Capital Regional District

625 Fisgard St.,
Victoria, BC V8W 1R7

Notice of Meeting and Meeting Agenda
Capital Regional District Board

Wednesday, October 29, 2025 | **12:10 PM** | **6th Floor Boardroom, 625 Fisgard Street, Victoria, BC**

Special Meeting - Provisional Budget

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 THE 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. 25-0970 Service Planning 2026 - Community Need Summaries

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

Attachments:
- Staff Report: Service Planning 2026 - Community Need Summaries
- Appendix A: New Initiatives (2026-2030) - Overview
- Appendix B: New Initiatives (2026-2030) - Descriptions
- Appendix C: Advocacy
- Appendix D: Arts & Recreation
- Appendix E: Business Systems & Processes
- Appendix F: Climate Action
- Appendix G: First Nations
- Appendix H: Housing & Health
- Appendix I: Local Government
- Appendix J: Open Government
- Appendix K: People
- Appendix L: Planning
- Appendix M: Regional Parks
- Appendix N: Safety & Emergency Management
- Appendix O: Transportation
- Appendix P: Solid Waste & Recycling
- Appendix Q: Wastewater
- Appendix R: Water
- Appendix S: JdF Water Distribution Commission Staff Report
- Appendix T: Regional Water Supply Commission Staff Report
- Appendix U: Performing Arts Facilities Select Committee Staff Report
- Appendix V: CRD Sub-Regional Services Profiles
- Appendix W: Overview Resource Transfers
- Presentation: Service Planning 2026

4.2. 25-0943 Capital Regional District Provisional 2026-2030 Financial Plan Approval

Recommendation: The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2026-2030 Financial Plan be approved as presented;
(WA)
2. That the Committee/Commission directed and Board endorsed initiatives be approved and incorporated into the final budget, subject to successful service establishment where required;
(WA)
3. That the new initiatives and capital identified in Appendix H for January 1, 2026, implementation be approved and staff be directed to amend the 2025 to 2029 Financial Plan (Bylaw No. 4665, "2025 to 2029 Financial Plan Bylaw, 2025");
(WA)
4. That the 2026 Community Need Summaries be approved as presented; and
(WP-All)
5. That the Staff Establishment Chart as attached in Appendix K be approved.
(NWA)

Attachments:

Staff Report: CRD 2026-30 Fin Plan Provisional Approval
Appendix A: 2026 Service & Fin Plan Guidelines
Appendix B: 2026 Operating Budget Overview
Appendix C: 2026 Capital Budget Overview
Appendix D: 2026 Prelim Fin Plan Summary
Appendix E: 2026 Major Capital Projects
Appendix F: 2026 Financial Indicators
Appendix G: Part A Budget Review Package
Appendix G: Part B Budget Review Package
Appendix G: Part C Budget Review Package
Appendix H: January Approvals
Appendix I: Service Budget Highlights
Appendix J: IBCs 2026 Budget Impact
Appendix K: Staff Establishment Chart
Appendix L: Operating Capital Reserve Forecasts
Appendix M: Service Listing Budgets Direct to Board
Appendix N1: Budget Pkg EAC
Appendix N2: Budget Pkg CALWMC
Appendix N3: Budget Pkg ESC
Appendix N4: Budget Pkg GFNRC
Appendix N5: Budget Pkg JDFWDC
Appendix N6: Budget Pkg PRC
Appendix N7: Budget Pkg RPC
Appendix N8: Budget Pkg RWSC
Appendix N9: Budget Pkg SPWWWC
Appendix N10: Budget Pkg SEAPARC
Appendix N11: Budget Pkg AC
Appendix N12: Budget Pkg RMTSAC
Appendix N13: Budget Pkg SSILCC
Presentation: 2026-2030 Provisional Budget

5. ADJOURNMENT

Votinq Key:
NWA - Non-weighted vote of all Directors
NWP - Non-weighted vote of participants (as listed)
WA - Weighted vote of all Directors
WP - Weighted vote of participants (as listed)

Making a difference...together

REPORT TO COMMITTEE OF THE WHOLE
MEETING OF WEDNESDAY, OCTOBER 29, 2025

SUBJECT **Service Planning 2026 - Community Need Summaries**

ISSUE SUMMARY

To provide strategic context and an overview of Capital Regional District (CRD) services, initiatives and performance data by Community Need as set out in the 2023-2026 CRD Corporate Plan.

BACKGROUND

The CRD Board (Board) approved the 2023-2026 Board Priorities on March 8, 2023. Subsequently, staff developed the 2023-2026 CRD Corporate Plan which was approved by the CRD Board on April 12, 2023. The CRD Corporate Plan outlines the work the organization needs to deliver over the four-year term, along with the critical regional, sub-regional, and local services, to meet the region's most important needs (i.e., Community Needs) and advance the Board's Vision and Priorities. Board Priorities, Corporate Plan initiatives, and core service delivery form the foundation of the five-year financial plan.

The Board approved the 2026 Service and Financial Planning Guidelines on May 14, 2025. The Board also received an information report outlining the steps of the 2026 service planning process on September 10, 2025.

The 2026 planning year marks the final year of implementation of the 2023-2026 CRD Corporate Plan. Much of the work envisaged through the CRD Board Priorities and the Corporate Plan continues to progress, and some initiatives have been completed or integrated with core operations. The CRD's annual service plans, known as Community Need Summaries, provide an overview of the operational and strategic context, service levels, initiatives, and performance data for each Community Need. Appendices A and B provide details on all initiatives. Appendices C to R provide the Community Need Summaries for 2026.

Through the annual service planning process, staff capture information about new initiatives in an internal planning document called an Initiative Business Case (IBC). IBCs are submitted when an initiative is being advanced that is new and/or over-and-above core service delivery, requires new funding over-and-above existing core budgets, or requires new staffing capacity. IBCs are also required for any other staffing adjustments, such as conversion of existing term or auxiliary positions to regular ongoing. IBCs capture all the relevant information about a new initiative in a consistent manner to support evidence-based decision-making.

Incremental Initiatives in 2026

Staff have identified six new initiatives starting in 2026 that support the 16 community needs that will have incremental budget impacts. In addition, several Commissions and the Board have directed staff to include five more initiatives[1] in 2026 to advance strategic priorities. Their direction is summarized in Table 1, with supporting staff reports provided in Appendices S to U. A further 22 initiatives are forecasted to start in 2027, followed by four more in 2028, and one in 2029. Initiatives are phased over multiple years to ensure that there is sufficient organizational capacity to progress the work proposed. All forecasted initiatives will be re-evaluated annually through the service planning process.

The key drivers for the proposed initiatives are:

1. Initiatives that advance 2023-2026 Board Priorities or the Corporate Plan, or other key strategic planning documents, such as the Regional Water Supply Master Plan;
2. Initiatives that operationalize capital investments; and/or
3. Initiatives that are necessary to maintain a core service level following a regulatory change or where there is a safety risk to customers, communities, or staff.

Appendix A presents a multi-year overview of the initiatives. It outlines previously approved initiatives which will continue to advance into 2026, as well as new proposed initiatives for 2026 and beyond. To ensure transparency, this appendix also highlights 13 initiatives planned for 2026 that appeared in last year's multi-year plan but have since been re-assessed and either removed or deferred by the Executive Leadership Team (ELT). Appendix B contains qualitative descriptions of all initiatives included in this report.

Through the service planning and provisional budget review process, standing committees and commissions with delegated authority over service budgets can direct staff to make changes to service plans. The changes directed are listed in Table 1.

Table 1. Changes to service plans directed by the Board, standing committees and commissions.

Direction	Staff response
At the **Juan de Fuca Water Distribution Commission** meeting on July 8, 2025, the following motion arising related to the **Water Community Need** was carried: *"That staff be directed to include the proposed Utility Operator and Operations Coordinator positions in the Juan de Fuca Water Distribution service budget for 2026."*	The initiatives have been included in Appendices A, B and R. The supporting staff report is available for information in Appendix S.

[1] One of these initiatives, 10b-2.2 Scale Up Regional Participation in the Performing Arts Facilities, is subject to approval of a new service by the electors.

Direction	Staff response
At the **Regional Water Supply Commission** meeting held on July 16, 2025, the following motion arising related to the **Water Community Need** was carried: *"That staff be directed to include the proposed positions for the Dam Safety Program (2 FTE), Master Plan Program (4 FTE), Operations Coordinator (0.5 FTE) and Reliability Engineer (1 FTE) in the Regional Water Supply 2026 budget, and that staff be directed to incorporate future years' FTEs into the 2027-2030 financial plan for annual review."*	The initiatives have been included in Appendices A, B and R. The supporting staff report is available for information in Appendix T.
At the **CRD Board** meeting on October 8, 2025, the following recommendation related to the **Arts & Recreation Community Need** was carried: *"1. That Bylaw No. 4704, "Performing Arts Facilities Service Establishing Bylaw No. 1, 2025", be introduced and read a first, second, and third time; and* *2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and* *3. That Bylaw No. 4704 be forwarded to the Inspector of Municipalities for approval."*	For planning purposes, this initiative has been included in Appendix A, B and D. Its advancement is subject to the approval of a service establishment bylaw by the Board and the electors. The proposed performing arts facilities service is designed to absorb the functions of the existing Royal Theatre service and McPherson Playhouse service. The supporting staff report is available for information in Appendix U.

Pause on New Staffing Requests for 2026

On March 12, 2025, the Chief Administrative Officer (CAO) informed the Board that staff had been directed to pause all new staffing requests for 2026, unless otherwise directed by the CRD Board or a Commission with delegated authority. This decision was made in response to challenging economic conditions and in recognition of the significant number of staffing requests already approved for 2025. This pause will allow the organization to focus on filling current vacancies and onboarding the positions approved for 2025, before reassessing staffing capacity in the future.

As a result, all planned new staffing requests for 2026 were either removed or postponed. The only staffing adjustments included in budgets for 2026 are as follows:

- Inclusion of a five-year extension for three **term** positions in the Regional Housing division to support the advancement of capital projects and meet recent Community Housing Fund grant commitments for four projects. These roles must be maintained to manage current projects and respond quickly and strategically to new funding and development opportunities. For more information, refer to 5a-1.7 Housing Capital Project Delivery Terms in Appendix B.

- Inclusion of a five-year extension to a **term** position in the Environmental Innovation division, formerly the Climate Action Program. This role must be maintained to see the electric vehicle infrastructure program and other climate action initiatives to their conclusion in order to meet grant funding commitments. This position was originally slated for conversion to regular ongoing but was revised in alignment with the corporate direction. For more information, refer to 6a-1.1 Implement Climate Action Strategy (Revised) in Appendix B.

- The CRD Board endorsed an initiative during the 2025 service planning cycle to **convert** six salaried electoral area Chief Fire Officer positions (5.2 Full Time Equivalent) into regular ongoing CRD staff positions, subject to a compensation and benefit review, which has now been completed. The conversions, which are included in 2026, are necessary to regularize a challenge identified in the 2023 Fire Services Governance Review report. For more information, refer to 16g-3.3 Electoral Area Fire Chief Conversion to CRD staff (Revised) in Appendix B.

In addition, since March, three Board/Commission motions have been carried to include new staff positions in 2026, and they are listed in Table 1.

The CAO also emphasized that essential services would not be compromised. To address critical staffing needs, a targeted strategy was developed to reallocate existing vacancies, where feasible. As part of this approach, vacant positions were repurposed to support priority areas, including a second Deputy Corporate Officer role in the Legislative Services division, and Financial Analyst and Financial Officer roles in the Financial Services division.

Additional Commitments

On April 30, 2025, the Board directed staff to expand on the recently developed regional service profile documents by creating additional service profiles for sub-regional services with a minimum of a $1 million budget. This is provided in Appendix V.

On October 1, 2025, the CAO made a commitment to the Governance and First Nations Relations Committee to provide an outline of resource transfers across service budgets resulting from CRD Evolves 2024-2025, the creation of the Environmental Innovation division and the establishment of a Regional Transportation Service, which all took place in 2025. This is provided in Appendix W.

IMPLICATIONS

Alignment with Board & Corporate Priorities

The ELT has assessed all proposed initiatives for 2026 and has determined that the overall package represents an appropriate and proportional response to meet the expectations of the CRD Board and communities in consideration of current economic and operational conditions. Forecasted initiatives for future years were evaluated by General Managers.

Two of the initiatives[2] proposed for 2026 were not originally listed in the CRD Corporate Plan but were later identified by staff as necessary to maintain services levels and meet community expectations. If approved by the Board, these initiatives will be added to the Corporate Plan Addendum, which captures initiatives identified after the plan's publication.

Financial Implications

The financial implications of the Community Need Summaries, core service level adjustments, and new initiatives are addressed in the CRD 2026 Financial Plan Provisional Approval report, to be presented at the same meeting as this report. Since 2023, this report has included a five-year forecast for staffing level changes, which is updated annually.

Regional and sub-regional commissions have considered the financial implications of the relevant proposed programs of work, including the Regional Water Supply Commission, Juan de Fuca Water Distribution Commission, Saanich Peninsula Wastewater and Water Commissions, Sooke and Electoral Area Parks and Recreation Commission, the Peninsula Recreation Commission, and the Salt Spring Island Local Community Commission. Some local service committees and commissions will be reviewing their provisional budgets between now and the end of the year; any recommended amendments will be reflected in the final financial plan in March 2026.

Staff also brought forward operating and capital budget reports in the fall to standing committees and commissions for most services with an annual budget of $5 million or more, including the Core Area Liquid Waste Management, Regional Parks, Environmental Resource Management, Legislative and General Government and Facilities Services, and Land Banking and Housing.

Service Delivery Implications

Appendix A presents a multi-year overview of planned initiatives for 2026 and beyond. The initiatives are grouped thematically to offer an improved view of upcoming activities and changes in the short and medium term. For each grouping, staff have provided background information about the approach taken, as well as a description of each initiative. Presenting initiatives in this manner is a new approach introduced last year in support of the provisional budget process. Appendix B presents a short summary for each new initiative.

Climate, Equity, Diversity & Inclusion, and First Nations Implications

The evaluation of all initiatives included considerations of impacts on Climate Action, First Nations Reconciliation and Equity, Diversity, Inclusion and Accessibility.

CONCLUSION

CRD staff are progressing initiatives identified in the 2023-2026 CRD Corporate Plan, including the Board Priorities. The CRD Board and commissions with delegated authorities determine resourcing through the annual review and approval of the provisional financial plan. To support decision-making, staff provide recommendations on funding, timing, and service levels through the service and financial planning processes.

[2] Highlighted in the Community Need Summaries for Climate Action and Open Government.

RECOMMENDATION

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

Submitted by:	Fran Lopez, Manager, Strategic Planning
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: New Initiatives (2026-2030) - Overview
Appendix B: New Initiatives (2026-2030) - Descriptions
Appendix C: Advocacy
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Appendix N: Safety & Emergency Management
Appendix O: Transportation
Appendix P: Solid Waste & Recycling
Appendix Q: Wastewater
Appendix R: Water
Appendix S: 2026 Service Delivery – Staffing Requirements Staff Report (Juan de Fuca Water Distribution Commission)
Appendix T: 2026 Service Delivery – Staffing Requirements Staff Report (Regional Water Supply Commission)
Appendix U: Cost-Benefit Analysis of Options for a New Performing Arts Facilities Service (CRD Board)
Appendix V: CRD Sub-Regional Services Profiles
Appendix W: Overview of resource transfers across services
Presentation: Service Planning 2026

New Initiatives (2026-2030) - Overview

Through the annual service and financial planning process, staff review existing service levels, the status of advancing initiatives, and commitments made in strategic plans (e.g. Board Priorities, CRD Corporate Plan, etc.) or other operational documents to develop future workplans.

Initiative business cases recommending new incremental initiatives and service level adjustments are drafted in the spring. These are then reviewed by the Executive Leadership Team (ELT) to assess each initiative, including the proposed approach, phasing, and impacts on resources and organizational capacity. This information is presented annually for approval by the Capital Regional District (CRD) Board, alongside the provisional budget. This approach has effectively highlighted the focus of staff's work for the following year to the CRD Board on an annual basis.

Enclosed in this report is a multi-year plan of initiatives, including both previously approved initiatives that are progressing, and proposed initiatives for 2026 and beyond. By organizing future activities thematically across multiple years, staff aim to provide the CRD Board with a clearer, more transparent, and accountable view of upcoming activities in the short and medium term.

This report contains five thematic groups of initiatives:

1. Building and operating **regional housing**
2. Adapting to **service growth**
3. Strengthening the **corporate foundation**
4. Futureproofing through **technology investments**
5. Supporting the **Electoral Areas**

Descriptions of each initiative included in this package, summarizing the drivers, goals, requirements and funding source have been included in a separate appendix.

An outline of all initiatives advanced over the course of the Board term is available in section 5 of each Community Need Summary.

Review and Prioritization Process

Ahead of the 2026 service planning cycle, the ELT directed a pause on new staffing requests for 2026 and conducted a thorough review of initiatives previously scheduled for 2026. Most were deferred to future years, and any postponed work has been flagged in the roadmaps. In addition, some initiatives originally planned for 2026 have been removed from workplans. These will either not proceed or may be reconsidered in a future year.

The ELT also evaluated new initiative business cases for 2026 where emerging needs were identified. General Managers reviewed proposed initiative for their department for 2027-2029. These reviews focused on strategic alignment and were followed by several rounds of prioritization. Through this process, ELT

adjusted the timing and approach of many initiatives to balance organizational capacity, smooth out resource impacts, and make room for emergency or unplanned work. A comprehensive review of service budgets and financial impacts was also completed before finalizing the package.

As part of the annual service planning and financial planning process, staff will continue to bring forward revised initiatives groupings to ensure the CRD Board reviews the following year's proposed package of work considering economic and operational conditions.

CRD Evolves 2024-2025

In 2023, the ELT announced an organizational reorganization called CRD Evolves 2024-2025. The CRD Board received an information report about the initiative on October 9, 2024. In addition, the Chief Administrative Officer has provided quarterly progress updates since July 2025.

Implementation began in 2025 and was delivered in two phases, in January and July. Staff are actively adapting service delivery to realize the intended benefits of the new organizational structure. Any staffing or resource transfers resulting from CRD Evolves are reflected in the 2026 provisional budget. No additional staffing or service budgets requests are planned for 2026 related to this initiative.

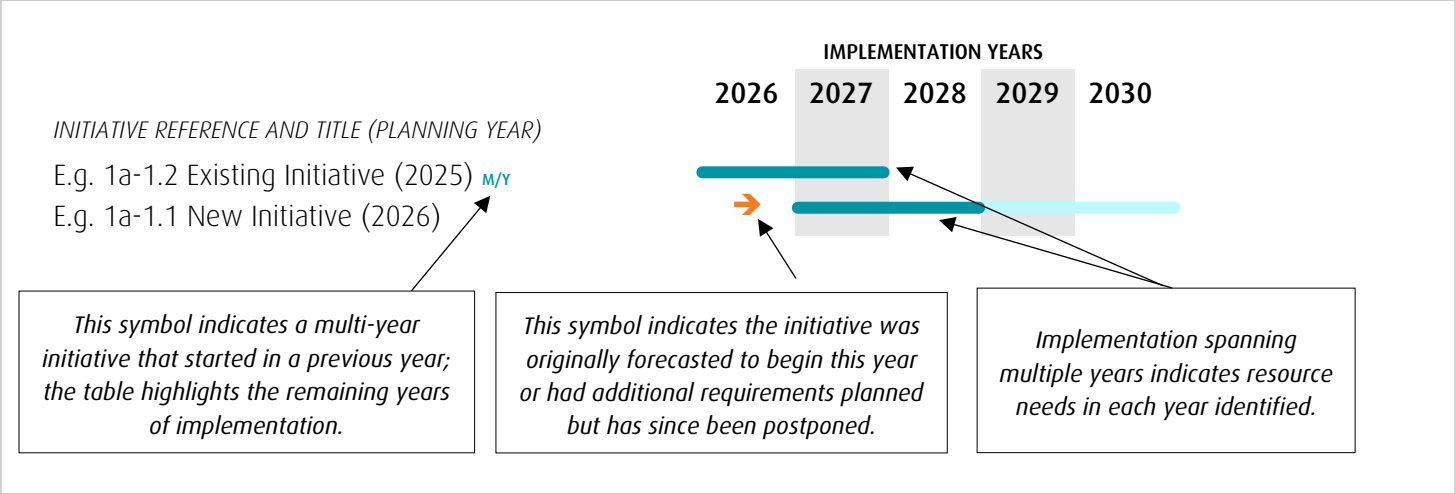
CRD Evolves sets long-term corporate goals, some of which may require increases in resource capacity over time. Any future resource adjustments will be brought forward through the usual annual service and financial planning process, for CRD Board approval.

Interpretation Guide for the Roadmaps

Terminology

- **Initiative**: refers to new or additional work beyond core service delivery. To advance, it requires one-time or ongoing funding, a staffing adjustment, or supports from other parts of the organization. Initiatives may also convert temporary roles and programs into regular ongoing ones or extend term roles when a continued need has been demonstrated.
- **Planning year:** refers to when the initiative was introduced. For example, the Board approved the 2025 service plans in fall 2024. Any initiatives included in that package are part of the 2025 planning year. Please note that the planning year and implementation year may differ.
- **Implementation years*:*** refers to when an initiative is carried out. If it spans multiple years, resource needs (whether one time or ongoing) exist in each year indicated. Once implemented an initiative may end or become part of core operations.

Example of a roadmap



Legend

- *Implementation activities.*
- *Operationalized/absorbed in core service.*
- ➔ *Initiative was planned to start or had additional requirements planned in corresponding year and has been postponed.*
- **X** *Initiative was planned to start in corresponding year and has been removed.*
- M/Y *Multi-year initiatives which started in a prior year and are progressing.*

1: Building and Operating Regional Housing

Background

The CRD Board identified the construction and operation of affordable housing as a critical priority for the region at the outset of its term. The Capital Region Housing Corporation (CRHC), a wholly owned subsidiary of the CRD, is responsible for building and operating affordable housing in the region, supported by two additional CRD services[1]. This grouping of initiatives provides a roadmap of resources - primarily staffing capacity – necessary to maintain service levels, meet all regulatory and legislative requirements and ensure continued compliance with the terms of the various funding agreements driving new projects and operations, while absorbing the additional workload associated with onboarding new homes as well as the (re)development of multiple existing properties. Given the increasing scale and complexity of pursuing and delivering major projects and operating properties, the grouping forecasts additional requirements in future years.

Building Affordable Housing

The CRHC continuously explores opportunities to increase the affordable housing stock by initiating new development and redevelopment projects through various funding programs. The volume of opportunities available has grown considerably in recent years to address increased demand for affordable housing in the region. As a result, the total number of affordable rental homes under development and existing buildings undergoing extensive renovations increases on an annual basis[2]. Due to the complex, demanding scope of (re)development activities in this portfolio, allocating sufficient staff resources to support each major capital project and pursue new projects is paramount to increasing the delivery of affordable housing within schedule, scope, and budget. Every development project also has knock-on operational impacts as adequate staffing capacity needs to be allocated to the operation of new buildings once onboarded.

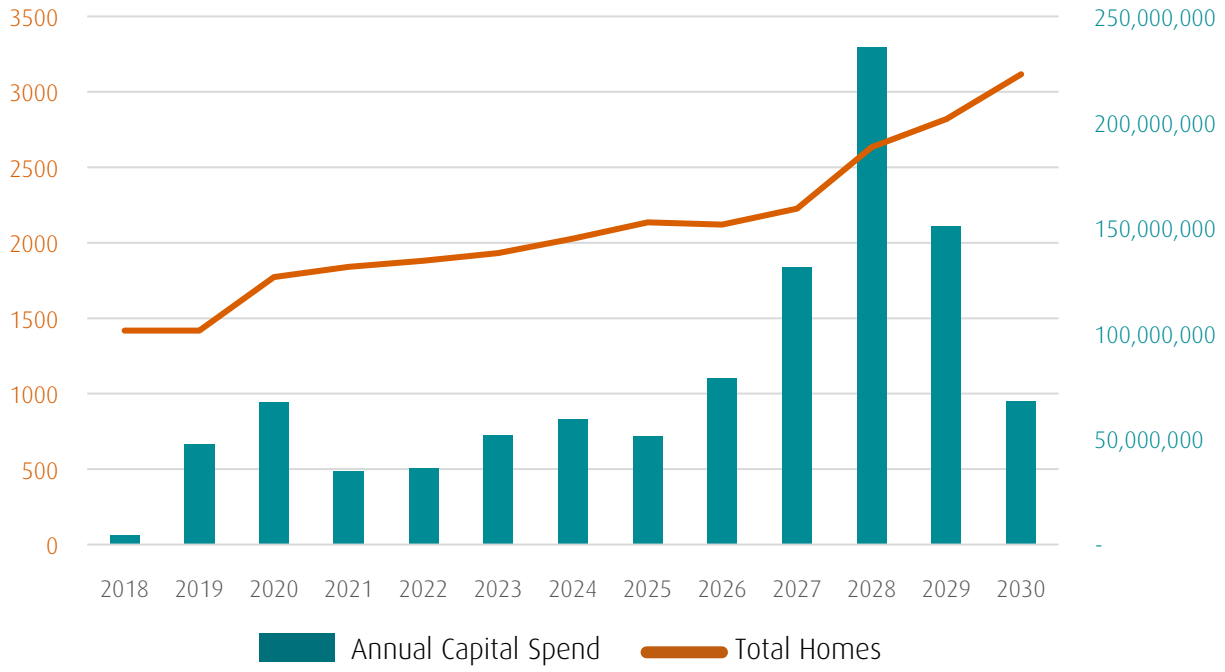
Operating Affordable Housing

The CRHC is the largest social housing provider on Vancouver Island and delivers affordable, attractive, inclusive, and sustainable affordable rental housing to low-, moderate-, and middle-income households. It is responsible for the day-to-day management and operations of over 50 properties and more than 2,000 affordable rental homes across eight municipalities, as well as the operational activities associated with the growth the corporation is experiencing. The housing market has shifted significantly since the CRHC was established in 1983 and staff are balancing several significant risks and pressures including changes to the customer base, a highly competitive market, changing regulatory and funding requirements, and increasing demand for deeply affordable housing. These pressures are compounded by a heated labour market and continued growth in the number of affordable rental homes in its portfolio.

[1] Land Banking & Housing and Regional Housing Trust Fund

[2] Refer to the CRHC Major Capital Plan for detail of current funded projects

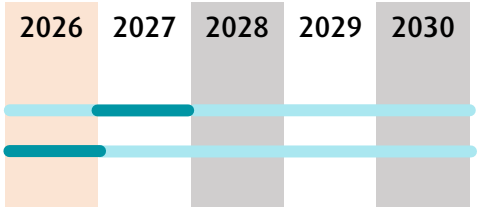
CRHC 2018-2030



Roadmap of Planned Initiatives

▸ ALL INITIATIVES LISTED IN THIS ROADMAP SUPPORT A BOARD PRIORITY

5a-1.4 Maintaining CRHC Operations[3] (2025) M/Y
5a-1.7 Housing Capital Project Delivery Terms (2026)



[3] This multi-year initiative was approved by the CRD Board through the 2025 provisional budget review. Implementation started in 2025, and additional requirements are planned for 2027.

2: Adapting to Service Growth

Background

The CRD has experienced growing demand for many core services for over five years, driven by community needs. Over the past five years (2020 to 2024), the CRD has experienced steady growth in demand for core services, reflecting both community needs and sustained regional population growth. During this period, regional park visitations increased by 9.4%, the rolling average of water demand rose by 6.7% and refuse volumes grew by 7.3%. Population growth is expected to remain a key economic driver in the region for the foreseeable future, continuing to increase demand for housing, employment, and CRD services.

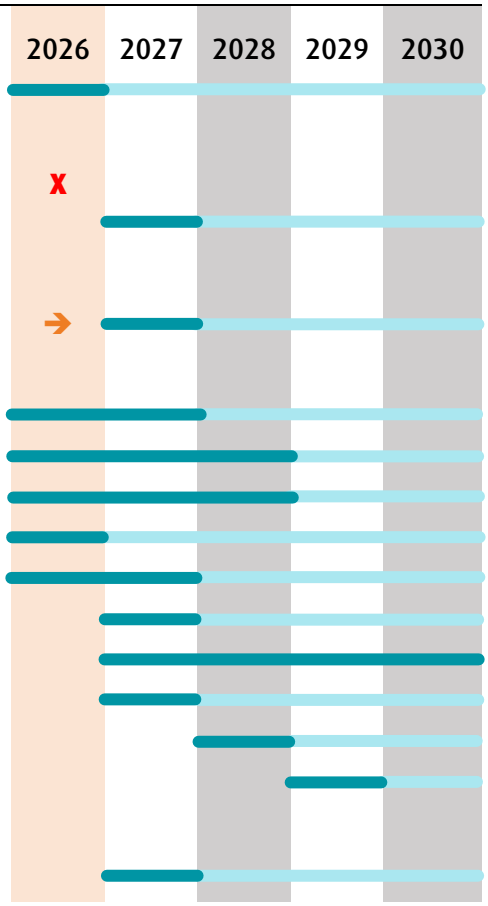
In addition to delivering approximately 200 core services at regional, sub-regional, and local levels, staff also advance new initiatives annually, guided by the Board Priorities and CRD Corporate Plan, to further improve or enhance service delivery, explore new service or program opportunities, and conduct one-time studies and other initiatives for the benefit of the region.

This grouping of initiatives highlights the services experiencing growth where resource adjustments are needed to keep up with demand and initiatives seeking to improve or enhance existing services and programs. Some resource adjustments are also forecasted for future years. The latest service growth data for each community need, as well as the operational factors that are driving the growth, can be found in the Community Need Summaries.

As a principle, staff have continued to focus efforts on absorbing cost pressures to remain within inflationary targets while prioritizing core service delivery, as they did in previous years.

Roadmap of Planned Initiatives

Service resource adjustments to keep up with demand and maintain service levels



Climate Action ▸ SUPPORTS A BOARD PRIORITY

6a-1.1 Implement Climate Action Strategy (Revised) M/Y (2025)

Regional Parks

~~7c-3.2 Elk/Beaver Lake Oxygenator Operation (2025)~~[4]

7g-1.1 Regional Parks Operations Manager (2026)

Solid Waste & Recycling ▸ SUPPORTS A BOARD PRIORITY

3a-1.3 Hartland 2100 (Revised) (2025) M/Y

Water

2b-1.1 Dam Safety – IWS (2024) M/Y

2a-2.3 Master Plan Program (2026)

2b-2.5 Utility Operator Program (JDF/RWS) (2026)

2b-2.6 Operations Coordinator (RWS/JDF) (2026)

2b-2.9 Reliability/Operational Performance (2026)

2a-5.2 Equipment/Watershed Operator (2026)

2a-5.3 Seasonal Watershed Protection Program (2026)

2b-2.7 CCPDS – Contract Support Services (2026)

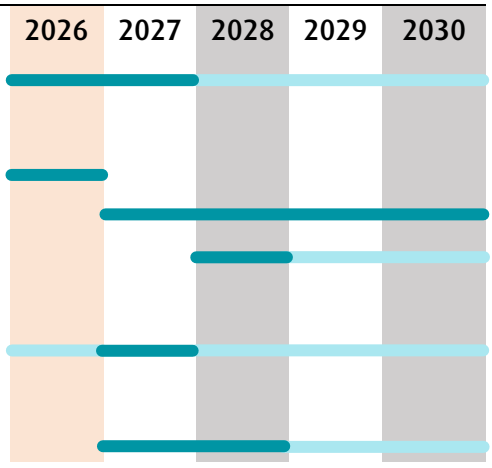
2a-5.4 Forest Management Plan Implementation (2026)

2a-5.5 Forest Hydrology Technician (2026)

Wastewater

1b-2.1 Sr Project Manager (WW Engineering) (2026)

Services and programs improvement(s) and/or expansion(s)



Arts & Recreation

10b-2.2 Regional Performing Arts Facilities[5] (2026)

Climate Action

6a-5.1 Supplemental Regional Goose Harvesting (2026)

6a-5.2 Goose Management Coordinator (Extension) (2026)

6b-2.2 Corporate Fleet Mechanic (2026)

Planning

8b-1.1 Foodlands Access – Service Creation & Act...[6] (2024) M/Y

Transportation ▸ SUPPORTS A BOARD PRIORITY

4a-1.3 Regional Transportation Service Development (2026)

[4] Absorbed in core operations.

[5] This initiative is subject to the approval of a service establishment bylaw by the Board and the electors.

[6] The CRD Board adopted Bylaw 4602 Regional Foodlands Access Services in February 2025. Implementation started in 2025, and additional requirements are planned for 2027.

3: Strengthening the Corporate Foundation

Background

Operational services are supported by several administration services known as internal support services. These internal corporate functions facilitate coordinated and collaborative organizational governance and service delivery through a suite of internal professional services, including Financial Service, People, Safety & Culture (including Equity, Diversity, Inclusion and Accessibility support), First Nations Relations, Legal Services, Privacy and Information Services and Technology & Digital Transformation.

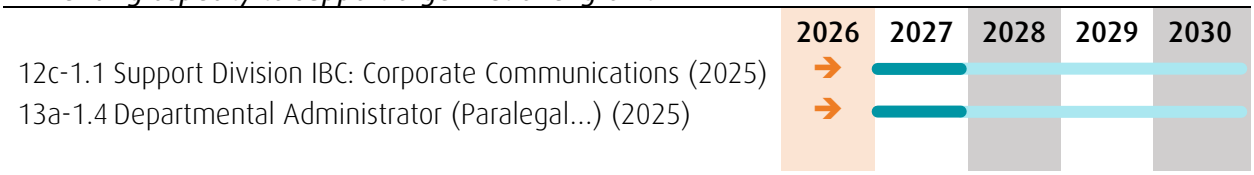
Support services are vital to the CRD as they provide essential business services and drive numerous value-adding enhancements. These include standardizing and streamlining processes common to all, such as procurement, providing access to experts with skills and knowledge that improve decision-making, such as recruitment and retention of staff, and enhancing governance.

As operational services grow, the demand for support services grows in tandem. This growth materializes as an additional draw on existing services and processes, consuming more staff capacity. It also manifests as additional staff time spent supporting the delivery of one-off operational initiatives and projects. More information about these services can be found in the Business Systems & Processes, People, Open Government and First Nations Community Need Summaries.

This grouping of initiatives highlights how support services are responding to these pressures. The initiatives listed below either increase capacity to maintain service levels or identify new ways to enhance and improve service delivery for the benefit of all CRD services. Together, these initiatives are strengthening the foundation of support services.

Roadmap of Planned Initiatives

Enhancing capacity to support organizational growth



Improve support service delivery for the benefit of all CRD services

4: Futureproofing Through Technology Investments

Background

Over the last decade or more, we have recommended the prioritization of direct investments in operational service improvements and infrastructure over corporate administration functions. Consequently, the CRD has experienced a slow degradation of internal capacity related to technology, business applications and IT infrastructure.

In recent years, the CRD Board approved additional staffing resources for the Technology & Digital Transformation division to keep pace with operational growth. However, no equivalent resources were allocated to modernize our use of technology, digital tools, business processes and back-office infrastructure to promote innovation, collaboration, and improve operational efficiency and delivery. Delaying investments in our technology infrastructure and capacity adds pressure to the team and increase risks, especially with cyber threats targeting organizations in our province.

