21	3.00%	0.24	3.00%
3.850	Port Renfrew Sewer	73,890	839.66	70,369	799.65	3,521	5.00%	40.01	5.00%
	Total Local/Specified/Defined Services	**4,175,570**		**3,988,058**		**$187,511**			

Average residential assessment - 2025 **$942,528**

Appendix B-2

Juan De Fuca - Operating Budget Highlights - Gross Expenditure (+/- 1.8% and +/- $20,000)

JDF Services +/- 1.8% and +/- $20,000	Gross Expenditure 2026	Gross Expenditure 2025	Changes $	Changes %	Main Budget Driver
1.405 - JDF EA Community Parks	377,194	256,379	120,815	47.1%	• Increased salaries and wages, including auxiliary staff $112k. Costs reallocated between 1.408 JDF Rec from 70% to 95% • Increased reserve transfers $3k • Increased operating costs to align with the expected future expenses $6k
Total Juan De Fuca Electoral Area	**377,194**	**256,379**	**120,815**	**47.1%**	
1.350 - Willis Point Fire Protection & Recreation	222,440	195,629	26,811	13.7%	• Increased contract for services $14k; new ongoing Fire Association allowance $6k • Increased vehicle maintenance costs $4k
1.357 - East Sooke Fire Protection	783,800	721,891	61,909	8.6%	• Increased wages and honorariums $48k • Increased operating costs and fuel to align with the expected future expenses $7k; Allocations $5k
1.358 - Port Renfrew Fire Protection	259,476	228,171	31,305	13.7%	• Increased honorariums $2k and vehicle maintenance costs $5k • Increased reserve transfers $20k
1.408 - JDF EA - Community Recreation	66,191	95,380	(29,189)	-30.6%	• Decreased salaries and wages, including auxiliary staff ($40k). Costs reallocated between 1.405 JDF Parks from 30% to 5% • Increased reserve transfers $10k
Total Local/Specified/Defined Area	**1,331,907**	**1,241,071**	**90,836**	**7.3%**	
Other (Services not meeting criteria above)	4,507,500	4,385,735	121,766	2.8%	
Total Juan De Fuca	**6,216,601**	**5,883,185**	**333,417**	**5.7%**	

Juan De Fuca - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2026 ($'000)	Financial Plan* 2025 ($'000)	Change $'000	Change %
Operations	4,810	4,543	266	5.9%
Capital Funding	25	39	(14)	-36.7%
Debt Servicing	637	637	-	0.0%
Transfer to Reserves	745	664	81	12.2%
Total Juan De Fuca	**6,217**	**5,883**	**333**	**5.7%**

*Based on Amendment Financial Plan (Bylaw No. 4710)

Appendix B-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JDF 2026

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.109	JDF Admin. Expenditures	2,000					2,000			2,000				2,000
1.325	Community Planning	65,000			350,000		415,000			65,000	350,000			415,000
1.350	Willis Point Fire	16,000		20,000			36,000			16,000		20,000		36,000
1.353	Otter Point Fire	25,000	300,000	55,000			380,000	45,000		325,000		10,000		380,000
1.357	East Sooke Fire	40,660	230,000				270,660	3,300		251,360		16,000		270,660
1.358	Port Renfrew Fire	115,000		10,000			125,000	15,000		100,000		10,000		125,000
1.360	Shirley Fire Department	12,380					12,380			12,380				12,380
1.405	JDF EA Community Parks	20,000			507,500	275,000	802,500	392,500			320,000	90,000		802,500
1.408	JDF EA Community Recreation			1,100,000	68,000		1,168,000	68,000			1,100,000			1,168,000
1.523	Port Renfrew Refuse Disposal				189,500		189,500	150,000				39,500		189,500
2.650	Port Renfrew Water				95,000		95,000	50,000				45,000		95,000
2.691	Wilderness Mountain Water Service	10,000			45,000		55,000	10,000			20,000	25,000		55,000
3.850	Port Renfrew Sewer				70,000		70,000	50,000				20,000		70,000
TOTAL		**306,040**	**530,000**	**1,185,000**	**1,325,000**	**275,000**	**3,621,040**	**783,800**		**771,740**	**1,790,000**	**275,500**		**3,621,040**

Appendix B-4
Juan de Fuca 2026 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Protective Services		
1.325 Community Planning		
Malahat Official Community Plan Review	150	Grant
1.353 Otter Point Fire Protection		
Replace E23	300	Reserve
1.357 East Sooke Fire		
Replace Engine 2	200	Reserve
Recreation & Cultural Services		
1.405 JDF EA Community Parks & Recreation		
Wieland Trail	200	Grant
Port Renfrew Playground Equipment	120	Capital on Hand
Fish Boat Bay Improvements	126	Capital on Hand
Cedar Coast Road, gravel parking development	100	Grant
1.408 JDF EA Community Recreation		
Otter Point Community Hall Development	100	Grant
Otter Point Community Hall Construction	1,000	Grant
Stormwater		
1.523 Port Renfrew Refuse Disposal		
Site efficiency upgrades	178	Capital on Hand/Reserve

Total Projects ≥ $100K	2,473
Total Projects < $100K	1,148
Total 2026 Capital Projects	3,621

Appendix B-5: JDF Service Budgets

JUAN DE FUCA (JDF) - EA WIDE

LOCAL/SPECIFIED/DEFINED SERVICES

Appendix B-5:JDF Service Budgets

CAPITAL REGIONAL DISTRICT

2026 Budget

Admin. Expenditures (JDF)

EAC Review

OCTOBER 2025

Service: 1.109 JDF Admin. Expenditures **Committee: Electoral Area**

DEFINITION:

To establish, according to Section 800 of the Local Government Act, a service to provide funding for electoral area administrative expenditures.

SERVICE DESCRIPTION:

Electoral area administration funding pays for part of EA director remuneration (amount that exceeds Municipal Director amount included in Board expense) and alternate, Corporate services administration, telecommunications, travel, electoral area office space and other contractual support costs as needed by director.

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.109 - Admin. Expenditures (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Director's Remuneration	50,825	50,825	51,740	-	-	51,740	52,770	53,830	54,910	56,010
Travel	5,000	4,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	14,292	14,292	14,541	-	-	14,541	24,825	25,320	25,827	26,345
Other Operating Expenses	3,660	14,880	7,190	-	5,000	12,190	7,341	7,492	7,643	7,794
TOTAL OPERATING COSTS	**73,777**	**83,997**	**75,971**	**-**	**5,000**	**80,971**	**87,486**	**89,242**	**91,030**	**92,849**
*Percentage Increase over prior year			3.0%		6.8%	9.8%	8.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	1,000	-	1,020	-	-	1,020	4,000	4,080	4,160	4,240
TOTAL CAPITAL / RESERVE	**1,000**	**-**	**1,020**	**-**	**-**	**1,020**	**4,000**	**4,080**	**4,160**	**4,240**
TOTAL COSTS	**74,777**	**83,997**	**76,991**	**-**	**5,000**	**81,991**	**91,486**	**93,322**	**95,190**	**97,089**
*Percentage Increase over prior year			3.0%		6.7%	9.6%	11.6%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	(7,703)	-	-	7,703	7,703	-	-	-	-
Transfer from Operating Reserve Fund	-	(1,500)	-	-	-	-	-	-	-	-
Revenue - Other	(260)	(277)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
TOTAL REVENUE	**(260)**	**(9,480)**	**(260)**	**-**	**7,703**	**7,443**	**(260)**	**(260)**	**(260)**	**(260)**
REQUISITION	**(74,517)**	**(74,517)**	**(76,731)**	**-**	**(12,703)**	**(89,434)**	**(91,226)**	**(93,062)**	**(94,930)**	**(96,829)**
*Percentage increase over prior year Requisition			3.0%		17.0%	20.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.109 JDF Admin. Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$2,000	$0	$0	$0	$0	$2,000
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
	$0	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$2,000**
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	$2,000	$0	$0	$0	$0	$2,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$2,000**

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

2026 - 2030

Service #: 1.109

Service Name: JDF Admin. Expenditures

				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	Replacement	Computer Replacement	Computer Replacement	$ 2,000	E	ERF	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,000**				**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000**

Service:	**1.109**	**JDF Admin. Expenditures**

Project Number	26-01	**Capital Project Title**	Computer Replacement	**Capital Project Description**	Computer Replacement
Project Rationale	Computer replacement in keeping with CRD corporate schedule.				

Admin. Expenditures (JDF)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Equipment Replacement Fund	15,536	13,536	13,536	13,536	13,536	13,536
Operating Reserve Fund	425	1,445	5,445	9,525	13,685	17,925
Total	**15,961**	**14,981**	**18,981**	**23,061**	**27,221**	**31,461**

Reserve Schedule

Reserve Fund: 1.109 Admin Expenditures (JDF) - Equipment Replacement Fund

ERF Group: JDFADMIN.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101839	2025	2026	2027	2028	2029	2030
Beginning Balance	15,536	15,536	13,536	13,536	13,536	13,536
Transfer from Ops Budget	-	-	-	-	-	-
Planned Purchase		(2,000)	-	-	-	-
Interest Income	-					
Ending Balance $	**15,536**	**13,536**	**13,536**	**13,536**	**13,536**	**13,536**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.109 Admin Expenditures (JDF) - Operating Reserve Fund

Bylaw No. 4584

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105556	2025	2026	2027	2028	2029	2030
Beginning Balance	1,848	425	1,445	5,445	9,525	13,685
Transfer from Ops Budget	-	1,020	4,000	4,080	4,160	4,240
Transfer to Ops Budget	-	-	-	-	-	-
Deficit Recovery	(1,500)					
Interest Income*	77					
Ending Balance $	**425**	**1,445**	**5,445**	**9,525**	**13,685**	**17,925**

Assumptions/Background:

For unforeseen legal and operating expenses;

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

CAPITAL REGIONAL DISTRICT

2026 Budget

JDF Grants in Aid

EAC Review

OCTOBER 2025

Service: **1.114** **JDF Grants in Aid** **Committee: Electoral Area**

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).
* (District of Sooke incorporated from Sooke Electoral Area and Juan de Fuca Electoral Area created from the remainder along with addition of Langford Electoral Area).

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:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Greater of $65,484 or $0.05 / $1,000 on basis of converted hospital assessed value of land and improvements.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.114 - JDF Grants in Aid	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grants in Aid	28,806	14,228	10,262	-	14,738	25,000	25,000	25,000	25,000	25,000
Allocations	1,476	1,476	1,514	-	-	1,514	1,541	1,572	1,604	1,636
Other Operating Expenses	-	187,000	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**30,282**	**202,704**	**11,776**	**-**	**14,738**	**26,514**	**26,541**	**26,572**	**26,604**	**26,636**
*Percentage Increase over prior year			-61.1%		48.7%	-12.4%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	14,738	-	-	(14,738)	(14,738)	-	-	-	-
Balance c/fwd from 2024 to 2025	(18,516)	(18,516)	-	-	-	-	-	-	-	-
Other Income	(290)	(187,450)	(300)	-	-	(300)	(310)	(320)	(330)	(340)
TOTAL REVENUE	**(18,806)**	**(191,228)**	**(300)**	**-**	**(14,738)**	**(15,038)**	**(310)**	**(320)**	**(330)**	**(340)**
REQUISITION	**(11,476)**	**(11,476)**	**(11,476)**	**-**	**-**	**(11,476)**	**(26,231)**	**(26,252)**	**(26,274)**	**(26,296)**
*Requisition increase over prior year			0.0%			0.0%	128.6%	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2026 Budget

Vancouver Island Regional Library

EAC Review

OCTOBER 2025

Service: 1.119 **Vancouver Island Regional Library** **Committee: Electoral Area**

DEFINITION:

A local service within the Juan de Fuca Electoral Area under Part 3 of the Library Act.
Bylaw No. 2248 (November 23, 1994). Amended by Bylaw No. 2346 (February 12, 1997).

SERVICE DESCRIPTION:

This service provides the services of the Vancouver Island Regional Library (VIRL) to the westerly portion of Juan de Fuca Electoral Area (JDFEA). The VIRL delivers service to the JDFEA through its Sooke and Port Renfrew Branches. Under the Library Act, S.B.C. 1994, the CRD was required to take over the library responsibilities belonging to School District No. 62 (Sooke) to participate in the regional library district. The library district is the Vancouver Island Regional Library District (VIRL), headquartered in Nanaimo. The CRD provides the service by funding a budget set by the VIRL and appointing a member to the library board. Service began in 1994.

PARTICIPATION:

Westerly portion of Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.119 - Vancouver Island Regional Library	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payments to Vancouver Island Regional Library	417,150	417,150	424,660	-	-	424,660	433,150	441,810	450,650	459,660
Allocations	8,054	8,054	8,530	-	-	8,530	8,683	8,857	9,034	9,215
Other Operating Expenses	1,290	1,290	1,310	-	-	1,310	1,340	1,370	1,400	1,430
TOTAL COSTS	**426,494**	**426,494**	**434,500**	**-**	**-**	**434,500**	**443,173**	**452,037**	**461,084**	**470,305**
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(563)	(563)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(432)	(432)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Other Revenue	(310)	(310)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
TOTAL REVENUE	**(1,305)**	**(1,305)**	**(760)**	**-**	**-**	**(760)**	**(780)**	**(800)**	**(820)**	**(840)**
REQUISITION	**(425,189)**	**(425,189)**	**(433,740)**	**-**	**-**	**(433,740)**	**(442,393)**	**(451,237)**	**(460,264)**	**(469,465)**
*Percentage increase over prior year Requisition			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Vancouver Island Regional Library-Debt

EAC Review

OCTOBER 2025

1.129 - Vancouver Island Regional Library-Debt	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
DEBT										
MFA Debt Reserve Fund	1,900	1,900	2,190	-	-	2,190	2,190	2,190	2,190	2,190
MFA Debt Principal	136,666	136,666	136,666	-	-	136,666	136,666	136,666	136,666	136,666
MFA Debt Interest	201,600	201,600	201,600	-	-	201,600	201,600	201,600	201,600	201,600
TOTAL DEBT	**340,166**	**340,166**	**340,456**	**-**	**-**	**340,456**	**340,456**	**340,456**	**340,456**	**340,456**
*Percentage Increase over prior year			0.1%			0.1%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Payment from VIRL	(340,166)	(340,166)	(340,456)	-	-	(340,456)	(340,456)	(340,456)	(340,456)	(340,456)
TOTAL REVENUE	**(340,166)**	**(340,166)**	**(340,456)**	**-**	**-**	**(340,456)**	**(340,456)**	**(340,456)**	**(340,456)**	**(340,456)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

CAPITAL REGIONAL DISTRICT

2026 Budget

Langford EA - GVPL

EAC Review

OCTOBER 2025

Service: 1.133 **Langford EA - GVPL** **Committee: Electoral Area**

DEFINITION:

To establish a local service for the purpose of contributing to the cost of library services that are provided within the service area by the Greater Victoria Public Library District. Bylaw No. 2357 adopted February 1997.

SERVICE DESCRIPTION:

This service, established in 1997, provides the services of the Greater Victoria Public Library Board (GVPLB) to the Willis Point and Malahat areas within the Juan de Fuca Electoral Area. The service is on a contract basis because the service area is so small. The contract is annually renewed. Payment to the GVPLB is made in the form of a contribution to the GVLPB's budget. This service is one a number of services in which the CRD makes an annual contribution to a public library service.

PARTICIPATION:

A portion of the Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of $17,850 or $0.33 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requsition

1.133 - Langford EA - GVPL	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Payments to Greater Victoria Public Library	34,000	34,000	34,610	-	-	34,610	35,300	36,010	36,730	37,460
Allocations	673	673	694	-	-	694	706	720	735	749
Other Operating Expenses	10	10	10	-	-	10	10	10	10	10
TOTAL OPERATING COSTS	**34,683**	**34,683**	**35,314**	**-**	**-**	**35,314**	**36,016**	**36,740**	**37,475**	**38,219**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	251	(251)	-	-	(251)	-	-	-	-
Balance c/fwd from 2024 to 2025	(723)	(723)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	-	(250)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(823)**	**(823)**	**(351)**	**-**	**-**	**(351)**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(33,860)**	**(33,860)**	**(34,963)**	**-**	**-**	**(34,963)**	**(35,916)**	**(36,640)**	**(37,375)**	**(38,119)**
*Percentage increase over prior year Requisition			3.3%			3.3%	2.7%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Port Renfrew Street Lighting

EAC Review

OCTOBER 2025

Service:	**1.232**	**Port Renfrew Street Lighting**	**Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain street lighting for the Port Renfrew Street Lighting Local Service Area.
Bylaw No. 1746, November 8, 1989; Bylaw No. 1986, January 29, 1992; Bylaw No. 3861, January 9, 2013.

PARTICIPATION:

Port Renfrew Local Service Area # 4, D-762.

MAXIMUM LEVY:

Greater of $7,500 or $3.42 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Port Renfrew Street Lighting Commission established by Bylaw No. 1770 in 1989.
Port Renfrew Utility Services Committee (Juan de Fucan EA) established by Bylaw No. 3281 (September 14, 2005).

USER CHARGE:

50% of operating cost to be imposed as an annual user fee to each connected property.

PARCEL TAX:

50% of operating costs are collected as a parcel tax to be charged to every parcel within the Local Service Area.

1.232 - Port Renfrew Street Lighting	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Electricity	7,810	7,800	8,100	-	-	8,100	8,260	8,430	8,600	8,770
Allocations	460	460	555	-	-	555	565	576	587	599
Contingency	2,722	-	1,110	-	1,712	2,822	1,130	1,150	1,170	1,190
Other Operating Expenses	100	100	100	-	-	100	100	100	100	100
TOTAL COSTS	**11,092**	**8,360**	**9,865**	**-**	**1,712**	**11,577**	**10,055**	**10,256**	**10,457**	**10,659**
*Percentage Increase over prior year			-11.1%		15.4%	4.4%	-13.1%	2.0%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	2,607	(895)	-	(1,712)	(2,607)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,274)	(2,274)	-	-	-	-	-	-	-	-
User Charges	(4,310)	(4,310)	(4,390)	-	-	(4,390)	(4,480)	(4,570)	(4,660)	(4,750)
Grants in Lieu of Taxes	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(280)	(155)	(280)	-	-	(280)	(290)	(300)	(310)	(320)
TOTAL REVENUE	**(6,944)**	**(4,212)**	**(5,645)**	**-**	**(1,712)**	**(7,357)**	**(4,850)**	**(4,950)**	**(5,050)**	**(5,150)**
REQUISITION - PARCEL TAX	**(4,148)**	**(4,148)**	**(4,220)**	**-**	**-**	**(4,220)**	**(5,205)**	**(5,306)**	**(5,407)**	**(5,509)**
*Percentage increase over prior year										
User Fee			1.9%			1.9%	2.1%	2.0%	2.0%	1.9%
Requisition			1.7%			1.7%	23.3%	1.9%	1.9%	1.9%
Combined			**1.8%**			**1.8%**	**12.5%**	**2.0%**	**1.9%**	**1.9%**

CAPITAL REGIONAL DISTRICT

2026 Budget

JDF Building Numbering

EAC Review

OCTOBER 2025

Service: 1.317 JDF Building Numbering **Committee: Electoral Area**

DEFINITION:

To provide the extended service of implementing a civic addressing system for the Juan de Fuca Electoral Area. Establishment Bylaw No. 2010, adopted September 1992. Amendment Bylaw No. 2093 (February 1993).

SERVICE DESCRIPTION:

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.317 - JDF Building Numbering	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Building Inspection	13,211	13,211	13,450	-	-	13,450	13,720	13,990	14,270	14,560
Allocations	694	694	714	-	-	714	726	741	756	771
Other Operating Expenses	365	305	370	-	-	370	380	390	400	410
TOTAL COSTS	**14,270**	**14,210**	**14,534**	**-**	**-**	**14,534**	**14,826**	**15,121**	**15,426**	**15,741**
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	53	(53)	-	-	(53)	-	-	-	-
Balance c/fwd from 2024 to 2025	(52)	(52)	-	-	-	-	-	-	-	-
Other Income	(49)	(42)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(101)**	**(41)**	**(103)**	**-**	**-**	**(103)**	**(50)**	**(50)**	**(50)**	**(50)**
REQUISITION	**(14,169)**	**(14,169)**	**(14,431)**	**-**	**-**	**(14,431)**	**(14,776)**	**(15,071)**	**(15,376)**	**(15,691)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Soil Deposit and Removal

EAC Review

OCTOBER 2025

Service: 1.319 Soil Deposit and Removal **Committee: Electoral Area**

DEFINITION:

The regulation of the deposit or removal of soil, sand, gravel, rock or other material on land in the municipality or in any area in the municipality (see 930(d)(e) of the Municipal Act). Authority received under SLP issued February 12, 1973, and as amended by SLP August 25, 1986. This function is performed by CRD Bylaw Officers , who ensure that permits are purchased by any person who deposits or removes said materials.

SERVICE DESCRIPTION:

Administration and enforcement of the Soil Deposit and Removal Bylaw for the Juan de Fuca Electoral Area (JdF EA).

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Net cost of this function not to exceed $50,000.

FUNDING:

Requisition

1.319 - Soil Deposit and Removal	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	1,347	1,347	2,629	-	-	2,629	2,677	2,730	2,785	2,841
Bylaw Enforcement Charges	24,837	24,837	26,079	-	2,500	28,579	26,600	27,930	28,490	29,060
Other Operating Expenses	110	110	130	-	-	130	132	134	136	138
TOTAL OPERATING COSTS	**26,294**	**26,294**	**28,838**	**-**	**2,500**	**31,338**	**29,409**	**30,794**	**31,411**	**32,039**
*Percentage Increase over prior year			9.7%		10%	19.2%	-6.2%	4.7%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(15,185)	(15,185)	(17,528)	10,000	(2,500)	(10,028)	(7,669)	(8,624)	(8,801)	(8,979)
Processing Fee Revenue	-	-	-	(10,000)	-	(10,000)	(10,200)	(10,400)	(10,610)	(10,820)
Interest Income	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(15,225)**	**(15,225)**	**(17,568)**	**-**	**(2,500)**	**(20,068)**	**(17,909)**	**(19,064)**	**(19,451)**	**(19,839)**
REQUISITION	**(11,069)**	**(11,069)**	**(11,270)**	**-**	**-**	**(11,270)**	**(11,500)**	**(11,730)**	**(11,960)**	**(12,200)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.319 Soil Deposit and Removal - Operating Reserve Fund

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1500**						
Fund Centre:	**105405**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		61,109	48,058	38,030	30,361	21,737	12,936
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(15,185)	(10,028)	(7,669)	(8,624)	(8,801)	(8,979)
Interest Income*		2,134					
Ending Balance $		**48,058**	**38,030**	**30,361**	**21,737**	**12,936**	**3,957**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Community Planning (JDF)

EAC Review

OCTOBER 2025

Service: 1.325 **Community Planning** **Committee: Electoral Area**

DEFINITION:

To provide land use planning services at the community level for the JDF electoral area (Supplementary Letters Patent - January 1, 1970).

SERVICE DESCRIPTION:

Community Planning service involves preparation, review and amendment of five official community plans and two comprehensive community development plans.

Development Services involves preparation and administration of Land Use Bylaws, subdivision Bylaw, and process zoning amendments, development permits, development variance permits, soil deposit/removal permits, and review land and water referrals, subdivisions referrals, and ALR exclusions.

Administrative Services involves preparation of agendas, minutes and providing administrative support for the Juan de Fuca (JdF) Land Use Committee (LUC), six advisory planning commissions (APC), three board of variances, the Agricultural Advisory Planning Commission (AAPC), and the Economic Development Commission (EDC).

PARTICIPATION:

JDF Electoral Area on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition and user fees.

1.325 - Community Planning (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	565,900	565,900	603,105	-	-	603,105	669,005	688,143	704,627	721,494
Consultants	5,590	5,590	5,690	-	-	5,690	5,810	5,930	6,050	6,170
Legal Expenses	8,000	8,000	8,140	-	-	8,140	8,300	8,470	8,640	8,810
LIDAR Photography	17,000	10,500	-	-	-	-	-	18,000	-	20,000
Supplies	6,000	5,500	6,050	-	-	6,050	6,170	6,290	6,410	6,530
Land Use and Advisory Planning Cttees	17,160	11,690	17,520	-	10,000	27,520	17,880	18,240	18,610	29,804
Allocations	180,773	180,773	160,135	-	3,604	163,739	166,999	170,415	172,353	175,592
Bylaw & Real Estate Labour Charges	44,470	44,995	46,253	-	2,500	48,753	47,177	49,110	50,090	51,090
Other Operating Expenses	61,340	49,640	62,430	-	-	62,430	63,727	65,038	66,402	67,800
TOTAL OPERATING COSTS	**906,233**	**882,588**	**909,323**	**-**	**16,104**	**925,427**	**985,068**	**1,029,636**	**1,033,182**	**1,087,290**
*Percentage Increase over prior year			0.3%		1.8%	2.1%	6.4%	4.5%	0.3%	5.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	17,145	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**17,145**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Building Borrowing Repayment to Facilities Reserve	70,770	70,770	72,040	-	-	72,040	73,480	74,950	76,450	77,980
TOTAL COSTS	**977,003**	**970,503**	**981,363**	**-**	**16,104**	**997,467**	**1,058,548**	**1,104,586**	**1,109,632**	**1,165,270**
Internal Recoveries	(34,176)	(34,176)	(34,791)	-	-	(34,791)	(45,487)	(46,400)	(47,330)	(48,280)
OPERATING COSTS LESS INTERNAL RECOVERIES	**942,827**	**936,327**	**946,572**	**-**	**16,104**	**962,676**	**1,013,061**	**1,058,186**	**1,062,302**	**1,116,990**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(77,274)	(70,774)	(55,640)	-	(16,104)	(71,744)	(53,830)	(52,515)	(17,430)	(31,369)
Processing Fee Revenue	(46,350)	(46,350)	(47,180)	-	-	(47,180)	(48,120)	(49,080)	(50,060)	(51,060)
Grants in Lieu of Taxes	(1,197)	(1,197)	(1,220)	-	-	(1,220)	(1,240)	(1,260)	(1,290)	(1,320)
Revenue - Other	(1,090)	(1,090)	(1,110)	-	-	(1,110)	(1,130)	(1,150)	(1,170)	(1,190)
TOTAL REVENUE	**(125,911)**	**(119,411)**	**(105,150)**	**-**	**(16,104)**	**(121,254)**	**(104,320)**	**(104,005)**	**(69,950)**	**(84,939)**
REQUISITION	**(816,916)**	**(816,916)**	**(841,422)**	**-**	**-**	**(841,422)**	**(908,741)**	**(954,181)**	**(992,352)**	**(1,032,051)**
*Percentage increase over prior year Requisition			3.0%			3.0%	8.0%	5.0%	4.0%	4.0%
AUTHORIZED POSITIONS										
Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.325 Community Planning	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$40,000	$65,000	$2,700	$0	$0	$0	$67,700
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$350,000	$350,000	$0	$0	$0	$0	$350,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$390,000	**$415,000**	**$2,700**	**$0**	**$0**	**$0**	**$417,700**
	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	$40,000	$65,000	$2,700	$0	$0	$0	$67,700
	Grants (Federal, Provincial)	$350,000	$350,000	$0	$0	$0	$0	$350,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$390,000	**$415,000**	**$2,700**	**$0**	**$0**	**$0**	**$417,700**

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 #: 1.325

Service Nar Community Planning

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
20-01	Replacement	Computer Equipment	Computer Replacement	$ 15,845	E	ERF	$ -	$ 5,000	$ 2,700	$ -	$ -	$ -	$ 7,700
22-01	Replacement	Vehicle	Vehicle Replacement	$ 60,000	E	ERF	$ 40,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
22-02	Study	Groundwater Study	Study of ground water availability to aid in land use decision making and support OCP policy	$ 100,000	S	Grant	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-01	Study	Willis Point OCP	Willis Point Official Community Plan Review and Update	$ 150,000	S	Grant	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
25-01	Study	Malahat OCP	Malahat Official Community Plan Review and Update	$ 150,000	S	Grant	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-02	Study	JdF OCP Consolidation	Consolidate JdF EA OCPs	$ 150,000	S	Grant	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 625,845**				**$ 415,000**	**$ 2,700**	**$ -**	**$ -**	**$ -**	**$ 417,700**

Service:	1.325	Community Planning

Project Number	Capital Project Title	Capital Project Description	Project Rationale
20-01	Computer Equipment	Computer Replacement	Computer replacement in keeping with CRD corporate schedule. Replace large monitor and peripheral equipment for video conferencing in 2026.
24-01	Willis Point OCP	Willis Point Official Community Plan Review and Update	Willis Point OCP requires review and update to address emerging community needs.
25-01	Malahat OCP	Malahat Official Community Plan Review and Update	Malahat OCP requires review and update to address emerging community needs.
25-02	JdF OCP Consolidation	Consolidate JdF EA OCPs	Single OCP allows for more efficient and accurate administration and is more responsive to changes in Provincial legislation.

Service: **1.325** **Community Planning**

Project Number	22-01	**Capital Project Title**	Vehicle	**Capital Project Description**	Vehicle Replacement
Project Rationale	Replacement of aging vehicle with EV of similar spec.				

Project Number	22-02	**Capital Project Title**	Groundwater Study	**Capital Project Description**	Study of ground water availability to aid in land use decision making and support OCP policy
Project Rationale	Identified as a community concern and supported by the EA Director.				

Community Planning (JDF)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	331,451	259,707	205,877	153,362	135,932	104,563
Equipment Replacement Fund	153,836	88,836	86,136	86,136	86,136	86,136
Total	**485,287**	**348,543**	**292,013**	**239,498**	**222,068**	**190,699**

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Operating Reserve Fund

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105408	2025	2026	2027	2028	2029	2030
Beginning Balance	392,411	331,451	259,707	205,877	153,362	135,932
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget - Core	(60,274)	(61,744)	(53,830)	(34,515)	(17,430)	(545)
Transfer to Ops Budget - Orthophotos	(17,000)	-	-	(18,000)	-	(20,000)
Transfer to Ops Budget - Polling		(10,000)	-	-	-	(10,824)
Interest Income*	16,314					
Ending Balance $	**331,451**	**259,707**	**205,877**	**153,362**	**135,932**	**104,563**

Assumptions/Background:
For unforeseen legal expenses; ongoing air photo updates; election expenses
*Interest in planning years nets against inlfation which is not included.

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund

ERF Group: CMPLAN.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101428	2025	2026	2027	2028	2029	2030
Beginning Balance	197,126	153,836	88,836	86,136	86,136	86,136
Transfer from Ops Budget	-	-	-	-	-	-
Planned Purchase	(43,290)	(65,000)	(2,700)	-	-	-
Interest Income	-					
Ending Balance $	**153,836**	**88,836**	**86,136**	**86,136**	**86,136**	**86,136**

Assumptions/Background:
Maintain balance sufficient to fund required asset replacements

CAPITAL REGIONAL DISTRICT

2026 Budget

JDF Livestock Injury Compensation

EAC Review

OCTOBER 2025

Service: 1.340 **JDF Livestock Injury Compensation** **Committee: Electoral Area**

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 (Juan de Fuca) Bylaw 4417, No. 1, 2021)

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.340 - JDF Livestock Injury Compensation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	158	158	158	-	-	158	161	164	167	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	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	-	3,120	(3,120)	-	-	(3,120)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,104)	(3,104)	-	-	-	-	-	-	-	-
Other Income	(41)	(161)	(38)	-	-	(38)	(41)	(44)	(47)	(51)
TOTAL REVENUE	**(3,145)**	**(145)**	**(3,158)**	**-**	**-**	**(3,158)**	**(41)**	**(44)**	**(47)**	**(51)**
REQUISITION	**(13)**	**(13)**	**-**	**-**	**-**	**-**	**(3,120)**	**(3,120)**	**(3,120)**	**(3,120)**
*Percentage increase over prior year Requisition						NA	NA	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Willis Point Fire Protection & Recreation

EAC Review

OCTOBER 2025

Service: **1.350** **Willis Point Fire** **Committee: Electoral Area**

DEFINITION:

A service area for the purposes of constructing a fire hall/community centre and to provide fire protection and emergency response services and recreational facilities in the Willis Point Section of the Juan de Fuca Electoral Area.
Local Service Establishment Bylaw No. 1951 (January 15, 1992). Amended by Bylaw 2296 (1995) & 3214 (2004).

PARTICIPATION:

Based on converted hospital assessments - Willis Point Local Service Area #15 - A(763).

COMMISSION:

Wills Point Fire Protection and Recreation Facilities Commission established by Bylaw to oversee this function (Bylaw No. 3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010).

MAXIMUM LEVY:

Greater of $41,000 or $1.71 / $1,000.

FUNDING:

Requisition

1.350 - Willis Point Fire Protection & Recreation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Fire Protection Costs										
Travel - Vehicles	15,140	17,670	19,410	-	-	19,410	19,760	20,120	20,480	20,890
Insurance	10,582	10,582	10,493	-	-	10,493	10,879	11,279	11,694	12,136
Utilities	8,680	8,680	9,010	-	-	9,010	9,190	9,370	9,560	9,750
Staff Development	25,950	25,950	26,410	-	-	26,410	26,890	27,370	27,860	28,420
Allocations	6,982	7,022	6,487	-	-	6,487	6,603	6,735	6,870	7,008
Operating - Other	43,100	41,809	44,100	19,800	-	63,900	65,060	66,240	67,440	68,790
TOTAL FIRE PROTECTION COSTS	**110,434**	**111,713**	**115,910**	**19,800**	**-**	**135,710**	**138,382**	**141,114**	**143,904**	**146,994**
Recreation Costs										
Recreation Expenses	19,298	23,113	19,650	-	-	19,650	20,010	20,380	20,750	21,160
TOTAL OPERATING COSTS	**129,732**	**134,826**	**135,560**	**19,800**	**-**	**155,360**	**158,392**	**161,494**	**164,654**	**168,154**
*Percentage Increase over prior year			4.5%	15.3%		19.8%	2.0%	2.0%	2.0%	2.1%
CAPITAL / RESERVES / DEBT										
Capital Equipment Purchases	6,720	6,720	6,840	-	-	6,840	6,960	7,090	7,220	7,360
Transfer to Equipment Replacement Fund	59,177	44,177	60,240	-	-	60,240	71,320	72,600	73,910	75,390
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES / DEBT	**65,897**	**50,897**	**67,080**	**-**	**-**	**67,080**	**78,280**	**79,690**	**81,130**	**82,750**
TOTAL COSTS	**195,629**	**185,723**	**202,640**	**19,800**	**-**	**222,440**	**236,672**	**241,184**	**245,784**	**250,904**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	10,906	-	-	(10,906)	(10,906)	-	-	-	-
Rental Revenue	(35,000)	(35,000)	(35,630)	-	-	(35,630)	(36,270)	(36,930)	(37,600)	(38,350)
Other Revenue	-	(1,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(35,000)**	**(25,094)**	**(35,630)**	**-**	**(10,906)**	**(46,536)**	**(36,270)**	**(36,930)**	**(37,600)**	**(38,350)**
REQUISITION	**(160,629)**	**(160,629)**	**(167,010)**	**(19,800)**	**10,906**	**(175,904)**	**(200,402)**	**(204,254)**	**(208,184)**	**(212,554)**
*Percentage increase over prior year Requisition			4.0%	12.3%	-6.8%	9.5%	13.9%	1.9%	1.9%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.350 Willis Point Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$20,000	$20,000	$0	$0	$0	$0	$20,000
Equipment	$47,250	$16,000	$43,250	$6,000	$10,000	$0	$75,250
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
	$67,250	**$36,000**	**$43,250**	**$6,000**	**$10,000**	**$0**	**$95,250**
SOURCE OF FUNDS							
Capital Funds on Hand	$15,250	$0	$15,250	$0	$0	$0	$15,250
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$10,000	$16,000	$6,000	$6,000	$10,000	$0	$38,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$42,000	$20,000	$22,000	$0	$0	$0	$42,000
	$67,250	**$36,000**	**$43,250**	**$6,000**	**$10,000**	**$0**	**$95,250**

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 #: 1.350

Service Name: Willis Point Fire

				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
21-01	Replacement	Turn Out Gear	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.	$ 36,000	E	ERF	$ 6,000	$ 12,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ 30,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall	$ 40,000	E	Res	$ 22,000	$ -	$ 22,000	$ -	$ -	$ -	$ 22,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall		E	Cap	$ 15,250	$ -	$ 15,250	$ -	$ -	$ -	$ 15,250
24-01	Renewal	Washroom refresh	Washroom refresh	$ 20,000	B	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-04	Replacement	Computer	Replace 2 computers	$ 8,000	E	ERF	$ 4,000	$ 4,000	$ -	$ -	$ 4,000	$ -	$ 8,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			GRAND TOTAL	**$ 104,000**				**$ 36,000**	**$ 43,250**	**$ 6,000**	**$ 10,000**	**$ -**	**$ 95,250**

Service: **1.350** **Willis Point Fire**

Project Number	21-01	**Capital Project Title**	Turn Out Gear	**Capital Project Description**	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.
Project Rationale					

Project Number	22-03	**Capital Project Title**	Paving entrance for hall	**Capital Project Description**	Paving apron in front of hall
Project Rationale					

Project Number	24-01	**Capital Project Title**	Washroom refresh	**Capital Project Description**	Washroom refresh
Project Rationale					

Project Number	24-04	**Capital Project Title**	Computer	**Capital Project Description**	Replace 2 computers
Project Rationale					

Willis Point Fire Protection & Recreation
Reserves Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	157,654	137,654	115,654	115,654	115,654	115,654
Equipment Replacement Fund	128,842	173,082	238,402	305,002	368,912	444,302
Total	**286,496**	**310,736**	**354,056**	**420,656**	**484,566**	**559,956**

Reserve Schedule

Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Capital Reserve Fund - Bylaw 2189

Surplus money from the operation of the fire protection service and recreational facilities may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: **1014**	**Estimated**	**Budget**				
Fund Centre: **101358**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	121,693	157,654	137,654	115,654	115,654	115,654
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	-					
Transfer from ERF	30,703					
Transfer to Cap Fund	-	(20,000)	(22,000)	-	-	-
Interest Income*	5,258					
Ending Balance $	**157,654**	**137,654**	**115,654**	**115,654**	**115,654**	**115,654**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Equipment Replacement Fund

For replacement of firefighting equipment, fire trucks, tenders and pumpers.
ERF Group: WILLISPT.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101429	2025	2026	2027	2028	2029	2030
Beginning Balance		185,368	128,842	173,082	238,402	305,002	368,912
Transfer from Ops Budget		44,177	60,240	71,320	72,600	73,910	75,390
Proceeds of Disposal		-					
Transfer to CRF		(30,703)					
Expenditures		(70,000)	(16,000)	(6,000)	(6,000)	(10,000)	-
Interest Income		-					
Ending Balance $		**128,842**	**173,082**	**238,402**	**305,002**	**368,912**	**444,302**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Otter Point Fire

EAC Review

OCTOBER 2025

Service: 1.353 **Otter Point Fire** **Committee: Electoral Area**

DEFINITION:

A service area established to provide fire protection and emergency response on a volunteer basis in the Otter Point district of the Juan de Fuca Electoral Area. Fire department is operated by a Commission. Local Service Bylaw No. 2042 (September 9, 1992). Amended by Bylaws 2720, 3171 and 3215.

PARTICIPATION:

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act.
Local Service Area #17 - G (762).

COMMISION:

Otter Point Fire Protection and Emergency Response Service Commission established to oversee this function (Bylaw No.3654 -April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

MAXIMUM LEVY:

Greater of $125,000 or $2.50 / $1,000.

FUNDING:

Requisition

1.353 - Otter Point Fire	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Fire Chief Salary and Honorariums	304,560	300,500	299,815	-	-	299,815	308,433	317,293	324,850	332,580
Travel & Vehicles	26,340	29,220	36,240	-	-	36,240	36,960	37,700	38,460	39,230
Contract for Services	35,000	35,000	42,000	-	-	42,000	42,840	43,700	44,570	45,460
Insurance	14,452	14,452	8,283	-	-	8,283	8,695	9,127	9,581	10,057
Staff Training & Program Development	33,620	34,620	36,030	-	-	36,030	36,750	37,490	38,240	39,010
Recruiting and Retention	16,640	17,000	16,940	-	-	16,940	17,280	17,630	17,980	18,340
Maintenance	21,770	21,770	22,160	-	-	22,160	22,610	23,060	23,520	23,990
Internal Allocations	24,920	24,920	26,585	-	-	26,585	27,063	27,604	28,156	28,720
Operating - Supplies	23,960	23,600	24,390	-	-	24,390	24,880	25,380	25,880	26,390
Operating - Other	30,430	28,280	31,200	-	-	31,200	31,830	32,460	33,110	33,760
TOTAL OPERATING COSTS	**531,692**	**529,362**	**543,643**	**-**	**-**	**543,643**	**557,341**	**571,444**	**584,347**	**597,537**
*Percentage Increase over prior year			2.2%			2.2%	2.5%	2.5%	2.3%	2.3%
CAPITAL / RESERVES										
Capital Equipment Purchases	14,147	6,000	6,160	-	-	6,160	6,280	6,410	6,540	6,670
Transfer to Capital Reserve Fund	43,260	43,260	44,040	-	-	44,040	44,920	45,820	46,740	47,670
Transfer to Equipment Replacement Fund	161,460	172,587	164,370	-	-	164,370	167,660	171,010	174,430	177,920
TOTAL CAPITAL / RESERVES	**218,867**	**221,847**	**214,570**	**-**	**-**	**214,570**	**218,860**	**223,240**	**227,710**	**232,260**
TOTAL COSTS	**750,559**	**751,209**	**758,213**	**-**	**-**	**758,213**	**776,201**	**794,684**	**812,057**	**829,797**
*Percentage Increase over prior year			1.0%			1.0%	2.4%	2.4%	2.2%	2.2%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(8,097)	(8,097)	-	-	-	-	-	-	-	-
Revenue - Other	(350)	(1,000)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
TOTAL REVENUE	**(8,447)**	**(9,097)**	**(360)**	**-**	**-**	**(360)**	**(370)**	**(380)**	**(390)**	**(400)**
REQUISITION	**(742,112)**	**(742,112)**	**(757,853)**	**-**	**-**	**(757,853)**	**(775,831)**	**(794,304)**	**(811,667)**	**(829,397)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.4%	2.4%	2.2%	2.2%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.353 Otter Point Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$55,000	$50,000	$50,000	$0	$0	$155,000
Equipment	$0	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$300,000	$0	$600,000	$0	$0	$900,000
	$0	**$380,000**	**$75,000**	**$675,000**	**$25,000**	**$25,000**	**$1,180,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$45,000	$0	$0	$0	$0	$45,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$325,000	$25,000	$625,000	$25,000	$25,000	$1,025,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$10,000	$50,000	$50,000	$0	$0	$110,000
	$0	**$380,000**	**$75,000**	**$675,000**	**$25,000**	**$25,000**	**$1,180,000**

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

2026 - 2030

Service #: 1.353

Service Name: Otter Point Fire

				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
20-01	Replacement	Replace roof	Replace roof	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
22-02	New	Building expansion	Building expansion for the back office	$ 60,000	B	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
22-02	New	Building expansion	Building expansion for the back office		B	Cap	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-01	Replacement	Replace driveway pavement	Replace driveway pavement	$ 50,000	B	Res	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
26-02	Replacement	Replace E23	Replace E23 - triple combination engine pumper truck	$ 900,000	V	ERF	$ -	$ 300,000	$ -	$ 600,000	$ -	$ -	$ 900,000
26-03	Replacement	Fire Equipment	Protective Clothing, Pagers, Fire Hose and Nozzles	$ 125,000	E	ERF	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,185,000**				**$ 380,000**	**$ 75,000**	**$ 675,000**	**$ 25,000**	**$ 25,000**	**$ 1,180,000**

Service:	1.353	Otter Point Fire

Project Number	20-01	Capital Project Title	Replace roof	Capital Project Description	Replace roof
Project Rationale					

Project Number	22-02	Capital Project Title	Building expansion	Capital Project Description	Building expansion for the back office
Project Rationale					

Project Number	26-01	Capital Project Title	Replace driveway pavement	Capital Project Description	Replace driveway pavement
Project Rationale					

Project Number	26-02	Capital Project Title	Replace E23	Capital Project Description	Replace E23 - triple combination engine pumper truck
Project Rationale					

Service:	**1.353**	**Otter Point Fire**

Project Number	26-03	**Capital Project Title**	Fire Equipment	**Capital Project Description**	Protective Clothing, Pagers, Fire Hose and Nozzles
Project Rationale					

Otter Point Fire
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	76,165	110,205	105,125	100,945	147,685	195,355
Equipment Replacement Fund	484,910	324,280	466,940	12,950	162,380	315,300
Total	**561,075**	**434,485**	**572,065**	**113,895**	**310,065**	**510,655**

Reserve Schedule

Reserve Fund: 1.353 Otter Point Fire Protection - Capital Reserve Fund - Bylaw 3995

For improvements, repairs and replacement of Firehall and training centre

Reserve Cash Flow

Fund: 1090	Estimated	Budget				
Fund Centre: 102164	2025	2026	2027	2028	2029	2030
Beginning Balance	79,595	76,165	110,205	105,125	100,945	147,685
Transfer from Ops Budget	43,260	44,040	44,920	45,820	46,740	47,670
Transfer from Cap Fund	-					
Transfer to Cap Fund	(50,000)	(10,000)	(50,000)	(50,000)	-	-
Interest Income*	3,310					
Ending Balance $	**76,165**	**110,205**	**105,125**	**100,945**	**147,685**	**195,355**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.353 Otter Point Fire Protection - Equipment Replacement Fund

ERF Group: OTTERFIRE.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101432	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	338,450	484,910	324,280	466,940	12,950	162,380
Transfer from Ops Budget	161,460	164,370	167,660	171,010	174,430	177,920
Expenditures	(15,000)	(325,000)	(25,000)	(625,000)	(25,000)	(25,000)
Interest Income	-					
Ending Balance $	**484,910**	**324,280**	**466,940**	**12,950**	**162,380**	**315,300**

Assumptions/Background:

Transfer as much of operating budget will allow in order to provide sufficient funding for vehicles.

CAPITAL REGIONAL DISTRICT

2026 Budget

Malahat Fire Protection

EAC Review

OCTOBER 2025

Service: 1.354 **Malahat Fire** **Committee: Electoral Area**

DEFINITION:

A specified area established to provide fire protection and emergency response in the Malahat district of the Juan de Fuca Electoral Area through an agreement with the Cowichan Valley Regional District:

Bylaw No. 1368 (July 24, 1985) (Repealed). Amended Bylaw No. 1375 (September 23, 1985) (Repealed)
Bylaw No. 2731 (November 24, 1999) as amended by Bylaw No. 3226.

ANNUAL LEVY:

On all lands and improvements on the basis of Section 794 of the Municipal Act within the Specified Area # 23 (F-762).

MAXIMUM LEVY:

Greater of $22,400 or $1.28 / $1,000.

FUNDING:

Requisition

1.354 - Malahat Fire Protection	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payment to Cowichan Valley Regional District	65,315	65,315	66,490	-	-	66,490	67,820	69,180	70,560	71,970
Other Operating Expenses	3,694	3,704	3,460	5,000	-	8,460	8,623	8,793	8,964	9,148
TOTAL COSTS	**69,009**	**69,019**	**69,950**	**5,000**	**-**	**74,950**	**76,443**	**77,973**	**79,524**	**81,118**
*Percentage Increase over prior year			1.4%	7.2%		8.6%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	40	(40)	-	-	(40)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,775)	(2,775)	-	-	-	-	-	-	-	-
Other Revenue	-	(50)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(2,775)**	**(2,785)**	**(40)**	**-**	**-**	**(40)**	**-**	**-**	**-**	**-**
REQUISITION	**(66,234)**	**(66,234)**	**(69,910)**	**(5,000)**	**-**	**(74,910)**	**(76,443)**	**(77,973)**	**(79,524)**	**(81,118)**
*Percentage increase over prior year Requisition			5.6%	7.5%		13.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Durrance Road Fire Protection

EAC Review

OCTOBER 2025

Service: **1.355 Durrance Road Fire** **Committee: Electoral Area**

DEFINITION:

A local service area established by Bylaw No. 2506 (July 9, 1997) to provide fire protection and emergency response to Durrance Road Fire Protection Area. Amended by Bylaw No. 3033 (2002) to increase rate and Bylaw No. 3216 (2004).

MAXIMUM LEVY:

Greater of $1,350 or $0.70 / $1,000.

FUNDING:

Parcel Tax

1.355 - Durrance Road Fire Protection	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payment to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	161	216	-	-	216	218	221	224	227
TOTAL OPERATING COSTS	**2,716**	**2,661**	**2,716**	**-**	**-**	**2,716**	**2,718**	**2,721**	**2,724**	**2,727**
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
CAPITAL / RESERVE										
Transfer to Operating Reserve	300	355	300	-	-	300	300	300	300	300
TOTAL COSTS	**3,016**	**3,016**	**3,016**	**-**	**-**	**3,016**	**3,018**	**3,021**	**3,024**	**3,027**
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
REQUISITION - PARCEL TAX	**(3,016)**	**(3,016)**	**(3,016)**	**-**	**-**	**(3,016)**	**(3,018)**	**(3,021)**	**(3,024)**	**(3,027)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%

Reserve Schedule

Reserve Fund: 1.355 Durrance road Fire Protection - Operating Reserve Fund - Bylaw 4146

Reserve established to help offset fluctuations in operating revenues, special projects and cover operational expenditures as required.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105400	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	3,972	4,438	4,738	5,038	5,338	5,638
Transfer from Op Budget	300	300	300	300	300	300
Planned Payments	-	-	-	-	-	-
Interest Income*	166					
Ending Balance $	**4,438**	**4,738**	**5,038**	**5,338**	**5,638**	**5,938**

<u>Assumptions/Background:</u>
To set aside funds for reimbursing District of Saanich for incident response, as per agreement between the CRD and Saanich

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

CAPITAL REGIONAL DISTRICT

2026 Budget

East Sooke Fire Protection

EAC Review

OCTOBER 2025

Service: 1.357 **East Sooke Fire** **Committee: Electoral Area**

DEFINITION:

A service area established by Bylaw No. 3390 (January 10, 2007) to provide fire protection and emergency response on a volunteer basis in the East Sooke district of the Juan de Fuca Electoral Area. Fire department is operated by a committee.
Amended by Bylaw No. 3862.

PARTICIPATION:

On net taxable value of land and improvements on the basis of hospital district assessments.

MAXIMUM LEVY:

"Greater of $550,000 or $1.310 / $1,000" of actual assessments.

COMMISSION:

East Sooke Fire Protection and Emergency Response Services Commission established to oversee this function
(Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

MAXIMUM CAPITAL DEBT:

Maximum Authorized: (Bylaw 3863)	$ 2,120,000
Borrowed: 2014, 3.0%	$ 1,800,000
Borrowed: 2016, 2.1%	$ 150,000
Remaining Expired	$ 170,000

Change in Budget 2025 to 2026
Service: 1.357 East Sooke Fire Protection

	Total Expenditure	Comments
2025 Budget	**721,891**	
Change in Salaries:		
Base salary and benefit change	52,500	IBC 2026 16g-3.3 EA Fire Chief Conversion. Fire Chief increase of 0.4 FTE and benefits starting in Q2
Honorariums	60,000	Increase volunteer honorarium hours
Other	2,770	
Total Change in Salaries	115,270	
Other Changes:		
Standard Overhead Allocation	4,969	Increase in 2025 operating costs
Building Maintenance	8,650	Realignment of budget with expected future expenses
Fuel-Diesel	5,010	Realignment of budget with expected future expenses
Operating Supplies	2,204	Realignment of budget with expected future expenses
Contingency	(68,930)	One-time 2025 contingency for potential service level increases. Incorporated into 2026 core budget expenditure categories
Transfer to Equipment Replacement Fund	1,960	Ongoing increase in transfer to equipment replacement fund
Community Hall operating costs	(8,115)	Reduction in community hall maintenance costs
Other Costs	891	
Total Other Changes	(53,361)	
2026 Budget	**783,800**	

Summary of % Expense Increase		
2026 salary and wages change	16.0%	
Building Maintenance	1.2%	
Contingency	-9.5%	
Balance of Increase	1.0%	
% expense increase from 2025:	***8.6%***	
% Requisition increase from 2025 (if applicable):	***4.7%***	*Requisition funding is 81.9% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $52,183 (7.2%) due to higher service contract revenue from SilverSpray ($38,817) and unspent contingency funds for potential service level increases ($17,450). The surplus will be transferred to the Equipment Replacement Fund ($47,333) and Capital Reserve ($4,850) which have expected year end balances of $788,439 and $44,468 before this transfer.

1.357 - East Sooke Fire Protection	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries and Wages	92,530	92,580	95,300	112,500	-	207,800	231,487	237,311	242,592	247,990
Travel - Vehicles	39,140	38,000	39,850	-	-	39,850	40,650	41,460	42,290	43,140
Insurance	13,002	9,602	9,453	-	-	9,453	9,926	10,421	10,941	11,487
Contract for Service/Legal Expenses	12,770	11,350	13,000	-	-	13,000	13,260	13,530	13,800	14,080
Maintenance	17,500	19,000	26,310	-	-	26,310	26,830	27,370	27,920	28,470
Staff Training	28,620	35,000	29,140	-	-	29,140	29,720	30,310	30,920	31,540
Internal Allocations	16,504	16,504	21,473	-	-	21,473	21,860	22,297	22,743	23,198
Operating - Supplies	38,646	38,700	40,850	-	-	40,850	41,670	42,500	43,350	44,210
Contingency	82,450	65,000	83,930	(68,930)	-	15,000	15,300	15,610	15,920	16,240
Operating - Other	51,600	54,570	57,740	-	-	57,740	58,890	60,060	61,250	62,480
TOTAL FIRE DEP OPERATING COSTS	**392,762**	**380,306**	**417,046**	**43,570**	**-**	**460,616**	**489,593**	**500,869**	**511,726**	**522,835**
*Percentage Increase over prior year			6.2%	11.1%		17.3%	6.3%	2.3%	2.2%	2.2%
TOTAL COMMUNITY HALL OPERATING COSTS	35,985	35,985	27,870	-	-	27,870	28,558	29,260	29,980	30,720
TOTAL OPERATING COSTS	**428,747**	**416,291**	**444,916**	**43,570**	**-**	**488,486**	**518,151**	**530,129**	**541,706**	**553,555**
Percentage Increase over prior year			3.8%	10%		13.9%	6.1%	2.3%	2.2%	2.2%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	5,150	10,000	5,240	-	-	5,240	5,340	5,450	5,560	5,670
Transfer to Equipment Replacement Fund	109,000	156,333	110,960	-	-	110,960	113,180	115,440	117,750	120,110
TOTAL CAPITAL / RESERVES	**114,150**	**166,333**	**116,200**	**-**	**-**	**116,200**	**118,520**	**120,890**	**123,310**	**125,780**
DEBT SERVICING										
MFA Debt Reserve Fund	720	720	840	-	-	840	840	840	840	60
Principal Payment	101,324	101,324	101,324	-	-	101,324	101,324	101,324	101,324	8,065
Interest Payment	76,950	76,950	76,950	-	-	76,950	76,950	76,950	76,950	3,150
TOTAL DEBT SERVICING	**178,994**	**178,994**	**179,114**	**-**	**-**	**179,114**	**179,114**	**179,114**	**179,114**	**11,275**
TOTAL COSTS	**721,891**	**761,618**	**740,230**	**43,570**	**-**	**783,800**	**815,785**	**830,133**	**844,130**	**690,610**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(8,781)	(8,781)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(71,430)	(110,247)	(72,720)	(39,512)	-	(112,232)	(114,480)	(116,770)	(119,110)	(121,490)
MFA Debt Reserve Fund Earning	(720)	(720)	(840)	-	-	(840)	(840)	(840)	(840)	(60)
Rental Revenue	(26,994)	(26,994)	(27,660)	-	-	(27,660)	(28,348)	(29,050)	(29,770)	(30,510)
Other Income	(1,300)	(2,210)	(1,320)	-	-	(1,320)	(1,340)	(1,360)	(1,380)	(1,400)
TOTAL REVENUE	**(109,225)**	**(148,952)**	**(102,540)**	**(39,512)**	**-**	**(142,052)**	**(145,008)**	**(148,020)**	**(151,100)**	**(153,460)**
REQUISITION	**(612,666)**	**(612,666)**	**(637,690)**	**(4,058)**	**-**	**(641,748)**	**(670,777)**	**(682,113)**	**(693,030)**	**(537,150)**
*Percentage increase over prior year Requisition			4.1%	0.7%		4.7%	4.5%	1.7%	1.6%	-22.5%
FTE	0.6		0.6	0.4		1.0	1.0	1.0	1.0	1.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.357 East Sooke Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$40,660	$21,727	$22,102	$19,484	$19,873	$123,846
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$230,000	$0	$800,000	$0	$0	$1,030,000
	$0	**$270,660**	**$21,727**	**$822,102**	**$19,484**	**$19,873**	**$1,153,846**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$3,300	$0	$0	$0	$0	$3,300
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$251,360	$21,727	$822,102	$19,484	$19,873	$1,134,546
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$16,000	$0	$0	$0	$0	$16,000
	$0	**$270,660**	**$21,727**	**$822,102**	**$19,484**	**$19,873**	**$1,153,846**

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 #: 1.357

Service Name: East Sooke Fire

				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
23-01	New	Tablet trial	Equip trucks with tablets	$ 5,000	E	Cap	$ -	$ 3,300	$ -	$ -	$ -	$ -	$ 3,300
26-01	Replacement	Turn out Gear	Turn out Gear	$ 95,546	E	ERF	$ -	$ 18,360	$ 18,727	$ 19,102	$ 19,484	$ 19,873	$ 95,546
26-02	Replacement	Small Equipment	Saws, Fan, Thermal Imaging	$ 30,000	V	ERF	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-03	Replacement	Engine 2	Engine 2 Replacement	$ 1,000,000	V	ERF	$ -	$ 200,000	$ -	$ 800,000	$ -	$ -	$ 1,000,000
26-04	Replacement	Pagers	Replacement of Pagers	$ 9,000	E	ERF	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	$ -	$ 9,000
24-02	New	Training Center	Completion of training center.	$ 26,000	E	Res	$ -	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,165,546**				**$ 270,660**	**$ 21,727**	**$ 822,102**	**$ 19,484**	**$ 19,873**	**$ 1,153,846**

Service:	1.357	East Sooke Fire

Project Number	26-01	**Capital Project Title**	Turn out Gear	**Capital Project Description**	Turn out Gear
Project Rationale	Replacement of 4 sets of turnout gear. Turnout gear expires after 10 years.				

Project Number	26-02	**Capital Project Title**	Small Equipment	**Capital Project Description**	Saws, Fan, Thermal Imaging
Project Rationale	Replacement for our 1998 Tender 2 . The plan is to replace the vehicle with a used 10-year old truck.				

Project Number	26-03	**Capital Project Title**	Engine 2	**Capital Project Description**	Engine 2 Replacement
Project Rationale	Replacement of extrication gear (jaws of life)				

Project Number	26-04	**Capital Project Title**	Pagers	**Capital Project Description**	Replacement of Pagers
Project Rationale	Replacement of Roof seals (recommended every 5 years)				

Service:	1.357	East Sooke Fire

Project Number	Capital Project Title	Capital Project Description	Project Rationale
23-01	Tablet trial	Equip trucks with tablets	
24-02	Training Center	Completion of training center.	

East Sooke Fire Protection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund-Fire Dep	44,468	33,708	39,048	44,498	50,058	55,728
Capital Reserve Fund-Comm Hall	14,085	14,085	14,085	14,085	14,085	14,085
Equipment Replacement Fund	788,439	648,039	739,492	32,830	131,096	231,333
Total	**846,992**	**695,832**	**792,625**	**91,413**	**195,239**	**301,146**

Reserve Schedule

Reserve Fund: 1.357 East Sooke Fire Protection - Capital Reserve Fund - Bylaw 3400

Reserve established for expenditures for or in respect of capital projects, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

Reserve Cash Flow

Fund:	**1079**	**Estimated**	**Budget**				
Fund Centre:	**101309**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		37,748	44,468	33,708	39,048	44,498	50,058
Transfer from Ops Budget		5,150	5,240	5,340	5,450	5,560	5,670
Transfer to Cap Fund		-	(16,000)	-	-	-	-
Interest Income*		1,570					
Ending Balance $		**44,468**	**33,708**	**39,048**	**44,498**	**50,058**	**55,728**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.357 East Sooke Community Hall - Capital Reserve Fund - Bylaw 3400

Reserve established for expenditures for or in respect of capital projects, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

Reserve Cash Flow

Fund: 1079		Estimated	Budget				
Fund Centre:	102246	2025	2026	2027	2028	2029	2030
Beginning Balance		13,523	14,085	14,085	14,085	14,085	14,085
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-					
Interest Income*		562					
Ending Balance $		**14,085**	**14,085**	**14,085**	**14,085**	**14,085**	**14,085**

Assumptions/Background:
Reserve intended for Capital projects in Community Hall
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.357 East Sooke Fire Protection - Equipment Replacement Fund

ERF Group: ESOOKFIRE.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101948	2025	2026	2027	2028	2029	2030
Beginning Balance	1,031,939	788,439	648,039	739,492	32,830	131,096
Transfer from Ops Budget	109,000	110,960	113,180	115,440	117,750	120,110
Planned Purchase	(352,500)	(251,360)	(21,727)	(822,102)	(19,484)	(19,873)
Interest Income	-					
Ending Balance $	**788,439**	**648,039**	**739,492**	**32,830**	**131,096**	**231,333**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Port Renfrew Fire

EAC Review

OCTOBER 2025

Service: 1.358 **Port Renfrew Fire** **Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain a Fire Protection Service for local service area in the Port Renfrew District of the Juan de Fuca Electoral Area Establishment Bylaw No. 1743 (November, 1989). Amended by Bylaw 3223 (2005)

Local Service Area #1 of Electoral Area of Juan de Fuca (A-762). Tax levy based on hospital assessments for land and improvements.

MAXIMUM LEVY:

Greater of $10,000 or $2.52 / $1,000 of actual assessment.

COMMISSION:

Port Renfrew Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

FUNDING:

User fee and requisition.

1.358 - Port Renfrew Fire

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries, Wages, Benefits	75,560	80,250	77,820	-	-	77,820	79,370	80,950	82,560	84,210
Materials and Supplies	19,330	19,000	19,680	-	-	19,680	20,070	20,470	20,880	21,300
Repairs and Maintenance	2,600	9,260	2,650	-	-	2,650	2,700	2,760	2,820	2,880
Vehicle Costs	10,370	15,000	15,560	-	-	15,560	15,870	16,190	16,510	16,840
Utilities	14,980	13,440	15,380	-	-	15,380	15,690	16,000	16,320	16,650
Allocations	8,709	8,709	10,103	-	-	10,103	10,284	10,490	10,700	10,914
Other Operating Expense	70,502	42,182	71,693	-	-	71,693	73,234	74,814	76,413	78,061
TOTAL OPERATING COSTS	**202,051**	**187,841**	**212,886**	**-**	**-**	**212,886**	**217,218**	**221,674**	**226,203**	**230,855**
*Percentage Increase over prior year			5.4%			5.4%	2.0%	2.1%	2.0%	2.1%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	1,910	1,910	1,940	-	-	1,940	1,980	2,020	2,060	2,100
Transfer to Equipment Replacement Fund	24,210	43,690	24,650	20,000	-	44,650	55,000	65,000	75,000	85,000
TOTAL CAPITAL / RESERVES	**26,120**	**45,600**	**26,590**	**20,000**	**-**	**46,590**	**56,980**	**67,020**	**77,060**	**87,100**
TOTAL COSTS	**228,171**	**233,441**	**239,476**	**20,000**	**-**	**259,476**	**274,198**	**288,694**	**303,263**	**317,955**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,268)	(1,268)	(1,290)	-	-	(1,290)	(1,320)	(1,350)	(1,380)	(1,410)
User Charge	(91,604)	(91,604)	(95,382)	(4,000)	-	(99,382)	(105,600)	(111,200)	(116,800)	(122,400)
Other Revenue	(230)	(5,500)	(230)	(10,000)	-	(10,230)	(10,430)	(10,630)	(10,840)	(11,050)
TOTAL REVENUE	**(93,102)**	**(98,372)**	**(96,902)**	**(14,000)**	**-**	**(110,902)**	**(117,350)**	**(123,180)**	**(129,020)**	**(134,860)**
REQUISITION	**(135,069)**	**(135,069)**	**(142,574)**	**(6,000)**	**-**	**(148,574)**	**(156,848)**	**(165,514)**	**(174,243)**	**(183,095)**
*Percentage increase over prior year Requisition			5.6%	4.4%		10.0%	5.6%	5.5%	5.3%	5.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.358 Port Renfrew Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$10,000	$10,000	$0	$0	$0	$0	$10,000
	Equipment	$47,000	$115,000	$5,000	$5,000	$0	$0	$125,000
	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
		$57,000	**$125,000**	**$5,000**	**$5,000**	**$0**	**$0**	**$135,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$15,000	$15,000	$0	$0	$0	$0	$15,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$32,000	$100,000	$5,000	$5,000	$0	$0	$110,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$10,000	$10,000	$0	$0	$0	$0	$10,000
		$57,000	**$125,000**	**$5,000**	**$5,000**	**$0**	**$0**	**$135,000**

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

2026 - 2030

Service #: 1.358

Service Name: Port Renfrew Fire

				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
24-03	Replacement	Electrical Upgrade	Security	$ 20,000	E	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-05	Renewal	Overhead Door Motors	Overhead Door Motors	$ 15,000	B	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-06	Replacement	Fire Hose	Replace Fire Hose	$ 25,000	E	ERF	$ 10,000	$ 15,000	$ 5,000	$ 5,000	$ -	$ -	$ 25,000
26-01	Replacement	SCBA Replacements	SCBA Replacements	$ 85,000	E	ERF	$ 22,000	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
													$ -
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			GRAND TOTAL	**$ 145,000**				**$ 125,000**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**	**$ 135,000**

Service: **1.358** **Port Renfrew Fire**

Project Number	24-03	**Capital Project Title**	Electrical Upgrade	**Capital Project Description**	Security
Project Rationale					

Project Number	24-05	**Capital Project Title**	Overhead Door Motors	**Capital Project Description**	Overhead Door Motors
Project Rationale					

Project Number	24-06	**Capital Project Title**	Fire Hose	**Capital Project Description**	Replace Fire Hose
Project Rationale					

Project Number	26-01	**Capital Project Title**	SCBA Replacements	**Capital Project Description**	SCBA Replacements
Project Rationale					

Port Renfrew Fire
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	17,000	8,940	10,920	12,940	15,000	17,100
Equipment Replacement Fund	222,543	167,193	217,193	277,193	352,193	437,193
Total	**239,543**	**176,133**	**228,113**	**290,133**	**367,193**	**454,293**

Reserve Schedule

Reserve Fund: 1.358 Port Renfrew Fire - Capital Reserve Fund - Bylaw 2702

Surplus money from the operation may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	**1089**	**Estimated**	**Budget**				
Fund Centre:	**102161**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		14,488	17,000	8,940	10,920	12,940	15,000
Transfer from Ops Budget		1,910	1,940	1,980	2,020	2,060	2,100
Transfer to Cap Fund		-	(10,000)	-	-	-	-
Interest Income*		602					
Ending Balance $		**17,000**	**8,940**	**10,920**	**12,940**	**15,000**	**17,100**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.358 Port Renfrew Fire - Equipment Replacement Fund

ERF Group: PTRENFIRE.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101434	2025	2026	2027	2028	2029	2030
Beginning Balance	198,333	222,543	167,193	217,193	277,193	352,193
Transfer from Ops Budget	24,210	44,650	55,000	65,000	75,000	85,000
Planned Purchase	-	(100,000)	(5,000)	(5,000)	-	-
Interest Income	-					
Ending Balance $	**222,543**	**167,193**	**217,193**	**277,193**	**352,193**	**437,193**

Assumptions/Background:

Transfer as much as operating budget will allow in order to have funds sufficient to replace vehicles

CAPITAL REGIONAL DISTRICT

2026 Budget

Shirley Fire Protection

EAC Review

OCTOBER 2025

Service: 1.360 Shirley Fire Department **Committee: Electoral Area**

DEFINITION:

A Specified Area to provide Fire Protection Service and Emergency Response on a volunteer basis in the Shirley District of the Juan de Fuca Electoral Areas local service. Establishment Bylaw No. 1927 (September 11, 1991). Amended by Bylaw 3220 (Feb 9, 2005).

MAXIMUM LEVY:

Greater of $18,200 or $1.31 / $1,000 of actual assessment.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Shirley Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

FUNDING:

Requisition

1.360 - Shirley Fire Protection	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Honoraria	54,360	54,360	56,000	-	-	56,000	57,120	58,260	59,420	60,610
Travel - Vehicles	4,600	4,600	4,680	-	-	4,680	4,770	4,870	4,970	5,070
Insurance	9,272	9,272	9,313	-	-	9,313	9,639	9,976	10,324	10,685
Maintenance	13,000	15,420	13,230	-	-	13,230	13,490	13,760	14,030	14,300
Staff Development	8,240	8,500	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Internal Allocations	6,282	6,282	7,056	-	-	7,056	7,183	7,327	7,473	7,623
Operating - Supplies	21,310	21,110	21,700	-	-	21,700	22,130	22,570	23,020	23,480
Contingency	3,090	3,090	3,150	-	-	3,150	3,210	3,270	3,340	3,410
Operating - Other	20,970	21,505	21,420	-	-	21,420	21,830	22,250	22,680	23,120
TOTAL OPERATING COSTS	**141,124**	**144,139**	**144,939**	**-**	**-**	**144,939**	**147,932**	**151,013**	**154,157**	**157,378**
*Percentage Increase over prior year			2.7%			2.7%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVES</u>										
Purchases - Equipment	11,730	11,730	10,480	-	-	10,480	10,690	10,900	11,120	11,340
Transfer to Equipment Replacement Fund	52,640	52,640	53,590	-	-	53,590	54,660	55,750	56,870	58,010
Transfer to Capital Reserve Fund	25,600	23,165	26,060	-	-	26,060	26,580	27,110	27,650	28,200
TOTAL CAPITAL / RESERVES	**89,970**	**87,535**	**90,130**	**-**	**-**	**90,130**	**91,930**	**93,760**	**95,640**	**97,550**
TOTAL COSTS	**231,094**	**231,674**	**235,069**	**-**	**-**	**235,069**	**239,862**	**244,773**	**249,797**	**254,928**
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(220)	(800)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
TOTAL REVENUE	**(220)**	**(800)**	**(220)**	**-**	**-**	**(220)**	**(220)**	**(220)**	**(220)**	**(220)**
REQUISITION	**(230,874)**	**(230,874)**	**(234,849)**	**-**	**-**	**(234,849)**	**(239,642)**	**(244,553)**	**(249,577)**	**(254,708)**
*Percentage increase over prior year Requisition			1.7%			1.7%	2.0%	2.0%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.360 Shirley Fire Department	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$12,380	$10,000	$130,000	$12,380	$0	$164,760
	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
		$0	**$12,380**	**$10,000**	**$130,000**	**$12,380**	**$0**	**$164,760**
	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	$12,380	$10,000	$130,000	$12,380	$0	$164,760
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$12,380**	**$10,000**	**$130,000**	**$12,380**	**$0**	**$164,760**

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 #: 1.360

Service Name: Shirley Fire Department

				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
19-01	Replacement	Firefighting Equipment	Firefighting Equipment	$ 50,000	E	ERF	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 40,000
25-01	Replacement	Structural Firefighting Hose	Structural Firefighting Hose	$ 4,760	E	ERF	$ -	$ 2,380	$ -	$ -	$ 2,380	$ -	$ 4,760
28-01	Replacement	Self Contained Breathing Apparatus	Replacement of all SCBA	$ 120,000	E	ERF	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 174,760**				**$ 12,380**	**$ 10,000**	**$ 130,000**	**$ 12,380**	**$ -**	**$ 164,760**

Service:	1.360	Shirley Fire Department

Project Number	19-01	Capital Project Title	Firefighting Equipment	Capital Project Description	Firefighting Equipment
Project Rationale					

Project Number	25-01	Capital Project Title	Structural Firefighting Hose	Capital Project Description	Structural Firefighting Hose
Project Rationale					

Project Number	28-01	Capital Project Title	Self Contained Breathing Apparatus	Capital Project Description	Replacement of all SCBA
Project Rationale					

Shirley Fire Protection
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	229,118	255,178	281,758	308,868	336,518	364,718
Equipment Replacement Fund	489,608	530,818	575,478	501,228	545,718	603,728
Total	**718,726**	**785,996**	**857,236**	**810,096**	**882,236**	**968,446**

Reserve Schedule

Reserve Fund: 1.360 Shirley Fire Protection - Capital Reserve Fund - Bylaw 2938

Surplus money from the operation may be paid from time to time into the reserve fund.

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1062**						
Fund Centre:	**101701**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		195,394	229,118	255,178	281,758	308,868	336,518
Transfer from Ops Budget		25,600	26,060	26,580	27,110	27,650	28,200
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		8,124					
Ending Balance $		**229,118**	**255,178**	**281,758**	**308,868**	**336,518**	**364,718**

Assumptions/Background:
Transfers in accordance with long term capital plan
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.360 Shirley Fire Protection - Equipment Replacement Fund

ERF Group: SHIRFIRE.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101436	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	446,968	489,608	530,818	575,478	501,228	545,718
Transfer from Ops Budget	52,640	53,590	54,660	55,750	56,870	58,010
Planned Purchase	(10,000)	(12,380)	(10,000)	(130,000)	(12,380)	-
Interest Income	-					
Ending Balance $	**489,608**	**530,818**	**575,478**	**501,228**	**545,718**	**603,728**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2025

Service: 1.369 **Electoral Area Fire Services** **Committee: Electoral Area**

DEFINITION:

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

PARTICIPATION:

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Fire Services Compliance and Coordination	80,000	80,000	35,630	35,000	-	70,630	107,040	109,180	111,360	113,590
Wages & Salaries	260,310	260,310	284,807	-	-	284,807	293,050	301,528	308,732	316,104
Contract for Service	30,250	29,000	30,800	-	-	30,800	31,420	32,050	32,690	33,340
Staff Training & Development	5,500	5,000	5,600	-	-	5,600	5,710	5,820	5,940	6,060
Software Licenses	2,130	2,576	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	107,852	107,852	111,460	-	3,604	115,064	113,640	115,917	118,235	120,603
Operating - Other	2,950	3,754	3,008	-	-	3,008	3,070	3,130	3,188	3,248
TOTAL OPERATING COSTS	**488,992**	**488,492**	**473,805**	**35,000**	**3,604**	**512,409**	**556,480**	**570,225**	**582,795**	**595,645**
*Percentage Increase over prior year			-3.1%	7.2%	0.7%	4.8%	8.6%	2.5%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	3,000	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	-	-	-	-	-	2,360	5,455	4,445	3,385
TOTAL CAPITAL / RESERVE	**2,500**	**3,000**	**2,500**	**-**	**-**	**2,500**	**4,860**	**7,955**	**6,945**	**5,885**
TOTAL COSTS	**491,492**	**491,492**	**476,305**	**35,000**	**3,604**	**514,909**	**561,340**	**578,180**	**589,740**	**601,530**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(90,604)	(90,604)	(10,095)	-	(3,604)	(13,699)	-	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(90,724)**	**(90,724)**	**(10,215)**	**-**	**(3,604)**	**(13,819)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(400,768)**	**(400,768)**	**(466,090)**	**(35,000)**	**-**	**(501,090)**	**(561,220)**	**(578,060)**	**(589,620)**	**(601,410)**
*Percentage increase over prior year Requisition			16.3%	8.7%		25.0%	12.0%	3.0%	2.0%	2.0%
Salaried Positions FTE's	2.0		2.0			2.0	2.0	2.0	2.0	2.0

Reserve Schedule

Reserve Fund: 1.369 Electoral Area Fire Services - Operating Reserve Fund

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105404**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	121,461	35,907	22,208	24,568	30,023	34,468
Transfer from Ops Budget	-	-	2,360	5,455	4,445	3,385
Return of Project Surplus	-					
Transfer to Ops Budget	(90,604)	(13,699)	-	-	-	-
Interest Income*	5,050					
Ending Balance $	**35,907**	**22,208**	**24,568**	**30,023**	**34,468**	**37,853**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Emergency Program (JDF)

EAC Review

OCTOBER 2025

Service: **1.370** **JDF Emergency Program** **Committee: Electoral Area**

DEFINITION:

To provide an Emergency Program as an Extended Service under the Emergency Program Act.
Establishment Bylaw No. 2109 (April 28, 1993). Amended by Bylaw No. 2345 (January 10, 1996).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

Governed by Bylaw #3444, this service provides planning and management of an emergency response plan for the Juan de Fuca (JdF) Electoral Area, including Port Renfrew, Willis Point and the Malahat. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Emergency Management Commission (JDFEMC) administers the service.

PARTICIPATION:

Electoral Area of Juan de Fuca.

LEVY:

The annual costs of providing the Extended Service of Emergency Program, net of grants and other revenue, shall be recovered by requisition of money under Section 809.1 of the Municipal Act under Section 809.1 of the Municipal Act to be collected by a property value tax to be levied and collected under Section 810.1 (1) of the Municipal Act.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.370 - Emergency Program (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Travel Expense	3,570	3,570	2,630	-	-	2,630	2,680	2,730	2,780	2,840
Wages & Honoraria	49,500	54,400	55,380	-	-	55,380	56,490	57,620	58,770	59,950
Staff Training & Development	2,000	2,000	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	3,500	3,500	3,560	-	-	3,560	3,630	3,700	3,770	3,850
Allocations	19,692	19,692	20,371	-	-	20,371	20,850	21,164	21,598	22,039
Other Operating Expenses	19,265	19,335	19,660	-	-	19,660	20,220	20,966	21,622	22,271
TOTAL OPERATING COSTS	**97,527**	**102,497**	**103,641**	**-**	**-**	**103,641**	**105,950**	**108,300**	**110,700**	**113,150**
*Percentage Increase over prior year			6.3%			6.3%	2.2%	2.2%	2.2%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
TOTAL COSTS	**109,407**	**114,377**	**115,521**	**-**	**-**	**115,521**	**117,830**	**120,180**	**122,580**	**125,030**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	(4,970)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(169)	(169)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(269)**	**(5,239)**	**(270)**	**-**	**-**	**(270)**	**(270)**	**(270)**	**(270)**	**(270)**
REQUISITION	**(109,138)**	**(109,138)**	**(115,251)**	**-**	**-**	**(115,251)**	**(117,560)**	**(119,910)**	**(122,310)**	**(124,760)**
*Percentage increase over prior year Requisition			5.6%			5.6%	2.0%	2.0%	2.0%	2.0%

Emergency Program (JDF)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Equipment Replacement Fund	123,811	123,811	123,811	123,811	123,811	123,811
Operating Reserve Fund	10,394	10,394	10,394	10,394	10,394	10,394
Total	**134,205**	**134,205**	**134,205**	**134,205**	**134,205**	**134,205**

Reserve Schedule

Reserve Fund: 1.370 Emergency Program (JDF) - Equipment Replacement Fund

ERF Group: JDFEMERG.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101785	2025	2026	2027	2028	2029	2030
Beginning Balance	127,911	123,811	123,811	123,811	123,811	123,811
Transfer from Ops Budget	-	-	-	-	-	-
Expenditues	(4,100)	-	-	-	-	-
Interest Income	-					
Ending Balance $	**123,811**	**123,811**	**123,811**	**123,811**	**123,811**	**123,811**

Assumptions/Background:
Reserve for maintenance of equipment inventory

Reserve Schedule

Reserve Fund: 1.370 JDF Emergency Program - Operating Reserve Fund

The establishment of operating reserves for the Juan de Fuca (JDF) Emergency Program 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:	**105562**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		14,751	10,394	10,394	10,394	10,394	10,394
Transfer from Op Budget		-	-	-	-	-	-
De icit Recovery		(4,970)	-	-	-	-	-
Interest Income*		613					
Ending Balance $		**10,394**	**10,394**	**10,394**	**10,394**	**10,394**	**10,394**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Search and Rescue (JDF)

EAC Review

OCTOBER 2025

Service: 1.377 JDF Search and Rescue **Committee: Electoral Area**

DEFINITION:

To establish the operation of a search and rescue service in the Juan de Fuca Electoral Area.
Establishment Bylaw No. 3101 (October 24, 2003).

SERVICE DESCRIPTION:

Governed by Bylaw #3128, the service provides Search and Rescue (SAR) for the Juan de Fuca (JdF) Electoral Area.

The Planning and Protective Services department has administrative responsibility for the service and the Senior Manager of Protective Services has immediate operational responsibility. The Juan de Fuca Search and Rescue Committee administrates the service.

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

Greater of $62,000 or $0.102 / $1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

1.377 - Search and Rescue (JDF)

1.377 - Search and Rescue (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	8,640	8,400	8,400	-	-	8,400	8,570	8,740	8,910	9,090
Building Rent	25,224	25,224	25,860	-	-	25,860	26,508	27,170	27,850	28,550
Staff Training & Development	12,000	5,000	5,575	-	-	5,575	11,970	12,040	12,118	12,185
Supplies	12,840	12,840	13,070	-	-	13,070	13,330	13,600	13,870	14,150
Allocations	4,438	4,438	4,578	-	-	4,578	4,660	4,753	4,848	4,945
Other Operating Expenses	28,408	33,428	29,410	-	-	29,410	30,022	30,660	31,304	31,961
TOTAL OPERATING COSTS	**91,550**	**89,330**	**86,893**	**-**	**-**	**86,893**	**95,060**	**96,963**	**98,900**	**100,881**
*Percentage Increase over prior year			-5.1%			-5.1%	9.4%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	3,000	-	3,050	-	-	3,050	3,110	3,170	3,240	3,300
TOTAL CAPITAL / RESERVE	**3,000**	**-**	**3,050**	**-**	**-**	**3,050**	**3,110**	**3,170**	**3,240**	**3,300**
TOTAL COSTS	**94,550**	**89,330**	**89,943**	**-**	**-**	**89,943**	**98,170**	**100,133**	**102,140**	**104,181**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	(6,307)	6,307	-	-	6,307	-	-	-	-
Grants in Lieu of Taxes	(110)	(113)	(110)	-	-	(110)	(110)	(113)	(120)	(120)
Revenue - Other	(22,390)	(10,860)	(22,790)	-	-	(22,790)	(23,240)	(23,700)	(24,170)	(24,650)
TOTAL REVENUE	**(22,500)**	**(17,280)**	**(16,593)**	**-**	**-**	**(16,593)**	**(23,350)**	**(23,813)**	**(24,290)**	**(24,770)**
REQUISITION	**(72,050)**	**(72,050)**	**(73,350)**	**-**	**-**	**(73,350)**	**(74,820)**	**(76,320)**	**(77,850)**	**(79,411)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.377 Search and Rescue (JDF) - Equipment Replacement Fund

ERF Group: JDFSAR.ERF

Reserve Cash Flow

Fund: **1022**	**Estimated**	**Budget**				
Fund Centre: **101986**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	105,242	13,242	16,292	19,402	22,572	25,812
Transfer from Ops Budget	-	3,050	3,110	3,170	3,240	3,300
Expenditures	(92,000)	-	-	-	-	-
Interest Income	-					
Ending Balance $	**13,242**	**16,292**	**19,402**	**22,572**	**25,812**	**29,112**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

EA - Community Parks (JDF)

EAC Review

OCTOBER 2025

Service: 1.405 JDF EA Community Parks & Recreation	**Committee: Juan De Fuca Electoral Area Parks & Rec**

DEFINITION:

A service established for the function of aquiring, developing, operating and maintaining community parks in the Juan de Fuca Electoral Area by bylaw 4150 (2017)

SERVICE DESCRIPTION:

This is a service for the provision of community parks for the Juan de Fuca Electoral Area. The services provide for ocean and lake beach/foreshore access, trails, right-of-ways, easements, playgrounds, sports fields, a tennis court and skate park.

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

Greater of $227,173 or $0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4087, Amend bylaw 245, March, 2016; Bylaw 4150, Juan de Fuca Community Parks Services Conversion Bylaw No. 1, 2017)

COMMISSION:

Continuation Bylaw #3763 (May 2011), an advisory commission for Community Parks and Recreation in the Juan de Fuca Electoral Area. Original establishment Bylaw for this commission Dec 2004.

AUTHORITY:

Requires written approval of electoral area Director. Participating electoral areas must be designated by bylaw.

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.405 EA Community Parks (JDF)

	Total Expenditure	Comments
2025 Budget	**256,379**	
Change in Wages & Benefits:		
Base wages & benefits change	21,421	Increased salary due to reallocation from 1.408 JDF Recreation from 70% to 95% of 0.6FTE
Step increase/paygrade change	(5,661)	Step decrease due to hiring new manager
Auxiliary wages & benefits	54,265	Additional 95% of 0.4 one time aux manager wage to be converted to regular FTE in 2027
Auxiliary wages & benefits	42,245	Increased auxiliary capacity and reallocation from 1.408 JDF Recreation from 70% to 95%
Total Change in Wages & Benefits	112,269	
Other Changes:		
Standard Overhead Allocation	1,397	Increase in 2025 operating costs
Human Resources Allocation	596	Increase in 2025 wages & benefits
Contract for Services	(6,000)	One-time 2025 increase
Contract for Services	1,500	One-time 2026 increase
Vehicles	(3,040)	Realignment of budget with expected future expenses
Supplies	5,000	Realignment of budget with expected future expenses
Rentals	3,265	Realignment of budget with expected future expenses
Staff Training and Development	1,140	Realignment of budget with expected future expenses
Reserve Transfers	3,480	Increase in transfers to ERF ($1,150), CRF ($1,190) and to ORF ($1,140)
Other Costs	1,208	
Total Other Changes	8,546	
2026 Budget	**377,194**	

Summary of % Expense Increase		
2026 Base salary, benefit and step change	6.1%	
2026 Auxiliary manager wages	21.2%	
2026 Auxiliary staff wages	16.5%	
Allocations	0.8%	
Contract for Services	-1.8%	
Vehicles	-1.2%	
Supplies	2.0%	
Reserve Transfers	1.4%	
Balance of increase	2.2%	
% expense increase from 2025:	***47.1%***	
% Requisition increase from 2025 (if applicable):	***45.9%***	*Requisition funding is 98.8% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated minor one-time favourable variance of $163 (1.4%) due mainly to savings in vehicles costs, partially offset by higher rental costs. This variance will be transferred to Operating Reserve Fund.

1.405 - EA - Community Parks (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	120,589	120,589	232,858	-	-	232,858	239,966	246,295	251,788	256,487
Contract for Services	28,780	28,780	23,190	1,500	-	24,690	28,180	31,740	32,370	33,020
Vehicles	11,040	8,000	8,000	-	-	8,000	8,160	8,320	8,490	8,660
Supplies	9,270	9,270	9,280	5,000	-	14,280	19,570	24,960	30,460	31,070
Allocations	40,260	40,260	39,047	-	3,604	42,651	40,486	41,437	41,951	42,737
Rentals	22,150	24,792	25,415	-	-	25,415	25,920	26,440	26,970	27,510
Other Operating Expenses	11,490	11,775	11,880	1,140	-	13,020	13,313	13,618	13,926	14,231
TOTAL OPERATING COSTS	**243,579**	**243,466**	**349,670**	**7,640**	**3,604**	**360,914**	**375,595**	**392,810**	**405,955**	**413,715**
*Percentage Increase over prior year			43.6%	3.1%	1.5%	48.2%	4.1%	4.6%	3.3%	1.9%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	5,560	3,800	6,750	-	-	6,750	6,925	9,030	15,425	16,095
Transfer to Equipment Replacement Fund	7,240	5,510	8,390	-	-	8,390	8,560	8,730	9,500	9,690
Transfer to Operating Reserve Fund	-	3,653	-	1,140	-	1,140	1,160	1,250	1,500	1,530
TOTAL CAPITAL / RESERVES	**12,800**	**12,963**	**15,140**	**1,140**	**-**	**16,280**	**16,645**	**19,010**	**26,425**	**27,315**
TOTAL COSTS	**256,379**	**256,429**	**364,810**	**8,780**	**3,604**	**377,194**	**392,240**	**411,820**	**432,380**	**441,030**
*Percentage Increase over prior year			42.3%	3.4%	1.4%	47.1%	4.0%	5.0%	5.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(3,604)	(3,604)	-	-	-	-
Grants in Lieu of Taxes	(375)	(375)	(380)	-	-	(380)	(390)	(400)	(410)	(420)
Provinical Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(630)	(680)	(640)	-	-	(640)	(650)	(660)	(670)	(680)
TOTAL REVENUE	**(1,005)**	**(1,055)**	**(1,020)**	**-**	**(3,604)**	**(4,624)**	**(1,040)**	**(1,060)**	**(1,080)**	**(1,100)**
REQUISITION	**(255,374)**	**(255,374)**	**(363,790)**	**(8,780)**	**-**	**(372,570)**	**(391,200)**	**(410,760)**	**(431,300)**	**(439,930)**
*Percentage increase over prior year Requisition			42.5%	3.4%		45.9%	5.0%	5.0%	5.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	0.42	0.42	0.57			0.57	0.95	0.95	0.95	0.95

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.405 JDF EA Community Parks & Recrea	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$20,000	$20,000	$0	$0	$0	$0	$20,000
	Land	$100,000	$275,000	$0	$0	$0	$0	$275,000
	Engineered Structures	$392,500	$507,500	$120,000	$30,000	$0	$0	$657,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$512,500	**$802,500**	**$120,000**	**$30,000**	**$0**	**$0**	**$952,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$392,500	$392,500	$0	$0	$0	$0	$392,500
	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)	$120,000	$320,000	$120,000	$30,000	$0	$0	$470,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$90,000	$0	$0	$0	$0	$90,000
		$512,500	**$802,500**	**$120,000**	**$30,000**	**$0**	**$0**	**$952,500**

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 #: 1.405

Service Nam JDF EA Community Parks & Recreation

				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
21-01	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	$ 250,000	L	Grant	$ 100,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
22-02	New	Chubb Road Dock Installation	Install dock system at Chubb Road on Kemp Lake	$ 86,000	E	Grant	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	$ 160,000	S	Cap	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park	$ 60,000	S	Cap	$ 34,000	$ 34,000	$ -	$ -	$ -	$ -	$ 34,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park		S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	$ 40,000	S	Cap	$ 34,000	$ 34,000	$ -	$ -	$ -	$ -	$ 34,000
23-08	New	Trail and Park remediation Butler Park	Butler Park trail and park remediation	$ 45,000	S	Cap	$ 28,700	$ 28,700	$ -	$ -	$ -	$ -	$ 28,700
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-02	New	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve acccessibiity	$ 150,000	S	Cap	$ 125,800	$ 125,800	$ -	$ -	$ -	$ -	$ 125,800
26-01	New	Priest Cabin Access	Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.	$ 75,000	L	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
26-02	New	Cedar Coast Road	Develop a gravel parking area and trailhead improvments for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road	$ 100,000	S	Grant	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	Renewal	Sheringham Trail Foot Bridge	Replace pedestrain foot bridge in the Sheringham Trail Community Park	$ 30,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-02	Renewal	Coppermine Park Swingset	Replace aging swingset	$ 15,000	S	Grant	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
27-03	New	Wieland Trail Connection to Kemp Lake	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.	$ 50,000	S	Grant	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
27-04	New	East Sooke Water Access	Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft	$ 10,000	S	Grant	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
28-01	New	Wieland Trail Connection to Llama Loop/Farmer Drive	Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive	$ 10,000	S	Grant	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
28-02	New	Otter Point Park Improvements	Develop roadside parking, trail safety improvements, and trailhead amenties.	$ 10,000	S	Grant	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
													$ -
			Grand Total	**$ 1,141,000**				**$ 802,500**	**$ 120,000**	**$ 30,000**	**$ -**	**$ -**	**$ 952,500**

Service:	**1.405**	**JDF EA Community Parks & Recreation**

Project Number	21-01	**Capital Project Title**	Wieland Trail	**Capital Project Description**	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route
Project Rationale	Recreational Trail connecting communities and keeping pedestrians off the main roads				

Project Number	22-02	**Capital Project Title**	Chubb Road Dock Installation	**Capital Project Description**	Install dock system at Chubb Road on Kemp Lake
Project Rationale	Response to residents at Milligan Road location				

Project Number	23-01	**Capital Project Title**	Port Renfrew Playground Equipment	**Capital Project Description**	Installation of new playground equipment in Port Renfrew
Project Rationale	Playground requires updating				

Project Number	23-02	**Capital Project Title**	Elrose Park Improvements	**Capital Project Description**	Construct a multi-use trail and park improvements at Elrose Park
Project Rationale	Public Trail access and safe pedestrian movement				

Service:	1.405	JDF EA Community Parks & Recreation

Project Number	Capital Project Title	Capital Project Description	Project Rationale
23-06	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	Provide/enhance infrastructure for public enjoyment
23-08	Trail and Park remediation Butler Park	Butler Park trail and park remediation	Provide and enhance insfrastucture for public enjoyment
23-10	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	Local resident led volunteer project to enhance local park infrstructure and ecology
24-02	Fish Boat Bay Improvements	Replace stairs and install viewing platform to improve acccessibiity	Improve public access for safety and enjoyment

Service: **1.405** **JDF EA Community Parks & Recreation**

Project Number	Capital Project Title	Capital Project Description	Project Rationale
26-01	Priest Cabin Access	Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.	Improve Active Transportation Planning
26-02	Cedar Coast Road	Develop a gravel parking area and trailhead improvments for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road	Response to complaint of park users trespassing
27-01	Sheringham Trail Foot Bridge	Replace pedestrain foot bridge in the Sheringham Trail Community Park	Existing bridge will require replacement to maintain level of service.
27-02	Coppermine Park Swingset	Replace aging swingset	Swingset to be replaced and re-oriented to meet playground safety standards
27-03	Wieland Trail Connection to Kemp Lake	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.	Active transportation connection between two significant areas in Otter Point

Service:	1.405	JDF EA Community Parks & Recreation

Project Number	27-04	**Capital Project Title**	East Sooke Water Access	**Capital Project Description**	Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft
Project Rationale	Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP				

Project Number	28-01	**Capital Project Title**	Wieland Trail Connection to Llama Loop/Farmer Drive	**Capital Project Description**	Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive
Project Rationale	Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP				

Project Number	28-02	**Capital Project Title**	Otter Point Park Improvements	**Capital Project Description**	Develop roadside parking, trail safety improvements, and trailhead amenties.
Project Rationale	Request of the JdF Parks & Recreation Commission				

EA - Community Parks (JDF)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	3,653	1,189	2,349	3,599	5,099	6,629
Land Reserve Fund	64,671	64,671	64,671	64,671	64,671	64,671
Capital Reserve Fund	221,835	138,585	145,510	154,540	169,965	186,060
Equipment Replacement Fund	96,458	104,848	113,408	122,138	131,638	141,328
Total	**386,617**	**309,293**	**325,938**	**344,948**	**371,373**	**398,688**

Reserve Schedule

Reserve Fund: 1.405 Community Parks (JDF) - Operating Reserve Fund

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund: TBD	**Estimated**	**Budget**				
Fund Centre: TBD	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	-	3,653	1,189	2,349	3,599	5,099
Transfer from Ops Budget	3,653	1,140	1,160	1,250	1,500	1,530
Transfer to Ops Budget-Core Budget	-	(3,604)	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	-					
Ending Balance $	**3,653**	**1,189**	**2,349**	**3,599**	**5,099**	**6,629**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.405 Community Parks (JDF) - Land Reserve Fund - Bylaw 1133

Pursuant to Section 686 of the Municipal Act the Regional District may, by by-law approved by the Minister of Municipal Affairs, dispose of any portion of land dedicated to the Public for the purpose of a park by subdivision plan deposited in the Land Titles Office, and provide that the proceeds shall be placed in a reserve fund for the purpose of acquiring other lands suitable for park purposes within the Sooke Electoral Area.

Reserve Cash Flow

Fund: 1034	**Estimated**	**Budget**				
Fund Centre: 101378	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	62,089	64,671	64,671	64,671	64,671	64,671
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Cap Reserve Fund	-	-	-	-	-	-
Transfer to Cap Fund	-	-	-	-	-	-
Surplus return back from Cap Fund	-					
Interest Income*	2,582					
Ending Balance $	**64,671**	**64,671**	**64,671**	**64,671**	**64,671**	**64,671**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.405 Community Parks (JDF) - Capital Reserve Fund - Bylaw 4633

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

Reserve Cash Flow

Fund: 1096	**Estimated**	**Budget**				
Fund Centre: 102293	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	213,893	221,835	138,585	145,510	154,540	169,965
Transfer from Parks Ops Budget	3,800	6,750	6,925	9,030	15,425	16,095
Expenditures	-	(90,000)	-	-	-	-
Interest Income	4,142					
Ending Balance $	**221,835**	**138,585**	**145,510**	**154,540**	**169,965**	**186,060**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.405 Community Parks (JDF) - Equipment Replacement Fund

ERF Group: JDFEAPRK.ERF

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1022**						
Fund Centre:	**102158**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		65,550	96,458	104,848	113,408	122,138	131,638
Transfer from Ops Budget		5,510	8,390	8,560	8,730	9,500	9,690
Proceeds of Disposal		10,300					
Climate Grant for EV		15,098					
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**96,458**	**104,848**	**113,408**	**122,138**	**131,638**	**141,328**

Assumptions/Background:
Transfer as much as operating budget will allow.

CAPITAL REGIONAL DISTRICT

2026 Budget

EA - Community Recreation (JDF)

EAC Review

OCTOBER 2025

Service: 1.408 JDF EA Community Recreation	**Committee: Juan De Fuca Electoral Area Parks & Rec**

DEFINITION:

Supplementary Letters Patent - October 3, 1975, established to provide recreational programs in the JDF Electoral Area.

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs for the Juan de Fuca Electoral Area.

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

$0.063 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Continuation Bylaw #3763 (May 2011), an advisory commission for Community Parks and Recreation in the Juan de Fuca Electoral Area.
Original establishment Bylaw for this commission Dec 2004.

FUNDING:

Requisition

1.408 - EA - Community Recreation (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	55,651	55,651	16,116	-	-	16,116	16,570	16,983	17,272	17,519
Recreation Programs	8,597	6,000	8,750	-	-	8,750	8,930	9,110	9,290	9,480
Maintenance	4,550	4,550	4,630	-	-	4,630	4,720	4,810	4,910	5,010
Utilities & fuel	6,830	5,800	6,950	-	-	6,950	7,090	7,230	7,370	7,510
Supplies	680	680	690	-	-	690	700	710	720	730
Allocations	14,462	14,462	14,535	-	-	14,535	15,132	15,501	15,663	15,951
Other Operating Expenses	4,610	3,130	4,520	-	-	4,520	4,691	4,868	5,052	5,243
TOTAL OPERATING COSTS	**95,380**	**90,273**	**56,191**	**-**	**-**	**56,191**	**57,833**	**59,212**	**60,277**	**61,443**
*Percentage Increase over prior year			-41.1%			-41.1%	2.9%	2.4%	1.8%	1.9%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	-	5,702	10,000	-	-	10,000	10,980	12,340	14,125	15,940
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**5,702**	**10,000**	**-**	**-**	**10,000**	**10,980**	**12,340**	**14,125**	**15,940**
TOTAL COSTS	**95,380**	**95,975**	**66,191**	**-**	**-**	**66,191**	**68,813**	**71,552**	**74,402**	**77,383**
FUNDING SOURCES (REVENUE)										
Rentals	(22,400)	(22,400)	(22,800)	-	-	(22,800)	(23,260)	(23,730)	(24,200)	(24,680)
Revenue - Other	(230)	(825)	(230)	-	-	(230)	(233)	(232)	(232)	(233)
TOTAL REVENUE	**(22,630)**	**(23,225)**	**(23,030)**	**-**	**-**	**(23,030)**	**(23,493)**	**(23,962)**	**(24,432)**	**(24,913)**
REQUISITION	**(72,750)**	**(72,750)**	**(43,161)**	**-**	**-**	**(43,161)**	**(45,320)**	**(47,590)**	**(49,970)**	**(52,470)**
*Percentage increase over prior year Requisition			-40.7%			-40.7%	5.0%	5.0%	5.0%	5.0%
AUTHORIZED POSITIONS										
Salaried FTE	0.18	0.18	0.03			0.03	0.05	0.05	0.05	0.05

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.408 JDF EA Community Recreation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$100,000	$1,100,000	$1,000,000	$0	$0	$0	$2,100,000
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$68,000	$68,000	$0	$0	$0	$0	$68,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$168,000	**$1,168,000**	**$1,000,000**	**$0**	**$0**	**$0**	**$2,168,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$68,000	$68,000	$0	$0	$0	$0	$68,000
	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)	$100,000	$1,100,000	$1,000,000	$0	$0	$0	$2,100,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$168,000	**$1,168,000**	**$1,000,000**	**$0**	**$0**	**$0**	**$2,168,000**

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

2026 - 2030

Service #: 1.408

Service Name: JDF EA Community Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
24-01	Renewal	Port Renfrew Hall, Condition Assessment and Repairs	Condition Assessment to Identify deficiencies and then repairs	$ 75,000	S	Cap	$ 68,000	$ 68,000	$ -	$ -	$ -	$ -	$ 68,000
25-01	New	Otter Point Community Hall Development	Otter Point Community Hall Development feasibility, design, project intiation	$ 100,000	B	Grant	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	New	Otter Point Community Hall Construction	Otter Point Community Hall Construction	$ 2,000,000	B	Grant	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ 2,000,000
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													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,175,000**				**$ 1,168,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,168,000**

Service: **1.408** **JDF EA Community Recreation**

Project Number	24-01	**Capital Project Title**	Port Renfrew Hall, Condition Assessment and Repairs	**Capital Project Description**	Condition Assessment to Identify deficiencies and then repairs
Project Rationale					

Project Number	25-01	**Capital Project Title**	Otter Point Community Hall Development	**Capital Project Description**	Otter Point Community Hall Development feasibility, design, project intiation
Project Rationale					

Project Number	26-01	**Capital Project Title**	Otter Point Community Hall Construction	**Capital Project Description**	Otter Point Community Hall Construction
Project Rationale					

EA - Community Recreation (JDF)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	-	10,000	20,980	33,320	47,445	63,385
Equipment Replacement Fund	16,410	16,410	16,410	16,410	16,410	16,410
Total	**16,410**	**16,410**	**16,410**	**16,410**	**16,410**	**16,410**

Reserve Schedule

Reserve Fund: 1.404 Community Recreation (JDF) - Capital Reserve Fund

Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

Reserve Cash Flow

Fund: TBD	Estimated	Budget				
Fund Centre: TBD	2025	2026	2027	2028	2029	2030
Beginning Balance	-	-	10,000	20,980	33,320	47,445
Transfer from Parks Ops Budget	-	10,000	10,980	12,340	14,125	15,940
Expenditures	-	-	-	-	-	-
Interest Income	-					
Ending Balance $	**-**	**10,000**	**20,980**	**33,320**	**47,445**	**63,385**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.408 Community Recreation (JDF) - Equipment Replacement Fund

ERF Group: JDFCOMRES.ERF

Reserve Cash Flow

Fund: **1022**	**Estimated**	**Budget**				
Fund Centre: **102262**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	16,410	16,410	16,410	16,410	16,410	16,410
Transfer from Ops Budget	-	-	-	-	-	-
Planned Expenditues	-	-	-	-	-	-
Interest Income	-					
Ending Balance $	**16,410**	**16,410**	**16,410**	**16,410**	**16,410**	**16,410**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Port Renfrew Refuse Disposal

EAC Review

OCTOBER 2025

Service: 1.523 Port Renfrew Refuse Disposal **Committee: Electoral Area**

DEFINITION:

To provide, maintain, operate and regulate disposal facilities. Local Service Bylaw No. 1745 (November 8, 1989), latest amendment 3357 (February 19, 2007).

SERVICE DESCRIPTION:

Provision of recycling and solid waste transfer station operations in Port Renfrew.

PARTICIPATION:

Local Service Area #3 of the Electoral Area of Sooke B(762)

MAXIMUM LEVY:

$15.18 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Bylaw No. 3280, continues Port Renfrew Local Services Committee (September 14, 2005).
Bylaw No. 3707, discontinues Local Services Committee (June 9, 2010).
Bylaw No. 3745, continues under Port Renfrew Utility Committee (December 8, 2010).

RESERVE FUND:

Bylaw No. 2665 - Port Renfrew Solid Waste Removal and Disposal Capital Reserve Fund.

1.523 - Port Renfrew Refuse Disposal	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries and Wages	45,000	50,000	50,000	-	-	50,000	62,485	64,158	65,636	67,140
Contract - Operation	-	-	-	-	-	-	-	-	-	-
Contract for Services	93,000	93,000	94,680	-	-	94,680	96,570	98,500	100,470	102,480
Allocations	4,634	4,634	7,339	-	-	7,339	7,471	7,620	7,773	7,928
Electricity	1,250	1,250	1,290	-	-	1,290	1,320	1,350	1,380	1,410
Other Operating Expenses	2,891	2,640	2,980	-	-	2,980	3,038	3,096	3,154	3,213
TOTAL OPERATING COSTS	**146,775**	**151,524**	**156,289**	**-**	**-**	**156,289**	**170,884**	**174,724**	**178,413**	**182,171**
*Percentage Increase over prior year			6.5%			6.5%	9.3%	2.2%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	2,000	5,000	4,040	-	-	4,040	4,120	4,200	4,280	4,370
Transfer to Capital Reserve Fund	16,000	24,234	22,880	-	-	22,880	18,360	18,705	19,360	20,030
TOTAL CAPITAL / RESERVES	**18,000**	**29,234**	**26,920**	**-**	**-**	**26,920**	**22,480**	**22,905**	**23,640**	**24,400**
TOTAL COSTS	**164,775**	**180,758**	**183,209**	**-**	**-**	**183,209**	**193,364**	**197,629**	**202,053**	**206,571**
Internal Recovery	(27,233)	(44,516)	(44,516)	-	-	(44,516)	(45,851)	(47,227)	(48,644)	(50,103)
NET COSTS	**137,542**	**136,242**	**138,693**	**-**	**-**	**138,693**	**147,513**	**150,402**	**153,409**	**156,468**
FUNDING SOURCES (REVENUE)										
Sale - Recyclables	(10,000)	(8,000)	(8,140)	-	-	(8,140)	(8,300)	(8,470)	(8,640)	(8,810)
Recovery Cost	(62,346)	(62,346)	(63,470)	-	-	(63,470)	(67,795)	(69,150)	(70,530)	(71,940)
Grants in Lieu of Taxes	(400)	(400)	(410)	-	-	(410)	(420)	(430)	(440)	(450)
Licencing Fees	(2,400)	(3,150)	(3,150)	-	-	(3,150)	(3,150)	(3,150)	(3,210)	(3,270)
Other Revenue	(50)	-	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(75,196)**	**(73,896)**	**(75,220)**	**-**	**-**	**(75,220)**	**(79,715)**	**(81,250)**	**(82,870)**	**(84,520)**
REQUISITION	**(62,346)**	**(62,346)**	**(63,473)**	**-**	**-**	**(63,473)**	**(67,798)**	**(69,152)**	**(70,539)**	**(71,948)**
*Percentage increase over prior year Requisition			1.8%			1.8%	6.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.523 Port Renfrew Refuse Disposal	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	$162,000	$189,500	$0	$0	$0	$0	$189,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$162,000	**$189,500**	**$0**	**$0**	**$0**	**$0**	**$189,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$150,000	$150,000	$0	$0	$0	$0	$150,000
	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	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$12,000	$39,500	$0	$0	$0	$0	$39,500
		$162,000	**$189,500**	**$0**	**$0**	**$0**	**$0**	**$189,500**

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 #: 1.523

Service Name: Port Renfrew Refuse Disposal

PROJECT DESCRIPTION				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
23-01	New	Covered recyclables storage	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.	$ 12,000	S	Res	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
24-01	New	Site efficiency upgrades	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor continers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. ($262,500 - GCF; $30,000 - CWF)	$ 350,000	S	Cap	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
24-01	New	Site efficiency upgrades			S	Res	$ -	$ 27,500	$ -	$ -	$ -	$ -	$ 27,500
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 362,000**				**$ 189,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 189,500**

Service:	**1.523**	**Port Renfrew Refuse Disposal**			

Project Number	23-01	**Capital Project Title**	Covered recyclables storage	**Capital Project Description**	Required storage is needed in order to protect recyclables from the elements. It is also a contractual requirement under our agreement with Recycle BC.
Project Rationale					

Project Number	24-01	**Capital Project Title**	Site efficiency upgrades	**Capital Project Description**	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor continers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. ($262,500 - GCF; $30,000 - CWF)
Project Rationale					

Port Renfrew Refuse Disposal
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	50,022	33,402	51,762	70,467	89,827	109,857
Equipment Replacement Fund	43,848	47,888	52,008	56,208	60,488	64,858
Total	**93,870**	**81,290**	**103,770**	**126,675**	**150,315**	**174,715**

Reserve Schedule

Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Capital Reserve Fund - Bylaw 2665

The capital Reserve Fund 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.
Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1021	Estimated	Budget				
Fund Centre:	101365	2025	2026	2027	2028	2029	2030
Beginning Balance		61,466	50,022	33,402	51,762	70,467	89,827
Transfer from Ops Budget		16,000	22,880	18,360	18,705	19,360	20,030
Transfer from Cap Fund		-					
Transfer to Cap Fund		(30,000)	(39,500)	-	-	-	-
Interest Income*		2,556					
Ending Balance $		**50,022**	**33,402**	**51,762**	**70,467**	**89,827**	**109,857**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Equipment Replacement Fund

The Equipment Replacement Fund established for the purpose of vehicle and equipment replacement.
Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.
ERF Group: PTRENREF.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101448	2025	2026	2027	2028	2029	2030
Beginning Balance		41,848	43,848	47,888	52,008	56,208	60,488
Transfer from Ops Budget		2,000	4,040	4,120	4,200	4,280	4,370
Transfer from Cap Fund		-					
Planned Purchase		-					
Interest Income		-					
Ending Balance $		**43,848**	**47,888**	**52,008**	**56,208**	**60,488**	**64,858**

CAPITAL REGIONAL DISTRICT

2026 Budget

Emergency Comm - CREST (JDF)

EAC Review

OCTOBER 2025

Service: 1.924 **JDF Emergency Comm. - CREST** **Committee: Planning and Protective Services**

DEFINITION:

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.924 - Emergency Comm - CREST (JDF)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payments to CREST	141,584	141,584	143,353	-	-	143,353	146,220	149,140	152,120	155,160
Allocations	3,206	3,206	3,096	-	-	3,096	3,151	3,214	3,279	3,344
Other Operating Expenses	9,990	9,770	10,170	-	-	10,170	10,370	10,570	10,790	11,010
TOTAL OPERATING COSTS	**154,780**	**154,560**	**156,619**	**-**	**-**	**156,619**	**159,741**	**162,924**	**166,189**	**169,514**
*Percentage Increase over prior year			1.2%			1.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance C/fwd from 2025 to 2026	-	770	(770)	-	-	(770)	-	-	-	-
Balance C/fwd from 2024 to 2025	(24,787)	(24,787)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(239)	(239)	(240)	-	-	(240)	(240)	(240)	(240)	(240)
Revenue-Other	(50)	(600)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(25,076)**	**(24,856)**	**(1,060)**	**-**	**-**	**(1,060)**	**(290)**	**(290)**	**(290)**	**(290)**
REQUISITION	**(129,704)**	**(129,704)**	**(155,559)**	**-**	**-**	**(155,559)**	**(159,451)**	**(162,634)**	**(165,899)**	**(169,224)**
*Percentage increase over prior year Requisition			19.9%			19.9%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Port Renfrew Water

EAC Review

OCTOBER 2025

Service:	**2.650**	**Port Renfrew Water**	**Committee: Electoral Area**

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Port Renfrew Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.1747 (Nov 8, 1989). Amended Bylaw No. 1960 (Jan. 29, 1992).

PARTICIPATION:

Local Service Area #5, E(762)

MAXIMUM LEVY:

Greater of $40,000 or $18.28 / $1,000 of actual assessed value of land and improvements.

COMMITTEE:

Port Renfrew Local Service Committee established by Bylaw No. 1770 (November 22, 1989).
Port Renfrew Utility Services Committee (Juan de Fucan EA) established by Bylaw No. 3281 (September 14, 2005).

FUNDING:

User Charge:
50% of operating cost to be collected by an annual user fee to be charged per single family equivalency actually connected to the system.

Parcel Tax:
50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.

Connection Charges:
At cost - Bylaw No. 1803 (amended Bylaw 3892).

RESERVE FUND:

Approved by Bylaw No. 2138 (June 23, 1993); amended to sewer and water reserve fund by Bylaw No. 2577 (December 1997).

2.650 - Port Renfrew Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	8,870	3,500	9,030	-	8,000	17,030	9,200	9,370	9,560	9,750
Allocations - Operations	88,870	95,800	94,277	-	-	94,277	96,160	98,080	100,040	102,040
Allocations - Other	10,164	10,164	11,389	-	-	11,389	11,628	11,890	12,156	12,427
Electricity	6,000	6,000	6,110	-	-	6,110	6,230	6,350	6,480	6,610
Supplies	15,330	11,330	15,350	-	-	15,350	15,650	15,960	16,270	16,590
Water Testing	3,341	3,341	3,640	-	-	3,640	3,740	3,842	3,946	4,052
Other Operating Expenses	14,070	17,185	14,260	-	-	14,260	14,584	27,923	15,265	15,622
TOTAL OPERATING COSTS	**146,645**	**147,320**	**154,056**	**-**	**8,000**	**162,056**	**157,192**	**173,415**	**163,717**	**167,091**
*Percentage Increase over prior year			5.1%		5.5%	10.5%	-3.0%	10.3%	-5.6%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	15,000	14,655	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Transfer to Capital Reserve Fund	15,000	15,000	15,270	-	-	15,270	28,497	8,415	14,757	60,780
MFA Debt Reserve Fund	-	-	-	-	-	-	9,167	6,000	3,500	-
Interest Payments	-	-	-	-	-	-	11,115	51,733	82,046	90,533
Principal Payments	-	-	-	-	-	-	-	23,378	38,681	47,607
TOTAL DEBT / RESERVES	**30,000**	**29,655**	**30,270**	**-**	**-**	**30,270**	**63,779**	**104,526**	**153,984**	**213,920**
TOTAL COSTS	**176,645**	**176,975**	**184,326**	**-**	**8,000**	**192,326**	**220,971**	**277,941**	**317,701**	**381,011**
*Percentage Increase over prior year			4.3%		4.5%	8.9%	14.9%	25.8%	14.3%	19.9%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	7,395	7,395	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(8,000)	(8,000)	-	(13,000)	-	-
User Charges	(85,550)	(85,550)	(90,668)	-	-	(90,668)	(108,800)	(130,560)	(156,670)	(188,000)
Other Revenue	(1,161)	(1,491)	(1,181)	-	-	(1,181)	(1,201)	(1,221)	(1,241)	(1,261)
TOTAL REVENUE	**(89,316)**	**(89,646)**	**(91,849)**	**-**	**(8,000)**	**(99,849)**	**(110,001)**	**(144,781)**	**(157,911)**	**(189,261)**
REQUISITION - PARCEL TAX	**(87,329)**	**(87,329)**	**(92,477)**	**-**	**-**	**(92,477)**	**(110,970)**	**(133,160)**	**(159,790)**	**(191,750)**
*Percentage increase over prior year										
User Fees			6.0%			6.0%	20.0%	20.0%	20.0%	20.0%
Requisition			5.9%			5.9%	20.0%	20.0%	20.0%	20.0%
Combined			**5.9%**			**5.9%**	**20.0%**	**20.0%**	**20.0%**	**20.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.650 Port Renfrew Water	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$50,000	$200,000	$0	$0	$250,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$60,000	$95,000	$2,100,000	$400,000	$350,000	$0	$2,945,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$60,000	**$95,000**	**$2,150,000**	**$600,000**	**$350,000**	**$0**	**$3,195,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$50,000	$50,000	$0	$0	$0	$0	$50,000
	Debenture Debt (New Debt Only)	$0	$0	$916,667	$600,000	$350,000	$0	$1,866,667
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$1,233,333	$0	$0	$0	$1,233,333
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$10,000	$45,000	$0	$0	$0	$0	$45,000
		$60,000	**$95,000**	**$2,150,000**	**$600,000**	**$350,000**	**$0**	**$3,195,000**

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

2026 - 2030

Service #: 2.650

Service Name: Port Renfrew Water

PROJECT DESCRIPTION				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
22-01	Replacement	Petition or Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.	$ 1,900,000	S	Grant	$ -	$ -	$ 1,233,333	$ -	$ -	$ -	$ 1,233,333
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.		S	Debt	$ -	$ -	$ 666,667	$ -	$ -	$ -	$ 666,667
23-02	Replacement	AC Pipe Replacement Program	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.	$ 450,000	S	Debt	$ -	$ -	$ 200,000	$ 200,000	$ 50,000	$ -	$ 450,000
23-03	Replacement	Miscellaneous Repairs & Replacements	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof	$ 250,000	E	Debt	$ -	$ -	$ 50,000	$ 200,000	$ -	$ -	$ 250,000
24-01	Study	Water Master Plan Study	Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)	$ 175,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-01	Replacement	Service Line Replacements	Initial budget for replacement of problem service lines	$ 25,000	S	Res	$ 10,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
28-01	Study	System Renewal	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.	$ 500,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ 300,000	$ -	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 3,320,000**				**$ 95,000**	**$ 2,150,000**	**$ 600,000**	**$ 350,000**	**$ -**	**$ 3,195,000**

Service: **2.650** **Port Renfrew Water**

Project Number	22-01	**Capital Project Title**	Petition or Alternative Approval Process	**Capital Project Description**	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

Project Number	23-01	**Capital Project Title**	Supply System Replacement	**Capital Project Description**	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service.
Project Rationale	The 2017 project to replace a section of the aging asbestos supply pipe from the water treatment plant to the distribution system was complete. Funds are required to replace the remaining approximately 1.4 km of pipe so that service is maintained.				

Project Number	23-02	**Capital Project Title**	AC Pipe Replacement Program	**Capital Project Description**	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.
Project Rationale	There have been frequent pipe breaks with the existing asbestos cement pipe, replacement is required to maintain the level of service. Funds are requried to design and develop a replacement program and replace priority pipe, starting with pipe in the Beach Camp area and Queesto Drv and Tsonoqua Drv, approximately 1 km of pipe.				

Project Number	23-03	**Capital Project Title**	Miscellaneous Repairs & Replacements	**Capital Project Description**	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment roof
Project Rationale	The SCADA equipment is nearing its end of life and requires replacement before the equipment fails.The water treatment roof has had some minor repairs to address leaks, but requires replacement.				

Service: 2.650 **Port Renfrew Water**

Project Number 24-01

Capital Project Title Water Master Plan Study

Capital Project Description Master Planning study for the Port Renfrew service area to be delivered in parallel with Sewer Master Plan Study. (25% CWF, 75% GCF)

Project Rationale Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Sewer Master Plan Study. Based on recent application, anticipated 75% GCF and 25% CWF for grant funding.

Project Number 25-01

Capital Project Title Service Line Replacements

Capital Project Description Initial budget for replacement of problem service lines

Project Rationale Water service lines are beginning to show signs of concern. This initial budget is meant to assess and replace service lines that are demonstrating problems.

Project Number 28-01

Capital Project Title System Renewal

Capital Project Description Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Project Rationale Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.

Port Renfrew Water
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	7,669	14,669	29,669	31,669	46,669	61,669
Capital Reserve Fund	68,623	38,893	67,390	75,805	90,562	151,342
Total	**76,292**	**53,562**	**97,059**	**107,474**	**137,231**	**213,011**

Reserve Schedule

Reserve Fund: 2.650 Port Renfrew Water - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	**105536**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		2,894	7,669	14,669	29,669	31,669	46,669
Transfer from Ops Budget		14,655	15,000	15,000	15,000	15,000	15,000
Expenditures		(10,000)	(8,000)	-	(13,000)	-	-
Planned Maintenance Activity			Reservoir Cleaning		Tree clearing for high voltage hydro lines		
Interest Income*		120					
Ending Balance $		**7,669**	**14,669**	**29,669**	**31,669**	**46,669**	**61,669**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.650 Port Renfrew Water - Capital Reserve Fund - Bylaw 2577

The Capital Reserve Fund established for general capital services and facilities in the Port Renfrew Water Supply to be used for capital expenditures for the utilities, and redemption of debentures issued for the utilities.

Reserve Cash Flow

Fund: 1026	**Estimated**	**Budget**				
Fund Centre: 101370	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	51,483	68,623	38,893	67,390	75,805	90,562
Transfer from Ops Budget	15,000	15,270	28,497	8,415	14,757	60,780
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(45,000)	-	-	-	-
Interest Income*	2,140					
Ending Balance $	**68,623**	**38,893**	**67,390**	**75,805**	**90,562**	**151,342**

Assumptions/Background:

-Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Wilderness Mountain Water

EAC Review

OCTOBER 2025

Service: 2.691 Wilderness Mountain Water Service **Committee: Electoral Area**

DEFINITION:

To finance, operate and maintain the supply, conveyance, treatment, storage and distribution of water to the Wilderness Mountain Local Service area that is within the JDF Electoral Area. The service was established by Bylaw No. 3511, adopted on July 9, 2008.

PARTICIPATION:

Wilderness Mountain Local Service Area

MAXIMUM LEVY:

Greater of $130,000 or $3.27/ $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Maximum Authorized:	$281,000	(MFA Bylaw No.3504, Wilderness Mountain Water Service adopted on May 14, 2008)
Borrowed:	$281,000	(MFA Bylaw No.3504, Wilderness Mountain Water Service)

COMMISSION:

Wilderness Mountain Water Service Commission established by Bylaw No. 3511 (July 9, 2008).

FUNDING:

Consumption Charge:
Water Consumption charge will be collected from each Single Family Equivalent connected to the water system

User Charge:
Collected as a fixed user fee charged quarterly to each Single Family Equivalent connected to the system

Parcel Tax:
Charged to each taxable parcel in the service area whether connected or not.

RESERVE FUND # 1075:

Approved by Bylaw No. 3535 adopted on November 12, 2008.

2.691 - Wilderness Mountain Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	10,990	10,990	1,010	-	4,000	5,010	11,030	5,050	11,070	5,090
Allocations	10,841	10,841	11,612	-	-	11,612	11,850	12,119	12,382	12,662
Electricity	7,300	7,300	7,450	-	-	7,450	7,600	7,750	7,910	8,070
Supplies	26,865	26,865	27,400	-	-	27,400	27,950	28,450	29,020	29,600
Labour Charges	79,110	79,168	80,926	-	-	80,926	82,550	84,200	85,890	87,610
Insurance	2,160	2,160	1,940	-	-	1,940	2,038	2,141	2,248	2,361
Water Testing	9,770	9,770	10,046	-	-	10,046	10,301	10,562	10,827	11,107
Other Operating Expenses	2,150	2,150	2,190	-	-	2,190	2,230	2,270	2,310	2,351
TOTAL OPERATING COSTS	**149,186**	**149,244**	**142,574**	**-**	**4,000**	**146,574**	**155,549**	**152,542**	**161,657**	**158,851**
*Percentage Increase over prior year			-4.43%		2.7%	-1.8%	6.1%	-1.9%	6.0%	-1.7%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	4,540	4,540	21,000	-	-	21,000	18,000	20,000	25,000	35,000
Transfer to Operating Reserve Fund	11,000	11,000	15,922	-	-	15,922	14,750	9,860	13,375	12,400
MFA Debt Reserve Fund	110	110	130	-	-	130	7,462	130	-	-
MFA Debt Principal	16,138	16,138	16,138	-	-	16,138	16,138	18,699	18,699	18,699
MFA Debt Interest	9,526	9,526	9,526	-	-	9,526	13,653	35,560	35,560	35,560
TOTAL DEBT / RESERVES	**41,314**	**41,314**	**62,716**	**-**	**-**	**62,716**	**70,003**	**84,249**	**92,634**	**101,659**
TOTAL COSTS	**190,500**	**190,558**	**205,290**	**-**	**4,000**	**209,290**	**225,552**	**236,791**	**254,291**	**260,510**
*Percentage Increase over prior year			7.76%		2.1%	9.9%	7.8%	5.0%	7.4%	2.4%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	15,000	15,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	(4,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
User Charges	(93,720)	(93,720)	(98,410)	-	-	(98,410)	(103,330)	(111,600)	(117,180)	(123,040)
Sale - Water	(22,650)	(22,650)	(23,780)	-	-	(23,780)	(24,970)	(26,970)	(28,320)	(29,740)
Other Revenue	(160)	(218)	(180)	-	-	(180)	(182)	(181)	(51)	(50)
TOTAL REVENUE	**(111,530)**	**(111,588)**	**(122,370)**	**-**	**(4,000)**	**(126,370)**	**(138,482)**	**(142,751)**	**(155,551)**	**(156,830)**
REQUISITION - PARCEL TAX	**(78,970)**	**(78,970)**	**(82,920)**	**-**	**-**	**(82,920)**	**(87,070)**	**(94,040)**	**(98,740)**	**(103,680)**
*Percentage increase over prior year										
User Charge			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Water Sale			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Requisition			5.0%			5.0%	5.0%	8.0%	5.0%	5.0%
Combined			**5.0%**			**5.0%**	**5.0%**	**8.0%**	**5.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.691 Wilderness Mountain Water Service	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$10,000	$10,000	$0	$0	$0	$0	$10,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$45,000	$743,200	$6,632,000	$0	$0	$7,420,200
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$10,000	**$55,000**	**$743,200**	**$6,632,000**	**$0**	**$0**	**$7,430,200**
SOURCE OF FUNDS							
Capital Funds on Hand	$10,000	$10,000	$0	$0	$0	$0	$10,000
Debenture Debt (New Debt Only)	$0	$0	$733,200	$0	$0	$0	$733,200
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$20,000	$0	$6,632,000	$0	$0	$6,652,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$25,000	$10,000	$0	$0	$0	$35,000
	$10,000	**$55,000**	**$743,200**	**$6,632,000**	**$0**	**$0**	**$7,430,200**

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 #: 2.691

Service Nan Wilderness Mountain Water Service

				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
24-03	New	Petition or Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.	$ 10,000	S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
25-01	New	New Floating Intake	Installation of new floating intake.	$ 145,200	S	Debt	$ -	$ -	$ 13,200	$ -	$ -	$ -	$ 13,200
25-01	New	New Floating Intake	Installation of new floating intake.		S	Grant	$ -	$ -	$ -	$ 132,000	$ -	$ -	$ 132,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant	$ 220,000	S	Grant	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant		S	Debt	$ -	$ -	$ 20,000		$ -	$ -	$ 20,000
25-03	Renewal	SCADA Communication Upgrade	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.	$ 20,000	E	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements	$ 45,000	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
26-01	Study	Island Health Compliance - Assessment	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements		S	Grant	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)	$ 7,000,000	S	Debt	$ -	$ -	$ 700,000	$ -	$ -	$ -	$ 700,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)		S	Grant	$ -	$ -	$ -	$ 6,300,000	$ -	$ -	$ 6,300,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 7,440,200**				**$ 55,000**	**$ 743,200**	**$ 6,632,000**	**$ -**	**$ -**	**$ 7,430,200**

Service:	**2.691**	**Wilderness Mountain Water Service**

Project Number	24-03	**Capital Project Title**	Petition or Alternative Approval Process	**Capital Project Description**	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.				

Project Number	25-01	**Capital Project Title**	New Floating Intake	**Capital Project Description**	Installation of new floating intake.
Project Rationale					

Project Number	25-02	**Capital Project Title**	Treatment Plant Upgrades	**Capital Project Description**	Upgrades to achieve improve treatment plant
Project Rationale					

Project Number	25-03	**Capital Project Title**	SCADA Communication Upgrade	**Capital Project Description**	Upgrade SCADA communication between Wilderness Mountain and Goldstream Water Treatment Plant.
Project Rationale					

Service:	**2.691**	**Wilderness Mountain Water Service**

Project Number	26-01	**Capital Project Title**	Island Health Compliance - Assessment	**Capital Project Description**	Options analysis to re-evaluate the options available to bring the water service into compliance with Island Health Requirements
Project Rationale					

Project Number	27-01	**Capital Project Title**	Island Health Compliance - Capital Improvements	**Capital Project Description**	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)
Project Rationale	Capital improvements to bring the water service into compliance with Island Health Requirements.				