Significant changes are necessary to address the legacy gaps identified and staff are developing two new complementary strategic plans (Digital Strategy and Technology Strategy) to guide the CRD's approach and ensure alignment with broader organizational goals. The plans will focus on:

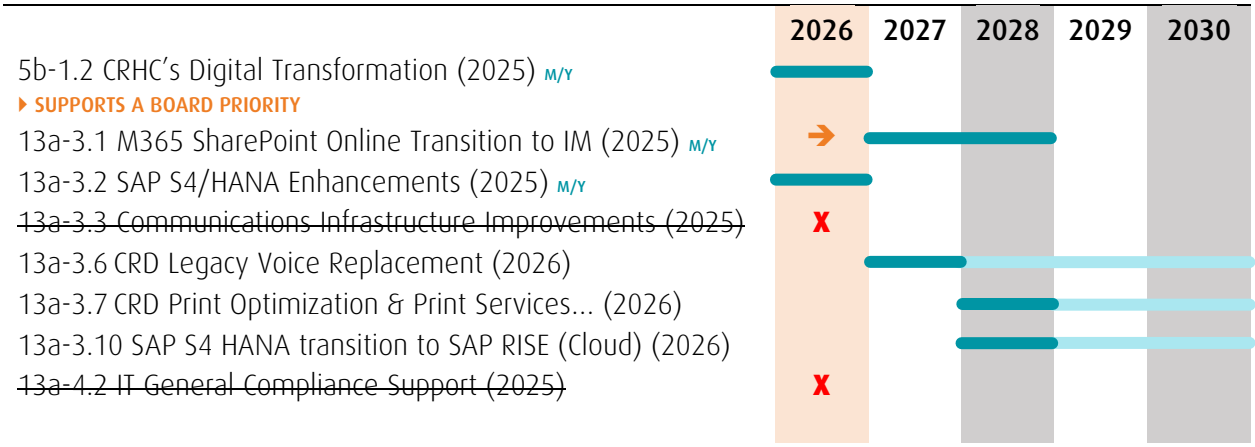
1. Investing in foundational technologies and shared platforms to close legacy gaps, mitigate risks associated with outdated assets, and ensure a resilient and future-proof infrastructure.
2. Enhancing service delivery and operational excellence by leveraging technology to streamline processes, reduce inefficiencies, and elevate overall performance.
3. Transforming the customer experience by implementing advanced tools and user-friendly interfaces that simplify interactions and strengthen engagement with the CRD.
4. Strengthening cybersecurity, privacy, and business continuity with robust solutions that protect data, ensure compliance, and maintain seamless operations in the face of potential disruptions.
5. Secure data management and driving insights through advanced analytics, enabling informed decision-making and fostering a data-driven culture.
6. Empowering employees with comprehensive training and support, cultivating digital literacy, and nurturing a culture that embraces continuous learning and technological growth.
7. Creating a modern workplace environment by equipping staff with innovative tools and applications that enhance productivity, collaboration, and job satisfaction.
8. Establishing a forward-looking approach to emerging technologies, ensuring their benefits are realized and align with organizational goals and values.

The initiatives envisioned in this grouping align with early drafts of both strategies and other supporting corporate strategic plans. Together, they present a multi-year roadmap of critical improvements to digital tools, foundational technologies, support for staff and service users, and business applications.

In developing the phasing for the roadmap, the ELT considered the risks associated with each initiative and has identified the risks the organization can accept and/or mitigate through short term plans for a while longer. If conditions change and action is needed sooner, the ELT will re-evaluate the roadmap and present a revised approach to the CRD Board.

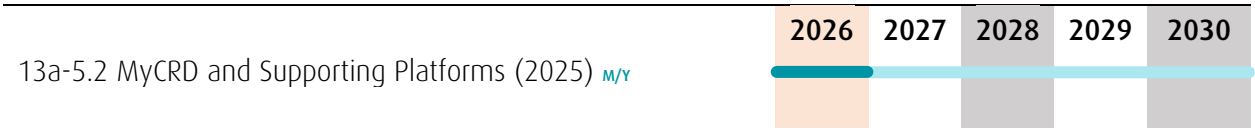
Roadmap of Planned Initiatives

Investing in foundational technologies and shared platforms to address legacy gaps and mitigate risks associated with end-of-life assets and technologies



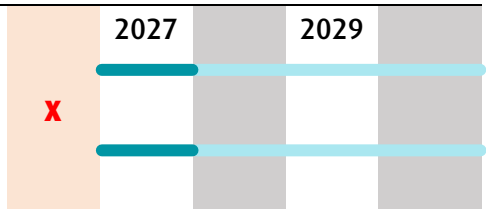
Enhancing service delivery and operational excellence by leveraging cutting-edge technology to streamline processes, reduce inefficiencies, and elevate overall performance

Transforming the customer experience by implementing advanced tools and user-friendly interfaces that simplify interactions and strengthen engagement with the CRD



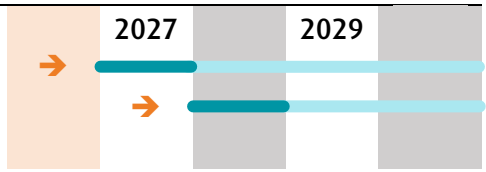
Strengthening cybersecurity, privacy, and business continuity with robust solutions that protect data, ensure compliance, and maintain seamless operations in the face of potential disruptions

13a-3.5 Mandatory Cybersecurity System PEN Testing... (2026)
~~13a-4.3 Cybersecurity Network Design Imp. Pilot (2025)~~
13a-4.6 Ransomware Prevention Solution (2026)



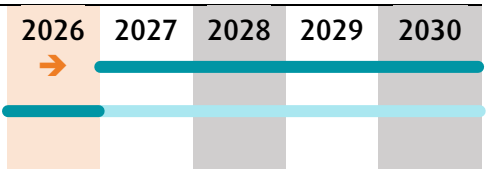
Secure data management and driving insights through advanced analytics, enabling informed decision-making and fostering a data-driven culture

13a-4.1 Data Architect (2025)
13a-4.5 Alternate Data Centre (2025)



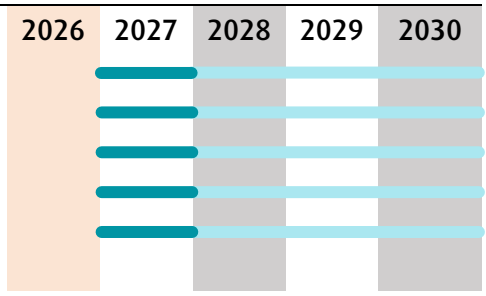
Creating a modern workplace environment by equipping staff with innovative tools and applications that enhance productivity, collaboration, and job satisfaction

11b-1.6 Human Resources Information System... (2024)
13a-5.1 Corporate Project & Service Mgmt Platform (2025) M/Y



Divisional Support, Contract and Budget Oversight

13a-6.4 SAP Developer (Conversion) (2026)
13a-6.5 SAP Analyst (Conversion) (2026)
13a-6.6 Service Desk Staffing (2026)
13a-6.7 TDT Project Management Resource (Conversion) (2026)
13a-6.8 TDT Project Management Resource (2026)



5: Supporting the Electoral Areas

Background

The CRD serves as the local government for three electoral areas in the capital region, namely Juan de Fuca, Salt Spring Island, and the Southern Gulf Islands. It provides a range of services typically offered by local governments to these three unincorporated areas, although not all services are covered. The electoral areas also leverage the expertise and resources of operational departments as required, including for the operation of various local services, such as utility services. More information about services provided for the electoral areas can be found in the Local Government Community Need Summary.

On September 11, 2024, the CRD Board directed staff to create a new Electoral Area Services department, and it was officially established on July 7, 2025. This move consolidates the oversight of most electoral area-specific services under the oversight and leadership of a new General Manager.

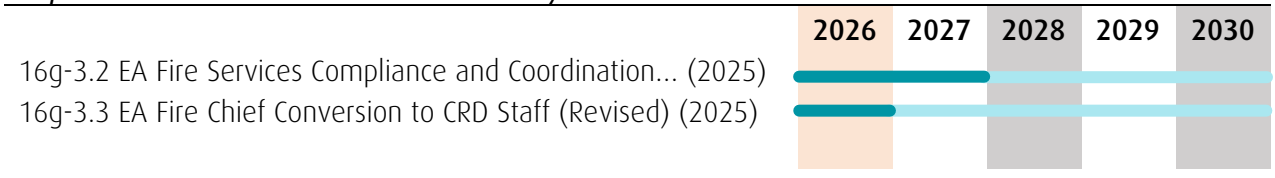
The establishment of a new department and consolidation of numerous services represents a considerable organizational change. The initiatives proposed for 2026 and 2027 are focused on adjusting service levels to address gaps where service level expectations have outstripped the capacity available. In addition, staff have been advancing changes to fire services to address recommendations from the October 2023 Fire Safety Governance Review.

The new General Manager continues to actively evaluate opportunities for changes and develop the future years of the roadmap. A revised roadmap of initiatives will be shared with the CRD Board annually.

Roadmap of Planned Initiatives

Maintain service levels

Implementation of October 2023 Fire Safety Governance Review



New Initiatives (2026-2030) – Descriptions

QUICK LINKS

1. Initiatives planned for 2026
2. Initiatives planned for 2027
3. Initiatives planned for 2028
4. Initiatives planned for 2029
5. Ongoing Multi-Year Initiatives

INITIATIVES PLANNED FOR 2026

2a-2.3 Master Plan Program

The Regional Water Supply Master Plan (2022) is a comprehensive strategy to be implemented over the next 30 years to ensure sustainable, reliable drinking water for generations to come. It outlines more than 20 major infrastructure projects of critical importance aimed at enhancing system resilience, supporting population growth, and mitigating risks associated with climate change.

These projects are in addition to the existing capital plans and projects (e.g. the Regional Water Supply transmission upgrades), and will significantly increase planning and development efforts in Infrastructure & Water Services (IWS). Advancing the Master Plan projects will require substantial upfront planning and engineering work. Given the complexity of the projects, additional capacity is also needed to support legal reviews and engagement with First Nations communities.

This initiative proposes a phased increase to the staffing complement aligned with the Master Plan's implementation timeline. As a first step, four new regular ongoing positions are proposed for 2026:

- A Senior Project Manager (Infrastructure Planning & Engineering) that will be responsible for leading planning activities for Master Plan projects, including the filtration siting study, environmental and archaeological assessments, and supporting engagement with First Nations.
- An Operations Supervisor (Infrastructure Planning & Engineering) that will provide operational input during the planning, design, and construction phases of the Master Plan projects; will also ensure integration, operability, and coordination with engineering teams.
- A Paralegal (Legal Services & Risk Management) that will support contract development and provide administrative assistance for legal matters in IWS, including related to Master Plan projects.
- A First Nations Liaison (First Nations Relations) that will facilitate engagement with First Nations to support the successful delivery of Master Plan projects.

Funding for this initiative will be covered through water fees and capital investments. Additional staffing requests are expected in 2027 and 2028 to further build out the program as it matures.

2b-2.5 Utility Operator Program (Juan de Fuca/Regional Water Supply)

Water operations for the Regional Water Supply and Juan de Fuca Water Distribution system are facing increasing risks and inefficiencies due to aging water meter infrastructure, growing system complexity, and expansion of services. These challenges have led to more emergency repairs, customer complaints and revenue loss.

To address these issues and enhance system reliability, this initiative seeks to create three new Utility Operator positions. Starting in 2026, a new regular ongoing Juan de Fuca Utility Operator will be added to respond to the rising rate of water meter failures. The current replacement rate of 1,000 units/year will be increased to 2,500 units/year over a two-year period, aiming to achieve proactive 25-year replacement cycle by 2036.

Additional staffing requests are planned for 2027 (Juan de Fuca) and 2028 (Regional Water Supply) to improve operational coverage, response capability, and support growing demands from system expansions and aging infrastructure. Funding for this initiative will be covered through water rates.

2b-2.6 Operations Coordinator (RWS/JDF)

Operational supervisors and team leads responsible for the Regional Water Supply and Juan de Fuca Water Distribution systems are increasingly spending more time on regulatory and administrative responsibilities. These tasks include preparing safety documentation, acting as contractor coordinators, managing permitting processing, and tracking budgets. While these activities are both required and important, they are reducing the supervisory capacity available for in-field oversight and leadership, particularly in areas of controls and compliance. This shift is creating inefficiencies and increasing day-to-day service delivery risks. To address this issue, this initiative seeks to create a new regular ongoing operations coordinator role in the Water Infrastructure Operations division in 2026. This position will be responsible for the administrative aspects of regulatory and operational risk management, allowing supervisors to focus on field-based leadership and oversight. Funding for this initiative will be covered through water rates.

2b-2.9 Reliability/Operational Performance

The Regional Water Supply Strategic Plan commits to delivering efficient, effective, and innovative operations across the water system infrastructure. To uphold this commitment and manage the growing complexity of IWS' infrastructure portfolio, the department is proposing to create a dedicated function focused on optimizing asset performance and enhancing overall system reliability. This function will reside in the Corporate Asset & Maintenance Management division, which was established through the

CRD Evolves 2024-2025 initiative to operationalize asset management by embedding it in an operational department and creating alignment with the existing maintenance management function.

This initiative seeks to create a new regular ongoing Reliability/Operational Performance Engineer position in 2026. The role will be responsible for improving the reliability of the water service by collecting and analyzing asset performance data, developing optimized plans for asset maintenance, enhancements, repairs, and replacements, and supporting data-driven decision-making to improve service reliability. To guide the implementation of this new function, a study will be conducted to develop a roadmap for integrating this capacity into the department. Staffing for this new function will be increased in a phased way, with additional requests planned for 2027 and 2028. Funding will be covered through water rates and requisition.

5a-1.7 Housing Capital Project Delivery Terms

To successfully deliver the Capital Region Housing Corporation (CRHC) approved Major Capital Plan (2025–2029) and remain responsive to current and future regional housing demands, sustained staff capacity is essential. The CRHC is currently advancing nine funded major capital development projects, which will add more than 1,100 new affordable rental homes to its housing portfolio. To continue to meet the demand for affordable housing in the capital region, staff are actively working to prepare and submit up to four new grant applications which, if approved, could set the stage for an additional 750-800 new homes over the next five years. This development activity could bring the total CRHC portfolio to nearly 3,800 homes by 2030. In parallel, staff are finalizing a long-term redevelopment strategy to guide portfolio renewal and growth through to 2045.

To meet these ambitious goals, the CRHC must maintain adequate staff capacity to effectively manage current projects and respond quickly and strategically to new funding and development opportunities. This initiative proposes to extend three existing term positions in the Regional Housing (Planning and Capital Projects) division to 2030. These roles are critical to delivering the CRD's commitment to increase the supply of affordable, inclusive, and adequate housing across the region. Funding for will be fully cost recovered through project management fees, reserve transfers and other operating budgets.

6a-5.1 Supplemental Regional Goose Harvesting Support

The Regional Geese Management service aims to reduce the resident Canada geese population to protect local food security, agricultural crops, nearshore and wetland habitats, and public health around sports fields and recreational swimming areas. In response to requests from local farmers for increased support to harvest additional geese, the Environmental Services Committee has directed staff to explore increased service levels through this year's service and financial planning cycle. Staff are proposing to increase funding to the maximum requisition permitted under the Bylaw. This would allow for expanded geese harvesting efforts beyond the moulting season, with the goal of reducing the resident population to a sustainable level. The additional funding will remain in place until the target population of around 1,500 geese is achieved. Funding will be covered through requisition.

10b-2.2 Scale Up Regional Participation in the Performing Arts Facilities

On 8 May 2024, Board directed staff to re-establish the Performing Arts Facilities Select Committee to recommend how to scale up support for regionally significant performing arts facilities. This mandate seeks to address two underlying problems: support for current regional theatres is uneven and unsustainable; and new regional theatres are needed in areas of the capital region that are currently underserved, specifically the west shore subregion.

This initiative proposes to establish a new Performing Arts Facilities Service to consolidate and expand support for the Royal Theatre Service, McPherson Playhouse and the Charlie White Theatre. It would provide planning resources for the development of new regional theatres, and offer more affordable rental rates to local arts groups, boosting theatre usage and accelerating arts development. It would also substantially change the cost sharing distribution for financial support of the regional theatres. To achieve this, planning work will continue to advance in 2026 and a new regular full-time position will be created in the Arts and Culture Support Service division with existing resource capacity. Starting in 2027, the new service will requisition funding to support the expanded remit and the new role. Please note that the advancement of this initiative is subject to approval by the electors.

12c-2.1 Board Orientation & Strategic Planning 2027-2030

Following the General Local Election, which takes place every four years in BC, the CRD conducts orientation and training for all appointed Directors and elected Electoral Area Directors to the governance model of the Regional Districts and to the CRD's portfolio of services. This training offers critical information for first-time Directors and a valuable refresh for returning Directors. The Board of Directors then engages in strategic planning to establish its priorities (desired outcomes and associated initiatives) in consideration of corporate resources (financial and staff efforts) and within the context of the organization's operational mandate (regulatory and service-delivery responsibilities and authorities). This process guides decision-making for the next four years and is central to effective governance and resource management. To support this cycle, this initiative seeks to access reserve funding to facilitate Board orientation and recruit a consultant to support the development of new Board Priorities and the CRD Corporate Plan.

16g-3.2 Fire Service Compliance and Coordination (Revised)

The CRD is designated by the Province of B.C. as the local authority responsible for fire services in unincorporated areas, including 11 local fire service areas. Ensuring compliance with current fire service regulations continues to be a challenge for CRD fire departments. Since 2006, the responsibility for the nine local service areas has rested with individual Fire Commissions or Societies. This decentralized approach has led to inconsistent approaches and priorities toward achieving and maintaining minimum compliance with provincial regulations. On October 11, 2023, the CRD Board received the Fire Services Governance Review report, which assessed these challenges. Since then, the CRD has been working to implement the report's recommendations.

This initiative was started in 2025 and started with the conversion of an existing regular part-time administrative position to full-time. This change was made to meet the growing expectations and ensure the safe and effective delivery of fire services. The original initiative also included $35,000 annually to fund specialized service contracts for local fire service areas when internal expertise was not available. These services could include occupational health and safety, risk assessment, and equipment maintenance programs. Starting in 2027, this funding will increase to $75,000 annually. Funding will be covered through requisition.

16g-3.3 Electoral Area Fire Chief Conversion to CRD staff (Revised)

The CRD Fire Commissions have the delegated authority to operate local service area volunteer fire departments using volunteers or contractors. In response to local needs, some Fire Commissions and Societies have created salaried chief fire officer positions. As of 2024, there are six such positions, with more expected in the future. However, there is uncertainty regarding the employment status of these salaried positions, specifically whether they are independent contractors, dependent contractors, or employees. Commissions with administrative authority do not have the legal ability to enact bylaws or enter into contracts or agreements.

In October 2023, the CRD Board received the Fire Services Governance Review report, which reviewed these issues. Based on the report's recommendations, the CRD Board endorsed an initiative through the 2025 service planning cycle to convert six existing salaried Chief Fire Officer positions into regular, ongoing CRD staff positions. This conversion was subject to a review of compensation and benefits.

That review has now been completed. Using external benchmarking data, staff recommended compensation aligned with the corporate exempt staff compensation system. The converted positions will also receive a comprehensive benefits package, including participation in the Municipal Pension Plan, consistent with other salaried CRD employees. These positions will be integrated in the Protective Services division. Future costs associated with these roles will be determined collaboratively by CRD staff and the respective Fire Commissions. Funding will be covered through requisition.

INITIATIVES PLANNED FOR 2027

1b-2.1 Sr Project Manager (WW Engineering)

This initiative is planned for 2027. Staff have identified a resource shortfall to deliver the wastewater planning and engineering initiatives outlines in the Core Area Wastewater Five-Year Capital Plan. To address this gap, this initiative proposes to create a new regular ongoing Senior Project Manager position in 2027. This role will focus on major wastewater planning initiatives, including the Regional Wastewater Development Cost Charge program, the Westshore Wastewater Treatment Plant Siting Assessment, pump station and pipeline condition assessments, and replacements scheduling. This addition of this position will help maintain a proactive approach to wastewater planning. Funding will be covered through capital projects (80%) and requisition (20%).

2a-5.2 Equipment/Watershed Operator

This initiative is planned for 2027. The Greater Victoria Water Supply Area (GVWSA) has expanded in recent years with the addition of the Leech Water Supply Area, Kapoor lands, and other minor land parcels. This has significantly increased the land base and road network requiring maintenance. At the same time, operational demands have grown due to limited and costly contractor availability, more frequent severe weather and storm events, and higher expectations for resilience, response and readiness. Despite these growing demands, the number of dedicated equipment operators has decreased to just one.

To address this gap, this initiative proposes to create a new ongoing regular Heavy Equipment/Watershed Operator position in 2027. This role will support climate adaptation and ensure adequate service delivery for the Regional Water Supply. Responsibilities will include, among other things, deactivating, rehabilitating, and constructing roads in the Leech area, as well as maintaining and upgrading infrastructure (roads, bridges, culverts, ditches and weirs). Funding will be covered through capital projects (40%) and water rates (60%).

2a-5.3 Seasonal Watershed Protection Program

This initiative is planned for 2027. The Watershed Protection division is responsible for maintaining the Greater Victoria Water Supply Area (GVWSA) and performing annual watershed management activities related to wildfire prevention and suppression, security, road access maintenance, vegetation and invasive species management, fuel management, and wildlife management.

Due to climate change, the GVWSA has experienced a growing number of high and extreme fire rating days, rising from an average of under 60 days in 1999 to 80 days in 2024. The 2024 Old Man Lake Wildfire clearly demonstrated how challenging, time-consuming, and expensive it is to extinguish a wildfire once it has taken hold. The event underscored the critical importance of proactive watershed management and wildfire response.

To meet the requirements of the CRD's GVWSA Wildfire Preparedness Plan, the division has gradually increased staffing through auxiliary resources and overtime. However, this approach is not sustainable in the long term.

This initiative proposes to create regular, ongoing seasonal positions to supplement the fulltime workforce and reduce reliance on auxiliaries and overtime. One new seasonal position will be added each year in 2027, 2028 and 2029, allowing for a phased financial implementation. Funding will be covered through water rates.

2b-2.7 Corporate Capital Project Delivery Services (CCPDS) – Contract Support Services

This initiative is planned for 2027. The CCPDS division was established in 2025 through the CRD Evolves 2024-2025 initiative. Its purpose is to centralize project management for CRD capital projects that exceed a defined threshold, consolidating most capital project delivery resources into a single division. As an early step towards improving service delivery, the team has identified a need to enhance the efficiency of financial tasks related to contract management. This is in response to the growing complexity and volume of capital projects.

To support this new division, this initiative will propose to create a new regular ongoing position in 2027 responsible for the efficient processing, monitoring and compliance of the financial components of capital projects. This includes creating purchase orders, processing invoices, administering holdbacks and standing offers, and tracking and reporting for insurance purposes. The role will help ensure the timely, accurate, and compliant financial operations within the CCPDS division. The cost of this initiative will be recovered through capital projects.

3a-1.5 Port Renfrew Transfer Station Attendant

This initiative is planned for 2027. This initiative addresses staffing needs at the Port Renfrew waste transfer station, which currently operates with auxiliary staff. Given the community's small size and relative isolation, maintaining consistent service is essential. To ensure service continuity and prevent service disruptions, this initiative proposes to create a regular, ongoing part-time Transfer Station Attendant position starting in 2027. Funding will be covered through a combination of fee-for-service and requisition.

4a-1.3 Regional Transportation Service Development

This initiative is planned for 2027. The CRD Board approved the establishment of the Regional Transportation Service in June 2025, initiating the consolidation of existing CRD transportation functions and the development of a new Regional Transportation Plan. The plan will outline a bold vision for the region's transportation future, shaped by the needs and aspirations of local governments and residents. It will also establish priorities and actions which will guide how the Regional Transportation Service will evolve and grow over time to help the region achieve its long-term transportation goals.

The Board directed staff to start advancing key transportation priorities immediately upon approval of the service. While a comprehensive multi-year workplan will be developed at the same time as the Regional Transportation Plan, this initiative proposes to start building on existing functions and foundational programs in the short term to meet the Board's direction. This initiative proposes to create a regular ongoing position in 2027 and in 2028 to provide the necessary capacity to advance priority initiative, including expansion of the data program, enhancement to the transportation demand management program, increased transportation planning and policy capacity, and capital project planning and grant support. Funding will be covered through requisition.

6a-5.2 Goose Management Coordinator (Extension)

This initiative is planned for 2027. The Regional Goose Management Service is currently supported by a part-time Goose Management Coordinator term position which is set to end at the end of 2026. This role provides public education and outreach, partnership development, coordination with First Nations and community groups, annual census of geese populations, and contract management. To ensure continuity of service and maintain program momentum, this initiative proposes to extend the position for an additional four years, through to the end of 2030. Funding will be recovered through allocations. Note that advancement of this initiative will require a bylaw amendment to extend the service and to increase the maximum requisition.

7g-1.1 Regional Parks Operations Manager

This initiative is planned for 2027. The Parks Operations section of the Regional Parks division is responsible for the year-round operation and maintenance of parks and trails, spanning from the Southern Gulf Islands to Jordan River. This service plays a vital role in ensuring the safe and enjoyable use of natural assets by visitors across the region.

Since 2021, the scope of Parks Operations has grown substantially in both staffing and service delivery. Additionally, in June 2025, the CRD Board approved the establishment of the Regional Transportation Service, which will consolidate all transportation functions, including regional trails under one service. As a result, Parks Operations will adjust its service delivery model to support this new structure. This transition will require the development of a new operating framework for regional trails, including cost tracking, organizational changes, and service agreements to meet evolving service needs.

Currently, Parks Operations is managed by a single Manager. However, a recent evaluation has shown that the demands on the role have grown beyond what is reasonable for one person to manage effectively. To address this, this initiative proposes create a second regular Parks Operations Manager position. This addition will help distribute the workload more evenly, enhance administrative capacity, and maintain high service standards. Funding will be covered through requisition. Note that given the critical nature of this role, it may be filled early through vacancy management if a suitable opportunity arises.

9a-3.1 Emergency Program Accreditation (Revised)

This initiative was planned for 2026 and has been deferred to 2027. The Emergency Management Accreditation Program (EMAP) provides an accredited standard for emergency management program administration and documentation across all levels of government. It also offers a voluntary five-year reaccreditation process to ensure programs evolve and progress in alignment with current industry-specific research and internationally recognized best practices. Without accreditation, programs risk developing independently, siloed from local, national, or international standards.

This initiative seeks funding to pursue accreditation for the CRD Emergency Program through EMAP. Achieving accredited status would ensure the CRD's emergency management efforts align with international best practices and are interoperable with neighboring local authorities, First Nations, national, and international partners. Funding will be covered through requisition.

11b-1.4 Corporate Recruiting (Revised)

This initiative was planned for 2026 and has been deferred to 2027. It complements initiative 11b-1.5 Corporate Recruitment – LinkedIn Talent Licensing, which started in 2025. The CRD has experienced significant organizational growth in response to service and regulatory expectations, while also facing pressures from economic conditions, a competitive labor market, and numerous retirements. The number of recruitments and job opportunities in the CRD have also increased, with over 580 job opportunities posted in 2024. These significant internal and external pressures are requiring more focused human resource attention than ever before. This initiative seeks to create three new regular ongoing positions in 2027 to bolster the complement of recruitment specialists in the People, Safety & Culture division. These roles will develop and implement comprehensive recruitment strategies to recruit top talent and work closely with hiring managers from start to finish to facilitate the identification and selection of candidates and ensure processes are followed, and candidates are evaluated fairly and equitable. Funding will be covered through allocations. Note that given the critical nature of these roles, one position may be filled early through vacancy management if a suitable opportunity arises.

11b-1.6 HRIS Talent Suite (Revised)

This initiative was planned for 2026 and has been deferred to 2027. The CRD's Human Resources Information System (HRIS) is a system that maintains all staff information and supports modern recruitment and onboarding processes. Implementation of this mission critical system was completed in January 2024 with the deployment of the first module. This initiative seeks to implement the next tranche of system improvements to HRIS, including modules for learning, performance, and succession planning and management. This will centralize and modernize the CRD's talent management capabilities.

This initiative seeks funding to project manage and implement the system improvements as well as integrate with existing systems. It also seeks to create two two-year term positions in the People, Safety and Culture division for the duration of the project to support the work. An additional regular ongoing

position will be created in the division once the system improvements have been completed to manage it moving forward. Funding for this initiative will be covered through requisitions, reserves and allocations. Please note that this initiative has been deferred by the ELT since 2024 to prioritize other, more urgent activities.

11b-3.1 Benefits, Wellness & Abilities Management Coordinator

This initiative was planned for 2026 and has been deferred to 2027. The 2023 CRD Employee Experience Survey highlighted the need for more wellness initiatives to enhance the workplace environment. Studies indicate that good employee health is positively linked to job satisfaction and increased engagement, which in turn affects productivity, turnover, and sick leave usage. Traditionally, organizations have focused on benefit programs as wellness strategies. While the CRD currently engages in several wellness-related corporate initiatives and informal activities, there is no formal wellness program with dedicated resources to drive these initiatives forward in a comprehensive way. This initiative seeks to create a new regular ongoing role in the People, Safety & Culture Division. The position will be responsible for consolidating existing benefits and abilities management programs, and developing and leading coordinated and aligned benefits, wellness and abilities management programs aimed to provide proactive tools, resources, and programs that keep employees engaged on the job, and to quickly return employees back to work when they may be unable to temporarily be in the workplace. Funding for this position will be covered through the allocations.

12c-1.1 Support Division IBC: Corporate Communications

This initiative was planned for 2026 and has been deferred to 2027. The work initiated through the various initiatives are creating a demand for Corporate Communications support, largely due to rising expectations related to engagement and several new organizational strategic plans driving organization-wide changes. Timely and effective communications support is essential for the successful outcomes of a wide range of CRD initiatives. The Corporate Communications division needs adequate resourcing to meet the growing expectations and demand for internal and external communications and engagement support. This initiative seeks to create a new, regular ongoing position in the Corporate Communications division to support engagement and effective communications related to major capital projects, corporate initiatives, and recruitment marketing. Funding will be covered through requisition.

13a-1.4 Departmental Administrator (Paralegal and Assistant)

This initiative was planned for 2026 and has been deferred to 2027. The Corporate Services department, which oversees several professional advisory services such as Legal Services & Risk Management, Legislative Services, and Real Estate Services, among others, has operated for several years with only a part-time administrator shared with the Executive Services department. This has resulted in specialized staff such as lawyers and insurance professionals handling tasks that are operational or administrative in nature and would be best handled by an administrative professional. This position is for a paralegal, a high-level administrator, who can assist in organization of legal files, perform routine but advanced legal

and insurance tasks, and lead the administration for the department. For example, Legal Services currently receives over 3,000 requests for service annually, while Risk Management receives about the same. Redistributing the requests that are administrative in nature would free up capacity for expert staff to concentrate on specialized activities. This initiative seeks to create a new, regular, ongoing position to provide this important function for the department. Funding will be covered through requisition. Note that given the critical nature of this role, it may be filled early through vacancy management if a suitable opportunity arises.

13a-3.5 Mandatory Cybersecurity System Penetration Testing Solution

This initiative is planned for 2027. The CRD has been making enhancements to its cybersecurity approach in response to the growing threats against local governments. This initiative proposes to acquire and deploy Penetration Testing Software, which would enable the CRD to proactively, identify, assess, and address vulnerabilities across its Information Technology (IT) systems. Until now, the CRD has outsourced this type of testing on an ad hoc basis, but this approach has proven to be increasingly costly and lacking flexibility. By bringing this capability in-house, the CRD will have the ability to conduct more frequent and targeted testing, improve its risk identification and mitigation, enhance cybersecurity readiness and support compliance efforts. Over time, it is expected that this will also reduce costs and increase flexibility. Funding for this initiative will be covered through requisition and allocations.

13a-3.6 CRD Legacy Voice Replacement

This initiative is planned for 2027. The CRD's current telephone system has reached the end of its serviceable life and is no longer supported by the vendor. As a result, the 820+ devices in use today are at increasing risk of failure and becoming unreliable, which could negatively impact public services, internal communications, and emergency coordination. In recent years, the CRD has adopted tools that support hybrid work, mobile access, and secure cloud-based services. To align with these changes, this multi-year initiative proposes to replace the outdated telephone system with a modern telephony solution. The upgrade will streamline infrastructure, improve service continuity, and provide a better user experience by integrating seamlessly with the CRD's existing collaboration tools. The legacy system will be fully decommissioned. Funding will be covered through requisition and transfers from reserves.

13a-4.1 Data Architect

This initiative was planned for 2026 and has been deferred to 2027. High-quality, reliable data is essential for informed strategic decisions and organizational transparency. This initiative will anchor the CRD Data Strategy that we will advance over the coming years. Today, information is distributed across multiple systems and service owners. This initiative aims to establish a new, regular ongoing position within the Technology & Digital Transformation division to unify our data landscape and strengthen governance, protection, and sharing. The Data Architect will design a scalable, secure data platform to enable enhanced analytics, modelling, and AI integration. The outcome will be accessible, well-governed data that

accelerates evidence-based decision-making and innovation across the organization. Funding will be covered through requisition.

13a-4.6 Ransomware Prevention Solution

This initiative is planned for 2027. The CRD has been making enhancements to its cybersecurity approach in response to the growing threats against local governments. Modern ransomware attacks are highly targeted, multi-stage operations designed to evade traditional security measures, disrupt operations, and compromise sensitive data. A successful attack could severely impact critical services, hinder operational capacity and jeopardize public safety and trust in the CRD. To mitigate this growing risk, this initiative proposes to acquire and deploy a next-generation ransomware containment solution. These advanced systems provide proactive protection by autonomously isolating infected systems within seconds, effectively stopping an attack before it can spread. Funding will be covered through requisition.

13a-6.4 SAP Developer (Conversion)

This initiative is planned for 2027. The technical team supporting the development and integration of the CRD's enterprise resource planning (ERP) system currently includes one regular and one term Developer. The term position is set to end in early 2027. This initiative proposes to convert the existing term position to regular ongoing to continue supporting both current and future technology projects. This position will additionally support high-priority projects and help facilitate the planned transition to managed services, which will enable scalable service delivery without increasing staffing levels beyond 2027. Funding will be covered through requisition.

13a-6.5 SAP Analyst (Conversion)

This initiative is planned for 2027. The ERP team in the Technology & Digital Transformation division currently includes one regular and one term Business Analyst. The term position is set to end in early 2027. This initiative proposes to convert the existing term position to regular ongoing to maintain the current service levels and support both current and future technology projects. Business Analysts play a critical role in aligning project objectives with the organization's long-term goals and help drive productivity improvements. The role will also support the planned transition to managed services, which will enable scalable service delivery without increasing staffing levels beyond 2027. Funding will be covered through requisition.

13a-6.6 Service Desk Staffing

This initiative is planned for 2027. The Service Desk in the Technology & Digital Transformation division provides technical support to all CRD divisions and staff. Currently, the technical support to staff ratio is 1:150+, while comparable industry benchmarks are typically between 1:80 (City of Vancouver, around 8,000 employees) and 1:100 (Metro Vancouver, around 1,700 employees). With the rapid pace of technological change, internal clients expect timely troubleshooting and support across an expanding

range of tools, systems, and hardware. This initiative proposes to create an additional regular ongoing position to meet minimum acceptable service levels and enhance the Service Desk's capacity to respond to workload surges, emergencies, and increasing technical complexity. Funding will be covered through requisition.

13a-6.7 Technology & Digital Transformation Project Management Resource (Conversion)

This initiative is planned for 2027. The Project Management Office in the Technology & Digital Transformation division currently includes two regular and one term Project Manager. The term position is set to end in late 2026. This initiative proposes to convert the existing term position to regular ongoing to maintain current service levels and support both current and future technology projects. Professional project management supports the successful delivery of key transformation initiatives. It strengthens cross-departmental collaboration, ensures alignment between technology modernization and operational needs, and improves overall project delivery. Funding will be covered through requisition.

13a-6.8 Technology & Digital Transformation Project Management Resource

This initiative is planned for 2027. In addition to the role conversion outlined above, this initiative proposes to create a new regular ongoing Project Manager position in the Technology & Digital Transformation division to respond to the growing demand for project delivery support. This increased demand is driven by the CRD's strategic priorities, which have led to a surge in new initiatives, and the acceleration of digital transformation organizationally. Expanding the project management capacity will ensure the team can deliver more projects, more efficiently, and with greater consistency. Funding will be covered through requisition.

16b-1.5 SSI Administration & Recreation Staffing

This initiative is planned for 2027. The Salt Spring Island Administration division currently operates with a mix of regular full-time and part-time staff, supplemented by auxiliary support on an ad hoc basis. While this approach has been flexible, it is no longer sustainable long term. In response to growing demand for services, this initiative proposes to convert and increase approximately 64 hours of auxiliary work to 93 hours of regular part-time support across four positions: Facility Maintenance, Engineering Technician, Booking Clerk and Senior Aquatic Worker. This conversion will help sustain higher service levels across a range of recreation programs and facilities, while also supporting the advancement of capital projects. Funding will be covered through requisition.

16b-5.1 JdF Community Parks & Recreation Manager

This initiative is planned for 2027. The Juan de Fuca Administration division is facing growing demands to develop a Community Parks and Recreation service that is better able to meet community expectations. Additional activities expected include enhanced parks inventory, asset management, and planning aligned with the Juan de Fuca Community Parks and Recreation Strategic Plan. To address these needs,

this initiative proposes to increase an existing regular Parks & Recreation Manager role from 0.6 FTE to 1.0 FTE. This role will be responsible for implementing key strategies, including the Juan de Fuca Community Parks and Recreation Strategic Plan and the Active Transportation Network Plan. The role will also lead the development of supporting documents such as Park Management Plans for nine community parks and acquisition plans for new parks and trails. Most of the required funding will be covered by reallocating auxiliary funding, with a small additional amount funded through requisition.