Wilderness Mountain Reserves
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	2,869	14,791	19,541	25,401	28,776	37,176
Capital Reserve Fund	29,614	25,614	33,614	53,614	78,614	113,614
Total	**32,483**	**40,405**	**53,155**	**79,015**	**107,390**	**150,790**

Reserve Schedule

Reserve Fund: 2.691 Wilderness Mountain - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105540	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,795	2,869	14,791	19,541	25,401	28,776
Transfer from Ops Budget	11,000	15,922	14,750	9,860	13,375	12,400
Transfer to Ops for Core Budget	-					
Transfer to Ops Budget	(10,000)	(4,000)	(10,000)	(4,000)	(10,000)	(4,000)
Planned Maintenance Activity	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising
Interest Income*	74					
Ending Balance $	**2,869**	**14,791**	**19,541**	**25,401**	**28,776**	**37,176**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.691 Wilderness Mountain Water - Capital Reserve Fund - Bylaw 3535

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

Reserve Cash Flow

Fund:	**1075**	**Estimated**	**Budget**				
Fund Centre:	**101994**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		43,494	29,614	25,614	33,614	53,614	78,614
Transfer from Ops Budget		4,540	21,000	18,000	20,000	25,000	35,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(20,000)	(25,000)	(10,000)	-	-	-
Interest Income*		1,580					
Ending Balance $		**29,614**	**25,614**	**33,614**	**53,614**	**78,614**	**113,614**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Port Renfrew Sewer

EAC Review

OCTOBER 2025

Service: 3.850 Port Renfrew Sewer **Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Port Renfrew Sewerage System Specified Area - Bylaw No.1744, November 8, 1989. Amended Bylaw No. 1961, January 29, 1992.

PARTICIPATION:

Local Service Area C(762) LSA#2.

MAXIMUM LEVY:

Greater of $40,000 or $18.28 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

Port Renfrew Local Services Committee established by Bylaw No. 1770, November 22, 1989.
Port Renfrew Utility Services Committee (Juan de Fucan EA) established by Bylaw No. 3281 (September 14, 2005).

FUNDING:

User Charge:	50% of operating cost to be imposed as an annual user fee to each connected property.
Parcel Tax:	50% of operating costs are collected as a parcel tax to be charged to every parcel within the local service area.
Connection Charge:	Based on actual cost.

RESERVE FUND:

Port Renfrew Sewer System Capital Reserve Fund, Bylaw No. 2139 (June 23, 1993).

3.850 - Port Renfrew Sewer

3.850 - Port Renfrew Sewer	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grit Disposal	11,640	-	11,850	-	-	11,850	12,090	12,330	12,580	12,830
Electricity	7,520	8,300	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Supplies	2,840	2,570	2,890	-	-	2,890	2,950	3,010	3,070	3,130
Allocations - Operations	65,281	77,769	69,218	-	-	69,218	70,600	72,020	73,460	74,920
Allocations - Other	18,747	18,747	19,313	-	-	19,313	19,786	20,276	20,778	21,292
Other Operating Expenses	12,700	20,338	12,860	-	-	12,860	13,120	13,391	13,674	13,959
TOTAL OPERATING COSTS	**118,728**	**127,724**	**123,791**	**-**	**-**	**123,791**	**126,356**	**128,997**	**131,692**	**134,421**
*Percentage Increase over prior year			4.3%			4.3%	2.1%	2.1%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve	19,120	10,124	20,600	-	-	20,600	28,375	32,370	24,500	18,880
Transfer to Operating Reserve	4,500	4,500	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	2,000	3,000	-
MFA Debt Principal	-	-	-	-	-	-	-	-	5,100	12,750
MFA Debt Interest	-	-	-	-	-	-	-	2,425	13,338	24,250
TOTAL DEBT / RESERVES	**23,620**	**14,624**	**25,600**	**-**	**-**	**25,600**	**33,375**	**41,795**	**50,938**	**60,880**
TOTAL COSTS	**142,348**	**142,348**	**149,391**	**-**	**-**	**149,391**	**159,731**	**170,792**	**182,630**	**195,301**
*Percentage Increase over prior year			4.9%			4.9%	6.9%	6.9%	6.9%	6.9%
FUNDING SOURCES (REVENUE)										
User Charges	(70,349)	(70,349)	(73,871)	-	-	(73,871)	(79,041)	(84,570)	(90,490)	(96,821)
Grants in Lieu of Taxes	(1,530)	(1,530)	(1,530)	-	-	(1,530)	(1,530)	(1,530)	(1,530)	(1,530)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(71,979)**	**(71,979)**	**(75,501)**	**-**	**-**	**(75,501)**	**(80,671)**	**(86,200)**	**(92,120)**	**(98,451)**
REQUISITION - PARCEL TAX	**(70,369)**	**(70,369)**	**(73,890)**	**-**	**-**	**(73,890)**	**(79,060)**	**(84,592)**	**(90,510)**	**(96,850)**
*Percentage increase over prior year										
User Fees			5.0%			5.0%	7.0%	7.0%	7.0%	7.0%
Requisition			5.0%			5.0%	7.0%	7.0%	7.0%	7.0%
Combined			**5.0%**			**5.0%**	**7.0%**	**7.0%**	**7.0%**	**7.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.850 Port Renfrew Sewer	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	$65,000	$70,000	$20,000	$200,000	$300,000	$0	$590,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$65,000	**$70,000**	**$20,000**	**$200,000**	**$300,000**	**$0**	**$590,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$50,000	$50,000	$0	$0	$0	$0	$50,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$200,000	$300,000	$0	$500,000
	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	$15,000	$20,000	$20,000	$0	$0	$0	$40,000
		$65,000	**$70,000**	**$20,000**	**$200,000**	**$300,000**	**$0**	**$590,000**

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

2026 - 2030

Service #: 3.850

Service Name: Port Renfrew Sewer

				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
22-02	Renewal	Petition or Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.	$ 20,000	S	Res	$ 15,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-01	Study	Sewer Master Plan Study	Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)	$ 175,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-01	Renewal	Sewer Outfall Repairs	Periodic inspections and repairs to extend the life of the WWTP Outfall.	$ 20,000	S	Res	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
28-01	Study	System Renewal	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.	$ 500,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ 300,000	$ -	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 715,000**				**$ 70,000**	**$ 20,000**	**$ 200,000**	**$ 300,000**	**$ -**	**$ 590,000**

Service:	3.850	Port Renfrew Sewer

Project Number	22-02
Capital Project Title	Petition or Alternative Approval Process
Capital Project Description	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.
Project Rationale	Public engagement for authorization to develop a loan authorization bylaw.

Project Number	24-01
Capital Project Title	Sewer Master Plan Study
Capital Project Description	Master Planning study for the Port Renfrew service area - existing, future and inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. (25% CWF, 75% GCF)
Project Rationale	Master Planning study for the Port Renfrew service area - Existing, Future and Inclusion of Pacheedaht First Nation to be delivered in parallel with Water Master Plan Study. 75% to be funded by GCF, 25% funded by CWF if grant application is successful.

Project Number	27-01
Capital Project Title	Sewer Outfall Repairs
Capital Project Description	Periodic inspections and repairs to extend the life of the WWTP Outfall.
Project Rationale	Failure of the outfall occurred in 2024, requiring operation mobilization and repairs. Issues expected to continue until permanent replacement can be done. This budget is for ongoing interim repairs.

Project Number	28-01
Capital Project Title	System Renewal
Capital Project Description	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.
Project Rationale	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study.

Port Renfrew Sewer
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	13,932	18,932	23,932	28,932	33,932	38,932
Capital Reserve Fund	37,578	38,178	46,553	78,923	103,423	122,303
Total	**51,510**	**57,110**	**70,485**	**107,855**	**137,355**	**161,235**

Reserve Schedule

Reserve Fund: 3.850 Port Renfrew Sewer - Operating Reserve Fund - Bylaw 4242

The Operating Reserve Fund is used to undertake maintenance activities that typically do not occur on an annual basis.

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105537**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	9,056	13,932	18,932	23,932	28,932	33,932
Transfer from Ops Budget	4,500	5,000	5,000	5,000	5,000	5,000
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	376					
Ending Balance $	**13,932**	**18,932**	**23,932**	**28,932**	**33,932**	**38,932**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.850 Port Renfrew Sewer - Capital Reserve Fund - Bylaw 2139

Surplus money from the operation of the sewer system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: **1044**	**Estimated**	**Budget**				
Fund Centre: **101388**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	26,358	37,578	38,178	46,553	78,923	103,423
Transfer from Ops Budget	10,124	20,600	28,375	32,370	24,500	18,880
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(20,000)	(20,000)	-	-	-
Interest Income*	1,096					
Ending Balance $	**37,578**	**38,178**	**46,553**	**78,923**	**103,423**	**122,303**

Assumptions/Background:
Transfer as much as operating budget will allow.
* Interest in planning years nets against inflation which is not included.

Appendix C

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review
Appendix C-1: Requisition Summary (SSI)

	SALT SPRING ISLAND Electoral Area	**2026**	**Cost per Avg. Residential Assessment**	**2025**	**Cost per Avg. Residential Assessment**	**Difference Increase/(Decrease) $**	**%**	**Change in Cost per Avg. Household $**	**%**
1.010	Legislative & General Governmen	468,176	70.60	438,355	66.10	29,821	6.80%	4.50	6.80%
1.10X	Facilities Management	5,445	0.82	5,539	0.84	(93)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	4,683	0.71	4,909	0.74	(227)	-4.61%	(0.03)	-4.61%
1.224	Community Health	9,009	1.36	20,370	3.07	(11,361)	-55.77%	(1.71)	-55.77%
1.280	Regional Parks	656,229	98.96	613,633	92.53	42,596	6.94%	6.42	6.94%
1.309	Climate Action and Adaptation	50,715	7.65	49,104	7.40	1,610	3.28%	0.24	3.28%
1.310	Land Banking & Housing	101,647	15.33	106,778	16.10	(5,131)	-4.81%	(0.77)	-4.81%
1.312	Regional Goose Management	8,906	1.34	7,531	1.14	1,375	18.25%	0.21	18.25%
1.315	Biodiversity & Environmental Stewardship	3,723	0.56	3,321	0.50	403	12.12%	0.06	12.12%
1.324	Regional Planning Services	21,761	3.28	42,591	6.42	(20,830)	-48.91%	(3.14)	-48.91%
1.326	Foodlands Access	10,935	1.65	8,118	1.22	2,816	34.69%	0.42	34.69%
1.329	Regional Transportation	50,777	7.66	-	-	50,777	100.00%	7.66	100.00%
1.335	Geo-Spatial Referencing System	5,211	0.79	5,606	0.85	(394)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	4,254	0.64	4,254	0.64	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	14,606	2.20	14,341	2.16	265	1.85%	0.04	1.85%
1.911	911 Systems	14,118	2.13	13,087	1.97	1,031	7.88%	0.16	7.88%
1.921	Regional CREST Contribution	54,641	8.24	52,107	7.86	2,534	4.86%	0.38	4.86%
21.ALL	Feasibility Study Reserve Fund - Al	(9,484)	(1.43)	4,317	0.65	(13,800)	-319.70%	(2.08)	-319.70%
	Total Regional	**$1,475,352**	**$222.48**	**$1,393,961**	**$210.21**	**$81,391**	**5.84%**	**$12.27**	**5.84%**
1.230	Traffic Safety Commission	-	-	2,504	0.38	(2,504)	-100.00%	(0.38)	-100.00%
1.311	Regional Housing Trust Fund	10,222	1.54	-	-	10,222	100.00%	1.54	100.00%
1.313	Animal Care Services	152,656	23.02	147,296	22.21	5,360	3.64%	0.81	3.64%
1.913	913 Fire Dispatch	68,653	10.35	62,152	9.37	6,500	10.46%	0.98	10.46%
	Total Sub-Regional	**$231,531**	**$34.91**	**$211,952**	**$31.96**	**$19,579**	**9.24%**	**$2.95**	**9.24%**
1.103	Elections	16,669	2.51	-	-	16,669	100.00%	2.51	100.00%
1.104	U.B.C.M.	6,138	0.93	5,791	0.87	347	5.99%	0.05	5.99%
1.108	Joint Electoral Area Admin	137,430	20.72	75,067	11.32	62,363	83.08%	9.40	83.08%
1.318	Building Inspection	316,094	47.67	286,013	43.13	30,080	10.52%	4.54	10.52%
1.320	Noise Control	34,454	5.20	33,180	5.00	1,274	3.84%	0.19	3.84%
1.322	Nuisances & Unsightly Premises	26,820	4.04	24,123	3.64	2,697	11.18%	0.41	11.18%
1.368	Electoral Area Fire Inspection & Investigation	10,724	1.62	-	-	10,724	100.00%	1.62	100.00%
1.372	Electoral Area Emergency Program	93,856	14.15	76,930	11.60	16,926	22.00%	2.55	22.00%
	Total Joint Electoral Area	**$642,184**	**$96.84**	**$501,104**	**$75.57**	**$141,081**	**28.15%**	**$21.27**	**28.15%**
1.116	Grant-in-Aid - Salt Spring Island	75,960	11.45	73,725	11.12	2,235	3.03%	0.34	3.03%
1.124	SSI Economic Development Commission	85,672	12.92	64,482	9.72	21,190	32.86%	3.20	32.86%
1.141	Salt Spring Island Public Library	804,013	121.24	766,678	115.61	37,335	4.87%	5.63	4.87%
1.236	Salt Spring Island Fernwood Dock	27,677	4.72	17,870	3.05	9,807	54.88%	1.67	54.88%
1.238A	Community Transit (SSI)	506,500	76.38	454,571	68.55	51,929	11.42%	7.83	11.42%
1.238B	Community Transportation (SSI)	77,789	11.73	72,015	10.86	5,774	8.02%	0.87	8.02%
1.299	Salt Spring Island Arts	154,361	23.28	145,393	21.92	8,968	6.17%	1.35	6.17%
1.342	SSI Livestock Injury Compensation	-	-	13	0.00	(13)	-100.00%	(0.00)	-100.00%
1.378	SSI Search and Rescue	27,696	4.18	26,480	3.99	1,216	4.59%	0.18	4.59%
1.455	Salt Spring Island - Community Parks	721,434	108.79	653,536	98.55	67,898	10.39%	10.24	10.39%
1.458	Salt Spring Is.- Community Rec	158,238	23.86	135,060	20.37	23,178	17.16%	3.50	17.16%
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,284,758	344.54	2,069,951	312.14	214,807	10.38%	32.39	10.38%
3.705	SSI Liquid Waste Disposal	426,491	72.74	406,177	69.28	20,314	5.00%	3.46	5.00%
	Total SSI LCC Services	**$5,350,589**	**$815.83**	**$4,885,951**	**$745.17**	**$464,638**	**9.51%**	**$70.66**	**9.48%**
1.111	Electoral Area Admin Exp - SS	811,240	122.33	811,235	122.33	5	0.00%	0.00	0.00%
1.316	SSI Building Numbering	10,770	1.62	10,575	1.59	195	1.84%	0.03	1.84%
1.371	SSI Emergency Program	146,410	22.08	124,080	18.71	22,330	18.00%	3.37	18.00%
1.535	Stormwater Quality Management - SS	17,650	2.66	15,350	2.31	2,300	14.98%	0.35	14.98%
1.925	Emergency Comm - CREST - SSI	157,841	23.80	155,771	23.49	2,070	1.33%	0.31	1.33%
	Total Other SSI Electoral Area	**$1,143,911**	**$172.50**	**$1,117,011**	**$168.44**	**$26,900**	**2.41%**	**$4.06**	**2.41%**
	Total SSI Electoral Area (Including SSI LCC Services)	**$6,494,500**	**$988.33**	**$6,002,962**	**$913.61**	**$491,538**	**8.19%**	**$74.72**	**8.18%**
	Total Capital Regional District	**$8,843,568**	**$1,342.56**	**$8,109,980**	**$1,231.35**	**$733,588**	**9.05%**	**$111.22**	**9.03%**
CRHD	Capital Regional Hospital Distric	861,894	129.97	861,617	$129.93	277	0.03%	0.04	0.03%
	Total CRD and CRHD	**$9,705,462**	**$1,472.54**	**$8,971,596**	**$1,361.28**	**$733,865**	**8.18%**	**$111.26**	**8.17%**

Average residential assessment - 2025 **$1,051,776**

Major Impacts (Changes in $/Avg HH >+/-$1.00)

	Change in Requisition $	**%**	**Change in Cost / Avg HH $**	**%**
REGIONAL				
Legislative & General Governmen	29,821	0.33%	4.50	0.33%
Community Health	(11,361)	-0.13%	(1.71)	-0.13%
Regional Parks	42,596	0.47%	6.42	0.47%
Regional Planning Services	(20,830)	-0.23%	(3.14)	-0.23%
Regional Transportation	50,777	0.57%	7.66	0.56%
Feasibility Study Reserve Fund - Al	(13,800)	-0.15%	(2.08)	-0.15%
SUB-REGIONAL				
Regional Housing Trust Fund	10,222	0.11%	1.54	0.11%
JOINT EA				
Elections	16,669	0.19%	2.51	0.18%
Joint Electoral Area Admin	62,363	0.70%	9.40	0.69%
Building Inspection	30,080	0.34%	4.54	0.33%
Electoral Area Fire Inspection & Investigation	10,724	0.12%	1.62	0.12%
Electoral Area Emergency Program	16,926	0.19%	2.55	0.19%
SSI LCC EA				
SSI Economic Development Commission	21,190	0.24%	3.20	0.23%
Salt Spring Island Public Library	37,335	0.42%	5.63	0.41%
Salt Spring Island Fernwood Dock	9,807	0.11%	1.67	0.12%
Community Transit (SSI)	51,929	0.58%	7.83	0.58%
Salt Spring Island Arts	8,968	0.10%	1.35	0.10%
Salt Spring Island - Community Parks	67,898	0.76%	10.24	0.75%
Salt Spring Is.- Community Rec	23,178	0.26%	3.50	0.26%
Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	214,807	2.39%	32.39	2.38%
SSI Liquid Waste Disposal	20,314	0.23%	3.46	0.25%
OTHER SSI EA				
SSI Emergency Program	22,330	0.25%	3.37	0.25%
Capital Regional Hospital District	277	0.00%	0.04	0.00%
Other	31,645	0.35%	4.77	0.35%
TOTAL CRD & CRHD	**733,865**	**8.18%**	**$111.26**	**8.17%**

	SALT SPRING ISLAND Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.234	SSI Street Lighting (LCC Service)	34,004	5.26	32,832	5.08	1,172	3.57%	0.18	3.57%
2.620	SSI Highland Water System	13,678	53.85	8,544	33.64	5,134	60.09%	20.21	60.09%
2.621	Highland / Fernwood Water - SSI	96,530	289.88	87,756	263.53	8,774	10.00%	26.35	10.00%
2.624	Beddis Water	101,350	745.22	94,523	695.02	6,827	7.22%	50.20	7.22%
2.626	Fulford Water	66,330	650.29	56,888	557.73	9,442	16.60%	92.57	16.60%
2.628	Cedar Lane Water (SSI)	24,250	655.41	19,117	516.68	5,133	26.85%	138.73	26.85%
2.660	Fernwood Water	1,967	24.90	5,034	63.72	(3,067)	-60.93%	(38.82)	-60.93%
3.755	Regional Source Control - Maliview Estates / Ganges Sewe	8,133	10.78	7,896	10.47	237	3.00%	0.31	3.00%
3.810	Ganges Sewer	70,400	169.23	64,000	153.85	6,400	10.00%	15.38	10.00%
3.820	Maliview Estates Sewer Systen	60,520	643.83	5,220	55.53	55,300	1059.39%	588.30	1059.39%
	Total Local/Specified/Defined Services	**477,162**		**381,810**		**95,352**			

Average residential assessment - 2025 **$1,051,776**

Appendix C-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 1.8% and +/- $20,000)

SSI Services +/- 3.0% and +/- $20,000	Gross Expenditure 2026	Gross Expenditure 2025	Changes $	Changes %	Main Budget Driver
1.111 - SSI Admin	1,649,529	1,598,333	51,196	3.2%	• Reduced 2025 one-time salaries & wages ($128k); Net increase in salaries and remunerations $28k; Increased Auxiliary wages $71k • HR allocation $6k • Increased LCC election costs, orientation and governance training expenses $70k, funded by Operating Reserve Fund (ORF) • Increased transfers to reserves $46k • Decreased one-time deficit carryover from 2024 to 2025 for ($44k)
Local Community Commission (LCC) Authority					
1.124 - SSI Economic Development Commission	86,292	120,089	(33,797)	-28.1%	• Decreased one-time contributions to integrated housing strategy in 2025 ($52k), funded by ORF • Net increase in project and service initiatives $10k • Increased transfers to reserves $7k
1.141 - SSI Public Library	806,113	768,618	37,495	4.9%	• Increased contribution to SSI Public Library $34k • Increased allocations $3k
1.238A - SSI Community Transit	728,694	672,382	56,312	8.4%	• Increased BC transit municipal obligation $29k • Increased auxiliary wages $4k • Increased transfers to reserves $22k
1.455 - SSI Community Parks	1,132,137	1,050,126	82,011	7.8%	• Increased salaries & wages $34k • One-time R&M (Sarah Way Parking Resurfacing) $15k, funded by ORF • Increased Contract for Services due to Drummond Park porta potties deployment 7.5k • Increased Bylaw Enforcement $5k, staff training $3k, and security for Centennial washroom $2k • Increased transfers to reserves $10k
1.459 - SSI- Pool, Parks, Land, Art & Rec. Prog	2,939,430	2,713,369	226,061	8.3%	• Increased salaries & wages $55k • Increased transfers to reserves $93k • Increased software licences $11k, Utilities $5k, SIMS rent $5k • One-time HVAC duct cleaning, pool draining and annual R&M $25k, funded by ORF ($15k carried over from 2025) • Decreased one-time SIMS moss removal in 2025 ($20k), funded by ORF • Increased HR, Overhead and SSI Admin Allocations $22k • Increased MFA Debt servicing cost $33k • Others with inflationary adjustment $12k
3.705 - Liquid Waste Disposal & Composting	1,286,792	1,223,914	62,878	5.1%	• Increased sludge hauling costs $72k • Retirement of debt in 2025 ($42k) • Increased transfers to reserves $34k
Total Salt Spring Island Electoral Area	**8,628,987**	**8,146,831**	**482,156**	**5.9%**	
2.621 - Highland/Fernwood Water	641,760	584,314	57,446	9.8%	• Increased operations labour charges $31k • One-time cyclical maintenance costs $22.5k, funded by ORF • Increased maintenance and water testing costs $12k • Decreased transfers to reserves ($10k)
2.622 - Cedars of Tuam	79,056	54,026	25,030	46.3%	• Increased R&M $3k, Water hauling $3k, Operations labour charges $2k • Increased transfers to reserves $17k
2.628 - Cedar Lane Water	124,440	96,039	28,401	29.6%	• Increased operations labour charges $5k • One-time cyclical maintenance costs $20k, funded by ORF
3.810 - Ganges Sewer	1,458,380	1,298,564	159,816	12.3%	• Increased operations labour charges $40k • Increased R&M $7k, sludge hauling and waste disposal $9k • One-time cyclical maintenance costs $30k, funded by ORF • Increased transfers to reserves $67k
3.820 - Maliview Estates Sewer	327,790	239,608	88,182	36.8%	• Increased operations labour charges $20k • Increased MFA Debt servicing cost $48k • Increased chemical supplies $9k, R&M $3k • Increased transfers to reserves $7k
Total Local/Specified/Defined Area	**2,631,426**	**2,272,551**	**358,875**	**15.8%**	
Other (Services not meeting criteria above	1,807,887	1,723,373	84,514	4.9%	
Total Salt Spring Island	**13,068,300**	**12,142,755**	**925,545**	**7.6%**	

Salt Spring Island - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2026 ($'000)	Financial Plan* 2025 ($'000)	Change $'000	Change %
Operations	11,251	10,643	609	5.7%
Capital Funding	-	-	-	0.0%
Debt Servicing	611	599	12	2.0%
Transfer to Reserves	1,206	901	305	33.9%
Total Salt Spring Island	**13,068**	**12,143**	**926**	**7.6%**

*Based on Amendment Financial Plan (Bylaw No. 4710

Appendix C-3

	CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2026													
		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	**Service Name**	**Equipment**	**Vehicles**	**Buildings**	**Engineered Structures**	**Land**	**TOTAL**	**Capital Funds on Hand**	**Debenture Debt**	**Equipment Repl Fund**	**Grants**	**Capital Reserves**	**Other**	**TOTAL**
1.111	SSI Admin. Expenditures	40,900					40,900			40,900				40,900
1.141	SSI Public Library			100,000			100,000	25,000			35,000	40,000		100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000					20,000		20,000
1.238A	Community Transit (SSI)				419,500		419,500	159,500			220,000	40,000		419,500
1.238B	Community Transportation (SSI)				1,199,300		1,199,300	157,000			877,300	165,000		1,199,300
1.371	SSI Emergency Program	48,000					48,000			1,000	22,000	25,000		48,000
1.455	SSI Community Parks	30,000			205,000		235,000	100,000		15,000	70,000	50,000		235,000
1.458	SSI Community Recreation	55,000			62,500		117,500			10,000	50,000	57,500		117,500
1.459	SSI Park Land & Rec Programs	50,000		3,401,006	723,500	310,000	4,484,506	746,695	1,500,000	40,000	1,365,000	455,000	377,811	4,484,506
2.620	Highland Water (SSI)				16,000		16,000	16,000						16,000
2.621	Highland & Fernwood Water (SSI)	40,000			885,000		925,000	107,000	400,000		150,000	268,000		925,000
2.622	Cedars of Tuam Water (SSI)	3,000			108,000		111,000	58,000			25,000	28,000		111,000
2.624	Beddis Water (SSI)				509,000		509,000	27,000	320,000		80,000	82,000		509,000
2.626	Fulford Water (SSI)				398,000		398,000	43,000	300,000			55,000		398,000
2.628	Cedar Lane Water (SSI)				353,000		353,000	28,000	190,000		120,000	15,000		353,000
3.705	SSI Septage / Composting				145,000		145,000	35,000				110,000		145,000
3.810	Ganges Sewer Utility (SSI)	500,000			1,922,384		2,422,384	610,000		250,000	1,375,586	186,798		2,422,384
3.820	Maliview Sewer Utility (SSI)				3,759,000		3,759,000	95,000	1,780,000		1,884,000			3,759,000
TOTAL		**766,900**		**3,501,006**	**10,725,184**	**310,000**	**15,303,090**	**2,207,195**	**4,490,000**	**356,900**	**6,273,886**	**1,597,298**	**377,811**	**15,303,090**

Appendix C-4
Salt Spring Islands 2026 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Recreation & Cultural Services		
1.455 SSI Community Parks		
Linear Park Development	130	Capital on Hand/Reserve/Grant
1.459 SSI Park Land & Rec Programs		
Ball Field Development	659	Capital on Hand/Reserve/Grant/Donation
Park Maintenance Facility	633	Capital on Hand
Portlock Shed and Equipment Replacement	128	Capital on Hand/Reserve/Insurance Settlement
SIMS Roof Replacement Project	500	Grant
Pool Building Structural Upgrades	1,550	Debt/Reserve
SIMS Energy Improvements	500	Grant
Park Land Acquisition to Support Harbourwalk Project	250	Reserve
Water		
2.621 Highland/Fernwood Water (SSI)		
Water main AC replacement strategy and preliminary design	115	Debt/Reserve
WTP SCADA Upgrades - WTP Communications and Control Upgrades	420	Debt/Grant
2.624 Beddis Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	300	Debt/Grant
WTP Electrical Upgrades from 2020 AMP	100	Debt
2.626 Fulford Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	300	Debt
2.628 Cedar Lane Water (SSI)		
WTP Manganese treatment construction / chlorine exhaust	288	Debt/Grant/Reserve/Capital on Hand
Sewer		
3.810 Ganges Sewer Utility (SSI)		
Ganges WWTP Replacement of Electrical & Instrumentation	475	Capital on Hand
Ganges Replace 100% Surcharged Sewer Pipelines	425	Grant/Reserve
Ganges Replace 75% Surcharged Sewer Pipelines	217	Grant/Reserve
Kings Lane sewer extension	600	Grant
UF Membrane Replacement	500	Grant/Reserve
3.820 Maliview Sewer Utility (SSI)		
Wastewater Treatment Plant Upgrade	3,384	Debt/Grant
Collection system repairs and/or renewal	230	Debt
Other		
1.238A Community Transit (SSI)		
Bus Shelters	185	Reserve/Grant
1.238B Community Transportation (SSI)		
Ganges Roadside Pathway Construction	750	Reserve/Grant
Pathway Designs	140	Grant/Capital on Hand
Ganges Crosswalks	115	Grant/Reserve

Total Projects ≥ $100K	12,894
Total Projects < $100K	2,409
Total 2026 Capital Projects	15,303

Appendix C-5: SSI Service Budgets

SALT SPRING ISLANDS - EA WIDE

LOCAL/SPECIFIED/DEFINED SERVICES

Appendix C-5: SSI Service Budgets

LOCAL COMMUNITY COMMISSION

CAPITAL REGIONAL DISTRICT

2026 Budget

Admin Expenditures (SSI)

EAC Review

OCTOBER 2025

Service: 1.111 SSI Admin. Expenditures **Committee: Electoral Area**

DEFINITION:

To establish, according to Section 800 of the Local Government Act, a service to provide funding for electoral area administrative expenditures.

SERVICE DESCRIPTION:

Electoral area administration funding pays for part of EA director remuneration (amount that exceeds Municipal Director amount included in Board expense) and alternate, Corporate services administration, telecommunications, travel, electoral area office space and other contractual support costs as needed by director.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

Change in Budget 2025 to 2026
Service: 1.111 SSI Admin

	Total Expenditure	Comments
2025 Budget	**1,598,333**	
Change in Salaries:		
Base salary and benefit change	31,055	Inclusive of estimated collective agreement changes
Step/paygrade change	(5,330)	
One-time salaries costs	(96,715)	2025 One-time net salaries changes in administration
Secondment wages	(31,500)	2025 One-time salaries due to secondment (LCC)
Aux wages & Benefit	71,415	2026 One-time Aux engineering tech ($62,255), convert to 0.5 FTE in 2027 (2026 IBC 16b-1.5_SSI_Admin+Rec_Staffing); Ongoing Aux staff to support LCC component ($9,160)
Other	1,882	
Total Change in Salaries	(29,193)	
Other Changes:		
Human Resources Allocation	6,048	Increase in 2025 wages & benefits
Election costs	70,000	2026 One-time LCC election costs; funded by ORF
Reserve Transfers	45,610	$7,065 increase to ORF transfers; $38,545 increase to ERF transfers
2025 One-time deficit carry over	(44,196)	One-time deficit carry over to 2025 in LCC component, was offset by $4,214 surplus carry over in Director component & $49,050 surplus carry over in Management component (net surplus of $9,068)
Other Costs	2,927	
Total Other Changes	80,389	
2026 Budget	**1,649,529**	

Summary of % Expense Change		
2026 Base salary, net of step/paygrade change	1.6%	
2025 One-time secondment and admin change salaries	-8.0%	
2026 Aux wages	4.5%	
Reserve Transfers	2.9%	
2026 LCC Election costs	4.4%	
2025 One-time deficit carry over	-2.8%	
Balance of change	0.7%	
% expense increase from 2025:	***3.2%***	
% Requisition increase from 2025 (if applicable):	***0.0%***	*Requisition funding is 51.6% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an overal one-time favourable variance of $12,922 (0.8%) - $4,645 in LCC; $1,790 in Director; and $6,487 in Management component - mainly due to savings in travel costs, legal expenses and salaries due to temporary vacancy, however salaries savings were mostly offset by lower labour recovery as part of the funding. $4,435 of this variance will be moved to Equipment Replacement Fund and the remaining $8,487 will be moved to Operating Reserve, which have expected year end balances of $98,376 and $47,440, respectively, before this transfer.

1.111 - Admin Expenditures (SSI) Director, Management & LCC	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Director Admin	56,627	54,337	56,177	-	-	56,177	57,297	58,455	59,625	60,817
Management Services	1,294,482	1,196,915	1,224,530	-	69,463	1,293,993	1,334,974	1,357,073	1,385,340	1,416,763
Local Community Commission (LCC)	160,028	155,383	140,749	-	70,000	210,749	143,547	146,418	149,351	227,936
TOTAL OPERATING COSTS	**1,511,137**	**1,406,635**	**1,421,456**	**-**	**139,463**	**1,560,919**	**1,535,818**	**1,561,946**	**1,594,316**	**1,705,516**
*Percentage Increase over prior year			-5.9%		9.2%	3.3%	-1.6%	1.7%	2.1%	7.0%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	-	4,435	38,545	-	-	38,545	39,355	42,470	51,205	50,625
Transfer to Operating Reserve Fund	43,000	51,487	50,065	-	-	50,065	43,875	48,450	49,070	48,280
TOTAL CAPITAL / RESERVES	**43,000**	**55,922**	**88,610**	**-**	**-**	**88,610**	**83,230**	**90,920**	**100,275**	**98,905**
TOTAL COSTS	**1,554,137**	**1,462,557**	**1,510,066**	**-**	**139,463**	**1,649,529**	**1,619,048**	**1,652,866**	**1,694,591**	**1,804,421**
*Percentage Increase over prior year			-2.8%		9.0%	6.1%	-1.8%	2.1%	2.5%	6.5%
Labour Recovery	(432,730)	(341,350)	(442,240)	-	(15,565)	(457,805)	(451,100)	(460,120)	(469,310)	(478,690)
Internal Allocations	(287,910)	(287,910)	(297,420)	-	-	(297,420)	(303,340)	(309,370)	(315,510)	(321,860)
TOTAL RECOVERIES	**(720,640)**	**(629,260)**	**(739,660)**	**-**	**(15,565)**	**(755,225)**	**(754,440)**	**(769,490)**	**(784,820)**	**(800,550)**
COSTS LESS INTERNAL RECOVERIES	**833,497**	**833,297**	**770,406**	**-**	**123,898**	**894,304**	**864,608**	**883,376**	**909,771**	**1,003,871**
*Percentage Increase over prior year			-7.6%		14.9%	7.3%	-3.3%	2.2%	3.0%	10.3%
FUNDING SOURCES (REVENUE)										
Surplus c/fwd to 2025 (Management Component)	(49,050)	(49,050)	-	-	-	-	-	-	-	-
Surplus c/fwd to 2025 (Director Component)	(4,214)	(4,214)	-	-	-	-	-	-	-	-
Deficit c/fwd to 2025 (LCC Component)	44,196	44,196	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(77,208)	(77,208)	(15,000)	-	-	(75,600)
Grants in Lieu of Taxes	(404)	(404)	(422)	-	-	(422)	(432)	(445)	(460)	(472)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(582)	(382)	(434)	-	-	(434)	(446)	(461)	(471)	(479)
TOTAL REVENUE	**(22,262)**	**(22,062)**	**(5,856)**	**-**	**(77,208)**	**(83,064)**	**(20,878)**	**(5,906)**	**(5,931)**	**(81,551)**
REQUISITION	**(811,235)**	**(811,235)**	**(764,550)**	**-**	**(46,690)**	**(811,240)**	**(843,730)**	**(877,470)**	**(903,840)**	**(922,320)**
*Percentage increase over prior year Requisition			-5.9%		5.8%	0.0%	4.0%	4.0%	3.0%	2.0%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Management Services	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries and Wages	1,042,774	965,102	971,884	-	62,255	1,034,139	1,055,127	1,085,599	1,111,521	1,138,043
Allocations	88,708	88,708	88,326	-	7,208	95,534	96,478	99,775	98,739	100,188
Vehicles & Travel	8,730	6,500	8,900	-	-	8,900	9,080	9,260	9,450	9,640
Legal Expenses	10,000	2,500	10,200	-	-	10,200	10,400	10,610	10,820	11,040
Staff Training, Moving & Dues	14,600	12,000	14,880	-	-	14,880	15,180	15,480	15,800	16,120
Operating - Other	129,670	122,105	130,340	-	-	130,340	148,709	136,349	139,010	141,732
TOTAL OPERATING COSTS	**1,294,482**	**1,196,915**	**1,224,530**	**-**	**69,463**	**1,293,993**	**1,334,974**	**1,357,073**	**1,385,340**	**1,416,763**
*Percentage Increase over prior year			-5.4%		5.4%	0.0%	3.2%	1.7%	2.1%	2.3%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	-	-	29,500	-	-	29,500	31,430	35,700	45,000	45,000
Transfer to Operating Reserve Fund	10,000	16,487	9,660	-	-	9,660	6,265	13,710	17,260	19,455
Capital Asset Purchase	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**10,000**	**16,487**	**39,160**	**-**	**-**	**39,160**	**37,695**	**49,410**	**62,260**	**64,455**
TOTAL COSTS	**1,304,482**	**1,213,402**	**1,263,690**	**-**	**69,463**	**1,333,153**	**1,372,669**	**1,406,483**	**1,447,600**	**1,481,218**
*Percentage Increase over prior year			-3.1%		5.3%	2.2%	3.0%	2.5%	2.9%	2.3%
Labour Recovery	(432,730)	(341,350)	(442,240)	-	(15,565)	(457,805)	(451,100)	(460,120)	(469,310)	(478,690)
Internal Allocations	(287,910)	(287,910)	(297,420)	-	-	(297,420)	(303,340)	(309,370)	(315,510)	(321,860)
TOTAL RECOVERIES	**(720,640)**	**(629,260)**	**(739,660)**	**-**	**(15,565)**	**(755,225)**	**(754,440)**	**(769,490)**	**(784,820)**	**(800,550)**
COSTS LESS INTERNAL RECOVERIES	**583,842**	**584,142**	**524,030**	**-**	**53,898**	**577,928**	**618,229**	**636,993**	**662,780**	**680,668**
*Percentage Increase over prior year			-10.2%		9.2%	-1.0%	7.0%	3.0%	4.0%	2.7%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(49,050)	(49,050)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(7,208)	(7,208)	(15,000)	-	-	-
Grants in Lieu of Taxes	(358)	(358)	(370)	-	-	(370)	(380)	(390)	(400)	(410)
Other Income	-	(300)	(350)	-	-	(350)	(359)	(373)	(380)	(388)
TOTAL REVENUE	**(56,616)**	**(56,916)**	**(720)**	**-**	**(7,208)**	**(7,928)**	**(15,739)**	**(763)**	**(780)**	**(798)**
REQUISITION	**(527,226)**	**(527,226)**	**(523,310)**	**-**	**(46,690)**	**(570,000)**	**(602,490)**	**(636,230)**	**(662,000)**	**(679,870)**
*Percentage increase over prior year Requisition			-0.7%		8.9%	8.1%	5.7%	5.6%	4.1%	2.7%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Director Admin	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Remunerations	40,825	40,825	41,560	-	-	41,560	42,390	43,240	44,100	44,980
SSI EA Management Allocation	6,900	6,900	7,130	-	-	7,130	7,270	7,420	7,570	7,720
Allocations	3,742	3,742	3,807	-	-	3,807	3,876	3,953	4,032	4,113
Travel & Training	1,000	1,600	1,020	-	-	1,020	1,040	1,060	1,080	1,100
Operating - Other	4,160	1,270	2,660	-	-	2,660	2,721	2,782	2,843	2,904
TOTAL OPERATING COSTS	**56,627**	**54,337**	**56,177**	**-**	**-**	**56,177**	**57,297**	**58,455**	**59,625**	**60,817**
*Percentage Increase over prior year			-0.8%			-0.8%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	-	1,790	4,045	-	-	4,045	2,925	1,770	1,205	625
TOTAL CAPITAL / RESERVES	**-**	**1,790**	**4,045**	**-**	**-**	**4,045**	**2,925**	**1,770**	**1,205**	**625**
TOTAL COSTS	**56,627**	**56,127**	**60,222**	**-**	**-**	**60,222**	**60,222**	**60,225**	**60,830**	**61,442**
*Percentage Increase over prior year			6.3%			6.3%	0.0%	0.0%	1.0%	1.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(4,214)	(4,214)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(46)	(46)	(52)	-	-	(52)	(52)	(55)	(60)	(62)
Other Income	(500)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(4,760)**	**(4,260)**	**(52)**	**-**	**-**	**(52)**	**(52)**	**(55)**	**(60)**	**(62)**
REQUISITION	**(51,867)**	**(51,867)**	**(60,170)**	**-**	**-**	**(60,170)**	**(60,170)**	**(60,170)**	**(60,770)**	**(61,380)**
*Percentage increase over prior year Requisition			16.0%			16.0%	0.0%	0.0%	1.0%	1.0%

1.111 - Admin Expenditures (SSI)
Local Community Commission

	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Remunerations & Salaries	89,763	89,263	68,470	-	-	68,470	69,840	71,240	72,660	74,110
SSI EA Management Allocation	50,040	50,040	51,690	-	-	51,690	52,720	53,770	54,850	55,950
Travel Costs	6,180	2,000	6,290	-	-	6,290	6,420	6,550	6,680	6,810
Allocations	5,345	5,345	5,439	-	-	5,439	5,537	5,648	5,761	5,876
Contract for Services	-	-	-	-	70,000	70,000	-	-	-	75,600
Other Operating	8,700	8,735	8,860	-	-	8,860	9,030	9,210	9,400	9,590
TOTAL OPERATING COSTS	**160,028**	**155,383**	**140,749**	**-**	**70,000**	**210,749**	**143,547**	**146,418**	**149,351**	**227,936**
*Percentage Increase over prior year			-12.0%		43.7%	31.7%	-31.9%	2.0%	2.0%	52.6%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	33,000	35,000	40,405	-	-	40,405	37,610	34,740	31,810	28,825
Transfer to Equipment Replacement Fund	-	2,645	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	**33,000**	**37,645**	**45,405**	**-**	**-**	**45,405**	**42,610**	**39,740**	**36,810**	**33,825**
TOTAL COSTS	**193,028**	**193,028**	**186,154**	**-**	**70,000**	**256,154**	**186,157**	**186,158**	**186,161**	**261,761**
*Percentage Increase over prior year			-3.6%		36.3%	32.7%	-27.3%	0.0%	0.0%	40.6%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	44,196	44,196	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	-	-	-	-	(70,000)	(70,000)	-	-	-	(75,600)
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(82)	(82)	(84)	-	-	(84)	(87)	(88)	(91)	(91)
TOTAL REVENUE	**39,114**	**39,114**	**(5,084)**	**-**	**(70,000)**	**(75,084)**	**(5,087)**	**(5,088)**	**(5,091)**	**(80,691)**
REQUISITION	**(232,142)**	**(232,142)**	**(181,070)**	**-**	**-**	**(181,070)**	**(181,070)**	**(181,070)**	**(181,070)**	**(181,070)**
*Percentage increase over prior year Requisition			-22.0%		0.0%	-22.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.111 SSI Admin. Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$20,000	$40,900	$91,150	$11,600	$11,750	$6,000	$161,400
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$65,000	$0	$65,000
	$20,000	**$40,900**	**$91,150**	**$11,600**	**$76,750**	**$6,000**	**$226,400**
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	$20,000	$40,900	$91,150	$11,600	$76,750	$6,000	$226,400
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$20,000	**$40,900**	**$91,150**	**$11,600**	**$76,750**	**$6,000**	**$226,400**

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 #: 1.111

Service Name: SSI Admin. Expenditures

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
24-01	Replacement	Computer	Computer Replacement - SSI Admin	$ 38,900	E	ERF	$ -	$ 14,250	$ 10,900	$ 6,100	$ 6,000	$ -	$ 37,250
24-01	Replacement	Computer	Computer Replacement - Director		E	ERF	$ -	$ 1,650	$ -	$ -	$ -	$ -	$ 1,650
25-01	New	Vehicle	Electric vehicle	$ 65,000	V	ERF	$ -	$ -	$ -	$ -	$ 65,000	$ -	$ 65,000
24-02	Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	$ 95,000	E	ERF	$ 20,000	$ 20,000	$ 75,000	$ -	$ -	$ -	$ 95,000
26-01	Replacement	Office Equipment	Replace office equipment	$ 27,500	E	ERF	$ -	$ 5,000	$ 5,250	$ 5,500	$ 5,750	$ 6,000	$ 27,500
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 226,400**			**$ 20,000**	**$ 40,900**	**$ 91,150**	**$ 11,600**	**$ 76,750**	**$ 6,000**	**$ 226,400**

Service: **1.111** **SSI Admin. Expenditures**

Project Number	24-01	**Capital Project Title**	Computer	**Capital Project Description**	Computer Replacement - SSI Admin
Project Rationale	Equipment replacement / lifecycle				

Project Number	25-01	**Capital Project Title**	Vehicle	**Capital Project Description**	Electric vehicle
Project Rationale	Equipment replacement / lifecycle				

Project Number	24-02	**Capital Project Title**	Boardroom Electronic Equipment	**Capital Project Description**	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)
Project Rationale	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)				

Project Number	26-01	**Capital Project Title**	Office Equipment	**Capital Project Description**	Replace office equipment
Project Rationale	Equipment replacement / lifecycle				

Admin Expenditures (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary						
	Estimated	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund - Local Community Commission	38,331	8,736	46,346	81,086	112,896	66,121
Operating Reserve Fund - Management	9,109	11,561	2,826	16,536	33,796	53,251
Equipment Replacement Fund - Management	67,746	67,996	33,276	57,376	25,626	64,626
Equipment Replacement Fund - Director	13,858	11,253	1,678	3,448	4,653	5,278
Equipment Replacement Fund - Local Community Commission	16,772	16,772	9,272	14,272	19,272	24,272
Total	**145,814**	**116,316**	**93,396**	**172,716**	**196,241**	**213,546**

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Operating Reserve Fund - Local Community Commission

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105558**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		5,119	38,331	8,736	46,346	81,086	112,896
Transfer from Ops Budget		33,000	40,405	37,610	34,740	31,810	28,825
Transfer to Ops Budget		-	(70,000)	-	-	-	(75,600)
Interest Income*		212					
Ending Balance $		**38,331**	**8,736**	**46,346**	**81,086**	**112,896**	**66,121**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Operating Reserve Fund - Management Budget

Bylaw No. 4584
Created in 2023

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105559**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		6,065	9,109	11,561	2,826	16,536	33,796
Transfer from Ops Budget		10,000	9,660	6,265	13,710	17,260	19,455
Transfer to Ops Budget		(7,208)	(7,208)	(15,000)	-	-	-
Interest Income*		252					
Ending Balance $		**9,109**	**11,561**	**2,826**	**16,536**	**33,796**	**53,251**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Management

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 102119	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	82,646	67,746	67,996	33,276	57,376	25,626
Transfer from Ops Budget	-	29,500	31,430	35,700	45,000	45,000
Planned Purchase	(14,900)	(29,250)	(66,150)	(11,600)	(76,750)	(6,000)
Interest Income	-					
Ending Balance $	**67,746**	**67,996**	**33,276**	**57,376**	**25,626**	**64,626**

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Director

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund: 1022 Fund Centre: 101837	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	13,858	13,858	11,253	1,678	3,448	4,653
Transfer from Ops Budget	-	4,045	2,925	1,770	1,205	625
Planned Purchase	-	(6,650)	(12,500)	-	-	-
Interest Income	-					
Ending Balance $	**13,858**	**11,253**	**1,678**	**3,448**	**4,653**	**5,278**

Assumptions/Background:
Office equipment, computers, and vehicle replacement

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - LCC

ERF Group: EASSILCC.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**102275**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		16,772	16,772	16,772	9,272	14,272	19,272
Transfer from Ops Budget		-	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(5,000)	(12,500)	-	-	-
Interest Income		-					
Ending Balance $		**16,772**	**16,772**	**9,272**	**14,272**	**19,272**	**24,272**

Assumptions/Background:
Office equipment, computers, and vehicle replacement

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Building Numbering

EAC Review

OCTOBER 2025

Service: **1.316** **SSI Building Numbering** **Committee: Electoral Area**

DEFINITION:

To provide the extended service of numbering of buildings within the Electoral Area of Salt Spring Island.
Bylaw No. 2082, adopted February 1993.

SERVICE DESCRIPTION:

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Building Inspection	9,985	9,985	10,160	-	-	10,160	10,360	10,570	10,780	11,000
Allocations	510	510	527	-	-	527	536	547	558	569
Other Operating Expenses	40	70	54	-	-	54	60	60	60	60
TOTAL COSTS	**10,535**	**10,565**	**10,741**	**-**	**-**	**10,741**	**10,956**	**11,177**	**11,398**	**11,629**
*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	-	(39)	39	-	-	39	-	-	-	-
Balance c/fwd from 2024 to 2025	59	59	-	-	-	-	-	-	-	-
Other Revenue	(19)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**40**	**10**	**29**	**-**	**-**	**29**	**(10)**	**(10)**	**(10)**	**(10)**
REQUISITION	**(10,575)**	**(10,575)**	**(10,770)**	**-**	**-**	**(10,770)**	**(10,946)**	**(11,167)**	**(11,388)**	**(11,619)**
*Percentage increase over prior year Requisition			1.8%			1.8%	1.6%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Emergency Program

EAC Review

OCTOBER 2025

Service: 1.371 **SSI Emergency Program** **Committee: Electoral Area**

DEFINITION:

To provide an Emergency Program as an Extended Service in preparation for emergencies.
Establishment Bylaw No. 2084 (December 16, 1992). Bylaw No. 2094 (February 1993), establishes the mode of operation and administration of the program.
Bylaw No. 2204 (April 27, 1994) and Bylaw No. 2205 (April 27, 1994) repeal and replace Bylaws 2084 and 2094 respectively.
Bylaw No. 3752 (March 9, 2011) establishes guidelines for the operation and administration of the SSI Program and repeals previous Bylaw No. 2205, 2486, 2737, and 3446.
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

Governed by Bylaw #3446, this service provides planning and management of community disaster emergency response and recovery plans for the communities of Salt Spring Island Electoral Area. The service was started in 1992 in response to the *Provincial Emergency Program Act* .

The Planning and Protective Services department has administrative responsibility for the service and the Manager of Electoral Area Fire and Emergency Programs has immediate operational responsibility.

PARTICIPATION:

The service and participating area shall be coterminous with that of the Salt Spring Island Electoral Area.

LEVY:

The cost of providing the service established shall be recovered by requisition of money under Section 809.1 of the Municipal Act to be collected by a property value tax to be levied and collected under Section 810.1 of the Municipal Act.

FUNDING:

Requisition

1.371 - SSI Emergency Program

1.371 - SSI Emergency Program	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Travel Expense	1,500	1,500	1,530	-	-	1,530	1,560	1,590	1,620	1,650
Wages & Honoraria	90,500	100,030	101,330	-	-	101,330	103,360	105,430	107,540	109,690
Building Rent	12,680	12,680	18,680	-	-	18,680	18,680	6,000	6,120	6,240
Staff Training & Development	2,000	2,000	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	2,200	5,000	2,240	-	-	2,240	2,280	2,329	2,380	2,430
Allocations	6,709	6,709	6,816	-	-	6,816	6,939	7,078	7,219	7,364
Other Operating Expenses	20,740	22,301	21,850	-	-	21,850	22,335	22,833	23,335	23,873
TOTAL OPERATING COSTS	**136,329**	**150,220**	**154,486**	**-**	**-**	**154,486**	**157,234**	**147,380**	**150,374**	**153,447**
*Percentage Increase over prior year			13.3%			13.3%	1.8%	-6.3%	2.0%	2.0%
CAPITAL / RESERVES										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	-	-	-	-	2,000	8,950	11,000	10,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	3,800	2,015	3,260
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	3,000	3,000	3,000	3,000
TOTAL CAPITAL / RESERVES	**-**	**-**	**-**	**-**	**-**	**-**	**5,000**	**15,750**	**16,015**	**16,260**
TOTAL COSTS	**136,329**	**150,220**	**154,486**	**-**	**-**	**154,486**	**162,234**	**163,130**	**166,389**	**169,707**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(12,049)	(25,944)	(7,876)	-	-	(7,876)	(5,370)	-	-	-
Grants in Lieu of Taxes	(100)	(96)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
						-				
TOTAL REVENUE	**(12,249)**	**(26,140)**	**(8,076)**	**-**	**-**	**(8,076)**	**(5,570)**	**(200)**	**(200)**	**(200)**
REQUISITION	**(124,080)**	**(124,080)**	**(146,410)**	**-**	**-**	**(146,410)**	**(156,664)**	**(162,930)**	**(166,189)**	**(169,507)**
*Percentage increase over prior year Requisition			18.0%			18.0%	7.0%	4.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.371 SSI Emergency Program	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$30,000	$48,000	$10,900	$14,500	$5,800	$0	$79,200
	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
		$30,000	**$48,000**	**$10,900**	**$14,500**	**$5,800**	**$0**	**$79,200**
	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	$1,000	$6,900	$2,500	$1,800	$0	$12,200
	Grants (Federal, Provincial)	$10,000	$22,000	$4,000	$2,000	$4,000	$0	$32,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$25,000	$0	$10,000	$0	$0	$35,000
		$30,000	**$48,000**	**$10,900**	**$14,500**	**$5,800**	**$0**	**$79,200**

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 #: 1.371

Service Name: SSI Emergency Program

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
				PROJECT BUDGET & SCHEDULE									
24-01	New	EOC upgrades	Upgrades to electrical and IT in new EOC location	$ 25,000	E	Res	$ 20,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-01	Replacement	IT Equipment	replace IT equipment - lifecycle	$ 13,900	E	ERF	$ -	$ 1,000	$ 6,900	$ 2,500	$ 1,800	$ -	$ 12,200
25-02	New	ESS/BOC Equipment	misc. new equipment	$ 32,000	E	Grant	$ 10,000	$ 22,000	$ 4,000	$ 2,000	$ 4,000	$ -	$ 32,000
28-01	New	Sea container	new cache at North End	$ 10,000	E	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 80,900**				**$ 48,000**	**$ 10,900**	**$ 14,500**	**$ 5,800**	**$ -**	**$ 79,200**

Service: **1.371** **SSI Emergency Program**

Project Number	24-01	**Capital Project Title**	EOC upgrades	**Capital Project Description**	Upgrades to electrical and IT in new EOC location
Project Rationale					

Project Number	25-01	**Capital Project Title**	IT Equipment	**Capital Project Description**	replace IT equipment - lifecycle
Project Rationale					

Project Number	25-02	**Capital Project Title**	ESS/BOC Equipment	**Capital Project Description**	misc. new equipment
Project Rationale					

Project Number	28-01	**Capital Project Title**	Sea container	**Capital Project Description**	new cache at North End
Project Rationale					

SSI Emergency Program
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	36,437	11,437	13,437	12,387	23,387	33,387
Operating Reserve Fund	34,891	27,015	21,645	21,645	25,445	27,460
Equipment Replacement Fund	9,658	8,658	4,758	5,258	6,458	9,458
Total	**80,986**	**47,110**	**39,840**	**39,290**	**55,290**	**70,305**

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Capital Reserve Fund - Bylaw 3389

Reserve established for capital expenditures for or in respect of capital projects, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: 1073	Estimated	Budget				
Fund Centre: 101949	2025	2026	2027	2028	2029	2030
Beginning Balance	34,983	36,437	11,437	13,437	12,387	23,387
Transfer from Ops Budget	-	-	2,000	8,950	11,000	10,000
Expenditures	-	(25,000)	-	(10,000)	-	-
Interest Income*	1,454					
Ending Balance $	**36,437**	**11,437**	**13,437**	**12,387**	**23,387**	**33,387**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Operating Reserve Fund - Bylaw 4146

Reserve established to help offset fluctuations in operating revenues, special projects and cover operational expenditures as required.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105402	2025	2026	2027	2028	2029	2030
Beginning Balance	58,766	34,891	27,015	21,645	21,645	25,445
Transfer from Ops Budget	-	-	-	-	3,800	2,015
Transfer to Ops Budget	(12,049)	(7,876)	(5,370)	-	-	-
Deficit Recovery	(13,895)					
Interest Income*	2,069					
Ending Balance $	**34,891**	**27,015**	**21,645**	**21,645**	**25,445**	**27,460**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101437	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	11,358	9,658	8,658	4,758	5,258	6,458
Transfer from Ops Budget	-	-	3,000	3,000	3,000	3,000
Expenditures	(1,700)	(1,000)	(6,900)	(2,500)	(1,800)	-
Interest Income	-					
Ending Balance $	**9,658**	**8,658**	**4,758**	**5,258**	**6,458**	**9,458**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Storm Water Quality Management (SSI)

EAC Review

OCTOBER 2025

Service: 1.535 SSI Stormwater Quality Management **Committee: Electoral Area Services**

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2454 (adopted February, 1997 for the EA of Salt Spring Island) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Salt Spring Island Electoral Area to coordinate and provide information for management of stormwater quality and watershed protection.

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

Greater of $34,365 or $0.0078 / $1,000 on actual assessed value of land and improvements.

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services & Consulting	30,000	-	-	-	15,000	15,000	15,000	-	-	-
Contribution Projects	15,000	14,000	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Allocations	12,402	12,402	12,271	-	-	12,271	12,538	12,813	13,090	13,381
Other Operating Expenses	180	80	160	-	-	160	163	166	169	172
TOTAL OPERATING COSTS	**57,582**	**26,482**	**27,431**	**-**	**15,000**	**42,431**	**42,701**	**27,979**	**28,259**	**28,553**
*Percentage Increase over prior year			-52.4%		26.0%	-26.3%	0.6%	-34.5%	1.0%	1.0%
CAPITAL/RESERVE										
Transfer to Operating Reserve Fund	-	16,498	-	-	-	-	-	-	-	-
TOTAL COSTS	**57,582**	**42,980**	**27,431**	**-**	**15,000**	**42,431**	**42,701**	**27,979**	**28,259**	**28,553**
*Percentage Increase over prior year			-52.4%		26.0%	-26.3%	0.6%	-34.5%	1.0%	1.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(27,112)	(12,112)	(9,660)	-	(15,000)	(24,660)	(22,280)	(4,510)	(3,625)	(2,690)
Grants in Lieu of Taxes	(20)	(18)	(21)	-	-	(21)	(21)	(22)	(24)	(23)
Other Revenue	(100)	(500)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(42,232)**	**(27,630)**	**(9,781)**	**-**	**(15,000)**	**(24,781)**	**(22,401)**	**(4,632)**	**(3,749)**	**(2,813)**
REQUISITION	**(15,350)**	**(15,350)**	**(17,650)**	**-**	**-**	**(17,650)**	**(20,300)**	**(23,347)**	**(24,510)**	**(25,740)**
*Percentage increase over prior year Requisition			15.0%		0.0%	15.0%	15.0%	15.0%	5.0%	5.0%

Reserve Schedule

Reserve Fund: Storm Water Quality Management (SSI) - Operating Reserve Fund

Reserve is being applied to supporting Salt Spring Island Watershed Protection Authority for studies related to drinking water lakes impacted by stormwater runoff.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105529	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	77,274	82,562	57,902	35,622	31,112	27,487
Transfer from Ops Budget	15,000	-	-	-	-	-
Transfer to Ops Budget	(12,112)	(24,660)	(22,280)	(4,510)	(3,625)	(2,690)
Interest Income*	2,400					
Ending Balance $	**82,562**	**57,902**	**35,622**	**31,112**	**27,487**	**24,797**

Assumptions/Background:
*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Emergency Comm - CREST (SSI)

EAC Review

OCTOBER 2025

Service: 1.925 SSI Emergency Comm. - CREST **Committee: Planning and Protective Services**

DEFINITION:

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopter February, 2007).

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Payments to CREST	152,517	152,517	154,770	-	-	154,770	157,870	161,030	164,250	167,540
Allocations	3,017	3,017	3,121	-	-	3,121	3,177	3,241	3,306	3,372
Other Operating Expenses	520	550	530	-	-	530	540	550	560	570
TOTAL COSTS	**156,054**	**156,084**	**158,421**	**-**	**-**	**158,421**	**161,587**	**164,821**	**168,116**	**171,482**
*Percentage Increase over prior year			1.5%			1.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	420	(420)	-	-	(420)	-	-	-	-
Balance c/fwd from 2024 to 2025	(123)	(123)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(500)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(110)	(110)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	**(283)**	**(313)**	**(580)**	**-**	**-**	**(580)**	**(160)**	**(160)**	**(160)**	**(160)**
REQUISITION	**(155,771)**	**(155,771)**	**(157,841)**	**-**	**-**	**(157,841)**	**(161,427)**	**(164,661)**	**(167,956)**	**(171,322)**
*Percentage increase over prior year Requisition			1.3%			1.3%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Highland Water System (SSI)

EAC Review

OCTOBER 2025

Service: 2.620 **Highland Water (SSI)** **Committee: Electoral Area**

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Highland Water System Specified Area.
Bylaw No. 847 (March 25, 1981). Local Service Establishment Bylaw No. 1937 (October 9, 1991).

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

Greater of $120,000 or $5.50 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized:	LA3580 (April 3, 2009)	$559,000
Borrowed:	SI Bylaw 3634 (2009, 4.13%)	($250,000)
	SI Bylaw 3817 (2012, 3.4%)	($150,680)
Expired:		($158,320)
Remaining:		$0

COMMISSION:

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes by Special Act.
Parcel Tax: - Annual, only on properties capable of being connected to the system.

RESERVE FUND:

Highland Water System Capital Reserve Fund, Bylaw No. 1501 (Dec. 17, 1986)

2.620 - Highland Water System (SSI) - Debt Only

2.620 - Highland Water System (SSI) - Debt Only	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	23	23	17	-	-	17	17	-	-	-
TOTAL OPERATING COSTS	**23**	**23**	**17**	**-**	**-**	**17**	**17**	**-**	**-**	**-**
*Percentage Increase over prior year						-26.1%	0.0%	NA	NA	NA
DEBT										
MFA Debt Principal	8,653	8,653	8,653	-	-	8,653	8,653	-	-	-
MFA Debt Interest	5,108	5,108	5,108	-	-	5,108	2,554	-	-	-
MFA Debt Reserve Fund	60	60	70	-	-	70	70	-	-	-
TOTAL DEBT	**13,821**	**13,821**	**13,831**	**-**	**-**	**13,831**	**11,277**	**-**	**-**	**-**
TOTAL COSTS	**13,844**	**13,844**	**13,848**	**-**	**-**	**13,848**	**11,294**	**-**	**-**	**-**
*Percentage Increase over prior year						0.0%	-18.4%	NA	NA	NA
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	100	(100)	-	-	(100)	-	-	-	-
Balance c/fwd from 2024 to 2025	(5,240)	(5,240)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(60)	(60)	(70)	-	-	(70)	(70)	-	-	-
Other Income	-	(100)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(5,300)**	**(5,300)**	**(170)**	**-**	**-**	**(170)**	**(70)**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(8,544)**	**(8,544)**	**(13,678)**	**-**	**-**	**(13,678)**	**(11,224)**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			60.1%			60.1%	-17.9%	NA	NA	NA

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.620 Highland Water (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	$16,000	$16,000	$0	$0	$0	$0	$16,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$16,000	**$16,000**	**$0**	**$0**	**$0**	**$0**	**$16,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$16,000	$16,000	$0	$0	$0	$0	$16,000
	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	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$16,000	**$16,000**	**$0**	**$0**	**$0**	**$0**	**$16,000**

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

2026 - 2030

Service #: 2.620

Service Name: Highland Water (SSI)

PROJECT DESCRIPTION				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
16-01	Renewal	Infrastructure Upgrades (Valve Distribution)	Middle and Upper Reservoir Repairs	$ 126,973	S	Cap	$ 16,000	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 126,973**			**$ 16,000**	**$ 16,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,000**

Service:	**2.620**	**Highland Water (SSI)**	

Project Number	16-01	**Capital Project Title**	Infrastructure Upgrades (Valve Distribution)	**Capital Project Description**	Middle and Upper Reservoir Repairs
Project Rationale	These funds are reserved for Highland only upgrade/repairs/replacement. The middle reservoir needs an access hatch and a replacement of a failed outlet piping and it has also recently starts to leak. The upper reservoir has been leaking and needs to be replaced. The fund is reserved for the repair of Middle reservoir and the planning, option analysis and the design of Upper Reservoir replacement.				