16f-5.1 JdF Community Planning Assistant

This initiative is planned for 2027. The Juan de Fuca electoral area has seven Official Community Plans, each reviewed every five years in accordance with the Local Government Act. In addition, the Juan de Fuca Administration recently signed a Memorandum of Understanding (MOU) with the Pacheedaht First Nation to establish a more formal and comprehensive land use application review process. It is anticipated that similar MOUs and review processes will be developed over time with other First Nations whose traditional territories are in the area. To meet the increasing and ongoing demand on the Planner position resulting from these commitments, this initiative proposes to convert an existing part-time auxiliary Community Planning Assistant into a regular part-time position. This conversion will provide greater stability in the planning team and ensure consistent staff capacity to support long-range planning work. Most of the required funding will be covered by reallocating auxiliary funding, with a small additional amount funded through requisition.

INITIATIVES PLANNED FOR 2028

2a-5.4 Forest Management Plan Implementation

This initiative is planned for 2028. The forested ecosystems within the GVWSA were significantly altered by past timber harvest activities from the 1920s and 1990s, and more recently in the Leech Water Supply Area. Although these areas have since regenerated, either through planting or natural processes, climate change is now threatening their long-term health and resilience. To ensure the sustainability of these ecosystems, a more proactive and hands-on approach to forest stewardship is required.

This initiative will propose to create a new regular ongoing position to support the implementation of a new Forest Management Plan for the GWSA. While the work on the plan will begin in 2026, the new role will be instrumental in guiding the plan through its final development stages and into implementation. Currently, forest management treatments are limited to 5-50 hectares annually out of a total forested area in the GVWSA of approximately 21,000 hectares. Activities resulting from the new plan may include juvenile tree spacing and thinning, prescribed burning, and planting of climate appropriate tree species. Funding will be covered through water rates.

13a-4.5 Alternate Data Centre

This initiative was planned for 2027 and has been deferred to 2028. This initiative will set up a mix of cloud and back-up data centre services to safeguard CRD's critical applications and systems. Right now, most applications and systems are in our main data centre without a true back-up site, creating significant risk of service interruptions if the data center is impacted. By adding a smaller alternate site together with cloud recovery, the CRD will be able to quickly restore critical systems, protect important data, and keep services running for the community. The plan includes setting timelines for recovery, keeping secure back-ups, and testing recovery efforts through tabletop exercises. Funding will cover design, implementation, and operations oof the solutions, and will be covered through requisition.

6b-2.2 Corporate Fleet Mechanic

This initiative is planned for 2028. The CRD is responsible for delivering a wide range of services, programs and assets across the region. To support these operations, the CRD maintains a fleet of vehicles and equipment used by staff. Over the past decade, several factors have significantly increased demand for fleet mechanic services:

The number of vehicles and equipment maintained has grown from 400 in 2022 to over 500 in 2025. The fleet now includes electric vehicles and specialized equipment such as weed harvesters and ice resurfacers, increasing maintenance complexity.

The geographic area serviced by fleet mechanics has grown considerably, with annual travel time rising from 400 hours in 2023 to 500 hours in 2024. At the same time, the cost for contracted fleet maintenance has steadily increased while availability of service providers has decreased. Currently, about 30% of the annual fleet maintenance costs are for outsourced services.

The CRD is transitioning to electric vehicles, with 75% of the CRD's light-duty fleet expected to be electric by 2025 and 90% by 2030. Fleet mechanics play a key role in assessing electric vehicle performance and maintenance needs, informing future capital investments.

In 2025, a new Corporate Fleet Mechanic position was created in the division. In addition, through the CRD Evolves 2024-2025 initiative, fleet and equipment maintenance responsibilities and staffing resources for Regional Parks were consolidated under the corporate fleet team. This consolidation is forecasted to yield a net gain of approximately 1,100 labour hours per year, helping to offset outsourced maintenance costs.

To continue to enhance service delivery and reduce reliance on costly and less reliable contracted services, this initiative will propose to create a new regular ongoing Corporate Fleet Mechanic position in the Corporate Asset & Maintenance Management division. Funding for this position will be offset by a corresponding reduction in contracted services.

13a-3.7 CRD Print Optimization & Managed Print Services Transition

This initiative is planned for 2028. The CRD's current approach to printing is decentralized with over 50 different printer models supported by various vendors across its facilities and managed locally by staff. This is creating inefficiencies, inconsistent service levels and under-utilization of devices, as departments do not currently share printing resources. This initiative proposes to address these challenges by transitioning to a centralized managed print service model. This approach will streamline support, improve service consistency, and provide better visibility over usage patterns to improve future policy development and cost-control strategies. Similar approaches have already proven successful in other public sector organizations. Once implemented, it is expected that the new approach will reduce printing costs across all service areas and free up staff time. Funding will be covered through requisition.

13a-3.10 SAP S4 HANA transition to SAP RISE (Cloud)

This initiative is planned for 2028. The CRD's current ERP system relies on on-premises infrastructure, meaning the software and hardware are hosted and maintained locally in CRD facilities. This set up is increasingly limited in terms of scalability and long-term sustainability, especially as the infrastructure ages. Meanwhile, the software vendor has adopted a cloud-first approach, where systems are hosted on remote servers and accessed via the internet. As a result, critical updates, security enhancements, and advanced features will soon be unavailable for on-premises systems. Continuing with the current set up poses operational and technological risks. To address this, this initiative proposes to work with a solution integration consultant to migrate the ERP system to the vendor's cloud-based platform. This transition will ensure the long-term sustainability of the system and provide access to integrated automation, real-time analytics, and functionality supported by Artificial Intelligence. Funding will be covered through requisition.

INITIATIVES PLANNED FOR 2029

2a-5.5 Forest Hydrology Technician

This initiative is planned for 2029. The Watershed Hydrology Program in the GVWSA collects and analyzes high-quality data that links streamflow to water quality. This data supports the understanding of the impact of water supply inflows and major storm events, guides reservoir management to ensure dam safety and reliable water transmission, supports the assessment of the rate and magnitude of climate change impacts to inform mitigation actions, and provides early warning for wildfire risk and emergency response. The weather and streamflow monitoring network in the GVWSA, which is becoming increasingly sophisticated, is also becoming essential for risk management and operational decision-making within the Regional Water Supply system. To maintain and enhance the program, this initiative will propose to create a second regular ongoing Watershed Hydrology Technician position. This role will ensure the IWS department can continue to operate, maintain, and benefit from a robust hydrological monitoring network. Funding will be covered through water rates and capital funding.

ONGOING MULTI-YEAR INITIATIVES

2b-1.1 Dam Safety Program – IWS (multi-year initiative started in 2024)

IWS manages 23 water supply dams. Of these, 15 are directly tied to the Regional Water Supply System. The remaining eight serve three other water services: Magic Lake Estates on North Pender Island (4), Lyall Harbour/Boot Cove on Saturna Island (1), and Wilderness Mountain near East Sooke (3). The IWS department is responsible for the operation, maintenance, and surveillance of the dams, ensuring regulatory compliance and resolving safety concerns through both capital and operational improvements.

While dams are essential for storing water for delivery to customers, they also pose inherent risks. A dam failure can lead to catastrophic outcomes, including loss of life, property damage, and environmental and social impacts. In line with regulatory requirements, staff conduct regular safety reviews and studies to assess infrastructure conditions and benchmark CRD's dam management practices against industry best practices. These assessments have shown a rising trend in safety issues since 2017.

To proactively manage these risks, IWS launched a strategic initiative in 2024 (initiative 2b-1.1), to consolidated resources and establish a dedicated Dam Safety function with deep expertise in dam safety. This team is tasked with operating, maintaining, and monitoring dams to ensure they remain in a 'safe condition,' prioritizing and addressing known deficiencies, identifying and managing new risks, adapting to changing climatic conditions, and ensuring compliance with the Dam Safety Regulation and Water Sustainability Act.

As part of this initiative:

- In 2024, two new regular ongoing positions were created in the Infrastructure Planning & Engineering and Water Infrastructure Operations divisions to support the launch of this new initiative.
- In 2025, three new regular ongoing positions were created in the Infrastructure Planning & Engineering and Water Infrastructure Operations divisions to strengthen the team.
- In 2026, two additional regular ongoing Dam Safety Surveillance positions are proposed for the Infrastructure & Engineering division to support increasing operational needs.

Please note that an additional position is also planned for 2027, which will complete the gradual capacity growth of this initiative in IWS as planned through 2b-1.1. Funding for this initiative is covered through water fees and capital investments.

3a-1.3 Hartland 2100 (multi-year initiative started in 2025)

This initiative started in 2025; some of the resource adjustments planned for 2026 have been deferred to 2027. The Solid Waste Management Plan aims to reduce the region's annual solid waste disposal rate to 250 kg per capita or better by 2031. Other objectives include extending the landfill's lifespan to meet

community needs beyond 2100, promote informed citizen participation in responsible waste management, and maintaining the financial sustainability of the solid waste service. This initiative started in 2025 with increased staffing capacity to support continuous improvement of both existing and future services and to respond effectively to changing market conditions related to community waste generation. To align the corporate direction to pause new staffing requests in 2026, staffing requirements have been adjusted for subsequent implementation years. As a result, staff are now planning to advance one regular ongoing Bylaw Officer position in the Protective Services division in 2027. Funding for this initiative will be covered through fee-for-service.

5a-1.4 Maintaining CRHC Operations (multi-year initiative started in 2025)

As the largest social housing provider on Vancouver Island and one of the largest in BC, the CRHC delivers affordable, attractive, inclusive, and sustainable affordable rental housing. The primary activities of the CRHC are the day-to-day management of housing, providing property management services, and providing services to more than 4,500 residents who live in 54 housing complexes across eight municipalities. This initiative increased staff capacity in the Regional Housing Division to maintain operational requirements, meet regulatory and legislative obligations and ensure compliance with the terms of the various funding agreements supporting operations moving forward. Additional positions are planned for 2027 and beyond to continue supporting the operational requirements of future buildings.

5b-1.2 Capital Region Housing Corporation's (CRHC's) Digital Transformation (multi-year initiative started in 2025)

The CRHC has experienced significant growth since 2017 and plans to deliver an additional $770 million worth of development work between 2025 and 2030. To manage this anticipated growth sustainably, staff have been transforming the underlying corporate IT infrastructure, processes, and business models. Through this initiative, the CRHC is digitizing its records to reduce reliance on physical documents, save time, lower storage costs, and minimize the risk of information loss. It is also centralizing and automating key processes like tenant management, maintenance scheduling, and lease administration to improve operational efficiency and provide real-time insights into building performance and tenant needs. This transformation is aimed at leveraging technology, innovation, and personalized tenant experiences. Additionally, the digital transformation of operations is expected to enhance service profitability and provide a competitive edge in the market. The second year of resources required for this digital transformation will be included in the CRHC's provisional budget, which will be presented to the CRHC Board in November 2025.

6a-1.1 Implement Climate Action Strategy (Revised) (multi-year initiative started in 2025)

This initiative was started in 2025. The original proposal included a plan to convert an existing full-time term position into a regular ongoing position in 2026 to maintain staffing capacity. However, in alignment with the corporate direction to pause new staffing requests in 2026, this request has been revised. Staff now recommend extending the current term position in the Environmental Innovation

division (formerly the Climate Action Program) through to 2030. All other aspects of this initiative, including programs this position supports the delivery of, such as the Building Benchmarking Program and Electric Vehicle Infrastructure Program, are unchanged. Funding will be covered through requisition.

8b-1.1 Foodlands Access - Service Creation & Activation (multi-year initiative started in 2024)

The Foodlands Access Service, which was established in 2025, aims to increase the amount of productive agricultural land in the region and give opportunities to young and new farmers seeking access to land. This will be accomplished through the reactivation of part of the CRD Regional Parks owned Bear Hill site for agricultural purposes, and through a land matching initiative that facilitates land lease agreements. With the cost of land being prohibitive to new farmers, and a large portion of farmers in the capital region approaching retirement age, this initiative will help transition to a new generation of farmers and increase the amount of food produced within the region. This initiative is progressing and additional requirements are planned for 2027.

13a-3.1 M365 SharePoint Online Transition to Information Management (multi-year initiative started in 2025)

This initiative started in 2025; some of the resource adjustments planned for 2026 have been deferred to 2027. Microsoft is retiring SharePoint 2019, a heavily used system for CRD records and information management. This requires migrating to SharePoint Online under a complete system redesign, which incorporates Microsoft Teams and OneDrive for recordkeeping in Microsoft 365. This transition, which started in 2024, is modernizing the CRD's collaboration, document management, information sharing and protection capabilities and lays the foundation for implementing enterprise records management. The move will also ensure that CRD continues to benefit from regular Microsoft updates and new system features. The migration started with a pilot in 2024, followed by phased migrations in 2025-2027. This initiative secured funding for technical and project expertise to support the migration, system implementation and organizational change impacts. It also created a new, regular ongoing position in the Privacy & Information Services division to support the new oversight responsibilities and assist with required migration tasks and cleanup work. Further staffing resources are planned for 2027 and 2028. Funding will be covered through allocations and requisition.

13a-3.2 SAP S4/HANA Enhancements (multi-year initiative started in 2023)

This service improvement initiative, approved in the 2023 budget, focuses on modernizing our business system and processes, improving reporting, and adding useful new features to our Enterprise Resource Planning (ERP) system. Once the upgrades are complete, the system will be able to handle large amounts of information more quickly and support real-time reporting and decision-making. Looking ahead to 2026, the CRD will invest in additional system enhancements to strengthen core business functions. These upgrades will introduce tools that provide deeper insight into day-to-day operations and financial performance, enhanced data analytics & helping teams work more efficiently and identify cost-saving opportunities. The improved system will also make it easier for departments to share information, reduce duplicate work, and streamline key processes such as financial reconciliation.

13a-5.1 New Corporate Project and Service Management Platform (multi-year initiative started in 2025)

Started in 2025, this multiyear initiative addresses long-standing challenges with managing, tracking, and reporting on projects without a single, integrated corporate system. The absence of a common platform limits transparency, collaboration, and efficient resource use—leading to delays, duplicated effort, and allocation issues. This work will implement a corporate project management platform will standardizing the intake, planning, schedules, budgets, risks/issues, and resource capacity across departments. The result will be a unified portfolio view of project status and dependencies, clearer governance (stage gates and templates), and timely, evidence-based decisions.

13a-5.2 MyCRD and Supporting Platforms (multi-year initiative started in 2025)

Launched in 2025, this multi-year initiative is consolidating the CRD's online services—currently delivered through multiple separate systems—into MyCRD, a single, resident-centred platform. MyCRD will provide one CRD ID to access multiple services, manage profiles and preferences, and track requests, supported by Customer Relationship Management or CRM-based case management, secure online payments, and a consistent, accessible interface. The initiative streamlines the front door for residents while rationalizing back-end systems to improve data quality and reduce administration. Privacy, security, digital identity, and accessibility are built in from the outset, with phased rollouts expanding services over time to include dog licensing renewals, permits and other CRD services.

13b-2.1 Enterprise Asset Management System (multi-year initiative started in 2025)

This initiative started in 2025. The CRD manages approximately 100 services with capital assets (infrastructure and equipment) that are maintained and replaced over their lifecycle. The book value of these assets exceeds $2 billion, with replacement costs far surpassing that amount. Decisions about asset maintenance and replacements consider a variety of inputs such as inventory, risks, performance and forecasted demands. Currently, gathering and consolidating this asset information is a manual exercise, with information spread across various locations and teams. This initiative is implementing a corporate

asset management system to enable efficient tracking, maintenance, and optimization of physical assets. Once implemented, it will provide real-time visibility into asset utilization, condition, and lifecycle costs, allowing for better-informed decision-making and proactive maintenance strategies. Furthermore, it will support regulatory compliance and align asset management practices with the CRD's sustainability and long-term planning goals, ensuring effective resource management.

16g-3.4 Bylaw Enforcement Staffing (multi-year initiative started in 2025)

This initiative started in 2025. Demand for bylaw enforcement has increased dramatically due to population growth, a 237.5% increase in calls for service since 2014, regulatory changes, and evolving public expectations. The area covered by CRD bylaw is expansive, remote, and rural, leading to escalating safety risks for officers. Additionally, there has been a 70% increase in the minimum number of hours provided through the District of Highlands Bylaw Services agreement, a 40% increase in the District of Metchosin agreement, and new regulations issued by the Province of B.C. in 2024 related to short-term rental accommodations. Until 2025, there had been no increase in bylaw services resources for over two decades, and the Protective Services division relied on auxiliary hours to sustain the service. However, the auxiliary budget was routinely oversubscribed. To address this service gap, a new, regular ongoing Senior Bylaw Officer position was created in 2025. The auxiliary budget will be increased in 2026, and further staffing resources are planned for 2028. Implementation of this initiative was over several years by ELT to smooth out impacts.

14 Advocacy

Effective and coordinated advocacy

01 Strategy

STRATEGIES & PLANS

› Advocacy Strategy for the Capital Regional District

CORPORATE PLAN GOALS

14a Influence regional issues & advocate in a consistent, focused way that aligns with the Board Priorities

02 Contacts

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Manager, Executive Operations	@ email	250.360.3125

03 Operating Context

ACHIEVEMENTS IN 2025

1. Continued to advance advocacy on Board Strategic Priorities and other Board and operational issues that arose during the year.
2. Board Chair and Chief Administrative Officer (CAO) met with MLA Elizabeth May (June 27, 2025) and Minister McLean (July 10, 2025).
3. Secured meetings with the Honourable Christine Boyle, Minister of Housing and Municipal Affairs, the Honourable Mike Farnworth, Minister of Transportation and Transit, and the Honourable Randene Neill, Minister of Water, Land, and Resource Stewardship at UBCM in September 2025.
4. Secured meetings with provincial staff at UBCM in September 2025 to discuss a variety of issues relating to the CRD Electoral Areas.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- By definition, positive outcomes of advocacy are almost entirely dependent on third parties acting in ways that we believe will benefit the region.
- A successful advocacy strategy is targeted, focused and requires message discipline and consistency. Those we are advocating to must understand what our priorities are and that we are committed to advancing them.
- While the Board is within its rights to advocate on matters that are outside of the CRD's service or legislated mandate, a lack of subject matter expertise internally can create significant challenges in putting together content to support advocacy efforts.
- Securing advocacy meetings can be challenging, depending on the appetite of the stakeholder involved. However, having a record of strong performance on a service provides us with essential credibility to secure these discussions.
- To be effective in gaining the support of senior orders of government, local government, and partners, the Priorities agreed to by the Board will remain the basis of the Advocacy Strategy, unless updated by the Board annually, or supplemented by resolutions of the Board to advocate on specific initiatives. The Board Priorities are organized under five themes with defined initiatives and desired outcomes. Role clarity, clear communication, and reporting is essential for both elected officials and staff to enhance effectiveness and portray the strength of common cause.

OPERATIONAL STATISTICS

2019 › 37 outgoing letters
2020 › 16 outgoing letters
2021 › 14 outgoing letters
2022 › 7 outgoing letters
2023 › 42 outgoing letters
2024 › 25 outgoing letters
2025 › 24 outgoing letters to date

Details are updated quarterly in the Advocacy Dashboard and presented as part of the Chief Administrative Officer Quarterly Report to the CRD Board.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

- 1.014 CAO and Executive Services
- 1.118 Corporate Communications & Engagement
- 1.011 Board Expenditures

1. EXECUTIVE SERVICES

Description

Includes the Office of the CAO and Executive Operations, Corporate Communications & Engagement, People, Safety & Culture, Strategic Planning and Corporate Administration. Under the direction of the CAO, Executive Services:

What you can expect from us

- Provide overall management of CRD departments and programs, foster relationships and submit recommendations and progress reporting to the Board.
- Provide Board Chair and Board support.

Staffing Complement

Executive Operations section
Corporate Communications & Engagement division

2. ADVOCACY SUPPORT

Description

The Board may act on any advocacy topic where it feels there is a regional interest or to support a local interest in collaboration with Electoral Area Directors. An Advocacy Strategy was developed in 2019 and updated in 2023 to assist the Board to be effective at gaining the support of other orders of governments and partners. The Board Strategic Priorities are the basis for Board advocacy. The process for adding to those is by Board resolution with follow-up actions typically directed through the Board Chair, CAO or Executive Leadership Team. The Board Chair may ask for the support of other Directors or staff to assist with efforts based on relationships, expertise and experience.

[1] Service budget(s) listed may fund other services

What you can expect from us

- Oversee the preparation of technical information briefs for the CAO and/or Board Chair.
- Coordinate outreach including, but not limited to, correspondence and meetings.
- Track responses in the Advocacy Dashboard, which transparently reports on all advocacy activities undertaken.

Staffing Complement

This work is incorporated into the existing workplans of the Senior Manager, Corporate Communications & Engagement and Manager, Executive Operations.

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
14a-1 Work collaboratively to address multi-jurisdictional issues that impact residents' wellbeing in alignment with the Board Priorities	Ongoing

06 Performance

GOAL 14A: INFLUENCE REGIONAL ISSUES & ADVOCATE IN A CONSISTENT, FOCUSED WAY THAT ALIGNS WITH THE BOARD PRIORITIES

Targets & Benchmarks

The CRD has a well-structured Advocacy Strategy that outlines the approach and maintains an Advocacy Dashboard keeping detailed records of all meetings, letters, phone calls documenting the advocacy initiatives discussed. The Advocacy Dashboard is a public facing document that is updated regularly and shared with the CRD Board through the Chief Administrative Officers' Quarterly Report.

Achieving a provincial or federal policy change or senior government action through regional district advocacy can be a slow and incremental process although worthwhile. Advocacy efforts may take years to yield results making it challenging to attribute specific outcomes to advocacy. Establishing a direct causal link between advocacy efforts and policy changes can be complicated as other factors such as public opinion, election outcomes or external events can influence policy decisions. Response levels to specific requests are unpredictable and often dependent on ministry approach and the immediate priorities of senior orders of government. Measuring the success of advocacy efforts can be difficult for local government and regional districts as they are often more nuanced and subjective. For these reasons, a specific performance target has not been identified.

07 Business Model

PARTICIPANTS	All municipalities and electoral areas
FUNDING SOURCES	Requisition
GOVERNANCE	Capital Regional District Board

10

Arts & Recreation

Residents have access to appropriate and affordable arts and recreation opportunities that enhance quality of life

01 Strategy

STRATEGIES & PLANS

- CRD Arts & Culture 2024-2027 Strategic Plan
- Panorama Recreation Strategic Plan 2022-2026
- SEAPARC Strategic Plan 2025-2035

CORPORATE PLAN GOALS

10a Support, promote & celebrate the arts
10b Sustain & enhance arts throughout the region
10c Affordable recreation opportunities that improve livability

02 Contacts

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Melanie Alsdorf, Sr Manager, SEAPARC	@ email	T. 250.642.8009

03 Operating Context

ACHIEVEMENTS IN 2025

1. Completion of the SEAPARC Strategic plan for 2025-2035, guiding the service area for the next ten years.
2. Completion of the Sub-Regional Facility Needs Assessment for Panorama Recreation, providing facility development recommendations for the next 10-15 years.
3. Opening of the Multi-Sport Box at Centennial Park by Panorama Recreation. The box is a covered, sport facility with multipurpose flooring and amenities to host lacrosse, ball hockey, pickleball and other sport and fitness activities.
4. Launch of the new pilot program, Grow Forward, which supports planning, mentoring, and capacity-building for arts organizations.
5. Delivery of major report, "Analysis of Service Options to Support Performing Arts Facilities" for the Performing Arts Facilities Select Committee by hired consultant, Nordicity.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

Arts

- Sustaining and increasing investment in the arts is strongly tied to local and global economic trends that affect municipalities' ability and desire to provide support.
- A new Performing Arts Facilities Service is being developed by the Performing Arts Facilities Select Committee. If the approval process is completed, this new service would absorb the existing Royal Theatre Service and McPherson Playhouse Service, fund the Charlie White Theatre in the Mary Winspear Centre; and include new Planning Grants for theatre development and Theatre Rental Grants for local arts groups. In 2026, the new service would undertake final design and transition steps with full implementation in 2027.
- Increased demands on performing arts facilities to meet new provincially-mandated accessibility standards and also to accommodate a wide range of user groups who have a limited ability to pay rental fees creates increased financial pressures on venue operation and asset management as well as accentuates issues with affordable access to civic theatres and support for local arts groups.
- Through the most recent census, Statistics Canada reports that There are 4,200 professional artists in the Capital Regional District (CRD), representing 1.7% of the CRD's overall labour force, which is higher than both the provincial average (1.4%) and the national average (1.0%). In other words, one in every 58 workers in the CRD is a professional artist, a statistic that places the CRD in the top 10 of nearly 300 regions, districts, and counties in Canada.

Panorama Recreation

- The Panorama Strategic Plan 2022-2026 sets the direction for the future of our services by prioritizing several infrastructure investments that will result in increased capacity and require staffing adjustments.
- Panorama is currently engaging a consultant to complete a sub-regional recreation facility needs assessment study. The study will be completed in August 2025 and will provide recommendations for a sub-regional approach to the development of new recreation facilities and the operation of existing recreation facilities.
- Panorama is currently engaging a consultant to develop concept design options for enhancements to arena dressing rooms and adjacent support spaces to modernize them, with a focus on accessibility, equity, inclusion and improved functionality.
- Construction of a covered multi sport box in Central Saanich Centennial Park is underway. This new facility will provide year-round space for lacrosse, pickleball, roller hockey and recreation programming. Construction is expected to be complete in Winter 2025.
- Panorama will operate and maintain the fieldhouse and picnic shelters adjacent to the multi sport box beginning in January 2025.
- The District of Central Saanich is exploring the feasibility of civic redevelopment to update aging District facilities for municipal services, including police and fire on a new site, which includes the potential for new recreation facilities.
- Panorama Recreation is exploring opportunities via partnership with housing or other developments to provide childcare services specifically in Brentwood Bay.

Sooke and Electoral Area Parks and Recreation (SEAPARC)

- The SEAPARC Strategic Plan 2025-2035 sets the direction for programs, services and facilities for the service area. Projected population growth within the District of Sooke and Juan de Fuca Electoral Area will continue to increase demand for recreational programs and services. There is limited capacity to deliver programs in existing facility spaces.
- Strategic plan actions will include improvement in marketing to optimize service delivery, preventative maintenance planning to maintain existing infrastructure, and provision of new recreation facilities.
- An infrastructure growth plan will be required to determine options to deliver the new recreation facilities identified in the strategic plan. This plan will consider siting options, sequencing, existing infrastructure, and financial impact.
- Continued focus on diversity, equity and inclusion in the workplace and for patrons. Accessibility improvements to existing infrastructure will need to be considered.
- The District of Sooke Transportation Master Plan includes a project to connect Throup and Phillips Roads with a referendum for funding planned for Fall 2026. This project will require land acquisition from the CRD to proceed.
- The District of Sooke Official Community Plan was paused in 2023. Work on this plan resumed in Q3 of 2025 and is likely to be completed in 2026.

OPERATIONAL STATISTICS

1. In 2025, the CRD Arts and Culture delivered six granting intakes for five different granting programs: Operating Grants, Projects Grants (two intakes), IDEA Grants, Equity Grants, and Grow Forward Grants.
2. In 2025, the Grow Forward grant program had its inaugural intake. This pilot version of the program received 19 applications, eight of which were funded.
3. In 2024, the six granting intakes received a combined total of 167 applications, an all-time high and a 31% over the previous year. These are reviewed by staff and adjudicated through assessment teams of the Arts Advisory Council. This sharp increase is a positive sign of CRD Arts outreach efforts but also puts increased demands on administrative capacity to process inquiries, review applications for eligibility and completeness, and organize adjudication packages.
4. In 2024, a record-high 101 of these applicants received funding through these grant programs and 15 of these were first-time grant recipients.
5. In terms of outreach capacity, in 2024, the CRD Arts and Culture e-newsletter grew to over 890 subscribers who receive information about launches of grant programs, information sessions, and other notifications about opportunities in the arts sector in the capital region.
6. Performance, in terms of outcomes, is measured against social and economic indicators as outlined in Section 6.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

Arts

SERVICE BUDGET REFERENCES[1]

- 1.297 Arts Grants and Development
- 1.290 Royal Theatre
- 1.295 McPherson Theatre

1. ARTS & CULTURE SUPPORT SERVICE

Description

Supports, champions and develops arts and cultural activities for the benefit of the community through funding programs and outreach activities.

What you can expect from us

- Deliver five granting programs: Operating Grants, Project Grants, IDEA (Innovate, Develop, Experiment, Access) Grants, Equity Grants, and Grow Forward Grants.
- Provide support to organizations on not-for-profit structure, governance, and capacity development in general and as it relates to Arts Service programs.
- Provide support to Arts Commission by maintaining accountable processes for allocation of program budgets.
- Respond to inquiries on funding (CRD and other sources) within three business days.
- Collect data about trends and impact of arts and culture for internal use and for dissemination to arts communities.
- Manage publicly available online database of regional public art.
- Connect and facilitate dialogue within the regional arts community and with CRD through biennial summit, social media presence, e-newsletter, and funding application workshops.

Staffing Complement

Arts & Culture Support Service: **2.8 FTE (includes 0.8 FTE Manager and 2.0 FTE Support Staff)**

[1] Service budget(s) listed may fund other services

2. THE ROYAL THEATRE SERVICE AND MCPHERSON PLAYHOUSE SERVICE

Description

The CRD is responsible for the operation and the asset management of the Royal Theatre and McPherson Playhouse, which are performing arts facilities with regional impact. The CRD holds a service agreement with a third-party organization for the operation of both theatres: the Royal & McPherson Theatres Society (RMTS). Asset management is led by the CRD in collaboration with RMTS.

What you can expect from us

- Provides capital and operational support for pleasure, recreation and community uses related to the McPherson Playhouse and Royal Theatre

Staffing Complement

Arts & Culture Support Service: **0.2 FTE (Manager only)**

Panorama Recreation

SERVICE BUDGET REFERENCES[2]

› 1.44X Panorama Recreation Centre

3. PENINSULA RECREATION

Description

Provides recreational programming and maintains recreational facilities in North Saanich. Peninsula Recreation also operates satellite locations, including Greenglade Community Centre, Central Saanich Cultural Centre and North Saanich Middle School. Greenglade Community Centre has become a valuable asset for the delivery of recreation programs and services.

What you can expect from us

For Panorama Recreation Centre, administration of the delivery of programs and services for:

- Two arenas
- An indoor swimming pool and indoor leisure pool with the tallest, wheelchair-accessible waterslide in the region
- Four indoor tennis courts, two outdoor tennis courts and squash and racquetball courts
- Weight room and fitness studio
- Three small multipurpose rooms
- A 13,200 square foot outdoor Jumpstart Multi Sport Court

[2] Service budget(s) listed may fund other services

For **Greenglade Community Centre**, amenities include:

- Gymnasium
- Activity rooms for program use
- Pottery studio
- Weight and fitness room, mind and body studio and dance studio
- Teen lounge and sports fields
- Licensed childcare
- Community Garden

For **North Saanich Middle School**, operating agreement with Saanich School District 63 for the use of facility spaces outside of school hours to deliver programs and services:

- Gymnasium
- Multipurpose room
- Multipurpose dance/fitness studio
- Foods and textiles room

For **Central Saanich Cultural Centre**, operating agreement with Central Saanich for the use of:

- Two activity rooms for program use

For **Centennial Park** amenities, operating agreement with Central Saanich for the use of and community bookings for:

- Three picnic shelters
- A fieldhouse/multipurpose indoor meeting or social gathering space
- Multi-Sport Box (multipurpose, covered, sport court surface)

Staffing Complement

Panorama Recreation: **38.75 FTE (includes Manager and Administrative Support)**

SEAPARC

SERVICE BUDGET REFERENCES[3]

› 1.40X SEAPARC – Facilities & Recreation

4. SEAPARC

Description

Provides recreational programming and maintains recreational facilities, with a focus on the citizens of the District of Sooke and the Juan de Fuca Electoral Area.

What you can expect from us

Administration of the delivery of programs and services for:

- Ice arena/dry floor
- Aquatic center
- Community recreation programs
- Program, multipurpose and boardroom spaces
- Slo-pitch field/baseball diamond
- Bike park
- Skateboard park
- Community Events
- Multi-use trail
- DeMamiel Creek golf course
- Fitness studio
- Weight Room
- Outdoor sport box

Staffing Complement

SEAPARC: **20.6 FTE (includes Manager and Administrative Support)**

[3] Service budget(s) listed may fund other services

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
10a Goal: Support, promote & celebrate the arts	
10a-1 Develop and implement a revised Arts & Culture Support Service Strategic Plan	2023-2026
10b Goal: Sustain & enhance arts throughout the region	
10b-1 Scale up regional participation in the CRD Arts & Culture Support Service	2026
10b-2 Scale up regional support for performing art facilities within the region	2023-2025
▸ Board Directed: 10b-2.1 Feasibility Fund for Performing Arts Facilities Select Committee	2025
▸ **NEW IBC** 10b-2.2 Scale up regional participation in the performing arts facilities...	2026-ongoing
10c Goal: Affordable recreation opportunities that improve livability	
10c-1 Consider service expansions to address gaps and opportunities, as they emerge	Ongoing
▸ IBC 10c-1.2 Peninsula Recreation – Facility Maintenance Supervisor	2024-ongoing
▸ IBC 10c-1.3 Aquatic Program Assistant	2025-ongoing
▸ IBC 10c-1.4 Maintain Panorama Recreation Staffing Levels	2025-ongoing
10c-2 Regularly monitor and review services to determine appropriate types of recreational programming and recovery rates to meet Community Needs	Ongoing
▸ IBC 10c-2.1 SEAPARC – Maintain Reception Staffing	2025-ongoing
▸ IBC 10c-2.2 SEAPARC – Manager of Operations	2024-ongoing
10c-3 Develop and implement a long-term strategic plan for SEAPARC	2024

06 Performance

GOAL 10A: SUPPORT, CHAMPION & DEVELOP THE ARTS

Targets & Benchmarks

Through funding programs and other activities, the Arts & Culture Support Service amplifies the contribution that arts organizations make to economic sustainability, community vitality and quality of life across the region and their role in providing a wide range of activities for citizens and visitors.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
Social Contributions						
1	Total number of CRD funded events [1]	Quantity	9,500	10,000	11,000	↗
2	Total attendees at CRD funded arts events [2]	Quantity	1,150,000	1,200,000	1,300,000	↗
3	Total number of grants distributed [3]	Quantity	101	110	115	↗
4	First time grant recipients [4]	Quantity	15	18	20	↗

[1-4] Data from 2024 Arts & Culture Progress Report

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
Economic Contributions						
5	Total funding invested (via CRD grants) in grant recipients [5]	Quantity	$2,736,363	2,820,170	2,934,100	↗
6	Total culture GDP ($M) generated in CRD [6]	Quantity	$1,100.0	$1,200.0	$1,300.0	↗
7	Total culture jobs generated in CRD [7]	Quantity	10,500	11,000	11,500	↗

[5] Data from 2024 Arts & Culture Progress Report

[6-7] Data from Statistics Canada based on forecasts from Cultural Satellite Account

Discussion

Social Contributions

1. The number of events and workshops continues to rise and is now exceeding pre-pandemic levels.
2. Reporting in 2024 from grant recipients showed a marked increased in the contribution of arts events towards the enhancement of a sense of belonging in the region. This trend indicates that arts continues to be a significant contributor to social cohesion and multi-culturalism.

3. In 2024, the number of grants distributed was an all-time high. However, there was also an all-time high in grant applications (167), which has placed increased pressure on administrative capacity.
4. CRD Arts and Culture conducts promotion of its programs and targeted outreach to eligible organizations, all in an effort to enlarge the pool of grant applicants. Funding more first-time applicants is an effective method of diversifying the variety of arts projects activated and audiences engaged.

Economic Contributions

5. Total arts grant funding has remained consistent throughout the pandemic and continues to have modest increases in 2025 and 2026.
6. The most recent GDP data from Statistics Canada is from 2022, which shows a marked increase as pandemic-era gathering restrictions were loosened or removed. Cultural product data for the capital region increased from $967M in 2021 to $1,045M in 2022. Data for years after that are forecasts based on the most recent data.
7. The most comprehensive jobs data from Statistics Canada that is specific to the capital region is from 2022. It shows a similar trend. In 2021, there were 9,634 culture jobs in the capital region, which increased to 10,447 in 2022. Data for years after that are forecasts based on the most recent data.

GOAL 10B: SUSTAIN & ENHANCE ARTS THROUGHOUT THE REGION

Targets & Benchmarks

1. To scale up participation in the Arts and Culture Support Service will require new jurisdictions to join this service.
2. To scale up support for performing arts facilities would require more funding, which could be pursued through multiple methods, including through existing services.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Increase the number of participants in the Arts and Culture Support Service[1]**	Quantity	9	9	10	↗
2	**Increase the support available for performing arts facilities ($M)**	Quantity	$1.33	$1.35	$1.39	↗

[1] *Currently there are nine participating jurisdictions in this service.*

Discussion

1. The ability to add participants to this service is dependent on external factors, namely the interest level of willingness of non-participating jurisdictions to join the service through the council consent process.
2. The adoption of amending bylaw No. 4560 has enabled an increase in support for the Royal Theatre service for the first time in 25 years. Amending Bylaw No. 4561 to enable funding increases for the McPherson Playhouse has not received an official response from the City of Victoria, so that funding maximum remains static.
3. The Performing Arts Facilities Select Committee, relaunched in 2024, has a mandate to explore possibilities to scale up regional support for performing arts facilities and make recommendations to the board. In 2025, their exploratory work resulted in a report with a cost-benefit analysis of five different options to scale up support. The primary recommendation was endorsed by the CRD Board and the policy development process continues.

GOAL 10C: AFFORDABLE RECREATION OPPORTUNITIES THAT IMPROVE LIVABILITY – PANORAMA RECREATION

Targets & Benchmarks

The metrics reflect attendance and overall success of programs and services, which show that what is offered to the community meets its needs and is affordable.

Measuring Progress

Performance Measure(s)	Service	Type	2024 Actual	2025 Forecast	2026 Target	Desired Trend
1 User funding/ requisition ratio[1]	-	Quality	46%	50%	50%	→
2 Offer programs that meet community need	Program offering success rate[2]	Quality	85%	85%	85%	→
	New program offerings[3]	Quality	63	50	50	→
3 Participation in drop in recreation programs and services[4]		Quantity	359,400	348,900[5]	370,000	↗
4 Sales/revenue generated	Registered programs revenue[6]	Quantity	$2,130,554	$2,271,745		↗
	Admissions – single admission[7]	Quantity	$425,794	$390,000	$478,000	↗
	Membership revenue – timed and punch pass[8]	Quantity	$1,113,731	$1,190,000	$1,267,000	↗

[1] User funding or tax investment (without debt).

[2] Proportion of registered programs offered to the public that proceed, as minimum registration levels have been met. Calculated by programs that run divided by programs offered. Data from Activity Registration Summary report.

[3] New program is defined as a program not offered in the prior year. Data from General Ledger, Activity Registration Summary report and program brochure.

[4] Total annual visits to drop-in programs. Data from Membership Pass Scan report, Drop-in Sales report and Activity Registration Summary report.

[5] A longer annual maintenance closure of the pool occurred in 2025 to complete necessary repairs, which lead to lower pool drop-in attendance. There are no plans for a similar shutdown in 2026.

[6] Total revenue generated by registration in programs. Data from General Ledger.

[7] Revenue generated by single admission purchase. Data from General Ledger.

[8] Revenue generated by punch pass and timed pass sales. Data from General Ledger.

Discussion

Metric 1: Increases in salaries, wages, corporate allocations and operating costs of the new multi sport box are anticipated to offset growth in user-pay activities, resulting in a slight decrease to the user funding ratio.

Metric 2: The goal is to be responsive to community needs by offering desired programs, contributing to a high success rate. Each season program coordinators evaluate the success of programs and discontinue or adjust those that have a pattern of being cancelled and introduce new programs based on community feedback.

Metric 3: Increases in drop-in participation are expected to continue but may be limited in some areas due to limits on space (i.e., fitness, community recreation). A planned extended pool maintenance closure occurred in 2025 to complete required facility repairs which had a one-time impact on drop-in attendance in 2025

Metric 4: This metric reflects current trends, with increased registered program, admission and membership revenue and increased fees, as approved in the fees & charges bylaw. A planned extended pool maintenance closure occurred in 2025 to complete required facility repairs which had a one-time impact on drop-in and membership revenues in 2025.

GOAL 10C: AFFORDABLE RECREATION OPPORTUNITIES THAT IMPROVE LIVABILITY – SEAPARC

Targets & Benchmarks

The metrics reflect attendance and overall success of programs and services, which show that what is offered to the community meets its needs and is affordable.

Measuring Progress

Performance Measure(s)	Service	Type	2024 Actual	2025 Forecast	2026 Target	Desired Trend
1 User funding/ requisition ratio[1]	-	Quality	39%	40%	38%	→
2 Offer programs that meet community need	Program offering success rate[2]	Quality	77%	74%	77%	↗
	New program offerings[3]	Quantity	48	56	25	→
3 Participation in drop in recreation programs and services[4]	-	Quantity	151,465	160,000	162,000	↗
4 Sales/revenue generated	Registered programs revenue[5]	Quantity	$624,900	$642,000	$673,000	↗
	Admissions – single admission, general[6]	Quantity	$255,000	$247,000	$260,000	↗
	Admissions – single admission, golf[7]	Quantity	$131,700	$158,000	$163,000	↗
	Membership revenue – general[8]	Quantity	$438,600	$474,000	$494,000	↗
	Membership revenue – golf[9]	Quantity	$91,200	$96,000	$99,000	↗

[1] User funding or tax investment (without debt).

[2] Proportion of registered programs offered to the public that proceed, as minimum registration levels have been met. Calculated by programs that run divided by programs offered. Data from recreation software Activity Registration Summary. Excludes grade 2 swim lessons and staff only programs.

[3] New program is defined as a program not offered in the prior year. Data from General Ledger, Activity Registration Summary report and program brochure.

[4] Total annual visits to drop-in programs. Data from Membership Pass Scan report, Drop-in Sales report and Activity Registration Summary report.

[5] Total revenue generated by registration in programs. Data from General Ledger.

[6] Revenue generated by single admission purchase (excludes golf). Data from General Ledger.

[7] Revenue generated by single admission purchases at golf course. Data from General Ledger.

[8] Revenue recognized from SEAPARC membership pass sales (excludes golf). Data from General Ledger.

[9] Revenue recognized from golf membership pass sales. Data from General Ledger.

Discussion

Metric 1: This metric is influenced by the type of facilities/services offered and the associated expense to operate that facility. With service levels maintained and a balance of fees/charges with wage/salary increases, it is anticipated that this metric will remain relatively stable.

Metric 2: The goal is to be responsive to community needs by offering desired programs, contributing to a high success rate. Each season, program coordinators evaluate the success of programs and discontinue or adjust those that have a pattern of being cancelled and try out new programs based on feedback. Ability to deliver new programs is impacted by limited available space.

Metric 3: Increases in drop-in participation are somewhat limited in some areas due to limits on space (i.e. community recreation, fitness) and there has been a trend to more registered program participation.

Metric 4: The trend with this metric is a slight reduction in single admissions in favour of membership/pass purchases and registered program participation.

07 Business Model

Arts

PARTICIPANTS

Arts & Culture Support Service: Saanich, Victoria, Oak Bay, Esquimalt, View Royal, Metchosin, Highlands, Sooke, and Southern Gulf Islands.

The McPherson Playhouse Service: Victoria

The Royal Theatre Service: Saanich, Victoria, Oak Bay

FUNDING SOURCES

Requisitions

GOVERNANCE

Arts & Culture Support Service: Arts Commission

Theatres: Royal and McPherson Theatres Services Advisory Committee

Panorama Recreation

PARTICIPANTS

Sidney, Central Saanich and North Saanich

FUNDING SOURCES

Requisitions, grants, sponsorships, donations and non-tax revenue

GOVERNANCE

Peninsula Recreation Commission

SEAPARC

PARTICIPANTS

Sooke and Juan de Fuca Electoral Area

FUNDING SOURCES

Requisition (75% Sooke, Juan de Fuca Electoral Area 25%), grants, sponsorships, donations, non-tax revenue

GOVERNANCE

Sooke and Electoral Area Parks and Recreation Commission

13 Business Systems & Processes

› Leading systems and policies to respond to best practices, comply with legislative requirements and deliver sustainable budgets

01 Strategy

STRATEGIES & PLANS

› CRD Digital, Technology & Data Strategies [in development]
› Financial Services 2026-2030 Strategic Plan [in development]

CORPORATE PLAN GOALS

13a Effective systems, processes & policies
13b Business capacity & continuity
13c Achieve sustainable budgets through innovation & streamlining while recognizing the need for infrastructure investments & accountability to taxpayers

02 Contacts

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Sr Manager, Real Estate & Facilities Management (vacant)		

03 Operating Context

ACHIEVEMENTS IN 2025

Financial Services

1. **Triple Crown Award** from Government Finance Officers Associations, recognizing best in class performance in financial reporting, budgeting, and the annual report.
2. Received **Unqualified Audit Opinions** for the 2024 consolidated financial statements of the Capital Regional District (CRD), Capital Region Housing Corporation (CRHC), and Capital Regional Hospital District (CRHD), affirming strong financial controls and compliance.
3. Successfully implemented the **PS 3400 Revenue accounting standard**, ensuring adherence to evolving public sector financial reporting requirements.
4. Completed the Phase 1 **implementation of the new financial model**, supporting better forecasting and planning.
5. Enabled **electronic access to T4 tax slips**, improving convenience for employees and administrative efficiency.
6. Initiated policy reviews as foundational work to support more integrated financial planning, clearer decision-making, and stronger risk management across programs and departments.
    - Developed a **new Credit Policy** to enhance financial risk management and balance operational needs.
    - **Procuring and implementing a new Purchasing Card Program and policy** to enhance transactional efficiency and oversight.
    - **Receivables monitoring**, establishing thresholds and reporting triggers to support proactive cash flow management.
7. Updated the **Business Continuity Plan**, strengthening the department's preparedness and resilience.
8. Introduced an **automated Project Intake Form** to streamline project evaluation and intake processes.
9. Launched a **Utility Billing dashboard** to improve customer service and streamline inquiry resolution.
10. Developed **revenue and expense dashboards** for enhanced financial transparency and internal reporting.
11. Refined **Operating Reserve Guidelines** to support consistent and sustainable reserve management practices.
12. Created a **Treasury Portfolio Monitoring Tool** to improve tracking and analysis of investments and liquidity.
13. Provided strategic financial guidance for major corporate initiatives, including the **Regional Water Supply Master Plan, Hartland Landfill** and **RNG plant** financial analysis.
14. Represented the CRD on the **Municipal Finance Authority's (MFA) Pooled Fund Advisory Committee**, contributing to inter-municipal investment oversight and best practices.

Technology & Digital Transformation

Digital Platforms & Online Services

1. Completion of upgrade to the CRD Corporate website platform.
   Benefit: Improves accessibility, usability, and security for residents and stakeholders accessing CRD services online.
2. Completion of CRD Board Portal website.
   Benefit: Enhances governance transparency and efficiency by providing secure, centralized access to Board materials.
3. Completion of Office Workplace space-booking tool pilot.
   Benefit: Supports hybrid work models and optimizes use of CRD office space.
4. Completion of pilot of Microsoft CoPilot (early adopters).
   Benefit: Tests the potential of AI tools to improve productivity, decision-making, and staff efficiency.
5. MyCRD – Online Payment Project in progress
   Benefit: Provides secure and convenient payment options for residents.
6. PAWS – Payment & Web Services for Dog Licensing in progress
   Benefit: Improves customer service delivery by enabling online self-service transactions.

Cybersecurity & Identity Management

7. Completion of the 2025 Cybersecurity Corporate Phishing Campaign.
   Benefit: Strengthens staff awareness and resilience against phishing threats, reducing cybersecurity risk.
8. Completion of Digital Identity Management solution supporting MyCRD.
   Benefit: Provides secure, seamless access for staff and residents across CRD applications and services.
9. Completed the upgrade legacy video surveillance systems at CRD facilities.
   Benefit: Improves facility security, compliance, and safety for staff and the public.
10. Completed the PEN Test of CRD's ERP system.
    Benefit: Validates system security and ensures compliance with risk management standards.
11. OT/SCADA Cybersecurity Mitigation Phase 1 underway to be completed by Dec 2025.
    Benefit: Strengthens protection of critical infrastructure systems and reduces operational risk.

Modernization of CRD's IT Infrastructure & Workplace Technology

1. Completed upgrade of CRD Conference Meeting Rooms to Microsoft Teams.
   Benefit: Enhances collaboration and accessibility with modern conferencing technology.
2. Completion of Network Management & Monitoring Solution.
   Benefit: Improves network reliability, performance, and proactive issue resolution.
3. Completion of workstation upgrade of 200+ devices to laptops.
   Benefit: Enhances staff mobility, supports hybrid work, and ensures modern, secure, and efficient computing resources.
4. Deployment underway of cell phone booster(s) underway to improve communication at CRD buildings and facilities.
   Benefit: Ensures reliable communications in critical facilities and improves staff connectivity.

5. Deployment of Hearing Loop accessibility technology at 625 6th Floor Boardroom.
   Benefit: Increases accessibility and inclusivity for residents and stakeholders with hearing impairments.

Enterprise Systems & Business Applications

6. Completed the upgrade of SAP Platform and deployment of new financial Model.
   Benefit: Enhances financial transparency, reporting accuracy, and decision support across the CRD.

Regional Initiatives & Strategic Data Assets

7. Completed the 2025 Orthophoto project (regional initiative).
   Benefit: Provides high-resolution aerial imagery to support planning, operational efficiency, and emergency response across the region.

Business Continuity & Strategic Planning

8. Completed annual Business Continuity Tabletop Exercises for CRD critical systems.
   Benefit: Validates CRD's readiness to maintain essential services during disruptions.
9. Updates to Business Impact Assessment, Corporate Risk Registry, and Recovery Plans (in progress).
   Benefit: Strengthens preparedness and ensures alignment with corporate risk management priorities.
10. Digital & Technology Strategy development underway to be announced fall 2025.
    Benefit: Aligns divisional technology strategies with CRD's long-term service delivery priorities.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND.

Financial Services

- Organizational growth: has resulted in increased demand for financial services such as data analytics, service transformation, infrastructure planning, budgeting, reporting, payroll, and system development. In support of growth and to meet demand, modernization of digital platforms and business practices are key for scalability and efficacy of financial system structure and practices.
- Staff Recruitment and Development: Ongoing staff retirements and turnover—both within Financial Services and across the organization—have heightened the need for training and knowledge transfer. Addressing these gaps within a growing organizational structure puts additional pressure on existing capacity to meet annual deliverables and maintain service levels.
- Corporate Finance and Decision Support: There is sustained high demand for strategic financial support, including service establishment, infrastructure replacement planning, financing strategy development, and the creation of business cases and financial proformas to support informed decision-making.
- Grant funding: Given the limited funding, there has been a sustained increased in government grant activity, placing additional demand on Financial Services to support in eligibility assessment, application support, reporting and compliance. A continued trend of funders transferring administrative responsibilities to recipient organizations has further added to the workload.
- Treasury and Debt: Amid recent economic volatility and interest rate changes, the organization faces an increased need for proactive treasury planning and oversight of reserves in alignment with published operating and capital reserve guidelines. Ongoing economic and market developments are

creating added complexity in maintaining service sustainability and achieving adequate returns on invested reserve funds.

- CRD Evolves: Establishing a common vision for organizational growth to guide future service delivery, with a focus on consolidating similar work to reduce duplication, optimize resource use, and strengthen alignment across departments through 2026.

Technology & Digital Transformation (TDT)

- TDT is responsible for delivering and supporting the CRD's enterprise applications, cloud and data centre services, cybersecurity, enterprise architecture, identity management, web hosting, office productivity tools, service desk and IT support, business and project services, telecommunications and workstation services, as well as network, radio, and video services. In addition, TDT plays a central role in planning and guiding technology investments across the CRD.
- n response to rapid technological change, increasing digital demands, and direction from the Executive Leadership Team, TDT will lead the implementation of a comprehensive Digital and Technology Strategy. As the CRD's enterprise technology steward, TDT is pivotal in driving service delivery, safeguarding critical infrastructure, and enabling operational excellence across all departments.
- Digital and technology strategies and initiatives will include:
  - Technology Investments: Continued focus on strengthening IT governance and enterprise prioritization through a centralized advisory framework that guides investment decisions, ensures alignment with corporate goals, and supports consistent delivery of strategic technology initiatives.
  - Development an Application Portfolio Management Plan & a full application inventory with lifecycle, costs, and dependencies, and implementing a rationalization strategy to retire, replace, or modernize legacy applications while tracking progress on reducing technical debt.
  - Multi-year Modernization & Transformation Plan: Continue to work with divisions and departments to replace aging applications, platforms, and infrastructure to close long-standing technical gaps, reduce risk, and establish a secure, scalable foundation for digital service delivery across the CRD.
  - Digital Services: Focus on expanding self-service portals, client relationship management platform, online payment transactions, and centralized authentication, we are making it easier for residents and businesses to access CRD services anytime, from anywhere.
  - Expand Cybersecurity Capabilities through our 3-year Cybersecurity program introducing vendor and third-party risk monitoring, creating a supply chain cybersecurity framework, implementing residual risk reporting to ELT and the Board, and aligning cyber insurance requirements with CRD's risk profile.
  - Data Strategy and Governance Planning: Providing tools and technology to expand our data analytics and modelling capabilities to collect, share, and analyze data across departments by replacing outdated reporting tools and enabling cross-functional dashboards to support evidence-based decision-making.

- Technology Advancements: Advancing the plan for the safe adoption of artificial intelligence platforms and tools by focusing on responsible use, governance, and digital readiness. This includes early planning for Artificial Intelligence (AI) powered tools, establishing usage guidelines, and providing training to ensure employees can effectively and safely leverage AI in support of CRD services.
- Modern Workplace: Providing the CRD workforce modern communication and collaboration tools, self service tools, upgrading workstations and tablets, and improving access to information to support hybrid work, collaboration, and employee engagement.
- Shared Platforms & Services: Implementation of shared platforms that provide lasting value across the organization. Cloud migration of applications and systems, enterprise-wide platforms, advanced monitoring, and automation are being embedded into our long-term architecture to ensure the CRD can adopt new technologies securely, responsibly, and in alignment with corporate priorities.
- Advance IT Service Management: Implementation of a modern service desk software application and supporting processes to provide self-service, online product service and catalogue and supporting capabilities to improve Service Level Objectives (SLA's)
- Workforce and Skills Readiness: Ensuring succession and knowledge transfer plans are needed to address retirements, while structured change management must be built into all major IT projects to ensure adoption and value realization.
- Business Continuity Planning: Business continuity and Disaster Recovery Plans are being embedded into our long-term support model ensuring the CRD can maintain critical operations during disruptions. This includes resilient infrastructure, redundant systems, secure cloud-based recovery solutions, and proactive testing. Regular updates to the Business Impact Assessment, Corporate Risk Registry, and recovery plans for critical systems and infrastructure will strengthen preparedness. In addition, completing Tabletop Exercises for critical systems and infrastructure will validate readiness, enabling the CRD to respond quickly and effectively to unexpected events while safeguarding essential services and supporting organizational resilience.
- Strengthen IT Governance and Investment Planning by leveraging IT Advisory Committee (ITAC) for enterprise investment prioritization, creating a multi-year technology investment plan aligned to the Corporate Plan, and implementing benefits realization tracking across all IBCs and digital initiatives.

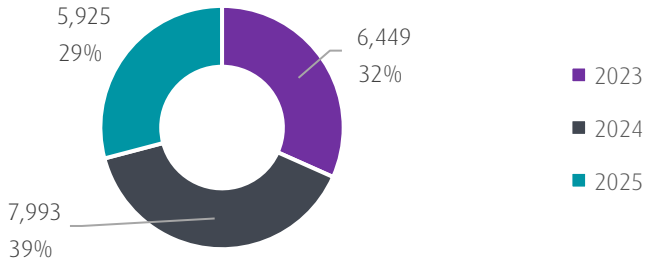
- For customers and residents, the CRD plans to focus on developing and deploying user-friendly digital identity and payment platforms, such as the MyCRD initiative, which will centralize and simplify access to various services, including online payments, permit applications, and real-time service tracking of requests. These initiatives are designed to make services more intuitive and accessible and reduce the need for in-person visits. Additionally, the modernization of the CRD website and the adoption of mobile-first approaches will ensure that digital interactions are seamless, user-friendly, and aligned with modern expectations for digital engagement. The enhanced digital infrastructure will lead to faster and more efficient service delivery, ensuring that citizens' requests and concerns are addressed promptly.

- For employees, the modernization and development of modern tools and technologies will bring significant improvements to daily work by streamlining manual tasks and modernizing the digital tools they rely on. Paper-based and repetitive processes will be replaced with automated workflows, reducing administrative overhead and freeing up time for higher-value work. Staff will have access to new project management and planning tools to better coordinate initiatives and track progress. Enhanced data sharing capabilities will make it easier to collaborate across departments, while improved access to low-code platforms and automation tools will empower teams to solve problems and optimize processes on their own. Real-time data and intuitive dashboards will support faster, more informed decision-making. Employees will also receive targeted training to help them adapt and succeed in this digital environment.

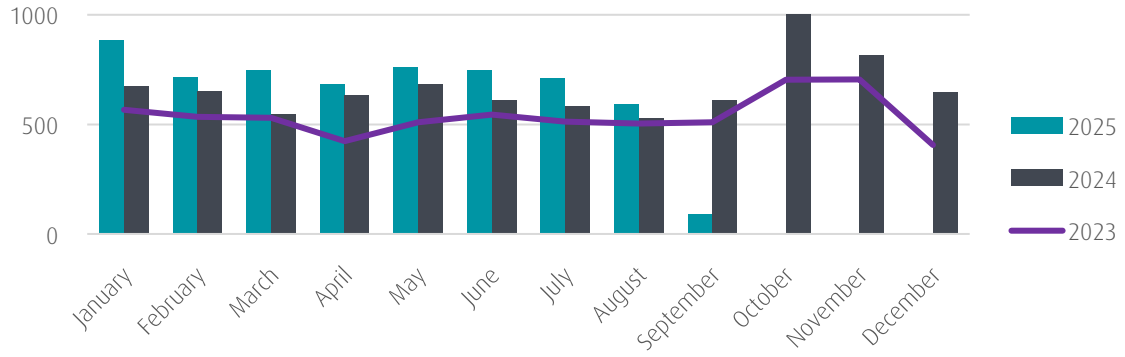
OPERATIONAL STATISTICS

The Technology & Digital Transformation operational data below illustrates the volume of requests completed by the service desks, as of June 2025.

Total Requests Received



Month Over Month Comparison



Request Types

	2024	2025
Audio Visual & Meeting Support requests	101	57
Desk Support Services (DSS) requests	1,803	1,122
Helpdesk requests	639	735
Radio & Surveillance requests	52	86
Telephony requests	267	357

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively daily. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

- 1.017 Financial Services
- 1.022 Information Technology
- 1.101 GIS
- 1.105 Facility Management
- 1.106 CRD Headquarters Buildings
- 1.107 Corporate Satellite Building
- 1.112 Regional Grant in Aid
- 1.335 Geo-Spatial Referencing System
- 21.1 Feasibility Reserve Fund

1. FINANCE SERVICES

Description

The CRD Financial Services team plays a vital role in supporting the organization's financial health and long-term sustainability. In addition to delivering strong financial leadership, strategic guidance, and reliable day-to-day services, the team enables operations and service delivery across the organization. This includes providing financial advice, modelling and scenario planning, and supporting departments with the insight and direction needed to make informed, fiscally responsible decisions. Together, these efforts ensure CRD programs and projects are delivered responsibly, transparently, and in alignment with organizational goals. Key responsibilities include:

- Financial Planning and Performance
- Corporate Accounting and Reporting
- Internal Controls over Financial Reporting
- Revenues and Collections (taxes and fees)
- Disbursements (vendor and employee reimbursements)
- Payroll
- Corporate Finance Policy and Decision Support

[1] Service budget(s) listed may fund other services

- Long Term Financial Planning
- Treasury and Banking
- Financial Systems
- Grants Management
- Utility Billing
- Procurement Services
- Other administrative services, such as transit pass inventory, internal printing, and interoffice mail distribution

What you can expect from us

You can expect services that ensure not only day-to-day financial operations run smoothly, but also strategic financial planning, compliance, and advisory support for the organization's growth and service delivery priorities.

- **Strategic Financial Management**
  - Support over **190 CRD services** with financial planning and analysis
  - Guide the development of the **Five-Year Financial Plan** and long-term financial strategies
  - Evaluate large capital project proposals, including financial forecasting and risk assessments
  - Provide financial decision support to service areas and leadership
- **Budgeting & Reporting**
  - Oversee more than **35 operating budgets** and **100 capital projects**, totaling **$477M** and **$414M**, respectively
  - Deliver **monthly financial reports** to over **160 budget owners**
  - Produce annual **audited financial statements** and ensure compliance with legislation
- **Revenue, Grants & Billing**
  - Manage **monthly and quarterly billing** for approximately **30,000 utility customers**
  - Administer CRD's **external grants portfolio**, securing over **$594M in funding** since 2014
  - Manage internal grant programs, including **Community Works Fund, Grants-in-Aid**, awarding over **$2.3M** to **65 applicants** in 2024 alone
- **Payroll & Payments**
  - Process **biweekly payroll** for **1,600 employees**, totaling **$83M** annually
  - Complete over **30,000 vendor payments** and **23,000 invoice payments** each year, with over **99% processed on time**
- **Treasury & Debt Management**
  - Manage **banking relationships** and process over **150,000 financial transactions** per year
  - Oversee total long-term debt of **$508.5M** across CRD, CRHD, and CRHC
  - Ensure responsible reserve management in line with financial policy and market conditions
- **Financial Systems & Administration**
  - Maintain and enhance financial systems through regular upgrades and innovation projects
  - Deliver administrative services, including **transit pass inventory, internal print shop operations,** and **mail delivery to 14 CRD offices**

- Procurement
  - Enhance procurement practices within the Integrated Water Services (IWS) division to increase efficiency, transparency, and alignment with organizational goals

Staffing Complement

Financial Services: **60.0 FTE (including Managers, Administrative Support and Water Billing Services)**

2. TECHNOLOGY & DIGITAL TRANSFORMATION

Description

Technology & Digital Transformation is responsible for the development and delivery of highly available, reliable, and secure corporate information systems, technology services, and tools to CRD Departments, the public and the Board. Responsibilities include:

- Supporting and maintaining core foundation technologies and enterprise service delivery for network, telecom, cybersecurity, device, mobility, corporate and client applications, data centre and cloud services
- Providing Helpdesk Desk and Service Desk team support to all employees and interested parties.
- Management of our corporate SAP Enterprise Resource Planning (ERP) for Financial, Payroll, and Human Resources Systems (HRIS) SuccessFactors
- Providing corporate-wide voice, data, video conferencing, Wi-Fi and radio communications systems
- Management of Corporate Website and Digital tools and technologies
- Support for CRD Board and Committee meeting support
- Support for Office Productivity Suite (Microsoft 365) & supporting applications, tools and technologies
- Vendor and Contract Management Office for all IT contracts, services, software and licensing
- IT Project Portfolio Management and Technology Investment Planning through IT Advisory Committee
- Providing Geographic Information Data and Systems Support
- Delivery of Orthophotography and lidar data acquisition and deployment
- Management of Cloud Hosting and Data Center Services for all CRD applications.

What you can expect from us:

- Foundational Technology Services
  We support and maintain the CRD's core enterprise technologies and standards, including network infrastructure, telecommunications, cybersecurity, mobility, client systems, data centers, cloud services, identity and digital identity and access management.
- End-User Support and Device Management
  We enable a productive and secure digital workforce through Microsoft 365 collaboration tools, modern endpoint management, and responsive support services via the IT Service Desk and Desktop Support teams. Our team manages over 1,000+ computers, monitors, and peripherals to support employees across the regional district.

- Enterprise Infrastructure Communication and Connectivity
  We manage and support the CRD's technology infrastructure, **interconnecting 300+ sites**, **100+ enterprise and business applications**, **600+ smartphones**, **100+ virtual and physical servers and systems**, and over 1,100 full-time staff through an integrated end-to-end voice and enterprise data network.
- Enterprise Resource Planning (ERP)
  We support and administer SAP, the CRD's **core ERP system**, delivering integrated financials, payroll, procurement, asset management, capital project accounting, and utility billing services for CRD, CRHD, and CRHC operations.
- Digital Service Delivery Platforms
  We develop and operate CRD's **key digital platforms** including crd.ca public website, corporate GIS, SharePoint Online, and other business-critical applications. We oversee the CRD's Digital Strategy, lead the development and delivery of the Technology Strategy, and provide enterprise architecture, roadmaps, and governance across all technology and digital service initiatives.
- Operational Support for Critical Services
  We support technology at Hartland Landfill, including **automated scale systems** processing 140,000 tonnes of waste annually and generating $16M in revenue.
- Land Management Systems
  We provide ongoing technical and operational support for the Tempest system used to manage **building inspections, bylaw enforcement, planning and zoning, and licensing services**, contributing approximately $1.25M in annual revenue.
- Project Delivery and Innovation
  We deliver technology planning, implementation, and oversight for over 25 active IT and business-led projects annually to meet evolving operational and strategic needs.
- Records and Information Management
  In collaboration with Corporate Services, we advance **records management practices and compliance** through the implementation and adoption of SharePoint Online as the CRD's official Electronic Document and Records Management System (EDRMS).

Staffing Complement

Division: **57.77 FTE (including Managers and Administrative Support)**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
13a Goal: Effective systems, processes & policies	
13a-1 Advance strategic approaches to procurement and project delivery to build capacity, improve standardization and support affordable services	2024-2026
▸ IBC 13a-1.2 Manager of Procurement	2025-ongoing
▸ IBC 13a-1.3 Contracts and Procurement Modernization	2025-ongoing
▸ IBC 13a-1.4 Departmental Administrator (Paralegal and Assistant)	2027
13a-2 Advance the Technology Strategic Plan to guide the modernization and transformation of our current IT services and systems and launching new digital technology solutions	Ongoing
▸ IBC 13a-3.1 M365 SharePoint Online Transition to Information Management	2025-2029
▸ IBC 13a-3.2 SAP S4/HANA Service and Operational Enhancements	2025-2026
▸ IBC 13a-5.1 New Corporate Project & Service Management Platform	2025-ongoing
▸ IBC 13a-5.2 MyCRD and Supporting Platforms	2025-ongoing
▸ IBC 13a-6.2 Cybersecurity Risk Specialist	2025-ongoing
▸ IBC 13a-6.3 Senior IT Administrative Coordinator (Conversion)	2025-ongoing
▸ **FUTURE IBC** 13a-3.5 Mandatory Cybersecurity System PEN Testing Solution	Planned for 2027
▸ **FUTURE IBC** 13a-3.6 CRD Legacy Voice Replacement	Planned for 2027
▸ **FUTURE IBC** 13a-3.7 CRD Print Optimization & Managed Print Services Transition	Planned for 2028
▸ **FUTURE IBC** 13a-3.10 SAP S4 HANA Transition to SAP RISE (Cloud)	Planned for 2028
▸ **FUTURE IBC** 13a-4.1 Data Architect	Planned for 2027
▸ **FUTURE IBC** 13a-4.6 Ransomware Prevention Solution	Planned for 2027
▸ **FUTURE IBC** 13a-4.5 Alternate Data Centre	Planned for 2028
▸ **FUTURE IBC** 13a-6.4 SAP Developer (Conversion)	Planned for 2027
▸ **FUTURE IBC** 13a-6.5 SAP Analyst (Conversion)	Planned for 2027
▸ **FUTURE IBC** 13a-6.7 Technology & Digital Transformation Project Management Resource (Conversion)	Planned for 2027

▸ **FUTURE IBC** 13a-6.8 Technology & Digital Transformation Project Management Resource	Planned for 2027
13b Goal: Business capacity & continuity	
13b-1 Continue implementing business continuity planning and the Enterprise Risk Management framework	Ongoing
13b-2 Mature the integration of asset management into capital planning processes to strengthen fiscal management practices and support resource sustainability	Ongoing
▸ IBC 13b-2.1 Enterprise Asset Management System	2025-ongoing
13c Goal: Achieve sustainable budgets through innovation & streamlining while recognizing the need for infrastructure investments & accountability to taxpayers	
13c-1 Advance changes to policies and systems to streamline activities, reduce complexity and increase efficiency	2025
▸ IBC 13c-1.3 Senior Financial Advisor	2025-ongoing
13c-2 Optimize Financial Services through enhanced internal controls and continuous improvement methodologies	2024
SUPPORT SERVICES	
▸ IBC 13d-1.1 Resources required in Financial Services to help support all IBCs	2025-2026
▸ IBC 13d-1.2 Resources required in Information Technology & GIS to help support all IBCs	2025-2026

The following initiatives were included in a previous iteration of the Community Need Summary but have been **withdrawn**:

- *13c-1.1 Revenue Services*
- *13a-3.3 CRD Communications Infrastructure Improvements*
- *13a-4.2 IT General Compliance Support*
- *13a-4.3 Cybersecurity Network Design Improvements Pilot*

6 Climate Action

Progress on adaptation, reduced greenhouse gas emissions and triple-bottom line solutions that consider social, environmental and economic impacts

01 Strategy

STRATEGIES & PLANS

- Climate Action Strategy
- Regional Growth Strategy
- Regional Water Supply Strategic Plan
- Regional Water Supply Master Plan
- Regional Parks Strategic Plan 2022-2032
- Special Task Force on First Nations Relations
- Statement of Reconciliation
- Solid Waste Management Plan
- Regional Transportation Plan

CORPORATE PLAN GOALS

6a Sustainable & resilient land use, planning and preparedness
6b Low carbon mobility
6c Low carbon & resilient buildings & infrastructure
6d Community-based greenhouse gas emissions

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Launched an adaptation capacity building program in conjunction with other local governments in the region.
2. Successfully supported District of Saanich and City of Victoria, who passed harmonized energy and carbon emission reporting bylaws, through engagement and policy development.
3. Launch of an Energy and Carbon Emission reporting platform for the region.
4. Hartland Renewable Natural Gas (RNG) facility started delivering RNG to the grid, which will displace nearly 20,000 tonnes of CO^2e annually from the Fortis Grid.
5. New Regional Transportation Service approved and established.
6. Major energy efficiency upgrades to the Goldstream Water Treatment Plant.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Climate is changing with hotter drier summer and more intense precipitation events, which will result in various regional impacts to human health, water supply and demand, rainwater and coastal storm management, transportation networks, ecosystems and species, buildings, infrastructure and energy systems, tourism and recreation, and food and agriculture. The CRD will continually need to monitor impacts and understand the risk and vulnerability of climate change on our infrastructure and services and implement measures to adapt accordingly.
- Climate action is a shared responsibility, and the CRD provides data collection and research, education and outreach, policy facilitation, regional program delivery, and managing emissions and adaptation within its own service delivery.
- The Board declared a Climate Emergency in February 2019 and approved the 2021 Climate Action Strategy, which includes a five-year action plan. The strategy expires in 2025 and CRD Climate Action will bring a renewed strategy to the Board in 2026.
- CRD Climate Action service levels were increased in 2022 to focus on impactful areas of emissions mitigation including electric vehicle infrastructure, residential retrofit program, and corporate energy management. It is anticipated that service levels will need to continue at similar or increased levels moving forward to meet the CRD's 2038 emission reduction goal.
- There was a 7.7% reduction in the overall regional greenhouse gas emissions (GHG) reductions between 2007 and 2022 (equivalent to 26% reduction per capita). Population growth and economic growth will continue to put upward pressure on overall emissions even as the region reduces dependence on fossil fuels.
- There was a 4.7% decrease in corporate GHG emissions between 2007 and 2024. With increases in service levels and associated infrastructure, the CRD will need to sustain efforts and investment in GHG reduction initiatives to achieve 2030 and 2050 targets. This includes implementation of several critical electrification and energy efficiency initiatives, including at Panorama Recreation Centre, SEAPARC Recreation Centre, CRD Headquarters, Saanich Peninsula Wastewater Treatment Plant and other key facilities, and sustained fleet conversions to electric vehicles.