CAPITAL REGIONAL DISTRICT

2026 Budget

Highland/Fernwood Water (SSI)

EAC Review

OCTOBER 2025

Service: **2.621 Highland & Fernwood Water (SSI)** **Committee: Electoral Area**

DEFINITION:

To construct water works for the provision, supply, treatment, conveyance, storage and distribution of water for the Salt Spring Island Highland and Fernwood Water Service, Bylaw No. 3753 (April 13, 2011). Amended Bylaw No. 3878 (Aug. 14, 2013).

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

Greater of $350,000 or $2.572 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Fernwood and Highland Water Service Commission - Bylaw 4371 (Dec. 09, 2020)

FUNDING:

Parcel Tax: Annual, levied only on all properties capable of being connected to the system.

User Charge: Annual Fixed Fee per single family dwelling unit or equivalent.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- First 38 cubic metres or portion - $0.64 / cubic metre
- Next 68 cubic metres or portion - $2.00 / cubic metre
- Greater than 106 cubic metres - $5.13 / cubic metre

Water Connection Charge: Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

Change in Budget 2025 to 2026
Service: 2.621 Highland/Fernwood Water

	Total Expenditure	Comments
2025 Budget	**584,314**	
Other Changes:		
R&M and water testing (one-time)	22,500	2026 one-time cyclical maintenance - Reservoir cleaning & inspection and Manganese testing - funded by ORF
R&M and water testing (core)	12,424	Increase in R&M of water systems for main breaks and WTP repairs as well as water quality testing
Operations labour charges	31,120	Increase in operations labour charges due to ongoing breaks on distribution
Reserve transfer	(10,270)	Decrease in transfers to Capital Reserve to mitigate parcel tax
Other Costs	1,672	
Total Other Changes	57,446	
2026 Budget	**641,760**	

Summary of % Expense Increase		
R&M and water testing (one-time)	3.9%	
R&M and water testing (core)	2.1%	
Operations labour charges	5.3%	
Reserve transfer	-1.8%	
Balance of increase	0.3%	
% expense increase from 2025:	***9.8%***	
% Requisition increase from 2025 (if applicable):	***10.0%***	*Requisition funding is 15.0% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $56,564 (9.7%) due mainly to higher water testing costs, higher labour charges due to Manganese remedial efforts and emergency lake profiling due to Manganese/Water Quality Advisory (WQA) as well as continuous response to Maliview road water main breaks. This variance will be balanced to Operating Reserve, which has an expected year end balance of $177,368 before this transfer.

2.621 - Highland/Fernwood Water (SSI)

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Sludge Hauling Contract	10,250	9,500	10,430	-	-	10,430	10,640	10,850	11,070	11,290
Waste Sludge Disposal	15,920	15,920	16,520	-	-	16,520	16,850	17,190	17,530	17,880
Repairs & Maintenance	9,720	11,500	17,460	-	20,000	37,460	17,810	18,170	38,530	18,900
Allocations	26,577	26,577	26,538	-	-	26,538	27,054	27,615	28,186	28,787
Water Testing	20,380	29,980	25,064	-	2,500	27,564	25,560	26,070	26,590	27,120
Electricity	22,660	24,000	23,510	-	-	23,510	23,980	24,460	24,950	25,450
Supplies	25,420	25,200	28,870	-	-	28,870	29,430	30,010	30,610	31,230
Labour Charges	222,730	269,850	253,930	-	-	253,930	259,010	264,190	269,470	274,860
Other Operating Expenses	21,030	35,200	25,637	-	-	25,637	26,260	26,897	27,557	28,227
TOTAL OPERATING COSTS	**374,687**	**447,727**	**427,959**	**-**	**22,500**	**450,459**	**436,594**	**445,452**	**474,493**	**463,744**
*Percentage Increase over prior year			14.2%		6.0%	20.2%	-3.1%	2.0%	6.5%	-2.3%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	128,340	128,340	118,070	-	-	118,070	175,215	164,495	60,385	26,859
Transfer to Operating Reserve Fund	30,000	-	30,000	-	-	30,000	20,000	20,000	10,000	10,000
MFA Debt Principal	26,841	26,841	26,841	-	-	26,841	10,201	10,201	71,793	110,814
MFA Debt Interest	16,336	7,350	12,150	-	-	12,150	19,200	48,482	154,879	224,113
MFA Debt Reserve Fund	8,110	210	4,240	-	-	4,240	-	24,150	15,300	11,200
TOTAL DEBT / RESERVES	**209,627**	**162,741**	**191,301**	**-**	**-**	**191,301**	**224,616**	**267,328**	**312,357**	**382,986**
TOTAL COSTS	**584,314**	**610,468**	**619,260**	**-**	**22,500**	**641,760**	**661,210**	**712,780**	**786,850**	**846,730**
*Percentage Increase over prior year			6.0%		3.9%	9.8%	3.0%	7.8%	10.4%	7.6%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	(26,564)	-	-	(22,500)	(22,500)	-	-	(20,000)	-
Sales - Water	(60,000)	(59,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(435,538)	(435,538)	(461,670)	-	-	(461,670)	(489,370)	(518,730)	(539,480)	(561,060)
Other Revenue	(1,020)	(1,610)	(1,060)	-	-	(1,060)	(830)	(840)	(860)	(880)
TOTAL REVENUE	**(496,558)**	**(522,712)**	**(522,730)**	**-**	**(22,500)**	**(545,230)**	**(550,200)**	**(579,570)**	**(620,340)**	**(621,940)**
REQUISITION - PARCEL TAX	**(87,756)**	**(87,756)**	**(96,530)**	**-**	**-**	**(96,530)**	**(111,010)**	**(133,210)**	**(166,510)**	**(224,790)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			6.0%			6.0%	6.0%	6.0%	4.0%	4.0%
Requisition			10.0%			10.0%	15.0%	20.0%	25.0%	35.0%
Combined			**6.0%**			**6.0%**	**7%**	**8%**	**8%**	**10%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.621 Highland & Fernwood Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$40,000	$0	$0	$0	$0	$40,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$862,000	$885,000	$151,000	$2,510,000	$1,610,000	$1,120,000	$6,276,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$862,000	**$925,000**	**$151,000**	**$2,510,000**	**$1,610,000**	**$1,120,000**	**$6,316,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$107,000	$107,000	$0	$0	$0	$0	$107,000
	Debenture Debt (New Debt Only)	$690,000	$400,000	$0	$2,415,000	$1,530,000	$1,120,000	$5,465,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$150,000	$0	$40,000	$0	$0	$190,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$65,000	$268,000	$151,000	$55,000	$80,000	$0	$554,000
		$862,000	**$925,000**	**$151,000**	**$2,510,000**	**$1,610,000**	**$1,120,000**	**$6,316,000**

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

2026 - 2030

Service #: 2.621

Service Name: Highland & Fernwood Water (SSI)

PROJECT DESCRIPTION				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
21-01	New	Public Engagement for Future Projects	Petition, referendum or AAP and public engagement for funding projects.	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
21-04	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (13 km).	$ 115,000	S	Debt	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
21-04	New	Water main AC replacement strategy and preliminary design	CRD Project Management		S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
21-05	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	$ 230,000	S	Debt	$ -	$ -	$ -	$ -	$ 230,000	$ -	$ 230,000
29-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for hig priority areas ($1000/m over 5 years). Includes construction services and CRD project management	$ 13,000,000	S	Debt	$ -	$ -	$ -	$ -	$ 1,300,000	$ 650,000	$ 1,950,000
24-01	New	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition. Includes CRD project management.	$ 80,000	S	Res	$ 60,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
25-01	New	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP. Includes CRD project management.	$ 140,000	S	Res	$ -	$ -	$ 50,000	$ 45,000	$ 45,000	$ -	$ 140,000
26-01	Study	SCADA Design	SCADA Design	$ 40,000	E	Res	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
23-07	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	$ 420,000	S	Debt	$ 220,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
23-07	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	CWF funding to support WTP SCADA upgrades		S	Grant	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
24-10	New	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management	$ 95,000	S	Res	$ -	$ 15,000	$ 80,000	$ -	$ -	$ -	$ 95,000
24-11	New	Replace or re-line Middle Reservoir - Construction	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management	$ 1,085,000	S	Debt	$ -	$ -	$ -	$ 1,085,000	$ -	$ -	$ 1,085,000
28-01	New	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir. Includes CRD project manage	$ 1,330,000	S	Debt	$ -	$ -	$ -	$ 1,330,000	$ -	$ -	$ 1,330,000
24-03	New	WTP driveway improvements	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.	$ 35,000	S	Res	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ 35,000
24-06	New	Critical Spares; Chlorine pump and coagulant pump	Purchase spares. Includes CRD project management.	$ 12,000	S	Cap	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
24-09	New	Addition of another tank is required for backwashing of two filters in sequence.	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management	$ 16,000	S	Res	$ -	$ -	$ 16,000	$ -	$ -	$ -	$ 16,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	$ 50,000	S	Grant	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	S	Res	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
22-01	New	Back up Power	Construction of back up power system. Includes CRD project management.	$ 470,000	S	Debt	$ 470,000	$ -	$ -	$ -	$ -	$ 470,000	$ 470,000
26-02	Study	Maliview PRV #2	Design review of PRV #2 at upper Maliview	$ 30,000	S	Grant	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-03	New	Maliview PRV #2	Construction of PRV #2 at upper Maliview (includes CRD proj mgmt)	$ 50,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
19-01	Replacement	Replace intake	Construct new intake and screen	$ 227,000	S	Cap	$ 13,000	$ 13,000	$ -	$ -	$ -	$ -	$ 13,000
22-03	New	Safety Improvements for WTP	Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.	$ 40,000	S	Cap	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	$ 18,000
24-05	Replacement	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management. (early approval)	$ 23,500	S	Cap	$ 14,000	$ 14,000	$ -	$ -	$ -	$ -	$ 14,000
24-05	Replacement	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	early approval		S	Res	$ -	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
26-04	Renewal	Manganese removal	Strategies to reduce manganese in raw and treated water- intake, treatment or other early approval	$ 60,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
													$ -
			Grand Total	**$ 17,603,500**			**$ 862,000**	**$ 925,000**	**$ 151,000**	**$ 2,510,000**	**$ 1,610,000**	**$ 1,120,000**	**$ 6,316,000**

Service: **2.621** **Highland & Fernwood Water (SSI)**

Project Number	21-01
Capital Project Title	Public Engagement for Future Projects
Capital Project Description	Petition, referendum or AAP and public engagement for funding projects.
Project Rationale	Public engagement for the intake and upper reservoir projects to inform residents so they can make informed decision on approval and borrowing..

Project Number	22-01
Capital Project Title	Back up Power
Capital Project Description	Construction of back up power system. Includes CRD project management.
Project Rationale	Design and construction of a backup power system needed in the event of a power failure to continue to provide water to the community.

Project Number	21-04
Capital Project Title	Water main AC replacement strategy and preliminary design
Capital Project Description	Conduct water main replacement assessment and develop a phased replacement strategy (13 km).
Project Rationale	The asbestos cement water main system needs to be replaced so this will assess the system and create a strategy to deal with it along with design drawings and specifications.

Project Number	21-05
Capital Project Title	Water Main AC replacement detailed design
Capital Project Description	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale	Develop detailed design for the replacement of the asbestos cement water distribution piping system based on the strategy developed in Project 21-04.

Service:	2.621	Highland & Fernwood Water (SSI)

Project Number	29-01	**Capital Project Title**	Phased program of AC Water main replacement	**Capital Project Description**	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m over 5 years). Includes construction services and CRD project management.
Project Rationale	The asbestos cement water main system needs to be replaced. This project is for the engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/meter over 10 years).				

Project Number	24-01	**Capital Project Title**	Fernwood PS Hazard Assess and Demolition	**Capital Project Description**	Assessment of hazard and demolition. Includes CRD project management.
Project Rationale	This project will assess the hazards and demolish the obsolete Fernwood Pump Station.				

Project Number	25-01	**Capital Project Title**	Fence installation around storage reservoirs	**Capital Project Description**	Install fencing around all reservoirs and WTP. Includes CRD project management.
Project Rationale	This fence is required for community safety (child access etc.) and security of the asset (vandalism).				

Project Number	23-07	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards.				

Service:	2.621	Highland & Fernwood Water (SSI)

Project Number	Capital Project Title	Capital Project Description	Project Rationale
24-03	WTP driveway improvements	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.	Current access road is filled with potholes and creates a hazard for vehicles.
24-05	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management. (early approval)	E H & S issue. Current railing needs to be relaces as it does not meet O H & S requirements.
24-06	Critical Spares; Chlorine pump and coagulant pump	Purchase spares. Includes CRD project management.	These components are critical facility operation and should be on hand for easy replacement to ensure continued service.
24-09	Addition of another tank is required for backwashing of two filters in sequence.	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.	Operational issue. Another tank will proved efficiencies and reduce maintenance costs.
24-10	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.	Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the design phase of the project.

Service: **2.621** **Highland & Fernwood Water (SSI)**

Project Number 24-11

Capital Project Title Replace or re-line Middle Reservoir - Construction

Capital Project Description Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.

Project Rationale Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the construction phase of the project.

Project Number 28-01

Capital Project Title Highland Upper Reservoir Replacement

Capital Project Description Construction to replace existing leaking upper reservoir. Includes CRD project management.

Project Rationale Highland Upper Reservoir replacement. Design work completed, construction is next step.

Project Number 27-01

Capital Project Title Update Asset Management Plan

Capital Project Description Revise McElhanney Condition Assessment to SAMP.

Project Rationale Revise existing AMP to include facility modifications and additions since last AMP.

Project Number 19-01

Capital Project Title Replace intake

Capital Project Description Construct new intake and screen

Project Rationale Replace temporary inlet line and intake structure.

Project Number 25-02

Capital Project Title Investigate DAF Residual Disposal Alternatives

Capital Project Description Investigate alternatives for the disposal of DAF residuals.

Project Rationale Investigate alternatives for the disposal of DAF residuals to reduce disposal costs.

Service: 2.621 **Highland & Fernwood Water (SSI)**

Project Number	22-03	**Capital Project Title**	Safety Improvements for WTP	**Capital Project Description**	Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.
Project Rationale	E H & S issue. Design and installation of lifting apparatus over saturator vessel and rescue apparatus over DAF tank.				

Project Number	26-01	**Capital Project Title**	SCADA Design	**Capital Project Description**	SCADA Design
Project Rationale	Design of Various improvements identified in the AMP and by Operations including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. Includes CRD proj mgmt				

Project Number	26-02	**Capital Project Title**	Maliview PRV #2	**Capital Project Description**	Design review of PRV #2 at upper Maliview
Project Rationale	Design of PRV to reduce pressure at Maliview PRV#1 Review existing PRV #2 design				

Project Number	26-03	**Capital Project Title**	Maliview PRV #2	**Capital Project Description**	Construction of PRV #2 at upper Maliview (includes CRD proj mgmt)
Project Rationale	Construction of PRV to reduce pressure at Maliview PRV#1				

Project Number	26-04	**Capital Project Title**	Manganese removal	**Capital Project Description**	Strategies to reduce manganese in raw and treated water- intake, treatment or other early approval
Project Rationale	High manganese levels in raw and treated water				

Highland/Fernwood Water (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	120,804	128,304	148,304	168,304	158,304	168,304
Capital Reserve Fund	253,190	103,260	127,475	236,970	217,355	244,214
Total	**373,995**	**231,565**	**275,780**	**405,275**	**375,660**	**412,519**

Reserve Schedule

Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105205	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	141,568	120,804	128,304	148,304	168,304	158,304
Transfer from Ops Budget	-	30,000	20,000	20,000	10,000	10,000
Deficit Recovery	(26,564)					
Expenditures	-	(22,500)	-	-	(20,000)	-
Planned Maintenance Activity		$20k Reservoir cleaning & inspection; $2.5k Manganes testing			Reservior cleaning & inspection	
Interest Income*	5,800					
Ending Balance $	**120,804**	**128,304**	**148,304**	**168,304**	**158,304**	**168,304**

<u>Assumptions/Background:</u>
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.621 Highland/Fernwood Water (SSI) - Capital Reserve Fund - Bylaw 3991

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: 1088	**Estimated**	**Budget**				
Fund Centre: 102156	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	116,563	253,190	103,260	127,475	236,970	217,355
Transfer from Ops Budget	128,340	118,070	175,215	164,495	60,385	26,859
Transfer from Cap Fund	12,968					
Transfer to Cap Fund	(10,000)	(268,000)	(151,000)	(55,000)	(80,000)	-
Interest Income*	5,320					
Ending Balance $	**253,190**	**103,260**	**127,475**	**236,970**	**217,355**	**244,214**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Cedars of Tuam Water (SSI)

EAC Review

OCTOBER 2025

Service: 2.622 **Cedars of Tuam Water (SSI)** **Committee: Electoral Area**

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedars of Tuam Water System Service Area.
Bylaw No. 3021 (October 9, 2002).

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

Greater of $25,425 or $6.75 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Cedars of Tuam Water Service Commission established by bylaw No 3693 (April 14th, 2010).

FUNDING:

User Charge

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
    - First 38 cubic metres or portion - $9.00 / cubic metre
    - Greater than 38 cubic metres - $18.00 / cubic metre

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

Fund 1057, established by Bylaw #3136 (June 14, 2004); amended by Bylaw 3948 (April 16, 2014).

2.622 - Cedars of Tuam Water (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	590	590	3,530	-	-	3,530	3,590	3,650	23,710	3,770
Allocations	5,043	5,043	5,188	-	-	5,188	5,289	5,387	5,485	5,594
Water Testing	2,660	2,660	2,750	-	-	2,750	2,831	2,914	3,000	3,088
Electricity	950	950	970	-	-	970	990	1,010	1,030	1,050
Supplies	790	790	800	-	-	800	810	820	830	840
Labour Charges	25,160	29,530	26,667	-	-	26,667	27,200	27,740	28,290	28,850
Other Operating Expenses	1,723	6,206	5,261	-	-	5,261	5,368	5,463	5,559	5,664
TOTAL OPERATING COSTS	**36,916**	**45,769**	**45,166**	**-**	**-**	**45,166**	**46,078**	**46,984**	**67,904**	**48,856**
*Percentage Increase over prior year			22.3%			22.3%	2.0%	2.0%	44.5%	-28.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	13,440	8,296	29,890	-	-	29,890	39,440	39,140	39,850	40,570
Transfer to Operating Reserve Fund	3,670	3,670	4,000	-	-	4,000	4,000	5,000	5,000	5,000
MFA Debt Reserve Fund	-	-	-	-	-	-	-	-	-	4,350
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	-	-	-	-	-	-	-	-	-	5,274
TOTAL DEBT / RESERVES	**17,110**	**11,966**	**33,890**	**-**	**-**	**33,890**	**43,440**	**44,140**	**44,850**	**55,194**
TOTAL COSTS	**54,026**	**57,735**	**79,056**	**-**	**-**	**79,056**	**89,518**	**91,124**	**112,754**	**104,050**
*Percentage Increase over prior year			46.3%			46.3%	13.2%	1.8%	23.7%	-7.7%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(20,000)	-
Sales - Water	(9,246)	(10,200)	(9,246)	-	-	(9,246)	(9,246)	(9,246)	(9,246)	(9,246)
User Charges	(44,690)	(44,690)	(69,720)	-	-	(69,720)	(80,182)	(81,788)	(83,418)	(85,090)
Other Revenue	(90)	(2,845)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
TOTAL REVENUE	**(54,026)**	**(57,735)**	**(79,056)**	**-**	**-**	**(79,056)**	**(89,518)**	**(91,124)**	**(112,754)**	**(94,426)**
REQUISITION - PARCEL TAX	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9,624)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			56.0%			56.0%	15.0%	2.0%	2.0%	2.0%
Combined			**46.4%**			**46.4%**	**13.2%**	**1.8%**	**1.8%**	**1.8%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.622 Cedars of Tuam Water (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL

EXPENDITURE

	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$3,000	$0	$0	$0	$0	$3,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$63,000	$108,000	$50,000	$120,000	$30,000	$435,000	$743,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$63,000	**$111,000**	**$50,000**	**$120,000**	**$30,000**	**$435,000**	**$746,000**

SOURCE OF FUNDS

	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
Capital Funds on Hand	$63,000	$58,000	$5,000	$0	$0	$0	$63,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$435,000	$435,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$25,000	$0	$120,000	$0	$0	$145,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$28,000	$45,000	$0	$30,000	$0	$103,000
	$63,000	**$111,000**	**$50,000**	**$120,000**	**$30,000**	**$435,000**	**$746,000**

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

2026 - 2030

Service #: 2.622

Service Na Cedars of Tuam Water (SSI)

PROJECT DESCRIPTION				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
26-03	Decommission	Abandon unused wells	Decommission wells.	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects	$ 10,000	S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
24-03	New	Public Engagement for Future Projects	Undertake a referendum or AAP to borrow funds	$ 5,000	S	Cap	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
26-01	New	Analysis and Design of AC pipe replacement	Analysis and Design of AC pipe replacement.	$ 30,000	S	Res	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
26-02	New	New pipeline construction	New pipeline construction to replace AC pipe.	$ 870,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 435,000	$ 435,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	$ 35,000	S	Grant	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-01	Study	Well Testing for WIN 19325	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use	$ 58,000	S	Cap	$ 58,000	$ 58,000	$ -	$ -	$ -	$ -	$ 58,000
27-03	New	Design new well and dist. System	Design the Connection main and infrastructure for new well 19325	$ 35,000	S	Res	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
28-01	New	Construct new well and dist. System	Construct Connection main and infrastructure for new well 19325	$ 120,000	S	Grant	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000
21-05	New	Cholorinator, level transducer and flow meter replacem	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter	$ 39,000	E	Res	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
23-01	New	Electrical Service Replacement	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system.	$ 55,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
													$ -
			Grand Total	**$ 1,267,000**			**$ 63,000**	**$ 111,000**	**$ 50,000**	**$ 120,000**	**$ 30,000**	**$ 435,000**	**$ 746,000**

Service: **2.622** **Cedars of Tuam Water (SSI)**

Project Number	26-03	**Capital Project Title**	Abandon unused wells	**Capital Project Description**	Decommission wells.
Project Rationale	Abandon unused wells to prevent groundwater contamination.				

Project Number	23-01	**Capital Project Title**	Electrical Service Replacement	**Capital Project Description**	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system.
Project Rationale	Operations has developed a SOW to replace the failing electrical service, replace baseboard heater with heat tracing, replace fuse switch, Square D Load Centre, wooden electrical mast, well pump cables, replace lighting with LED, install CR rated receptacles, install exhaust system. (only required if new well does not go ahead).				

Project Number	24-02	**Capital Project Title**	Referendum or Alternative Approval Process - Funding for Future Projects	**Capital Project Description**	Seek service area electors approval to fund projects
Project Rationale	Obtain residents approval for project and borrowing.				

Project Number	24-03	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Undertake a referendum or AAP to borrow funds
Project Rationale	Inform residents about future project so they can make informed decision on approval and borrowing.				

Service: **2.622** **Cedars of Tuam Water (SSI)**

Project Number	26-01	**Capital Project Title**	Analysis and Design of AC pipe replacement	**Capital Project Description**	Analysis and Design of AC pipe replacement.
Project Rationale	New pipeline construction to replace AC pipe. Analysis and investigation - $20K. CRD PM - $10K.				

Project Number	26-02	**Capital Project Title**	New pipeline construction	**Capital Project Description**	New pipeline construction to replace AC pipe.
Project Rationale	Construction - $830K. Construction services $20K.. CRD PM - $20K				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Revise McElhanney Condition Assessment to SAMP.
Project Rationale	Revise current AMP to incorporate changes to facility.				

Project Number	25-01	**Capital Project Title**	Well Testing for WIN 19325	**Capital Project Description**	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use
Project Rationale	Perform well test on potential new well to replace failing wells.				

Service: **2.622** **Cedars of Tuam Water (SSI)**

Project Number	21-05	**Capital Project Title**	Cholorinator, level transducer and flow meter replacement	**Capital Project Description**	replace chlorinator and chlorine analyzer, install well level transducer and replace raw water flow meter
Project Rationale	Install sand separator and chlorine analyzer to improve process performance of WTP.				

Project Number	27-03	**Capital Project Title**	Design new well and dist. System	**Capital Project Description**	Design the Connection main and infrastructure for new well 19325
Project Rationale	Design the new well, connection and supply and main for new well 19325 (was project 21-03)				

Project Number	28-01	**Capital Project Title**	Construct new well and dist. System	**Capital Project Description**	Construct Connection main and infrastructure for new well 19325
Project Rationale	Construction of new well infrastructure, and supply main for new well 19325 (was project 21-03)				

Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2026 - 2030 Finacial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	6,723	10,723	14,723	19,723	4,723	9,723
Capital Reserve Fund	11,988	13,878	8,318	47,458	57,308	97,878
Total	**18,711**	**24,601**	**23,041**	**67,181**	**62,031**	**107,601**

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Operating Reserve Fund

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant teardowns and ground water well maintenance.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105532	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,865	6,723	10,723	14,723	19,723	4,723
Transfer from Op Budget	3,670	4,000	4,000	5,000	5,000	5,000
Transfer to Op Budget	-	-	-	-	(20,000)	-
Planned Maintenance Activity					Water Tank Drain,Clean and Inspection	
Interest Income*	188					
Ending Balance $	**6,723**	**10,723**	**14,723**	**19,723**	**4,723**	**9,723**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Capital Reserve Fund - Bylaw 3948

Monies in the reserve fund will be used to provide for capital works, including the planning, study, design, construction of water facilities, conveyance, treatment, storage, distribution of water, land purchases, machinery or equipment necessary for the extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund: 1057	**Estimated**	**Budget**				
Fund Centre: 101843	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	25,370	11,988	13,878	8,318	47,458	57,308
Transfer from Ops Budget	8,296	29,890	39,440	39,140	39,850	40,570
Transfer from Cap Fund	2,233					
Transfer to Cap Fund	(24,000)	(28,000)	(45,000)	-	(30,000)	-
Interest Income*	90					
Ending Balance $	**11,988**	**13,878**	**8,318**	**47,458**	**57,308**	**97,878**

<u>Assumptions/Background:</u>

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Beddis Water

EAC Review

OCTOBER 2025

Service: 2.624 Beddis Water (SSI)	**Committee:** Electoral Area

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Beddis Water System Service Area.
Bylaw No. 3188 (November 24, 2004).

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of $133,000 or $2.71 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Beddis Waterworks 1994 previous debt paid out 2011		$95,909	
AUTHORIZED:	LA Bylaw No. 3193 (November 24, 2004)	$325,500	
BORROWED:	SI Bylaw No. 3291 (Oct 2005) Matured 2020	($325,500)	1.80%
Remaining:		$0	
AUTHORIZED:	LA Bylaw No. 3825 (July 11, 2012)	$400,000	
BORROWED:	SI Bylaw No. 3882 (Jan 9, 2013) Matured 2023	($300,000)	3.15%
BORROWED:	SI Bylaw No. 3910 (July 2013)	($70,000)	3.85%
Remaining:	Expired	$30,000	

COMMISSION:

Beddis Water Service Commission established by Bylaw No. 3693 (April 14th, 2010)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding propert
that is taxable for school purposes by Special Act.

User Charge: Fixed user charge + variable consumption charge to all metered properties

Parcel Tax: Annual, only on properties capable of being connected to the system, starting 2006

User Charge:
- Annual Fixed Fee per per single family dwelling unit or equivalent
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (Bylaw 4236 April 2018)
  - First 38 cubic metres or portion - $3.10 / cubic metre
  - Next 68 cubic metres or portion - $6.30 / cubic metre
  - Greater than 106 cubic metres - $8.50 / cubic metre

Water Connection Charge: The connection charge for a service shall be the actual cost for the connection

RESERVE FUND:

Fund 1069, established by Bylaw # 3274 (April 27, 2005)

2.624 - Beddis Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grit & Waste Sludge Disposal	12,580	3,700	7,130	-	-	7,130	7,270	7,410	7,560	7,710
Repairs & Maintenance	6,330	6,300	11,400	-	-	11,400	11,630	31,860	12,090	12,320
Allocations	15,301	15,589	15,922	-	-	15,922	16,243	16,595	16,954	17,329
Water Testing	12,070	12,070	12,451	-	-	12,451	12,795	13,147	13,519	13,900
Electricity	11,540	9,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	13,200	13,251	13,630	-	-	13,630	13,890	14,160	14,430	14,700
Labour Charges	111,560	116,700	123,241	-	-	123,241	125,710	128,230	130,800	133,420
Other Operating Expenses	13,940	23,160	17,631	-	-	17,631	18,082	18,538	19,017	19,501
TOTAL OPERATING COSTS	**196,521**	**199,770**	**211,405**	**-**	**-**	**211,405**	**215,820**	**240,340**	**224,980**	**229,700**
*Percentage Increase over prior year			7.6%			7.6%	2.1%	11.4%	-6.4%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	11,000	11,000	11,000	-	-	11,000	12,000	13,000	15,000	20,000
Transfer to Capital Reserve Fund	104,470	92,882	106,395	-	-	106,395	106,400	108,610	111,900	108,060
MFA Debt Reserve Fund	2,200	-	3,200	-	-	3,200	-	-	1,000	15,800
MFA Debt Principal	-	-	-	-	-	-	8,160	8,160	8,160	10,710
MFA Debt Interest	2,503	-	3,840	-	-	3,840	15,360	15,360	16,570	39,370
TOTAL DEBT / RESERVES	**120,173**	**103,882**	**124,435**	**-**	**-**	**124,435**	**141,920**	**145,130**	**152,630**	**193,940**
TOTAL COSTS	**316,694**	**303,652**	**335,840**	**-**	**-**	**335,840**	**357,740**	**385,470**	**377,610**	**423,640**
*Percentage Increase over prior year			6.0%			6.0%	6.5%	7.8%	-2.0%	12.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(20,000)	-	-
Sales - Water	(68,000)	(55,000)	(58,000)	-	-	(58,000)	(58,000)	(58,000)	(58,000)	(58,000)
User Charges	(154,020)	(154,020)	(176,340)	-	-	(176,340)	(179,870)	(184,910)	(191,380)	(195,210)
Other Revenue	(151)	(109)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	**(222,171)**	**(209,129)**	**(234,490)**	**-**	**-**	**(234,490)**	**(238,020)**	**(263,060)**	**(249,530)**	**(253,360)**
REQUISITION - PARCEL TAX	**(94,523)**	**(94,523)**	**(101,350)**	**-**	**-**	**(101,350)**	**(119,720)**	**(122,410)**	**(128,080)**	**(170,280)**
*Percentage increase over prior year										
Sales			-14.7%			-14.7%	0.0%	0.0%	0.0%	0.0%
User Fee			14.5%			14.5%	2.0%	2.8%	3.5%	2.0%
Requisition			7.2%			7.2%	18.1%	2.2%	4.6%	32.9%
Combined			**6.0%**			**6.0%**	**6.5%**	**2.2%**	**3.3%**	**12.2%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.624 Beddis Water (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	$332,000	$509,000	$50,000	$46,000	$205,000	$1,585,000	$2,395,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$332,000	**$509,000**	**$50,000**	**$46,000**	**$205,000**	**$1,585,000**	**$2,395,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$58,000	$27,000	$0	$31,000	$0	$0	$58,000
	Debenture Debt (New Debt Only)	$220,000	$320,000	$0	$0	$100,000	$1,580,000	$2,000,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$80,000	$40,000	$0	$100,000	$0	$220,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$54,000	$82,000	$10,000	$15,000	$5,000	$5,000	$117,000
		$332,000	**$509,000**	**$50,000**	**$46,000**	**$205,000**	**$1,585,000**	**$2,395,000**

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

2026 - 2030

Service #: 2.624

Service Name: Beddis Water (SSI)

PROJECT DESCRIPTION				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
21-03	Study	Public Engagement for Future Projects	Undertake a petition, referendum or AAP to borrow funds	$ 25,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
24-05	New	Ventilation for WTP and Pump Building	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.	$ 24,000	S	Res	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
24-06	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP. Includes CRD project management.	$ 10,000	S	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
26-04	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	SCADA Upgrades Design	$ 40,000	S	Res	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	SCADA Upgrades Construction	$ 300,000	S	Debt	$ 220,000	$ 220,000	$ -	$ -	$ -	$ -	$ 220,000
24-08	Renewal		CWF unconfirmed		S	Grant	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.	$ 100,000	S	Debt	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
21-04	Study	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Conceptual and detailed design of booster pump and second reservoir at Sky Valley middle reservoir Includes CRD project management.	$ 48,000	S	Cap	$ 31,000	$ -	$ -	$ 31,000	$ -	$ -	$ 31,000
21-04	Study				S	Res	$ 15,000	$ -	$ -	$ 15,000	$ -	$ -	$ 15,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	$ 80,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 80,000	$ 80,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoi	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	$ 1,320,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
25-06	Study	AC Water main Assessment and Replacement Strategy	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.	$ 100,000	S	Debt	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	$ 100,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at $1000/m. Includes construction services and CRD project management.	$ 5,560,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
20-04	New	Beddis Intake and Screen	Construct and install intake screen and pipe improvements, included 24-07 demolish WTP chlorine building.	$ 238,725	S	Cap	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
20-04	New		Beddis Intake - receive as builts, warranty period		S	Res	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
27-01	Study	Asset Management Plan	Asset Management Plan	$ 50,000	S	Grant	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	S	Res	$ 5,000	$ 5,000		$ -	$ -	$ -	$ 5,000
26-02	Study	WTP Back up power generation	WTP Back up power - design	$ 100,000	S	Grant	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
26-03	New	WTP Back up power generation	WTP back up power construction. Includes construction services and CRD project management.	$ 400,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ 400,000
26-03	New	WTP Back up power generation		$ 10,000	S	Res	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 10,000
			Grand Total	**$ 8,510,725**			**$ 332,000**	**$ 509,000**	**$ 50,000**	**$ 46,000**	**$ 205,000**	**$ 1,585,000**	**$ 2,395,000**

Service: **2.624** **Beddis Water (SSI)**

Project Number	26-02	**Capital Project Title**	WTP Back up power generation	**Capital Project Description**	WTP Back up power - design
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				

Project Number	26-03	**Capital Project Title**	WTP Back up power generation	**Capital Project Description**	WTP back up power construction. Includes construction services and CRD project management.
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				

Project Number	21-03	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Undertake a petition, referendum or AAP to borrow funds
Project Rationale	As per Commission request (Dec. 15/2015), capital construction projects greater than $50,000 are to be funded thru debt, in which case a referendum may be required.				

Project Number	21-04	**Capital Project Title**	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	**Capital Project Description**	Conceptual and detailed design of booster pump and second reservoir at Sky Valley middle reservoir. Includes CRD project management.
Project Rationale	Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project is for the preliminary design.				

Project Number	24-05	**Capital Project Title**	Ventilation for WTP and Pump Building	**Capital Project Description**	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project
Project Rationale	E H & S issue. A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. Relocate vent from chlorine room directly outside. Includes CRD project management.				

Project Number	24-06	**Capital Project Title**	Replacement of flocculator mixer motors at WTP.	**Capital Project Description**	Replacement of flocculator mixer motors at WTP. Includes CRD project management.
Project Rationale	Replacement of aging flocculator mixer motors at WTP.				

Service: **2.624** **Beddis Water (SSI)**

Project Number	20-04	**Capital Project Title**	Beddis Intake and Screen	**Capital Project Description**	Construct and install intake screen and pipe improvements, included 24-07 demolish WTP chlorine building.
Project Rationale	construct, install and final commissioning of Beddis intake improvements. At final commissioning phase.				

Project Number	24-08	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	SCADA Upgrades Construction
Project Rationale	Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.				

Project Number	25-01	**Capital Project Title**	Decommission of Sky Valley Upper Reservoir	**Capital Project Description**	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				

Project Number	25-02	**Capital Project Title**	Booster pump and second reservoir at Sky Valley lower reservoir	**Capital Project Description**	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale	When the Sky Valley Upper Reservoir is decommissioned it will be replaced by a booster pump and second reservoir at the lower Sky Valley location.				

Project Number	25-03	**Capital Project Title**	WTP Electrical Upgrades from 2020 AMP	**Capital Project Description**	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.
Project Rationale	Various electrical upgrades and replacements for aging and obsolete E I & C equipment.				

Project Number	25-06	**Capital Project Title**	AC Water main Assessment and Replacement Strategy	**Capital Project Description**	Develop a strategy and phased program for AC pipeline replacement and first stage design. Includes CRD project management.
Project Rationale	Develop a strategy and phased program for AC pipeline replacement and first stage design.				

Service: 2.624 **Beddis Water (SSI)**

Project Number	25-04	**Capital Project Title**	AC Water Main Replacement Detailed Design	**Capital Project Description**	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.
Project Rationale	Detailed Design for replacement of ~5.2 km of AC pipe.				

Project Number	25-05	**Capital Project Title**	AC Water Main Replacement Construction	**Capital Project Description**	Replace ~ 5.2 km of AC Pipe at $1000/m. Includes construction services and CRD project management.
Project Rationale	Replace ~ 5.2 km of AC Pipe at $1k/m. This is the construction phase of the project.				

Project Number	27-01	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Asset Management Plan
Project Rationale	Revise McElhanney Condition Assessment to SAMP and incorporate recent facility modifications.				

Project Number	25-07	**Capital Project Title**	Investigate DAF Residual Disposal Alternatives	**Capital Project Description**	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigate alternatives for the disposal of DAF residuals in order to reduce disposal costs.				

Project Number	26-04	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	SCADA Upgrades Design
Project Rationale	Design of SCADA hardware, controls and instrumentation to replace obsolete WTP controls equipment				

Beddis Water Reserves
Summary Schedule
2026 -2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	15,434	26,434	38,434	31,434	46,434	66,434
Capital Reserve Fund	133,805	158,200	254,600	348,210	455,110	558,170
Total	**149,238**	**184,633**	**293,033**	**379,643**	**501,543**	**624,603**

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

Reserve fund used for unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105206**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	4,258	15,434	26,434	38,434	31,434	46,434
Transfer from Ops Budget	11,000	11,000	12,000	13,000	15,000	20,000
Expenditures	-	-	-	(20,000)	-	-
Planned Maintenance Activity				Reservoir cleaning and inspection		
Interest Income*	176					
Ending Balance $	**15,434**	**26,434**	**38,434**	**31,434**	**46,434**	**66,434**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Capital Reserve Fund - Bylaw 3274

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: **1069**	**Estimated**	**Budget**				
Fund Centre: **101894**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	48,214	133,805	158,200	254,600	348,210	455,110
Transfer from Ops Budget	92,882	106,395	106,400	108,610	111,900	108,060
Transfer from Cap Fund	13,708					
Transfer to Cap Fund	(22,000)	(82,000)	(10,000)	(15,000)	(5,000)	(5,000)
Interest Income*	1,000					
Ending Balance $	**133,805**	**158,200**	**254,600**	**348,210**	**455,110**	**558,170**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Fulford Water (SSI)

EAC Review

OCTOBER 2025

Service: **2.626 Fulford Water (SSI)**	**Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fulford Water Local Service Area on Salt Spring Island. Bylaw No. 3202 (November 24, 2004).

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of $156,000 or $5.46 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.

User Charge:	Fixed user charge for residential properties.
Parcel Tax:	Annual, levied only on properties capable of being connected to the system, starting 2006.
Connection Charge:	The connection charge for a service shall be the actual cost for the connection.
Consumption Charge:	Single Family Residential: No Consumption Charge Other: $3.71 per cubic metre Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

RESERVE FUND BYLAW:

Fund 1070, established by Bylaw #3275 (April 27, 2005)

2.626 - Fulford Water (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grit & Waste Sludge Disposal	14,550	7,700	10,050	-	-	10,050	10,250	10,460	10,670	10,880
Repairs & Maintenance	8,970	6,400	12,140	-	-	12,140	12,380	12,630	32,880	13,140
Allocations	12,355	12,355	11,785	-	-	11,785	12,005	12,237	12,472	12,721
Water Testing	7,050	8,800	7,277	-	-	7,277	7,480	7,688	7,903	8,123
Electricity	9,370	9,370	9,720	-	-	9,720	9,910	10,110	10,310	10,520
Supplies	9,600	23,280	11,770	-	-	11,770	12,000	12,230	12,470	12,720
Labour Charges	94,100	87,830	102,730	-	-	102,730	104,790	106,890	109,030	111,210
Other Operating Expenses	12,600	12,090	13,430	-	-	13,430	13,789	14,164	14,549	14,940
TOTAL OPERATING COSTS	**168,595**	**167,825**	**178,902**	**-**	**-**	**178,902**	**182,604**	**186,409**	**210,284**	**194,254**
*Percentage Increase over prior year			6.1%	0.0%		6.1%	2.1%	2.1%	12.8%	-7.6%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	8,260	7,030	9,500	-	-	9,500	10,550	12,150	13,810	15,530
Transfer to Capital Reserve Fund	54,500	54,500	55,275	-	-	55,275	65,920	86,620	95,325	104,590
MFA Debt ReserveFund	70	70	80	3,000	-	3,080	80	-	-	18,000
MFA Debt Principal	9,669	9,669	9,669	-	-	9,669	17,320	7,651	7,651	7,651
MFA Debt Interest	5,764	5,764	5,764	3,600	-	9,364	17,706	14,400	14,400	36,225
TOTAL DEBT / RESERVES	**78,263**	**77,033**	**80,288**	**6,600**	**-**	**86,888**	**111,576**	**120,821**	**131,186**	**181,996**
TOTAL COSTS	**246,858**	**244,858**	**259,190**	**6,600**	**-**	**265,790**	**294,180**	**307,230**	**341,470**	**376,250**
*Percentage Increase over prior year			5.0%	2.7%		7.7%	10.7%	4.4%	11.1%	10.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(20,000)	-
Sales - Water	(20,000)	(18,000)	(21,000)	-	-	(21,000)	(22,050)	(23,150)	(24,310)	(25,530)
User Charges	(169,220)	(169,220)	(177,680)	-	-	(177,680)	(186,560)	(195,890)	(205,680)	(215,960)
Other Revenue	(750)	(750)	(780)	-	-	(780)	(800)	(740)	(760)	(780)
TOTAL REVENUE	**(189,970)**	**(187,970)**	**(199,460)**	**-**	**-**	**(199,460)**	**(209,410)**	**(219,780)**	**(250,750)**	**(242,270)**
REQUISITION - PARCEL TAX	**(56,888)**	**(56,888)**	**(59,730)**	**(6,600)**	**-**	**(66,330)**	**(84,770)**	**(87,450)**	**(90,720)**	**(133,980)**
*Percentage increase over prior year										
Sales			5.0%	0.0%		5.0%	5.0%	5.0%	5.0%	5.0%
User Fee			5.0%	0.0%		5.0%	5.0%	5.0%	5.0%	5.0%
Requisition			5.0%	11.6%		16.6%	27.8%	3.2%	3.7%	47.7%
Combined			**5.0%**	**2.7%**		**7.7%**	**10.7%**	**4.5%**	**4.6%**	**17.1%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.626 Fulford Water (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	$63,000	$398,000	$95,000	$150,000	$300,000	$1,800,000	$2,743,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$63,000	**$398,000**	**$95,000**	**$150,000**	**$300,000**	**$1,800,000**	**$2,743,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$43,000	$43,000	$0	$0	$0	$0	$43,000
Debenture Debt (New Debt Only)	$0	$300,000	$0	$0	$0	$1,800,000	$2,100,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$30,000	$150,000	$225,000	$0	$405,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$20,000	$55,000	$65,000	$0	$75,000	$0	$195,000
	$63,000	**$398,000**	**$95,000**	**$150,000**	**$300,000**	**$1,800,000**	**$2,743,000**

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

2026 - 2030

Service #: 2.626

Service Name: Fulford Water (SSI)

PROJECT DESCRIPTION				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
21-02	Study	Public Engagement for Future Projects	Inform and engage public within service area on upcoming works that will require borrowing to fund.	$ 25,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.	$ 24,000	S	Res	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-02	New	Ventilation for WTP	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months. CRD project management.		S	Cap	$ 9,000	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
24-03	Replacement	Replacement of flocculator mixer motors at WTP.	Replacement of flocculator mixer motors at WTP	$ 9,000	S	Cap	$ 9,000	$ 9,000	$ -	$ -	$ -	$ -	$ 9,000
26-01	Study	Design - WTP SCADA Upgrades - WTP Communications and Control Upgrades	Design - To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	$ 40,000	S	Res	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
24-07	New	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	$ 300,000	S	Debt	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
28-01	New	Residential water meters	Purchase and install water meters and service connections on residential properties	$ 300,000	S	Grant	$ -	$ -	$ -	$ 150,000	$ 150,000	$ -	$ 300,000
28-02	New	Downtown AC distribution pipe replacement	Design to replace AC distrbution pipe in coordination with road/terminal upgrades	$ 50,000	S	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
28-03	New	Downtown AC distribution pipe replacement	Construction to replace AC distrbution pipe in coordination with road/terminal upgrades	$ 300,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000
28-04	New	Detail design Supply line AC pipe replace and realign	Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt	$ 150,000	S	Res	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ 75,000
28-04	New	Detail design Supply line AC pipe replace and realign			S	Grant	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ 75,000
25-01	New	Water main replacement program - construction.	Construction of supply line including land rights, replacement of AC pipe and new pump station	$ 4,500,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan	$ 40,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
25-02	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	S	Res	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
													$ -
			Grand Total	**$ 5,743,000**			**$ 63,000**	**$ 398,000**	**$ 95,000**	**$ 150,000**	**$ 300,000**	**$ 1,800,000**	**$ 2,743,000**

Service: **2.626** **Fulford Water (SSI)**

Project Number	21-02	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Inform and engage public within service area on upcoming works that will require borrowing to fund.
Project Rationale	Inform and engage public within service area on upcoming works that will require borrowing to fund.				

Project Number	24-02	**Capital Project Title**	Ventilation for WTP	**Capital Project Description**	A mechanical exhaust system is required to extract blue green cyanotoxins produced by blue green algae in the summer months.
Project Rationale	E H & S issue. Ventilation is required to ensure worker safety.				

Project Number	24-03	**Capital Project Title**	Replacement of flocculator mixer motors at WTP.	**Capital Project Description**	Replacement of flocculator mixer motors at WTP
Project Rationale	Replacement of aging equipment.				

Project Number	28-01	**Capital Project Title**	Residential water meters	**Capital Project Description**	Purchase and install water meters and service connections on residential properties
Project Rationale	Water metering for all residential connections is requested by the commission. Installation includes purchase of meter, new pipe from property line to connection and construction costs.				

Service: **2.626** **Fulford Water (SSI)**

Project Number	28-02
Capital Project Title	Downtown AC distribution pipe replacement
Capital Project Description	Design to replace AC distrbution pipe in coordination with road/terminal upgrades
Project Rationale	Readiness of Design for Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction

Project Number	28-03
Capital Project Title	Downtown AC distribution pipe replacement
Capital Project Description	Construction to replace AC distrbution pipe in coordination with road/terminal upgrades
Project Rationale	Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction

Project Number	26-01
Capital Project Title	Design - WTP SCADA Upgrades - WTP Communications and Control Upgrades
Capital Project Description	Design - To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	Design of SCADA communications and control upgrades for WTP.

Project Number	24-07
Capital Project Title	WTP SCADA Upgrades - WTP Communications and Control Upgrades
Capital Project Description	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	General E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.

Service: 2.626 Fulford Water (SSI)

Project Number	25-01	**Capital Project Title**	Water main replacement program - construction.	**Capital Project Description**	Construction of supply line including land rights, replacement of AC pipe and new pump station
Project Rationale	Aging asbestos concrete water lines require replacement.				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Update Asset Management Plan
Project Rationale	Revise existing Asset Management Plan to reflect recent modifications to facility.				

Project Number	25-02	**Capital Project Title**	Investigate DAF Residual Disposal Alternatives	**Capital Project Description**	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.				

Project Number	28-04	**Capital Project Title**	Detail design Supply line AC pipe replace and realign	**Capital Project Description**	Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt
Project Rationale	Detail design of the replacement of the AC supply line from Weston Lake. Aging infrastructure, repairs inaccessible and in riparian zone.				

Fulford Water (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	20,334	29,834	40,384	52,534	46,344	61,874
Capital Reserve Fund	129,138	129,413	130,333	216,953	237,278	341,868
Total	**149,472**	**159,247**	**170,717**	**269,487**	**283,622**	**403,742**

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105207**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	12,774	20,334	29,834	40,384	52,534	46,344
Transfer from Ops Budget	7,030	9,500	10,550	12,150	13,810	15,530
Expenditures	-	-	-	-	(20,000)	-
Planned Maintenance Activity					Reservoir cleaning and inspection	
Interest Income*	530					
Ending Balance $	**20,334**	**29,834**	**40,384**	**52,534**	**46,344**	**61,874**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Capital Reserve Fund

Bylaw 3275

Reserve Cash Flow

Fund: **1070**	**Estimated**	**Budget**				
Fund Centre: **101897**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	101,181	129,138	129,413	130,333	216,953	237,278
Transfer from Ops Budget	54,500	55,275	65,920	86,620	95,325	104,590
Transfer from Cap Fund	18,509					
Transfer to Cap Fund	(48,000)	(55,000)	(65,000)	-	(75,000)	-
Interest Income*	2,948					
Ending Balance $	**129,138**	**129,413**	**130,333**	**216,953**	**237,278**	**341,868**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Cedar Lane Water (SSI)

EAC Review

OCTOBER 2025

Service: 2.628 **Cedar Lane Water (SSI)** **Committee: Electoral Area**

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedar Lane Water Service Area.
Bylaw 3424 (Oct 10, 2007)

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of $54,000 or $4.76/ $1,000 of actual assessed value of land and improvements.

COMMISSION:

Cedar Lane Water Service Commission established by Bylaw 3505, Feb 13, 2008.

FUNDING:

Parcel Tax: Annual charge only on properties capable of being connected to the system.

User Charge: Annual Fixed Fee per single family dwelling unit or equivalent.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- First 30 cubic metres or portion - $2.50 / cubic metre
- Next 30 cubic metres or portion - $9.00 / cubic metre
- Greater than 61 cubic metres - $25.00 / cubic metre

RESERVE FUND BYLAW:

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).
Cedar Lane Water Service Operating Reserve Fund, Bylaw #4144 (Dec 14, 2016).

2.628 - Cedar Lane Water (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	2,210	1,800	2,250	-	-	2,250	2,300	2,350	2,400	2,450
Repairs & Maintenance	1,760	1,878	3,790	-	20,000	23,790	3,870	3,960	4,050	4,140
Allocations	6,542	6,542	6,389	-	-	6,389	6,508	6,632	6,757	6,894
Water Testing	3,420	4,960	3,506	-	-	3,506	3,602	3,701	3,802	3,906
Electricity	4,950	4,800	5,140	-	-	5,140	5,240	5,340	5,450	5,560
Supplies	1,710	1,090	1,740	-	-	1,740	1,770	1,810	1,850	1,890
Labour Charges	37,210	37,900	42,429	-	-	42,429	43,280	44,150	45,030	45,930
Other Operating Expenses	3,410	3,690	4,161	-	-	4,161	4,250	4,347	4,441	4,540
TOTAL OPERATING COSTS	**61,212**	**62,660**	**69,405**	**-**	**20,000**	**89,405**	**70,820**	**72,290**	**73,780**	**75,310**
*Percentage Increase over prior year			13.4%	0.0%	32.7%	46.1%	-20.8%	2.1%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	23,770	23,770	22,855		-	22,855	28,530	40,710	50,350	57,040
Transfer to Operating Reserve Fund	8,000	10,399	8,000	-	-	8,000	8,000	5,000	5,000	5,000
MFA Debt Reserve Fund	1,430	-	-	1,900	-	1,900	-	-	-	5,500
MFA Debt Principal	-	-	-	-	-	-	4,846	4,846	4,846	4,846
MFA Debt Interest	1,627	-	-	2,280	-	2,280	9,120	9,120	9,120	15,789
TOTAL DEBT / RESERVES	**34,827**	**34,169**	**30,855**	**4,180**	**-**	**35,035**	**50,496**	**59,676**	**69,316**	**88,175**
TOTAL COSTS	**96,039**	**96,829**	**100,260**	**4,180**	**20,000**	**124,440**	**121,316**	**131,966**	**143,096**	**163,485**
*Percentage Increase over prior year			4.4%	4.4%	20.8%	29.6%	-2.5%	8.8%	8.4%	14.2%
FUNDING SOURCES (REVENUE)										
Transfers from Operations Reserve Fund	-	-	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(11,500)	(12,000)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(65,262)	(65,262)	(68,530)	-	-	(68,530)	(74,010)	(81,410)	(89,550)	(95,820)
Other Revenue	(160)	(450)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(76,922)**	**(77,712)**	**(80,190)**	**-**	**(20,000)**	**(100,190)**	**(85,670)**	**(93,070)**	**(101,210)**	**(107,480)**
REQUISITION - PARCEL TAX	**(19,117)**	**(19,117)**	**(20,070)**	**(4,180)**	**-**	**(24,250)**	**(35,646)**	**(38,896)**	**(41,886)**	**(56,005)**
*Percentage increase over prior year										
Sales			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			5.0%	0.0%		5.0%	8.0%	10.0%	10.0%	7.0%
Requisition			5.0%	21.9%		26.9%	47.0%	9.1%	7.7%	33.7%
Combined			**4.4%**	**4.4%**		**8.8%**	**16.2%**	**8.8%**	**8.4%**	**14.3%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.628 Cedar Lane Water (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	$281,000	$353,000	$35,000	$73,000	$101,000	$565,000	$1,127,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$281,000	**$353,000**	**$35,000**	**$73,000**	**$101,000**	**$565,000**	**$1,127,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$28,000	$28,000	$0	$0	$0	$0	$28,000
	Debenture Debt (New Debt Only)	$143,000	$190,000	$0	$0	$0	$550,000	$740,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$110,000	$120,000	$30,000	$0	$0	$15,000	$165,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$15,000	$5,000	$73,000	$101,000	$0	$194,000
		$281,000	**$353,000**	**$35,000**	**$73,000**	**$101,000**	**$565,000**	**$1,127,000**

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

2026 - 2030

Service #: 2.628

Service Name: Cedar Lane Water (SSI)

PROJECT DESCRIPTION				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
28-01	Renewal	Abandon unused wells	Decommission wells	$ 10,000	S	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
24-04	New	Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a petition, referendum or AAP to borrow funds.	$ 25,000	S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-04	New				S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.	$ 436,500	S	Debt	$ 110,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management. (New CWF)		S	Grant	$ 110,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management. (CRF)		S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
21-06	New	WTP Manganese treatment construction / chlorine exhaust			S	Cap	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
26-02	New	WTP provide spare pressure pump and sub-drive unit	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.	$ 40,000	S	Debt	$ 33,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
28-02	New	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	$ 39,000	S	Res	$ -	$ -	$ -	$ 39,000	$ -	$ -	$ 39,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	$ 35,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-01	Study	Update Asset Management Plan	CRD project management		S	Res	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
25-01	New	Water main AC replacement strategy and preliminary design	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.	$ 24,000	S	Res	$ -	$ -	$ -	$ 24,000	$ -	$ -	$ 24,000
29-02	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	$ 56,000	S	Res	$ -	$ -	$ -	$ -	$ 56,000	$ -	$ 56,000
30-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m). Includes construction services and CRD project management.	$ 1,290,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000
29-01	New	Power generation equipment design	Design of back up power generation for WWTP and Pump stations.	$ 45,000	S	Res	$ -	$ -	$ -	$ -	$ 45,000	$ -	$ 45,000
30-02	New	Power generation equipment construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.	$ 265,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
30-02	New	Power generation equipment construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.		S	Grant	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
			GRAND TOTAL	**$ 2,265,500**			**$ 281,000**	**$ 353,000**	**$ 35,000**	**$ 73,000**	**$ 101,000**	**$ 565,000**	**$ 1,127,000**

Service: 2.628 Cedar Lane Water (SSI)

Project Number	28-01	**Capital Project Title**	Abandon unused wells	**Capital Project Description**	Decommission wells
Project Rationale	The original system drilled five wells, and two (well #1 and #5) are in production and operate separately. Wells that are no longer in use must be closed to avoid potential future aquifer contamination. Abandoning a well must be in accordance with Groundwater Protection Regulations				

Project Number	29-01	**Capital Project Title**	Power generation equipment design	**Capital Project Description**	Design of back up power generation for WWTP and Pump stations.
Project Rationale	Design and construction of back up power generation for WWTP and Pump stations to maintain potable water service during power outages.				

Project Number	21-06	**Capital Project Title**	WTP Manganese treatment construction / chlorine exhaust	**Capital Project Description**	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management.
Project Rationale	Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L).Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.				

Project Number	26-02	**Capital Project Title**	WTP provide spare pressure pump and sub-drive unit	**Capital Project Description**	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management.
Project Rationale	This is a critical component of the WTP so it is prudent to have a spare on hand to ensure continuity of service.				

Project Number	28-02	**Capital Project Title**	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	**Capital Project Description**	Demolition of existing, design and construction of new well house structure. Incudes hazard assessment and CRD project management.
Project Rationale	Health Canada has changed manganese limits. Maximum acceptable concentration (MAC) for total manganese in drinking water is 0.12 mg/L (120 µg/L).Cedar Lane water testing results can exceed this threshold value and sometimes double. There is some urgency to get this done as it is a potential health issue. SSI Engineering intends to get the design done (by third party consultant) in the last half of 2022.				

Project Number	24-04	**Capital Project Title**	Approval Process - Funding for Future Projects	**Capital Project Description**	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a petition, referendum or AAP to borrow funds.
Project Rationale	Obtain residents approval to fund future projects and authorize borrowing.				

Service: **2.628** **Cedar Lane Water (SSI)**

Project Number	27-01
Capital Project Title	Update Asset Management Plan
Capital Project Description	Update Asset Management Plan.
Project Rationale	Revise and update Asset Management Plan to include modification to WTP.

Project Number	25-01
Capital Project Title	Water main AC replacement strategy and preliminary design
Capital Project Description	Conduct water main replacement assessment and develop a phased replacement strategy (1200m). Includes CRD project management.
Project Rationale	Analysis and design to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

Project Number	29-02
Capital Project Title	Water Main AC replacement detailed design
Capital Project Description	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale	Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.

Project Number	30-01
Capital Project Title	Phased program of AC Water main replacement
Capital Project Description	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m). Includes construction services and CRD project management.
Project Rationale	Design and construction of high priority repalcement of water main AC pipe. As recommended priorities per McelHanney study.

Project Number	30-02
Capital Project Title	Power generation equipment construction
Capital Project Description	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.
Project Rationale	Construction of backup power at Cedar Lane WTP

Cedar Lane Water (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	20,899	8,899	16,899	21,899	26,899	31,899
Capital Reserve Fund	66,154	74,009	97,539	65,249	14,599	71,639
Total	**87,053**	**82,908**	**114,438**	**87,148**	**41,498**	**103,538**

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105208	2025	2026	2027	2028	2029	2030
Beginning Balance	12,385	20,899	8,899	16,899	21,899	26,899
Transfer from Ops Budget	8,000	8,000	8,000	5,000	5,000	5,000
Expenditures	-	(20,000)	-	-	-	-
Planned Maintenance Activity		Reservoir cleaning & inspection				
Interest Income*	514					
Ending Balance $	**20,899**	**8,899**	**16,899**	**21,899**	**26,899**	**31,899**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Capital Reserve Fund

Bylaw 3582

Reserve Cash Flow

Fund: 1076	**Estimated**	**Budget**				
Fund Centre: 102020	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	45,564	66,154	74,009	97,539	65,249	14,599
Transfer from Ops Budget	23,770	22,855	28,530	40,710	50,350	57,040
Transfer from Cap Fund	5,000					
Transfer to Cap Fund	(10,000)	(15,000)	(5,000)	(73,000)	(101,000)	-
Interest Income*	1,820					
Ending Balance $	**66,154**	**74,009**	**97,539**	**65,249**	**14,599**	**71,639**

Assumptions/Background:

Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Fernwood Water (SSI)

EAC Review

OCTOBER 2025

Service: 2.660 Fernwood Water (SSI)	**Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fernwood Water Local Service Area on Salt Spring Island Bylaw No. 1772 (January 1990). Amended Bylaw No. 2034 (July 15, 1992).

PARTICIPATION:

Fernwood Area of Salt Spring Island. Local Service Area #6, F(764).

MAXIMUM LEVY:

Greater of $56,000 or $5.07 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3581 (April 8, 2009)	$195,000	
BORROWED:	SI Bylaw 3634 (Nov 2009)	$ (100,000)	*Retired in 2024*
	SI Bylaw 3677 (Feb 2010)	$ (50,000)	*Retires in 2025*
	SI Bylaw 3817 (May 2012)	$ (45,000)	*Retires in 2027*
REMAINING:		$0	

COMMISSION:

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.
Parcel Tax: - Annual, levied only on properties capable of being connected to the system.

MAXIMUM OPERATING EXPENDITURE:

Under Bylaw No. 2187 - Maximum requisition greater of $56,000 or $5.07 / $1,000 of actual assessments for land and improvements.

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	11	11	10	-	-	10	10	-	-	-
TOTAL OPERATING COSTS	**11**	**11**	**10**	**-**	**-**	**10**	**10**	**-**	**-**	**-**
*Percentage Increase over prior year						-9.1%	0.0%	NA	NA	NA
DEBT										
MFA Debt Principal	5,268	5,268	2,584	-	-	2,584	2,584	-	-	-
MFA Debt Interest	1,846	1,846	1,526	-	-	1,526	763	-	-	-
MFA Debt Reserve Fund	40	40	20	-	-	20	20	-	-	-
TOTAL DEBT	**7,154**	**7,154**	**4,130**	**-**	**-**	**4,130**	**3,367**	**-**	**-**	**-**
TOTAL COSTS	**7,165**	**7,165**	**4,140**	**-**	**-**	**4,140**	**3,377**	**-**	**-**	**-**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	2,153	(2,153)	-	-	(2,153)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,091)	(2,091)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(40)	(2,133)	(20)	-	-	(20)	(20)	-	-	-
Othere Revenue	-	(60)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(2,131)**	**(2,131)**	**(2,173)**	**-**	**-**	**(2,173)**	**(20)**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(5,034)**	**(5,034)**	**(1,967)**	**-**	**-**	**(1,967)**	**(3,357)**	**-**	**-**	**-**
*Percentage increase over prior year Requisition						-60.9%	70.7%	NA	NA	NA

CAPITAL REGIONAL DISTRICT

2026 Budget

Ganges Sewer (SSI)

EAC Review

OCTOBER 2025

Service: **3.810 Ganges Sewer Utility (SSI)**	**Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain sewage collection treatment and disposal facilities in the Ganges area on Salt Spring Island (Letters Patent - March, 1978; Bylaw No. 492, 1978) Local Service Conversion Bylaw No. 1923, July 12, 1991

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of $270,000 or $7.46 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized: (A Bylaw 4007, Aug 12, 2015)	$3,900,000
Borrowed:	$3,900,000
Remaining	$0

COMMISSION:

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

User Charge:	Based on water consumption billed annually to properties connected to the system
Parcel Tax:	Annual charge based only on properties capable of being connected to system
Connection Charge:	Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

Change in Budget 2025 to 2026
Service: 3.810 Ganges Sewer

	Total Expenditure	Comments
2025 Budget	**1,298,564**	
Other Changes:		
Repairs & maintenance	30,000	2026 one-time WWTP tank draining cleaning & inspection (funded by ORF)
Sludge hauling & waste disposal	8,730	Increase in sludge hauling and disposal costs
Operations Labour Allocation	40,140	Increase in operations labour charge costs for process improvements and more attention to the system
Reserve transfers	67,420	Increase transfer to ORF by $5,000, CRF by $32,420 and ERF by $30,000
Other	13,526	
Total Other Changes	159,816	
2026 Budget	**1,458,380**	

Summary of % Expense Increase		
Operations Labour Allocation	3.1%	
Sludge hauling & waste disposal	0.7%	
R&M (2026 one-time)	2.3%	
Reserve transfers	5.2%	
Balance of increase	1.0%	
% expense increase from 2025:	***12.3%***	
% Requisition increase from 2025 (if applicable):	***10.0%***	*Requisition funding is 4.8% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favorable variance of $27,528 (2.1%) mainly due to savings in travel costs, electricity and waste sludge disposal. This variance will be moved to Capital Reserve Fund, which has an expected year end balance of $265,251 before this transfer.