OPERATIONAL STATISTICS OF CLIMATE ACTION SERVICE

- Over 2023-2025, the climate action service accessed or applied to external funding for 30 distinct corporate or regional climate projects/programs:
    - 17 complete (approximate $1 million grant value)
    - 13 in progress (approximate $7.8 million value, including $4.4 million redistributed to municipal partners)
- Annually administered four climate action Inter-municipal Working Group meetings and four Inter-Municipal Task Force meetings, produced monthly local government climate action e-newsletters, and actively participated in five distinct Vancouver Island based and provincial local government peer networks.
- Approximately 860 Home Energy Navigator consultations performed to date.
- Approximately 220 retrofits completed to date through the Home Energy Navigator.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

› 1.309 Climate Action & Adaptation
› 1.012 Other Legislative & General - Climate

1. COMMUNITY CLIMATE ACTION

Description

To support and align regional climate action efforts with local governments related to strategies, policies and programs, and to liaise and coordinate information and efforts with senior levels of government.

What you can expect from us

- Provide support to local governments in developing and implementing climate action plans and policies and execute regional programs.
- Catalyze action through partnerships with public and private sectors, non-governmental organizations and community organizations and increase public awareness of climate change issues.
- Liaise with senior levels of government on climate change-related programs, policies and legislation that impact the capital region.
- Provide scientific information, data and indicators related to local and regional GHG emissions and projected climate impacts.

[1] Service budget(s) listed may fund other services

- Support the CRD in fulfilling its corporate climate objectives and support execution of climate-related Board priorities.

Staffing Complement

Climate Action Program: **5 FTE (including 1 Term and 1 Manager)**

2. CORPORATE CLIMATE ACTION

Description

CRD services will embed climate action within their own service delivery, with support from Climate Action program staff. The program will support the organization with its corporate climate goals/commitments, develop and monitor corporate policies related to climate action, undertake annual reporting, support corporate building and fleet energy and emission reduction and climate preparedness initiatives.

What you can expect from us

- Develop and monitor corporate energy and climate action initiatives, policies and strategies.
- Facilitate internal coordination, knowledge sharing, capacity building and project identification and execution.
- Pursue grants and support services in implementing corporate projects.
- Complete annual reporting.

Staffing Complement

Climate Action Program: **1 FTE**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
6a Goal: Sustainable & resilient land use, planning and preparedness	
6a-1 Promote community capacity building on climate action	Ongoing
▸ IBC 6a-1.1 Implement Climate Action Strategy (Revised)	2025-ongoing
▸ **NEW IBC** 6a-1.1 Implement Climate Action Strategy (Revised)	2026
6a-2 Update the climate projections for the capital region to support decision making and to help community partners understand how their work may be affected by our changing climate	2023-2024
6a-3 Generate analysis to understand vulnerability and exposure to extreme heat now and into the future	2023-2024
6a-4 Explore options for a regional approach to biodiversity and the protection of ecological assets	2024-2026
▸ IBC 6a-4.1 Biodiversity Service	2024-ongoing
NEW IBC 6a-5.1 Supplemental Goose Harvesting Support*	2026
▸ **FUTURE IBC** 6a-5.2 Goose Management Coordinator (Extension)*	Planned for 2027
6b Goal: Low carbon mobility	
6b-1 Implement the Capital Region Electric Vehicle Infrastructure Roadmap to support shift to low-carbon transportation options	Ongoing
6b-2 Advance the electrification of the CRD vehicle fleet	2023-2030
▸ IBC 6b-2.1 Corporate Fleet Mechanic	2025-ongoing
▸ **FUTURE IBC** 6b-2.2 Corporate Fleet Mechanic	Planned for 2028

Initiative	Implementation year(s)
6b-3 Enhance on-board and CRD fleet management technology to support utilization management, reporting, fiscal accountability and climate action	Ongoing
▸ IBC 6b-3.1 Fuel Purchase System	2024
▸ 6b-3.1 Fleet Data Telematics ▸ 6b-3.3 Fleet Overhead Recovery	Advanced in 2025 through core service
6c Goal: Low carbon & resilient buildings & infrastructure	
6c-1 Collaborative policies, programs and data collection initiatives to achieve energy efficient and low carbon buildings across the region	Ongoing
6c-2 Implement the CRD Corporate Green Building Policy and the CRD Corporate Carbon Price Policy	Ongoing
6c-3 Expand the Home Energy Navigator program	Ongoing
6d Goal: Communitybased greenhouse gas emissions	
6d-1 Update the regional greenhouse gas inventories biannually to monitor progress on emissions reduction targets	2023 & 2025

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOAL 6A: SUSTAINABLE & RESILIENT LAND USE, PLANNING AND PREPAREDNESS

Targets & Benchmarks

Tracking regional resiliency is challenging due to data availability and the various roles and responsibilities of governments and agencies within the region. Additionally, the regulatory framework is changing with the new provincial *Emergency and Disaster Management Act*.

Staff will work with partners to consider opportunities for developing regional targets, benchmarks and related monitoring programs in the future.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Progress of climate adaptation related actions in the Climate Action Strategy[1]**	Quality	80%	90%	100%	↗

1 Indicator details are available in the 2024 Climate Action Progress Report. Input data is collected annually through a staff survey.

Discussion

- Metric 1: 26 actions related to climate adaptation are included in the CRD Climate Action Strategy.

GOAL 6B: LOW CARBON MOBILITY

Targets & Benchmarks

- Transportation mode shift targets: the Regional Transportation Plan established a mode share target of 42% for active transportation and transit combined for the region by 2038, based on 15% walking, 15% cycling and 12% transit. The Victoria Regional Transit Commission increased the transit mode share target to 15% in 2020, increasing the regional target to 45%.
- New public electric vehicle (EV) charging infrastructure target: 770 public Level 2 EV charger ports and 132 Direct Current Fast Charging (DCFC) ports by 2030.
- Regional EV registrations: provided for context, no explicit target in place.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Total trips made by walking, cycling and transit in the Growth Management Planning Area[1]**	Quantity	29%	N/A	N/A	↗
2	**New public EV charging infrastructure installed across the region: Level 2 ports/ DCFC ports[2]**	Quantity	500 / 45	650/60	700/70	↗
3	**Regional EV registrations[3]**	Quantity	4.6%	5%	6%	↗

1 Indicator details are available in the Regional Growth Strategy indicator report; data is collected every five years through the CRD Origin and Destination Household Survey, last update completed in 2022

2 Data from the Electric Charging and Alternative Fuelling Stations Locator (canada.ca). More stations have been installed in our region that have yet to be added to the Electric Charging and Alternative Fuelling Stations Locator.

3 EVs as a percentage of all vehicles registered with ICBC in the capital region; data collected and provided by ICBC.

Discussion

- Metric 1: Targets included in Regional Transportation Plan.
- Metric 2: Target from Capital Region EV Infrastructure Roadmap (2021). Forecast assumes implementation of the CRD EV Infrastructure Regional network, Saanich and Victoria EV network.

GOAL 6C: LOW CARBON & RESILIENT BUILDINGS & INFRASTRUCTURE

Targets & Benchmarks

- Natural gas consumption: provided for context, no explicit target in place.
- Natural gas connections: provided for context, no explicit target in place.
- Fossil fuel heated homes sold in the region: provided for context, no explicit target in place.
- Home Energy Navigator participation: provided for context, no explicit target in place.
- Home Energy Navigator supported retrofits: the business case for the Navigator program targeted 1,000 per year of operation.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Regional natural gas reported consumption**[1]	Quantity	7.2 PJ	7.3 PJ	7.3PJ	↘
2	**Regional Fortis BC gas connections**[2]	Quantity	63,000	63,000	63,000	↘
3	**Fossil fuel heated homes sold in the capital region**[3]	Quantity	28%	28%	26%	↘
4	**Home Energy Navigator participation**[4]	Quantity	321	250	300	↗
5	**Home Energy Navigator low carbon retrofits**[5]	Quantity	186	300	500	↗

1 Total natural gas consumed annually in the capital region; data collected and provided by the Province of BC.

2 All gas connections active in the capital region in any given year; data collected and provided by the Province of BC.

3 Oil, propane and natural gas heated homes in the capital region; data provided by the Victoria Real Estate Board.

4 Annual total Home Energy Navigators participants; data collected and provided by City Green Solutions and the CRD Climate Action Program.

5 Annual retrofit projects supported by the Home Energy Navigator; data collected and provided by City Green Solutions and the CRD Climate Action Program.

Discussion

- Metric 4: The CRD launched the regional Home Energy Navigator Program in November 2022. Participation includes anyone who accessed the program for support during the term.
- Metric 5: Low carbon retrofits/conversion is a lagging indicator.

GOAL 6D: COMMUNITY-BASED GREENHOUSE GAS EMISSIONS

Targets & Benchmarks

The metrics included provide community and corporate Greenhouse Gas (GHG) reduction results.

- The CRD Board set a target to decrease community GHG emissions by 33% from 2007 levels by 2020, and 61% by 2038.
- The CRD has a target to decrease corporate GHG emissions by 45% from 2007 levels by 2030, and net-zero by 2050.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Community GHG emissions**	Quantity	1.8M	1.75M	1.7M	↘
2	**Corporate GHG emissions[2]**	Quantity	2,900	2,760	2,500	↘

[1] Tonnes of CO2 emissions in 2024 estimated by community activities; data from Regional GHG Inventory Study (Stantec, 2025). Inventory is done every 2 years.

[2] Tonnes of CO2 emissions generated by CRD operations; data from CRD 2023 Climate Action Progress Report.

Discussion

- Metric 1: Includes emissions sources such as stationary energy, transportation, waste, industrial process and product use, agriculture, forestry and other land use. Inventories are completed every two years.
- Metric 2: Does not include waste processing emissions from Hartland Landfill nor Capital Region Housing Corporation. The 2025 emission reduction is based on anticipated completion of recent GHG saving projects. 2026 target based on additional initiatives planned for completion in future.

07 Business Model

PARTICIPANTS	All municipalities and electoral areas
FUNDING SOURCES	Requisitions and grants
GOVERNANCE	Environmental Services Committee

15 First Nations

Strong relationships with First Nations based on trust and mutual respect, partnerships and working together on shared goals

01 Strategy

STRATEGIES & PLANS

- Special Task Force on First Nations Relations
- Statement of Reconciliation
- Climate Action Strategy
- Regional Food & Agricultural Strategy
- Regional Growth Strategy
- Regional Housing Affordability Strategy
- Regional Parks & Trails Strategic Plan
- Regional Water Supply Strategic Plan
- Corporate Asset Management Strategy

CORPORATE PLAN GOALS

15a Government-to-government relationships
15b Indigenous leadership & traditional knowledge
15c Shared prosperity

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Signed Government-to-Government Memorandums of Understanding (MOU) with SȾÁUTW (Tsawout) First Nation, xʷsepsum (Kosapsum) Nation, and with W ȻOŁEŁP (Tsartlip) First Nation and WSIKEM (Tseycum) First Nation via the WSÁNEĆ Leadership Council.
2. Held leadership-level meetings with multiple First Nations to strengthen the government-to-government relationship.
3. MOU negotiations underway with multiple Nations.
4. Worked with Indigenous Leadership, Elders and knowledge holders on heritage management, shoreline stabilization and ecological restoration initiatives.
5. Invited an Indigenous Elder to present to a meeting of all CRD managers on collaborations for cultural heritage conservation.
6. Responded to First Nations requests regarding CRD operations and planning; collaborated with CRD divisions and First Nations to determine how to respond to requests and implement new approaches where possible.
7. Supported the WSÁNEĆ Leadership Council to offer a three-hour WSÁNEĆ Awareness Learning session for Board Directors, Alternate Directors and CRD managers.
8. Supported SC'IȺNEW First Nation to welcome Canoe Families at Aylard Farm in East Sooke Regional Park on July 30, 2025, as the penultimate stop of Tribal Journeys 2025.
9. Began the process to develop a CRD Reconciliation Action Plan.
10. Collaborated with First Nations on archaeological and cultural heritage studies to inform project planning and maintenance.
11. Offered Cultural Perspectives trainings to staff.
12. Offered archaeological and cultural heritage training to staff, volunteers, commissions, and contractors.
13. Offered Building Local Relationships trainings to staff who work directly with Indigenous peoples.
14. Staff from multiple CRD Divisions who work with Songhees Nation participated in a Songhees Walking Tour to learn more about Lək'ʷəŋən ongoing culture and history.
15. Supported Regional Parks and Watershed to notify First Nations in advance of land acquisitions.
16. Supported all CRD divisions to engage with First Nations on a project-by-project basis.
17. Flew the Xe Xe Smun' Eem flag for Truth and Reconciliation Day, at the request of Orange Shirt Day Victoria.
18. Provided funding to First Nations-led community events, including Truth and Reconciliation gatherings and Tribal Journeys.
19. Supported T'Sou-ke Nation to offer an educational tour for CRD leadership and Board Directors
20. Offered a tour of the Regional Water Supply Area to First Nations leadership and staff; 4 Nations attended.
21. Working closely with involved First Nations obtained a CRD-wide Multi-Assessment Alteration Permit pursuant to Section 12.4 of the *Heritage Conservation Act* to facilitate construction and maintenance projects that are unable to avoid impacts to registered archaeological sites.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Increasing requests from First Nations for direct government-to-government meetings with CRD decision-makers, to have a say in all decisions that impact their traditional territories, and that CRD provide compensation for loss of access and loss of use within First Nations' territories.
- High interest from First Nations regarding CRD land acquisition, with an emphasis on 'land back'.
- First Nations are requesting the development of MOUs, partnership agreements, and protocol frameworks to guide how we work together. Often with funding requests to support this engagement.
- First Nations are developing heritage management and consultation policies that could influence CRD project planning, timelines and budgets.
- Increasing requests from First Nations for quarterly staff-level meetings and detailed project information, with CRD providing administrative support.
- Scope and scale of engagement is creating the need for a new organization-wide systematized approach to tracking action items, communications and information sharing with Nations.
- For projects requiring provincial or federal approvals, formal consultation of First Nations is required, involving detailed tracking, sharing of technical information and incorporating feedback.
- Increasing interest from CRD divisions to involve First Nations in collaborative process on plans and projects, yet without a corporate strategic engagement framework to guide culturally safe and respectful mechanisms, timelines and capacity funding for engagement. There is a risk of harming relationships where there is an abundance of requests without adequate timelines or mechanisms to incorporate First Nations input.
- High priority from the province to finalize treaties in the region, with items that intersect with CRD services/interests still to be negotiated. Added request for the CRD to also participate in Recognition of Indigenous Rights and Self-Determination negotiations between First Nations and the provincial and federal government.
- As corporate and region-wide efforts to support reconciliation with First Nations continue, and as the number of requests from First Nations increase, additional capacity within the CRD and within First Nations will be required to support continued efforts.
- Interest from non-Indigenous community members in restoration of Indigenous place names, signage and other symbols of reconciliation. This needs to be approached carefully in areas of shared territory amongst multiple Nations, so that the CRD is not arbitrating territorial boundaries.
- Many CRD staff have taken cultural competency trainings and are working towards adapting their workflow to accommodate new ways of collaborating with First Nations, however, require support from First Nations Relations to do so.
- Heightened scrutiny from First Nations regarding heritage site protection in the context of land-altering works. High interest in field participation of First Nations' staff during project work (cultural monitors, Guardians, field technicians). High interest from local governments across B.C. trying to collaborate on approaches to heritage management.
- Integration of archaeological and heritage management review has implications to building and development permit approval and inspection processes.

- Implementation of the Declaration on the Rights of Indigenous Peoples Act Action Plan is anticipated to impact the delivery of regional, sub-regional and local services by the CRD, with details still to be determined.
- Provincially funded initiative to explore inclusion of First Nations on regional district boards.
- Heightened scrutiny on how CRD Board and staff are translating reconciliation commitments into meaningful action, in the context of societal shifts towards increasing diversity, equity and inclusion.
- Increasing expectation of cultural safety for Indigenous employees and contractors, for approaches to First Nations' relations, and for Indigenous peoples interacting with CRD staff and services, pose reputational and relationship risks. For example, around Indigenous cultural use and traditional practices in parks.
- Provincial government initiative to transform the Heritage Conservation Act could have operational impacts that will require change in process and policy.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

› 1.027 First Nations Relations

STAFFING COMPLEMENT

First Nations Relations Division: **6.0 FTE (including exempt and administrative support staff)**

1. LEADERSHIP VISION

Description

Support the Board Priority through facilitating opportunities to build government-to-government relationships between Board Directors and First Nations' elected leadership.

What you can expect from us

- Advance inclusive governance across CRD
- Identify opportunities for gatherings or events
- Provide updates to committee on the progress of various items related to Board Priority
- Provide cultural perspectives training and coaching for Board Directors

2. EMERGENT ISSUES & OPPORTUNITIES

Description

Explore, develop, and action areas of common interest with First Nations through seeking Board direction while working closely with First Nations and affected CRD Divisions.

What you can expect from us

- Respond to and work to help coordinate activities related to requests from First Nations
- Participate in Treaty and Recognition of Indigenous Rights & Self-Determination processes
- Liaise with provincial and/or federal staff to discuss items and areas of opportunity

[1] Service budget(s) listed may fund other services

3. INTERNAL DEPARTMENTAL SUPPORT

Description

Support, advise and train CRD planning & operations across all service areas to explore and improve internal approaches, processes and protocols for working with First Nations.

What you can expect from us

- Provide training and support to CRD divisions to ensure implementation of the Protection and Conservation of Heritage Sites Policy
- Provide support to CRD divisions looking to engage First Nations on planning, activities, initiatives, field visits and regulatory referrals
- Respond to requests from CRD divisions and offer advice on clear, concise intergovernmental communication.
- Deliver a Cultural Perspectives training program to new staff and identify opportunities for ongoing education for all staff
- Collaborate with Human Resources & Corporate Safety to develop and implement an Indigenous Employment Strategy
- Support CRD divisions in their meetings with First Nations
- Participate in and/or negotiate agreements with First Nations
- Collaborate with CRD divisions to develop and implement a Reconciliation Action Plan

4. EXTERNAL FIRST NATIONS SUPPORT

Description

Directly engage First Nations on a range of projects, initiatives, and activities to build and maintain relationships with First Nations.

What you can expect from us

- Participate in First Nations' community events and gatherings
- Support First Nations to access information on CRD activities and processes
- Listen to and work to understand the interests and activities of First Nations and share this information with CRD divisions
- Identify opportunities to support and participate in First Nations' initiatives and events
- Participate in implementation of Indigenous-led projects at the request of First Nations

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
15a Goal: Government to Government relationships	
15a-1 Seek First Nations' guidance on understanding, developing, and implementing new mechanisms to support ongoing government-to-government relations at the leadership and operational levels	Ongoing
▸ IBC 15a-1.1 Government-to-Government relationships building	2024–2028
▸ IBC 15a-1.2 First Nations Relations Staffing	2024–2025
15a-2 Collaborate with First Nations and the province to support inclusive governance by advancing First Nations participation in regional district boards	Ongoing
15a-3 Partner with First Nations to develop, monitor and report out on an organization-wide Reconciliation Action Plan	2026
15b Goal: Indigenous leadership & traditional knowledge	
15b-1 Offer ongoing learning opportunities for staff and Board Directors to build awareness and understanding of Indigenous perspectives, law, and systems of governance	Ongoing
15b-2 Seek out and invite opportunities for Indigenous leadership and knowledge to inform and transform approaches to taking care of land and water, across CRD service delivery areas	Ongoing
15b-3 Engage First Nations to collaboratively develop inclusive approaches to land acquisition that respects Indigenous rights and strengthens government-to-government relationships	Ongoing
15c Goal: Shared prosperity	
15c-1 Increase the number of economic partnerships with First Nations, across CRD service delivery areas	Ongoing

06 Performance

GOAL 15A: GOVERNMENT-TO-GOVERNMENT RELATIONSHIPS

Targets & Benchmarks

First Nations are requesting direct government-to-government relationships with CRD decision-makers, with associated mechanisms such as Memoranda of Understanding (MOU), capacity funding and inclusion on the regional district board.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	Government to government meetings involving CRD and First Nations leadership[1]	Quantity	9	8	9	↗
2	CRD governance tables open to First Nations as voting participants[2]	Quantity	14	15	16	↗
3	Government to governments agreements between the CRD and First Nations[3]	Quantity	2	7	8	↗

[1] Number of government-to-government meetings between CRD Directors and First Nations elected leadership. Information collected by First Nations Relations.

[2] Number of Standing Committees and other governance tables where First Nations have the opportunity to attend as voting participants, whether or not they are currently attending. Information collected by First Nations Relations, with input from other divisions.

[3] Number of active government-to-government agreements such as MOUs. Information collected by First Nations Relations.

Discussion

As a result of the Government-to-Government Relationship Building Initiative, MOU negotiations are underway with several First Nations, and it is anticipated that more agreements will be signed. As MOUs set out a schedule for regular leadership-level meetings, it is anticipated that the number of meetings between CRD Directors and First Nations' leadership will continue to increase.

First Nations have seats available as voting participants on the Core Area Liquid Waste Management Committee, the Saanich Peninsula Water Commission, Port Renfrew Utility Services Committee, the East Sooke Fire Protection and Emergency Response Service Commission, the Saanich Peninsula Liquid Waste Management Plan Technical Advisory Committee and the Core Area Liquid Waste Management Plan Technical and Community Advisory Committee. In 2025 the Regional Water Commission updated the Terms of Reference for the Water Advisory Committee to enable First Nations participation.

In 2021 the CRD Board amended its bylaws to create spaces for each Nation to appoint an elected representative to site as a First Nation Member on CRD Standing Committees, including Environmental Services, First Nations Relations, Planning and Protective Services, Regional Parks, Governance, Finance, Transportation, Hospitals and Housing, and Electoral Areas. There has been very limited uptake from the Nations at least in part due to a preference to be in a decision-making capacity on the regional district Board instead. The provincial government is currently exploring opportunities for more inclusive governance on regional district boards.

GOAL 15B: INDIGENOUS LEADERSHIP & TRADITIONAL KNOWLEDGE

Targets & Benchmarks

Inviting, respecting and incorporating Indigenous leadership and traditional knowledge through engagement and ongoing learning opportunities will enhance CRD initiatives and strategies by informing and transforming approaches to taking care of land and water.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
4	**Agreements with First Nations related to taking care of land and water[4]**	Quantity	4	4	5	↗
5	**Planning and operations initiatives actively engaging First Nations[5]**	Quantity	61	71	71	→
6	**Learning opportunities: Indigenous perspectives[6]**	Quantity	12	17	18	↗

[4] Number of agreements with First Nations related to taking care of land and water, such as Access Agreements and Traditional Use Agreements. Information collected by First Nations Relations with input from other divisions.

[5] Number of planning & operations initiatives actively engaging First Nations (each initiative may involve multiple Nations). Does not include regulatory referrals. Information collected by First Nations Relations with input from other divisions.

[6] Number of opportunities for CRD staff and/or Board to learn directly from First Nations, e.g. through trainings, gatherings, or presentations. Does not include site visits. Information collected by First Nations Relations.

Discussion

Agreements refer to Traditional Use Agreements, Access Agreements, or other formal arrangements with First Nations related to access to, and stewardship of, land and water. Engagement with First Nations for any given planning or operations initiative may include a variety of meetings, review of documents, site visits, and in-field collaborations between CRD staff and First Nations' staff (including lands managers, cultural workers, Guardians, field technicians, referral officers, administrators). These initiatives include such things as land altering works, park and land use planning, ecological restoration initiatives, liquid waste management, climate initiatives, emergency management, infrastructure projects and invasive species removal. The number will depend on the scope of active CRD initiatives and the number of requests from First Nations and as such may fluctuate each year.

Ongoing learning opportunities for staff and Board Directors build awareness and understanding of Indigenous perspectives, laws, and systems of governance. These opportunities include formal trainings and Nation-led learning sessions. Much ongoing learning also occurs that is more difficult to quantify, including on-the-land learning when working in the field with First Nations staff, elders and leadership, and learning through discussions with Indigenous colleagues and in staff-level meetings with First Nations.

GOAL 15C: SHARED PROSPERITY

Targets & Benchmarks

Economic reconciliation has been identified as a critical interest of First Nations and an area of opportunity within CRD services. These relationships are often detailed through services agreements. Metrics around procurement from Indigenous businesses could be considered in future.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
7	**Service agreements with First Nations**[7]	Quantity	12	13	14	↗
8	**Economic initiatives involving First Nations**[8]	Quantity	6	6	7	↗

[7] *Total number of active or honoured service agreements with First Nations. Information collected by First Nations Relations, with input from other divisions.*

[8] *Number of active initiatives geared to enhancing economic opportunities for First Nations, not including procurement. Includes planning & operations initiatives that include economic opportunities. Information collected by First Nations Relations, with input from other divisions.*

Discussion

Water and wastewater service agreements are being negotiated with First Nations. Economic initiatives refer to the ongoing refinement and expansion of the South Island Indigenous Business Directory, negotiating of water rates, sharing of natural resources such as wood and gravel, negotiation of wastewater capacity allocations, involving Pacheedaht First Nation in a master plan feasibility study for water and wastewater in Port Renfrew, and relationship building between First Nations and the People, Safety, Culture division that will help inform the development of a CRD Indigenous Employment Strategy.

Measuring the number of contracts awarded to First Nations and Indigenous businesses would be a valuable indicator of increasing support for First Nations' economic opportunities over time. Currently the CRD does award several contracts to First Nations, including contracts for cultural workers as part of land altering works and archaeological investigations, contracts to participate in Canada Goose management, and a Regional Parks contract with T'Sou-ke to operate the Sooke Potholes Campground. Corporate-wide Indigenous procurement is not tracked at this time; doing so would be a good indicator of progress towards this priority however would require more centralized procurement support.

Offering capacity funding to First Nations can be seen as both an operational statistic, reflecting new ways of doing business and supporting government-to-government relationship building, and a performance metric, as it uplifts the capacity of First Nations to engage with CRD service delivery in meaningful ways. Staff are working towards a way to measure capacity funding organization wide.

07 Business Model

PARTICIPANTS	All 13 municipalities and three electoral areas
FUNDING SOURCES	Requisition
GOVERNANCE	Governance and First Nations Relations Committee ↳ *Previously First Nations Relations Committee (No longer active)*

5 Housing & Health

Residents have access to affordable housing and improved health facilities that enhances livability

01 Strategy

STRATEGIES & PLANS

- Regional Housing Affordability Strategy
- Regional Growth Strategy
- Southern Gulf Islands Housing Strategy
- Future Housing Priorities & Partnerships White Paper
- Capital Regional Hospital District 10-Year Capital Plan

CORPORATE PLAN GOALS

- 5a Increase the supply of affordable housing across the region
- 5b Protect & maintain non-market & market rental housing stock
- 5c Regional response to homelessness
- 5d Better regional housing data to support evidence-based decision making & community understanding
- 5e Provide the local share of health capital infrastructure
- 5f Support health through public health bylaws & education
- 5g Facilitate knowledge mobilization & partnerships to support community health & healthy public policy

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

Health

1. In 2025, pre-planning including design team selection and schematic designs were completed for the new Long Term Care project at Royal Bay. The 306-bed facility has a total cost of $224M with the CRHD contributing $67M.
2. Oak Bay Lodge Feasibility Study completed in partnership with Island Health.
3. Mount Tolmie Hospital was acquired as a long-term strategic acquisition and leased to Provincial Rental Housing Corporation for 20 years.

Housing

1. Point-in-Time Count and Survey of the region's unhoused took place in March.
2. Camas House, a 66-home development on Songhees Nation land, was completed providing affordable rental housing to Indigenous Peoples.
3. Began implementation of the Rural Housing Program Pilot Project on Southern Gulf Island and Salt Spring Island.
4. Development of subsidized housing at 926/930 Pandora Ave. was officially announced and will provide 158 affordable rental homes, 47 supportive homes, childcare services, and community programming space.
5. The redevelopment of the Caledonia property was completed and is providing 158 new affordable rental homes.
6. The redevelopment of Campus View received final approval, which will see the 12 current homes replaced with 119 new affordable rental homes.
7. The redevelopment of Village on the Green received final project approval, which will see the 38 current homes replaced with 160 new affordable rental homes.
8. The process to redevelop Swanlea was initiated, and Tenant Relocation work started.
9. The process to redevelop Willowdene and Rosewood was initiated, and Tenant Relocation work started.
10. The Capital Region Housing Corporation (CRHC) submitted a total of four applications to the 2025 intake of the Community Housing Fund.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

Health

- There are continued investments needed for health facility upgrades, replacement and/or expansion projects, as well as medical equipment throughout the capital region.
- Island Health has identified primary care, seniors and long-term care, and mental health and addictions as priorities and a major focus.
- The division needs to be able to respond to emerging opportunities, such as developing existing land holdings and new strategic land acquisition, for future health-related facilities to meet future demands across the region.
- Island Health continues to balance priorities that are broader than the Capital Regional District (CRD) including undertaking an internal review to reduce the costs of administration of the health care system with a focus on redirecting resources to the front lines.

Housing

- Changing rental housing market dynamics related to the continued negative economic impacts associated with a high cost of living (e.g., higher vacancy rates, rent increase limitations), supply chain pressures, and inflation.
- Despite recent softening, anticipate increased demand for affordable housing product due to rise of rental prices in the region over the past several years.
- Significant increases in the costs of acquiring property for affordable housing projects.
- Increased project administration and oversight.
- Increase in funding available through various streams with considerable administrative demands and pressing timelines.
- Increase in competition for available funds in support of development.
- More units coming online impact on future staffing requirements.
- Increased complexity and number of funding applications required to support increased development costs.
- Increasingly specialized roles in support of service delivery and tight employment market for specific roles.
- Difficulty in staff recruitment and retention.
- This service area is also heavily impacted by the availability and nature of provincial and federal programs as senior-level governments play a key role in funding and shaping the non-profit housing sector (e.g., National Housing Strategy, Homes for B.C.: A 30-Point Plan for Housing Affordability in British Columbia).

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

Housing and the Capital Region Housing Corporation

SERVICE BUDGET REFERENCES[1]

- 1.30 Land Banking & Housing (Regional Housing)
- 1.311 Regional Housing Trust Fund

1. CAPITAL REGION HOUSING CORPORATION (CRHC)

Description

Wholly owned subsidiary of the CRD, develops, manages and promotes affordable housing for low- and moderate-income families, seniors and persons living with disabilities. The CRHC currently owns and operates more than 2,000 affordable rental homes with more than 1,000 currently under development.

What you can expect from us

- Operational management of units, adjusting service delivery needs as required.
- Asset management: ongoing delivery of Routine Capital Plan and Building Envelope Remediation of Carey Lane.
- Contract management of Umbrella Operating Agreement with BC Housing.

Staffing Complement

Regional Housing Division: **62 FTE (includes Managers and Administrative Support) + leadership support**

2. PLANNING & DEVELOPMENT AND CAPITAL CONSTRUCTION

Description

Supports all planning and development processes related to achieving the approval of CRHC projects by municipal authorities and other approval bodies. Facilitates the capital construction of all CRHC projects and supervises the construction of Regional Housing First Program (RHFP) projects that will be acquired by the CRD/CRHC for operations.

What you can expect from us

- Fulfill the CRHC mission to develop affordable housing within the capital region through review and analysis of existing residential assets to identify opportunities for redevelopment or renewal.

[1] Service budget(s) listed may fund other services.

- Further the regional priorities of the CRD Board through collaboration and development of strategic partnerships to enable the planning, design and construction of new affordable housing units within the capital region in a manner that is socially and financially responsible.
- Responsible for early feasibility, site analysis, conceptual design development and coordination of municipal approvals required to progress new affordable housing developments to the construction stage.
- Identifies and secures new and continued funding sources to allow for the continued development of new affordable housing units in the capital region.
- Evaluates and recommends to the CRD/CRHC Board of Directors opportunities for new land acquisitions or air space parcel leases to further the vision and mission of the CRHC to provide additional affordable housing to low- and moderate-income residents of the capital region.
- Supporting the ongoing delivery of all new homes under development and construction.

Staffing Complement

Regional Housing: **11 FTE (includes Managers and Administrative Support) + leadership support**

3. HOUSING PLANNING, POLICY & PROGRAMS (HP3)

Description

Facilitates the development of affordable housing through collaboration with other levels of government, community and housing agencies, private development industry, and other funders in accordance with the Regional Housing Affordability Strategy (RHAS). HP3 acts as the Community Entity for the Government of Canada on the Reaching Home Program (RHP), administers funds under the Rapid Housing Initiative (RHI), Regional Housing First Program (RHFP), and the Regional Housing Trust Fund (RHTF), stewards applications to the Canada Mortgage and Housing Corporation (CMHC) Affordable Housing Innovation Fund (Innovation Fund), and manages/supports the region's Housing Agreement Program (HAP) and Service Agreements with non-profit societies.

What you can expect from us

- Support continued implementation of the RHAS and Southern Gulf Island Affordable Housing Strategy.
- Continued support of a two-year Rural Housing Pilot Project in 2025 to support housing affordability in the Southern Gulf Islands and Salt Spring Island.
- Supports efforts to advance the Future Housing Priorities and Partnership work.
- Review and process required Letters of Intent and proposals for the RHFP and RHTF.
- Ongoing administration/reporting of the RHI as required.
- Renew and manage Aboriginal Coalition to End Homelessness Service Agreement.
- Administer Housing Agreements.
- Manage and administer the RHP – Designated Communities Funding Stream to support efforts to respond to and prevent homelessness in the region.
- Advance efforts to implement a Coordinated Access and Assessment Process (CAA) and a Homeless Management Information System (HMIS).

Staffing Complement

Regional Housing: **7 FTE (includes Manager and Administrative Support) + leadership support**

Health and the Capital Regional Hospital District

SERVICE BUDGET REFERENCES[2]

- 1.018 Health and Capital Planning Strategies
- 1.224 Community Health

4. CAPITAL REGIONAL HOSPITAL DISTRICT (CRHD)

Description

Provides the local taxpayers' share of capital infrastructure to expand, improve and maintain health care facilities in the region. Island Health is responsible for the delivery of health care services in the region.

What you can expect from us

- Health facilities planning.
- Strategic property acquisition and planning of property development to increase health facility capacity within the capital region.
- Property management of health facilities and land holdings.
- Research, analyze and coordinate with Island Health in preparation of the CRHD's 10-Year Capital Plan and minor capital and equipment funding requests.
- Monitor expenditures and administration of payments to Island Health and other partners annually, including oversight of expenditure patterns of multiple capital and equipment projects to ensure CRHD funds are spent according to approved project scope, schedule and budget.

Staffing Complement

Health & Capital Planning Strategies: **2.0 FTE (includes 1 Senior Manager, 1 Administrative Support)**

5. COMMUNITY HEALTH

Responsible for public health bylaws and enforcement contracts with Island Health, and healthy community planning and service coordination.

What you can expect from us

Public Health

- Enact and enforce public health bylaws
- Contract with Island Health to conduct research, education and enforcement in support of existing or planned health-related bylaws and provide oversight of public health bylaws enforcement

[2] Service budget(s) listed may fund other services.