3.810 - Ganges Sewer (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Sludge Hauling Contracts	55,620	55,620	56,620	-	-	56,620	57,750	58,910	60,090	61,290
Screenings, Grit & Waste Sludge Disposal	221,050	191,600	228,780	-	-	228,780	233,350	238,010	242,770	247,620
Repairs & Maintenance	15,760	26,750	23,160	-	30,000	53,160	48,620	104,090	24,570	25,060
Allocations	61,033	61,033	62,961	-	-	62,961	64,129	65,414	66,717	68,050
Electricity	54,750	50,500	56,770	-	-	56,770	57,910	59,070	60,250	61,460
Water	3,470	5,700	3,530	-	-	3,530	3,600	3,670	3,740	3,810
Supplies	17,810	10,950	18,140	-	-	18,140	18,500	18,870	19,250	19,630
Labour Charges	452,508	456,648	493,566	-	-	493,566	503,680	513,995	524,522	535,271
Other Operating Expenses	44,550	40,230	45,200	-	-	45,200	46,443	47,736	49,069	50,455
TOTAL OPERATING COSTS	**926,551**	**899,031**	**988,727**	**-**	**30,000**	**1,018,727**	**1,033,982**	**1,109,765**	**1,050,978**	**1,072,646**
*Percentage Increase over prior year			6.7%		3.2%	9.9%	1.5%	7.3%	-5.3%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	35,000	35,000	40,000	-	-	40,000	60,000	40,000	40,000	40,000
Transfer to Capital Reserve Fund	39,870	67,398	72,290	-	-	72,290	164,770	199,250	217,090	287,710
Transfer to Equipment Replacement Fund	50,000	50,000	80,000	-	-	80,000	55,000	60,000	60,000	60,000
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	168,181	208,350	208,350
MFA Interest Payment	117,800	117,800	117,800	-	-	117,800	136,897	213,284	270,575	270,575
MFA Debt Reserve Fund	1,330	1,330	1,550	-	-	1,550	17,300	17,300	1,550	1,550
TOTAL DEBT / RESERVES	**372,013**	**399,541**	**439,653**	**-**	**-**	**439,653**	**561,980**	**698,015**	**797,565**	**868,185**
TOTAL COSTS	**1,298,564**	**1,298,572**	**1,428,380**	**-**	**30,000**	**1,458,380**	**1,595,962**	**1,807,780**	**1,848,543**	**1,940,831**
*Percentage Increase over prior year			10.0%		2.3%	12.3%	9.4%	13.3%	2.3%	5.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(25,000)	(80,000)	-	-
User Charges	(1,231,784)	(1,231,784)	(1,354,960)	-	-	(1,354,960)	(1,490,460)	(1,639,510)	(1,754,280)	(1,841,990)
Other Revenue	(2,780)	(2,788)	(3,020)	-	-	(3,020)	(3,062)	(3,092)	(3,120)	(3,143)
TOTAL REVENUE	**(1,234,564)**	**(1,234,572)**	**(1,357,980)**	**-**	**(30,000)**	**(1,387,980)**	**(1,518,522)**	**(1,722,602)**	**(1,757,400)**	**(1,845,133)**
REQUISITION - PARCEL TAX	**(64,000)**	**(64,000)**	**(70,400)**	**-**	**-**	**(70,400)**	**(77,440)**	**(85,178)**	**(91,143)**	**(95,698)**
*Percentage increase over prior year										
User Fee			10.0%			10.0%	10.0%	10.0%	7.0%	5.0%
Requisition			10.0%			10.0%	10.0%	10.0%	7.0%	5.0%
Combined			**10.0%**			**10.0%**	**10.0%**	**10.0%**	**7.0%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.810 Ganges Sewer Utility (SSI)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$500,000	$0	$0	$0	$0	$500,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$665,000	$1,922,384	$2,517,382	$1,741,796	$1,255,000	$50,000	$7,486,561
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$665,000	**$2,422,384**	**$2,517,382**	**$1,741,796**	**$1,255,000**	**$50,000**	**$7,986,561**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$665,000	$610,000	$0	$0	$55,000	$0	$665,000
	Debenture Debt (New Debt Only)	$0	$0	$1,575,000	$1,575,000	$0	$0	$3,150,000
	Equipment Replacement Fund	$0	$250,000	$0	$0	$0	$0	$250,000
	Grants (Federal, Provincial)	$0	$1,375,586	$825,586	$0	$1,000,000	$40,000	$3,241,171
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$186,798	$116,796	$166,796	$200,000	$10,000	$680,390
		$665,000	**$2,422,384**	**$2,517,382**	**$1,741,796**	**$1,255,000**	**$50,000**	**$7,986,561**

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 #: 3.810

Service Nam Ganges Sewer Utility (SSI)

				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
22-01	Study	Electorate Assent for Borrowing	Petition, Referendum or Alternative Approval Process - Funding	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
30-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement.	$ 50,000	S	Grant	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
30-01	New	Strategic Asset Management Plan			S	Res	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
23-03	Replacement	Key components and spares replacement schedule	Provisional allowance for the supply and installation of key components and critical spares.	$ 50,000	S	Res	$ -		$ -	$ 50,000	$ -	$ -	$ 50,000
24-02	Replacement	Replace sludge thickener membranes.	Replacement of failing sludge thickening membrane.	$ 37,000	S	Cap	$ 27,000	$ 27,000	$ -	$ -	$ -	$ -	$ 27,000
24-02	Replacement	Replace sludge thickener membranes.			S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	Replacement of Electrical & Instrumentation due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC. Design, Construction and CRD Project Management (GCFC - 75% has been received)	$ 575,000	S	Cap	$ 475,000	$ 475,000	$ -	$ -	$ -	$ -	$ 475,000
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)	$ 57,500	S	Cap	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
26-03	Study	Ganges WWTP detail design of Performance improvements	Detail Design of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Managemen	$ 60,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Managemen	$ 3,450,000	S	Debt	$ -	$ -	$ 1,575,000	$ 1,575,000	$ -	$ -	$ 3,150,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management. (GCFC has been received)		S	Grant	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received	$ 927,186	S	Grant	$ -	$ 347,695	$ 347,695	$ -	$ -	$ -	$ 695,390
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	25% of total cost obligation for GCF Grant		S	Res	$ -	$ 77,266	$ 77,265	$ 77,265	$ -	$ -	$ 231,796
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF	$ 474,375	S	Grant	$ -	$ 177,891	$ 177,891	$ -	$ -	$ -	$ 355,781
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines			S	Res	$ -	$ 39,532	$ 39,531	$ 39,531	$ -	$ -	$ 118,594
21-02	New	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water	$ 57,500	S	Cap	$ 55,000	$ -	$ -	$ -	$ 55,000	$ -	$ 55,000
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-02	New	Kings Lane sewer extension	To extend Ganges sewer to 154 Kings Lane affordable housing	$ 600,000	S	Grant	$ -	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
26-04	Replacement	UF Membrane Replacement	UF Membrane Replacement (early approval)	$ 500,000	E	Grant	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
26-04	Replacement	UF Membrane Replacement			E	ERF	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
21-04	New	Chemical storage, lab room, crew room Central Facility	Detail design and Construction of the Central Facility at Ganges WWTP to house chemical storage, lab room, crew room	$ 1,200,000	S	Grant	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ 1,000,000
21-04	New		CRD staff time and project management of the construction of the Central Facility, chem storage		S	Res	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000
													$ -
			Grand Total	**$ 8,138,561**			**$ 665,000**	**$ 2,422,384**	**$ 2,517,382**	**$ 1,741,796**	**$ 1,255,000**	**$ 50,000**	**$ 7,986,561**

Service:	3.810	Ganges Sewer Utility (SSI)

Project Number	30-01	**Capital Project Title**	Strategic Asset Management Plan	**Capital Project Description**	Identify condition of assets, develop prioritized list of infrastructure replacement.
Project Rationale	Identify condition of assets, develop prioritized list of infrastructure replacement.				

Project Number	22-01	**Capital Project Title**	Electorate Assent for Borrowing	**Capital Project Description**	Petition, Referendum or Alternative Approval Process - Funding
Project Rationale	Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities				

Project Number	21-04	**Capital Project Title**	Chemical storage, lab room, crew room Central Facility	**Capital Project Description**	Detail design and Construction of the Central Facility at Ganges WWTP to house chemical storage, lab room, crew room
Project Rationale	Safe and secure chemical storage for CRD SSI services. A lab room for sampling and testing, a crew room/lunch room for CRD SSI staff per H&S requirements.				

Project Number	23-03	**Capital Project Title**	Key components and spares replacement schedule	**Capital Project Description**	Provisional allowance for the supply and installation of key components and critical spares.
Project Rationale	Provisional allowance for the supply and installation of key components and critical spares.				

Project Number	24-02	**Capital Project Title**	Replace sludge thickener membranes.	**Capital Project Description**	Replacement of failing sludge thickening membrane.
Project Rationale	Sludge thickening membranes are failing and require replacement in order to avoid increases to operating costs. Waiting for failure. Inspection done 2025				

Project Number	24-03	**Capital Project Title**	Ganges WWTP Replacement of Electrical & Instrumentation	**Capital Project Description**	Replacement of Electrical & Instrumentation due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC. Design, Construction and CRD Project
Project Rationale	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75%)				

Service: **3.810** **Ganges Sewer Utility (SSI)**

Project Number	24-04	**Capital Project Title**	Ganges Service Area System Modelling	**Capital Project Description**	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)
Project Rationale	Ganges Service Area System Modelling and CRD Project Management				

Project Number	26-03	**Capital Project Title**	Ganges WWTP detail design of Performance improvements	**Capital Project Description**	Detail Design of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.
Project Rationale	Detail design of performance improvements				

Project Number	24-06	**Capital Project Title**	Ganges WWTP Construction of Performance Improvements	**Capital Project Description**	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.
Project Rationale	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.				

Project Number	25-02	**Capital Project Title**	Ganges Replace 100% Surcharged Sewer Pipelines	**Capital Project Description**	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)
Project Rationale	Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.				

Project Number	26-01	**Capital Project Title**	Ganges Replace 75% Surcharged Sewer Pipelines	**Capital Project Description**	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF
Project Rationale	Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.				

Service: 3.810 **Ganges Sewer Utility (SSI)**

Project Number	Capital Project Title	Capital Project Description	Project Rationale
21-02	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.
21-03	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	Installation of VFD for EQ pumps to equalize feed rate for the plant
26-02	Kings Lane sewer extension	To extend Ganges sewer to 154 Kings Lane affordable housing	To extend sewer to Kings Lane affordable housing
26-04	UF Membrane Replacement	UF Membrane Replacement (early approval)	The UF membrane has deteriorated and needs replacement. Analysis, design and construction for membrane replacement

Ganges Sewer (SSI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	38,411	48,411	83,411	43,411	83,411	123,411
Capital Reserve Funds	355,878	241,370	289,344	321,798	338,888	616,598
Equipment Replacement Fund	202,035	32,035	87,035	147,035	207,035	267,035
Total	**596,324**	**321,816**	**459,790**	**512,244**	**629,334**	**1,007,044**

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tank cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105210**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		3,275	38,411	48,411	83,411	43,411	83,411
Transfer from Ops Budget		35,000	40,000	60,000	40,000	40,000	40,000
Expenditures		-	(30,000)	(25,000)	(80,000)	-	-
Planned Maintenance Activity			WWTP tank draining cleaning & inspection	Outfall Inspection	Sanitary sewer flushing and inspection		
Interest Income*		136					
Ending Balance $		**38,411**	**48,411**	**83,411**	**43,411**	**83,411**	**123,411**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #1 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	**1056**	**Estimated**	**Budget**				
Fund Centre:	**101836**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		298,659	265,251	150,743	198,717	231,171	248,261
Transfer from Ops Budget		39,870	72,290	164,770	199,250	217,090	287,710
Transfer from Cap Fund		-					
Transfer to Cap Fund		(84,428)	(186,798)	(116,796)	(166,796)	(200,000)	(10,000)
Interest Income*		11,150					
Ending Balance $		**265,251**	**150,743**	**198,717**	**231,171**	**248,261**	**525,971**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #2 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	**1056**	**Estimated**	**Budget**				
Fund Centre:	**101900**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		92,527	90,627	90,627	90,627	90,627	90,627
Transfer from Ops Budget		-	-	-	-	-	-
Expansion fees refund		(5,000)					
Interest Income*		3,100					
Ending Balance $		**90,627**	**90,627**	**90,627**	**90,627**	**90,627**	**90,627**

Assumptions/Background:

For use only to fund costs resulting from expansion of service (Capacity purchase charges received from properties being added to the sewer service to fund capital improvements to provide additional capacity pursuant to bylaw 3262)

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

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund

GANGESSWR.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101458**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		152,035	202,035	32,035	87,035	147,035	207,035
Transfer from Ops Budget		50,000	80,000	55,000	60,000	60,000	60,000
Expenditures		-	(250,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**202,035**	**32,035**	**87,035**	**147,035**	**207,035**	**267,035**

Assumptions/Background:

To be spent on Membrane replacement

CAPITAL REGIONAL DISTRICT

2026 Budget

Maliview Sewer Utility (SSI)

EAC Review

OCTOBER 2025

Service: 3.820 **Maliview Sewer Utility (SSI)**	**Committee: Electoral Area**

DEFINITION:

To operate and maintain a sewage collection and disposal system for the Maliview Estates Sewage Collection and disposal System Specified Area on Salt Spring Island (Local Service Establishment Bylaw No. 1938, October 23, 1991)

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of $20,000 or $2.50 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes on by Special Act.

User Charge: Annual Fixed Fee per water service connection

Parcel Tax: Annual, levied only on properties capable of being connected to the system.

Consumption Charge: $1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System

Connection Charge: Actual cost to connect

RESERVE FUND:

Maliview Estates Sewerage System Capital Reserve Fund, Bylaw No. 1499 (Dec. 17, 1986)

Change in Budget 2025 to 2026
Service: 3.820 Maliview Sewer

	Total Expenditure	Comments
2025 Budget	**239,608**	
Other Changes:		
Supplies	9,350	Ongoing increase in supplies mostly chemicals due to new WWTP (4 months, commissioning expected in Sep 2026)
Repairs & maintenance	3,410	Increases to R&M with more equipment to maintain in new WWTP
Operations labour charges	20,000	Ongoing increase in operations labour charges mainly due to new WWTP (4 months, commissioning expected in Sep 2026)
MFA Debt Servicing Costs	47,674	Estimated MFA costs of $1,780,000 borrowing planned in 2026 to carry out construction of new WWTP
Reserve transfer	6,535	Increase transfers to Capital Reserve
Other Costs	1,213	
Total Other Changes	88,182	
2026 Budget	**327,790**	

Summary of % Expense Increase		
New WWTP costs (Sep-Dec 2026)	13.7%	
MFA Debt Servicing Costs	19.9%	
Reserve transfer	2.7%	
Balance of increase	0.5%	
% expense increase from 2025:	***36.8%***	
% Requisition increase from 2025 (if applicable):	***1059%***	*Requisition funding is 18.5% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $13,904 (5.8%) due mainly to having zero MFA debt costs in 2025 due to borrowing deferral to 2026. This variance will be moved to Capital Reserve, which has an expected year end balance of $92,949 before this transfer.

3.820 - Maliview Estates Sewer System	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Sludge Hauling Contracts	25,760	21,000	26,220	-	-	26,220	26,740	27,270	27,820	28,380
Screenings, Grit & Waste Sludge Disposal	48,116	43,000	41,890	-	-	41,890	42,730	43,580	44,450	45,340
Repairs & Maintenance	4,220	4,470	7,320	3,410	-	10,730	20,940	11,150	11,360	11,570
Allocations	27,051	27,051	26,442	-	-	26,442	27,038	27,675	28,323	28,994
Electricity	3,540	3,000	6,000	-	-	6,000	18,000	18,360	18,730	19,100
Water	1,510	1,300	1,540	-	-	1,540	1,570	1,600	1,630	1,660
Supplies	1,240	1,240	1,260	9,350	-	10,610	33,110	33,770	34,440	35,130
Labour Charges	54,630	60,148	56,570	20,000	-	76,570	104,600	106,630	108,660	110,690
Other Operating Expenses	10,090	9,010	10,128	-	-	10,128	10,372	10,625	10,887	11,171
TOTAL OPERATING COSTS	**176,157**	**170,219**	**177,370**	**32,760**	**-**	**210,130**	**285,100**	**280,660**	**286,300**	**292,035**
*Percentage Increase over prior year			0.7%			19.3%	35.7%	-1.6%	2.0%	2.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	37,605	51,509	44,140	-	-	44,140	11,860	17,450	22,010	26,825
Transfer to Operating Reserve Fund	13,000	13,000	13,000	-	-	13,000	5,000	5,000	5,000	5,000
Debt Reserve Fund	6,010	-	17,800	-	-	17,800	7,300	-	-	-
MFA Principal Payment	-	-	-	-	-	-	34,198	48,223	48,223	48,223
MFA Interest Payment	6,836	-	42,720	-	-	42,720	103,143	120,845	120,845	120,845
TOTAL DEBT / RESERVES	**63,451**	**64,509**	**117,660**	**-**	**-**	**117,660**	**161,501**	**191,518**	**196,078**	**200,893**
TOTAL COSTS	**239,608**	**234,728**	**295,030**	**32,760**	**-**	**327,790**	**446,601**	**472,178**	**482,378**	**492,928**
*Percentage Increase over prior year			23.1%	13.7%		36.8%	36.2%	5.7%	2.2%	2.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(10,000)	-	-	-
Sales - Sewer Use	(25,000)	(20,000)	(25,000)	-	-	(25,000)	(25,500)	(26,010)	(26,530)	(27,060)
User Charges	(209,108)	(209,108)	(209,110)	(32,760)	-	(241,870)	(266,060)	(276,700)	(286,380)	(296,400)
Other Revenue	(280)	(400)	(400)	-	-	(400)	(400)	(400)	(400)	(400)
TOTAL REVENUE	**(234,388)**	**(229,508)**	**(234,510)**	**(32,760)**	**-**	**(267,270)**	**(301,960)**	**(303,110)**	**(313,310)**	**(323,860)**
REQUISITION - PARCEL TAX	**(5,220)**	**(5,220)**	**(60,520)**	**-**	**-**	**(60,520)**	**(144,641)**	**(169,068)**	**(169,068)**	**(169,068)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
User Fees			0.0%	15.7%		15.7%	10.0%	4.0%	3.5%	3.5%
Requisition			1059.4%	0.0%		1059.4%	139.0%	16.9%	0.0%	0.0%
Combined			**23.1%**	**13.7%**		**36.8%**	**33.2%**	**8.2%**	**2.2%**	**2.2%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.820 Maliview Sewer Utility (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	$1,666,000	$3,759,000	$730,000	$55,000	$20,000	$0	$4,564,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$1,666,000	**$3,759,000**	**$730,000**	**$55,000**	**$20,000**	**$0**	**$4,564,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$95,000	$95,000	$0	$0	$0	$0	$95,000
	Debenture Debt (New Debt Only)	$601,000	$1,780,000	$730,000	$0	$0	$0	$2,510,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$950,000	$1,884,000	$0	$45,000	$0	$0	$1,929,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$0	$0	$10,000	$20,000	$0	$30,000
		$1,666,000	**$3,759,000**	**$730,000**	**$55,000**	**$20,000**	**$0**	**$4,564,000**

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

2026 - 2030

Service #: 3.820

Service Na Maliview Sewer Utility (SSI)

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
				PROJECT BUDGET & SCHEDULE									
21-01	Study	Approval for Borrowing	Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I	$ 35,000	S	Cap	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	$ 4,568,041	S	Grant	$ 950,000	$ 1,684,000	$ -	$ -	$ -	$ -	$ 1,684,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Debt		S	Debt	$ 271,000	$ 1,500,000	$ 450,000	$ -	$ -	$ -	$ 1,950,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	CWF		S	Grant	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
23-02	Study	I&I program (MOE Requirement)	I&I Program	$ 120,000	S	Debt	$ 100,000	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 100,000
23-02	Study	I&I program (MOE Requirement)	CRD Project Management		S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
22-02	Renewal	Collection system repairs and/or renewal	I&I Repairs	$ 460,000	S	Debt	$ 230,000	$ 230,000	$ 230,000	$ -	$ -	$ -	$ 460,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	$ 55,000	S	Grant	$ -	$ -	$ -	$ 45,000	$ -	$ -	$ 45,000
23-01	New		Asset Management Plan - CRD Project Management		S	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
24-01	New	Public Education Program Sewers	Public Education Program Sewers	$ 15,000	S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-02	New	Provisional allowance for the supply and installation of key components and critical spares.	Provisional allowance for the supply and installation of key components and critical spares.	$ 40,000	S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-02	New		Provisional allowance for the supply and installation of key components and critical spares.		S	Res	$ 20,000	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
19-01	Study	Safe Work Procedures - Review and Development	Review and develop safe work procedures for operational and maintenance tasks.	$ 12,000	S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
													$ -
			Grand Total	**$ 5,305,041**				**$ 3,759,000**	**$ 730,000**	**$ 55,000**	**$ 20,000**	**$ -**	**$ 4,564,000**

Service: **3.820** **Maliview Sewer Utility (SSI)**

Project Number	21-03	**Capital Project Title**	Wastewater Treatment Plant Upgrade	**Capital Project Description**	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
Project Rationale	Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance.				

Project Number	22-02	**Capital Project Title**	Collection system repairs and/or renewal	**Capital Project Description**	I&I Repairs
Project Rationale	Inflow and Infiltration Program - Repairs to the current collection systems that are aged and failing need to be replaced.				

Project Number	23-01	**Capital Project Title**	SAMP Development	**Capital Project Description**	Develop an asset management plan for the facility.
Project Rationale	This service has no up-to-date asset management plan				

Project Number	23-02	**Capital Project Title**	I&I program (MOE Requirement)	**Capital Project Description**	I&I Program
Project Rationale	The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair. The second stage will be the physical repair and renewal of the wastewater piping and manholes.				

Service:	3.820	Maliview Sewer Utility (SSI)

Project Number	21-01	**Capital Project Title**	Approval for Borrowing	**Capital Project Description**	Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I
Project Rationale	To obtain approval from residents for projects requiring borrowing.				

Project Number	24-01	**Capital Project Title**	Public Education Program Sewers	**Capital Project Description**	Public Education Program Sewers
Project Rationale	To inform and educate residents about proper sewer system operation to prevent facility upsets and reduce maintenance costs.				

Project Number	24-02	**Capital Project Title**	Provisional allowance for the supply and installation of key components and critical spares.	**Capital Project Description**	Provisional allowance for the supply and installation of key components and critical spares.
Project Rationale	Given the age and condition of the facility, it is prudent to have funding in place to obtain critical spares on short notice.				

Project Number	19-01	**Capital Project Title**	Safe Work Procedures - Review and Development	**Capital Project Description**	Review and develop safe work procedures for operational and maintenance tasks.
Project Rationale	This was included in response to safety and operational concerns. Will need to develop additional SWPs for the upgraded facility and its new equipment.				

Maliview Estates Sewer System
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	76,557	89,557	84,557	89,557	94,557	99,557
Capital Reserve Fund	92,949	137,089	148,949	156,399	158,409	185,234
Total	**169,506**	**226,646**	**233,506**	**245,956**	**252,966**	**284,791**

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105211	2025	2026	2027	2028	2029	2030
Beginning Balance	61,037	76,557	89,557	84,557	89,557	94,557
Transfer from Ops Budget	13,000	13,000	5,000	5,000	5,000	5,000
Expenditures	-	-	(10,000)	-	-	-
Planned Maintenance Activity			Outfall Inspection			
Interest Income*	2,520					
Ending Balance $	**76,557**	**89,557**	**84,557**	**89,557**	**94,557**	**99,557**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Capital Reserve Fund - Bylaw 1499

Surplus money from the operation of the sewerage system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1041	Estimated	Budget				
Fund Centre: 101385	2025	2026	2027	2028	2029	2030
Beginning Balance	92,944	92,949	137,089	148,949	156,399	158,409
Transfer from Ops Budget	37,605	44,140	11,860	17,450	22,010	26,825
Transfer from Cap Fund	-					
Transfer to Cap Fund	(40,000)	-	-	(10,000)	(20,000)	-
Interest Income*	2,400					
Ending Balance $	**92,949**	**137,089**	**148,949**	**156,399**	**158,409**	**185,234**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: **1.116** **SSI Grants in Aid** **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.

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:

Requisition

1.116 - SSI Grants in Aid	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grants in Aid	68,986	68,986	70,230	-	-	70,230	71,630	73,060	74,520	76,010
Allocations	5,009	5,009	5,840	-	-	5,840	5,946	6,062	6,179	6,307
Other Expenses	-	30	30	-	-	30	30	30	30	30
TOTAL OPERATING COSTS	**73,995**	**74,025**	**76,100**	**-**	**-**	**76,100**	**77,606**	**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	(147)	(147)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(41)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Revenue	(82)	(112)	(100)	-	-	(100)	(100)	(100)	(100)	(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%

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Economic Development

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.124 SSI Economic Development Sustainability **Commission: Salt Spring Island Local Community Commission**

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:

Requisition

1.124 - SSI Economic Development	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Project Costs	91,652	97,152	30,000	20,000	-	50,000	50,000	50,000	50,000	50,000
Third Party Payments	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	12,127	12,127	12,372	-	-	12,372	12,613	12,863	13,124	13,387
Operating - Other	6,310	2,630	6,460	-	-	6,460	6,587	6,714	6,851	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	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Income	(570)	(962)	(580)	-	-	(580)	(590)	(600)	(610)	(620)
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 Schedule

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 Budget	(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.

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Public Library

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: **1.141 SSI Public Library**	**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:

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.

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 AUTHORIZATION		$ -

FUNDING:

Requisition

1.141 - SSI Public Library	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contribution to Library	563,680	563,680	591,864	5,500	-	597,364	657,100	689,960	703,760	717,840
Allocations	29,952	29,952	33,083	-	-	33,083	33,681	34,352	35,036	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**	**717,052**	**751,456**	**766,846**	**782,564**
*Percentage Increase over prior year			5.0%	0.9%		5.9%	9.3%	4.8%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,715	4,413	2,575	-	-	2,575	94,260	76,275	87,525	88,895
MFA Debt Reserve Fund	870	870	1,010	-	-	1,010	50	50	-	-
MFA Principal Payment	112,731	112,731	112,731	-	-	112,731	5,368	5,368	-	-
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**	**104,198**	**86,213**	**87,525**	**88,895**
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 SSI Public Library	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	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.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.141

Service Name: SSI Public Library

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	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	B	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 30,000
25-01	New	Accessibility Projects	Various accessibility projects stemming from the September 2023 Accessibility Plan		B	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	B	Res	$ 20,000	$ 20,000	$ -	$ -	$ 6,000	$ -	$ 26,000
25-03	New	Washroom Upgrade Project	Upgrade existing washroom and implement accessibility recommendations	$ 100,000	B	Grant	$ 75,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ -	$ 75,000
25-03	New	Washroom Upgrade Project			B	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 191,000**				**$ 100,000**	**$ 35,000**	**$ 50,000**	**$ 6,000**	**$ -**	**$ 191,000**

Service: **1.141** **SSI Public Library**

Project Number	26-01	**Capital Project Title**	Emergency Upgrades and Repairs	**Capital Project Description**	Unforeseen Emergency Repairs and Upgrades
Project Rationale	Unforeseen emergency upgrades and repairs				

Project Number	28-01	**Capital Project Title**	Roof Repairs	**Capital Project Description**	Repair Roof
Project Rationale	Repairing the roof				

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 stemming from the September 2023 Accessibility 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 2022 WSP Building Condition Assessment.				

Project Number	25-03	**Capital Project Title**	Washroom Upgrade Project	**Capital Project Description**	Upgrade existing washroom and implement accessibility recommendations
Project Rationale	Library has requested upgrades to existing washrooms. 25k CWF has been committed for 2025/2026				

Reserve Schedule

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	185,565	236,840	318,365
Transfer from Ops Budget	1,715	2,575	94,260	76,275	87,525	88,895
Transfer from Cap Fund	61					
Transfer to Cap Fund	(10,000)	(40,000)	(10,000)	(25,000)	(6,000)	-
Interest Income*	5,600					
Ending Balance $	**138,730**	**101,305**	**185,565**	**236,840**	**318,365**	**407,260**

Assumptions/Backgrounds:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.234 SSI Street Lighting	**Commission: Salt Spring Island Local Community Commission**

DEFINITION:

To provide street lighting on Salt Spring Island.
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:

Requisition

1.234 - SSI Street Lighting	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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 Schedule

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 Budget	-	-	560	570	580	590
Transfer to Ops Budget	-	-	-	-	-	-
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.

CAPITAL REGIONAL DISTRICT

2026 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.236 **SSI Small Craft Harbour (Fernwood Dock)** **Commission: Salt Spring Island Local Community Commission**

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

1.236 - Fernwood Dock (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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	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	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 #: 1.236

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 Schedule

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 Budget	1,000	9,000	12,670	16,945	20,100	23,610
Transfer from Cap Fund	346					
Transfer to Cap Fund	(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 Schedule

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 Budget		-	1,000	1,000	1,000	1,000	1,000
Transfer to Op Budget		-	-	-	-	-	-
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.

CAPITAL REGIONAL DISTRICT

2026 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.238 **SSI Community Transit & Transportation**
1.238A **Community Transit (SSI)**

Commission: Salt Spring Island Local Community Commission

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.

Change in Budget 2025 to 2026
Service: 1.238A Community Transit

	Total Expenditure	Comments
2025 Budget	**672,382**	
Change in Salaries:		
Aux wages	3,560	Ongoing Aux wages to count and deposit fare revenue
Total Change in Salaries	3,560	
Other Changes:		
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	
2026 Budget	**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*

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.

1.238A - Community Transit (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Gross Municipal Obligation	592,612	575,904	621,257	-	-	621,257	666,306	679,630	693,220	707,080
Auxiliary Wages	-	3,500	-	3,560	-	3,560	3,630	3,700	3,770	3,850
Allocations	33,534	33,534	33,426	-	-	33,426	34,032	34,713	35,406	36,113
Other Operating Expenses	3,166	3,686	3,671	2,000	-	5,671	5,793	5,917	6,044	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	20,000	20,000	23,000	-	-	23,000	19,460	13,780	12,000	-
Transfer to Operating Reserve Fund	23,070	14,058	41,780	-	-	41,780	4,000	-	-	-
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	-	-	-	-	-	-	-	-	(8,090)	(6,167)
Transit Pass Revenue	(217,011)	(195,311)	(221,034)	-	-	(221,034)	(225,450)	(229,960)	(234,560)	(239,250)
Other Income	(540)	(540)	(900)	-	-	(900)	(1,000)	(1,000)	(1,000)	(1,000)
Grants in Lieu of Taxes	(260)	(260)	(260)	-	-	(260)	(271)	(280)	(290)	(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	$419,500	$130,000	$130,000	$130,000	$115,000	$924,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$159,500	**$419,500**	**$130,000**	**$130,000**	**$130,000**	**$115,000**	**$924,500**
	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	$220,000	$115,000	$115,000	$115,000	$115,000	$680,000
	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	**$419,500**	**$130,000**	**$130,000**	**$130,000**	**$115,000**	**$924,500**

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 #: 1.238A

Service Name: Community Transit (SSI)

				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	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	$ 690,000	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	$ 60,000
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	Cap	$ 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	Cap	$ 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	New	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	Cap	$ 55,000	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
23-01	New	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	Cap	$ 49,000	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000
													$ -
													$ -
			Grand Total	**$ 960,000**				**$ 419,500**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 115,000**	**$ 924,500**

Service: 1.238A **Community Transit (SSI)**

Project Number	23-01	**Capital Project Title**	Bus Shelter - Cusheon & Ganges/Fulford road	**Capital Project Description**	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	**Capital Project Description**	Designs and costing for bus parking and electric bus charging located at Kanaka Rd. (CX.170.2101)
Project Rationale	O & M Facility Plan with secure vehicle 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 bus 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 shelters				

Project Number	26-01	**Capital Project Title**	Bus Shelters	**Capital Project Description**	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)
Project Rationale	Continuation of the Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and 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 Schedule

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	14,058	41,780	4,000	-	-	-
Transfer to Ops Budget - 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 Schedule

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 equipmnent 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

SEPTEMBER 2025

Service: 1.238 **SSI Community Transit & Transportation**
1.238B **Community Transportation (SSI)**

Commission: Salt Spring Island Local Community Commission

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

1.238B - Community Transportation (SSI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Pathway Maintenance	3,000	5,617	3,050	5,000	-	8,050	8,210	8,370	8,540	8,710
Allocations	18,969	18,969	19,329	-	-	19,329	19,704	20,101	20,499	20,910
Labour Cost	23,971	23,971	24,430	-	-	24,430	24,920	25,420	25,930	26,450
Other Operating Expenses	1,450	2,160	1,370	-	-	1,370	1,394	1,418	1,442	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	20,000	20,000	20,000	-	-	20,000	82,360	82,570	83,830	85,050
Transfer to Operating Reserve Fund	5,000	1,463	5,000	-	-	5,000	5,000	6,500	7,000	7,600
TOTAL DEBT / RESERVES	**25,000**	**21,463**	**25,000**	**-**	**-**	**25,000**	**87,360**	**89,070**	**90,830**	**92,650**
TOTAL COSTS	**72,390**	**72,180**	**73,179**	**5,000**	**-**	**78,179**	**141,588**	**144,379**	**147,241**	**150,187**
*Percentage Increase over prior year			1.1%	6.9%		8.0%	81.1%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Other Income	(310)	(100)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
Grants in Lieu of Taxes	(65)	(65)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	**(375)**	**(165)**	**(390)**	**-**	**-**	**(390)**	**(400)**	**(410)**	**(420)**	**(430)**
REQUISITION	**(72,015)**	**(72,015)**	**(72,789)**	**(5,000)**	**-**	**(77,789)**	**(141,188)**	**(143,969)**	**(146,821)**	**(149,757)**
*Percentage increase over prior year Requisition			1.1%	6.9%		8.0%	81.5%	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	$1,199,300	$510,000	$1,160,000	$1,810,000	$150,000	$4,829,300
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$242,000	**$1,199,300**	**$510,000**	**$1,160,000**	**$1,810,000**	**$150,000**	**$4,829,300**
	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	$877,300	$450,000	$1,050,000	$1,750,000	$100,000	$4,227,300
	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	**$1,199,300**	**$510,000**	**$1,160,000**	**$1,810,000**	**$150,000**	**$4,829,300**

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.

CAPITAL REGIONAL DISTRICT

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**	**Total Project Budget**	**Asset Class**	**Funding Source**	**Carryforward**	**2026**	**2027**	**2028**	**2029**	**2030**	**5 - Year Total auto-populates**
22-04	New	Merchant Mews Design, Construction & Cross Walks	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2103 & CX.100.2104)	$ 255,700	S	Grant	$ -	$ 42,300	$ -	$ -	$ -	$ -	$ 42,300
													$ -
22-11	New	Rainbow Road Pathway	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m	$ 30,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
22-13	New	Swanson Road Pathway Desigr	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end	$ 85,000	S	Grant	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
22-13			Project CX.100.2101		S	Cap	$ 22,000	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
													$ -
27-01	New	Swanson Road Pathway Constructior	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to en	$ 150,000	S	Grant	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ -	$ 150,000
													$ -
28-02	New	Drake Road Pathway Designs	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m	$ 50,000	S	Res	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
29-01	New	Drake Road Pathway Construction	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Av	$ 500,000	S	Grant	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
26-01	New	Ganges Roadside Pathway Constructior	Construction of active transportion sections designed in the previous year - Jackson Avenue (200m)	$ 750,000	S	Res	$ 85,000	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000
26-01			70% BCAT Grant to Support project 26-01		S	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-01			CWF to support project 26-01		S	Grant	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
													$ -
26-02	New	Pathway Designs	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grar	$ 380,000	S	Res	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 100,000
26-02			CWF/ Grant to support project 26-02		S	Grant	$ -	$ 50,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 150,000
26-02			Project CX.100.2105		S	Cap	$ 90,000	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
													$ -
27-03	New	Pathway Constructior	Funding to support grant matching funds or new pathway /bike lane constructio	$ 425,000	S	Res	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
27-03			CWF/ Grant to support project 27-03		S	Grant	$ -	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 300,000
													$ -
26-04	New	Ganges Crosswalks	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Stud	$ 475,000	S	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 40,000
26-04			CWF to support project 26-04		S	Grant	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ 400,000
26-04			ICBC Grant - for Crosswalk Designs from 2025		S	Grant	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 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	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
26-05	New	Salish Sea Trail Connections	Sailish 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	**$ 5,150,700**			**$ 242,000**	**$ 1,199,300**	**$ 510,000**	**$ 1,160,000**	**$ 1,810,000**	**$ 150,000**	**$ 4,829,300**

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. 100.2103 & CX.100.2104)
Project Rationale	This is a pathway to benefit users from a safety and access perspective from the Merchant Mews commercial area connecting it to pathways that lead to Ganges.				

Project Number	22-11	**Capital Project Title**	Rainbow Road Pathway	**Capital Project Description**	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m)
Project Rationale	This project is part of the Active Transportation network. Design and construct an sidewalk and cycling path along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.				

Project Number	22-13	**Capital Project Title**	Swanson Road Pathway Design	**Capital Project Description**	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins 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	**Capital Project Description**	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 pathway to support active transportation				

Service: **1.238B** **Community Transportation (SSI)**

Project Number	28-02	**Capital Project Title**	Drake Road Pathway Designs	**Capital Project Description**	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 pathway 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 Transportation network. Design and construction of pedestrian pathways for Rainbow Road, McPhillips Avenue and 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**	Funding to support grant matching funds or new 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)	**Capital Project Description**	Design for a pathway along Lower Ganges Road 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	**Capital Project Description**	Sailish Sea Trail project in Ganges from Seaview 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	137,761	160,121	132,691	156,521	191,571
Sidewalks Capital Reserve Fund	14,519	-	-	-	-	-
Total	**298,181**	**158,181**	**185,541**	**164,611**	**195,441**	**238,091**

Reserve Schedule

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 Schedule

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	137,761	160,121	132,691	156,521
Transfer from Ops Budget		20,000	20,000	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**	**137,761**	**160,121**	**132,691**	**156,521**	**191,571**

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 servcing 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 Schedule

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.

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.299 SSI Arts **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:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.299 - Salt Spring Island Arts	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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 Schedule

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 Budget	-	-	-	-	-	-
Transfer to Op Budget	-	-	-	-	-	-
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.

CAPITAL REGIONAL DISTRICT

2026 Final Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

SEPTEMBER 2025

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:

Requisition

1.342 - SSI Livestock Injury Compensation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	158	158	158	-	-	158	161	164	167	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	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	(3,143)	(3,143)	-	-	-	-	-	-	-	-
Other Income	(2)	(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%

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: 1.378 **SSI Search and Rescue** **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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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)	(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%

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island Pool, Parks and Rec
(All Service Areas)

Local Community Commission (LCC) Review

SEPTEMBER 2025

1.455 / 1.458 / 1.459 Salt Spring Island Parks & Rec - All Service Areas	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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	1,401,748
Park Land	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
Community Recreation	399,878	407,853	417,686	-	-	417,686	428,152	438,276	447,276	456,801
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	1,181,494
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	95,000	100,038	130,000	-	-	130,000	140,000	145,000	150,000	155,000
Park Land	63,000	123,667	121,000	-	-	121,000	149,000	174,000	186,000	196,000
Community Recreation	2,500	503	2,500	-	-	2,500	5,000	7,000	8,000	8,000
Community Parks	28,000	37,100	38,000	-	-	38,000	42,000	42,000	45,000	47,000
DEBT CHARGES	-	-	-	33,000	-	33,000	111,881	134,675	134,675	134,675
TOTAL CAPITAL / RESERVES / DEBT	188,500	261,308	291,500	33,000	-	324,500	447,881	502,675	523,675	540,675
TOTAL COSTS	**4,165,873**	**4,067,989**	**4,360,513**	**87,636**	**43,604**	**4,491,753**	**4,831,161**	**4,993,505**	**5,107,955**	**5,224,462**
*Percentage Increase			4.7%	2.1%	1.0%	7.8%	7.6%	3.4%	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**	**4,357,571**	**4,510,445**	**4,615,235**	**4,721,892**
FUNDING SOURCES (REVENUE)										
Swimming Pool	(354,962)	(350,147)	(346,070)	(3,725)	(25,000)	(374,795)	(361,255)	(368,470)	(375,820)	(383,320)
Park Land	(196,383)	(180,804)	(179,533)	(3,000)	(3,604)	(186,137)	(180,493)	(183,843)	(187,253)	(190,723)
Community Recreation	(267,318)	(273,296)	(271,948)	10,000	-	(261,948)	(267,178)	(272,518)	(277,968)	(283,528)
Community Parks	(24,723)	(25,792)	(25,143)	-	(15,000)	(40,143)	(25,613)	(26,093)	(26,583)	(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)**	**(3,523,032)**	**(3,659,521)**	**(3,747,611)**	**(3,837,238)**
*Percentage increase over prior year requisition			7.5%	3.2%	0.0%	10.7%	11.3%	3.9%	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	86,313	146,313	211,313	281,313	356,313
Capital Reserve Fund - SSI Park Land	178,354	108,354	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**	**683,104**	**833,104**	**1,048,104**	**1,268,104**	**1,503,104**
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	80,207	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**	**90,608**	**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	66,880	35,880	39,880	51,880	63,880
Subtotal	**102,459**	**87,459**	**71,459**	**90,459**	**122,459**	**156,459**
Ending Balance $	**1,240,775**	**861,171**	**959,671**	**1,210,171**	**1,476,671**	**1,760,171**

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2025

Service: **1.455** **SSI Community Parks** **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:

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

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%*	
	Balance of change	*1.1%*	
	% expense increase from 2024:	***7.8%***	
	% 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.

1.455 - Salt Spring Island - Community Parks	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries	466,086	423,070	490,367	9,500	-	499,867	513,598	527,703	539,982	552,536
Maintenance, Security & Insurance	42,665	30,750	33,100	2,400	15,000	50,500	36,502	37,537	38,608	39,727
Internal Allocations	130,286	130,286	135,362	-	-	135,362	140,608	143,979	145,625	148,319
Utilities & Operating - Supplies	49,050	46,578	53,090	-	-	53,090	54,150	55,230	56,330	57,440
Contract for Services	26,640	26,400	22,530	7,500	-	30,030	30,630	31,240	31,860	32,490
Travel - Vehicles	25,690	26,500	26,150	-	-	26,150	26,670	27,210	27,760	28,320
Parks Maintenance Labour	208,529	195,000	212,280	-	-	212,280	216,530	220,860	225,280	229,790
Bylaw Labour	62,360	62,360	67,978	5,000	-	72,978	71,888	75,332	76,836	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	5,500	5,500	12,000	-	-	12,000	12,000	12,000	15,000	15,000
Transfer to Capital Reserve Fund	15,000	24,100	18,000	-	-	18,000	25,000	25,000	25,000	25,000
Transfer to Operating Reserve Fund	7,500	7,500	8,000	-	-	8,000	5,000	5,000	5,000	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	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Rental Income	(21,790)	(24,763)	(22,180)	-	-	(22,180)	(22,620)	(23,070)	(23,530)	(24,000)
Grants in Lieu of Taxes	(433)	(433)	(433)	-	-	(433)	(433)	(433)	(433)	(433)
Revenue-Other	(2,500)	(596)	(2,530)	-	-	(2,530)	(2,560)	(2,590)	(2,620)	(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			6.2%	4.2%	0.0%	10.4%	3.0%	2.8%	2.4%	2.4%
AUTHORIZED POSITIONS:										
Salaried	4.1		4.1			4.1	4.1	4.1	4.1	4.1
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 from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$185,000	$205,000	$205,000	$40,000	$40,000	$40,000	$530,000
	Vehicles	$0	$0	$135,000	$100,000	$0	$0	$235,000
		$185,000	**$235,000**	**$370,000**	**$170,000**	**$70,000**	**$70,000**	**$915,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$120,000	$100,000	$20,000	$0	$0	$0	$120,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$15,000	$55,000	$20,000	$15,000	$15,000	$120,000
	Grants (Federal, Provincial)	$60,000	$70,000	$260,000	$120,000	$25,000	$25,000	$500,000
	Donations / Third Party Funding	$5,000	$0	$5,000	$0	$0	$0	$5,000
	Reserve Fund	$0	$50,000	$30,000	$30,000	$30,000	$30,000	$170,000
		$185,000	**$235,000**	**$370,000**	**$170,000**	**$70,000**	**$70,000**	**$915,000**

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

2026 - 2030

Service #: 1.455

Service Name: SSI Community Parks

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-01	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
21-01	New		CWF/Grant funding required for trail development		S	Grant	$ 20,000	$ 20,000	$ 50,000	$ -	$ -	$ -	$ 70,000
21-01	New		SSI Foundation funding for trail development		S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	$ 235,000	V	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	Cap	$ 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)	$ 75,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
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
25-02	Renewal	Boardwalk Upgrades	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment	$ 160,000	S	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
26-03	Replacement	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	**$ 1,030,000**				**$ 235,000**	**$ 370,000**	**$ 170,000**	**$ 70,000**	**$ 70,000**	**$ 915,000**

Service:	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, develop new trails, improve or expand parking				

Project Number	26-01	**Capital Project Title**	ERF Park Maintenance Vehicle 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 equipment				

Project Number	23-03	**Capital Project Title**	Playground Upgrades	**Capital Project Description**	Drummond Park Playground Replacement
Project Rationale	Playground structure replacement 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 beach 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 structural 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	66,880	35,880	39,880	51,880	63,880
Ending Balance $	**102,459**	**87,459**	**71,459**	**90,459**	**122,459**	**156,459**

Reserve Schedule

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 Balance	6,840	14,624	7,624	12,624	17,624	22,624
Transfer from Ops Budget	7,500	8,000	5,000	5,000	5,000	7,000
Expenditures	-	(15,000)	-	-	-	-
Interest Income*	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.

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

Fund: 1064 Fund Centre: 101792	Estimated 2025	Budget 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 (Based 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.

Reserve Schedule

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.

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101444	2025	2026	2027	2028	2029	2030
Beginning Balance	59,380	57,880	66,880	35,880	39,880	51,880
Transfer from Ops Budget - 1.455 Community Parks	5,500	12,000	12,000	12,000	15,000	15,000
Transfer from Ops Budget - 1.459 ParkLand	10,000	12,000	12,000	12,000	12,000	12,000
Expenditures (Based on Capital Plan)	(17,000)	(15,000)	(55,000)	(20,000)	(15,000)	(15,000)
Transfer from Cap Fund	-					
Interest Income	-					
Ending Balance $	**57,880**	**66,880**	**35,880**	**39,880**	**51,880**	**63,880**

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

Service: 1.458 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:

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

1.458 - Salt Spring Island - Community Recreation Programs	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries and Wages	221,548	222,993	229,838	-	-	229,838	235,788	241,904	247,370	252,956
Recreation Programs	110,930	137,130	120,925	-	-	120,925	123,340	125,810	128,320	130,900
Program Supplies	7,890	8,200	8,040	-	-	8,040	8,190	8,350	8,520	8,690
Internal Allocations	49,330	26,660	48,563	-	-	48,563	50,316	51,495	52,139	53,116
Travel and Insurance	1,150	1,150	1,140	-	-	1,140	1,178	1,217	1,257	1,299
Other Operating	9,030	11,720	9,180	-	-	9,180	9,340	9,500	9,670	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	(257,230)	(254,134)	(261,860)	-	-	(261,860)	(267,090)	(272,430)	(277,880)	(283,440)
Grants in Lieu of Taxes	(88)	(88)	(88)	-	-	(88)	(88)	(88)	(88)	(88)
Federal Grant	(10,000)	(7,500)	(10,000)	10,000	-	-	-	-	-	-
Provincial Grant	-	(9,727)	-	-	-	-	-	-	-	-
Revenue - Other	-	(1,847)	-	-	-	-	-	-	-	-
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	$55,000	$10,000	$10,000	$10,000	$10,000	$95,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$62,500	$157,500	$7,500	$7,500	$7,500	$242,500
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$117,500**	**$167,500**	**$17,500**	**$17,500**	**$17,500**	**$337,500**
	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	$50,000	$100,000	$0	$0	$0	$150,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$57,500	$57,500	$7,500	$7,500	$7,500	$137,500
		$0	**$117,500**	**$167,500**	**$17,500**	**$17,500**	**$17,500**	**$337,500**

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

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
				PROJECT BUDGET & SCHEDULE									
24-01	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 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	$ 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	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	$ 45,000	E	Res	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
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 construction	$ 310,000	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 pickleball	$ 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
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 497,500**			**$ -**	**$ 117,500**	**$ 167,500**	**$ 17,500**	**$ 17,500**	**$ 17,500**	**$ 337,500**

Service: **1.458** **SSI Community Recreation**

Project Number	24-01
Capital Project Title	Office and Computer Equipment
Capital Project Description	Upgrade and replace office and computer equipment
Project Rationale	Equipment replacement to support current service levels

Project Number	26-05
Capital Project Title	Activity Park Annual Repairs and Upgrades
Capital Project Description	Uprades and repairs to Lions Bike Park and Kanaka Skate Park
Project Rationale	Annual preventative maintenance

Project Number	26-06
Capital Project Title	Recreation Program Equipment
Capital Project Description	Purchase of large equipment for new 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)	**Capital Project Description**	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
Project Rationale					

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	80,207	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**	**90,608**	**55,108**	**71,608**	**86,108**	**100,608**

Reserve Schedule

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.

Reserve Schedule

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	80,207	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)	(57,500)	(57,500)	(7,500)	(7,500)	(7,500)
Transfer from Cap Fund	-					
Interest Income*	4,400					
Ending Balance $	**122,707**	**80,207**	**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.

Reserve Schedule

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 in Budget 2025 to 2026
Service: 1.459 SSI Pool & Parkland

	Total Expenditure
2025 Budget	**2,713,369**
Change in Salaries:	
SSI Pool	48,116
SSI Park Land	6,536
Total Change in Salaries	54,652
Other Changes:	
SSI Pool	100,923
SSI Park Land	70,486
Total Other Changes	171,409
2026 Budget	**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*

1.459 - Salt Spring Island - Pool & Park Land	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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	1,401,748
Park Land	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
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	35,000	35,000	50,000	-	-	50,000	60,000	65,000	70,000	75,000
Transfer to Pool ERF	50,000	55,038	70,000	-	-	70,000	70,000	70,000	70,000	70,000
Transfer to Pool ORF	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Park, Land & Recreation CRF	43,000	88,000	90,000	-	-	90,000	110,000	130,000	142,000	152,000
Transfer to Park, Land & Recreation ERF	15,000	20,000	24,000	-	-	24,000	24,000	24,000	24,000	24,000
Transfer to Park, Land & Recreation ORF	5,000	15,667	7,000	-	-	7,000	15,000	20,000	20,000	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	106,350	117,747	117,747	117,747
TOTAL COSTS	**2,713,369**	**2,670,305**	**2,850,590**	**60,236**	**28,604**	**2,939,430**	**3,245,872**	**3,356,030**	**3,434,130**	**3,514,239**
*Percentage Increase			5.1%	2.2%	1.1%	8.3%	10.4%	3.4%	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**	**3,150,262**	**3,258,510**	**3,334,660**	**3,412,789**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(35,000)	(13,000)	-	-	(28,604)	(28,604)	-	-	-	-
Pool Fees	(330,315)	(340,500)	(336,260)	(3,725)	-	(339,985)	(351,265)	(358,290)	(365,450)	(372,760)
Lease and Rental Income	(175,640)	(167,061)	(178,790)	(3,000)	-	(181,790)	(179,750)	(183,100)	(186,510)	(189,980)
Payments in Lieu	(1,390)	(1,390)	(1,403)	-	-	(1,403)	(1,413)	(1,423)	(1,433)	(1,443)
Revenue - Other	(9,000)	(9,000)	(9,150)	-	-	(9,150)	(9,320)	(9,500)	(9,680)	(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)**	**(2,608,514)**	**(2,706,197)**	**(2,771,587)**	**(2,838,746)**
*Percentage increase over prior year requisition			7.8%	2.6%	0.0%	10.4%	14.2%	3.7%	2.4%	2.4%
AUTHORIZED POSITIONS:										
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%	10.6%	10.6%

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.

1.459 - Salt Spring Island - Pool	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	764,750	771,699	789,630	23,236	-	812,866	860,595	882,000	901,526	921,481
Contract for Services	15,000	12,500	15,270	-	-	15,270	15,580	15,890	16,210	16,530
Utilities	146,400	133,500	150,980	-	-	150,980	154,010	157,090	160,230	163,430
Supplies - Chemicals	76,230	71,000	77,600	-	-	77,600	79,150	80,730	82,340	83,990
Programs, Software Licences, and Other Operating	97,870	112,372	110,900	-	-	110,900	113,010	115,150	117,350	119,590
Maintenance & Insurance	70,350	37,006	56,350	-	25,000	81,350	57,480	58,630	59,800	60,990
Internal Allocations	30,407	30,407	33,080	-	-	33,080	33,675	34,349	35,036	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	35,000	35,000	50,000	-	-	50,000	60,000	65,000	70,000	75,000
Transfer to Equipment Replacement Fund	50,000	55,038	70,000	-	-	70,000	70,000	70,000	70,000	70,000
Transfer to Operating Reserve Fund	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
MFA Debt Reserve Fund	-	-	-	15,000	-	15,000	2,500	-	-	-
MFA Debt Principal	-	-	-	-	-	-	28,819	33,622	33,622	33,622
MFA Debt Interest	-	-	-	18,000	-	18,000	75,031	84,125	84,125	84,125
TOTAL CAPITAL / RESERVES / DEBT	**95,000**	**100,038**	**130,000**	33,000	-	**163,000**	**246,350**	**262,747**	**267,747**	**272,747**
TOTAL COSTS	**1,296,007**	**1,268,522**	**1,363,810**	**56,236**	**25,000**	**1,445,046**	**1,559,850**	**1,606,586**	**1,640,239**	**1,674,495**
*Percentage Increase			5.2%	4.3%	1.9%	11.5%	7.9%	3.0%	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**	**1,536,310**	**1,582,576**	**1,615,749**	**1,649,515**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(15,000)	-	-	-	(25,000)	(25,000)	-	-	-	-
Revenue - Fees	(330,315)	(340,500)	(336,260)	(3,725)	-	(339,985)	(351,265)	(358,290)	(365,450)	(372,760)
Grants in Lieu of Taxes	(647)	(647)	(660)	-	-	(660)	(670)	(680)	(690)	(700)
Revenue - Other	(9,000)	(9,000)	(9,150)	-	-	(9,150)	(9,320)	(9,500)	(9,680)	(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)**	**(1,175,055)**	**(1,214,106)**	**(1,239,929)**	**(1,266,195)**
*Percentage increase over prior year requisition			8.3%	5.7%	0.0%	14.0%	12.2%	3.3%	2.1%	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%	22.5%	22.3%	22.3%	22.3%

Change in Budget 2025 to 2026

Service: 1.459 SSI Park Land	**Total Expenditure**	**Comments**
2025 Budget	**1,417,362**	
Change in 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 Changes:		
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 Budget	**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.

1.459 - Salt Spring Island - Park Land	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 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	62,719	56,400	-	-	56,400	58,762	61,238	63,822	66,540
Supplies & Other	30,950	27,910	31,420	-	-	31,420	32,040	32,660	33,300	33,950
Parks Maintenance Labour	98,283	98,283	100,050	-	-	100,050	102,050	104,090	106,170	108,290
Phoenix Elementary	47,150	40,480	48,060	-	-	48,060	49,030	50,020	51,030	52,060
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%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25			2.25	3.65	3.65	3.65	3.65
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 SSI Park Land & Rec Programs	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$811,006	$3,401,006	$340,000	$10,000	$10,000	$10,000	$3,771,006
	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	**$4,484,506**	**$405,000**	**$50,000**	**$60,000**	**$60,000**	**$5,059,506**
	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	$250,000	$0	$0	$0	$1,750,000
	Equipment Replacement Fund	$0	$40,000	$40,000	$40,000	$50,000	$50,000	$220,000
	Grants (Federal, Provincial)	$180,000	$1,365,000	$70,000	$0	$0	$0	$1,435,000
	Donations / Third Party Funding	$377,811	$377,811	$0	$0	$0	$0	$377,811
	Reserve Fund	$20,000	$455,000	$45,000	$10,000	$10,000	$10,000	$530,000
		$1,324,506	**$4,484,506**	**$405,000**	**$50,000**	**$60,000**	**$60,000**	**$5,059,506**

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 Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	$ 20,000	B	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-01	Renewal	Pool Building Structural Upgrades	Pool Cast Iron Piping Replacement	$ 60,000	B	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-09	Renewal	Pool Building Structural Upgrades	Repairs to pool structural and other capital funded by debt	$ 1,800,000	B	Debt	$ -	$ 1,500,000	$ 250,000	$ -	$ -	$ -	$ 1,750,000
26-09	Renewal	Pool Building Structural Upgrades			B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-10	Renewal	Accessilbity Upgrades	Recommended accessiblity upgrades based on 2025 Accessiblity Report	$ 25,000	B	Grant	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
19-15	Replacement	Pool equipment replacements	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies	$ 220,000	E	ERF	$ -	$ 40,000	$ 40,000	$ 40,000	$ 50,000	$ 50,000	$ 220,000
26-11	Renewal	Pool Tile Grouting & Expansion Joints	Regrout pool bottom tiles and expansion joints	$ 25,000	B	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
26-12	New	Phoenix Upgrades	Building upgrades and security fencing	$ 20,000	B	Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	$ 700,000	S	Res	$ 20,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
20-10	New		Donation to SD64 for hydrofield upgrade		S	Other	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
20-10	New		CWF/Grant required to complete sports field development and upgrades.		S	Grant	$ 130,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
20-10	New		Capital on hand		S	Cap	$ 8,500	$ 8,500	$ -	$ -	$ -	$ -	$ 8,500
													$ -
20-14	New	Park Maintenance Facility	Feasability study, design and construction of a new park maintenance facility.	$ 655,000	B	Cap	$ 633,195	$ 633,195	$ -	$ -	$ -	$ -	$ 633,195
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	$ 95,000	L	Res	$ -	$ 40,000	$ 25,000	$ -	$ -	$ -	$ 65,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-08	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	$ 500,000	B	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	$ 206,500	B	Res	$ -	$ -	$ 20,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
23-06	Renewal		CWF/Grant to support project 23-06		B	Grant	$ 50,000	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
26-13	Renewal	SIMS Energy Improvements	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit	$ 500,000	B	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-14	Renewal	SIMS Safety and Security Improvements	SIMS Safety and Security Improvements including survelence cameras	$ 40,000	S	Grant	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	$ 25,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	$ 271,046	E	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement		B	Other	$ 77,811	$ 77,811	$ -	$ -	$ -	$ -	$ 77,811
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement		B	Res	$ -	$ 40,000					$ 40,000
26-15	New	Park Land Acquisition	Acquisition of parkland to support Harbourwalk Project	$ 250,000	L	Res	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
													$ -
			Grand Total	**$ 5,412,546**				**$ 4,484,506**	**$ 405,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 5,059,506**

Service:	1.459	SSI Park Land & Rec Programs

Project Number	24-01
Capital Project Title	Alternative Approval Process
Capital Project Description	An alternative approval process to fund repairs to pool structural and other capital
Project Rationale	Funding required to support building 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 facility condition assessment

Project Number	26-09
Capital Project Title	Pool Building Structural Upgrades
Capital Project Description	Repairs to pool structural and other capital funded by debt
Project Rationale	Pool Building structural upgrades

Project Number	19-15
Capital Project Title	Pool equipment replacements
Capital Project Description	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 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 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 curretn 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 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 levels				

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	**Capital Project Description**	HVAC installation and other energy 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**	Portlock Shed and Equipment 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 roof 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 Projected year end balance	Estimated 2025	Budget 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	86,313	146,313	211,313	281,313	356,313
Capital Reserve Fund - SSI Park Land	178,354	108,354	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**	**683,104**	**833,104**	**1,048,104**	**1,268,104**	**1,503,104**

Reserve Schedule

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; $3,604 Migration to SharePoint

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

Reserve Schedule

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	86,313	146,313	211,313	281,313
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)	(75,000)	-	-	-	-
Interest Income*	3,600					
Ending Balance $	**111,313**	**86,313**	**146,313**	**211,313**	**281,313**	**356,313**

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.

Reserve Schedule

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	108,354	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)	(130,000)	(45,000)	(10,000)	(10,000)	(10,000)
Interest Income*	6,000					
Ending Balance $	**178,354**	**108,354**	**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.

Reserve Schedule

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.

Reserve Schedule

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.

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Septage/Composting

Local Community Commission (LCC)

SEPTEMBER 2025

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 in Budget 2025 to 2026
Service: 3.705 SSI Septage/Composting

	Total Expenditure	Comments
2025 Budget	**1,223,914**	
Other Changes:		
Standard OH Allocation	2,029	Increase in 2025 operating costs
Sludge Hauling	72,250	Estimated $0.03/IGAL increase (5.8% over 2025 rate) in sludge disposal costs at 1,430,000 IGAL 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 Budget	**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.

3.705 - SSI Septage/Composting	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
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	56,974	56,974	59,079	-	-	59,079	60,151	61,351	62,572	63,825
Electricity	8,300	8,700	8,610	-	-	8,610	8,780	8,960	9,140	9,320
Supplies	8,440	-	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 SSI Septage / Composting	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	$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.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 3.705

Service Name: SSI Septage / Composting

				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
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	$ -	$ -	$ 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	S	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	Cap	$ 11,000	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	$ 130,000	S	Cap	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
													$ -
			Grand Total	**$ 416,000**			**$ 35,000**	**$ 145,000**	**$ 40,000**	**$ 50,000**	**$ 60,000**	**$ -**	**$ 295,000**

Service:	3.705	SSI Septage / Composting

Project Number	28-01	**Capital Project Title**	Strategic Asset management plan	**Capital Project Description**	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long 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 21-01				

Project Number	23-01	**Capital Project Title**	Grit Chamber	**Capital Project Description**	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.
Project Rationale	Installation of a grit chamber as suggested by Operations to substantially reduce maintenance costs.				

Project Number	24-03	**Capital Project Title**	Evaluating alternatives to liquid waste disposal	**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.				

Project Number	26-01	**Capital Project Title**	Renew process equipment	**Capital Project Description**	Critical components replace- gearbox, motor, screen basket, auger shaft
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 Schedule

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 Budget	15,000	25,000	25,000	25,000	25,000	25,000
Expenditures	(30,000)	(15,000)	-	-	-	-
Planned Maintenance 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 Schedule

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 Budget	22,390	46,310	104,154	148,595	230,470	235,685
Transfer from Cap Fund	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.