Community Health

- Coordinating the Community Health Network to support healthy communities planning through research and partnership development
- Filling community health and wellness gaps through consultation, coordination, hosting of forums, action planning and collective implementation of programs and services

Staffing Complement

Health & Capital Planning Strategies: **1.0 FTE**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
5a Goal: Increase the supply of affordable housing across the region	
5a-1 Increase supply of affordable, inclusive and adequate housing across the region	Ongoing
▸ IBC 5a-1.1 Capital Project Delivery	2023-2028
▸ IBC 5a-1.2 Maintaining CRHC Operations	2024-ongoing
▸ IBC 5a-1.3 Increasing Housing Supply & Rural Pilot Program	2025-2026
▸ IBC 5a-1.4 Maintaining CRHC Operations	2025-ongoing
▸ IBC 5a-1.5 Capital Project Delivery	2025-2029
▸ IBC 5a-1.6 Manager Finance Regional Housing	2025-2029
▸ **NEW IBC** 5a-1.7 Housing Capital Project Delivery Terms	2026-2030
5a-2 Pursue funding opportunities and matching funds to deliver more housing	Ongoing
▸ IBC 5a-2.1 Housing Opportunity Innovation & Outcomes Analysis	2024-ongoing
5b Goal: Protect & maintain non market & market rental housing stock	
5b-1 Support continued investment into existing housing stock to preserve and enhance the quality of the buildings and units	Ongoing
▸ IBC 5b-1.1 Improving Existing Housing Stock	2023-2028
▸ IBC 5b-1.2 CRHC's Digital Transformation	2025-2026
5b-2 Protect existing market rental housing to preserve affordability	2024–ongoing

Initiative	Implementation year(s)
5c Goal: Regional response to homelessness	
5c-1 Support a coordinated, regional and collaborative response to homelessness	Ongoing
▸ IBC 5c-1.2 Reaching Home Term Extensions	2024-2029
▸ Board Directed: 5c-1.1 Aboriginal Coalition to End Homelessness Core Funding	2024-2026
▸ Board Directed: 5c-1.3 Alliance to End Homelessness in the Capital Region Funding	2024-2026
5d Goal: Better regional housing data to support evidence based decision making & community understanding	
5d-1 Data collection and research analysis capacity dedicated to housing data	*Advanced through 5a-2.1*
▸ IBC 5d-1.1 Regional Data System & HIFIS	2025-2026
5e Goal: Provide the local share of health capital infrastructure	
5e-1 Provide major and minor capital investment, equipment, land holdings, property management, and development	Ongoing
▸ IBC 5e-1.2 Health Capital Planning (Term)	2025-2028
5f Goal: Support health through public health bylaws & education	
5f-1 Work with Island Health to ensure public health bylaws are responsive to changing needs and legislation	Ongoing
▸ IBC 5f-1.1 Health Communities Planner	2024-2027
5g Goal: Facilitate knowledge mobilization & partnerships to support community health & healthy public policy	
5g-1 Through the Community Health Network, support knowledge and partnership development to fill identified gaps in community health initiatives	Ongoing

06 Performance

GOAL 5A: INCREASE THE SUPPLY OF AFFORDABLE HOUSING ACROSS THE REGION

Targets & Benchmarks

Ensuring that residents have access to affordable housing and enhancing community well-being requires a multi-pronged approach. Increasing supply and maintaining affordable housing broadly is a critical measure of effort made in support of this outcome. However, for those individuals potentially requiring additional support in increasing or maintaining their stability, ensuring there are enough units available to them that are affordable on income assistance while also being linked to available community-based support services is the foundation of their recovery from homelessness.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Increase directly managed affordable housing for low to moderate income households to 2,000[1]**	Quantity	2,028	2,136	2,136	→
2	**Meet the terms of the RHFP Definitive Agreement by December 31, 2025, of having up to 400 shelter rate units under construction or completed[2]**	Quantity	363	363	363	→

[1] *Total number of affordable units directly owned and managed by the CRHC; data from Regional Housing Division*

[2] *Total number of approved RHFP units that are under construction or completed; data from Regional Housing Division*

Discussion

- At the end of 2024, the CRHC owned and operated a total of 2,028 affordable rental homes. With the completion of the 158 home Caledonia Redevelopment in Q3 2025, and the decommissioning of properties due to redevelopment, the CRHC will operate a total of 2,136 affordable rental homes at the end of 2025. For more information, please refer to the CRHC Quarterly Updates, which are available here and are published in June and September.
- The CRHC has been under considerable growth and is working toward significant systems improvements to increase productivity, which is to help prepare for high numbers of new homes being onboarded starting in 2027 and therefore, there are no planned new building openings in 2026.
- The final three buildings under the RHFP are in the development process and once they all receive Final Project Approval, a final summary report will be produced that closes off the program.

GOAL 5B: PROTECT & MAINTAIN NON-MARKET & MARKET RENTAL HOUSING STOCK

Targets & Benchmarks

- TBC

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Maintain existing housing through achieving annual investment targets as outlined in the Routine Capital Plan.**	Quantity	4.7M	4.0M	TBD[1]	→
2	**Ensure turnover of CRHC units is no greater than 30 days[2]**	Quantity	96	60	30	↘

[1] 2026 Target to be approved by the CRHC Board in November, 2025.

[2] Average number of days to turnover a unit after is has been vacated; data from CRHC Operations.

Discussion

- The CRHC concluded 2024 with a total Routine Capital Plan spend of 4.7M and budgeted a total of $4.0M in 2025. The CRHC is on track to expend all funds under the Routine Capital Plan as authorized through its 2025 Financial Plan. For more information, please refer to the CRHC Quarterly Updates, which are available here and are published in June and September.
- Unit turnover times are reporting as higher than target due to a range of factors including contractor availability, holding of units as vacant due to tenant rehoming efforts for those impacted by redevelopment and increased vacancy rates and new housing supply being added.
- Staff are working on returning to the 30-day target in 2026, but this will remain challenging due to increased vacancy as buildings are decanted to make way for redevelopment. However, increased Average Days Vacant has a direct impact on the CRHC's bottom line so staff will continue to work toward this target as quickly as possible.

GOAL 5C: REGIONAL RESPONSE TO HOMELESSNESS

Targets & Benchmarks

As the Community Entity responsible for Reaching Home: Canada's Homelessness Strategy, CRD Regional Housing is working collaboratively with the Province, the Government of Canada and local service providers and agencies, to expand the use of the Homeless Individuals and Families Information System (HIFIS). The system tracks information about vulnerable individuals experiencing chronic homelessness and allows for the coordination of housing and supports to address these individuals' needs.

Measuring Chronic Homelessness

Ref	Performance Measure(s)	Type	2020	2023	2025	Desired trend
1	**Decrease number of people experiencing homelessness[1]**	Quantitative	1,523	1,665	1,749	↘

1 Data from Point-in-Time (PiT) count. No inference or suggestion of a trend should be drawn due to changing PiT Count methodology.

Discussion

- A Point-in-Time (PiT) count was conducted in March 2025, finding that at least 1,749 people were experiencing homelessness in Greater Victoria. While this number is higher than the count completed in 2020 (1,523), and 2023 (1,665) it is noteworthy that trends should not be inferred due to the methodology of the PiT counts themselves, which is intended to identify, on a single night, how many individuals and families are experiencing homelessness in emergency shelters, transitional housing, and on the street without permanent housing.
- The CRD continues to work closely with the Government of Canada and the Province of British Columbia to expand the use of HIFIS which will better determine community-level trends and occurrences of homelessness.

GOAL 5D: BETTER REGIONAL HOUSING DATA TO SUPPORT EVIDENCE-BASED DECISION MAKING & COMMUNITY UNDERSTANDING

Targets & Benchmarks

CRD Regional Housing to collaborate with Regional Planning to use the Housing Needs Reports for municipalities and electoral areas within the capital region to support greater evidence-based decision-making and improved community understanding, which includes an update to the Regional Affordability Strategy due to be completed in 2026.

GOAL 5E: PROVIDE THE LOCAL SHARE OF HEALTH CAPITAL INFRASTRUCTURE

Targets & Benchmarks

New, improved or upgraded health facilities contribute to better health and well-being outcomes for the region. The ongoing investments made in major and minor capital projects are an indicator of improved health facilities offering.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Meet the annual contribution of health infrastructure to minor capital projects and equipment[1]**	Quantity	$6.7M	$6.7M	$6.7M	→
2	**Meet the annual contribution of health infrastructure to major capital projects[2]**	Quantity	$19.6M	$24.3M	$27.9M	→

[1] Projects with total value 100K<$2.0M (breakdown: Projects $3.8M; Equipment $2.9M). Data from Schedule B of 2025 Capital Expenditures (approved by Board March 12, 2025)

[2] Projects with total value >$2.0M. Data from Schedule B of 2025 Capital Expenditures (approved by Board March 12, 2025) and Schedule B of 2025 Capital Expenditures (approved by Board March 12, 2025) and draft 2026 Capital Plan (provisional/unapproved).

Discussion

The CRHD provides the local share of health capital infrastructure through major and minor capital, equipment, and land holdings. Major capital projects are cost shared at 30 percent with Island Health and minor capital is cost shared at 40 percent. Equipment is supported through grants with an annual contribution of $2.9 million.

GOAL 5F: SUPPORT HEALTH THROUGH PUBLIC HEALTH BYLAWS & EDUCATION

Targets & Benchmarks

Annual report from Island Health to the Board providing updates on:

- Number of students who participated in educational programs
- Number of complaints responded to
- Number of Clean Air Bylaw patrols conducted
- Number of tattoo and tanning facility inspections conducted
- Monthly update from CRD Bylaw providing information about complaints responded to and result of response

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	Compliance and enforcement number of people engaged	Quantity	>800	>800	>800	→
2	Complaint and inspections	Quantity	80	80	80	→
3	Proactive patrols	Quantity	30	30	30	→

Discussion

- The CRD has an annual Service Agreement with Island Health to enforce the Public Health Bylaws. Island Health takes a progressive enforcement approach and responds largely o
- Island Health partners with local sports clubs and events to inform youth about the health impacts of smoking and provide information about the Public Health Bylaws. More recently, Island Health has been focusing on anti-vaping education as youth cigarette use decreases but is being replaced with vaping. The Healthy Communities Planner works closely with Island Health to provide public information about public health issues related to the bylaws.
- In addition to the Clean Air Bylaw, Island Health enforces CRD public health bylaws related to tanning and tattoo facilities as well as the anti-idling bylaw. In progressively enforced cases, Island Health works with CRD Bylaw to search license places and/or issue tickets.

GOAL 5G: FACILITATE KNOWLEDGE MOBILIZATION & PARTNERSHIPS TO SUPPORT COMMUNITY HEALTH & HEALTHY PUBLIC POLICY

Targets & Benchmarks

- Host community engagement sessions throughout the year to share health and wellness information and facilitate partnership development with different levels of government, non-profit organizations, academic institutions and Island Health.
- Respond to health and wellness gaps identified by the community through subgroup activities such as research projects and community programs delivered through partnerships.
- Support a contract to conduct a feasibility study that identifies the potential role the CRD can play in regional violence prevention and wellness promotion work.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Community engagement sessions held to share health and wellness information and facilitate partnership development[1]**	Quantity	16	16	16	↗
2	**Research projects and community programs delivered through partnerships[2]**	Quantity	2	3	4	↗
3	**Complete feasibility study to identify potential role the CRD can play in regional violence prevention and wellness promotion work[3]**	Quality	Future measure to be determined upon completion of feasibility study			N/A

[1] *Community engagement sessions hosted by CRD. Data from Health & Capital Planning Strategies Division.*

[2] *Total number of research projects and community programs completed. Data from Health & Capital Planning Strategies Division.*

[3] *Feasibility study on potential CRD role in violence and prevention was completed in 2025, as directed by CRD Board.*

Discussion

The Community Health Network (CHN) brings together non-profit service providers, Island Health, academics and other governments to identify gaps in community health and determine the best approach to filling those gaps. One gap that has be recently identified is a lack of awareness about community resources amongst service providers. To fill this gap, the CHN has been hosting information and discussion forums to educate service providers and improve referrals. Recent topics have included: literacy resources, mental health and substance use supports, service directories, and research and data sources.

In spring 2023, the Board directed staff to invest $50,000 to support research into the potential role the CRD could play in violence prevention and wellness promotion in our region. In 2025, the Canadian Centre for Safer Communities completed their research report which was presented to the Hospitals and Housing Committee. Staff were directed to re-visit the report recommendations following research conducted by CRD's Housing Team around the CRD's role in supportive housing and sheltering.

07 Business Model

Housing

PARTICIPANTS

All municipalities and electoral areas participate in some aspect of these services
All local First Nations
Non-profit housing and private housing providers
BC Housing, CMHC, Employment and Social Development Canada

FUNDING SOURCES

Requisitions, operating agreements subsidies, fee-for-service (tenant rent and housing agreements) and grants

GOVERNANCE

Capital Regional District Board
Capital Region Housing Corporation Board
Hospitals and Housing Committee Board
Regional Housing Trust Fund Commission
BC Housing Executive Committee
Canadian Mortgage and Housing Corporation
Employment and Social Development Canada
Tenant Advisory Committee
Regional Housing Advisory Committee
Development Planners Advisory Committee

Health

PARTICIPANTS

CRHD: All municipalities, electoral areas, First Nations, non-profit providers, community, Island Health, school districts, and other community planning and funding partners and numerous community foundations.

Community Health Service: All municipalities, electoral areas, First Nations, non-profit, community, Island Health, school districts, and other community planning and funding partners, such as the United Way, and numerous community foundations.

FUNDING SOURCES

Capital projects, requisition (CRHD and CRD)

GOVERNANCE

Capital Regional Hospital District Board
Capital Regional District Board
Hospital & Housing Committee

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Local Government

Administer and deliver local services in Juan de Fuca, Salt Spring Island and the Southern Gulf Islands

01 Strategy

STRATEGIES & PLANS

Juan de Fuca (JdF)

- JdF Parks & Recreation Strategic Plan (2023)
- Juan de Fuca Active Transportation Network Plan (2025)
- East Sooke Official Community Plan (2018)
- Malahat Official Community Plan (2012)
- Otter Point Official Community Plan (2014)
- Port Renfrew Comprehensive Community Development Plan (2003)
- Rural Resource Lands Official Community Plan (2009)
- Shirley-Jordan River Official Community Plan (2018)
- Willis Point Comprehensive Community Plan (2002)

Salt Spring Island (SSI)

- Centennial Park Master Plan (2016)
- SSI Parks & Recreation Strategic Plan (2019)
- Rainbow Recreation Centre Master Plan (2022)
- SSI Active Network Transportation Plan (2023)
- SSI Pedestrian and Cycling Master Plan (2013)
- SSI Local Community Commission Strategic Plan (2024-2027)

Southern Gulf Islands (SGI)

- SGI Transportation Integration Plan
- Connectivity Plan for SGI (2020)
- SGI Housing Strategy (2022)
- Mayne Island Parks & Recreation Commission Master Plan (2021-2025)
- Galiano Island Parks & Recreation Commission Master Plan (2020-2024)
- Pender Island Parks & Recreation Commission Master Plan (2022-2026)
- Gulf Islands Regional Trails Plan (2018)
- SGI Active Transportation Plan (2022)

Making a difference...together

CORPORATE PLAN GOALS

16a Climate Action & Environment
16b Community Parks & Recreation
16c Drinking Water
16d Economic Development
16e Governance
16f Planning
16g Public Safety & Emergency Response
16h Transportation
16i Wastewater

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

JDF

1. JdF EA Active Transportation Network Plan, 2025, accepted by the JdF Parks & Recreation Advisory Commission
2. New Manager, JdF Parks & Recreation hired.
3. Weiland Trail boardwalk construction underway.
4. Fishboat Bay Park parking lot, viewing platform and staircase improvements underway.
5. Playground replacement at The Park in Port Renfrew underway.
6. Update of Port Renfrew Official Community Plan (OCP) underway.
7. JdF OCP Consolidation and Willis Point OCP/Local Area Plan (LAP) Update initiated by the JdF Land Use Committee.
8. JdF Soil Deposit and Removal Bylaw update underway.

SGI

1. Rural Housing Pilot Program Launched with Regional Housing.
2. Connected Coast Contribution Agreement signed for last mile high speed internet on Saturna and Galiano Islands.
3. Master Plan update for Mayne Island Parks and Recreation Service underway.
4. Master Plan update for Galiano Island Parks and Recreation Service underway.
5. Development of Pender Island School Trail on Schooner Way Trail underway.
6. New pump track for recreation on Pender Island opened.
7. Thuthiqut Hulelum' 20 unit affordable housing project advanced on Galiano Island.
8. Successful Ready Step Roll Program initiated for Galiano and Mayne Islands.
9. 228 336 litres of Rainwater storage enabled through rebate program partnership.
10. Montague parking lot expanded on Galiano Island.

SSI

1. Assumed the operation and management of the former Phoenix Elementary School as a community building.
2. Completion of the Portlock Park Master Plan.
3. Completion of the Portlock Park tennis court #3 resurfacing project.
4. Completion of the Brinkworthy Pathway Project.
5. Completion of major repairs including replacing the float at Fernwood Dock.
6. Completion of accessibility assessment for Rainbow Recreation Centre and SSI Multi Space (SIMS).
7. Completion of Beddis Water Service intake screen and piping improvements.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Housing: An extreme shortage of rental and affordable housing is driving urgent need for the CRD to implement the rural housing program for the Electoral Areas.
- Economic development: support a regional economic development focus to achieve economies of scale by advocating for federal/provincial funding mechanisms.
- Need for continued advocacy and rural designation within the Electoral Areas to ensure rural areas of the CRD qualify for the same provincial and federal grant programs that are available for other rural areas of the province.
- Support for effective and sustainable year-round tourism destination management practices.
- Stimulate sustainable economic growth and improve community health resilience by improving broadband connections and ensuring access to sustainable broadband networks.
- Strategic focus on the opportunities outlined in the 2023 SSI Economic Sustainability Engagement Report.
- Support for workforce housing is central to economic sustainability and needs continued CRD support of groups such as the SGI Community Resource Centre and the SGI Tourism Partnership.
- Transportation: Support and advance transportation solutions that will enable public transport, inter-island connection, and active transportation infrastructure.
- Water & Wastewater: prioritized capital project improvements to water and sewer systems in the electoral areas.
- Governance: Increased administration and legislative services support for the SSI Local Community Commission (LCC). As expected, there has been a significant increase in the activity of the LCC with respect to the additional number of other services included in their oversight.
- The Board-directed Electoral Area Services department was established in July 2025, consolidating most services provided to residents in the JdF, SSI and SGI Electoral Areas under a new General Manager. This is the first step in a journey of changes and improvements to service delivery for the Electoral Areas.
- Community Parks: In order to meet growing service delivery expectations and objectives, complete identified capital projects, and develop a park inventory and asset management database for the JdF Community Parks system, additional auxiliary funding (0.4 FTE) has been allocated to the Parks Manager position for 2026. Conversion to permanent status is proposed for 2027.
- Some CRD Community Parks are managed by volunteer commissions who deliver parks and recreation services on behalf of CRD. Through this volunteer model, the CRD is able to manage hundreds of community parks, trails, and shore accesses throughout Electoral Areas. Increases in the complexity of parks' management and corporate governance standards may require additional administrative support for volunteer service delivery models to remain sustainable.
- SSI manages community parks, playing fields, trails, beach accesses, docks, boardwalks, bike and skateboard parks in addition to operating the Rainbow Recreation Centre and SIMS.

- Land planning and building inspection: changes to the Building Code and building activity cycles related to the economy can all affect the cost and volume of construction projects and, therefore, processing time for applications and permits. As a result, Building Inspection and JdF Community Planning see annual changes in residential, commercial and industrial construction starts and subsequent building permits and development approvals being issued.
- JdF Community Planning development application fee revenue remained steady between 2023 and 2024. Application fee revenue at the end of Q2 in 2025 was on track to meet the budget projection.
- Over last four year. revenues for Building Inspections have been fairly consistent (ranging from $1.97M to $2.14M) but are largely dependent upon the economy, specifically construction activity. For 2025 and 2026, construction activity is anticipated to gradually slow down but so far permit revenues are on track to be on par with previous years (with about 60% of projected revenue collected as of August 2025).
- Over the last four years, expenditures have also been fairly consistent (ranging from $1.97M to $2.14M using an operating reserve fund to balance expenditures with revenues) but the general trend is an increase in expenditures. In 2025, staff anticipate a continued trend of increased expenditures that are projected to be $2.4M.
- Public Safety & Emergency Response
- Fire Services: Electoral area fire services are endeavoring to adapt to increased provincial regulatory standards for volunteer fire services that are consistent with career fire departments, resulting in additional administration staff time required to achieve and maintain compliance.
- Residents in the community of Gold Stream Heights are seeking inclusion into the Malahat Local Fire Service Area with a potential addition of up to 100 properties.
- Bylaw: Changes to federal and/or provincial legislation, including changes to public consultation procedures and bylaw enforcement action (e.g., introduction of Cannabis Retail licensing process), have resulted in additional staff time required to process applications and permits.
- Emergency Programs: Increased frequency of emergency incidents requiring dedicated staff time, such as wildfire, drought, heat wave, atmospheric rivers, and other operational incidents. Incident frequency impacts the capacity to address work plan and service plan priorities.
- There is an increased public expectation for governmental assistance and timely communications during emergency events, including services outside existing program mandates.
- The new BC *Emergency and Disaster Management Act* and pending regulations will require review of CRD resources and emergency plans that will be required to ensure alignment with new legislation.
- Increased First Nation capacity in emergency management with increased government-to-government coordination.
- Increased responsibility for Electoral Areas Emergency Program volunteers and aging volunteer base, jeopardizing emergency program continuity and effectiveness.

OPERATIONAL STATISTICS

All Electoral Areas

- The Building Inspection Department reviews and issues 700 to 900 building permits each year and completes more than 6,000 site inspections.

JDF

- JdF Community Parks oversees 36 community parks, including 17.6 km of community trails, 2 playgrounds, 2 baseball fields, 2 multi-use sport courts, 9 public water accesses, 2 fishing docks, and 2 boat launches.
- JdF Community Recreation manages and maintains the Port Renfrew Community Centre and provides financial assistance to 4 recreation programs for the benefit of local residents.
- JdF Community Planning provides current and long-range planning services to residents and landowners in the Juan de Fuca including:
    - Review and response to development inquiries.
    - Review and processing of applications for variances, development permits, rezoning, subdivision, soil deposit and removal, changes to the agricultural land reserve and radio communication towers.
    - Review and update of official community plans and zoning bylaws
- In 2023 and 2024, 40 and 47 development applications were received respectively. As of July 31, 33 applications have been received for 2025.

SGI

- The SGI Electoral Area has standing contracts with community liaisons on each island who support CRD service delivery, connect the communities with CRD, and support Electoral Area Admin planning for future needs (such as housing, connectivity, transportation).
- There are 4 Community Parks and Recreation Services, one for each island. They each manage several community parks, trails, and recreation facilities.
- The SGI Electoral Area leases & maintains administrative offices on each of the main islands: Pender, Mayne, Saturna, and Galiano and liaisons hold office hours to respond to community inquiries.
- The SGI Harbours Service manages and operates 13 public dock facilities throughout the SGI Electoral Area.

SSI

- The SSI Electoral Area is responsible for water and sewer infrastructure, active transportation, capital project delivery and works, engineering services and parks and recreation planning and delivery.
    - Over 50 community parks, 21 public water accesses and over 60 km of community trails
    - 21 outdoor sports facilities (Tennis, pickleball, sports fields, bike park, skate park)
    - 2 indoor recreation centres
    - 2 public dock facilities (Fernwood Dock, Rotary Dock)

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

› Please see annual budget presentation

Administration

1. SSI ADMINISTRATION

Description

Responsible for the administration and management of the parks and recreation, transportation and transit, economic development, Fernwood and Rotary Dock; search and rescue, library, arts service, street lighting, stormwater quality and monitoring, and in collaboration with other CRD divisions, seven local water and sewer service areas, and liquid waste. The SSI division is also responsible for planning, organizing, and delivering services for SSI and support to the Electoral Area Director through these various service Commissions and Committees; and newly elected LCC with delegated decision-making authority for 14 island-wide services.

What you can expect from us

- Implement the economic strategic development plan in areas of tourism, agriculture and food, and build economic support through communication and advocacy, economic diversification, business support, and enhancement and beautification of Ganges and Fulford villages
- Assist and coordinate service delivery outcomes and capital infrastructure planning, design, procurement and project management for water, sewer, and liquid waste
- Develop active and passive transportation initiatives and services (studies, construction, maintenance, and pedestrian and cycling safety)
- Implement transportation infrastructure projects in coordination with outside agencies (Ministry of Transportation, Island's Trust, BC Ferries, BC Transit)
- Provide optimal level of service for public transit system on the island through an annual operating agreement between the CRD, BC Transit; construct and maintain bus stops/shelters
- Manage and operate dock facilities
- Develop and maintain community trails, beach accesses, active and passive parks, community recreation, Rainbow Recreation Centre, childcare centre, and SIMS
- Facility maintenance of the SSI Library

[1] Service budget(s) listed may fund other services.

- Support contribution services and use agreements for ArtSpring, SSI Library, and search and rescue services
- Manage stormwater quality and provide for a monitoring service

Staffing Complement

SSI Administration: **7 FTE (including Manager and Administrative Support)**

2. SGI ADMINISTRATION

Description

Responsible for the administration and management of service delivery in the SGI Electoral Area, including four SGI Parks and Recreation Services, Community Economic Sustainability Service, the SGI Harbours Service, Grants in Aid and the distribution of Community Works Funds, and various contribution services such as the SGI Library Commission and community health services on each island. Service delivery includes management of a number of volunteer commissions and committees that administer or advise on the implementation of services. The SGI division provides support to the Electoral Area Director and is responsible for high level community planning and connects with local communities through the CRD liaison program.

What you can expect from us

- Support SGI Electoral Area Director to advance strategic goals such as development and feasibility analysis of a rural housing program, integrated transportation planning, and relationship building with First Nations
- Provide community coordination and engagement through Liaison program
- Support community planning solutions and address service gaps including affordable housing, connectivity, water conservation, climate, transportation
- Support Regional Housing with co-management of the pilot Rural Housing Program for the SSI and SGI EA.
- Provide information and resources to support community access to CRD service delivery
- Oversee CRD grant issuance through Community Works Funds and Grants in Aid
- Access external grant programs to support program and service delivery
- Implement economic sustainability and build economic diversification through partnerships with the SGI Community Resource Centre and other community groups that deliver grant support and community programs such as the Housing Now home matching program, and the SGI Food & Agriculture Plan
- Provide communication and advocacy to external agencies to share understanding of the unique governance structure and support the SGI EAs needs being met through inclusion in federal and provincial funding programs
- Assist and coordinate service delivery outcomes and capital infrastructure planning, design, procurement and project management as requested by other divisions

- Develop active and passive transportation initiatives through parks commissions and the planning and business case development of proposals for service establishment
- Manage and operate 13 public dock facilities throughout the SGI EA
- Manage local parks commissions to develop and maintain community trails, beach accesses, active and passive parks and community recreation
- Support contribution services and use agreements for Southern Gulf Island Library services, the Pender Island Health Centre, the Saturna Island Medical Clinic, and the Galiano Island Health Care Centre
- Support freshwater conservation through rain barrel rebate programs under the stormwater quality service, delivered by community partner Transition Salt Spring

Staffing Complement

SGI Administration: **1 FTE (Senior Manager) + 0.8 FTE (via 4 part-time contract liaisons)**

3. JDF ADMINISTRATION

Description

Responsible for the administration and management of Grants-in-Aid and the distribution of Community Works Funds, as well as budget support to the Vancouver Island Regional Library, Greater Victoria Public Library and Sooke Region Museum contribution services. The JdF Administration service provides support to the Electoral Area Director on community initiatives that do not fit within the JdF Parks, Recreation or Planning services.

What you can expect from us

- Review and processing of Grant-in-Aid and Community Works Fund applications.
- Support to the JdF Electoral Area Director on community initiatives
- Provide operational budget support to the Vancouver Island Regional Library, Greater Victoria Public Library and Sooke Region Museum contribution services.

Staffing Complement

JDF Administration: Staff support for this service is listed under JdF Community Planning. **(Manager + Administrative support)**

Building Inspection

1. BUILDING INSPECTION

Description

Oversees the permits related to construction, alteration, repair or demolition of buildings and structures by ensuring the construction complies with the BC Building Code with respect to health, safety, fire, structural integrity, energy efficiency, and accessibility.

What you can expect from us

- Provide information on the building permit process, BC Building Code requirements and approved construction practices
- Provide consistency in standards and approach with regard to the CRD Building Bylaw throughout the Electoral Areas
- Provide short permit review times and for inspection requests
- Provide building permit and file information and respond to Freedom of Information requests
- Process between 700 and 1,000 building permit applications per year, including plumbing permits and permits for wood burning appliances.
- Provide between 6,000 and 8,000 building inspection services per year
- Review all building permit applications for compliance with all applicable regulations
- Manage property files and enforcement, as needed

Staffing Complement

Building Inspection: **11.6 FTE (including 1 Manager and Administrative Support)**

Planning

1. JDF COMMUNITY PLANNING

Description

Develops community plans and implements and administers land use regulations by providing professional advice and recommendations on planning processes and development services, providing for orderly growth, protection of the environment, sustainable communities and resource management.

What you can expect from us

- Review, evaluate and process approx. 50-80 development applications annually, including zoning and OCP amendments, development variance permits, development permits, soil deposit and removal permits, Board of Variance approvals, subdivision referrals, ALR applications
- Review all building permit applications in the JdF EA for compliance with land use regulations
- Provide land use information in response to inquiries from the public, developers, realtors, and consultants

- Review and amend land use regulation and policy documents in response to changes in the environment, community objectives, and provincial legislation
- Respond to land use related bylaw complaints in coordination with Bylaw Enforcement and Building Inspection
- Liaise with provincial agencies to address community concerns outside local government jurisdiction
- Provide administrative and technical support to the JdF Land Use Committee, Board of Variance and advisory planning commissions

Staffing Complement

Division: **3.7 FTE (including 1 Manager) + 0.5 FTE Aux**

Community Parks & Recreation

5. JDF COMMUNITY PARKS & RECREATION

Description

The JdF Community Parks service acquires, develops and maintains community parks and trails. The JdF Community Recreation service provides oversight of the operations and maintenance needs of the Port Renfrew Community Centre and provides financial support for community-based recreational programming to local residents.

What you can expect from us

- Inspection, maintenance and repair of:
    - 36 park facilities including:
        - 17.6 km of trail
        - 9 public water accesses
        - 2 baseball fields
        - 2 playgrounds
        - 2 multi-use sport courts
        - 2 fishing docks
        - 2 boat launches
- Administration of:
    - Four stewardship partnerships and 65 volunteers
    - Four recreation program contracts and events
    - Port Renfrew Community Centre
    - JdF Parks and Recreation Advisory Commission
    - JdF Recreation Programs

- Development of:
    - Active and passive transportation initiatives and services (studies, construction, maintenance, and pedestrian and cycling safety)
    - New trail alignments and trailhead amenities
    - Park management plans
    - Park inventory and asset management systems

Staffing Complement

JdF Administration: **0.6 FTE (+0.4 FTE Aux) Manager + 1.0 FTE Auxiliary (2 x 0.5 FTE Park Workers)**

6. SSI COMMUNITY PARKS & RECREATION

Description

The SSI Parks, Arts, Recreation and Culture (PARC) is responsible for acquiring and maintaining community parks, trails water access points, facilities and provides recreation programs and services to the communities of SSI.

What you can expect from us

Inspection, maintenance and repair of:

- Trails and roadside pathways
- Over 50 park facilities ranging from 0.6 ha to 40 ha.
- Three baseball fields and five tennis/pickleball courts
- Three playgrounds
- Two boardwalks
- Two marine docks
- Two indoor recreation facilities

Administration of:

- Rainbow Recreation Centre
- Salt Spring Island Multi Space (SIMS)
- Over 30 recreation program contracts
- SSI Recreation Programs and special events
- Licensed preschool and daycare facilities
- Volunteers

Staffing Complement

SSI Administration: **5.0 FTE + 8 Regular Part-Time + 20-30 auxiliary staff**

6. SGI COMMUNITY PARKS & RECREATION

Description

The SGI Administration oversees management of over 100 community parks across four main islands. Each island has a volunteer parks and recreation commission to carry out deliver parks and recreation services on behalf of the CRD Board. The duties of the Commission include both the administration of the service, as well as its operation. Functionally, the Commission can use its operating budget to contract support. This typically includes hiring a recording secretary/minute taker, a bookkeeper, and a maintenance contractor. However, in some cases, these functions are carried out by the volunteers themselves. Commissions report to the CRD Board through the CRD Director who sits on the Commission, as well in most cases, through the Electoral Areas Committee.

Safety & Emergency Management

STAFFING COMPLEMENT

Protective Services Division: **1 FTE + leadership support**

6. ELECTORAL AREAS EMERGENCY COORDINATION

Description

Oversight and administration of the Electoral Areas Emergency Programs.

What you can expect from us

- Oversee and coordinate emergency planning and response by the Electoral Area Emergency Programs

7. ELECTORAL AREAS SEARCH-AND-RESCUE (SAR) SUPPORT

Description

Support of community-based volunteer SAR teams to meet the needs of the local community.

What you can expect from us

- Program oversight for the JdF SAR service
- Financial support to the SSI SAR Society to cover overhead (non-operational) costs

8. ELECTORAL AREAS FIRE SERVICES

Description

Support to fire commissions with delegated authority and oversight of fire society contracts.

What you can expect from us

- Oversight and support of Fire and Rescue Commissions, societies, and operational leadership

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9.BYLAW SERVICES AND ANIMAL CARE SERVICES

Description

Operational management of bylaw enforcement and animal control.

What you can expect from us

- Operation of a bylaw enforcement and animal control program that responds at municipal and CRD operations' requests

Staffing Complement

Protective Services Division: **11.0 FTE + 1 Manager + Administrative Support**

Drinking Water

10. WATER SYSTEMS OPERATIONS & MAINTENANCE

Description

Wholesale water supply and distribution to the eleven water systems on six different islands in the Electoral Areas including:

- Beddis Water System, Salt Spring Island
- Cedar Lane Water System, Salt Spring Island
- Cedars of Tuam Water System, Salt Spring Island
- Fulford Water System, Salt Spring Island
- Highland/Fernwood Water System, Salt Spring Island
- Lyall Harbour/Boot Cove Water System, Saturna Island
- Magic Lake Estates Water System, North Pender Island
- Skana Water System, Mayne Island
- Sticks Allison Water System, Galiano Island
- Surfside Park Water System, Mayne Island
- Port Renfrew Water System, Vancouver Island
- Wilderness Mountain Water System, Vancouver Island

What you can expect from us

The following key service areas support the small water systems in the electoral areas

- Water systems operations and maintenance
- Emergency response/system failure
- Infrastructure Planning
- Capital Project Delivery & Works

- Engineering Services

For more detail, please refer to the Water Community Need Summary

Staffing Complement

Electoral Area – Local Area Services: **5.5 FTE**
Integrated Water Services: **5.9 FTE (plus additional leadership, operational, and administrative support)**

Wastewater

11. WASTEWATER SYSTEMS OPERATIONS & MAINTENANCE

Description

Wastewater treatment collection and transmission system operation and monitoring for the three wastewater systems in the Electoral Areas (one on Pender Island and two on Salt Spring Island). System and facility maintenance, consumables management and preventative maintenance.