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review
Appendix D-1: Requisition Summary (SGI)

	SOUTHERN GULF ISLANDS Electoral Area	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	366,816	53.57	343,451	50.16	23,364	6.80%	3.41	6.80%
1.10X	Facilities Management	4,266	0.62	4,339	0.63	(73)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	3,669	0.54	3,846	0.56	(177)	-4.61%	(0.03)	-4.61%
1.224	Community Health	7,059	1.03	15,960	2.33	(8,901)	-55.77%	(1.30)	-55.77%
1.280	Regional Parks	514,155	75.09	480,782	70.21	33,374	6.94%	4.87	6.94%
1.309	Climate Action and Adaptation	33,976	4.96	32,898	4.80	1,079	3.28%	0.16	3.28%
1.310	Land Banking & Housing	79,640	11.63	83,661	12.22	(4,020)	-4.81%	(0.59)	-4.81%
1.312	Regional Goose Management	5,966	0.87	5,045	0.74	921	18.25%	0.13	18.25%
1.315	Biodiversity & Environmental Stewardship	2,493	0.36	2,224	0.32	270	12.12%	0.04	12.12%
1.324	Regional Planning Services	17,050	2.49	33,370	4.87	(16,320)	-48.91%	(2.38)	-48.91%
1.326	Foodlands Access	7,323	1.07	5,437	0.79	1,886	34.69%	0.28	34.69%
1.329	Regional Transportation	39,784	5.81	-	-	39,784	100.00%	5.81	100.00%
1.335	Geo-Spatial Referencing System	4,083	0.60	4,392	0.64	(309)	-7.04%	(0.05)	-7.04%
1.374	Regional Emergency Program Support	2,850	0.42	2,850	0.42	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	9,785	1.43	9,608	1.40	178	1.85%	0.03	1.85%
1.911	911 Systems	7,536	1.10	6,986	1.02	550	7.88%	0.08	7.88%
1.921	Regional CREST Contribution	29,168	4.26	27,816	4.06	1,353	4.86%	0.20	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(7,430)	(1.09)	3,382	0.49	(10,812)	-319.70%	(1.58)	-319.70%
	Total Regional	**$1,128,191**	**$164.76**	**$1,066,047**	**$155.68**	**$62,144**	**5.83%**	**$9.08**	**5.83%**
1.230	Traffic Safety Commission	-	-	1,962	0.29	(1,962)	-100.00%	(0.29)	-100.00%
1.297	Arts Grants	30,018	4.38	29,180	4.26	838	2.87%	0.12	2.87%
1.311	Regional Housing Trust Fund	6,828	1.00	-	-	6,828	100.00%	1.00	100.00%
1.313	Animal Care Services	119,606	17.47	115,406	16.85	4,200	3.64%	0.61	3.64%
1.913	913 Fire Dispatch	62,544	9.13	56,622	8.27	5,922	10.46%	0.86	10.46%
	Total Sub-Regional	**$218,996**	**$31.98**	**$203,171**	**$29.67**	**$15,825**	**7.79%**	**$2.31**	**7.79%**
1.103	Elections	13,061	1.91	-	-	13,061	100.00%	1.91	100.00%
1.104	U.B.C.M.	4,809	0.70	4,537	0.66	272	5.99%	0.04	5.99%
1.108	Joint Electoral Area Admin	107,676	15.72	58,815	8.59	48,862	83.08%	7.14	83.08%
1.318	Building Inspection	247,659	36.17	224,092	32.73	23,568	10.52%	3.44	10.52%
1.320	Noise Control	26,994	3.94	25,996	3.80	998	3.84%	0.15	3.84%
1.322	Nuisances & Unsightly Premises	21,014	3.07	18,900	2.76	2,113	11.18%	0.31	11.18%
1.368	Electoral Area Fire Inspection & Investigation	8,402	1.23	-	-	8,402	100.00%	1.23	100.00%
1.372	Electoral Area Emergency Program	73,536	10.74	60,275	8.80	13,261	22.00%	1.94	22.00%
	Total Joint Electoral Area	**$503,152**	**$73.48**	**$392,615**	**$57.34**	**$110,537**	**28.15%**	**$16.14**	**28.15%**
1.110	Electoral Area Admin Exp - SGI	434,330	63.43	426,652	62.31	7,678	1.80%	1.12	1.80%
1.117	Grant-in-Aid - Southern Gulf Islands	118,990	17.38	113,352	16.55	5,638	4.97%	0.82	4.97%
1.125	SGI Economic Development Commission	132,115	19.29	130,605	19.07	1,510	1.16%	0.22	1.16%
1.138	Southern Gulf Islands Regional Library	253,439	37.01	247,805	36.19	5,634	2.27%	0.82	2.27%
1.235	SGI Small Craft Harbour Facilities	358,380	58.56	344,599	56.31	13,781	4.00%	2.25	4.00%
1.314	SGI House Numbering	10,480	1.53	10,290	1.50	190	1.85%	0.03	1.85%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.373	SGI Emergency Program	266,965	38.99	255,098	37.25	11,867	4.65%	1.73	4.65%
1.533	Stormwater Quality Management - SGI	43,013	6.28	42,252	6.17	761	1.80%	0.11	1.80%
1.923	Emergency Comm - CREST - SGI	191,587	27.98	189,215	27.63	2,372	1.25%	0.35	1.25%
	Total SGI Electoral Area	**$1,809,299**	**$270.44**	**$1,759,868**	**$262.99**	**$49,431**	**2.81%**	**$7.46**	**2.84%**
	Total Capital Regional District	**$3,659,637**	**$540.66**	**$3,421,701**	**$505.67**	**$237,937**	**6.95%**	**$34.99**	**6.92%**
CRHD	Capital Regional Hospital District	675,294	98.62	675,077	98.59	217	0.03%	0.03	0.03%
	Total CRD and CRHD	**$4,334,931**	**$639.28**	**$4,096,777**	**$604.26**	**$238,154**	**5.81%**	**$35.02**	**5.80%**

Average residential assessment - 2025 **$798,044**

Major Impacts (Changes in $/Avg HH >+/-$1.00)

	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	23,364	0.57%	3.41	0.56%
Community Health	(8,901)	-0.22%	(1.30)	-0.22%
Regional Parks	33,374	0.81%	4.87	0.81%
Regional Planning Services	(16,320)	-0.40%	(2.38)	-0.39%
Regional Transportation	39,784	0.97%	5.81	0.96%
Feasibility Study Reserve Fund - All	(10,812)	-0.26%	(1.58)	-0.26%
SUB-REGIONAL				
Regional Housing Trust Fund	6,828	0.17%	1.00	0.17%
JOINT EA				
Elections	13,061	0.32%	1.91	0.32%
Joint Electoral Area Admin	48,862	1.19%	7.14	1.18%
Building Inspection	23,568	0.58%	3.44	0.57%
Electoral Area Fire Inspection & Investigation	8,402	0.21%	1.23	0.20%
Electoral Area Emergency Program	13,261	0.32%	1.94	0.32%
SGI EA				
Electoral Area Admin Exp - SGI	7,678	0.19%	1.12	0.19%
SGI Small Craft Harbour Facilities	13,781	0.34%	2.25	0.37%
SGI Emergency Program	11,867	0.29%	1.73	0.29%
Capital Regional Hospital District	217	0.01%	0.03	0.01%
Other	30,142	0.74%	4.40	0.73%
TOTAL CRD & CRHD	**238,154**	**5.81%**	**$35.02**	**5.80%**

	SOUTHERN GULF ISLANDS Local/Specified/Defined Services	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.137	Galiano Island Community Use Building	71,370	47.02	70,106	46.19	1,264	1.80%	0.83	1.80%
1.170	Gossip Island Electric Power Supply	63,184	1,128.29	62,875	1,122.77	309	0.49%	5.52	0.49%
1.227	Saturna Island Medical Clinic	-	-	9,623	14.91	(9,623)	-100.00%	(14.91)	-100.00%
1.228	Galiano Health Service	151,713	99.96	148,509	97.85	3,204	2.16%	2.11	2.16%
1.229	Pender Islands Health Care Centre	281,769	113.65	277,376	111.88	4,393	1.58%	1.77	1.58%
1.352	South Galiano Fire Protection	737,107	824.13	685,608	767.86	51,499	7.51%	56.27	7.33%
1.356	Pender Fire Protection	1,618,929	656.40	1,473,288	597.35	145,642	9.89%	59.05	9.89%
1.359	North Galiano Fire Protection	401,061	1,017.15	350,701	890.47	50,360	14.36%	126.67	14.23%
1.363	Saturna Island Fire	363,275	560.58	346,879	535.28	16,396	4.73%	25.30	4.73%
1.465	Saturna Island Comm. Parks	29,110	44.92	28,594	44.12	516	1.80%	0.80	1.80%
1.468	Saturna Island - Community Rec.	16,810	25.94	16,514	25.48	296	1.79%	0.46	1.79%
1.475	Mayne Is. Com. Parks & Rec	101,885	59.86	100,253	58.91	1,632	1.63%	0.96	1.63%
1.478	Mayne Is. Community Rec.	38,600	22.68	37,920	22.28	680	1.79%	0.40	1.79%
1.485	North & South Pender Com. Parks	186,751	75.45	186,761	75.46	(10)	-0.01%	(0.00)	-0.01%
1.488	North & South Pender Com. Rec	76,200	30.76	74,854	30.22	1,346	1.80%	0.54	1.80%
1.495	Galiano Parks	114,246	87.11	110,710	84.41	3,536	3.19%	2.70	3.19%
1.498	Galiano Community Recreation	48,760	37.18	47,764	36.42	996	2.09%	0.76	2.09%
2.630	Magic Lakes Estate Water System	650,368	544.24	597,460	499.97	52,908	8.86%	44.27	8.86%
2.640	Saturna Island Water System (Lyall Harbour)	163,210	943.41	147,829	854.50	15,381	10.40%	88.91	10.40%
2.642	Skana Water (Mayne)	54,430	745.62	28,441	389.60	25,989	91.38%	356.01	91.38%
2.665	Sticks Allison Water (Galiano)	6,674	175.63	5,560	146.32	1,114	20.04%	29.32	20.04%
2.667	Surfside Park Estates (Mayne)	74,230	706.95	30,529	290.75	43,701	143.15%	416.20	143.15%
3.755	Regional Source Control	4,355	6.13	4,228	5.95	127	3.00%	0.18	3.00%
3.830	Magic Lake Estates Sewer System	725,071	1,022.67	624,830	881.28	100,241	16.04%	141.38	16.04%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,484	400.50	-	0.00%	-	0.00%
	Total Local/Specified/Defined Services	**6,208,592**		**$5,696,696**		**$511,896**			

Average residential assessment - 2025 **$798,044**

Appendix D-2

Southern Gulf Islands - Operating Budget Highlights - Gross Expenditure (+/- 1.8% and +/- $20,000)

SGI Services +/- 1.8% and +/- $20,000	Gross Expenditure 2026	Gross Expenditure 2025	Changes $	Changes %	Main Budget Driver
1.110 - SGI Electoral Area Admin Exp	465,460	515,635	(50,175)	-9.7%	• One-time contract costs in 2025 ($50k) • Discontinued allocation due to new EA GM department ($21k) offset by increase in wages $16k and other inflationary increases $4k
1.125 - SGI Economic Development	148,635	666,772	(518,137)	-77.7%	• One-time program costs for Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project in 2025 for ($496k), funded by grants; and one-time contract costs in 2025 ($39k) • One-time program development $15k
1.235 - SGI Small Craft Harbour Facilities	535,409	513,059	22,350	4.4%	• Increased transfers to reserves $18k • Others with inflationary adjustment $4k
1.373 - SGI Emergency Program	269,615	332,706	(63,091)	-19.0%	• Increased Wages and Honorariums $14k and other inflationary adjustments $12k • One-time cost for assessment and servicing of generators in 2025 ($50k), funded by ORF • Reduced reserve transfers ($15k) and grant programs to align with expected future expenditures ($25k)
Total Southern Gulf Islands Electoral Area	**1,419,119**	**2,028,172**	**(609,053)**	**-30.0%**	
1.352 - South Galiano Fire Protection	721,839	636,003	85,836	13.5%	• Increased Wages and Honorariums $99k • Decreased insurance costs ($8k) and reserve transfers ($9k) • Others with inflationary adjustment $3k
1.356 - Pender Fire Protection	1,578,512	1,479,126	99,386	6.7%	• Increased payment to Fire Protection Society $107k • Increased transfers to reserves to support capital programs $17k • Retirement of debt in 2025 ($17k) and reduction of one-time deficit carryover from 2024 to 2025
1.359 - North Galiano Fire Protection	373,366	338,770	34,596	10.2%	• Increased transfers to reserves $35k
2.630 - Magic Lake Estates Water	1,189,628	1,103,811	85,817	7.8%	• Increased operations labour charges $79k • Increased transfers to reserves $43k • Retirement of debt in 2025 ($43k) • Others with inflationary adjustment $7k
2.640 - Lyall Harbour Water	328,410	300,159	28,251	9.4%	• Net increase in one-time cyclical maintenance $5k, funded by ORF • Increased new debt servicing costs $15k; Partially offset by reduced reserve transfers (9k) • One-time deficit carryover to 2026 $5k • Increased operations labour charges $8k • Others with inflationary adjustment $4k
2.642 - Skana Water	133,520	112,321	21,199	18.9%	• Reduced one-time cyclical maintenance in 2025 ($10k), funded by ORF • Increased new debt servicing costs $25k • Water Conservation costs $3k • Others with inflationary adjustment $3k
2.667 - Surfside Water	217,410	165,709	51,701	31.2%	• Increased new debt servicing costs $44k • Increased transfers to reserves $14k • One-time deficit carryover to 2026 $15k • Reduced one-time deficit carryover from 2024 to 2025 ($14k) and cyclical maintenance in 2025 ($5k) • Reduced waste sludge disposal ($5k)
3.380 - Magic Lake Estates Sewer	1,122,451	959,050	163,401	17.0%	• Ongoing increase in operations costs associated with new Wastewater Treatment Plant (WWTP) such as labour charges, R&M, insurance and electricity $165k • Reduced sludge hauling & disposal costs due to new WWTP (90k) • Increased transfers to reserves $66k • One-time cyclical maintenance in 2026 $12k, funded by ORF • Others with inflationary adjustment $10k
Total Local/Specified/Defined Area	**5,665,136**	**5,094,949**	**570,187**	**11.2%**	
Other (Services not meeting criteria above)	2,855,011	2,832,382	22,628	0.8%	
Total Southern Gulf Islands	**9,939,265**	**9,955,503**	**(16,238)**	**-0.2%**	

Southern Gulf Islands - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2026 ($'000)	Financial Plan* 2025 ($'000)	Change $'000	Change %
Operations	7,817	8,011	(194)	-2.4%
Capital Funding	17	17	-	0.0%
Debt Servicing	1,127	1,123	4	0.3%
Transfer to Reserves	978	805	174	21.6%
Total Southern Gulf Islands	**9,939**	**9,956**	**(16)**	**-0.2%**

*Based on Amendment Financial Plan (Bylaw No. 4710)

Appendix D-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SGI 2026

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.137	Galiano Island Community Use Building			49,500			49,500	30,000				19,500		49,500
1.235	SGI Small Craft Harbour Facilities				450,000		450,000	50,000			35,000	365,000		450,000
1.352	South Galiano Fire	91,000	120,000				211,000	5,000		136,000		70,000		211,000
1.356	Pender Island Fire	155,000		30,000			185,000			155,000		30,000		185,000
1.359	North Galiano Fire	180,000		20,000			200,000			180,000		20,000		200,000
1.373	SGI Emergency Program	78,000					78,000	53,000				25,000		78,000
1.465	Saturna Island Community Parks				60,225		60,225	4,000				56,225		60,225
1.475	Mayne Island Community Parks	18,500		110,734	31,000		160,234	26,734				133,500		160,234
1.485	Pender Island Community Parks	32,000			929,730	8,145	969,875	778,830				141,045	50,000	969,875
1.495	Galiano Community Parks	4,616			101,037		105,653	31,037		4,616		70,000		105,653
2.630	Magic Lake Estates Water (Pender)				405,000		405,000	143,000				262,000		405,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	85,000			930,000		1,015,000	200,000	785,000		30,000			1,015,000
2.642	Skana Water (Mayne)	565,000			30,000		595,000		565,000			30,000		595,000
2.665	Sticks Allison Water (Galiano)				25,000		25,000					25,000		25,000
2.667	Surfside Park Estates (Mayne)	60,000			955,000		1,015,000		950,000		40,000	25,000		1,015,000
3.830	Magic Lake Sewer Utility (Pender)	160,000			235,000		395,000	260,000		50,000		85,000		395,000
TOTAL		**1,431,334**	**120,000**	**210,234**	**4,151,992**	**8,145**	**5,921,705**	**1,581,601**	**2,300,000**	**527,834**	**105,000**	**1,357,270**	**50,000**	**5,921,705**

Appendix D-4

Southern Gulf Islands 2026 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Protective Services		
1.352 South Galiano Fire Protection		
Replacement of Command Unit	115	Reserve
1.359 North Galiano Fire Protection		
SCBA Replacement	170	Reserve
Recreation & Cultural Services		
1.475 Mayne Island Community Parks		
Fitness Circuit & Putting Green	108	Reserve/Capital on Hand
1.485 Pender Island Community Parks		
Schooner Way Trail Development	730	Capital on Hand
Water		
2.630 Magic Lake Estates Water (Pender)		
Buck Lake Dam Repairs - Phase 2	145	Reserve
2.640 Lyall Harbour Boot Cove Water		
Dam Improvement and Regulatory Requirements	700	Capital on Hand/Debt
New Ground Water Well Assessment	100	Debt
Storage Tank Condition Assessment and Repair Details	100	Debt
2.642 Skana Water (Mayne)		
Storage Tanks Replacement	500	Debt
2.667 Surfside Park Estates (Mayne)		
Wood Dale Drive Water Main Replacement	150	Debt
Water Storage Tank Replacement	800	Debt
Sewer		
3.830 Magic Lake Sewer Utility (Pender)		
Wastewater Improvements - Pump Station and Treatment Plant Upgrades	200	Capital on Hand
Towable Genset Replacement	110	Reserve/Capital on Hand
Other		
1.235 SGI Small Craft Harbour Facilities		
Hope Bay upgrade	325	Reserve/Capital on Hand/Grant

Total Projects ≥ $100K	4,253
Total Projects < $100K	1,669
Total 2026 Capital Projects	5,922

Appendix D-5: SGI Service Budgets

SOUTHERN GULF ISLANDS - EA WIDE

LOCAL/SPECIFIED/DEFINED SERVICES

Appendix D-5: SGI Service Budgets

CAPITAL REGIONAL DISTRICT

2026 Budget

Admin Expenditures (SGI)

EAC Review

OCTOBER 2025

Service: 1.110 **SGI Admin. Expenditures** **Committee: Electoral Area**

DEFINITION:

To establish, according to Section 800 of the Local Government Act, a service to provide funding for electoral area administrative expenditures.

SERVICE DESCRIPTION:

Electoral area administration funding pays for part of EA director remuneration (amount that exceeds Municipal Director amount included in Board expense) and alternate, Corporate services administration, telecommunications, travel , electoral area office space and other contractual support costs as needed by director.

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.110 SGI Admin. Expenditures

		Total Expenditure	Comments
2025 Budget		**515,635**	
Change in Wages & Benefits:			
	Base wages & benefits change	6,897	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	9,565	
	Total Change in Wages & Benefits	16,462	
Other Changes:			
	Real Estate Service Allocation	(20,600)	CRD Evolves: Discontinued due to new EA GM
	Contract for Services	(50,000)	2025 One-time co-op student or contractor costs to support SGI initiatives
	Other Costs	3,963	
	Total Other Changes	(66,637)	
2026 Budget		**465,460**	
	Summary of % Expense Change		
	2026 wages and benefit change	3.2%	
	CRD Evolves Transition	-4.0%	
	Contract for Services	-9.7%	
	Balance of increase	0.8%	
	% expense change from 2025:	***-9.7%***	
	% Requisition increase from 2025 (if applicable):	***1.8%***	*Requisition funding is 93.3% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $101,850 (19.8%) due to one-time management operating initiatives not being needed ($50,000) and a decrease in contract for services costs ($39,140). This variance will be moved to Operating Reserve, which has an expected year end balance of $181,996 before this transfer.

1.110 - Admin Expenditures (SGI) Director & Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Director Admin	119,124	114,624	121,269	-	-	121,269	123,728	126,280	128,894	131,552
Management Services	395,381	298,031	337,636	-	5,405	343,041	347,601	356,750	364,021	371,964
TOTAL OPERATING COSTS	**514,505**	**412,655**	**458,905**	**-**	**5,405**	**464,310**	**471,329**	**483,030**	**492,915**	**503,516**
*Percentage Increase over prior year			-10.8%		1.1%	-9.8%	1.5%	2.5%	2.0%	2.2%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	101,850	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**1,130**	**102,980**	**1,150**	**-**	**-**	**1,150**	**1,170**	**1,190**	**1,210**	**1,230**
TOTAL COSTS	**515,635**	**515,635**	**460,055**	**-**	**5,405**	**465,460**	**472,499**	**484,220**	**494,125**	**504,746**
*Percentage Increase over prior year			-10.8%		1.0%	-9.7%	1.5%	2.5%	2.0%	2.1%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(50,000)	(50,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,621)	(22,621)	(8,987)	-	(5,405)	(14,392)	(12,367)	(14,844)	(15,306)	(16,286)
Cost Recovery	(11,644)	(11,644)	(11,938)	-	-	(11,938)	(12,232)	(12,526)	(12,839)	(13,160)
Grants in Lieu of Taxes	(4,198)	(4,198)	(4,270)	-	-	(4,270)	(4,350)	(4,430)	(4,520)	(4,610)
Other Revenue	(520)	(520)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	**(88,983)**	**(88,983)**	**(25,725)**	**-**	**(5,405)**	**(31,130)**	**(29,489)**	**(32,350)**	**(33,225)**	**(34,626)**
REQUISITION	**(426,652)**	**(426,652)**	**(434,330)**	**-**	**-**	**(434,330)**	**(443,010)**	**(451,870)**	**(460,900)**	**(470,120)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Director's Remuneration	54,265	54,265	55,240	-	-	55,240	56,340	57,470	58,620	59,790
Contract for Services	22,580	22,580	22,990	-	-	22,990	23,450	23,920	24,400	24,890
Travel	4,530	2,000	4,610	-	-	4,610	4,700	4,790	4,890	4,990
Allocations	14,025	14,025	14,171	-	-	14,171	14,425	14,712	15,002	15,298
Other Operating Expenses	23,724	21,754	24,258	-	-	24,258	24,813	25,388	25,982	26,584
TOTAL OPERATING COSTS	**119,124**	**114,624**	**121,269**	**-**	**-**	**121,269**	**123,728**	**126,280**	**128,894**	**131,552**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.1%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	4,500	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,130	1,130	1,150	-	-	1,150	1,170	1,190	1,210	1,230
TOTAL CAPITAL / RESERVES	**1,130**	**5,630**	**1,150**	**-**	**-**	**1,150**	**1,170**	**1,190**	**1,210**	**1,230**
TOTAL COSTS	**120,254**	**120,254**	**122,419**	**-**	**-**	**122,419**	**124,898**	**127,470**	**130,104**	**132,782**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(460)	(460)	(371)	-	-	(371)	(336)	(344)	(355)	(352)
Cost Recovery	(8,044)	(8,044)	(8,288)	-	-	(8,288)	(8,532)	(8,776)	(9,039)	(9,310)
Grants in Lieu of Taxes	(1,084)	(1,084)	(1,100)	-	-	(1,100)	(1,120)	(1,140)	(1,160)	(1,180)
Interest Income	(520)	(520)	(530)	-	-	(530)	(540)	(550)	(560)	(570)
TOTAL REVENUE	**(10,108)**	**(10,108)**	**(10,289)**	**-**	**-**	**(10,289)**	**(10,528)**	**(10,810)**	**(11,114)**	**(11,412)**
REQUISITION	**(110,146)**	**(110,146)**	**(112,130)**	**-**	**-**	**(112,130)**	**(114,370)**	**(116,660)**	**(118,990)**	**(121,370)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

1.110 - Admin Expenditures (SGI)
Management Services

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Salaries & Wages	179,469	179,469	194,956	-	-	194,956	200,599	206,401	211,333	216,379
Contract for Services	124,140	35,000	75,470	-	-	75,470	76,980	78,520	80,090	81,690
Travel	4,800	2,500	4,890	-	-	4,890	4,990	5,090	5,190	5,290
Memberships & Professional Dues	910	910	930	-	-	930	950	970	990	1,010
Allocations	52,862	49,992	27,250	-	5,405	32,655	29,262	30,259	30,208	30,675
Other Operating Expenses	33,200	30,160	34,140	-	-	34,140	34,820	35,510	36,210	36,920
TOTAL OPERATING COSTS	**395,381**	**298,031**	**337,636**	**-**	**5,405**	**343,041**	**347,601**	**356,750**	**364,021**	**371,964**
*Percentage Increase over prior year			-14.6%		1.4%	-13.2%	1.3%	2.6%	2.0%	2.2%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	97,350	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**97,350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**395,381**	**395,381**	**337,636**	**-**	**5,405**	**343,041**	**347,601**	**356,750**	**364,021**	**371,964**
*Percentage Increase over prior year			-14.6%		1.4%	-13.2%	1.3%	2.6%	2.0%	2.2%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(50,000)	(50,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(22,161)	(22,161)	(8,616)	-	(5,405)	(14,021)	(12,031)	(14,500)	(14,951)	(15,934)
Sub-lease Recovery	(3,600)	(3,600)	(3,650)	-	-	(3,650)	(3,700)	(3,750)	(3,800)	(3,850)
Grants in Lieu of Taxes	(3,114)	(3,114)	(3,170)	-	-	(3,170)	(3,230)	(3,290)	(3,360)	(3,430)
TOTAL REVENUE	**(78,875)**	**(78,875)**	**(15,436)**	**-**	**(5,405)**	**(20,841)**	**(18,961)**	**(21,540)**	**(22,111)**	**(23,214)**
REQUISITION	**(316,506)**	**(316,506)**	**(322,200)**	**-**	**-**	**(322,200)**	**(328,640)**	**(335,210)**	**(341,910)**	**(348,750)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.110 SGI Admin. Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$2,218	$0	$2,218	$2,218	$0	$6,654
	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
		$0	**$2,218**	**$0**	**$2,218**	**$2,218**	**$0**	**$6,654**
	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	$2,218	$0	$2,218	$2,218	$0	$6,654
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$2,218**	**$0**	**$2,218**	**$2,218**	**$0**	**$6,654**

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 #: 1.110

Service Name: SGI Admin. Expenditures

				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
24-01	Replacement	Computer & laptop	Phone & Computer Replacements for Director and Manager	$ 13,254	E	ERF	$ -	$ 2,218	$ -	$ 2,218	$ 2,218	$ -	$ 6,654
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
			Grand Total	**$ 13,254**				**$ 2,218**	**$ -**	**$ 2,218**	**$ 2,218**	**$ -**	**$ 6,654**

Service:	**1.110**	**SGI Admin. Expenditures**

Project Number	24-01	**Capital Project Title**	Computer & laptop	**Capital Project Description**	Phone & Computer Replacements for Director and Manager
Project Rationale	Phone and computer replacements for director and manager.				

Admin Expenditures (SGI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	181,996	167,604	155,237	140,393	125,087	108,801
Equipment Replacement Fund	17,551	16,483	17,653	16,625	15,617	16,847
Total	**199,547**	**184,087**	**172,890**	**157,018**	**140,704**	**125,648**

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105546	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	196,451	181,996	167,604	155,237	140,393	125,087
Transfer from Ops Budget		-	-	-	-	-
Transfer to Ops Budget-Core Budget	(22,621)	(14,392)	(12,367)	(14,844)	(15,306)	(16,286)
Transfer to Ops Budget						
Interest Income*	8,166					
Ending Balance $	**181,996**	**167,604**	**155,237**	**140,393**	**125,087**	**108,801**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Equipment Replacement Fund

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101838**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		16,421	17,551	16,483	17,653	16,625	15,617
Transfer from Ops Budget		1,130	1,150	1,170	1,190	1,210	1,230
Planned Purchase		-	(2,218)	-	(2,218)	(2,218)	-
Interest Income							
Ending Balance $		**17,551**	**16,483**	**17,653**	**16,625**	**15,617**	**16,847**

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Grants in Aid

EAC Review

OCTOBER 2025

Service: 1.117 **SGI Grants in Aid** **Committee: Electoral Area**

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:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

Greater of $129,912 or $0.05 / $1,000 on basis of converted hospital assessed value of land and improvements.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Grants in Aid	112,719	112,719	110,180	3,305	-	113,485	115,750	118,070	120,430	122,840
Allocations	5,560	5,560	5,955	-	-	5,955	6,062	6,183	6,307	6,433
Other Expenses	820	820	830	-	-	830	850	870	890	910
TOTAL COSTS	**119,099**	**119,099**	**116,965**	**3,305**	**-**	**120,270**	**122,662**	**125,123**	**127,627**	**130,183**
*Percentage Increase over prior year			-1.8%	2.8%		1.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(4,489)	(4,489)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,118)	(1,118)	(1,140)	-	-	(1,140)	(1,160)	(1,180)	(1,200)	(1,220)
Other Revenue	(140)	(140)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
TOTAL REVENUE	**(5,747)**	**(5,747)**	**(1,280)**	**-**	**-**	**(1,280)**	**(1,300)**	**(1,320)**	**(1,340)**	**(1,360)**
REQUISITION	**(113,352)**	**(113,352)**	**(115,685)**	**(3,305)**	**-**	**(118,990)**	**(121,362)**	**(123,803)**	**(126,287)**	**(128,823)**
*Percentage increase over prior year Requisition			2.1%	2.9%		5.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Economic Development

EAC Review

OCTOBER 2025

Service: 1.125 **SGI Economic Development** **Committee: Electoral Area**

DEFINITION:

To establish a service for the promotion of economic development by bylaw 4594, adopted February 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 Southern Gulf Islands.

MAXIMUM LEVY:

None stated

COMMISSION:

Five members including the Director representing the Southern Gulf Islands Electoral Area, and one individual from each of Galiano Island, Mayne Island, Saturna Island and Pender Island.

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.125 SGI Economic Development

	Total Expenditure	Comments
2025 Budget	**666,772**	
Other Changes:		
Standard Overhead Allocation	(1,190)	Decrease in 2025 operating costs
Contract for Services	(39,172)	2025 one-time contract for services carried from 2024 to 2025
Program Development	(495,500)	One-time grant funded payment for the Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project
Program Development	15,000	2026 one-time program development costs
Other Costs	2,725	
Total Other Changes	(518,137)	
2026 Budget	**148,635**	

Summary of % Expense Increase

Standard Overhead Allocation	-0.2%	
Contract for Services	-5.9%	
Program Development	-72.1%	
Balance of increase	0.4%	
% expense change from 2025:	***-77.7%***	
% Requisition increase from 2025 (if applicable):	***1.2%***	*Requisition funding is 88.9% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $15,490 (5.1%) due to lower program development costs. This variance will be moved to Operating Reserve, which has an expected year end balance of $49,671 before this transfer.

1.125 - SGI Economic Development	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	116,527	116,527	78,740	-	-	78,740	80,310	81,920	83,560	85,230
Program Development	528,390	513,390	33,480	-	15,000	48,480	34,150	34,840	35,540	36,250
Internal Allocations	7,795	7,795	6,605	-	-	6,605	6,724	6,858	6,996	7,135
Building Rent	10,020	10,020	10,190	-	-	10,190	10,370	10,540	10,760	10,980
Operating - Other	4,040	4,040	4,620	-	-	4,620	4,748	4,878	5,010	5,144
TOTAL OPERATING COSTS	**666,772**	**651,772**	**133,635**	**-**	**15,000**	**148,635**	**136,302**	**139,036**	**141,866**	**144,739**
*Percentage Increase over prior year			-80.0%		2.2%	-77.7%	-8.3%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	15,490	-	-	-	-	-	-	-	-
TOTAL COSTS	**666,772**	**667,262**	**133,635**	**-**	**15,000**	**148,635**	**136,302**	**139,036**	**141,866**	**144,739**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(39,172)	(39,172)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Grants Reg & Other	(495,500)	(495,500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,285)	(1,285)	(1,310)	-	-	(1,310)	(1,340)	(1,370)	(1,400)	(1,430)
Interest Income	(210)	(700)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	**(536,167)**	**(536,657)**	**(1,520)**	**-**	**(15,000)**	**(16,520)**	**(1,550)**	**(1,580)**	**(1,610)**	**(1,640)**
REQUISITION	**(130,605)**	**(130,605)**	**(132,115)**	**-**	**-**	**(132,115)**	**(134,752)**	**(137,456)**	**(140,256)**	**(143,099)**
*Percentage increase over prior year Requisition			1.2%			1.2%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.125 SGI Economic Development - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105547	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	27,913	49,671	34,671	34,671	34,671	34,671
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	-	(15,000)	-	-	-	-
Interest Income*	21,758					
Ending Balance $	**49,671**	**34,671**	**34,671**	**34,671**	**34,671**	**34,671**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Island Community Use Building

EAC Review

OCTOBER 2025

Service: 1.137 Galiano Island Community Use Building **Committee: Electoral Area**

DEFINITION:

To establish a service for the purpose of constructing and operating a building on Galiano Island that will be used for library, community and local government purposes by Bylaw No. 3792 adopted Dec 2011.

SERVICE DESCRIPTION:

This service provides funding to operate, build and debt service a public use building on Galiano Island. It was started after a successful referendum in 2011. This building is home to the local library run by the Galiano Island Library Society and has a room for public use.

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of $100,100 or $0.165 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3793 (2013)	$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,4.52%)	(310,000)
EXPIRED:		(130,000)
REMAINING		$ -

FUNDING:

Requisiton

1.137 - Galiano Island Community Use Building	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	21,743	16,883	22,159	-	-	22,159	22,680	23,133	23,596	24,068
Insurance	2,110	2,110	2,020	-	-	2,020	2,122	2,229	2,341	2,458
Building Maintenance	5,490	1,259	5,580	-	-	5,580	5,692	5,800	5,920	6,040
Utilities	4,130	4,504	4,240	-	-	4,240	4,325	4,410	4,500	4,590
Contingency	1,650	-	1,680	-	-	1,680	1,714	1,750	1,790	1,830
Other Operating Expenses	5,540	2,475	5,635	-	-	5,635	5,748	5,870	5,990	6,120
TOTAL OPERATING COSTS	**40,663**	**27,230**	**41,314**	**-**	**-**	**41,314**	**42,281**	**43,192**	**44,137**	**45,106**
*Percentage Increase over prior year			1.6%			1.6%	2.3%	2.2%	2.2%	2.2%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,500	13,206	1,530	-	-	1,530	1,561	1,590	32,803	33,364
MFA Debt Reserve Fund	120	120	140	-	-	140	140	140	-	-
MFA Principal Payment	16,641	16,641	16,641	-	-	16,641	16,641	16,641	-	-
MFA Interest Payment	14,012	14,012	14,012	-	-	14,012	14,012	14,012	-	-
TOTAL DEBT / RESERVE	**32,273**	**43,979**	**32,323**	**-**	**-**	**32,323**	**32,354**	**32,383**	**32,803**	**33,364**
TOTAL COSTS	**72,936**	**71,209**	**73,637**	**-**	**-**	**73,637**	**74,635**	**75,575**	**76,940**	**78,470**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	1,917	(1,917)	-	-	(1,917)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,500)	(2,500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(51)	(50)	(50)	(50)
Other Income	(160)	(350)	(160)	-	-	(160)	(163)	(170)	(170)	(170)
MFA Debt Resv FundEearnings	(120)	(120)	(140)	-	-	(140)	(140)	(140)	-	-
TOTAL REVENUE	**(2,830)**	**(1,103)**	**(2,267)**	**-**	**-**	**(2,267)**	**(354)**	**(360)**	**(220)**	**(220)**
REQUISITION	**(70,106)**	**(70,106)**	**(71,370)**	**-**	**-**	**(71,370)**	**(74,281)**	**(75,215)**	**(76,720)**	**(78,250)**
*Percentage increase over prior year Requisition			1.8%			1.8%	4.1%	1.3%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.137 Galiano Island Community Use Building	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$42,000	$49,500	$0	$0	$0	$0	$49,500
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
	$42,000	**$49,500**	**$0**	**$0**	**$0**	**$0**	**$49,500**
Capital Funds on Hand	$30,000	$30,000	$0	$0	$0	$0	$30,000
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	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$12,000	$19,500	$0	$0	$0	$0	$19,500
	$42,000	**$49,500**	**$0**	**$0**	**$0**	**$0**	**$49,500**

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 #: 1.137

Service Na Galiano Island Community Use Building

				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
24-01	New	Emergency Repairs	Unforseen Emergency Repairs	$ 12,000	B	Res	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
25-01	Replacement	Deck Replacement	Replacement of deck at Galiano Community Use Building	$ 30,000	B	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-01	Study	Building Condition Assessment	Building Condition Assessment	$ 7,500	B	Res	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			GRANT TOTAL	**$ 49,500**				**$ 49,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,500**

Service: **1.137** **Galiano Island Community Use Building**

Project Number	24-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	Unforseen Emergency Repairs
Project Rationale	Contingency amount to cover unforeseen emergency repairs to the building.				

Project Number	25-01	**Capital Project Title**	Deck Replacement	**Capital Project Description**	Replacement of deck at Galiano Community Use Building
Project Rationale					

Project Number	26-01	**Capital Project Title**	Building Condition Assessment	**Capital Project Description**	Building Condition Assessment
Project Rationale					

Reserve Schedule

Reserve Fund: 1.137 Galiano Island Community Use Building - Capital Reserve Fund - Bylaw 3939

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: 1083	Estimated	Budget				
Fund Centre: 102135	2025	2026	2027	2028	2029	2030
Beginning Balance	108,537	83,985	66,015	67,576	69,166	101,969
Transfer from Ops Budget	1,500	1,530	1,561	1,590	32,803	33,364
Transfer from Cap Fund	-					
Transfer to Cap Fund	(30,000)	(19,500)	-	-	-	-
Interest Income*	3,948					
Ending Balance $	**83,985**	**66,015**	**67,576**	**69,166**	**101,969**	**135,333**

Assumptions/Background:

New Building. Transfers to reserve should provide for future capital repairs and improvements as well as replacement in long term

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Regional Library

EAC Review

OCTOBER 2025

Service: 1.138 SGI Regional Library	**Committee: Electoral Area**

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Southern Gulf Islands Library service by Bylaw No. 2880 adopted July 2001. Bylaw amendment No.4011 adopted March 2015 to increase the maximum requisition

SERVICE DESCRIPTION:

This is a contribution service to provide funding and advisory support for the operation of the Pender Island Public Library and other 4 reading centres on the Southern Gulf Islands. Each centre is managed by volunteers and each has representation on the commission. Funding is provided under a 5-year agreement.

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of $165,391 or $0.07 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Southern Gulf Islands Public Library Commission (Bylaw No. 3523, April 9, 2008).

FUNDING:

Requisition

1.138 - SGI Regional Library	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contribution to Library	246,150	246,150	250,580	-	-	250,580	255,590	260,700	265,910	271,230
Allocations	4,960	4,960	5,059	-	-	5,059	5,150	5,253	5,358	5,465
Insurance	120	120	120	-	-	120	126	132	139	146
Other Operating Expenses	1,700	250	1,730	-	-	1,730	1,760	1,800	1,840	1,880
TOTAL COSTS	**252,930**	**251,480**	**257,489**	**-**	**-**	**257,489**	**262,626**	**267,885**	**273,247**	**278,721**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	1,450	(1,450)	-	-	(1,450)	-	-	-	-
Balance c/fwd from 2024 to 2025	(2,565)	(2,565)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,460)	(2,460)	(2,500)	-	-	(2,500)	(2,550)	(2,600)	(2,650)	(2,700)
Other Income	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(5,125)**	**(3,675)**	**(4,050)**	**-**	**-**	**(4,050)**	**(2,650)**	**(2,700)**	**(2,750)**	**(2,800)**
REQUISITION	**(247,805)**	**(247,805)**	**(253,439)**	**-**	**-**	**(253,439)**	**(259,976)**	**(265,185)**	**(270,497)**	**(275,921)**
*Percentage increase over prior year Requisition			2.3%			2.3%	2.6%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Gossip Island Electric Power Supply - Debt

EAC Review

OCTOBER 2025

Service: 1.170 **Gossip Island Electric Power Supply** **Committee: Electoral Area**

DEFINITION:

A service established to provide capital financing for the supply and installation of underwater cabling from Galiano Island to Gossip Island (Bylaw No. 3578 - June 2009).

SERVICE DESCRIPTION:

This is strictly a financial service by which the CRD has agreed to borrow $770,000 to fund the replacement of electric cabling to Gossip Island, off Galiano Island. CRD Corporate Services Department, Finance Division manages the service which includes annual debt charges and the related recovery from Gossip Island taxpayers. The service was started in June 2009 after a petition by a majority of residents. Electrical cabling to the island is provided by BC Hydro. The Gossip Island Electrification Society provides liaison with BC Hydro on electrical cabling matters.

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

Greater of $85,310 or $3.76 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3579 (2012)	$ 770,000
BORROWED:	S.I. Bylaw No. 3579	(715,000)
EXPIRED:		(55,000)
REMAINING:		$ -

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	118	118	186	-	-	186	190	-	-	-
Other Operating Expenses	523	400	530	-	-	530	550	-	-	-
TOTAL OPERATING COSTS	**641**	**518**	**716**	**-**	**-**	**716**	**740**	**-**	**-**	**-**
*Percentage Increase over prior year			11.7%			11.7%	3.4%			
DEBT										
MFA Debt Reserve Fund	290	350	330	-	-	330	330	-	-	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	38,382	-	-	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	24,239	-	-	-
TOTAL DEBT	**62,911**	**62,971**	**62,951**	**-**	**-**	**62,951**	**62,951**	**-**	**-**	**-**
TOTAL COSTS	**63,552**	**63,489**	**63,667**	**-**	**-**	**63,667**	**63,691**	**-**	**-**	**-**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	63	(63)	-	-	(63)	-	-	-	-
Balance c/fwd from 2024 to 2025	(297)	(297)	-	-	-	-	-	-	-	-
Interest Income	(90)	(90)	(90)	-	-	(90)	(90)	-	-	-
MFA Debt Reserve Fund Earnings	(290)	(290)	(330)	-	-	(330)	(330)	-	-	-
TOTAL REVENUE	**(677)**	**(614)**	**(483)**	**-**	**-**	**(483)**	**(420)**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(62,875)**	**(62,875)**	**(63,184)**	**-**	**-**	**(63,184)**	**(63,271)**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			0.5%			0.5%	0.1%			

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Health Service

EAC Review

OCTOBER 2025

Service: **1.227** **Saturna Health Service** **Committee: Electoral Area**

DEFINITION:

To establish a service for the purpose of contributing to the costs incurred by the Saturna Community Club in administration and operation of the Saturna Island Medical Clinic
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

Greater of $40,000 or $0.17 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.227 - Saturna Health Service	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payment to Saturna Island Medical Clinic	12,000	-	13,320	-	-	13,320	10,945	11,160	11,380	11,600
Other Operating Expenses	521	521	250	-	-	250	255	260	265	271
TOTAL COSTS	**12,521**	**521**	**13,570**	**-**	**-**	**13,570**	**11,200**	**11,420**	**11,645**	**11,871**
*Percentage Increase over prior year			8.4%			8.4%	-17.5%	2.0%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	12,000	(12,000)	-	-	(12,000)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,327)	(1,327)	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,571)	(1,571)	(1,570)	-	-	(1,570)	(1,600)	(1,630)	(1,660)	(1,690)
TOTAL REVENUE	**(2,898)**	**9,102**	**(13,570)**	**-**	**-**	**(13,570)**	**(1,600)**	**(1,630)**	**(1,660)**	**(1,690)**
REQUISITION	**(9,623)**	**(9,623)**	**-**	**-**	**-**	**-**	**(9,600)**	**(9,790)**	**(9,985)**	**(10,181)**
*Percentage increase over prior year Requisition			-100.0%			-100.0%	100.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Health Service

EAC Review

OCTOBER 2025

Service: 1.228 Galiano Health Service	**Committee: Electoral Area**

DEFINITION:

To provide secure and predictable funding for the Galiano Health Care Centre
Bylaw No. 3955 Galiano Health Care Centre Contribution Services Establishment Bylaw adopted in 2014

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

Greater of $86,550 or $0.19 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.228 - Galiano Health Service	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payment to Galiano Health Society	146,180	146,180	148,810	-	-	148,810	151,790	154,830	157,930	161,090
Operating - Other	2,945	2,945	3,033	-	-	3,033	3,086	3,147	3,209	3,272
TOTAL OPERATING COSTS	**149,125**	**149,125**	**151,843**	**-**	**-**	**151,843**	**154,876**	**157,977**	**161,139**	**164,362**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(486)	(486)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(110)	(110)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Other Revenue	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(616.00)**	**(616)**	**(130)**	**-**	**-**	**(130)**	**(130)**	**(130)**	**(130)**	**(130)**
REQUISITION	**(148,509)**	**(148,509)**	**(151,713)**	**-**	**-**	**(151,713)**	**(154,746)**	**(157,847)**	**(161,009)**	**(164,232)**
*Percentage increase over prior year Requisition			2.2%			2.2%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Island Health Care Service

EAC Review

OCTOBER 2025

Service: 1.229 **Pender Islands Health Care Service** **Committee: Electoral Area**

DEFINITION:

Service established for the purpose of contributing to the costs of administration and operation of the Pender Islands Health Care Centre.
Bylaw No. 4441 Pender Island Health Care Centre Contribution Services Establishment Bylaw adopted in 2021

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

Greater of $235,000 or $0.1803 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.229 - Pender Island Health Care Service	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payment to Pender Health Society	272,500	272,500	277,410	-	-	277,410	282,960	288,620	294,390	300,280
Operating - Other	6,455	6,455	6,729	-	-	6,729	6,850	6,983	7,119	7,257
TOTAL OPERATING COSTS	**278,955**	**278,955**	**284,139**	**-**	**-**	**284,139**	**289,810**	**295,603**	**301,509**	**307,537**
*Percentage Increase over prior year			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	20	(20)	-	-	(20)	-	-	-	-
Balance c/fwd from 2024 to 2025	727	727	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,306)	(2,306)	(2,350)	-	-	(2,350)	(2,400)	(2,450)	(2,500)	(2,550)
Other Revenue	-	(20)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(1,579.00)**	**(1,579)**	**(2,370)**	**-**	**-**	**(2,370)**	**(2,400)**	**(2,450)**	**(2,500)**	**(2,550)**
REQUISITION	**(277,376)**	**(277,376)**	**(281,769)**	**-**	**-**	**(281,769)**	**(287,410)**	**(293,153)**	**(299,009)**	**(304,987)**
*Percentage increase over prior year Requisition			1.6%			1.6%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Small Craft Harbour Facilities

EAC Review

OCTOBER 2025

Service: 1.235 **SGI Small Craft Harbour Facilities** **Committee: Electoral Area**

DEFINITION:

A local service, established by Bylaw No. 2614, October 6, 1998, in the Southern Gulf Islands Electoral Area to establish, acquire and operate a service of small craft harbour facilities.

SERVICE DESCRIPTION:

The SGI Small Craft Harbour Facilities service funds and operates 12 small craft harbour facilities in the Southern Gulf Islands. The docks are located on Mayne, Galiano, North and South Pender, Saturna, Piers and Vancouver Islands. The service was undertaken by the CRD upon the Federal Government of Canada's divestiture of ownership and operation of small craft harbour facilities. The Federal Government provided 1-time funding of $1.6 million to the CRD for dock rehabilitation. The service is administered by the Southern Gulf Islands Harbour Commission.

MAXIMUM LEVY:

Greater of $112,878 or $0.10 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Southern Gulf Islands Harbour Commission as established by Bylaw No. 2972 in 2002.

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Management Expenditures:										
Contract for Services	11,380	8,000	11,580	-	-	11,580	11,810	12,050	12,290	12,540
Supplies, Advertising	1,220	1,220	1,240	-	-	1,240	1,260	1,280	1,300	1,320
Travel and Training	8,300	3,180	8,450	-	-	8,450	8,620	8,790	8,960	9,140
Allocations	40,943	49,743	34,281	-	-	34,281	34,939	35,636	36,349	37,078
Insurance	19,630	19,630	18,870	-	-	18,870	19,815	20,806	21,846	22,938
Other Operating Expenses	1,980	2,180	2,010	-	-	2,010	2,050	2,090	2,130	2,180
TOTAL MANAGEMENT EXPENDITURES	**83,453**	**83,953**	**76,431**	**-**	**-**	**76,431**	**78,494**	**80,652**	**82,875**	**85,196**
*Percentage Increase over prior year			-8.4%			-8.4%	2.7%	2.7%	2.8%	2.8%
Dock Expenditures:										
Repairs and Maintenance	66,670	63,290	67,720	-	-	67,720	69,020	70,450	71,900	73,400
Wharfinger Compensation and Travel	76,680	70,910	84,365	-	-	84,365	86,060	87,790	89,550	91,340
Insurance	42,718	42,718	44,850	-	-	44,850	46,996	49,238	51,588	54,058
Electricity	2,000	1,980	2,080	-	-	2,080	2,120	2,160	2,200	2,240
Supplies	5,460	5,460	5,590	-	-	5,590	5,720	5,850	5,980	6,110
Other Operating Expenses	4,940	-	5,070	-	-	5,070	5,200	5,330	5,460	5,590
TOTAL DOCK EXPENDITURES	**198,468**	**184,358**	**209,675**	**-**	**-**	**209,675**	**215,116**	**220,818**	**226,678**	**232,738**
*Percentage Increase over prior year			5.6%			5.6%	2.6%	2.7%	2.7%	2.7%
TOTAL OPERATING COSTS	**281,921**	**268,311**	**286,106**	**-**	**-**	**286,106**	**293,610**	**301,470**	**309,553**	**317,934**
*Percentage Increase over prior year			1.5%			1.5%	2.6%	2.7%	2.7%	2.7%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	5,605	5,605	10,050	-	-	10,050	10,250	10,460	10,670	10,880
Transfer to Capital Reserve Fund	137,670	143,090	151,330	-	-	151,330	165,100	175,680	178,895	182,025
MFA Debt Reserve Fund	370	370	430	-	-	430	430	430	430	430
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	**231,138**	**236,558**	**249,303**	**-**	**-**	**249,303**	**263,273**	**274,063**	**277,488**	**280,828**
TOTAL COSTS	**513,059**	**504,869**	**535,409**	**-**	**-**	**535,409**	**556,883**	**575,533**	**587,041**	**598,762**
*Percentage Increase over prior year			4.4%			4.4%	4.0%	3.3%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue- Fees	(160,360)	(152,170)	(168,730)	-	-	(168,730)	(172,120)	(175,550)	(179,060)	(182,630)
Grants in Lieu of Taxes	(7,330)	(7,330)	(7,459)	-	-	(7,459)	(7,613)	(7,773)	(7,931)	(8,092)
Other Income	(770)	(770)	(840)	-	-	(840)	(850)	(860)	(870)	(880)
TOTAL REVENUE	**(168,460)**	**(160,270)**	**(177,029)**	**-**	**-**	**(177,029)**	**(180,583)**	**(184,183)**	**(187,861)**	**(191,602)**
REQUISITION - PARCEL TAX	**(344,599)**	**(344,599)**	**(358,380)**	**-**	**-**	**(358,380)**	**(376,300)**	**(391,350)**	**(399,180)**	**(407,160)**
*Percentage increase over prior year Requisition			4.0%			4.0%	5.0%	4.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.235 SGI Small Craft Harbour Facilities	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	$450,000	$250,000	$100,000	$100,000	$75,000	$975,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$450,000**	**$250,000**	**$100,000**	**$100,000**	**$75,000**	**$975,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$50,000	$0	$0	$0	$0	$50,000
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	$35,000	$0	$0	$0	$0	$35,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$365,000	$250,000	$100,000	$100,000	$75,000	$890,000
	$0	**$450,000**	**$250,000**	**$100,000**	**$100,000**	**$75,000**	**$975,000**

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

2026 - 2030

Service #: 1.235

Service Name: SGI Small Craft Harbour Facilities

				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
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	$ 375,000	S	Res	$ -	$ 50,000	$ 50,000	$ 100,000	$ 100,000	$ 75,000	$ 375,000
26-01	New	Hope Bay upgrade	Completing improvements consistent with 2024 inspections	$ 325,000	S	Res	$ -	$ 240,000	$ -	$ -	$ -	$ -	$ 240,000
26-01	New	Hope Bay upgrade			S	Cap	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-01	New	Hope Bay upgrade			S	Grant	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-02	Renewal	Swartz Bay Improvements & Dock Replacement	Dock improvements	$ 75,000	S	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
27-01	Renewal	Retreat Cove Upgrades	Top side improvements at Retreat Cove	$ 200,000	S	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
													$ -
			Grand Total	**$ 975,000**				**$ 450,000**	**$ 250,000**	**$ 100,000**	**$ 100,000**	**$ 75,000**	**$ 975,000**

Service:	1.235	**SGI Small Craft Harbour Facilities**

Project Number	21-03	**Capital Project Title**	ANNUAL PROVISIONAL: Dock Improvements	**Capital Project Description**	An annual provisional fund is required to address unplanned dock safety issues.
Project Rationale	These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.				

Project Number	26-02	**Capital Project Title**	Swartz Bay Improvements & Dock Replacement	**Capital Project Description**	Dock improvements
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2023 dock inspections, or that have subsquently developed.				

Project Number	26-01	**Capital Project Title**	Hope Bay upgrade	**Capital Project Description**	Completing improvements consistent with 2024 inspections
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsquently developed. These will be completed on the Fixed and floating portion of the dock.				

Project Number	27-01	**Capital Project Title**	Retreat Cove Upgrades	**Capital Project Description**	Top side improvements at Retreat Cove
Project Rationale					

SGI Small Craft Harbour Facilities
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	17,847	27,897	38,147	48,607	59,277	70,157
Capital Reserve Fund	352,814	139,144	54,244	129,924	208,819	315,844
Total	**370,661**	**167,041**	**92,391**	**178,531**	**268,096**	**386,001**

Reserve Schedule

Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Created in 2024
The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105564	2025	2026	2027	2028	2029	2030
Beginning Balance	11,754	17,847	27,897	38,147	48,607	59,277
Transfer from Ops Budget	5,605	10,050	10,250	10,460	10,670	10,880
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	488					
Ending Balance $	**17,847**	**27,897**	**38,147**	**48,607**	**59,277**	**70,157**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule (Revised)

Reserve Fund: 1.235 SGI Harbour Facilities - Capital Reserve Fund - Bylaw 2719

Surplus money from the operation of small craft harbour facilities services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1054	**Estimated**	**Budget**				
Fund Centre: 101467	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	489,144	352,814	139,144	54,244	129,924	208,819
Transfer from Ops Budget	137,670	151,330	165,100	175,680	178,895	182,025
Transfer from Cap Fund	-					
Transfer to Cap Fund	(296,000)	(365,000)	(250,000)	(100,000)	(100,000)	(75,000)
Interest Income*	22,000					
Ending Balance $	**352,814**	**139,144**	**54,244**	**129,924**	**208,819**	**315,844**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI House Numbering

EAC Review

OCTOBER 2025

Service: 1.314 **SGI Building Numbering** **Committee: Electoral Area**

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Established by Bylaw No. 3230 (2004).
Southern Gulf Islands Building Numbering Regulation Bylaw No. 3231.

SERVICE DESCRIPTION:

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.314 - SGI House Numbering	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Building Inspection	9,820	9,820	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Allocations	505	505	520	-	-	520	530	540	551	562
Other Operating Expenses	80	70	80	-	-	80	80	80	80	80
TOTAL COSTS	**10,405**	**10,395**	**10,600**	**-**	**-**	**10,600**	**10,810**	**11,020**	**11,241**	**11,462**
*Percentage Increase over prior year			1.9%			1.9%	2.0%	1.9%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	7	7	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(101)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	(22)	(11)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(115)**	**(105)**	**(120)**	**-**	**-**	**(120)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(10,290)**	**(10,290)**	**(10,480)**	**-**	**-**	**(10,480)**	**(10,690)**	**(10,900)**	**(11,121)**	**(11,342)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Livestock Injury Compensation

EAC Review

OCTOBER 2025

Service: 1.341 **SGI Livestock Injury Compensation** **Committee: Electoral Area**

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 (Southern Gulf Islands) Bylaw 4419, No. 1, 2021)

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.341 - SGI Livestock Injury Compensation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Allocations	159	159	159	-	-	159	162	165	169	172
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Other Operating Costs	26	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**3,185**	**159**	**3,159**	**-**	**-**	**3,159**	**3,162**	**3,165**	**3,169**	**3,172**
*Percentage Increase over prior year						-0.8%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	3,139	(3,139)	-	-	(3,139)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,165)	(3,165)	-	-	-	-	-	-	-	-
Other Income	(20)	(133)	(20)	-	-	(20)	(20)	(23)	(27)	(30)
TOTAL REVENUE	**(3,185)**	**(159)**	**(3,159)**	**-**	**-**	**(3,159)**	**(20)**	**(23)**	**(27)**	**(30)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**(3,142)**	**(3,142)**	**(3,142)**	**(3,142)**
*Percentage increase over prior year Requisition						0.0%	N/A	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

South Galiano Fire Protection

EAC Review

OCTOBER 2025

Service: 1.352 **South Galiano Fire** **Committee: Electoral Area**

DEFINITION:

A local service area established to provide fire protection and emergency response on a volunteer basis to the southern part of Galiano Island. Fire department is operated by the South Galiano Fire Protection Society in accordance with a written agreement between the Society and the CRD. Bylaw No. 70 (January 13, 1971). Repealed and replaced by Bylaw No. 2148 (January 12, 1994) Local Service Area #25 - M-764. Amended by Bylaw No. 3224 to add emergency response.

PARTICIPATION:

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Specified Area #1 - A(764).

MAXIMUM LEVY:

Greater of $470,000 or $1.157 / $1,000 of actual assessments.

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.352 South Galiano Fire Protection	**Total Expenditure**	**Comments**
2025 Budget	**636,003**	
Change in Wages & Benefits:		
Base wages & benefits change	60,750	Inclusive of estimated collective agreement changes
Other (explain as necessary)	38,160	Increases in honorariums
Total Change in Wages & Benefits	98,910	
Other Changes:		
Standard Overhead Allocation	805	Increase in 2025 operating costs
Public Liability Insurance	(8,459)	Commercial General Liability (CGL) will be invoiced directly
Transfer to Equipment Replacement Fund	(8,760)	Reduction in transfer to equipment replacement fund
Other Costs	3,340	
Total Other Changes	(13,074)	
2026 Budget	**721,839**	
Summary of % Expense Increase		
2026 Salary, benefit and honorarium change	15.6%	
Standard Overhead Allocation	0.1%	
Public Liability Insurance	-1.3%	
Transfer to Equipment Replacement Fund	-1.4%	
Balance of Increase	0.5%	
% expense increase from 2025:	***13.5%***	
% Requisition increase from 2025 (if applicable):	***7.8%***	*Requisition funding is 78.9% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $3,911 (0.6%) due mainly to savings in vehicle, travel, staff training, electricity and equipment purchases, partially offset by higher honorarium pay. This variance will be moved to Capital Reserve, which has an expected year end balance of $70,188 before this transfer.

1.352 - South Galiano Fire Protection	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Honorarium and Call Out Pay	206,840	230,000	305,750	-	-	305,750	320,140	334,946	349,079	356,957
Travel - Vehicles	29,500	21,745	30,030	-	-	30,030	30,630	31,240	31,870	32,510
Insurance	17,662	18,680	9,123	-	-	9,123	9,465	9,830	10,209	10,603
Staff Development	32,030	24,000	32,610	-	-	32,610	33,260	33,930	34,610	35,300
Maintenance	20,040	21,000	20,410	-	-	20,410	20,820	21,230	21,660	22,090
Internal Allocations	17,754	17,754	18,559	-	-	18,559	18,893	19,271	19,656	20,049
Operating Supplies and Other	46,650	38,386	47,660	-	-	47,660	48,590	49,560	50,540	51,540
TOTAL OPERATING COSTS	**370,476**	**371,565**	**464,142**	**-**	**-**	**464,142**	**481,798**	**500,007**	**517,624**	**529,049**
*Percentage Increase over prior year			25.3%			25.3%	3.8%	3.8%	3.5%	2.2%
CAPITAL / RESERVE										
Capital Equipment Purchases	10,500	5,500	10,690	-	-	10,690	10,900	11,120	11,340	11,570
Transfer to Capital Reserve Fund	34,510	38,421	35,130	-	-	35,130	35,830	36,550	37,280	38,030
Transfer to Equipment Replacement Fund	78,790	78,790	70,030	-	-	70,030	71,430	72,860	74,320	75,810
TOTAL CAPITAL / RESERVE	**123,800**	**122,711**	**115,850**	**-**	**-**	**115,850**	**118,160**	**120,530**	**122,940**	**125,410**
MFA DEBT										
MFA Debt Reserve Fund	700	700	820	-	-	820	820	820	820	820
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	**141,727**	**141,727**	**141,847**	**-**	**-**	**141,847**	**141,847**	**141,847**	**141,847**	**141,847**
TOTAL COSTS	**636,003**	**636,003**	**721,839**	**-**	**-**	**721,839**	**741,805**	**762,384**	**782,411**	**796,306**
*Percentage Increase over prior year			13.5%			13.5%	2.8%	2.8%	2.6%	1.8%
Internal Recoveries	-	-	(46,980)	-	-	(46,980)	(50,950)	(55,040)	(58,990)	(60,400)
OPERATING LESS RECOVERIES	**636,003**	**636,003**	**674,859**	**-**	**-**	**674,859**	**690,855**	**707,344**	**723,421**	**735,906**
FUNDING SOURCES (REVENUE)										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,420)	(1,420)	(1,550)	-	-	(1,550)	(1,540)	(1,540)	(1,540)	(1,540)
TOTAL REVENUE	**(142,447)**	**(142,447)**	**(142,577)**	**-**	**-**	**(142,577)**	**(142,567)**	**(142,567)**	**(142,567)**	**(142,567)**
REQUISITION	**(493,556)**	**(493,556)**	**(532,282)**	**-**	**-**	**(532,282)**	**(548,288)**	**(564,777)**	**(580,854)**	**(593,339)**
*Percentage increase over prior year										
Requisition			7.8%			7.8%	3.0%	3.0%	2.8%	2.1%
Parcel Tax			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
Combined			**6.1%**			**6.1%**	**2.4%**	**2.4%**	**2.3%**	**1.7%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.352 South Galiano Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$45,200	$91,000	$44,700	$10,000	$10,000	$0	$155,700
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$120,000	$120,000	$0	$0	$0	$0	$120,000
		$165,200	**$211,000**	**$44,700**	**$10,000**	**$10,000**	**$0**	**$275,700**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$5,000	$5,000	$0	$0	$0	$0	$5,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$125,200	$136,000	$9,700	$10,000	$10,000	$0	$165,700
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$35,000	$70,000	$35,000	$0	$0	$0	$105,000
		$165,200	**$211,000**	**$44,700**	**$10,000**	**$10,000**	**$0**	**$275,700**

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 #: 1.352

Service Name: South Galiano Fire

				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
23-01	Replacement	Turn out Gear	Turn out gear	$ 30,700	E	ERF	$ 5,200	$ 16,000	$ 4,700	$ 5,000	$ 5,000	$ -	$ 30,700
23-02	Replacement	Replace firehose	To replace existing firehose	$ 20,000	E	ERF	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 20,000
24-02	New	Structure Protection Unit	Trailer for WUI Sprinkler kits (Firesmart Structure Protection Trailer)	$ 20,000	V	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	New	Water Storage	Water Storage Phases 1, 2 and 3	$ 105,000	E	Res	$ 35,000	$ 70,000	$ 35,000	$ -	$ -	$ -	$ 105,000
25-03	Replacement	Command Unit	Replacement of Command Unit (2004 GMC)	$ 115,000	V	ERF	$ 115,000	$ 115,000	$ -	$ -	$ -	$ -	$ 115,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 290,700**				**$ 211,000**	**$ 44,700**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 275,700**

Service: **1.352** **South Galiano Fire**

Project Number	23-01	**Capital Project Title**	Turn out Gear	**Capital Project Description**	Turn out gear
Project Rationale					

Project Number	23-02	**Capital Project Title**	Replace firehose	**Capital Project Description**	To replace existing firehose
Project Rationale					

Project Number	24-02	**Capital Project Title**	Structure Protection Unit	**Capital Project Description**	Trailer for WUI Sprinkler kits (Firesmart Structure Protection Trailer)
Project Rationale					

Project Number	25-01	**Capital Project Title**	Water Storage	**Capital Project Description**	Water Storage Phases 1, 2 and 3
Project Rationale					

Service:	1.352	South Galiano Fire	

Project Number	25-03	**Capital Project Title**	Command Unit	**Capital Project Description**	Replacement of Command Unit (2004 GMC)
Project Rationale					

South Galiano Fire Protection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	127,704	61,734	123,464	186,324	250,644	326,454
Capital Reserve Fund	70,188	35,318	36,148	72,698	109,978	148,008
Total	**197,892**	**97,052**	**159,612**	**259,022**	**360,622**	**474,462**

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Equipment Replacement Fund

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101431	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	48,914	127,704	61,734	123,464	186,324	250,644
Transfer from Ops Budget	78,790	70,030	71,430	72,860	74,320	75,810
Planned Purchase	-	(136,000)	(9,700)	(10,000)	(10,000)	-
Interest Income	-					
Ending Balance $	**127,704**	**61,734**	**123,464**	**186,324**	**250,644**	**326,454**

Assumptions/Background:

Need to transfer as much as operating budget will allow in order to fund replacement of fire vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund - Bylaw 4635

Reserve established for expenditures for or in respect of capital projects, planning, study, design, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

Reserve Cash Flow

Fund:	**1094**	**Estimated**	**Budget**				
Fund Centre:	**102291**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		35,000	70,188	35,318	36,148	72,698	109,978
Transfer from Ops Budget		34,510	35,130	35,830	36,550	37,280	38,030
Planned Purchase		-	(70,000)	(35,000)	-	-	-
Interest Income		678					
Ending Balance $		**70,188**	**35,318**	**36,148**	**72,698**	**109,978**	**148,008**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Fire Protection

EAC Review

OCTOBER 2025

Service: 1.356 Pender Island Fire **Committee: Electoral Area**

DEFINITION:

A specified area established to provide fire protection and emergency response on a volunteer basis to Pender Islands.
Local Service Bylaw No. 2050 (October 28, 1992). Amended by Bylaw No. 3015 (November 29, 2002) to increase the levy rate to $1.87. Amended by Bylaw No. 3283 to change the name and geographical area to include both North and South Pender Islands to create one fire service area known as the Pender Islands Fire Protection & Emergency Response Service. This Amendment also decreased the levy to $0.92. Amended by Bylaw No. 3994 to increase the levy rate to $0.998.

PARTICIPATION:

On all lands and improvements on the basis of taxable hospital district assessments. Local Service Area #18 - J(764).

MAXIMUM LEVY:

Greater of $918,000 or $0.998 / $1,000.

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.356 Pender Fire Protection

	Total Expenditure		Comments
2025 Budget	**1,479,126**		
Other Changes:			
Standard Overhead Allocation	2,816	0.2%	Increase in 2025 operating costs
3rd Party Payments	107,132	7.2%	Increase in 2026 contributions to the society
Reserve Transfers	17,492	1.2%	Increase in transfers to ERF ($8,746) and to CRF ($8,746)
Debt Costs	(16,665)	-1.1%	Expiry of debt
2025 one-time deficit	(11,560)	-0.8%	One-time deficit carryover from 2024 to 2025
Other Costs	171	0.0%	
Total Other Changes	99,386		
2025 Budget	**1,578,512**		

Summary of % Expense Increase	
Standard Overhead Allocation	0.2%
3rd Party Payments	7.2%
Reserve Transfers	1.2%
Debt Costs	-1.1%
Balance of increase	-0.8%
% expense increase from 2025:	***6.7%***
% Requisition increase from 2025 (if applicable):	***8.6%***

Requisition funding is 91.1% of service revenue

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $8,210 (0.6%) due mainly to higher than expected vehicle costs. The deficit will decrease the Equipment Replacement Fund ($4,105) and Capital Reserve ($4,105) transfers which have expected year end balances of $239,725 and $51,103 after this decrease.

1.356 - Pender Fire Protection	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET REQUEST CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Travel - Vehicles	13,660	23,000	13,910	-	-	13,910	14,190	14,470	14,760	15,060
Insurance	13,832	13,832	13,413	-	-	13,413	14,084	14,788	15,527	16,303
Payment - Fire Protection Society	1,051,142	1,051,142	1,158,274	-	-	1,158,274	1,187,497	1,210,769	1,234,624	1,258,696
Allocations	54,816	54,816	57,632	-	-	57,632	58,669	59,842	61,039	62,260
Operating - Other	19,180	18,050	19,520	-	-	19,520	19,910	20,310	20,720	21,140
TOTAL OPERATING COSTS	**1,152,630**	**1,160,840**	**1,262,749**	**-**	**-**	**1,262,749**	**1,294,350**	**1,320,179**	**1,346,670**	**1,373,459**
*Percentage Increase over prior year			9.6%			9.6%	2.5%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	101,670	97,565	110,416	-	-	110,416	112,949	115,237	117,501	119,923
Transfer to Capital Reserve Fund	101,670	97,565	110,416	-	-	110,416	112,949	115,237	117,501	119,923
TOTAL CAPITAL / RESERVE	**203,340**	**195,130**	**220,832**	**-**	**-**	**220,832**	**225,898**	**230,474**	**235,002**	**239,846**
Debt Costs	111,596	111,596	94,931	-	-	94,931	-	-	-	-
TOTAL COSTS	**1,467,566**	**1,467,566**	**1,578,512**	**-**	**-**	**1,578,512**	**1,520,248**	**1,550,653**	**1,581,672**	**1,613,305**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	11,560	11,560	-	-	-	-	-	-	-	-
Transfer from Reserve Fund	(111,596)	(111,596)	(94,931)	-	-	(94,931)	-	-	-	-
Grants in Lieu of Taxes	(11,786)	(11,786)	(12,000)	-	-	(12,000)	(12,240)	(12,480)	(12,730)	(12,980)
Other Income	(1,640)	(1,640)	(1,670)	-	-	(1,670)	(1,710)	(1,750)	(1,790)	(1,830)
TOTAL REVENUE	**(113,462)**	**(113,462)**	**(108,601)**	**-**	**-**	**(108,601)**	**(13,950)**	**(14,230)**	**(14,520)**	**(14,810)**
REQUISITION	**(1,354,104)**	**(1,354,104)**	**(1,469,911)**	**-**	**-**	**(1,469,911)**	**(1,506,298)**	**(1,536,423)**	**(1,567,152)**	**(1,598,495)**
*Percentage increase over prior year Requisition			8.6%			8.6%	2.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.356 Pender Island Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$30,000	$0	$10,000	$0	$7,500	$47,500
	Equipment	$0	$155,000	$35,000	$106,000	$155,000	$750,000	$1,201,000
	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
		$0	**$185,000**	**$35,000**	**$116,000**	**$155,000**	**$757,500**	**$1,248,500**
	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	$155,000	$35,000	$106,000	$155,000	$750,000	$1,201,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$30,000	$0	$10,000	$0	$7,500	$47,500
		$0	**$185,000**	**$35,000**	**$116,000**	**$155,000**	**$757,500**	**$1,248,500**

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 #: 1.356

Service Na Pender Island Fire

				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
20-01	Replacement	Gas Detectors -replace-ERF13	Replacement of ancillary equipment	$ 10,000	E	ERF	$ -	$ -	$ -	$ 6,000	$ -	$ -	$ 6,000
20-12	Renewal	Hall 2 Upgrades-CCF10	Hall 2 Improvements and Upgrades	$ 50,000	B	Res	$ -	$ 10,000	$ -	$ 2,500	$ -	$ 2,500	$ 15,000
20-13	Renewal	Hall 1 Upgrades-CCF13	Hall 1 Improvements and Upgrades	$ 60,500	B	Res	$ -	$ 10,000	$ -	$ 5,000	$ -	$ 2,500	$ 17,500
21-01	Renewal	Hall 3 Upgrades-CCF11	Hall 3 Improvements and Upgrades	$ 45,000	B	Res	$ -	$ 10,000	$ -	$ 2,500	$ -	$ 2,500	$ 15,000
21-02	Replacement	Fire hoses-ERF12	Firefighting equipment replacement	$ 10,000	E	ERF	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
21-03	Replacement	Turnout gear-ERF1	Firefighting equipment replacement	$ 94,000	E	ERF	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
25-01	Replacement	Replace R38 Unit 804-ERF6	Replace R38 Unit 804	$ 150,000	E	ERF	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000
26-02	Replacement	Training SCBA's (Used G1's)-ERF16	Firefighting equipment replacement	$ 80,000	E	ERF	$ -	$ 80,000	$ -	$ -	$ -		$ 80,000
26-03	Replacement	Tender 1 Upgrade Unit 1051 2026-ER5	Tender 1 Upgrade Unit 1051	$ 50,000	E	ERF	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-01	Replacement	Replace Rescue Equipment- ERF9	Rescue Equipment	$ 10,000	E	ERF	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
28-01	Replacement	Replace Utility 1 Unit 18007-ERF10	Replace Utility 1 Unit 18007	$ 100,000	E	ERF	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
30-01	Replacement	Replace Engine 3 Unit 966 2030-ERF17	Replace Engine 3 Unit 966	$ 750,000	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 750,000	$ 750,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,409,500**				**$ 185,000**	**$ 35,000**	**$ 116,000**	**$ 155,000**	**$ 757,500**	**$ 1,248,500**

Service: **1.356** **Pender Island Fire**

Project Number	20-01	**Capital Project Title**	Gas Detectors -replace-ERF13	**Capital Project Description**	Replacement of ancillary equipment
Project Rationale					

Project Number	20-12	**Capital Project Title**	Hall 2 Upgrades-CCF10	**Capital Project Description**	Hall 2 Improvements and Upgrades
Project Rationale					

Project Number	20-13	**Capital Project Title**	Hall 1 Upgrades-CCF13	**Capital Project Description**	Hall 1 Improvements and Upgrades
Project Rationale					

Project Number	21-01	**Capital Project Title**	Hall 3 Upgrades-CCF11	**Capital Project Description**	Hall 3 Improvements and Upgrades
Project Rationale					

Service: **1.356** **Pender Island Fire**

Project Number	21-02	**Capital Project Title**	Fire hoses-ERF12	**Capital Project Description**	Firefighting equipment replacement
Project Rationale					

Project Number	21-03	**Capital Project Title**	Turnout gear-ERF1	**Capital Project Description**	Firefighting equipment replacement
Project Rationale					

Project Number	25-01	**Capital Project Title**	Replace R38 Unit 804-ERF6	**Capital Project Description**	Replace R38 Unit 804
Project Rationale					

Project Number	26-02	**Capital Project Title**	Training SCBA's (Used G1's)-ERF16	**Capital Project Description**	Firefighting equipment replacement
Project Rationale					

Service:	1.356	Pender Island Fire

Project Number	26-03	**Capital Project Title**	Tender 1 Upgrade Unit 1051 2026-ER5	**Capital Project Description**	Tender 1 Upgrade Unit 1051
Project Rationale					

Project Number	27-01	**Capital Project Title**	Replace Rescue Equipment- ERF9	**Capital Project Description**	Rescue Equipment
Project Rationale					

Project Number	28-01	**Capital Project Title**	Replace Utility 1 Unit 18007-ERF10	**Capital Project Description**	Replace Utility 1 Unit 18007
Project Rationale					

Project Number	30-01	**Capital Project Title**	Replace Engine 3 Unit 966 2030-ERF17	**Capital Project Description**	Replace Engine 3 Unit 966
Project Rationale					

Pender Fire Protection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	51,103	31,519	44,468	24,705	17,206	29,629
Equipment Replacement Fund	239,725	200,210	378,159	512,396	599,897	69,820
Total	**290,828**	**231,729**	**422,627**	**537,101**	**617,103**	**99,449**

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund: **1013**	**Estimated**	**Budget**				
Fund Centre: **101357**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	83,886	51,103	31,519	44,468	24,705	17,206
Transfer from Ops Budget	97,565	110,416	112,949	115,237	117,501	119,923
Transfer to Cap Fund	(35,000)	(30,000)	-	(10,000)	-	(7,500)
Transfer to ERF	(100,000)	(100,000)	(100,000)	(125,000)	(125,000)	(100,000)
Interest Income*	4,652					
Ending Balance $	**51,103**	**31,519**	**44,468**	**24,705**	**17,206**	**29,629**

Assumptions/Background:

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

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

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

For replacement of firefighting equipment and vehicles
ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

Reserve Cash Flow

Fund: 1022	**Estimated**	**Budget**				
Fund Centre: 101433	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	158,756	239,725	200,210	378,159	512,396	599,897
Expenditures (Based on Capital Plan)	(5,000)	(155,000)	(35,000)	(106,000)	(155,000)	(750,000)
Transfer from Ops Budget	97,565	110,416	112,949	115,237	117,501	119,923
Transfer from Capital Reserve Fund	100,000	100,000	100,000	125,000	125,000	100,000
Transfer to OPEX to pay ST Loan	(111,596)	(94,931)	-	-	-	-
Interest Income	-					
Ending Balance $	**239,725**	**200,210**	**378,159**	**512,396**	**599,897**	**69,820**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

North Galiano Fire Protection

EAC Review

OCTOBER 2025

Service:	1.359	North Galiano Fire	Committee: Electoral Area

DEFINITION:

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to $1.60. Amended by Bylaw No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 (December 12, 2012).

MAXIMUM LEVY:

Greater of $267,000 or $1.60 / $1,000 of actual assessment.

COMMISSION:

North Galiano Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:	Expired	$100,000

FUNDING:

Requisition and parcel tax.

1.359 - North Galiano Fire Protection	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Honoraria	169,360	156,295	139,430	-	(5,890)	133,540	142,916	146,487	149,737	153,054
Travel - Vehicles	20,080	16,432	20,440	-	-	20,440	20,850	21,270	21,690	22,120
Insurance	7,612	7,262	4,523	-	-	4,523	4,747	4,982	5,228	5,487
Maintenance	4,810	4,810	4,890	-	-	4,890	4,990	5,090	5,200	5,310
Staff Training & Development	13,660	13,660	13,910	-	-	13,910	14,190	14,470	14,760	15,060
Internal Allocations	13,615	13,615	60,600	-	-	60,600	64,816	69,183	73,416	75,114
Operating - Supplies	25,040	25,040	15,320	-	-	15,320	15,620	15,940	16,260	16,580
Operating - Other	18,010	17,780	18,440	-	-	18,440	18,800	19,170	19,550	19,930
TOTAL OPERATING COSTS	**272,187**	**254,894**	**277,553**	**-**	**(5,890)**	**271,663**	**286,929**	**296,592**	**305,841**	**312,655**
*Percentage Increase over prior year			2.0%		-2.2%	-0.2%	5.6%	3.4%	3.1%	2.2%
DEBT / CAPITAL / RESERVES										
Capital Equipment Purchases	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	20,000	20,000
Transfer to Equipment Replacement Fund	5,000	23,523	5,090	34,910	-	40,000	40,800	41,620	54,780	52,445
MFA Debt Reserve Fund	220	220	250	-	-	250	250	250	120	-
MFA Debt Principal	30,599	30,599	30,599	-	-	30,599	30,599	30,599	15,031	-
MFA Debt Interest	25,764	25,764	25,764	-	-	25,764	25,764	25,764	6,328	-
TOTAL DEBT / RESERVES	**66,583**	**85,106**	**66,793**	**34,910**	**-**	**101,703**	**102,603**	**103,523**	**101,659**	**77,955**
TOTAL COSTS	**338,770**	**340,000**	**344,346**	**34,910**	**(5,890)**	**373,366**	**389,532**	**400,115**	**407,500**	**390,610**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	(24,440)	-
Grants in lieu of Taxes	(785)	(785)	(800)	-	-	(800)	(820)	(840)	(860)	(880)
Other Income	(490)	(1,720)	(520)	-	-	(520)	(530)	(540)	(420)	(310)
TOTAL REVENUE	**(35,715)**	**(36,945)**	**(25,760)**	**-**	**-**	**(25,760)**	**(25,790)**	**(25,820)**	**(25,720)**	**(1,190)**
REQUISITION	**(303,055)**	**(303,055)**	**(318,586)**	**(34,910)**	**5,890**	**(347,606)**	**(363,742)**	**(374,295)**	**(381,780)**	**(389,420)**
*Percentage increase over prior year Requisition			5.1%	11.5%	-1.9%	14.7%	4.6%	2.9%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.359 North Galiano Fire	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$20,000	$20,000	$0	$0	$0	$0	$20,000
	Equipment	$180,000	$180,000	$0	$0	$0	$0	$180,000
	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
		$200,000	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
	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	$180,000	$180,000	$0	$0	$0	$0	$180,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$20,000	$0	$0	$0	$0	$20,000
		$200,000	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**

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

2026 - 2030

Service #: 1.359

Service Name: North Galiano Fire

				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
25-01	Replacement	SCBA Replacement	NGVFD SCBA Replacement	$ 170,000	E	ERF	$ 170,000	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
25-02	New	#1 Hall Cook Road Improvements	Feasibility and design project - mezzanine and gear room updates	$ 20,000	B	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-03	New	Safety Equipment	Safety Equipment	$ 10,000	E	ERF	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 200,000**				**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Service:	**1.359**	**North Galiano Fire**

Project Number	25-01	**Capital Project Title**	SCBA Replacement	**Capital Project Description**	NGVFD SCBA Replacement
Project Rationale					

Project Number	25-02	**Capital Project Title**	#1 Hall Cook Road Improvements	**Capital Project Description**	Feasibility and design project - mezzanine and gear room updates
Project Rationale	Compliance with Worksafe BC - Vehicle Exhaust and separation of work spaces from apparatus floor				

Project Number	25-03	**Capital Project Title**	Safety Equipment	**Capital Project Description**	Safety Equipment
Project Rationale					

North Galiano Fire Protection
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	118,676	98,676	98,676	98,676	118,676	138,676
Equipment Replacement Fund	233,380	93,380	134,180	175,800	230,580	283,025
Total	**352,056**	**192,056**	**232,856**	**274,476**	**349,256**	**421,701**

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3995

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: 1085	Estimated	Budget				
Fund Centre: 102137	2025	2026	2027	2028	2029	2030
Beginning Balance	113,920	118,676	98,676	98,676	98,676	118,676
Transfer from Ops Budget	-	-	-	-	20,000	20,000
Transfer to Cap Fund	-	(20,000)	-	-	-	-
Interest Income*	4,756					
Ending Balance $	**118,676**	**98,676**	**98,676**	**98,676**	**118,676**	**138,676**

Assumptions/Background:
Gradual increase in fund as per long term plan
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Equipment Replacement Fund

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101435**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		228,380	233,380	93,380	134,180	175,800	230,580
Transfer from Ops Budget		5,000	40,000	40,800	41,620	54,780	52,445
Planned Purchase		-	(180,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**233,380**	**93,380**	**134,180**	**175,800**	**230,580**	**283,025**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Fire Protection

EAC Review

OCTOBER 2025

Service: 1.363 **Saturna Fire Protection** **Committee: Electoral Area**

DEFINITION:

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999).
Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

MAXIMUM LEVY:

Greater of $73,500 or $0.85 / $1,000 of actual assessment.

FUNDING:

Requisition

1.363 - Saturna Fire Protection	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payment - Fire Protection Society	330,000	330,000	335,940	4,060	-	340,000	345,900	346,015	346,122	346,234
Operating - Other	7,571	7,571	8,054	-	-	8,054	8,241	8,446	8,659	8,877
TOTAL COSTS	**337,571**	**337,571**	**343,994**	**4,060**	**-**	**348,054**	**354,141**	**354,461**	**354,781**	**355,111**
*Percentage Increase over prior year			1.9%	1.2%		3.1%	1.7%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	380	(380)	-	-	(380)	-	-	-	-
Balance c/fwd from 2024 to 2025	(313)	(313)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(15,329)	(15,329)	(15,600)	-	-	(15,600)	(15,910)	(16,230)	(16,550)	(16,880)
Interest Income	(20)	(400)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(15,662)**	**(15,662)**	**(16,000)**	**-**	**-**	**(16,000)**	**(15,930)**	**(16,250)**	**(16,570)**	**(16,900)**
REQUISITION	**(321,909)**	**(321,909)**	**(327,994)**	**(4,060)**	**-**	**(332,054)**	**(338,211)**	**(338,211)**	**(338,211)**	**(338,211)**
*Percentage increase over prior year Requisition			1.9%	1.3%		3.2%	1.9%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Electoral Area Fire Services

EAC Review

OCTOBER 2025

Service: 1.369 **Electoral Area Fire Services** **Committee: Electoral Area**

DEFINITION:

Service may undertake or cause to be undertaken for one or more electoral areas or defined areas thereof a program of fire regulation and may fix the terms and conditions under which the program will be provided, and, without limiting the generality of the foregoing, may, by bylaw, undertake different programs for different electoral areas or defined areas thereof (Juan de Fuca and Southern Gulf Islands).

PARTICIPATION:

Fire Service Areas within Juan de Fuca and Southern Gulf Islands Electoral Areas

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

1.369 - Electoral Area Fire Services	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Fire Services Compliance and Coordination	80,000	80,000	35,630	35,000	-	70,630	107,040	109,180	111,360	113,590
Wages & Salaries	260,310	260,310	284,807	-	-	284,807	293,050	301,528	308,732	316,104
Contract for Service	30,250	29,000	30,800	-	-	30,800	31,420	32,050	32,690	33,340
Staff Training & Development	5,500	5,000	5,600	-	-	5,600	5,710	5,820	5,940	6,060
Software Licenses	2,130	2,576	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	107,852	107,852	111,460	-	3,604	115,064	113,640	115,917	118,235	120,603
Operating - Other	2,950	3,754	3,008	-	-	3,008	3,070	3,130	3,188	3,248
TOTAL OPERATING COSTS	**488,992**	**488,492**	**473,805**	**35,000**	**3,604**	**512,409**	**556,480**	**570,225**	**582,795**	**595,645**
*Percentage Increase over prior year			-3.1%	7.2%	0.7%	4.8%	8.6%	2.5%	2.2%	2.2%
CAPITAL / RESERVE										
Equipment Purchases	2,500	3,000	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Transfer to Operating Reserve Fund	-	-	-	-	-	-	2,360	5,455	4,445	3,385
TOTAL CAPITAL / RESERVE	**2,500**	**3,000**	**2,500**	**-**	**-**	**2,500**	**4,860**	**7,955**	**6,945**	**5,885**
TOTAL COSTS	**491,492**	**491,492**	**476,305**	**35,000**	**3,604**	**514,909**	**561,340**	**578,180**	**589,740**	**601,530**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(90,604)	(90,604)	(10,095)	-	(3,604)	(13,699)	-	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(90,724)**	**(90,724)**	**(10,215)**	**-**	**(3,604)**	**(13,819)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(400,768)**	**(400,768)**	**(466,090)**	**(35,000)**	**-**	**(501,090)**	**(561,220)**	**(578,060)**	**(589,620)**	**(601,410)**
*Percentage increase over prior year Requisition			16.3%	8.7%		25.0%	12.0%	3.0%	2.0%	2.0%
Salaried Positions FTE's	2.0		2.0			2.0	2.0	2.0	2.0	2.0

Reserve Schedule

Reserve Fund: 1.369 Electoral Area Fire Services - Operating Reserve Fund

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105404	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	121,461	35,907	22,208	24,568	30,023	34,468
Transfer from Ops Budget	-	-	2,360	5,455	4,445	3,385
Return of Project Surplus	-					
Transfer to Ops Budget	(90,604)	(13,699)	-	-	-	-
Interest Income*	5,050					
Ending Balance $	**35,907**	**22,208**	**24,568**	**30,023**	**34,468**	**37,853**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Emergency Program (SGI)

EAC Review

OCTOBER 2025

Service: **1.373** **SGI Emergency Program** **Committee: Electoral Area**

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.
Establishment Bylaw No. 2656 (November, 1998).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

Governed by Bylaw #3445, this service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Manager of Electoral Area Fire and Emergency Programs has immediate operational responsibility.

The Southern Gulf Islands Emergency Management Commission (SGIEMC) advises the service.

PARTICIPATION:

The service and participating area shall be coterminous with the Electoral Area of Southern Gulf Islands.

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.373 SGI Emergency Program

	Total Expenditure	Comments
2025 Budget	**332,706**	
Other Changes:		
Equipment Maintenance	(50,000)	One-time 2025 costs for assessment and servicing of generators
Increase in wages and honoraria	14,390	
Decrease in Grant Programs	(25,280)	Realignment of budget with expected future grant programs
Transfer to reserves	(14,600)	Reduction in transfers to ORF ($9,600) and CRF ($5,000)
Other Costs	12,399	Other costs such as travel, telecommunication, supplies and software licences
Total Other Changes	(63,091)	
2026 Budget	**269,615**	

Summary of % Expense Change		
One-time 2025 equipment maintenance	-15.0%	
Transfer to Reserves	-4.4%	
Balance of increase	0.5%	
% expense change from 2025:	***-19.0%***	
% Requisition increase from 2025 (if applicable):	***4.7%***	*Requisition funding is (99.0)% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected

1.373 - Emergency Program (SGI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Travel Expense	6,960	8,487	9,940	-	-	9,940	10,140	10,340	10,550	10,770
Wages & Honoraria	101,960	118,539	116,350	-	-	116,350	118,680	121,050	123,470	125,940
Staff Training & Development	4,280	4,628	4,360	-	-	4,360	4,450	4,540	4,630	4,720
Grant Programs	55,280	32,000	30,000	-	-	30,000	30,600	31,130	31,470	31,820
Payments to 3rd Parties	2,100	2,100	2,130	-	-	2,130	2,170	2,220	2,270	2,320
Supplies	21,210	18,038	21,330	-	-	21,330	21,597	21,940	22,380	22,820
Allocations	12,736	12,736	12,155	-	-	12,155	12,374	12,622	12,874	13,131
Other Operating Expenses	113,580	118,578	73,350	-	-	73,350	74,989	76,665	78,458	80,299
TOTAL OPERATING COSTS	**318,106**	**315,106**	**269,615**	**-**	**-**	**269,615**	**275,000**	**280,507**	**286,102**	**291,820**
*Percentage Increase over prior year						-15.2%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	5,000	5,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	9,600	9,600	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**14,600**	**14,600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**332,706**	**329,706**	**269,615**	**-**	**-**	**269,615**	**275,000**	**280,507**	**286,102**	**291,820**
FUNDING SOURCES (REVENUE)										
Transfer From Operating Reserve	(75,000)	(72,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,508)	(2,508)	(2,550)	-	-	(2,550)	(2,600)	(2,650)	(2,700)	(2,750)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(77,608)**	**(74,608)**	**(2,650)**	**-**	**-**	**(2,650)**	**(2,700)**	**(2,750)**	**(2,800)**	**(2,850)**
REQUISITION	**(255,098)**	**(255,098)**	**(266,965)**	**-**	**-**	**(266,965)**	**(272,300)**	**(277,757)**	**(283,302)**	**(288,970)**
*Percentage increase over prior year Requisition						4.7%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.373 SGI Emergency Program	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$78,000	$78,000	$0	$0	$0	$0	$78,000
	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
		$78,000	**$78,000**	**$0**	**$0**	**$0**	**$0**	**$78,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$53,000	$53,000	$0	$0	$0	$0	$53,000
	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	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$25,000	$25,000	$0	$0	$0	$0	$25,000
		$78,000	**$78,000**	**$0**	**$0**	**$0**	**$0**	**$78,000**

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

2026 - 2030

Service #: 1.373

Service Name: SGI Emergency Program

				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
21-01	New	Shipping Containers	Shipping Container storage for emergency program	$ 60,000	E	Cap	$ 53,000	$ 53,000	$ -	$ -	$ -	$ -	$ 53,000
24-01	New	Island Emergency Equipment	Island Emergency Equipment	$ 25,000	E	Res	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 85,000**			**$ 78,000**	**$ 78,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 78,000**

Service: **1.373** **SGI Emergency Program**

Project Number	21-01	**Capital Project Title**	Shipping Containers	**Capital Project Description**	Shipping Container storage for emergency program
Project Rationale					

Project Number	24-01	**Capital Project Title**	Island Emergency Equipment	**Capital Project Description**	Island Emergency Equipment
Project Rationale					

Emergency Program (SGI)
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	266,768	241,768	241,768	241,768	241,768	241,768
Operating Reserve Fund	262,026	262,026	262,026	262,026	262,026	262,026
Total	**528,794**	**503,794**	**503,794**	**503,794**	**503,794**	**503,794**

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Capital Reserve Fund - Bylaw 2965

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1063	Estimated	Budget				
Fund Centre: 101723	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	251,320	266,768	241,768	241,768	241,768	241,768
Transfer from Ops Budget	5,000	-	-	-	-	-
Transfer from Capital Fund	-					
Planned Expenditures	-	(25,000)	-	-	-	-
Interest Income*	10,448					
Ending Balance $	**266,768**	**241,768**	**241,768**	**241,768**	**241,768**	**241,768**

Assumptions/Backgrounds:
Require sufficient funding to meet long range capital plan
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105401	2025	2026	2027	2028	2029	2030
Beginning Balance	314,358	262,026	262,026	262,026	262,026	262,026
Transfer from Ops Budget	9,600	-	-	-	-	-
Return of Project Surplus	-					
Transfer to Ops Budget	(75,000)	-	-	-	-	-
Interest Income*	13,068					
Ending Balance $	**262,026**	**262,026**	**262,026**	**262,026**	**262,026**	**262,026**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Island Comm. Parks

EAC Review

OCTOBER 2025

Service: 1.465 Saturna Island Community Parks **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Saturna Island (Bylaw No. 2080, December 16, 1992).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4088 - Amends 2080 - March, 2016)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	2,400	2,400	2,440	-	-	2,440	2,490	2,540	2,590	2,640
Supplies	200	200	200	-	-	200	200	200	200	200
Repairs & Maintenance	17,000	17,000	16,124	-	-	16,124	16,442	16,767	17,101	17,433
Allocations	1,416	1,416	1,326	-	-	1,326	1,350	1,377	1,404	1,432
Contingency	1,550	1,550	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Other Operating Expenses	3,950	3,950	4,000	-	-	4,000	4,088	4,176	4,275	4,375
TOTAL OPERATING COSTS	**26,516**	**26,516**	**25,670**	**-**	**-**	**25,670**	**26,180**	**26,700**	**27,240**	**27,780**
*Percentage Increase over prior year			-3.2%			-3.2%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	4,893	4,893	4,980	-	-	4,980	5,080	5,180	5,280	5,390
TOTAL CAPITAL / RESERVE	**4,893**	**4,893**	**4,980**	**-**	**-**	**4,980**	**5,080**	**5,180**	**5,280**	**5,390**
TOTAL COSTS	**31,409**	**31,409**	**30,650**	**-**	**-**	**30,650**	**31,260**	**31,880**	**32,520**	**33,170**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,299)	(1,299)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,466)	(1,466)	(1,490)	-	-	(1,490)	(1,520)	(1,550)	(1,580)	(1,610)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(2,815)**	**(2,815)**	**(1,540)**	**-**	**-**	**(1,540)**	**(1,570)**	**(1,600)**	**(1,630)**	**(1,660)**
REQUISITION	**(28,594)**	**(28,594)**	**(29,110)**	**-**	**-**	**(29,110)**	**(29,690)**	**(30,280)**	**(30,890)**	**(31,510)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.465 Saturna Island Community Parks	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	$52,000	$60,225	$7,502	$4,000	$0	$0	$71,727
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$52,000	**$60,225**	**$7,502**	**$4,000**	**$0**	**$0**	**$71,727**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$2,000	$4,000	$1,727	$0	$0	$0	$5,727
	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	$50,000	$56,225	$5,775	$4,000	$0	$0	$66,000
		$52,000	**$60,225**	**$7,502**	**$4,000**	**$0**	**$0**	**$71,727**

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 #: 1.465

Service Name: Saturna Island Community Parks

PROJECT DESCRIPTION				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
21-01	Renewal	Park upgrades	Improvements to Saturna's 70 acre "Money Watershed and New Park"	$ 16,000	S	Res	$ 4,000	$ 8,000	$ 4,000	$ 4,000	$ -	$ -	$ 16,000
21-02	Renewal	Park upgrades	Replacement of Thomson Park Outhouse + Archeological Assessment	$ 40,000	S	Res	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
21-03	Renewal	Park upgrades	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)	$ 7,500	S	Cap	$ 2,000.00	$ 4,000	$ 1,727	$ -	$ -	$ -	$ 5,727
24-01	Renewal	Park upgrades	Replace Saturna Parks Picnic Tables and Benches	$ 10,000	S	Res	$ 6,000	$ 8,225	$ 1,775	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 73,500**				**$ 60,225**	**$ 7,502**	**$ 4,000**	**$ -**	**$ -**	**$ 71,727**

Service:	1.465	Saturna Island Community Parks

Project Number	21-01
Capital Project Title	Park upgrades
Capital Project Description	Improvements to Saturna's 70 acre "Money Watershed and New Park"
Project Rationale	Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Island Parks and Recreation.

Project Number	21-02
Capital Project Title	Park upgrades
Capital Project Description	Replacement of Thomson Park Outhouse + Archeological Assessment
Project Rationale	

Project Number	21-03
Capital Project Title	Park upgrades
Capital Project Description	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)
Project Rationale	

Project Number	24-01
Capital Project Title	Park upgrades
Capital Project Description	Replace Saturna Parks Picnic Tables and Benches
Project Rationale	

Saturna Island Comm. Parks
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	114,821	63,576	62,881	64,061	69,341	74,731
Land Reserve Fund	3,810	3,810	3,810	3,810	3,810	3,810
Total	**118,631**	**67,386**	**66,691**	**67,871**	**73,151**	**78,541**

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1036	Estimated	Budget				
Fund Centre: 101380	2025	2026	2027	2028	2029	2030
Beginning Balance	105,540	114,821	63,576	62,881	64,061	69,341
Transfer from Ops Budget	4,893	4,980	5,080	5,180	5,280	5,390
Transfer from CAP Fund	-					
Transfer to Cap Fund	-	(56,225)	(5,775)	(4,000)	-	-
Interest Income*	4,388					
Ending Balance $	**114,821**	**63,576**	**62,881**	**64,061**	**69,341**	**74,731**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: 1018	Estimated	Budget				
Fund Centre: 101361	2025	2026	2027	2028	2029	2030
Beginning Balance	3,658	3,810	3,810	3,810	3,810	3,810
Transfer from Ops Budget	-	-	-	-	-	-
Interest Income*	152					
Ending Balance $	**3,810**	**3,810**	**3,810**	**3,810**	**3,810**	**3,810**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Saturna Island Comm. Recreation

EAC Review

OCTOBER 2025

Service: 1.468 **Saturna Island Community Recreation** **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Saturna Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $17,237 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Recreation Programs	16,664	16,664	13,353	-	-	13,353	13,580	13,862	14,132	14,412
Special Events	1,200	1,200	1,220	-	-	1,220	1,240	1,260	1,290	1,320
Allocations	1,009	1,009	1,044	-	-	1,044	1,063	1,084	1,106	1,128
Other Operating Expenses	2,005	2,005	2,050	-	-	2,050	2,087	2,124	2,172	2,220
TOTAL OPERATING COSTS	**20,878**	**20,878**	**17,667**	**-**	**-**	**17,667**	**17,970**	**18,330**	**18,700**	**19,080**
*Percentage Increase over prior year			-15.4%			-15.4%	1.7%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	57	(57)	-	-	(57)	-	-	-	-
Balance c/fwd from 2024 to 2025	(3,576)	(3,576)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(768)	(768)	(780)	-	-	(780)	(800)	(820)	(840)	(860)
Revenue - Other	(20)	(77)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(4,364)**	**(4,364)**	**(857)**	**-**	**-**	**(857)**	**(820)**	**(840)**	**(860)**	**(880)**
REQUISITION	**(16,514)**	**(16,514)**	**(16,810)**	**-**	**-**	**(16,810)**	**(17,150)**	**(17,490)**	**(17,840)**	**(18,200)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Mayne Island Community Parks

EAC Review

OCTOBER 2025

Service: **1.475** **Mayne Island Community Parks** **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Mayne Island (Bylaw No. 1602, January 13, 1988).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4089 - Amends 1602 - March 2016)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Supplies	3,040	3,040	3,090	-	-	3,090	3,160	3,230	3,300	3,370
Repairs, Maintenance, & Improvements	50,960	50,960	51,880	-	-	51,880	52,920	53,970	55,050	56,150
Allocations	6,143	6,143	6,355	-	-	6,355	6,478	6,611	6,746	6,882
First Nations Cultural Monitor Contingency	5,450	5,450	5,550	-	-	5,550	5,660	5,770	5,890	6,010
Other Operating Expenses	15,900	15,900	15,910	-	-	15,910	16,318	16,755	17,212	17,678
TOTAL OPERATING COSTS	**81,493**	**81,493**	**82,785**	**-**	**-**	**82,785**	**84,536**	**86,336**	**88,198**	**90,090**
*Percentage Increase over prior year			1.6%			1.6%	2.1%	2.1%	2.2%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	19,060	28,060	19,400	-	-	19,400	19,790	20,190	20,590	21,000
TOTAL COSTS	**100,553**	**109,553**	**102,185**	**-**	**-**	**102,185**	**104,326**	**106,526**	**108,788**	**111,090**
FUNDING SOURCES (REVENUE)										
Rentals	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(70)	(70)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(230)	(9,230)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(300)**	**(9,300)**	**(300)**	**-**	**-**	**(300)**	**(300)**	**(300)**	**(300)**	**(300)**
REQUISITION	**(100,253)**	**(100,253)**	**(101,885)**	**-**	**-**	**(101,885)**	**(104,026)**	**(106,226)**	**(108,488)**	**(110,790)**
*Percentage increase over prior year Requisition			1.6%			1.6%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.475 Mayne Island Community Parks	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$92,734	$110,734	$0	$0	$0	$0	$110,734
	Equipment	$9,500	$18,500	$0	$0	$0	$0	$18,500
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$31,000	$31,000	$0	$0	$0	$0	$31,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$133,234	**$160,234**	**$0**	**$0**	**$0**	**$0**	**$160,234**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$26,734	$26,734	$0	$0	$0	$0	$26,734
	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	$106,500	$133,500	$0	$0	$0	$0	$133,500
		$133,234	**$160,234**	**$0**	**$0**	**$0**	**$0**	**$160,234**

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 #: 1.475

Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				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
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	$ 123,000	B	Res	$ 70,000	$ 88,000	$ -	$ -	$ -	$ -	$ 88,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional $20K)		B	Cap	$ 19,734	$ 19,734	$ -	$ -	$ -	$ -	$ 19,734
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	$ 3,000	B	Cap	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	$ 2,000	S	Cap	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
24-02	Renewal	Miners Bay parking wall	Instal a retaining wall in front of the street parking	$ 2,000	S	Cap	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-04	New	Miners Bay bike repair station	Install bike repair station	$ 2,500	E	Res	$ 2,500	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
25-05	New	Miners Bay bike rack	Install additional bike rack	$ 2,000	E	Res	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	$ 5,000	E	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	$ 7,000	S	Res	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	$ 4,000	E	Res	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	$ 5,000	E	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	$ 5,000	S	Res	$ 5,000.00	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
													$ -
													$ -
			Grand Total	**$ 175,500**				**$ 160,234**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 160,234**

Service: **1.475** **Mayne Island Community Parks**

Project Number	22-02	**Capital Project Title**	Fitness Circuit & Putting Green	**Capital Project Description**	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	**Capital Project Title**	Dinner Bay water; pumphouse upgrade	**Capital Project Description**	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion ($8,000) Also the water line between the Japanese Garden and the park needs to be replaced as it is leaking ($2,000)				

Project Number	23-02	**Capital Project Title**	Dinner Bay washrooms	**Capital Project Description**	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@$300)				

Project Number	23-06	**Capital Project Title**	Vulture Ridge Summit	**Capital Project Description**	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Service: **1.475** **Mayne Island Community Parks**

Project Number	24-02	**Capital Project Title**	Miners Bay parking wall	**Capital Project Description**	Instal a retaining wall in front of the street parking
Project Rationale					

Project Number	25-01	**Capital Project Title**	Dinner Bay well pumps	**Capital Project Description**	Replace two well pumps
Project Rationale	The existing pump house is old and needs to be rebuilt to ensure adequate insulation and protection of the pumps for the well.				

Project Number	25-02	**Capital Project Title**	Kippen Road staircase	**Capital Project Description**	Replace heavy wooden staircase with lighter metal staircase
Project Rationale					

Project Number	25-04	**Capital Project Title**	Miners Bay bike repair station	**Capital Project Description**	Install bike repair station
Project Rationale					

Service: **1.475** **Mayne Island Community Parks**

Project Number	25-05	**Capital Project Title**	Miners Bay bike rack	**Capital Project Description**	Install additional bike rack
Project Rationale					

Project Number	25-06	**Capital Project Title**	Miners Bay art installation	**Capital Project Description**	Install log art structure
Project Rationale					

Project Number	25-07	**Capital Project Title**	Adachi Pavilion roof	**Capital Project Description**	Replace Adachi Pavilion roof
Project Rationale					

Project Number	26-01	**Capital Project Title**	Adachi Pavilion kitchen	**Capital Project Description**	Replace fridges and stove
Project Rationale					

Service: **1.475** **Mayne Island Community Parks**

Project Number	26-02	**Capital Project Title**	Sandy Hook Park fencing	**Capital Project Description**	Install deer proof fencing to recover native plants
Project Rationale					

Project Number	26-03	**Capital Project Title**	Henderson Hill signage	**Capital Project Description**	Replace and update sign/interpretive nature trail
Project Rationale					

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1061	Estimated	Budget				
Fund Centre: 101611	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	161,682	161,794	47,694	67,484	87,674	108,264
Transfer from Ops Budget	19,060	19,400	19,790	20,190	20,590	21,000
Transfer from Cap Fund	-					
Transfer to Cap Fund	(25,000)	(133,500)	-	-	-	-
Interest Income*	6,052					
Ending Balance $	**161,794**	**47,694**	**67,484**	**87,674**	**108,264**	**129,264**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Mayne Island Community Parks Donations

EAC Review

OCTOBER 2025

1.476 - Mayne Island Community Parks Donations	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Japanese Garden	34,449	17,179	28,430	-	-	28,430	10,840	11,050	11,270	11,490
Dinner Bay	440	440	450	-	-	450	460	470	480	490
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**34,889**	**17,619**	**28,880**	**-**	**-**	**28,880**	**11,300**	**11,520**	**11,750**	**11,980**
*Percentage Increase over prior year			-17.2%			-17.2%	-60.9%	1.9%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	17,800	(17,800)	-	-	(17,800)	-	-	-	-
Balance c/fwd from 2024 to 2025	(23,999)	(23,999)	-	-	-	-	-	-	-	-
Donations & Fees	(10,770)	(10,770)	(10,960)	-	-	(10,960)	(11,180)	(11,400)	(11,630)	(11,860)
Other Income	(120)	(650)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(34,889)**	**(17,619)**	**(28,880)**	**-**	**-**	**(28,880)**	**(11,300)**	**(11,520)**	**(11,750)**	**(11,980)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Mayne Island Community Rec.

EAC Review

OCTOBER 2025

Service: 1.478 Mayne Island Community Recreation | **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Mayne Island (Bylaw No. 1463, June 25, 1986).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $46,532 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Recreation Programs	35,417	31,000	33,534	-	-	33,534	28,553	29,133	29,712	30,310
Special Events	3,110	3,110	3,170	-	-	3,170	3,230	3,290	3,360	3,430
Allocations	2,409	2,409	2,303	-	-	2,303	2,344	2,391	2,439	2,488
Other Operating Expenses	5,120	4,160	5,200	-	-	5,200	5,303	5,406	5,509	5,612
TOTAL OPERATING COSTS	**46,056**	**40,679**	**44,207**	**-**	**-**	**44,207**	**39,430**	**40,220**	**41,020**	**41,840**
*Percentage Increase over prior year			-4.0%			-4.0%	-10.8%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	5,547	(5,547)	-	-	(5,547)	-	-	-	-
Balance c/fwd from 2024 to 2025	(8,076)	(8,076)	-	-	-	-	-	-	-	-
Revenue - Other	(30)	(200)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(30)	(30)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(8,136)**	**(2,759)**	**(5,607)**	**-**	**-**	**(5,607)**	**(60)**	**(60)**	**(60)**	**(60)**
REQUISITION	**(37,920)**	**(37,920)**	**(38,600)**	**-**	**-**	**(38,600)**	**(39,370)**	**(40,160)**	**(40,960)**	**(41,780)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Island Community Parks

EAC Review

OCTOBER 2025

Service: 1.485 Pender Island Community Parks **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Pender Island (Bylaw No. 1601, January 13, 1988)

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4091 - Amends 1601 - March, 2016)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	63,963	63,963	65,110	-	-	65,110	66,410	67,740	69,090	70,470
Supplies	16,750	16,750	17,050	-	-	17,050	17,400	17,750	18,110	18,470
Repairs, Maintenance, & Improvements	42,000	42,000	42,760	-	-	42,760	43,620	44,490	45,380	46,290
Allocations	12,860	12,860	13,231	-	-	13,231	13,479	13,745	14,016	14,300
Contingency	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	28,445	28,445	25,440	-	-	25,440	26,005	26,573	27,184	27,819
TOTAL OPERATING COSTS	**164,018**	**164,018**	**163,591**	**-**	**-**	**163,591**	**166,914**	**170,298**	**173,780**	**177,349**
*Percentage Increase over prior year			-0.3%			-0.3%	2.0%	2.0%	2.0%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	25,000	25,000	25,450	-	-	25,450	25,960	26,480	27,010	27,550
TOTAL CAPITAL / RESERVE	**25,000**	**25,000**	**25,450**	**-**	**-**	**25,450**	**25,960**	**26,480**	**27,010**	**27,550**
TOTAL COSTS	**189,018**	**189,018**	**189,041**	**-**	**-**	**189,041**	**192,874**	**196,778**	**200,790**	**204,899**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,507)	(1,507)	(1,530)	-	-	(1,530)	(1,560)	(1,590)	(1,620)	(1,650)
Grants Regular and Other	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(750)	(750)	(760)	-	-	(760)	(770)	(780)	(790)	(800)
TOTAL REVENUE	**(2,257)**	**(2,257)**	**(2,290)**	**-**	**-**	**(2,290)**	**(2,330)**	**(2,370)**	**(2,410)**	**(2,450)**
REQUISITION	**(186,761)**	**(186,761)**	**(186,751)**	**-**	**-**	**(186,751)**	**(190,544)**	**(194,408)**	**(198,380)**	**(202,449)**
*Percentage increase over prior year Requisition			0.0%			0.0%	2.0%	2.0%	2.0%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.485 Pender Island Community Parks	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$7,000	$32,000	$0	$25,000	$0	$0	$57,000
	Land	$8,145	$8,145	$0	$0	$0	$0	$8,145
	Engineered Structures	$811,330	$929,730	$25,000	$10,000	$20,000	$0	$984,730
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$826,475	**$969,875**	**$25,000**	**$35,000**	**$20,000**	**$0**	**$1,049,875**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$778,330	$778,830	$0	$0	$0	$0	$778,830
	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	$50,000	$0	$0	$0	$0	$50,000
	Reserve Fund	$48,145	$141,045	$25,000	$35,000	$20,000	$0	$221,045
		$826,475	**$969,875**	**$25,000**	**$35,000**	**$20,000**	**$0**	**$1,049,875**

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 #: 1.485

Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				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
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	$ 65,000	S	Res	$ 15,000	$ 30,000	$ 5,000	$ 5,000	$ -	$ -	$ 40,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	$ 3,800	$ 3,800	$ -	$ -	$ -	$ -	$ 3,800
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility	$ 98,400	S	Cap	$ 16,600	$ 16,600	$ -	$ -	$ -	$ -	$ 16,600
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Res	$ -	$ 48,400	$ -	$ -	$ -	$ -	$ 48,400
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility		S	Other	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
22-05	New	Trail Development	Schooner Way Trail	$ 2,295,000	S	Cap	$ 729,930	$ 729,930	$ -	$ -	$ -	$ -	$ 729,930
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake	$ 55,000	S	Cap	$ 16,000	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end of Magic Lake		S	Res	$ -	$ -	$ 15,000	$ -	$ 15,000	$ -	$ 30,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	$ 25,000	S	Res	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 20,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes		S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
24-03	New	Ball Park Improvements	Pump track, playground equipment	$ 102,000	E	Res	$ -	$ 24,500	$ -	$ 25,000	$ -	$ -	$ 49,500
24-03	New	Ball Park Improvements	Pump track, playground equipment		E	Cap	$ 7,000	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500
24-04	New	Land Acquisition	Schooner Way Trail	$ 50,000	L	Res	$ 8,145	$ 8,145	$ -	$ -	$ -	$ -	$ 8,145
25-02	New	Dog Park	Site development, fencing	$ 50,000	S	Res	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-02	New	Dog Park	Site development, fencing		S	Other	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,740,400**				**$ 969,875**	**$ 25,000**	**$ 35,000**	**$ 20,000**	**$ -**	**$ 1,049,875**

Service:	1.485	**Pender Island Community Parks**

Project Number	22-01	**Capital Project Title**	Shingle Bay Improvements	**Capital Project Description**	Shingle Bay Improvements
Project Rationale	Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).				

Project Number	22-03	**Capital Project Title**	Thieves Bay Improvements	**Capital Project Description**	Improve outhouses, picnic table shelter and walking trails, memorial garden; renew toilet facility
Project Rationale	Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).				

Project Number	22-05	**Capital Project Title**	Trail Development	**Capital Project Description**	Schooner Way Trail
Project Rationale	Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail				

Project Number	23-01	**Capital Project Title**	Magic Lake Park Upgrades	**Capital Project Description**	Dock at west end of Magic Lake
Project Rationale	Resurface and repair structures ; Resurface and install irrigation for soccer field, part of a much larger budget project;				

Service: 1.485 Pender Island Community Parks

Project Number	24-02
Capital Project Title	Disc Park Improvements
Capital Project Description	Improve visibility of tee boxes
Project Rationale	

Project Number	24-03
Capital Project Title	Ball Park Improvements
Capital Project Description	Pump track, playground equipment
Project Rationale	

Project Number	24-04
Capital Project Title	Land Acquisition
Capital Project Description	Schooner Way Trail
Project Rationale	

Project Number	25-02
Capital Project Title	Dog Park
Capital Project Description	Site development, fencing
Project Rationale	

Pender Island Community Parks
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve Fund	190,960	75,365	76,325	67,805	74,815	102,365
Land Reserve Fund	-	-	-	-	-	-
Total	**190,960**	**75,365**	**76,325**	**67,805**	**74,815**	**102,365**

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: 1038	**Estimated**	**Budget**				
Fund Centre: 101382	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	440,286	190,960	75,365	76,325	67,805	74,815
Transfer from Ops Budget	25,000	25,450	25,960	26,480	27,010	27,550
Transfer to Cap Fund	(285,000)	(141,045)	(25,000)	(35,000)	(20,000)	-
Interest Income*	10,674					
Ending Balance $	**190,960**	**75,365**	**76,325**	**67,805**	**74,815**	**102,365**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: 1019	**Estimated**	**Budget**				
Fund Centre: 101362	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	41,399	-	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Cap Fund	(41,854)	-	-	-	-	-
Interest Income*	455					
Ending Balance $	**-**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Pender Island Community Rec

EAC Review

OCTOBER 2025

Service: 1.488 Pender Island Community Rec | **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Pender Island (Bylaw No. 1360, June 26, 1985).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $71,560 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Recreation Programs	72,057	72,057	73,165	-	-	73,165	74,632	76,121	77,649	79,204
Allocations	3,541	3,541	3,785	-	-	3,785	3,854	3,931	4,009	4,089
Other Operating Expenses	110	110	110	-	-	110	114	118	122	127
			-	-	-	-				
TOTAL OPERATING COSTS	**75,708**	**75,708**	**77,060**	**-**	**-**	**77,060**	**78,600**	**80,170**	**81,780**	**83,420**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(4)	(4)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(590)	(590)	(600)	-	-	(600)	(610)	(620)	(630)	(640)
Revenue - Other	(260)	(260)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
TOTAL REVENUE	**(854)**	**(854)**	**(860)**	**-**	**-**	**(860)**	**(880)**	**(900)**	**(920)**	**(940)**
REQUISITION	**(74,854)**	**(74,854)**	**(76,200)**	**-**	**-**	**(76,200)**	**(77,720)**	**(79,270)**	**(80,860)**	**(82,480)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Island Community Parks

EAC Review

OCTOBER 2025

Service: **1.495** **Galiano Community Parks** **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in community parks (Letters Patent - August 28, 1975).
A defined area for the purpose of participating in community parks on Galiano Island (Bylaw No. 2294, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

$0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4090 - Amends 1601 - March 2016)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Repairs, Maintenance, & Improvements	82,450	82,450	83,930	-	-	83,930	85,610	87,320	89,070	90,850
Allocations	5,915	5,915	7,816	-	-	7,816	7,957	8,116	8,278	8,444
Contingency	4,390	4,390	4,470	-	-	4,470	4,560	4,650	4,740	4,830
Other Operating Expenses	28,820	28,820	8,730	-	-	8,730	8,998	9,283	9,578	9,881
Active Pass Property-Total Expenditure	34,750	34,750	35,370	-	-	35,370	36,080	36,810	37,550	38,310
TOTAL OPERATING COSTS	**156,325**	**156,325**	**140,316**	**-**	**-**	**140,316**	**143,205**	**146,179**	**149,216**	**152,315**
*Percentage Increase over prior year			-10.2%			-10.2%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	7,215	7,215	7,340	-	-	7,340	7,490	7,640	7,790	7,950
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,060	2,060	2,100	-	-	2,100	2,140	2,180	2,220	2,260
TOTAL CAPITAL / RESERVE	**9,275**	**9,275**	**9,440**	**-**	**-**	**9,440**	**9,630**	**9,820**	**10,010**	**10,210**
TOTAL COSTS	**165,600**	**165,600**	**149,756**	**-**	**-**	**149,756**	**152,835**	**155,999**	**159,226**	**162,525**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(20,000)	(20,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(23,450)	(23,450)	(23,870)	-	-	(23,870)	(24,350)	(24,840)	(25,340)	(25,850)
Active Pass Property-Donation Revenue Stream	(11,350)	(11,350)	(11,550)	-	-	(11,550)	(11,780)	(12,020)	(12,260)	(12,510)
TOTAL REVENUE	**(54,890)**	**(54,890)**	**(35,510)**	**-**	**-**	**(35,510)**	**(36,220)**	**(36,950)**	**(37,690)**	**(38,450)**
REQUISITION	**(110,710)**	**(110,710)**	**(114,246)**	**-**	**-**	**(114,246)**	**(116,615)**	**(119,049)**	**(121,536)**	**(124,075)**
*Percentage increase over prior year Requisition			3.2%			3.2%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.495 Galiano Community Parks	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$2,616	$4,616	$1,000	$0	$0	$0	$5,616
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$91,037	$101,037	$3,000	$35,900	$3,000	$0	$142,937
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$93,653	**$105,653**	**$4,000**	**$35,900**	**$3,000**	**$0**	**$148,553**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$31,037	$31,037	$0	$0	$0	$0	$31,037
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$2,616	$4,616	$1,000	$0	$0	$0	$5,616
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$60,000	$70,000	$3,000	$35,900	$3,000	$0	$111,900
		$93,653	**$105,653**	**$4,000**	**$35,900**	**$3,000**	**$0**	**$148,553**

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 #: 1.495

Service Name: Galiano Community Parks

PROJECT DESCRIPTION				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
18-02	New	Galiano Island Park Upgrades	Wesley Road Shore Access	$ 3,900	S	Res	$ -	$ -	$ 1,000	$ 2,900	$ -	$ -	$ 3,900
19-02	Study	Study Bay Trail Extension	Study to Assess feasibility and cost to extend trail to BC Ferries	$ 12,000	S	Res	$ 10,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program	$ 22,839	S	Res	$ -	$ 2,000	$ 2,000	$ 3,000	$ 3,000	$ -	$ 10,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program		S	Cap	$ 9,678	$ 9,678	$ -	$ -	$ -	$ -	$ 9,678
21-03	Renewal	Galiano Island Park Upgrades	Zuker-Georgeson Shore Access Restoration- Remove Invasives and Restore	$ 38,275	S	Cap	$ 21,359	$ 21,359	$ -	$ -	$ -	$ -	$ 21,359
21-05	Study	Galiano Island Park Upgrades	Engineering for Mobility Impaired Beach Accesses	$ 5,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
22-01	Study	Galiano Island Park Upgrades	Study to construct Viewpoint at Graham	$ 1,000	S	Res	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ 1,000
23-01	Replacement	GIPRC Equipment and Tools Purchase	Equipment and Tools Purchase	$ 7,000	E	ERF	$ 2,616	$ 4,616	$ 1,000	$ -	$ -	$ -	$ 5,616
25-01	Renewal	Install Gulf Toilet at Gulfside	Replace Porta Potti with Vault toilet at popular beach access	$ 30,000	S	Res	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
25-02	Renewal	Morning Beach trail improvement	Improve trail for safety and mobility access	$ 35,000	S	Res	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
25-03	Renewal	Zuker trail improvement	Improve trail for safety	$ 15,000	S	Res	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 170,014**				**$ 105,653**	**$ 4,000**	**$ 35,900**	**$ 3,000**	**$ -**	**$ 148,553**

Service: **1.495** **Galiano Community Parks**

Project Number	18-02	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Wesley Road Shore Access
Project Rationale	New shore Access requested by public				

Project Number	19-02	**Capital Project Title**	Study Bay Trail Extension	**Capital Project Description**	Study to Assess feasibility and cost to extend trail to BC Ferries
Project Rationale	This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.				

Project Number	19-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Asset Management-Inventory Study/Replacement Program
Project Rationale	Timely replacement of worn assets.				

Project Number	21-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore
Project Rationale	This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasi				

Service: **1.495** **Galiano Community Parks**

Project Number	21-05	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Engineering for Mobility Impaired Beach Accesses
Project Rationale	A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.				

Project Number	22-01	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Study to construct Viewpoint at Graham
Project Rationale	Requested by Public at consultation forum.				

Project Number	23-01	**Capital Project Title**	GIPRC Equipment and Tools Purchase	**Capital Project Description**	Equipment and Tools Purchase
Project Rationale					

Project Number	25-01	**Capital Project Title**	Install Gulf Toilet at Gulfside	**Capital Project Description**	Replace Porta Potti with Vault toilet at popular beach access
Project Rationale	Heavily visited beach access on East coast of the island serviced by aging porta-potti bathroom facility. Needs to be replaced with vault toilet.				

Service:	**1.495**	**Galiano Community Parks**

Project Number	25-02	**Capital Project Title**	Morning Beach trail improvement	**Capital Project Description**	Improve trail for safety and mobility access
Project Rationale					

Project Number	25-03	**Capital Project Title**	Zuker trail improvement	**Capital Project Description**	Improve trail for safety
Project Rationale					

Galiano Island Community Parks
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	86,918	24,258	28,748	488	5,278	13,228
Equipment Replacement Fund	7,424	4,908	6,048	8,228	10,448	12,708
Land Reserve Fund	77,216	77,216	77,216	77,216	77,216	77,216
Operating Reserve Fund-Active Pass	252,908	241,358	229,578	217,558	205,298	192,788
Total	**424,466**	**347,740**	**341,590**	**303,490**	**298,240**	**295,940**

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1058	Estimated	Budget				
Fund Centre: 101604	2025	2026	2027	2028	2029	2030
Beginning Balance	76,521	86,918	24,258	28,748	488	5,278
Transfer from Ops Budget	7,215	7,340	7,490	7,640	7,790	7,950
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(70,000)	(3,000)	(35,900)	(3,000)	-
Interest Income*	3,182					
Ending Balance $	**86,918**	**24,258**	**28,748**	**488**	**5,278**	**13,228**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Land Reserve Fund

The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund:	**TBD**	**Estimated**	**Budget**				
Fund Centre:	**TBD**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		-	77,216	77,216	77,216	77,216	77,216
Cash in Lieu		75,750	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		1,466					
Ending Balance $		**77,216**	**77,216**	**77,216**	**77,216**	**77,216**	**77,216**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

GALIANOPRK.ERF

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1022**						
Fund Centre:	**102267**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		5,364	7,424	4,908	6,048	8,228	10,448
Transfer from Ops Budget		2,060	2,100	2,140	2,180	2,220	2,260
Planned Expenditure		-	(4,616)	(1,000)	-	-	-
Interest Income*		-					
Ending Balance $		**7,424**	**4,908**	**6,048**	**8,228**	**10,448**	**12,708**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Operating Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105560	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	253,710	252,908	241,358	229,578	217,558	205,298
Donations	-	-	-	-	-	-
Transfer from CRF	-	-	-	-	-	-
Transfer from Ops Budget	-					
Transfer to Ops Budget	(11,350)	(11,550)	(11,780)	(12,020)	(12,260)	(12,510)
Interest Income*	10,548					
Ending Balance $	**252,908**	**241,358**	**229,578**	**217,558**	**205,298**	**192,788**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 Budget

Galiano Community Recreation

EAC Review

OCTOBER 2025

Service: 1.498 Galiano Community Recreation **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A defined area for the purpose of participating in a recreational program. (Letters Patent - October 3, 1975).
A defined area for the purpose of participating in community recreation on Galiano Island (Bylaw No. 2295, February 22, 1995).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $41,624 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Recreation Programs	45,000	45,000	45,633	-	-	45,633	46,547	47,465	48,403	49,359
Allocations	2,194	2,194	2,397	-	-	2,397	2,440	2,489	2,538	2,589
Other Operating Expenses	740	740	760	-	-	760	783	806	829	852
TOTAL OPERATING COSTS	**47,934**	**47,934**	**48,790**	**-**	**-**	**48,790**	**49,770**	**50,760**	**51,770**	**52,800**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(140)	(140)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(30)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(170)**	**(170)**	**(30)**	**-**	**-**	**(30)**	**(30)**	**(30)**	**(30)**	**(30)**
REQUISITION	**(47,764)**	**(47,764)**	**(48,760)**	**-**	**-**	**(48,760)**	**(49,740)**	**(50,730)**	**(51,740)**	**(52,770)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Storm Water Quality Management (SGI)

EAC Review

OCTOBER 2025

Service: 1.533 **SGI Stormwater Quality Management** **Committee: Electoral Area**

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Amended by Bylaw No. 4472 in March 2022.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Contract for Services & Consulting	5,286	5,386	4,812	-	-	4,812	4,469	4,103	3,719	3,316
Allocations	37,432	37,432	38,667	-	-	38,667	39,781	40,932	42,115	43,332
Other Operating Expenses	110	150	110	-	-	110	113	116	119	122
TOTAL OPERATING COSTS	**42,828**	**42,968**	**43,589**	**-**	**-**	**43,589**	**44,363**	**45,151**	**45,953**	**46,770**
*Percentage Increase over prior year			1.8%			1.8%	1.8%	1.8%	1.8%	1.8%
CAPITAL/RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**42,828**	**42,968**	**43,589**	**-**	**-**	**43,589**	**44,363**	**45,151**	**45,953**	**46,770**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(416)	(416)	(416)	-	-	(416)	(416)	(416)	(416)	(416)
Other Revenue	(160)	(300)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(576)**	**(716)**	**(576)**	**-**	**-**	**(576)**	**(576)**	**(576)**	**(576)**	**(576)**
REQUISITION	**(42,252)**	**(42,252)**	**(43,013)**	**-**	**-**	**(43,013)**	**(43,787)**	**(44,575)**	**(45,377)**	**(46,194)**
*Percentage increase over prior year Requisition			1.8%			1.8%	1.8%	1.8%	1.8%	1.8%

Reserve Schedule

Reserve Fund: Storm Water Quality Management (SGI) - Operating Reserve Fund

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

Reserve Cash Flow

Fund: **1500**	**Estimated**	**Budget**				
Fund Centre: **105530**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	37,848	39,421	39,421	39,421	39,421	39,421
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	1,573					
Ending Balance $	**39,421**	**39,421**	**39,421**	**39,421**	**39,421**	**39,421**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SGI Emergency Comm. - CREST

EAC Review

OCTOBER 2025

923 SGI EMERGENCY COMMUNICATIONS CREST

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Payments to CREST	186,984	186,984	189,296	-	-	189,296	193,080	196,940	200,880	204,900
Allocations	3,746	3,746	3,831	-	-	3,831	3,900	3,978	4,058	4,139
Other Operating Expenses	840	900	860	-	-	860	880	900	920	940
TOTAL COSTS	**191,570**	**191,630**	**193,987**	**-**	**-**	**193,987**	**197,860**	**201,818**	**205,858**	**209,979**
*Percentage Increase over prior year			1.3%			1.3%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	390	(390)	-	-	(390)	-	-	-	-
Balance c/fwd from 2024 to 2025	(379)	(379)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,876)	(1,876)	(1,910)	-	-	(1,910)	(1,950)	(1,990)	(2,030)	(2,070)
Other Income	(100)	(550)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(2,355)**	**(2,415)**	**(2,400)**	**-**	**-**	**(2,400)**	**(2,050)**	**(2,090)**	**(2,130)**	**(2,170)**
REQUISITION	**(189,215)**	**(189,215)**	**(191,587)**	**-**	**-**	**(191,587)**	**(195,810)**	**(199,728)**	**(203,728)**	**(207,809)**
*Percentage increase over prior year Requisition			1.3%			1.3%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 Budget

Magic Lake Water

EAC Review

OCTOBER 2025

Service:	**2.630 Magic Lake Estates Water**	**Committee: Electoral Area**

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System. Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of $160,000 or $3.50 / $1,000 of actual assessed value of land and improvements.