What you can expect from us

- Wastewater treatment
- System operation, monitoring and maintenance
- Consumables management

Staffing Complement

Electoral Area – Local Area Services: **4 FTE**
Integrated Water Services: **4.9 FTE (plus additional leadership, operational, and administrative support)**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
16a Goal: Climate Action & Environment	
16a-1 Explore options for an electoral area specific Climate Action service	2026
16a-2 Explore opportunities to extend environmental protection programs and tools to the electoral areas	Ongoing
16a-3 Develop a joint approach for water conservation education and resource management in the electoral areas	Ongoing
16a-4 Evaluate Juan de Fuca's rural water resources for development	2024
16b Goal: Community Parks & Recreation	
16b-1 Work with commissions to enhance and manage community parks, recreation facilities and trail networks and to deliver service improvements, where needed	Ongoing
▸ IBC 16b-1.1 SSI Parks & Recreation SSI Multi-Space Staffing	2024-ongoing
▸ IBC 16b-1.2 SSI Parks & Recreation Staffing	2025-ongoing
▸ **FUTURE IBC** 16b-1.5 SSI Administration & Recreation Staffing	Planned for 2027
16b-2 Develop and/or update community parks management plans, as needed	Ongoing
16b-3 Explore future potential uses for Salt Spring Island's fire hall site, with input from the local community	2026
16b-4 Investigate options to develop a community hall in Otter Point and proceed with implementation, if feasible	Ongoing
16b-5 Develop and implement a Juan de Fuca Community Parks and Recreation Strategic Plan	2023-ongoing
▸ **FUTURE IBC** 16b-5.1 JdF Community Parks & Recreation Manager	Planned for 2027

Initiative	Implementation year(s)
16c Goal: Drinking Water	
16c-1 Develop plans, facilitate infrastructure maintenance, upgrades and service expansions to support the treatment, storage and distribution of water, as needed by the community	Ongoing
16d Goal: Economic Development	
16d-1 Advance the goals of the Community Economic Sustainability Commissions for Salt Spring Island and Southern Gulf Islands through planning and implementation activities	Ongoing
▸ **RELATED IBC** *see 5a-2.1 Housing Opportunity Innovation and Outcomes Analysis in Housing & Health Community Need Summary*	2024-ongoing
16e Goal: Governance	
16e-3 Continue to review committees and commissions to find efficiencies and improve consistency	Ongoing
16e-4 Implement the Local Community Commission on Salt Spring Island to oversee island-wide services	2023-ongoing
▸ **RELATED IBC** *see 12b-4.1 Meeting Management Improvements in Open Government Community Need Summary*	2023-2025
▸ **RELATED IBC** *see 15a-1 SSI Local Community Commission in 2023 Electoral Areas Community Need Summary*	2024
IBC 16e-5.1 Electoral Area Services Department Oversight*	2025-ongoing
16f Goal: Planning	
16f-1 Implement the B.C. Energy Step Code requirements, as mandated by the provincial government	2023
▸ IBC 16f-1.1 Maintaining Building Inspection Operations	2025-ongoing
16f-2 Digitize historical building permits, property files and other building records	2024-2025
▸ IBC 16f-2.1 Digitizing Building Permits and Historical Records	2024
16f-3 Continue to review Official Community Plans in Juan de Fuca Electoral Area	Ongoing
16f-4 Establish mechanisms for First Nations to engage in land use planning in the Juan de Fuca Electoral Area	2023-2024
FUTURE IBC 16f-5.1 JdF Community Planning Assistant*	Planned for 2027

Initiative	Implementation year(s)
16g Goal: Public safety & emergency response	
16g-1 Continue to implement wildfire resiliency activities	Ongoing
16g-2 Enhance public notification processes for emergencies	2024-ongoing
16g-3 Review and modernize fire and emergency management programs	2024-2025
▸ IBC 16g-3.4 Bylaw Enforcement Staffing	2025-ongoing
▸ **NEW IBC** 16g-3.2 Electoral Area Fire Services Compliance and Coordination (Revised)	2026-ongoing
▸ **NEW IBC** 16g-3.3 Electoral Area Fire Chief Conversion to CRD Staff (Revised)	2025-ongoing
▸ **RELATED IBC** *see 9a-2.2 Fire Services Coordination & Support in Safety & Emergency Management Community Need Summary*	2024-ongoing
16h Goal: Transportation	
16h-1 Develop and implement an Active Transportation Plan for the Ganges Village	2023-ongoing
16h-2 Advocate for transit service improvements, including seamless connections with ferry services	Ongoing
16h-3 Support rural transportation opportunities	2024-2026
16h-4 Coordinate on shovel-ready active transportation projects to access and leverage equitable resourcing in design and engineering	Ongoing
16i Goal: Wastewater	
16i-1 Develop plans, facilitate infrastructure maintenance, upgrades and service expansions to support local wastewater treatment plants, as needed by the community	Ongoing
16i-2 Explore improvements to wastewater treatment, including alternative uses for wastewater and enhanced liquid waste facilities	2023-2024

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOALS 16A-16I

Targets & Benchmarks

- N/A

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	Building permits in all three electoral areas	Quantity	700	750	850	↗
2	Development application levels in the JdF Electoral Area	Quantity	50	50	50	→
3	Application of BC Energy Step Code for new construction	Quantity	168	110*	-	→
	Application of Greenhouse Gas Emission requirements for new construction	Quantity	142	127*	-	→
4	Electoral Area Fire Departments meeting new structural fire fighter training standards (comes into effect March 2024)	Quality	6	7	7	↗
5	Meeting Management Improvements	Quantity	22	24	24	→
6	Broadband connectivity attracting Internet Service Provider (ISP) investment to SGI	Quality	Future metric			↗

[1] Total number of permits issued annually; data from CRD Tempest application database

[2] Total number of development applications received annually; data from CRD Tempest application database

[3] Number of building permits affected by Energy Step Code provisions and Greenhouse Gas Emissions requirements; estimates only

[4] Total number of fire departments that meet the guidelines; data from Fire Departments and audit reports

[5] Number of SSI Local Community Commission meetings; data from SSI Administration division

[6] Improvements in transport/last mile ongoing: GAIA (Galiano), Starlink (all), Rogers/Shaw (Pender/Mayne), CityWest-Connected Coast (Saturna, Galiano, Pender)

** Results as of August 2025*

Discussion

Metric 1: This is an indicator of construction level. This volume of permits results in 6,000 to 8,000 inspections per year.

Metric 2: This is an indicator of development activity. Estimated volume is provided as a benchmark. A steady trend provides greater certainty for staffing levels and budgeting.

Metric 3: This an indicator of permits affected therefore a target is not appropriate. Energy Step Code provisions have been made mandatory in the BC Building Code as of May 1, 2023. Step Code requirements are primarily applicable to new residential construction and limited amounts of new

commercial projects. Numbers are estimates only. Optional Building Code restrictions on Greenhouse Gas Emissions from new buildings became mandatory in the Electoral Areas in 2024.

Energy Step Code applies to all newly constructed buildings, other than industrial buildings. For clarify even industrial buildings have energy efficiency requirements but are not as stringent as other buildings using the Energy Step Code.

Greenhouse Gas Emissions requirements apply all newly constructed residential, office and store buildings. Practically, it means that these buildings will only use electricality for heating and hot water heating. This could be with electrical baseboards or more commonly heat pumps, which also provide cooling. Other forms of heating and electrical generation, such as solar panels, could be utilized.

Metric 4: All fire services in BC are required to begin training by March 2024 to meet the new structural fire fighter training standards for their declared service levels as established by the OFC. This new standard places an increased requirement for fire fighter training and operations in alignment with WSBC regulations.

Metric 5: This is highlighted as a future metric; improvements for the functionality in meeting management software and broadcasting of LCC meetings to improve electronic meeting participation and engagement.

Metric 6: This is highlighted as a future metric. This metric highlights the total amount of ISP investment attracted to bring high-speed broadband connection to the SGI community (high-speed defined as per the federal standard of download/upload speeds of 50/10 Mbps). Connectivity planning ensures infrastructure investments are coordinated, scalable, provide value for money, and achieve priority objectives for the region. A community-based connectivity plan is currently under development. It is hoped that it will guide Internet Service Providers in their investment decisions. The plan will help determine future KPI targets.

07 Business Model

PARTICIPANTS

Building Inspection Service: All Electoral Areas

Environmental Resource Management: Port Renfrew

Integrated Water Services: SSI Electoral Area, SGI Electoral Area; JdF Communities of East Sooke and Port Renfrew

JdF Community Parks: JdF Electoral Area communities

JdF Community Recreation: All JdF EA communities except Willis Point.

JdF Community Planning: JdF Electoral Area communities

Safety & Emergency Management: All municipalities, all electoral areas and First Nations participate in some aspect of these regional or sub-regional services

SSI Administration: SSI Electoral Area

SGI Initiatives: SGI Electoral Area

FUNDING SOURCES

Varies per service, requisitions, grants, donations and fee-for-service (e.g., building permits, retail water rates)

GOVERNANCE

Electoral Areas Committee

SSI Local Community Commission

JdF Land Use Committee

Emergency Management Committee

Planning and Protective Services Committee

Traffic Safety Commission

Various Local Service Area Commissions including:

- **Fire Protection and Emergency Response** (East Sooke, North Galiano, Otter Point, Port Renfrew, Shirley, and Willis Point)
- **Parks and Recreation** (JdF EA, Galiano Island, Mayne Island, Pender Islands, SSI EA, Saturna Island)
- **Solid Waste, Water and Wastewater Services** (Port Renfrew)
- **Water Services** (JDF, Wilderness Mountain, Lyall Harbour/Boot Cove, Magic Lake Estates, Skana, Beddis, Cedar Lane, Cedars of Tuam, Fernwood, Fulford, Highland, Sticks Allison, Surfside Park)

12 Open Government

Coordinated and collaborative governance, and leadership in organizational performance and service delivery

01 Strategy

STRATEGIES & PLANS

- 2023-2026 Corporate Plan
- Climate Action Strategy
- Corporate Communications & Engagement Strategic Plan 2024-2027

CORPORATE PLAN GOALS

12a Enhanced privacy & records management
12b Foster greater civic participation among diverse community members

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Successfully launched new website and five supporting microsites in March 2025, improving accessibility and the user experience. CRD Launches New Public Website | Capital Regional District
2. Added new email subscription options for alerts, public notices and news. Subscribe | Capital Regional District

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

Communications

- Internal Communications: informs decision-making and influences employee behaviour in ways that benefit government, the public, and employees themselves. Visual communication has emerged as a significant trend. Research shows that visual content gets far more engagement and improves information retention drastically. Since the pandemic and restrictions on face-to-face interactions the shift to digital communications was key to internal communications.
- Digital Communications: More Canadians than ever are using the Internet to connect with government; digital communications remains the fastest growing area for Corporate Communications & Engagement. The CRD has been building internal capacity, implemented a digital engagement platform, and redesigned its public website to be ready to adapt.
- Media: We continue to see disruption of business models for local media outlets, news coverage, as well as instability of major social media platforms. As the information ecosystem changes, the CRD needs to continue diversifying its strategies to leverage content created and distributed via traditional and digital channels. As the region grapples with major changes such as climate change, the CRD will require effective delivery of timely, credible and informative messaging to counter misinformation and maintain public trust.
- Accessibility: In support of a corporate accessibility plan, Corporate Communications will be reviewing information accessibility standards and how to implement them as part of its style guides, website design and communication materials. Following the website launch, the CRD received an accessibility audit. The audit commended CRD for its work overall with recommendations to be considered and prioritized as part of accessibility plan implementation.
- Social Media: The CRD has been coordinating and posting to CRD social media channels since 2015. Between 2022-2023 CRD followers grew to 29,000 from 13,000 an increase of 121%. With the increase in followers our audience is beginning to shift from a smaller more dedicated audience to a larger more casual audience which comes with an engagement rate that should continue to grow albeit at more modest rates. Our engagement rate in 2024 was 4.66%, In 2023 it was 3.68%, an increase of 26%. The CRD is increasing the sophistication of its approaches through data-based insights and by developing more media-rich content with an emphasis on video.
- Public Engagement: Staff collaborated with the Regional District of Nanaimo to identify best practices related to equity, diversity, inclusion and accessibility to be incorporated into a new public engagement policy and supporting framework. Corporate Communications & Engagement is carrying out internal engagement ahead of finalizing design and bringing forward in 2026. There are resource

implications when looking to adopt best practices and include diverse community members; efforts will be funded at the project level with oversight and coordination from Corporate Communications & Engagement.

Information and Privacy

- Electronic Documents and Records Management System (EDRMS): we are using a phased approach to modernize the CRD's information management program framework and recordkeeping in accordance with legal and regulatory requirements, policies and business needs. This is complex work and requires significant effort and investment. A new information governance framework and corporate Stewardship Program is being implemented through the migration to SharePoint Online project and will support EDRMS optimization. However, given how immense this information footprint is, future work will be necessary to address remaining physical and electronic legacy records after EDRMS is operational (i.e. clean up/dispositions, migrations, digitizing, etc.)
- Information Privacy, Digital Transformation and Emerging Technology: The CRD is undertaking multiple, concurrent digital transformation initiatives as it updates its legacy systems and modernizes. This is leading to increased pressure to conduct Privacy Impact Assessments (PIAs) for new and legacy systems which have not been assessed previously, requiring significant effort from Privacy staff. Furthermore, as CRD increases adopting Microsoft 365 (cloud) technologies, we are also impacted by vendor updates which introduce new features and system changes, which Privacy has not assessed before they are deployed and in use by staff. Artificial intelligence (AI) technologies are emerging as an area of interest and concern. Surveillance use in CRD facilities and in housing are also an emerging area that are impactful to privacy.
- Information Access: Freedom of Information (FOI) requests continue to increase year-over-year, as does the complexity of records to process. This figure indicates an upward trend compared to previous years when looking at requests received by mid-year. For reference, full-year totals were 268 in 2024, 284 in 2023, and 248 in 2022. If the current pace continues, the total number of FOI requests in 2025 is expected to surpass previous annual figures. The increased frequency of audio and video formats being responsive to Bylaw Enforcement FOI requests has continued into 2025. This trend reflects a growing reliance on recordings as key evidence in bylaw enforcement complaints. These formats require additional time, technical skills, and effort from Privacy staff to review and process in compliance with access and privacy legislation.
- Privacy Management: New mandatory legislative and regulatory requirements enacted in late 2021 have elevated compliance obligations across the organization. Some Privacy Impact Assessments (PIAs) are now mandatory, as are privacy breach notifications when there is a serious potential risk of harm. The CRD is also now obligated to have a robust privacy management program in place that includes having polices, processes, procedures, education and awareness, and training across a range of privacy domains — and a process for monitoring and implementing continuous improvements. These elevated requirements will continue to drive even more demand for Privacy and Information Services support, as well as additional administrative effort. In 2024, Privacy staff worked on 46 PIAs while completing 30. Many initiatives requiring a PIA were only partially assessed or bypassed the PIA process due to workload capacity issues. Privacy and Information

Services is continuing to implement improvements aimed at streamlining operations and enhancing service delivery.

Governance

- The CRD has over 79 commissions, committees and contribution services that assist in the governance and operational guidance of CRD services. The resultant levels of service provided by Legislative Services have been increasing over the years, including:
- Increase in number of elector approval processes requested by divisions, for new service establishments and borrowing for projects identified in the 5-year capital plan. In 2025, Legislative Services supported 5 Alternative Approval Processes (Biodiversity, Foodland, Transportation, SEAPARC, Regional Water) and 4 Petitions for borrowing totalling over $64 Million.
- A review of the agenda management software for CRD Board to assess capability to improve webcasting audio-visual in the boardroom, as well as assess the future capability to scale-up agenda management software to be used across the organization to create consistency in the appearance of CRD meeting agendas and webcasting.

Legal counsel

- Growth in Regional Housing (Regional Housing First program), as well as a general increase in up-take of legal assistance by divisions are continuing to increase pressure on Legal Services staff to support contracting, procurement process, mortgage and housing agreements and tenant management issues.

Real Estate & Facilities Management

- Facilities Centralization Plan: Prior to 2018, a significant amount of Facilities Management effort was directed toward the four Island Health (VIHA) facilities. At that time, direction was given to shift focus toward expanding the number of facilities serviced by Facilities Management, with the goal of providing improved and consistent services across more of the CRD facilities. This was the formation of the Facilities Management Centralization Plan.
- SMART Buildings Technology: As buildings systems integrate new technology into their controls, buildings are becoming SMART, which means the building is “alive” and adaptable to changing environments for such things as HVAC and electrical requirements. Facilities systems are continually being updated to become SMART.
- Space Planning: staff have been working to stay ahead of the demands for new workspaces but the long planning and construction cycle, combined with the lengthy time required for furniture delivery and installation, has resulted in delays in arranging new spaces.
- Staff retention: Employee retention continues to be a challenge. Hiring, orienting and training new staff takes many months to develop them to a level where they can complete the necessary tasks in an efficient manner. Over the last number of years, frequent turnover in the roles of the Facilities Management Worker 2 and Worker 4 positions has challenged Facilities Management’s ability to complete all tasks in a timely manner. The group has just recently returned to a fully staffed complement, which should aid in completing all critical tasks in the timelines required.

OPERATIONAL STATISTICS

	2023	2024
Communications		
Total Surveys Undertaken (internal and external)	21	23
Total Public Engagement Projects Undertaken	9	13
Information and Privacy		
Total FOI requests received	284	268
Total Privacy Impact Assessments completed	28	30
Legislative Services		
Total Staff Reports Submitted to the Three CRD Boards for Direction[1]	199	226
Facilities Management		
Total Facilities Work Orders	2,910	3,682
Total Preventative Work Orders[2]	2,849	1,239
Total Reactive Work Orders[2]	657	1,243
Total Miscellaneous/Staff Requests[2]	1,430	1,200+

[1] Excludes 'For Information' reports.

[2] A new methodology was introduced in 2024 to align with updated business practices. As a result, more recent data is not directly comparable to previous years.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

- 1.103 Elections
- 1.011 Board Expenditures
- 1.014 Corporate Services
- 1.015 Real Estate
- 1.118 Corporate Communications

1. CORPORATE COMMUNICATIONS & ENGAGEMENT

Description

Develops communications strategies and systems for effective communications with external and internal audiences. The division is responsible for developing and applying communication guidelines and tools, as well as strategy and advice in alignment with Board, corporate and service area priorities. Also responsible for developing tools and techniques to foster engagement, ensuring that the public has access to accurate, timely and consistent information.

What you can expect from us

- Board communication support (agendas, priorities, programs and overall information to support public understanding of organization)
- Create and update corporate documents and website content (e.g. reports, dashboards, progress updates)
- Oversee and manage the Internal Communications Framework
- Oversee survey creation and public participation initiatives, including planning and implementation of projects on the CRD engagement platform.
- Media strategy and relations
- Coordinate advertising buys and social media strategy
- Manage the internal communications framework and implementation; maintain CRD Central intranet landing page
- Establish communication protocols and training for the organization that lead to efficiency, alignment and best practice
- Provide creative direction for print, online, video and event communications
- Provide training for designated website and survey authors across the organization

[1] Service budget(s) listed may fund other services

Staffing Complement

Corporate Communications & Engagement: **after CRD Evolves, CCE is now 19 staff (18.5 FTE) with 3 Managers and some shared administrative support.**

2. LEGAL SERVICES

Description

Provides professional advice and expertise related to bylaws, contracts, agreements, procurement, legislative compliance and all legal matters.

What you can expect from us

- Bylaw drafting and review, including supervision of outside counsel when required.
- Manage governance changes and advise on legislative and statutory interpretation.
- Manage policy development to ensure compliance with policy framework and modern principles of policy development.
- Staff training in procurement, policy, and contract and bylaw drafting.
- Manage and litigate commercial, administrative, and public law claims for CRD, CRHD and CRHC.
- Advise on ticket enforcement, bylaw application, regulatory compliance, real estate matters, building inspection, and other areas.
- Draft, develop, and revise contract and procurement templates.
- Assist with contract amendments and third-party negotiations.
- Report quarterly on contracts and procurement trends at the CRD.
- Draft, review and approve 800+ agreements per year, and respond to 1,500+ inquiries for legal advice.

Staffing Complement

Legal & Risk Management: **2.0 FTE + Senior Manager**

3. LEGISLATIVE SERVICES

Description

Provides professional advice and expertise related to meetings, parliamentary procedure, internal and external appointments, legislative requirements and processes, and elector approval processes.

What you can expect from us

- Administrative and legislative support to the CRD, CRHC and CRHD Boards, 15 standing and select committees of the Board, and 12 utility commissions and committees.
- Publish agendas and record minutes for over 170 open and closed meetings annually for the three CRD Boards, and their standing and select committees.
- Facilitate 50+ delegations from residents and organizations.
- Conduct elections and bylaw assent processes.
- Process ~60 bylaws annually for adoption and manage the administration of bylaws.

- Coordinate ~300 appointments annually to CRD committees and commissions.
- Conduct training for commission members, meeting chairs, and staff on parliamentary procedure.
- Annually review and distribute 800+ pieces of correspondence addressed to the CRD Board.

Staffing Complement

Legislative Services: **4.0 FTE + Manager**

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4. PRIVACY & INFORMATION SERVICES

Description

Provides professional advice and expertise to guide and support the organization to protect privacy, provide information access and effectively manage and use its valued information resources. Leads and administers the corporate privacy and information management programs, information access requests, privacy impact assessments (PIAs), privacy breach responses, and other legal matters under FOIPPA. Oversees SharePoint and Teams administration, OneDrive use, and the corporate Stewardship Program for information governance.

What you can expect from us

- Administer 250+ FOI requests annually (including 2,000+ associated records each year).
- Administer 40+ PIAs annually; review and support documenting initiatives, write collection notices, conduct risk assessments and legal research, advise/make recommendations, coordinate across stakeholders.
- Develop and administer the corporate privacy and information management programs to support regulatory compliance and effective practices.
- Conduct regular mandatory and ad hoc specialized privacy training sessions for staff.
- Respond to complaints or matters involving the Office of the Privacy Commissioner under FOIPPA; lead reviews and incident reporting.
- Conduct records inventories & appraisals, develop lifecycle management plans for all records and approve disposition (destroy or retain permanently) to ensure timely and effective management of information resources.
- Develop governance framework for effective documents and records management, including repository management, information architecture, metadata and rules-based recordkeeping in SharePoint Online, Teams and OneDrive for electronic resources.
- Document and Records Management System (EDRMS) and associated work.
- Administer the corporate Stewardship Program for SharePoint and Teams, including permissions management and Helpdesk support.
- Lead and support digitization projects and addressing legacy records.

Staffing Complement

Privacy & Information Services: **4.5 FTE + 2 Managers + auxiliary project role funded by business areas**

5. REAL ESTATE & FACILITIES MANAGEMENT

Description

Provides professional advice and expertise related to the strategic management of the CRD's real estate portfolio including the acquisition and disposal of property, registering CRD rights on properties, and property management services. Professional management of CRD facilities including building maintenance, operations, and space planning. Facilities Management provides services to over 50 individual buildings, including office buildings, recreation facilities, theatres, health clinics, water and wastewater buildings, including pump stations, as well as a library. These facilities are located across the CRD from Port Renfrew to Salt Spring Island.

What you can expect from us

- Manage the real estate portfolio and property management services across the organization.
- Manage and complete due diligence for acquisitions and dispositions of property for: Regional Parks, Housing (CRHC), Capital Regional Hospital District, Hartland Landfill, Community Parks, Small Craft Harbours, Communications Towers and Infrastructure & Water Services.
- Coordinate the internal review and response to third-party referrals submitted to the CRD.
- Manage corporate land and land agreement data, both tabular and spatial.
- Coordinate, complete and manage leases, licenses, permits, and land-use applications.
- Oversee the completion and registration of ~150 new covenants and statutory right-of-way annually in favour of CRD.
- Conduct land research and due diligence to support corporate initiatives and decisions.
- Directly manage the facilities components of various CRD buildings that include treatment plants, pump stations, office and operational buildings.
- Procure multi-year facility/building management service contracts for facilities; support other departments to ensure service contracts align with corporate standards
- Administer regulatory requirements for CRD facilities; this program includes fire safety, elevators, boilers, emergency generators, roof anchors and backflow preventers
- Deliver capital projects related to new construction and building system renewals, as well as numerous maintenance projects
- Provide Project Management services for facility projects to other CRD departments

Staffing Complement

Real Estate & Facilities Management: **13.0 FTE + Senior Manager (excludes auxiliaries)**

6. RISK & INSURANCE

Description

Provides professional advice and expertise related to liability, risk management, business continuity and insurance procurement on behalf of the CRD.

What you can expect from us

- Manage risks and reporting out through the Corporate Risk Registry on a semiannual basis.
- Binding insurance for property loss for $1.25B worth of assets, liability coverage for internal and external claims, and course of construction coverage for capital project.
- Oversee and maintain volunteer insurance program.
- Maintain and manage the $2M self-insurance program.
- Business Continuity Planning assistance for all CRD services.
- Investigate and adjudicate minor liability claims submitted against the CRD, and manage litigated claims including instructing external counsel.
- Review contracts and agreements for risk and insurance considerations.

Staffing Complement

Legal & Risk Management: **2.0 FTE + Manager**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
12a Goal: Enhanced privacy & records management	
12a-1 Adhere to new and emerging requirements of privacy legislation in a consistent manner	Ongoing
▸ IBC 12a-1.1 Privacy & Information Senior Analyst	2024-ongoing
12a-2 Support the digitization of our legacy records once the Electronic Documents and Records Management System is implemented	2023–2026
12b Goal: Foster greater civic participation among diverse community members	
12b-1 Enhance the public participation and engagement practices and framework to foster trust and understanding, informed by input from residents and equity, diversity and inclusion principles	2026
▸ IBC 12b-1.1 Build EDI principles into Public Participation Framework	2026
12b-2 Advance the Communications Strategic Plan to guide organizational communications practices and policies internally and externally	2023-2024
▸ IBC 12b-2.1 Citizen Experience Survey	2024
12b-3 Modernize the crd.bc.ca website	2023–2025
12b-4 Redesign and upgrade the CRD boardroom and broadcasting equipment to prepare for future planned growth and improve electronic meeting participation and engagement	2023-2026
▸ IBC 12b-4.1 Meeting Management Improvements	2023-2026
12b-5 Build capacity for elections and electoral approval processes to address increasing demand for new service creation	2025
12b-6 Implement a Board voting dashboard	*Advanced through 12b-4.1*

▸ **NEW IBC** 12c-2.1 Board Orientation & Strategic Planning 2027-2030*	2026-2027
SUPPORT SERVICES	
▸ **FUTURE IBC** 12c-1.1 Resources required in Corporate Communications to help support all IBCs	Planned for 2027

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOAL 12A: ENHANCED PRIVACY & RECORDS MANAGEMENT

Targets & Benchmarks

Full compliance with the *Freedom of Information and Protection of Privacy Act* (the Act) by responding to all access requests within the legislated time-limit serves the public's interest and demonstrates the CRD's commitment to accountability, openness and transparency.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**FOI and Privacy Program Compliance for Access Requests[1]**	Quality	100%	100%	100%	→
2	**Volume of FOI requests[2]**	Quantity	250	225	225	↘
3	**Completed PIA requests for initiatives[3]**	Quantity	30	35	50	↗

[1] *Percentage of FOI requests which were answered within the legislated timeframe; data from Information and Privacy division.*

[2] *Total number of FOI requests received by the CRD.*

[3] *Total number of PIA requests completed.*

Discussion

For access requests, the desired trend is to reduce the annual volume of FOI requests by implementing fee-based and non-cost records release programs, where beneficial and practicable. This allows disclosure of records outside of the FOI process, though personal information and any other excepted information must still be protected in accordance with the Act. A new Privacy and Information Analyst position was filled in early 2025, which will increase Privacy and Information Services' capacity to implement a fee-based release program for applicable Building Inspection records over the next two years. Once established, staff will compare the number of Building Inspection FOI requests to previous years (as well as document page counts) and monitor the outcome of this work jointly with Building Inspection. Additional reporting metrics will be established in due course.

For privacy impact assessments (PIAs), the desired trend is to complete each PIA review request for a proposed initiative prior to the initiative's launch. Our goal is complete all required PIAs for proposed initiatives for full compliance with the Act. Beyond compliance, PIAs serve as an important training tool that raises awareness across departments about privacy risks and best practices. By integrating PIAs early in the project lifecycle, we proactively identify and mitigate privacy risks, reducing potential breaches and costly remediation efforts. It is important to note that this work may not fall within the same calendar year, depending on the initiative's start and launch date. A new Privacy and Information Analyst position was filled in early 2025, which will increase Privacy and Information Services' capacity to conduct thorough PIAs and provide enhanced training and support. Additional reporting metrics will be established in due course.

GOAL 12B: FOSTER CIVIC PARTICIPATION AMONG DIVERSE COMMUNITY MEMBERS

Targets & Benchmarks

- Website sessions and reach indicators measure the reach of our organizational information and how engaged our audiences are with the information disseminated.
- The Boards decision-making measure tracks the work of the three Boards.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Unique visits to CRD.ca website and microsites (sessions)**	Quantity	2.1M	2.2M	2.3M	↗
2	**Social media engagement**	Quantity	4.66%	4.08%	4.5%	↗
3	**Impressions**	Quantity	2,000,000	2,100,000	2,000,000	↘

[1] Data from Google analytics

2 Average engagement per post (comments, likes, shares, reactions) across CRD social platforms - Twitter, Facebook, Linked In, Instagram

3.Impressions: Number pieces of content a user sees on their social media activity stream

Discussion

- Measure 1: The website redesign included a change in how Google Analytics are captured and reported across all sites. Data for 2025 is from March onward: CRD GA4 Report › crd.ca
- Measure 2: The CRD's social media audience is growing and beginning to shift from a smaller more dedicated audience to a larger more casual audience. This is why the engagement rate is projected to have a modest increase in 2026. Any engagement above 1% is considered good and the standard across all industries. Facebook stopped allowing links to new sites which had a negative effect on metrics for all social media channels in Canada.
- Measure 3: Impressions reflect the growth in the volume of CRD content and a growth in the audience that content is reaching. The CRD deactivated its X (Twitter) account and so metrics in 2026 will reflect a decline in impressions

07 Business Model

PARTICIPANTS	All municipalities and electoral areas
FUNDING SOURCES	Requisitions
GOVERNANCE	Governance and First Nations Relations Committee

11 People

An organization staff are proud to be a part of

01 Strategy

STRATEGIES & PLANS

- People, Safety and Culture Strategic Plan 2024-2027
- CRD Climate Action Strategy
- CRD Accessibility Plan

CORPORATE PLAN GOALS

11a Equity, diversity & inclusion
11b Organizational capacity

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Achieved Certificate of Recognition with Merit Certification Rating (47.6% discount equating to $1.3M+ cost savings) with WorkSafeBC.
2. Achieved Canada's Greenest Employers 2025 Designation.
3. Implemented Year 1 and commenced Year 2 of the 2024-2027 People, Safety and Culture Strategic Plan, achieving outcomes in: Equity, Diversity, Inclusion and Accessibility; Organizational Capacity; Talent Acquisition; Employee Experience and Recognition; Talent Excellence; and People, Safety and Culture Excellence.
4. Implemented Year 1 of the 2024 CRD Accessibility Plan, with support of the Accessibility Advisory Committee.
5. Implemented Equity, Diversity and Inclusion training for the CRD Board, Board Committees and Commissions, and CRD Staff.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

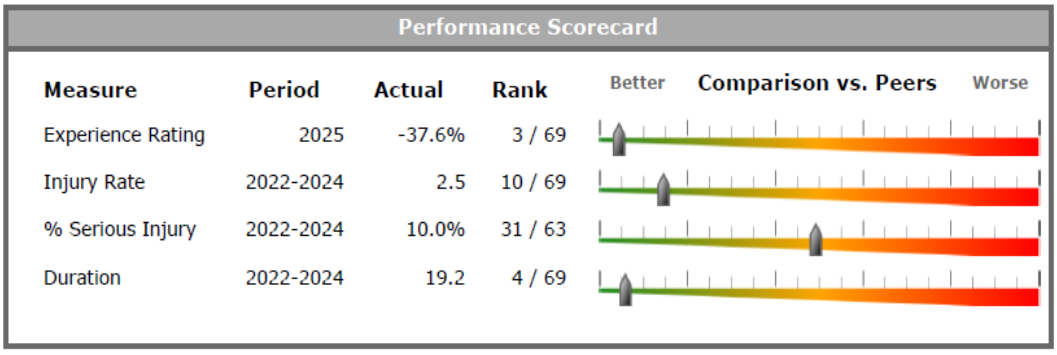
- Changing workplace and society demographics have significant impact on the nature of People, Safety & Culture (PS&C) programs. There are several trends impacting the CRD including: workplace retirements, more employee transitional/family needs, acceleration of workplace and technological change, shifting economic conditions with global uncertainties, and relatively low unemployment with resultant pressures on attracting and retaining staff.
- Enhanced efforts in organizational design, absence management, workforce & succession planning, recruitment and retention, and learning & development will be paramount to ensure the continued success of the CRD.
- The CRD is in the process of developing an EDI Strategy which will set an overarching vision and goals, and coordinate EDI efforts across divisions. This internally-focused strategy is intended to provide a roadmap for the journey towards an even more inclusive organizational culture and to support CRD staff in applying an EDI lens to service delivery and programming.
- While improving, many divisions have seen a decrease in the pool of candidates for vacancies, and efforts are being placed in: redefining operations to ensure an appropriate pool of employees continues to deliver the wide variety of services; evaluating ongoing staffing needs; training and developing staff; and conducting succession planning.
- Significant legislative changes in the areas of human resources and corporate safety.

OPERATIONAL STATISTICS (TO QUARTER 1, 2025)

	CRD Current Q1, 2025	CRD Current Annual 2025	Industry Average Annual 2025	CRD Annual 2024	Industry Average 2024
1. Total Unionized Workforce (all staff)	89.1%	89.1%	82.6%	89.7%	82.9%
2. Average Length of Service (regular staff)	8.7 years	8.7 years	10.9 years	8.8 years	10.7 years
3. Average Employee Age (regular staff)	45.9 years	45.9 years	45.6 years	45.4 years	46.6 years
4. Turnover Rate / Retirement Rate (regular staff) [1]	1.5% / 0.3%	1.5% / 0.3%	1.8% / 0.5%	9.1 / 2.6%	7.7% / 2.0%
5. Job Opportunities (all staff)	235	235	N/A	568	N/A
6. Absenteeism (Sick Leave) Rate (regular staff) [1]	5.4%	5.4%	5.3%	4.4%	4.4%
7. Workplace injury recovery rate (all staff)	100%	100%	92%	95%	92%
7. WorkSafeBC Employer Rate (all staff)	2.35% less 10% [2]	2.35% less 10% [2]	3.76%	2.41% less 10% [2]	3.83%

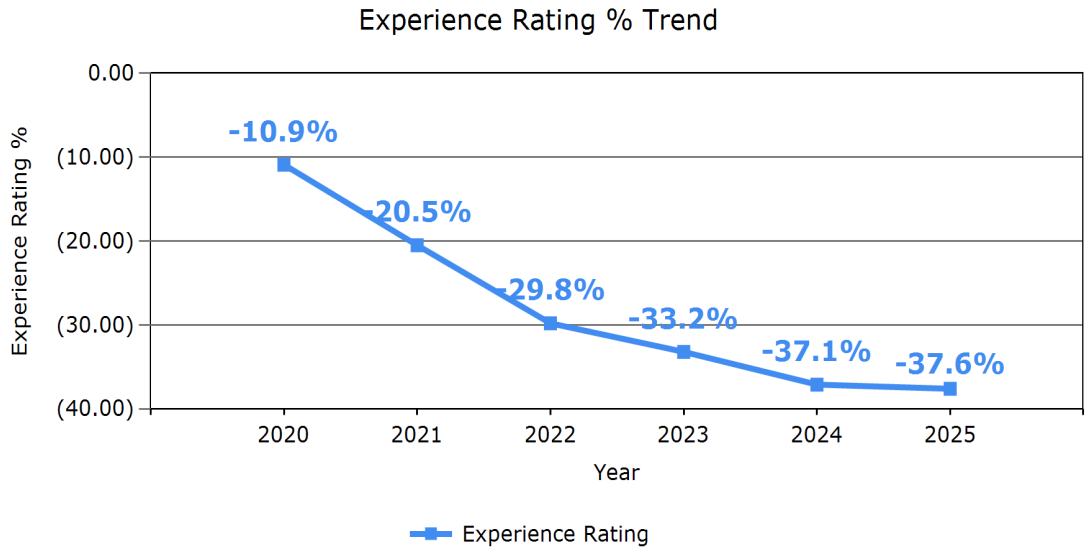
For further information about these statistics please refer to the CAO Quarterly Progress Reports.

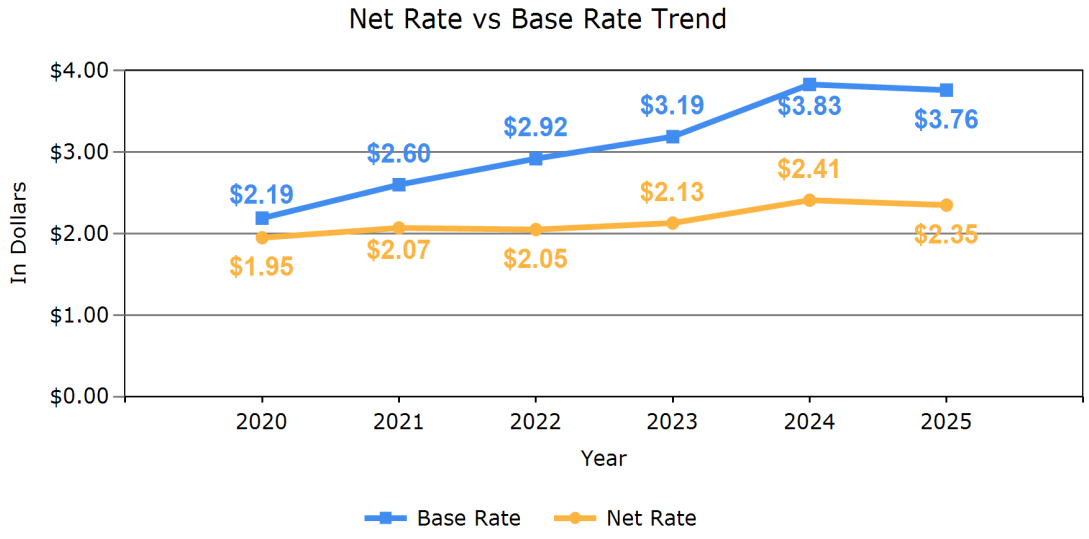
WorkSafeBC Trends Analysis (3 Tables):



1 Quarterly statistics are cumulative, with annuals being the sum of all quarters in the calendar year.
[2] An additional 10% reduction in assessed premiums is applied to the assessed rate, as a result of the CRD's Certificate of Recognition program and designation.

Cost of WorkSafeBC premiums per $100 of assessable earnings. Net rate is the CRD's rate assigned by WorkSafeBC, and this is our Experience Rating. Base rate is the rate for the industry. For 2025, the CRD's premium rate assessment (experience rating) is 37.6% below industry base assessments. In addition, the CRD receives a further 10% discount as a result of our Certificate of Recognition, for a total discount on premiums of 47.6%.