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments.

User Charge:	Annual charge per single family equivalency unit connected to the system. The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: • Greater than 50 cubic metres - $0.50 / cubic metre • Greater than 80 cubic metres - $1.50 / cubic metre
Parcel Tax:	LSA-1 Annual charge only on properties capable of being connected to the system.
Turn on/Turn Off Fee:	$0 during normal working hours; $25 outside of normal working hours
Connection Charges:	Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498
Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

Change in Budget 2025 to 2026
Service: 2.630 Magic Lake Estate Water

	Total Expenditure	Comments
2025 Budget	**1,103,811**	
Other Changes:		
Standard Overhead Allocation	4,212	Increase in 2025 operating costs
Repairs & Maintenance (2025 one-time)	(45,000)	2025 One time cyclical maintenance - Fire Hydrant Corrective Maintenance & WTP ROV inspection - funded by ORF
Repairs & Maintenance (2026 one-time)	40,000	2026 One time cyclical maintenance - Frigate & Captains Reservoir cleaning & inspection - funded by ORF
Operations Labour Allocation	78,516	Additional labour required on island water operations support for water sampling and delivery, emergency response, water treatment plant and distribution system flushing program; and on island stand-by support to address operator fatigue.
Operating supplies	7,350	Mainly due to annual replacement of UV lamps and sensors
MFA Debt servicing cost	(43,439)	MFA debt issue LA3633-110 will be repaid in 2025
Reserve Transfers	43,285	Increase transfer to ORF by $34,365 and CRF by $8,920
Other Costs	893	
Total Other Changes	85,817	
2026 Budget	**1,189,628**	

Summary of % Expense Increase		
Net one-time R&M (2025 & 2026)	-0.5%	
Operations Labour Allocation	7.1%	
MFA Debt retiring	-3.9%	
Operating supplies	0.7%	
Reserve Transfers	3.9%	
Balance of increase	0.5%	
% expense increase from 2025:	***7.8%***	
% Requisition increase from 2025 (if applicable):	***8.9%***	*Requisition funding is 54.7% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $1,485 (0.1%) due to MFA debt surplus earning on the retirement of LA3633-110 in 2025 and partially offset by higher labour and operating supply costs. This variance will be moved to Operating Reserve, which has an expected year end balance of $5,646, before this transfer.

2.630 - Magic Lake Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	71,470	44,300	23,150	-	40,000	63,150	23,610	24,070	24,560	25,050
Allocations	59,519	59,519	64,004	-	-	64,004	65,225	66,562	67,909	69,304
Water Testing	22,060	26,560	22,782	-	-	22,782	23,436	24,109	24,803	25,516
Electricity	54,050	45,000	56,080	-	-	56,080	57,200	58,340	59,510	60,700
Supplies	64,450	69,310	71,800	-	-	71,800	73,240	74,700	76,200	77,720
Labour Charges	488,120	520,000	517,441	50,000	-	567,441	578,787	590,357	602,169	614,210
Other Operating Expenses	65,050	69,330	67,490	-	-	67,490	69,328	71,171	73,083	75,046
TOTAL OPERATING COSTS	**824,719**	**834,019**	**822,747**	**50,000**	**40,000**	**912,747**	**890,826**	**909,309**	**928,234**	**947,546**
*Percentage Increase over prior year			-0.2%	6.1%	4.9%	10.7%	-2.4%	2.1%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	26,885	28,370	61,250	-	-	61,250	60,000	60,000	60,000	60,000
Transfer to Capital Reserve Fund	40,000	40,000	48,920	-	-	48,920	116,205	150,715	179,295	147,990
MFA Debt Reserve Fund	1,070	1,070	850	-	-	850	9,980	14,470	10,000	-
MFA Debt Principal	137,425	137,425	98,613	-	-	98,613	85,193	78,749	59,296	84,800
MFA Debt Interest	73,712	73,712	67,248	-	-	67,248	76,626	85,624	124,888	161,263
TOTAL DEBT / RESERVES	**279,092**	**280,577**	**276,881**	**-**	**-**	**276,881**	**348,004**	**389,558**	**433,479**	**454,053**
TOTAL COSTS	**1,103,811**	**1,114,596**	**1,099,628**	**50,000**	**40,000**	**1,189,628**	**1,238,830**	**1,298,867**	**1,361,713**	**1,401,599**
*Percentage Increase over prior year			-0.4%	4.5%	3.6%	7.8%	4.1%	4.8%	4.8%	2.9%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(45,000)	(45,000)	-	-	(40,000)	(40,000)	-	-	-	-
Sales - Water	(22,000)	(22,000)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(427,931)	(427,931)	(445,050)	(21,000)	-	(466,050)	(503,330)	(528,500)	(554,930)	(571,579)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
MFA Debt Surplus Fund	-	-	-	-	-	-	-	-	-	-
Other Revenue	(3,320)	(14,105)	(3,110)	-	-	(3,110)	(3,000)	(2,750)	(2,290)	(2,300)
TOTAL REVENUE	**(506,351)**	**(517,136)**	**(478,260)**	**(21,000)**	**(40,000)**	**(539,260)**	**(536,430)**	**(561,350)**	**(587,320)**	**(603,979)**
REQUISITION - PARCEL TAX	**(597,460)**	**(597,460)**	**(621,368)**	**(29,000)**	**-**	**(650,368)**	**(702,400)**	**(737,517)**	**(774,393)**	**(797,620)**
*Percentage increase over prior year										
Sales - Water			0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			4.0%	4.9%		8.9%	8.0%	5.0%	5.0%	3.0%
Requisition			4.0%	4.9%		8.9%	8.0%	5.0%	5.0%	3.0%
Combined			**3.9%**	**4.8%**		**8.7%**	**7.8%**	**4.9%**	**4.9%**	**3.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.630 Magic Lake Estates Water (Pender)	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	$143,000	$405,000	$1,080,000	$1,460,000	$1,080,000	$0	$4,025,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$143,000	**$405,000**	**$1,080,000**	**$1,460,000**	**$1,080,000**	**$0**	**$4,025,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$143,000	$143,000	$0	$0	$0	$0	$143,000
Debenture Debt (New Debt Only)	$0	$0	$925,000	$1,400,000	$1,000,000	$0	$3,325,000
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	$262,000	$155,000	$60,000	$80,000	$0	$557,000
	$143,000	**$405,000**	**$1,080,000**	**$1,460,000**	**$1,080,000**	**$0**	**$4,025,000**

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

2026 - 2030

Service #: 2.630

Service Name: Magic Lake Estates Water (Pender)

PROJECT DESCRIPTION				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
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	$ 202,000	S	Res	$ -	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
21-04	Renewal				S	Cap	$ 13,000	$ 13,000	$ -	$ -	$ -	$ -	$ 13,000
23-01	Renewal	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.	$ 80,000	S	Res	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000
23-02	New	ISOPAC Permanent Handling & Storage	Study and design for permenant solution to reduce drum waste and operator handling	$ 80,000	S	Cap	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	$ 360,000	S	Res	$ -	$ 145,000	$ 75,000	$ 60,000	$ 80,000	$ -	$ 360,000
26-02	Replacement	WTP Process Pipe Condition Assessment	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund)	$ 100,000	S	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
26-03	Study	Petition / Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	Replacement	Water Main Replacement	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 2,000,000	S	Debt	$ -	$ -	$ 200,000	$ 800,000	$ 1,000,000	$ -	$ 2,000,000
27-02	Replacement	Captains Tank Replacement	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.	$ 1,100,000	S	Debt	$ -	$ -	$ 500,000	$ 600,000	$ -	$ -	$ 1,100,000
26-04	New	SCADA Improvements	Improvements to SCADA system	$ 25,000	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
26-05	Renewal	Kiosk Insulation	Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).	$ 50,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-03	New	ISOPAC Permanent Handling & Storage	Installation work following study and successful loan authorization.	$ 225,000	S	Debt	$ -	$ -	$ 225,000	$ -	$ -	$ -	$ 225,000
													$ -
													$ -
													$ -
			Grand Total	**$ 4,242,000**			**$ 143,000**	**$ 405,000**	**$ 1,080,000**	**$ 1,460,000**	**$ 1,080,000**	**$ -**	**$ 4,025,000**

Service: **2.630** **Magic Lake Estates Water (Pender)**

Project Number	21-04	**Capital Project Title**	Buck Lake Dam Repairs - Phase 1	**Capital Project Description**	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.				

Project Number	23-01	**Capital Project Title**	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	**Capital Project Description**	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.
Project Rationale	The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.				

Project Number	23-02	**Capital Project Title**	ISOPAC Permanent Handling & Storage	**Capital Project Description**	Study and design for permenant solution to reduce drum waste and operator handling
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.				

Project Number	26-01	**Capital Project Title**	Buck Lake Dam Repairs - Phase 2	**Capital Project Description**	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				

Service: 2.630 **Magic Lake Estates Water (Pender)**

Project Number	26-02
Capital Project Title	WTP Process Pipe Condition Assessment
Capital Project Description	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund)
Project Rationale	Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.

Project Number	26-03
Capital Project Title	Petition / Alternative Approval Process
Capital Project Description	Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.

Project Number	27-01
Capital Project Title	Water Main Replacement
Capital Project Description	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design. To include overland HDPE pipe feeding zone 570 from WTP.

Project Number	27-02
Capital Project Title	Captains Tank Replacement
Capital Project Description	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.
Project Rationale	

Service: **2.630** **Magic Lake Estates Water (Pender)**

Project Number	26-04	**Capital Project Title**	SCADA Improvements	**Capital Project Description**	Improvements to SCADA system
Project Rationale					

Project Number	26-05	**Capital Project Title**	Kiosk Insulation	**Capital Project Description**	Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).
Project Rationale					

Project Number	27-03	**Capital Project Title**	ISOPAC Permanent Handling & Storage	**Capital Project Description**	Installation work following study and successful loan authorization.
Project Rationale					

Magic Lake Water
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	5,646	26,896	61,896	96,896	156,896	216,896
Capital Reserve Fund	356,992	143,912	105,117	195,832	295,127	443,117
Capital Reserve Fund - Settlement Fund	598,487	598,487	598,487	598,487	598,487	598,487
Total	**961,124**	**769,294**	**765,499**	**891,214**	**1,050,509**	**1,258,499**

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105212**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		22,911	5,646	26,896	61,896	96,896	156,896
Transfer from Ops Budget		26,885	61,250	60,000	60,000	60,000	60,000
Transfer to Ops Budget		(45,000)	(40,000)	(25,000)	(25,000)	-	-
Planned Maintenance Activity		Fire Hydrant Corrective Maintenance & WTP ROV inspection	Frigate & Captains Reservoir cleaning & inspection	Water distribution system flushing program Ph1	Water distribution system flushing program Ph2		
Interest Income*		850					
Ending Balance $		**5,646**	**26,896**	**61,896**	**96,896**	**156,896**	**216,896**

<u>Assumptions/Background:</u>

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund:	**1024**	**Estimated**	**Budget**				
Fund Centre:	**101368**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		448,592	356,992	143,912	105,117	195,832	295,127
Transfer from Ops Budget		40,000	48,920	116,205	150,715	179,295	147,990
Transfer to Cap Fund		(150,000)	(262,000)	(155,000)	(60,000)	(80,000)	-
Transfer from Cap Fund		-					
Interest Income*		18,400					
Ending Balance $		**356,992**	**143,912**	**105,117**	**195,832**	**295,127**	**443,117**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund:	**1024**	**Estimated**	**Budget**				
Fund Centre:	**102245**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		674,487	598,487	598,487	598,487	598,487	598,487
Transfer to Cap Fund		(100,000)	-	-	-	-	-
Interest Income*		24,000					
Ending Balance $		**598,487**	**598,487**	**598,487**	**598,487**	**598,487**	**598,487**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Lyall Harbour Water

EAC Review

OCTOBER 2025

Service: 2.640 **Lyall Harbour Boot Cove Water (Saturna)** **Committee: Electoral Area**

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 513 (November 22, 1978).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of $150,000 or $6.90 / $1,000 on actual assessed value of land and improvements.

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982
Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge levied only on properties capable of being connected to the system.
Connection Charges:	Actual Cost + 15% Admin Fee (Minimum Connection $400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	22,330	36,000	7,620	-	20,000	27,620	7,780	7,940	8,100	8,260
Allocations	14,901	14,901	15,666	-	-	15,666	15,975	16,325	16,681	17,034
Water Testing	11,620	15,910	14,150	-	-	14,150	14,430	14,720	15,010	15,310
Electricity	3,870	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Supplies	6,370	4,340	6,480	-	-	6,480	6,610	6,740	6,870	7,000
Labour Charges	136,580	171,000	144,820	-	-	144,820	147,720	150,670	153,680	156,750
Other Operating Expenses	18,760	19,810	18,759	-	-	18,759	19,245	19,748	20,260	20,816
TOTAL OPERATING COSTS	**214,431**	**265,461**	**211,095**	**-**	**20,000**	**231,095**	**215,430**	**219,883**	**224,411**	**229,060**
*Percentage Increase over prior year			-1.6%		9.3%	7.8%	-6.8%	2.1%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	25,000	15,731	25,000	-	-	25,000	28,000	30,000	28,040	28,105
Transfer to Capital Reserve Fund	40,000	30,000	31,205	-	-	31,205	38,630	57,350	50,390	56,725
MFA Debt Reserve Fund	4,680	-	7,850	-	-	7,850	4,150	3,000	5,000	-
MFA Debt Principal	9,663	-	-	-	-	-	20,020	30,604	38,256	51,007
MFA Debt Interest	6,385	-	28,260	-	-	28,260	42,712	61,445	78,420	96,608
TOTAL DEBT / RESERVES	**85,728**	**45,731**	**92,315**	**-**	**-**	**92,315**	**133,512**	**182,399**	**200,106**	**232,445**
TOTAL COSTS	**300,159**	**311,192**	**303,410**	**-**	**20,000**	**323,410**	**348,942**	**402,282**	**424,517**	**461,505**
*Percentage Increase over prior year			1.1%		6.7%	7.7%	7.9%	15.3%	5.5%	8.7%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	(5,000)	5,000	-	-	5,000	-	-	-	-
Transfer from Operating Reserve Fund	(16,500)	(16,500)	-	-	(20,000)	(20,000)	-	(15,000)	-	-
User Charges	(134,860)	(133,293)	(144,300)	-	-	(144,300)	(151,520)	(159,100)	(167,060)	(175,410)
Grants in Lieu of Taxes	(790)	(790)	(800)	-	-	(800)	(800)	(800)	(800)	(800)
Other Revenue	(180)	(7,780)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(152,330)**	**(163,363)**	**(140,200)**	**-**	**(20,000)**	**(160,200)**	**(152,420)**	**(175,000)**	**(167,960)**	**(176,310)**
REQUISITION - PARCEL TAX	**(147,829)**	**(147,829)**	**(163,210)**	**-**	**-**	**(163,210)**	**(196,522)**	**(227,282)**	**(256,557)**	**(285,195)**
*Percentage increase over prior year										
User Fees			7.0%			7.0%	5.0%	5.0%	5.0%	5.0%
Requisition			10.4%			10.4%	20.4%	15.7%	12.9%	11.2%
Combined			**8.8%**			**8.8%**	**13.2%**	**11.0%**	**9.6%**	**8.7%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.640 Lyall Harbour Boot Cove Water (Sa	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$85,000	$0	$0	$0	$0	$85,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$690,000	$930,000	$415,000	$320,000	$500,000	$0	$2,165,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$690,000	**$1,015,000**	**$415,000**	**$320,000**	**$500,000**	**$0**	**$2,250,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$200,000	$200,000	$0	$0	$0	$0	$200,000
	Debenture Debt (New Debt Only)	$460,000	$785,000	$415,000	$300,000	$500,000	$0	$2,000,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$30,000	$30,000	$0	$0	$0	$0	$30,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$20,000	$0	$0	$20,000
		$690,000	**$1,015,000**	**$415,000**	**$320,000**	**$500,000**	**$0**	**$2,250,000**

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

2026 - 2030

Service #: 2.640

Service Name: Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				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
19-01	Replacement	Air Valve Replacement - Ph 2	Replace aging air valves that are a safety concern.	$ 25,000	E	Debt	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
19-03	Replacement	Standpipe and Valve Replacement	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable	$ 15,000	E	Debt	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
19-05	New	Autoflush Installation	Install 3 autoflushes within the water distribution system to maintain distribution water quality.	$ 25,000	E	Debt	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
20-02	New	Raw Water Turbidity Meter	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.	$ 20,000	E	Debt	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	$ 350,000	S	Debt	$ -	$ -	$ 50,000	$ 300,000	$ -	$ -	$ 350,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	$ 890,000	S	Cap	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
22-02	Renewal				S	Debt	$ 360,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
24-01	Replacement	Culvert Replacement for the Water Service	Saturna Island - Harris Road - Culvert Replacement for the Water Service	$ 30,000	S	Grant	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
25-01	New	New Ground Water Well Assessment	Groundwater quantity and quality testing for feasibility to incorporate into the water system.	$ 100,000	S	Debt	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	New	Groundwater Well Improvements	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.	$ 365,000	S	Debt	$ -	$ -	$ 365,000	$ -	$ -	$ -	$ 365,000
26-01	Study	Storage Tank Condition Assessment and Repair Details	Assess leaks in storage tank and develop a repair detail and assess sampling requirements. Prelim budget increased to potentially address small scale improvements.	$ 100,000	S	Debt	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
28-01	New	Petition or Alternative Approval Process	Conduct public consultation to borrow necessary future capital funds (29-01)	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.	$ 500,000	S	Debt	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
													$ -
													$ -
			Grand Total	**$ 2,440,000**				**$ 1,015,000**	**$ 415,000**	**$ 320,000**	**$ 500,000**	**$ -**	**$ 2,250,000**

Service: 2.640 **Lyall Harbour Boot Cove Water (Saturna)**

Project Number	19-01	**Capital Project Title**	Air Valve Replacement - Ph 2	**Capital Project Description**	Replace aging air valves that are a safety concern.
Project Rationale	The air valves are 35 years old and are corroded, giving rise to safety concerns.				

Project Number	19-03	**Capital Project Title**	Standpipe and Valve Replacement	**Capital Project Description**	Replace the standpipe valves at 119 and 155 East Point Road that are seized and inoperable
Project Rationale	The standpipe valves at 119 and 155 East Point Road are seized and inoperable. Therefore, the operators cannot use them for flushing or draining of the mains. It is proposed the valves and corroded 50mm supply line to the standpipe be replaced. The scope of work and material pricing was re-evaluated in 2016. It was determined that the budget needed to be increased from $5,000 to $8,000 to accommodate the required works.				

Project Number	19-05	**Capital Project Title**	Autoflush Installation	**Capital Project Description**	Install 3 autoflushes within the water distribution system to maintain distribution water quality.
Project Rationale	Three watermains require frequent flushing to maintain disinfectant residuals and water quality. Flushing requires operator time which can be utilized conducting other maintenance tasks. Funds are required to construct 3 autoflushes.				

Project Number	20-02	**Capital Project Title**	Raw Water Turbidity Meter	**Capital Project Description**	Supply and install a new turbidity meter in the raw water line to aid in operation of the WTP.
Project Rationale	Install a new turbidity meter in the raw water line to aid in operation of the WTP.				

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

Project Number	22-01	**Capital Project Title**	Install Larger Supply Line to Tank	**Capital Project Description**	Construct a larger supply line to the tank to improve system reliability and operation.
Project Rationale	The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.				

Project Number	22-02	**Capital Project Title**	Dam Improvement and Regulatory Requirements	**Capital Project Description**	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.
Project Rationale	Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements. Work will include filter blanket installation, dam break analysis, DEP update and otehr improvements recommended through the Dam Safety Review.				

Project Number	24-01	**Capital Project Title**	Culvert Replacement for the Water Service	**Capital Project Description**	Saturna Island - Harris Road - Culvert Replacement for the Water Service
Project Rationale	Culvert replacement through coordination with Ministry of Transportation.				

Project Number	25-01	**Capital Project Title**	New Ground Water Well Assessment	**Capital Project Description**	Groundwater quantity and quality testing for feasibility to incorporate into the water system.
Project Rationale	Conduct hydrogeological assessments nad water quality testing of the newly acquired groundwater well.				

Service: **2.640** **Lyall Harbour Boot Cove Water (Saturna)**

Project Number	27-01	**Capital Project Title**	Groundwater Well Improvements	**Capital Project Description**	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.
Project Rationale	ADD RATIONALE				

Project Number	27-01	**Capital Project Title**	Groundwater Well Improvements	**Capital Project Description**	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.
Project Rationale	Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.				

Project Number	28-01	**Capital Project Title**	Petition or Alternative Approval Process	**Capital Project Description**	Conduct public consultation to borrow necessary future capital funds (29-01)
Project Rationale	AAP for future projects.				

Project Number	29-01	**Capital Project Title**	Water System Improvements	**Capital Project Description**	Future improvements to improve water quality. Project will be further refined following the results of the ground water assessment and additional asset management.
Project Rationale	Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.				

Lyall Harbour Water
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	15,407	20,407	48,407	63,407	91,447	119,552
Capital Reserve Fund	56,445	87,650	126,280	163,630	214,020	270,745
Total	**71,852**	**108,057**	**174,687**	**227,037**	**305,467**	**390,297**

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105213	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	15,576	15,407	20,407	48,407	63,407	91,447
Transfer from Ops Budget	15,731	25,000	28,000	30,000	28,040	28,105
Transfer to Ops Budget	(16,500)	(20,000)	-	(15,000)	-	-
Planned Maintenance Activity	Replace filtration Media	Water system flushing program		Reservoir Drain Clean and Inspection		
Interest Income*	600					
Ending Balance $	**15,407**	**20,407**	**48,407**	**63,407**	**91,447**	**119,552**

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure

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

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

Surplus money from the operation of the water system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1025	Estimated	Budget				
Fund Centre: 101369	2025	2026	2027	2028	2029	2030
Beginning Balance	44,645	56,445	87,650	126,280	163,630	214,020
Transfer from Ops Budget	30,000	31,205	38,630	57,350	50,390	56,725
Transfer from Cap Fund	-					
Transfer to Cap Fund	(20,000)	-	-	(20,000)	-	-
Interest Income*	1,800					
Ending Balance $	**56,445**	**87,650**	**126,280**	**163,630**	**214,020**	**270,745**

Assumptions/Background:

To fully fund capital expenditure plan

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Skana Water (Mayne)

EAC Review

OCTOBER 2025

Service: 2.642 Skana Water (Mayne)	**Committee: Electoral Area**

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of $54,100 or $9.65 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.

Parcel Tax: Annual charge only on properties capable of being connected to the system.

Connection Charges: At cost or minimum of $1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Operations Service Contract	19,700	21,240	20,050	-	-	20,050	20,450	20,860	21,280	21,710
Repairs & Maintenance	11,330	8,120	2,640	-	-	2,640	8,700	12,760	2,820	2,880
Allocations	6,747	6,747	7,549	-	-	7,549	7,716	7,896	8,080	8,258
Water Testing	3,600	5,300	3,700	-	-	3,700	3,798	3,900	4,003	4,109
Electricity	3,400	3,500	3,600	-	-	3,600	3,670	3,740	3,810	3,890
Supplies	810	950	940	-	-	940	960	980	1,000	1,020
Labour Charges	26,710	29,600	28,313	-	-	28,313	28,880	29,460	30,050	30,650
Water Conservation	-	-	-	3,000	-	3,000	3,000	3,000	3,000	3,000
Other Operating Expenses	3,510	3,570	3,768	-	-	3,768	3,851	3,934	4,032	4,133
TOTAL OPERATING COSTS	**75,807**	**79,027**	**70,560**	**3,000**	**-**	**73,560**	**81,025**	**86,530**	**78,075**	**79,650**
*Percentage Increase over prior year			-6.9%	4.0%		-3.0%	10.1%	6.8%	-9.8%	2.0%
DEBT / CAPITAL /RESERVES										
Transfer to Operating Reserve Fund	9,000	6,849	9,000	-	-	9,000	9,000	9,000	9,000	9,000
Transfer to Capital Reserve Fund	26,445	26,445	24,970	-	-	24,970	26,665	28,250	29,465	30,230
MFA Debt Principal	-	-	-	-	-	-	14,410	27,161	28,564	31,880
MFA Debt Interest	569	-	-	20,340	-	20,340	39,245	52,704	57,190	84,593
MFA Debt Reserve Fund	500	-	-	5,650	-	5,650	5,000	550	1,300	10,000
TOTAL DEBT / RESERVES	**36,514**	**33,294**	**33,970**	**25,990**	**-**	**59,960**	**94,320**	**117,665**	**125,519**	**165,703**
TOTAL COSTS	**112,321**	**112,321**	**104,530**	**28,990**	**-**	**133,520**	**175,345**	**204,195**	**203,594**	**245,353**
*Percentage Increase over prior year			-6.9%	25.8%		18.9%	31.3%	16.5%	-0.3%	20.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	(6,000)	(10,000)	-	-
User Charges	(73,780)	(73,780)	(75,990)	(3,000)	-	(78,990)	(82,150)	(85,440)	(88,000)	(90,640)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	100	(100)	200
TOTAL REVENUE	**(83,880)**	**(83,880)**	**(76,090)**	**(3,000)**	**-**	**(79,090)**	**(88,250)**	**(95,340)**	**(88,100)**	**(90,440)**
REQUISITION - PARCEL TAX	**(28,441)**	**(28,441)**	**(28,440)**	**(25,990)**	**-**	**(54,430)**	**(87,095)**	**(108,855)**	**(115,494)**	**(154,913)**
*Percentage increase over prior year										
User Fees			3.0%	4.1%		7.1%	4.0%	4.0%	3.0%	3.0%
Requisition			0.0%	91.4%		91.4%	60.0%	25.0%	6.1%	34.1%
Combined			**2.2%**	**28.4%**		**30.5%**	**26.9%**	**14.8%**	**4.7%**	**20.7%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.642 Skana Water (Mayne)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$565,000	$500,000	$0	$0	$0	$1,065,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$30,000	$0	$70,000	$130,000	$1,000,000	$1,230,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$595,000**	**$500,000**	**$70,000**	**$130,000**	**$1,000,000**	**$2,295,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$565,000	$500,000	$55,000	$130,000	$1,000,000	$2,250,000
	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	$30,000	$0	$15,000	$0	$0	$45,000
		$0	**$595,000**	**$500,000**	**$70,000**	**$130,000**	**$1,000,000**	**$2,295,000**

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.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.642

Service Name: Skana Water (Mayne)

PROJECT DESCRIPTION				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
18-01	Replacement	Storage Tank Replacement	Replace the existing storage tanks following successful Loan Authorization.	$ 1,000,000	E	Debt	$ -	$ 500,000	$ 500,000	$ -	$ -	$ -	$ 1,000,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	$ 35,000	S	Debt	$ -	$ -	$ -	$ 5,000	$ 30,000	$ -	$ 35,000
25-01	Replacement	Water Sample Station Improvements	Replacement of the three dead end flush points with below grade flush points.	$ 30,000	S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
28-01	New	Petition / Alternative Approval Process	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program	$ 15,000	S	Res	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ 15,000
28-02	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	$ 3,000,000	S	Debt	$ -	$ -	$ -	$ 50,000	$ 100,000	$ 1,000,000	$ 1,150,000
26-01	New	Source Water Surveillance	Improvements to monitoring and control of the water supply system, including well #8 and well#13	$ 65,000	E	Debt	$ -	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
													$ -
			Grand Total	**$ 4,145,000**				**$ 595,000**	**$ 500,000**	**$ 70,000**	**$ 130,000**	**$ 1,000,000**	**$ 2,295,000**

Service: **2.642** **Skana Water (Mayne)**

Project Number	18-01
Capital Project Title	Storage Tank Replacement
Capital Project Description	Replace the existing storage tanks following successful Loan Authorization.
Project Rationale	The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.

Project Number	23-01
Capital Project Title	Well Protection Upgrades
Capital Project Description	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.
Project Rationale	Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields. This project is pushed out because of recent improvements noticed following the well capping project. If water quality issues present again, this program would then be initiated.

Project Number	25-01
Capital Project Title	Water Sample Station Improvements
Capital Project Description	Replacement of the three dead end flush points with below grade flush points.
Project Rationale	Opportunity to improve Waugh Rd, Aya Reach and Skana Gate dead end points that are nearing end of life. The revised configuration should be designed to reduce the risk of groundwater intrusion with consideration for replacement to below grade flush points with separate sample ports.

Project Number	28-01
Capital Project Title	Petition / Alternative Approval Process
Capital Project Description	Conduct an alternative approval process (AAP) to seek elector assent to borrow funds for watermain replacement program
Project Rationale	AAP for project 28-02

Project Number	28-02
Capital Project Title	Watermain Replacement Program
Capital Project Description	Budget to initiate a watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.

Project Number	26-01
Capital Project Title	Source Water Surveillance
Capital Project Description	Improvements to monitoring and control of the water supply system, including well #8 and well#13
Project Rationale	Improvements include remote monitoring and control of backup well #8, source water surveillance improvements at the primary well #13 and measures to respond to water quality concerns. These improvements will allow operations staff to better monitor water trends in real time and respond to operational issues or trend against depletion of groundwater sources. These projects are required to support a the ongoing delivery of this water service. Deferring these projects will increase the risk of service disruptions, costly emergency repairs, and increase operational costs.

Skana Water Reserves
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	7,588	16,588	19,588	18,588	27,588	36,588
Capital Reserve Fund	42,596	37,566	64,231	77,481	106,946	137,176
Total	**50,184**	**54,154**	**83,819**	**96,069**	**134,534**	**173,764**

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105214	2025	2026	2027	2028	2029	2030
Beginning Balance	10,311	7,588	16,588	19,588	18,588	27,588
Transfer from Ops Budget	6,849	9,000	9,000	9,000	9,000	9,000
Expenditures	(10,000)	-	(6,000)	(10,000)	-	-
Planned Maintenance Activity	Water System Flushing Program		Reservoir cleaning and inspection	Water System Flushing Program		
Interest Income*	428					
Ending Balance $	**7,588**	**16,588**	**19,588**	**18,588**	**27,588**	**36,588**

Assumptions/Backgrounds:

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

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067	**Estimated**	**Budget**				
Fund Centre: 101849	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	30,151	42,596	37,566	64,231	77,481	106,946
Transfer from Ops Budget	26,445	24,970	26,665	28,250	29,465	30,230
Transfer from Cap Fund	-					
Transfer to Cap Fund	(15,000)	(30,000)	-	(15,000)	-	-
Interest Income*	1,000					
Ending Balance $	**42,596**	**37,566**	**64,231**	**77,481**	**106,946**	**137,176**

<u>Assumptions/Backgrounds:</u>

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Sticks Allison Water

EAC Review

OCTOBER 2025

Service: 2.665 Sticks Allison Water (Galiano) **Committee: Electoral Area**

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of $18,700 or $2.27 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Exess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: $5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of $400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	11,090	6,891	1,090	-	-	1,090	1,100	1,110	8,120	1,130
Allocations	4,037	4,034	4,282	-	-	4,282	4,367	4,455	4,545	4,636
Water Testing	2,400	2,400	2,440	-	-	2,440	2,545	2,616	2,689	2,763
Electricity	2,200	1,600	1,700	-	-	1,700	1,730	1,760	1,800	1,840
Supplies	750	750	760	-	-	760	770	780	790	800
Labour Charges	42,560	42,400	45,122	-	-	45,122	46,020	46,940	47,880	48,840
Other Operating Expenses	4,088	4,790	4,110	-	-	4,110	4,208	4,309	4,411	4,511
TOTAL OPERATING COSTS	**67,125**	**62,865**	**59,504**	**-**	**-**	**59,504**	**60,740**	**61,970**	**70,235**	**64,520**
*Percentage Increase over prior year			-11.4%			-11.4%	2.1%	2.0%	13.3%	-8.1%
DEBT/RESERVES										
Transfer to Operating Reserve Fund	6,775	6,775	6,255	-	-	6,255	6,500	6,500	6,500	6,500
Transfer to Capital Reserve Fund	11,000	14,960	23,985	-	-	23,985	37,470	48,040	49,095	50,170
MFA Debt Reserve Fund	-	-	-	-	-	-	1,500	5,000	14,500	-
MFA Debt Principal	-	-	-	-	-	-	-	2,880	12,490	40,350
MFA Debt Interest	-	-	-	-	-	-	1,820	13,340	49,110	101,850
TOTAL DEBT / RESERVES	**17,775**	**21,735**	**30,240**	**-**	**-**	**30,240**	**47,290**	**75,760**	**131,695**	**198,870**
TOTAL COSTS	**84,900**	**84,600**	**89,744**	**-**	**-**	**89,744**	**108,030**	**137,730**	**201,930**	**263,390**
*Percentage Increase over prior year			5.7%			5.7%	20.4%	27.5%	46.6%	30.4%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	-	-	(7,000)	-
Sales - Water	(600)	(300)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(68,640)	(68,640)	(82,370)	-	-	(82,370)	(97,200)	(108,860)	(111,040)	(113,260)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(79,340)**	**(79,040)**	**(83,070)**	**-**	**-**	**(83,070)**	**(97,900)**	**(109,560)**	**(118,740)**	**(113,960)**
REQUISITION - PARCEL TAX	**(5,560)**	**(5,560)**	**(6,674)**	**-**	**-**	**(6,674)**	**(10,130)**	**(28,170)**	**(83,190)**	**(149,430)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			20.0%			20.0%	18.0%	12.0%	2.0%	2.0%
Requisition			20.0%			20.0%	51.8%	178.1%	195.3%	79.6%
Combined			**19.8%**			**19.8%**	**20.4%**	**27.5%**	**41.6%**	**35.1%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.665 Sticks Allison Water (Galiano)	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	$5,000	$25,000	$210,000	$500,000	$1,450,000	$0	$2,185,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$5,000	**$25,000**	**$210,000**	**$500,000**	**$1,450,000**	**$0**	**$2,185,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$150,000	$500,000	$1,450,000	$0	$2,100,000
	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	$5,000	$25,000	$60,000	$0	$0	$0	$85,000
		$5,000	**$25,000**	**$210,000**	**$500,000**	**$1,450,000**	**$0**	**$2,185,000**

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

2026 - 2030

Service #: 2.665

Service Name: Sticks Allison Water (Galiano)

PROJECT DESCRIPTION				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
22-01	New	Service Line Replacement (Provisional)	Replace failed/leaking service lines when required	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	Replacement	Source Water Protection	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.	$ 30,000	S	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-01	Replacement	Minor Site Improvements	Smaller scale improvements as identified for replacement by operations.	$ 30,000	S	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
26-01	Study	Petition / Alternative Approval Process	Undertake a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-02	Replacement	Watermain Replacement Program	Initial budget to commence the watermain replacement program.	$ 2,100,000	S	Debt	$ -	$ -	$ 150,000	$ 500,000	$ 1,450,000	$ -	$ 2,100,000
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,185,000**			**$ 5,000**	**$ 25,000**	**$ 210,000**	**$ 500,000**	**$ 1,450,000**	**$ -**	**$ 2,185,000**

Service:	2.665	Sticks Allison Water (Galiano)

Project Number	22-01	**Capital Project Title**	Service Line Replacement (Provisional)	**Capital Project Description**	Replace failed/leaking service lines when required
Project Rationale	Budget available as required to replace failed/leaking service lines that may arise.				

Project Number	25-01	**Capital Project Title**	Source Water Protection	**Capital Project Description**	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.
Project Rationale	Better monitoring and resiliency against drought and other water quantity concerns.				

Project Number	27-01	**Capital Project Title**	Minor Site Improvements	**Capital Project Description**	Smaller scale improvements as identified for replacement by operations.
Project Rationale	Small scale improvements including, replacement of exisitng 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.				

Project Number	26-01	**Capital Project Title**	Petition / Alternative Approval Process	**Capital Project Description**	Undertake a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.				

Project Number	27-02	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Sticks Allison Reserves
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	16,608	22,863	29,363	35,863	35,363	41,863
Capital Reserve Fund	46,908	45,893	23,363	71,403	120,498	170,668
Total	**63,516**	**68,756**	**52,726**	**107,266**	**155,861**	**212,531**

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105215	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	19,053	16,608	22,863	29,363	35,863	35,363
Transfer from Ops Budget	6,775	6,255	6,500	6,500	6,500	6,500
Expenditures	(10,000)	-	-	-	(7,000)	-
Planned Maintenance Activity	Leak risk investigation & provisional repairs				Water Tank Clean and Inspection	
Interest Income*	780					
Ending Balance $	**16,608**	**22,863**	**29,363**	**35,863**	**35,363**	**41,863**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: 1068	Estimated	Budget				
Fund Centre: 101890	2025	2026	2027	2028	2029	2030
Beginning Balance	34,508	46,908	45,893	23,363	71,403	120,498
Transfer from Ops Budget	11,000	23,985	37,470	48,040	49,095	50,170
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(25,000)	(60,000)	-	-	-
Interest Income*	1,400					
Ending Balance $	**46,908**	**45,893**	**23,363**	**71,403**	**120,498**	**170,668**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Surfside Park Estates (Mayne)

EAC Review

OCTOBER 2025

Service:	**2.667 Surfside Park Estates (Mayne)**	**Committee: Electoral Area**

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area.
Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of $79,500 or $13.97 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

User charge:	Annual charge per single family equivalency unit connected to the system
Parcel Tax:	Annual charge only on properties capable of being connected to the system
Connection Charge:	Actual Cost + 15% Admin fee (minimum connection $400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

Change in Budget 2025 to 2026
Service: 2.667 Surfside Park Estates Water

	Total Expenditure	Comments
2025 Budget	**165,709**	
Other Changes:		
Standard Overhead Allocation	1,016	Increase in 2025 operating costs
Repairs & Maintenance (2025 one-time)	(5,000)	2025 One time cyclical maintenance - Prefilter media replacement - funded by ORF
MFA Debt servicing cost	43,700	Estimated MFA debt servicing costs to carry out capital projects
Reserve Transfers	13,680	Increase transfer to ORF by $3,750 and CRF by $9,930
Waste Sludge Disposal	(4,590)	Reduction to be aligned with historical costs and operations requirements
2024 deficit carryover to 2025	(14,000)	
Estimated 2025 deficit carryover to 2026	14,970	
Other Costs	1,925	
Total Other Changes	51,701	
2026 Budget	**217,410**	

Summary of % Expense Increase		
MFA Debt servicing cost	26.4%	
2025 one-time R&M	-3.0%	
Waste Sludge Disposal	-2.8%	
Standard Overhead Allocation	0.6%	
Net deficit carryover (2025 & 2026)	0.6%	
Reserve Transfers	8.3%	
Balance of increase	1.2%	
% expense increase from 2025:	***31.2%***	
% Requisition increase from 2025 (if applicable):	***143.1%***	*Requisition funding is 34.1% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $14,970 (9.0%) due mainly to higher IWS labour charges, contracted operator and water testing costs. This variance will be carried over to 2026 budget to be included in 2026 expenditures.

2.667 - Surfside Park Estates (Mayne)	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Operations Services Contract	24,700	28,200	25,140	-	-	25,140	25,640	26,150	26,670	27,200
Repairs & Maintenance	11,210	15,000	6,410	-	-	6,410	6,530	18,650	6,780	6,910
Waste Sludge Disposal	6,590	4,400	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Allocations	9,319	9,319	10,458	-	-	10,458	10,668	10,915	11,167	11,414
Water Testing	4,540	6,200	4,666	-	-	4,666	4,782	4,900	5,021	5,154
Electricity	5,500	5,500	5,710	-	-	5,710	5,820	5,940	6,060	6,180
Supplies	26,130	22,000	25,060	-	-	25,060	25,570	26,090	26,620	27,160
Labour Charges	38,810	50,000	41,149	-	-	41,149	41,970	42,810	43,670	44,540
Other Operating Expenses	5,591	7,810	6,217	-	-	6,217	6,375	6,495	6,647	6,802
TOTAL OPERATING COSTS	**132,390**	**148,429**	**126,810**	**-**	**-**	**126,810**	**129,395**	**144,030**	**134,755**	**137,520**
*Percentage Increase over prior year			-4.2%			-4.2%	2.0%	11.3%	-6.4%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	3,250	3,250	7,000	-	-	7,000	10,000	10,000	10,000	10,000
Transfer to Capital Reserve Fund	15,000	15,000	24,930	-	-	24,930	41,465	46,340	56,075	57,320
MFA Debt Principal	-	-	-	-	-	-	24,230	51,010	51,010	52,280
MFA Debt Interest	569	-	-	34,200	-	34,200	71,060	96,530	97,740	109,860
MFA Debt Reserve Fund	500	-	-	9,500	-	9,500	10,500	-	500	4,500
TOTAL DEBT / RESERVES	**19,319**	**18,250**	**31,930**	**43,700**	**-**	**75,630**	**157,255**	**203,880**	**215,325**	**233,960**
TOTAL COSTS	**151,709**	**166,679**	**158,740**	**43,700**	**-**	**202,440**	**286,650**	**347,910**	**350,080**	**371,480**
*Percentage Increase over prior year			4.6%	28.8%		33.4%	41.6%	21.4%	0.6%	6.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance CFW from 2025 to 2026	-	(14,970)	14,970	-	-	14,970	-	-	-	-
Balance CFW from 2024 to 2025	14,000	14,000	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	-	-	-	(12,000)	-	-
User Charges	(129,980)	(129,980)	(142,980)	-	-	(142,980)	(150,130)	(157,640)	(165,520)	(168,830)
Other Revenue	(200)	(200)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	**(121,180)**	**(136,150)**	**(128,210)**	**-**	**-**	**(128,210)**	**(150,330)**	**(169,840)**	**(165,720)**	**(169,030)**
REQUISITION - PARCEL TAX	**(30,529)**	**(30,529)**	**(30,530)**	**(43,700)**	**-**	**(74,230)**	**(136,320)**	**(178,070)**	**(184,360)**	**(202,450)**
*Percentage increase over prior year										
User Fee			10.0%	0.0%		10.0%	5.0%	5.0%	5.0%	2.0%
Requisition			0.0%	143.1%		143.1%	83.6%	30.6%	3.5%	9.8%
Combined			**8.1%**	**27.2%**		**35.3%**	**31.9%**	**17.2%**	**4.2%**	**6.1%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.667 Surfside Park Estates (Mayne)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$12,500	$60,000	$0	$0	$0	$0	$60,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$50,000	$955,000	$1,055,000	$20,000	$50,000	$450,000	$2,530,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$62,500	**$1,015,000**	**$1,055,000**	**$20,000**	**$50,000**	**$450,000**	**$2,590,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$50,000	$950,000	$1,050,000	$0	$50,000	$450,000	$2,500,000
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$40,000	$0	$0	$0	$0	$40,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$12,500	$25,000	$5,000	$20,000	$0	$0	$50,000
		$62,500	**$1,015,000**	**$1,055,000**	**$20,000**	**$50,000**	**$450,000**	**$2,590,000**

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

2026 - 2030

Service #: 2.667

Service Name: Surfside Park Estates (Mayne)

PROJECT DESCRIPTION				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
24-01	Replacement	Wood Dale Drive Water Main Replacement	Replace approximately 200 m of leaking water main along Wood Dale Drive.	$ 300,000	S	Debt	$ -	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000
24-02	New	Source Water Surveillance	Construct source water surveillance for water quantity monitoring.	$ 20,000	E	Res	$ 12,500	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-01	Replacement	Water Storage Tank Replacement	Design and construction new water storage tank.	$ 1,700,000	S	Debt	$ 50,000	$ 800,000	$ 900,000	$ -	$ -	$ -	$ 1,700,000
28-02	Replacement	Petition Process	Subsequent Petition process for Watermain Replacement Program and other debt upgrades determined prior to 2027.	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
28-01	Replacement	Watermain Replacement Program	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 5,600,000	S	Debt	$ -	$ -	$ -	$ -	$ 50,000	$ 450,000	$ 500,000
26-01	Replacement	Water Service Repairs (Provisional)	Budget for repairs and replacements of services to address leaks or other operational requirements.	$ 10,000	S	Res	$ -	$ 5,000	$ 5,000	$ -	$ -	$ -	$ 10,000
26-02	Replacement	Arsenic Removal Assessment	Engineering Assessment to review implications of Health Canada arsenic removal targets from 10ug/L to 5ug/L.	$ 40,000	E	Grant	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
													$ -
													$ -
			Grand Total	**$ 7,690,000**			**$ 62,500**	**$ 1,015,000**	**$ 1,055,000**	**$ 20,000**	**$ 50,000**	**$ 450,000**	**$ 2,590,000**

Service: **2.667** **Surfside Park Estates (Mayne)**

Project Number	24-01	**Capital Project Title**	Wood Dale Drive Water Main Replacement	**Capital Project Description**	Replace approximately 200 m of leaking water main along Wood Dale Drive.
Project Rationale	Funds are required to replace approximately 200 m of 150 mm diameter PVC water main that is leaking along Wood Dale Drive.				

Project Number	24-02	**Capital Project Title**	Source Water Surveillance	**Capital Project Description**	Construct source water surveillance for water quantity monitoring.
Project Rationale	Construct source water surveillance for water quantity monitoring.				

Project Number	25-01	**Capital Project Title**	Water Storage Tank Replacement	**Capital Project Description**	Design and construction new water storage tank.
Project Rationale	Design and construction new water storage tank following the previously completed conceptual design.				

Project Number	28-02	**Capital Project Title**	Petition Process	**Capital Project Description**	Subsequent Petition process for Watermain Replacement Program and other debt upgrades determined prior to 2027.
Project Rationale	Funding to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Project Number	28-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Service: **2.667** **Surfside Park Estates (Mayne)**

Project Number	26-01	**Capital Project Title**	Water Service Repairs (Provisional)	**Capital Project Description**	Budget for repairs and replacements of services to address leaks or other operational requirements.
Project Rationale					

Project Number	26-02	**Capital Project Title**	Arsenic Removal Assessment	**Capital Project Description**	Engineering Assessment to review implications of Health Canada arsenic removal targets from 10ug/L to 5ug/L.
Project Rationale					

Surfside Park Estates (Mayne)
Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve Fund	5,346	12,346	22,346	20,346	30,346	40,346
Capital Reserve Fund	42,904	42,834	79,299	105,639	161,714	219,034
Total	**48,250**	**55,180**	**101,645**	**125,985**	**192,060**	**259,380**

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105216	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	6,816	5,346	12,346	22,346	20,346	30,346
Transfer from Ops Budget	3,250	7,000	10,000	10,000	10,000	10,000
Expenditures	(5,000)	-	-	(12,000)	-	-
Planned Maintenance Activity	Prefilter media replacement			Reservoir cleaning & inspection		
Interest Income*	280					
Ending Balance $	**5,346**	**12,346**	**22,346**	**20,346**	**30,346**	**40,346**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund: **1066**	**Estimated**	**Budget**				
Fund Centre: **101850**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	56,304	42,904	42,834	79,299	105,639	161,714
Transfer from Ops Budget	15,000	24,930	41,465	46,340	56,075	57,320
Transfer from Cap Fund	-					
Transfer to Cap Fund	(30,000)	(25,000)	(5,000)	(20,000)	-	-
Interest Income*	1,600					
Ending Balance $	**42,904**	**42,834**	**79,299**	**105,639**	**161,714**	**219,034**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Magic Lake Estates Sewer

EAC Review

OCTOBER 2025

Service: 3.830 **Magic Lake Sewer Utility (Pender)** **Committee: Electoral Area**

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of $200,000 or $7.10 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing $1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

Connection Charge: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

Change in Budget 2025 to 2026
Service: 3.830 Magic Lake Estates Sewer

	Total Expenditure	Comments
2025 Budget	**959,050**	
Other Changes:		
Electricity	27,250	Additional energy costs due to the Membrane Bioreactor (MBR) aeration system
Labour charges	119,764	Increase in labour requirement for ongoing MBR process operating, lab work, PM program, etc.
R&M and supplies (ongoing)	8,770	Ongoing increase due to additional field probes, instrumentation, and expected R&M for new WWTP
R&M and supplies (one-time)	12,000	2026 one-time cost of sewer flushing for WWTP sewer main line and MLSS Field probe (funded by ORF)
Sludge hauling & waste disposal	(90,000)	Ongoing reduction due to new WWTP
Fire Insurance	9,410	Increase corporate insurance allocation due to new WWTP
Reserve transfers	65,520	Increase transfers to Operating Reserve ($5,520); Contribution to Equipment Replacement Fund, to be created in 2026 to support capital planning ($60,000)
Other Costs	10,687	
Total Other Changes	163,401	
2026 Budget	**1,122,451**	

Summary of % Expense Increase		
Net ongoing costs of operating new WWTP	6.9%	
Fire insurance	1.0%	
2026 one-time R&M (ORF funded)	1.3%	
Reserve transfers	6.8%	
Balance of increase	1.1%	
% expense increase from 2025:	***17.0%***	
% Requisition increase from 2025 (if applicable):	***16.0%***	*Requisition funding is 65.3% of service revenue*

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $12,714 (1.3%) due mainly to high energy use due to continuous blower operation and high labour charges, which will partially offset by lower sludge hauling and disposal costs. This variance will be balanced to Operating Reserve, which has an expected year end balance of $60,723 before this transfer.

3.830 - Magic Lake Estates Sewer	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
OPERATING COSTS										
Sludge Hauling Contracts	111,240	66,340	113,240	(45,000)	-	68,240	69,600	70,990	72,410	73,860
Grit & Waste Sludge Disposal	87,550	40,830	89,130	(45,000)	-	44,130	45,010	45,910	46,830	47,770
Screening Disposal	20,000	10,000	20,360	-	-	20,360	20,770	21,190	21,610	22,040
Repairs & Maintenance	25,200	21,370	25,650	5,000	5,000	35,650	86,260	31,890	32,520	33,180
Allocations	49,553	49,553	51,900	-	-	51,900	52,859	53,916	54,988	56,094
Electricity	25,780	52,000	26,750	27,250	-	54,000	55,080	56,180	57,300	58,450
Supplies	18,220	15,460	18,540	3,000	7,000	28,540	21,970	22,410	22,860	23,310
Labour Charges	338,283	422,233	358,047	100,000	-	458,047	467,440	477,029	486,808	496,800
Other Operating Expenses	47,591	58,361	57,851	2,500	-	60,351	62,097	63,901	65,774	67,717
TOTAL OPERATING COSTS	**723,417**	**736,147**	**761,468**	**47,750**	**12,000**	**821,218**	**881,086**	**843,416**	**861,100**	**879,221**
*Percentage Increase over prior year			5.3%	6.6%	1.7%	13.5%	7.3%	-4.3%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	46,000	46,000	46,000	-	-	46,000	113,345	130,795	129,875	45,895
Transfer to Operating Reserve Fund	15,000	2,286	20,520	-	-	20,520	50,000	50,000	50,000	50,000
Transfer to Equipment Replacement fund	-	-	-	60,000	-	60,000	60,000	60,000	60,000	60,000
Debt Reserve Fund	530	530	610	-	-	610	310	8,210	13,000	10,000
MFA Principal Payment	133,463	133,463	133,463	-	-	133,463	68,476	46,668	20,403	53,558
MFA Interest Payment	40,640	40,640	40,640	-	-	40,640	24,995	26,820	54,563	113,975
TOTAL DEBT / RESERVES	**235,633**	**222,919**	**241,233**	**60,000**	**-**	**301,233**	**317,126**	**322,493**	**327,841**	**333,428**
TOTAL COSTS	**959,050**	**959,066**	**1,002,701**	**107,750**	**12,000**	**1,122,451**	**1,198,212**	**1,165,909**	**1,188,941**	**1,212,649**
Sludge Disposal Recovery	(11,940)	(11,940)	(12,150)	-	-	(12,150)	(12,390)	(12,640)	(12,890)	(13,150)
TOTAL COSTS NET OF RECOVERIES	**947,110**	**947,126**	**990,551**	**107,750**	**12,000**	**1,110,301**	**1,185,822**	**1,153,269**	**1,176,051**	**1,199,499**
*Percentage Increase over prior year			4.6%	11.4%	1.3%	17.2%	6.8%	-2.7%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(12,000)	(12,000)	(55,000)	-	-	-
User Charges	(317,390)	(317,390)	(331,990)	(36,250)	-	(368,240)	(379,290)	(386,880)	(394,620)	(402,510)
Grants in Lieu of Taxes	(3,430)	(3,446)	(3,430)	-	-	(3,430)	(3,430)	(3,430)	(3,430)	(3,430)
Other Revenue	(1,460)	(1,460)	(1,560)	-	-	(1,560)	(1,280)	(1,200)	(1,010)	(1,030)
TOTAL REVENUE	**(322,280)**	**(322,296)**	**(336,980)**	**(36,250)**	**(12,000)**	**(385,230)**	**(439,000)**	**(391,510)**	**(399,060)**	**(406,970)**
REQUISITION - PARCEL TAX	**(624,830)**	**(624,830)**	**(653,571)**	**(71,500)**	**-**	**(725,071)**	**(746,822)**	**(761,759)**	**(776,991)**	**(792,529)**
*Percentage increase over prior year										
User Fees			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
Requisition			4.6%	11.4%	0.0%	16.0%	3.0%	2.0%	2.0%	2.0%
Combined			**4.6%**	**11.4%**	**0.0%**	**16.0%**	**3.0%**	**2.0%**	**2.0%**	**2.0%**

3.830D - Magic Lake Estates Sewer - Debt Only 6M Phase 1 Wastewater Treatment Plan Upgrade	2025 BOARD BUDGET	 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	 ONGOING	 ONE-TIME	 TOTAL	FUTURE PROJECTIONS 2027	 2028	 2029	 2030
DEBT										
Debt Reserve Fund	1,520	1,520	1,760	-	-	1,760	1,760	1,760	1,760	1,760
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	**232,205**	**232,205**	**232,445**	**-**	**-**	**232,445**	**232,445**	**232,445**	**232,445**	**232,445**
FUNDING SOURCES (REVENUE)										
MFA Debt Reserve Earning	(1,520)	(1,520)	(1,760)	-	-	(1,760)	(1,760)	(1,760)	(1,760)	(1,760)
Grants in Lieu of Taxes	(1,201)	(1,201)	(1,201)	-	-	(1,201)	(1,201)	(1,201)	(1,201)	(1,201)
REQUISITION - PARCEL TAX	**(229,484)**	**(229,484)**	**(229,484)**	**-**	**-**	**(229,484)**	**(229,484)**	**(229,484)**	**(229,484)**	**(229,484)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 3.830 Magic Lake Sewer Utility (Pender)	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$60,000	$160,000	$50,000	$50,000	$50,000	$50,000	$360,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$200,000	$235,000	$240,000	$925,000	$1,300,000	$1,000,000	$3,700,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$260,000	**$395,000**	**$290,000**	**$975,000**	**$1,350,000**	**$1,050,000**	**$4,060,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$260,000	$260,000	$0	$0	$0	$0	$260,000
Debenture Debt (New Debt Only)	$0	$0	$0	$800,000	$1,300,000	$1,000,000	$3,100,000
Equipment Replacement Fund	$0	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$85,000	$240,000	$125,000	$0	$0	$450,000
	$260,000	**$395,000**	**$290,000**	**$975,000**	**$1,350,000**	**$1,050,000**	**$4,060,000**

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

2026 - 2030

Service #: 3.830

Service Name: Magic Lake Sewer Utility (Pender)

				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
21-02	Renewal	Wastewater Improvements - Pump Station and Treatment Plant Upgrades	1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)	$ 12,033,818	S	Cap	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	$ 110,000	E	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.		E	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
27-01	Study	Petition or Alternative Approval Process	Conduct public consultation to inform strategies to borrow necessary future capital funds.	$ 20,000	S	Res	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
28-01	Renewal	CCTV Inspection of AC Pipe	Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.	$ 125,000	S	Res	$ -	$ -	$ -	$ 125,000	$ -	$ -	$ 125,000
27-02	Renewal	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns	$ 2,100,000	S	Res	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
27-02	Renewal				S	Debt	$ -	$ -	$ -	$ 800,000	$ 1,200,000	$ -	$ 2,000,000
28-03	Replacement	AC Sewer Pipe Replacement	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.	$ 2,000,000	S	Debt	$ -	$ -	$ -		$ 100,000	$ 1,000,000	$ 1,100,000
27-03	Replacement	Chart PS RTU	Connectivity to SCADA Server.	$ 115,000	S	Res	$ -	$ 15,000	$ 100,000	$ -	$ -	$ -	$ 115,000
26-01	New	WWTP Optimization	Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.	$ 40,000	S	Res	$ -	$ 20,000	$ 20,000	$ -	$ -	$ -	$ 40,000
26-02	Replacement	Annual Provisional - Equipment Replacement Fund.	Budget for mechanical and electrical equipment replacement needed for replacement.	$ 250,000	E	ERF	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 16,793,818**			**$ 260,000**	**$ 395,000**	**$ 290,000**	**$ 975,000**	**$ 1,350,000**	**$ 1,050,000**	**$ 4,060,000**

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number	21-02	**Capital Project Title**	Wastewater Improvements - Pump Station and Treatment Plant Upgrades	**Capital Project Description**	1. Renew Galleon and Schooner Pump Stations 2. Replace Cannon WWTP with a new pump station 3. Upgrade Schooner WWTP (headworks, EQ tank, 2nd aeration tank, new clarifiers, electrical/genset)
Project Rationale	Wastewater Improvements - Pump Station and Treatment Plant Upgrades. Commissiong in progress.				

Project Number	24-01	**Capital Project Title**	Towable Genset Replacement	**Capital Project Description**	Replacement of the towable genset as it is nearing the end of life.
Project Rationale	Replacement of the towable genset as it is nearing the end of life.				

Project Number	27-01	**Capital Project Title**	Petition or Alternative Approval Process	**Capital Project Description**	Conduct public consultation to inform strategies to borrow necessary future capital funds.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Project Number	28-01	**Capital Project Title**	CCTV Inspection of AC Pipe	**Capital Project Description**	Conduct a CCTV inspection of all remaining asbestos cement pipe to monitor its condition and identify pipe that might require replacement.
Project Rationale	CCTV inspections of AC sewer mains to prioritize replacement.				

Project Number	27-02	**Capital Project Title**	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)	**Capital Project Description**	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns
Project Rationale	Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).				

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number	28-03	**Capital Project Title**	AC Sewer Pipe Replacement	**Capital Project Description**	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.
Project Rationale	Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.				

Project Number	27-03	**Capital Project Title**	Chart PS RTU	**Capital Project Description**	Connectivity to SCADA Server.
Project Rationale					

Project Number	26-01	**Capital Project Title**	WWTP Optimization	**Capital Project Description**	Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.
Project Rationale					

Project Number	26-02	**Capital Project Title**	Annual Provisional - Equipment Replacement Fund.	**Capital Project Description**	Budget for mechanical and electrical equipment replacement needed for replacement.
Project Rationale					

Magic Lake Estates Sewer
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	48,009	56,529	51,529	101,529	151,529	201,529
Capital Reserve Fund	426,103	387,103	260,448	266,243	396,118	442,013
Equipment Replacement Fund	-	10,000	20,000	30,000	40,000	50,000
Total	**474,111**	**453,631**	**331,976**	**397,771**	**587,646**	**693,541**

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105217	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	43,923	48,009	56,529	51,529	101,529	151,529
Transfer from Ops Budget	2,286	20,520	50,000	50,000	50,000	50,000
Planned Expenditures	-	(12,000)	(55,000)	-	-	-
Planned Maintenance Activity		Sewer flushing ($5K) and MLSS Field probe ($7K)	Outfall Inspection ($15K) and sewer flushing ($40K)			
Interest Income*	1,800					
Ending Balance $	**48,009**	**56,529**	**51,529**	**101,529**	**151,529**	**201,529**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund: 1042	**Estimated**	**Budget**				
Fund Centre: 101386	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	425,103	426,103	387,103	260,448	266,243	396,118
Transfer from Ops Budget	46,000	46,000	113,345	130,795	129,875	45,895
Transfer to Cap Fund	(60,000)	(85,000)	(240,000)	(125,000)	-	-
Transfer from Cap Fund	-					
Interest Income*	15,000					
Ending Balance $	**426,103**	**387,103**	**260,448**	**266,243**	**396,118**	**442,013**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Equipment Replacement Fund

To be created in 2025

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: TBD	2025	2026	2027	2028	2029	2030
Beginning Balance	-	-	10,000	20,000	30,000	40,000
Transfer from Ops Budget	-	60,000	60,000	60,000	60,000	60,000
Planned Purchases	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income	-					
Ending Balance $	**-**	**10,000**	**20,000**	**30,000**	**40,000**	**50,000**

Assumptions/Background:

Appendix E

Electoral Areas Committee - October 29, 2025
2026 Preliminary Electoral Area Budget Review

Appendix E: January 2026 Approvals

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

Electoral Area	Service Area	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
Joint EA Services	1.368 EA Fire Inspection & Investigation	New service to be established in 2026. Consulting and travel costs to perform fire inspections and investigations in 3 EA's.			25,000		Requisition
		Total: Joint Electoral Services			**25,000**	**-**	
JDF							
	1.405 JDF EA Community Parks	Priest Cabin Access				75,000	Capital Reserve Fund
		Elrose Park Improvements				15,000	Capital Reserve Fund
		Wieland Trail				200,000	Grants
		Cedar Coast Road				100,000	Grants
		One-time Auxilary wages shared between 1.405 (95%) and 1.408 (5%)			54,265		Requisition
	1.408 JDF EA Community Recreation	One-time Auxilary wages shared between 1.405 (95%) and 1.408 (5%)			2,856		Requisition
		Total: Juan de Fuca			**57,121**	**390,000**	
SSI	1.111 Electoral Area Admin Exp - SSI	One-time Auxiliary wages (PT Engineering Technician & Clerk)			62,255		Requisition/Internal Recovery
	1.238A Community Transit (S.S.I.)	Bus Shelters				185,000	Grants/Capital Reserve Fund
	1.459 SSI- Pool, Parks, Land, Art & Rec. Prog	SIMS Safety and security upgrades				40,000	Grants
		Ball Field Development				658,500	Capital Reserve Fund/ Donations/Grants/Capital on Hand
		Rainbow Recreation Centre re opening STAT holiday			14,500		Program Fees/Requisition
	2.621 Highland / Fernwood Water - SSI	SCADA Design				40,000	Capital Reserve Fund
		Maliview PRV 2 Design				30,000	Grants
		Maliview PRV 2 Construction				50,000	Capital Reserve Fund
		Manganese Removal				60,000	Capital Reserve Fund
		SCADA Construction				420,000	Debt/Grants
		Fernwood Reservoir 1. Repair roof top railing				22,000	Capital Reserve Fund/Capital on Hand
	2.624 Beddis Water	SCADA Upgrade Design				40,000	Capital Reserve Fund
		SCADA Upgrade (Construction)				300,000	Debt/Grants
	2.626 Fulford Water	SCADA Upgrade Design				40,000	Capital Reserve Fund
	3.810 Ganges Sewer	100% surcharged lines				424,961	Grants/Capital Reserve Fund
		UF Membrane replacement				500,000	Grants/Equipment Replacement Fund
	3.820 Maliview Sewer	WWTP Upgrade				3,384,000	Debt/Grants
		I&I program				70,000	Debt/Capital on Hand
		Total: Salt Spring Island			**76,755**	**6,264,461**	
SGI	1.137 Galiano Community Use Building	Building Condition Assessment				7,500	Capital Reserve Fund
	1.352 South Galiano Fire Protection	Conversion of Fire Chief and Assistant Chief to CRD Employees	1.6 FTE; regular ongoing	2026 IBC - 16g-3.3 EA Fire Chief Conversion to CRD Staff	60,750		Requisition
	1.359 North Galiano Fire Protection	Conversion of Assistant Chief to CRD Employee	0.6 FTE; regular ongoing	2026 IBC - 16g-3.3 EA Fire Chief Conversion to CRD Staff	23,300		Requisition
	2.640 Lyall Harbour Water	Dam Improvement and regulatory requirements				700,000	Debt/Capital on Hand
		Storage Tank Condition Assessment and Repair Details				100,000	Debt
	3.830 Magic Lake Sewer	WWTP Optimization				20,000	Capital Reserve Fund
		Total: Southern Gulf Islands			**84,050**	**827,500**	
		Grand Total			**242,926**	**7,481,961**	