04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[3]

› 1.016 Human Resources

PEOPLE, SAFETY & CULTURE

Description

Provides professional in-house services to all departments and divisions for a multi-faceted inside and outside workforce. The Human Resource generalists and Corporate Occupational Health and Safety specialists within the People, Safety and Culture (PS&C) team support strong relationships between employees and managers, provide a one-stop PS&C shop with the information, tools, advice and support needed to align individual and organizational success and ensure a healthy and safe workplace and workforce.

What you can expect from us

- Employment relations, including 580+ job opportunities, labour relations for two unions, and Human Resources Information System (HRIS) management and reporting for 1,350+ employees and 1,400 volunteers
- Occupational health and safety, corporate wellness and benefits, and abilities management
- Development and administration of over 80 personnel policies and corporate safe work practices
- Developing and delivering corporate learning and development programs (600+ participants annually)
- Delivering impactful stay-at-work/return-to-work abilities management activities, ensuring impactful and meaningful employee engagement and absenteeism below rising industry norms
- Implement the corporate three-year Accessibility Plan, and the four-year People, Safety and Culture Strategic Plan which focuses on the areas of: Equity, Diversity, Inclusion and Accessibility; Organizational Capacity; Talent Acquisition; Employee Experience and Recognition; Talent Excellence; and People, Safety and Culture Excellence.
- Strategic People, Safety and Culture programs related to:
    - Talent Acquisition services: responsible for a variety of activities to assist in attracting, selecting, promoting and retaining the best qualified employees who will enhance the potential of the organization to meet the current and future needs of our residents and other customers.

[3] Service budget(s) listed may fund other services

- **Labour Relations services**: provide advice and information on Legislative and Collective Agreement matters to enable departments to meet their objectives in delivering high quality service at a reasonable cost with an understanding of all involved: Board, management, union, employees and the public at large.
- **Compensation services**: develop, monitor and enhance defined compensation programs to ensure that employees are compensated and rewarded for their productivity and accomplishments in a fair, equitable and competitive manner while also balancing fiscal accountability and responsibility.
- **Benefits services**: provide quality management and administration services to all employees for a range of employee benefit plans, meeting organizational and individual needs in a cost effective and efficient manner.
- **Abilities Management and Wellness**: provide abilities management and wellness programs including proactive tools and resources to keep employees engaged on the job and healthy and safe in the workplace, and to quickly return employees back to work when they may be unable to temporarily be at the workplace.
- **Coaching and Employee Performance Management**: provide quality advice and professional consultative services to managers, supervisors and employees on the CRD Performance Management program.
- **Corporate/Organizational Development Services**: work with departments to ensure optimum organization structures, systems and processes are in place that continues cohesive alignment of Departmental Service, Operating and Workforce Plans with the People, Safety & Culture Strategic Plan, and the Corporate Plan.
- **Learning and Development**: develop, coordinate and deliver cost-effective training programs which enable employees to acquire and maintain the skills necessary to meet/exceed current and future organizational needs.
- **Human Resources Information Systems, Records and Policy**: maintain all employee records for approximately 1,350 employees and contractors, and volunteers. Maintain HRIS and Safety Management information systems to facilitate the work of the department and the organization.
- **Employee Engagement**: develop, lead and embed Equity, Diversity, Inclusion and Accessibility into systems, policies, and procedures. Lead, support and collaborate with other areas of the organization to the success of employee centric corporate initiatives and events including Employee Experience Surveys.
- **OH&S Program and Compliance Management**: developing and implementing supplementary safety programs; continuous improvement of the current OH&S Program; maintaining the Safety Management Centre information and systems; enforcing OH&S legislation; resolving OH&S concerns, disputes and issues; conducting and supporting workplace inspections; and monitoring CRD department safety programs.
- **Incident Investigations**: providing professional expertise, leadership, and support for workplace incident investigations, including conducting those which are serious in nature; ensuring the timely implementation of corrective and preventative actions with supervisors and managers.

- **Safety Training, Education and Research**: promoting effective training, education, and research; collecting and analyzing health and safety statistics; providing health and safety education and training; and conducting research on special problems.
- **Supporting a Safety Culture**: attending and providing expert support to health and safety committees and meetings as a professional resource; disseminating information to improve health and safety in the workplace; advising all workers on health and safety matters; and coordinating interdepartmental health and safety activities.

Staffing Complement

Division: **18.5 FTE (18.0 FTE Regular, 0.5 FTE Term - including Managers and Administrative Support)**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
11a Goal: Equity, diversity & inclusion	
11a-1 Develop and implement an organizational accessibility plan that is informed by residents and an Accessibility Advisory Committee	2023-2024
▸ IBC 11a-1.1 Develop & implement the Corporate Accessibility Plan	2024-ongoing
11a-2 Develop understanding of, and accountability for, equity, diversity and inclusion across CRD decision-making bodies	2024-2026
▸ IBC 11a-2.1 Enhance understanding & accountability for Equity, Diversity & Inclusion	2024-2026
11a-3 Create and implement an Indigenous Employment Strategy in partnership with local Indigenous communities and Indigenous-serving organizations	2024-2026
▸ IBC 11a-3.1 Create & implement an Indigenous Employment Strategy	2024-ongoing
11a-4 Strengthen Board decision-making frameworks to include First Nations Reconciliation, Equity, Diversity & Inclusion, and Climate Action lenses	Ongoing
11b Goal: Organizational capacity	
11b-1 Advance the Human Resource Strategic Plan to guide organizational capacity and continuity, workforce planning and retention, and corporate safety	Ongoing
▸ IBC 11b-1.2 Alignment of Services: Manager of Safety	2025-ongoing
▸ IBC 11b-1.3 Human Resources Manager	2024-ongoing
▸ IBC 11b-1.4 Corporate Recruiting	2026-2027
▸ IBC 11b-1.5 Corporate Recruiting – LinkedIn Talent Licensing	2025-ongoing
▸ **FUTURE IBC** 11b-1.1 HRIS Talent Suite	Planned for 2027
11b-2 Maintain and enhance corporate compliance and alignment with workplace safety legislation	2023

Initiative	Implementation year(s)
11b-3 Maintain business continuity, efficiency and resilience by rightsizing the staffing complement and facilities	Ongoing
▸ **FUTURE IBC** 11b-3.1 Benefits, Wellness & Abilities Management Coordinator	Planned for 2027
11b-4 Implement the recommendations in the 2023 CRD Employee Survey report	2023–2025
▸ IBC 11b-4.1 Employee Survey	2024-ongoing
11b-5 Continue supporting the CRD Leadership Development Program	Ongoing
11b-6 Evaluate the effectiveness and impacts of the workplace flexibility and Alternative Work Options implementation on the organization and staff	2024-ongoing
IBC 11b-7.1 Manager of Corporate Initiatives & Administration*	2024-ongoing

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOAL 11A: EQUITY, DIVERSITY & INCLUSION (EDI)

Targets & Benchmarks

- Education for CRD staff, Board Director, and Commissioners to achieve a level of EDI competence and confidence needed to create a diverse, equitable, and inclusive organization.
- The target for 2026 is to reach a point where, to the extent that it is possible, all staff, Directors and many Commissioners have completed foundational-level education on equity, diversity, and inclusion.
- The goal for 2026 is to continue building upon the success of 2024 and 2025 by increasing the percentage of CRD employees and decision who have completed EDI educational sessions.
- An additional goal for 2026 is the approval of an internal EDI strategy which supports an inclusive organizational culture.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Mid-Yr Actual	2025 Forecast	2026 Target	Desired trend
1	**The number of participants who completed EDI related training each calendar year**	Quantity	295	353	425	350	→
2	**The number of participants who have completed EDI related training as a running total (measured at the end of the calendar year)**	Quantity	912	1,265	1,337	1,687	↗

[1,2] *Counted as unique participant who have completed EDI training at the CRD*

Discussion

EDI-related education for CRD staff, Board and Committee/Commission members is essential to cultivating an inclusive organizational culture and ability to apply an EDI lens to decision-making. The CRD is taking an integrated approach to learning and development, which includes foundational EDI training (formerly called mandatory training) which was introduced in 2024, facilitated by Inclusive Excellence Strategy Solutions for both managers and staff at all levels of the organization.

In 2025, the Inclusive Literacy & Allyship training for all staff continued, targeting staff who are new to the CRD as well as those who were unable to participate in 2024. In addition, learning efforts were expanded to include an EDI lens in two new trainings for all staff, Psychological Health and Safety training provided by Leda HR and Mental Health training by CultureAlly. iLead, the CRD's signature award-winning leadership program for exempt managers, also included an EDI-specific component as part of the overall program. In the first six months of 2025, a total of 324 CRD staff participated in EDI-related training.

To address the Governance priority related to applying an EDI-lens to decision-making and to support the CRD's Accessibility Plan, the CRD provided training to the CRD Board, Executive Leadership Team and members of selected Committees and Commissions that focused specifically on accessibility. In total, 29 members of the Board, Committees/Commissions and ELT participated in Leadership for Advancing Accessibility training facilitated by Untapped Accessibility. In Fall 2025, accessibility-related training will be offered to all CRD staff through the Victoria Disability Resource Center's Disability Inclusion and Awareness Training.

GOAL 11B: ORGANIZATIONAL CAPACITY

Targets & Benchmarks

Workforce engagement performance indicators measure the strength of the organization through the active engagement of employees and assists in responding to changes in our external and internal environments through our People, Safety and Culture strategies and initiatives.

- Employee turnover industry average (2024): **7.7%**
- Unplanned absenteeism industry average (2024): **4.4%**
- Workplace injury recovery rate (2024): **92%**

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Employee turnover**	Quality	9.1%	8.0%	8.0%	↘
2	**Unplanned absenteeism**	Quality	4.4%	4.5%	4.0%	↘
3	**Workplace injury recovery rate**	Quality	95%	100%	100%	→

[1] Total number of CRD staff (regular) that have left their employment with us as a percentage of the regular staff pool; data retrieved from corporate enterprise resource planning system

[2] Percentage of working time missed as a result of CRD staff (regular) unplanned absence (e.g. sick leave, emergency leave, other); data retrieved from corporate enterprise resource planning system

[3] Percentage of staff returning to work from a workplace injury in the stated year.

Discussion

The CRD has 848.14 FTE's – 810.14 regular and 38 term positions (with terms ranging from one to five years, with the majority being two year or longer, term positions) – and 524 auxiliary staff, mostly in Parks and Recreation. 89.1% of the CRD's paid workforce is unionized. The average length of service and average workforce age of CRD staff remain relatively consistent from previous years, at 8.7 years and 45.9 years respectively. With the increased pressures of a competitive labour market, turnover across industry has increased including at the CRD; however, we are beginning to see this return to more normal levels over the past two years. Retirement rates account for approximately 20% of all employee turnover on average.

As an essential service, the CRD closely monitors the impact of absenteeism and takes appropriate measures to ensure essential operations are maintained. The CRD measures and monitors absenteeism by both its sick leave usage and safety ratings and has implemented a comprehensive abilities management program aimed at early intervention and proactive and positive return to work programs. By this the CRD is continuing its proactive abilities management efforts to ensure costs of absenteeism are appropriately managed, and employees are actively engaged early in return-to-work measures to aid in their recovery to work from illness, as well as its proactive healthy workplace program focused on providing employees personal tools to keep them healthy. Sick leave absenteeism rates remain trending consistently with previous years. Further, with the new alternative work options in place, we have seen a decrease in absenteeism and are forecasting that trend to continue.

07 Business Model

PARTICIPANTS	All municipalities and electoral areas
FUNDING SOURCES	Allocations, requisitions
GOVERNANCE	Governance and First Nations Relations Committee

Making a difference...together

8

Planning

Keep approved plans current and monitor for effectiveness

01 Strategy

STRATEGIES & PLANS

- Regional Growth Strategy
- Regional Food & Agricultural Strategy
- Climate Action Strategy

CORPORATE PLAN GOALS

6a Sustainable & resilient land use, planning and preparedness (from Climate Action Community Need)

8a Managed growth

8b Protect & enhance local agriculture to support long-term food systems security

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Establishment of a Regional Transportation Strategy (outcome of Regional Planning).
2. Establishment of a Regional Foodlands Access Service (outcome of Regional Planning).
3. 2024 Regional Growth Strategy Indicators Report.
4. Growth and Mobility Study (support scoping for the RGS update).
5. Establishment of a Bear Hill Farm Site Pilot Project.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Regional Planning supports regional growth management by:
    - Exploring new matters of regional interest and assessing the feasibility of developing new services
    - Providing demographic, planning, development and growth management analysis across the region
    - Providing specialized data, information, and modelling analysis quickly
    - Coordinating numerous interests from internal and external stakeholders.
- The province is currently in the process of making significant changes to the land use planning and zoning frameworks for local governments. Understanding these changes and supporting local governments in fulfilling new growth targets will continue to be a significant consideration in 2025.
- CRD staff, in partnership with the Development and Planning Advisory Committee (DPAC), will undertake work planning for studies required to support consideration of the need to update the Regional Growth Strategy (RGS).
- The establishment of the Foodlands Access Service for the purpose of facilitating access to productive farmland in the capital region will require regional planning staff to support implementation until FTE resources are provided in 2027.
- The establishment of the Regional Transportation Service for the purpose of supporting a coordinated effort on multi-modal transportation in the capital region will require regional planning staff to support implementation until the consolidation of regional trail functions are completed in 2026.

OPERATIONAL STATISTICS

- 4 Regional Context Statements reviewed by staff and approved by the CRD Board in (as of September 2025)
- 34 referrals reviewed by staff in 2025 (as of July 2025)

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

- 1.330 Regional Growth Strategy
- 1.324 Regional Planning
- 1.326 Regional Foodland Access

1. REGIONAL GROWTH STRATEGY

Description

Service is responsible for developing, monitoring, updating and coordinating implementation of the RGS, in accordance with provincial requirements. The RGS is a policy document, developed by municipalities, the Juan de Fuca Electoral Area and the CRD in partnership, for identifying shared social, economic and environmental objectives.

What you can expect from us

- Every five years, research, analyze and provide advice on updates to the RGS
- Monitor RGS indicators and report on progress annually towards achieving regional objectives.
- Coordinate ongoing RGS implementation by chairing an inter-municipal advisory committee and providing advice to the CRD Board and departments on RGS policies and issues.
- Evaluate applicable documents for consistency with the RGS (e.g. municipal regional context statements).
- As an outcome of the five-year review, or as periodically initiated by a municipal request, draft policy, engage stakeholders, prepare documents and seek bylaw amendments to update the RGS.

Staffing Complement

Regional Planning & Transportation Division: **1.0 FTE + Senior Manager and Administrative Support**

[1] Service budget(s) listed may fund other services.

2. REGIONAL PLANNING

Description

Service is responsible for data collection, research and analysis related to regional, sub-regional and local population change, employment, land use and transportation in support of the development and implementation of regional district services and municipal services, as needed. The service also provides support and expertise to regional municipalities where needed.

What you can expect from us

- Collect and disseminate primary source data through building permits (monthly), automobile (yearly) and bicycle counts (ongoing, supplemented by bi-yearly volunteer count) and origin and destination surveys (every five years).
- Compile, disseminate and support partners with the interpretation and application of statistical and spatial data, and conduct special studies, as needed.
- Analyze, visualize and report on transportation, land use and housing data to support regional service delivery (e.g. regional transportation and urban growth models, climate action reporting).

Staffing Complement

Regional Planning & Transportation Division: **1.5 FTE + Senior Manager and Administrative Support**

3. REGIONAL FOODLANDS ACCESS

Description

Service is responsible for delivering programs that will support agriculture across the region. One of the first initiatives under the new service will seek to support new and expanding farmers by facilitating affordable access to productive farmland.

What you can expect from us

- Launch a five-year agriculture pilot project that will host farmers to start or expand their farming operations (on am ALR portion of Bear Hill Regional Park).
- Develop a business case for an agricultural grant program to support farmers who participate in the B.C. Land Matching Program, pairing private landowners with aspiring farmers for long-term land leases.
- Review and evaluate the need to update the Regional Food and Agricultural Strategy.

Staffing Complement

Regional Planning & Transportation Division: **0 FTE (support from Regional Planning) + Senior Manager and Administrative Support**

4. STRATEGIC PLANNING

Description

This function is responsible for strategic organizational decision-making through two key processes. First, the Board strategic planning process which happens at the start of every term and through which the Board identifies region-wide priorities that will have long-term impacts on the capital region. Second, the annual service planning process the organization undertakes to identify and prioritize the initiatives and resources needed to implement the Board and corporate priorities.

What you can expect from us

- Support the CRD Board with strategic priority identification every four years and work with colleagues to develop the subsequent CRD Corporate Plan and other supporting documentation
- Report to CRD Board on progress made on the Board Priorities on a quarterly basis (through the CAO report) and on the CRD Corporate Plan twice yearly (through the strategic check-in in Q2 and service planning in Q4)
- Run a service planning process annually (Q1 to Q3) and develop tools to facilitate this corporate decision-making process about future initiatives and resource needs
- Assists departments with the delivery of up to four service-focused strategic planning processes annually

Staffing Complement

Strategic Planning (Executive Services): **1.0 FTE (exempt manager)**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
8a Goal: Managed growth	
8a-1 Explore changes to growth management approaches and identify implementation actions appropriate for local, regional and provincial implementation	2025
8a-2 Assess the need for an update to the Regional Growth Strategy and accompanying monitoring program	2025
▸ IBC 8a-2.1 Regional Growth Strategy Studies	2025-2026
8b Goal: Protect & enhance local agriculture to support long term food systems security	
8b-1 Consider establishment of a new foodlands access service	2023-2026
▸ IBC 8b-1.1 Foodlands Access - Service Creation & Activation	2024-ongoing
8b-2 Activate agricultural activities on priority parcels, as appropriate	2025-ongoing
8b-3 Building from the Regional Food and Agricultural Strategy, support partners to take action to bring land into agricultural production through research, development of policy positions and advocacy	2025-ongoing

06 Performance

Most performance measures relate to the performance of the region as a whole, rather than the CRD as an organization. This reflects that the indicators are drawn from the RGS Indicator Report and measure outcomes that require concerted action from multiple local government and agency partners.

GOAL 8A: MANAGED GROWTH

Targets & Benchmarks

- **RGS consistency** monitors the percentage of Regional Context Statements accepted and CRD bylaws and services that are deemed consistent with the RGS. The target for RGS consistency is 100%.
- **Net new dwellings built outside the Urban Containment Policy Area** (UCPA) measures the annual share of net new dwellings built in rural areas. The RGS includes a target to limit net new dwellings built outside the UCPA at 5% annually.
- **Net new dwellings in areas where more than 45% walk/bike/bus to work** measures the proportion of new growth located where it can be efficiently serviced by transit and active transportation. The desired trend is to increase the amount of growth in areas conducive to walking, cycling and taking transit.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual*	2025 Forecast	2026 Target	Desired trend
1	RGS Consistency	Quantity	100%	100%	100%	→
2	≤ 5% net new dwelling units built outside the Urban Containment Policy Area	Quantity	≤ 5%	≤ 5%	≤ 5%	→
3	Number of new dwellings in areas where more than 45% walk/bike/bus to work	Quantity	≥ 20%	≥ 16%	≥ 35%	↗

1 Total number of Regional Context Statements accepted and CRD bylaws and services deemed consistent with the RGS; data from CRD Regional Planning

2 2024 Regional Growth Strategy Indicator Report and data from CRD Regional Planning

3 2024 Regional Growth Strategy Indicator Report and data from CRD Regional Planning

**Dates represent reporting year*

Discussion

1. The RGS consistency target helps demonstrate how the CRD is upholding the RGS. This performance measure includes Regional Context Statements and determinations of bylaw and service consistency made by the CRD Board. This performance measure should be considered alongside the operational

statistic of regional context statements reviewed by staff. The operational statistic provides information about the volume of context statements considered by the CRD Board and the performance measure evaluates the degree of alignment with the RGS.

2. The RGS objective for managed growth is to keep urban settlement compact and protect the integrity of rural communities. In the past 10 years, the average percentage of growth outside the UCPA has been 4.4%.
3. Currently, the region locates 16% of new growth in areas conducive to walking, cycling and taking transit. Locating new growth in these areas is desirable as infrastructure and services are already in place to support high levels of active travel and transit. As the region develops, the desired trend can be achieved by locating new growth in areas that have high rates of walking, biking and transit use, or extending infrastructure to encourage and enable more people to walk, bike or take transit. The ≥ 35% target is based on best performance of historical trends for this metric, which is tracked in the RGS Indicator Report.

Targets & Benchmarks

- Average age of farmers is an indicator of the health of the farming industry. A lower average age of farmers is desirable.
- Gross farm receipts are an indicator of productivity in the agricultural sector. The higher the value of farm receipts shows strong performance in the sector.

Measuring Progress

Ref	Performance Measure(s)	Type	2022 Actual	2026 Target	Desired trend
1	Average age of farmer	Quantity	57.5	≤ 56	↘
2	Gross farm receipts	Quantity	$49,294,191	$55,000,000	↗

[1] *Statistics Canada, Census of Agriculture 2016, 2021. The next data release is expected with the 2026 Census.*

[2] *Statistics Canada, Census of Agriculture 2016, 2021. The next data release is expected with the 2026 Census.*

Discussion

1. A higher-than-average age of farmers is a warning sign for the future of food production in the region. Progress toward this target remains static. The average age of farmers in the region remains higher than the Canadian average.
2. The value of farm receipts has increased since the last Census of Agriculture completed in 2016. While this means the region is trending in the right direction, the region is considerably less productive than other regions in BC such as the Fraser Valley and the Okanagan.
3. The CRD's current role is limited to considering matters related to food and agriculture as part of growth management planning. In this limited capacity, the CRD is not resourced to collect data related to agriculture and food systems. Staff rely instead on data from the Census of Agriculture, which is produced every five years. Reporting will be on a 5-year basis for these measures.

07 Business Model

PARTICIPANTS	Regional Growth Strategy: All municipalities, Juan de Fuca Electoral Area and Tsawout and Songhees Nations
	Regional Planning Service: All municipalities, all Electoral Areas and Tsawout and Songhees Nations
FUNDING SOURCES	Requisitions and grants
GOVERNANCE	Planning and Protective Services Committee

7 Regional Parks

Additional land acquisitions and increased access to parks and recreational trails that respect Indigenous culture and conservation values

01 Strategy

STRATEGIES & PLANS

- Regional Parks & Trails Strategic Plan
- Regional Growth Strategy
- Climate Action Strategy
- Special Task Force on First Nations Relations
- 2023-2026 CRD Corporate Plan
- Statement of Reconciliation
- Regional Trails Management Plan
- Land Acquisition Strategy
- Park Management Plans (various)

CORPORATE PLAN GOALS

7a Complete the strategic planning & engagement process
7b Access & equity
7c Enhance the protection of biodiversity, ecological integrity & natural assets in regional parks
7d Expand access to green space & outdoor recreation
7e Climate action & resilience
7f Reconciliation

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Reopened the Sooke Hills Wilderness Trail at Waugh Creek.
2. Renewed the licence agreement with the T'Souke Nation for operation of the Spring/Salmon Campground and extended it to a five-year agreement.
3. Completed remediation of park and trail infrastructure affected by the Old Man Lake wildfire, leading to the reopening of the Galloping Goose Regional Trail and Kapoor Regional Park.
4. Constructed new washroom facilities, expanded the parking lot, and made trail improvements at Aylard Farm in East Sooke Regional Park, in collaboration with First Nations.
5. Installed a Mobi-Mat to enhance beach accessibility at Island View Beach Regional Park.
6. Continued development of the Mount Work Management Plan in partnership with the WSÁNEĆ Leadership Council.
7. Advanced Phase 2 of the renewed Land Acquisition Strategy, which includes updated principles, criteria themes and process to better align with the Regional Parks and Trails Strategic Plan 2022-2032.
8. Engaged with First Nations to support the development of the Regional Parks Cultural Use and Safety Policy.
9. Supported the Sc'ianew First Nation in hosting a Tribal Journeys cultural celebration at Aylard Farm in East Sooke Regional Park on July 30.
10. Completed below-deck repairs on the Selkirk Trestle as part of the trestle widening, lightening, and renewal project.
11. Refurbished 800 metres of the Lochside Regional Trail.
12. Supported the transition of regional trails responsibilities to the new Regional Transportation Service.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- First Nations Reconciliation: The CRD supports working with First Nations on common interests and recognizes that how this is achieved will be an ongoing discussion with each First Nation and will evolve as priorities, capacities and governance structures shift over time. Reconciliation is a journey towards strengthened relationships with First Nations and overall increased cultural awareness and respect to improve management of regional parks and trails. The CRD's Regional Parks Division recognizes 19 distinct First Nations with territorial interests over CRD regional park lands.
- Changes to Recreational Use Patterns: With the increasing popularity of outdoor recreation comes challenges for meeting user objectives, including ensuring safety, mitigating environmental damage, and resolving conflict between users. There is also increased pressure for a diversity of recreational uses and greater advocacy from various recreational stakeholder groups such as trail biking and rock climbing.
- Regional Trails Use and Development: Regional Parks is working to support the Regional Transportation Service as it begins to actively plan, manage and operate the regional trails.

- Sustainable Service Delivery: Major infrastructure in regional parks, such as trails, bridges, and dams, is nearing the end of its lifespan and requires upgrades to meet demands it was not originally designed to handle. In recent years, rising material costs and increased project complexity have significantly driven up the cost of major capital projects. Looking ahead, additional cost pressures are expected due to the need to maintain regulatory compliance, manage risks, and meet public engagement expectations. These expenses will need to be funded through increased requisitions, debt servicing, and grants to sustain service delivery.
- Demographic Changes: The population within the capital region is aging overall and becoming more ethnically diverse. The current population over 65 is near 23% and is expected to increase to 28% by 2030. Additionally, accessibility is increasingly becoming a foundational component of service delivery. This demographic change is projected to continue over the next two decades and will create demands for different forms of recreation and new ways of using open space.
- Events: Regional parks provide locations for recreation activities, events, tourism and filming, all of which are major contributors to the regional economy. However, there is also growing demand for economic activity in the parks, arising from activities such as athletic events, and numerous group events. The number of permits to allow these types of events to occur within the system is anticipated to increase with 62 event permits issued in 2023, 61 in 2024 and 65 expected in 2025.
- Ecological Integrity: Over several years, there has been increased interest in understanding the region's biodiversity and reaching national climate targets, as well as including Traditional Ecological Knowledge. Increased pressures stem from the need to provide funding, supervision and expertise to support conservation programs that maintain and monitor ecological integrity.
- Human Disturbance: Conflict can occur between the need to protect ecological, geological and cultural features and visitor access or recreational activities. While some park features, such as streams, coastal dunes, and similar natural ecosystems, may be considered attractive for some recreation pursuits, they may not be suitable for many activities because of their vulnerability to irreversible change. The CRD has a responsibility to protect species and ecosystems at risk, as well as areas with Indigenous cultural values.
- Species At Risk: A total of 161 species at risk (both federally and provincially listed) occur within regional parks and trails, including mammals, birds, reptiles, amphibians, fish, invertebrates, vascular and non-vascular plants, lichen, and fungi. Effective management of species can be complex and requires specialist expertise. Threatened species recovery is a long-term process, and success may take time and be financially costly.
- Climate Change: Regional Parks continued to mitigate and respond to the impacts of climate change (drought, unseasonably warm temperatures, wildfire, increasing rain, snow and wind events) on park assets and natural resources.
- Monitoring and Research: Increased monitoring and research will be required to evaluate the success of conservation programs, the impact of activities on parks and to determine where additional efforts may be required.

- Land Acquisition: Expanding the regional parks and trails system to meet increasing recreation demand and conservation needs, while respecting First Nations rights and sovereignty, presents a unique challenge for CRD staff. It requires meaningful engagement and rethinking traditional acquisition processes to foster collaborative relationships that advance the CRD's broader reconciliation goals.
- Changes to Regional Development: The region is experiencing growth in multi-family developments, development sites and intensity of development. According to the latest population projections from BC Stats (February 2025), the region's population is expected to increase by approximately 19% over the next 20 years. This is leading to more pressure for recreational space on nearby regional parks.
- Dam Management Program: Regional Parks staff continue to focus on dam management to ensure compliance with dam safety regulations and to manage and mitigate risks associated with dam ownership. Regulatory drivers will necessitate the need for capital investment in dam infrastructure.

2024 OPERATIONAL STATISTICS

- 9.3 million visits
- 33 regional parks
- 4 regional trails (95 kms)
- 13,350 hectares of regional park lands protected
- 376 km of official trails within regional parks
- 14 dams (7 rated high or very high failure consequence rating)
- 78 FTEs
- 28,935 auxiliary staffing hours

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

1.280 Regional Parks

1. REGIONAL PARK PLANNING & DEVELOPMENT

Description

Contribute to effective and efficient decision making through plan and policy development, including the Strategic Plan and park management plans, natural and cultural resource management, capital development planning, asset management, including the Dam Management Program, and project management. Provide oversight of the Land Acquisition Program.

What you can expect from us

- Evaluate the prioritization of regional parks management needs and work towards increasing the percentage of management plans that are less than 15 years old and develop Interim Management Guidelines for recent acquisitions.
- Advance First Nations reconciliation. Develop work plans and traditional use agreements with willing First Nations. Seek economic development opportunities for First Nations in regional parks.
- All new management plans will seek to have First Nations section written by First Nations.
- Evaluate candidate properties for land acquisition. Update the 10-year land acquisition strategy objectives, criteria, process and principles.
- Provide planning and project management for capital projects. Procure grants to support capital development.
- Procure engineer assessments of critical built assets (dams, trestles, bridges) up to $225,000 annually. Prepare a five-year critical asset assessment schedule.
- Manage asset inventory data and the Asset Renewal Plan to establish capital project planning for five, 10 and 20-year capital plans.
- Provide spatial and GIS data analysis and collection for a range of purposes, including existing and new digital data-sharing agreements.
- Respond to development referrals that impact regional parks and trails.

Staffing Complement

Regional Park Planning & Development: **12 FTE[2] + 1 Manager**

[1] Service budget(s) listed may fund other services.

[2] Approximately 2 FTE anticipated to be transferred to Regional Transportation Service for trail development and management. Staffing complement will be 10 FTE + 1 Manager after transfer.

2. REGIONAL PARK OPERATIONS & MAINTENANCE

Description

Regional Park Operations is responsible for the operations and maintenance of all regional parks and regional trails. Park Operations staff operate and maintain all regional park facilities and critical infrastructure, including bridges, dams, roads and trails within the regional park system. The operation of regional parks occurs 365 days per year, with high-use facilities being serviced once or twice daily on average.

What you can expect from us

- Operate and maintain over 2,900 built structures and facilities in 33 regional parks and on four regional trails to host over 9.3 million annual visits. This includes inspecting, maintaining, and servicing 51 washroom facilities, 24 beach areas, 184 waste receptacles, and 81 parking areas.
- Deliver public safety-related programs including maintenance and surveillance of 11 dams and annual hazard tree inspections of 346 target areas within regional parks.
- Operate three seasonal regional campgrounds with a target occupancy rate of 65% on weekends.
- Over 350 km of park trails are managed and regularly maintained, with larger trail projects undertaken through a Trail Repair Program.
- Snow clearing and ice management of priority areas within regional parks.
- Maintenance of 6,260 identification, directional, regulatory, interpretive, safety and conservation signs for parks and trails and fabrication of approximately 1,300 signs annually through the Sign Program.
- Infrastructure replacement and repair for 20+ assets annually.
- Respond to infrastructure damage that is resulting from climate change including floods, high winds, and snowstorms.
- Support large special-use events in regional parks.

Staffing Complement

Regional Park Operations & Maintenance: **43.6 FTE[2] + 1 Manager**

3. REGIONAL PARKS VISITOR EXPERIENCE & STEWARDSHIP

Description

Regional parks and regional trails are vital to the region, supporting health and wellbeing, offering social connections, and improving quality of life. Regional parks provide over 450 km of trails and a range of opportunities for outdoor recreation, experiencing nature, learning about natural and cultural heritage, participating in park stewardship, and gathering for events. CRD Regional Parks Visitor Experience and Stewardship staff contribute to quality visitor experience in regional parks through public education, a compliance and enforcement program (park rangers), public engagement, communications, and stakeholder support. Through conservation and stewardship initiatives, including the volunteer program,

[2] Approximately 0.8 FTE anticipated to be transferred to Regional Transportation Service for trail development and management. Staffing complement will be 42.8 FTE + 1 Manager after transfer.

staff monitor and support the protection and enhancement of biodiversity in regional parks. Staff serve the public by answering public inquiries in a timely manner, coordinating park use permits and managing online registration for regional parks camping.

What you can expect from us

- 700+ volunteers (7,000+ volunteer hours annually) delivering parks and trails condition checks and invasive species removal.
- Deliver 280+ natural and cultural educational programs, nature outings and outreach events annually.
- Process 250+ park use permits annually.
- Undertake 20 conservation projects per year.
- Ongoing ecological and species at risk monitoring.
- Ongoing visitor use and outdoor recreation monitoring.
- Conduct 5,000+ hours of compliance and enforcement patrol annually utilizing CRD Bylaw Officers and CRD Park Rangers.
- Deliver at least three public awareness campaigns related to regional parks and trails annually.
- Conduct annual accessibility audits of all 33 regional parks and four regional trails.
- Undertake regular recreational impact assessments for 25 of the most frequently used areas.
- Work with recreational activity license agreement holders to improve recreational experiences.

Staffing Complement

Regional Parks Visitor Experience & Stewardship: **21 FTE + 1 Manager**

4. REGIONAL TRAILS OPERATIONS & MAINTENANCE

Description

Manage regional trails system to protect and operate four regional trails that provide a transportation and recreation function and that provide non-motorized trails for active transportation and recreation to connect municipalities, electoral areas and the region with adjacent jurisdictions.

What you can expect from us

- Operate and maintain nearly 100 km of multi-use regional trails that host over 4.2 million visits per year. This includes inspecting, maintaining, and servicing regional trail assets, including five washrooms, 38 waste receptacles, 10 parking areas, and 10 drinking fountains.
- Manage vegetation along 95 km of trail corridors and in key areas for public safety and enjoyment.
- Provide snow clearing and manage ice conditions in 23 key locations on regional trails.
- Provide basic maintenance of regional trail facilities including fence repairs and gravel surface renewal projects in localized areas.

Staffing Complement

Regional Trails Operations & Maintenance: **FTEs included in the divisional FTEs noted above**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
Goal 7a: Complete the strategic planning & engagement process	
7a-1 Finalize the Regional Parks & Trails Strategic Plan	2023
Goal 7b: Access & Equity	
7b-1 Conduct research, develop and implement Accessibility Guidelines to improve inclusion and accessibility in regional parks and trails	2024-2026
▸ *RELATED IBC see 4b-3 Implement the Regional Trails Closure Policy in Transportation Community Need Summary*	2024-ongoing
Goal 7c: Enhance the protection of biodiversity, ecological integrity & natural assets in regional parks	
7c-1 Conduct research and prepare and implement a Natural Areas Conservation Plan[3]	2023-2026
7c-2 Develop and implement Impact Assessment and Best Management Practice Guidelines	2023
▸ IBC 7c-3.1 Elk/Beaver Lake Water Quality Monitoring*	2024-2026
▸ ~~IBC 7c-3.2 Elk/Beaver Lake Oxygenator Operation~~ (withdrawn)*	
▸ IBC 7c-4.1 Regional Parks Maintenance Workers*	2025-ongoing
Goal 7d: Expand access to green space & outdoor recreation	
7d-1 Develop and implement an Outdoor Recreation Plan[2]	2023-2025

[3] Natural Areas Conservation Plan and Outdoor Recreation Plan to be combined into the Stewardship Plan

Initiative	Implementation year(s)
7d-2 Undertake the Resident Survey	2023-2024
7d-3 Develop an Interpretive Program Plan	Planned for 2027
Goal 7e: Climate action & resilience	
7e-1 Plan for and implement bike parking and e-bike/electric vehicle charging stations at high-use regional park accesses	Ongoing
7e-2 Update the Land Acquisition Strategy to incorporate criteria that reflects First Nations interests	2023-2027
IBC 7e-3.1 Asset Management Engineered Structure Inspections*	2024-ongoing
NEW IBC 7e-5.1 Dam Safety – Regional Parks*	2026
Goal 7f: Reconciliation	
7f-1 Work with First Nations to develop and implement priority initiatives related to regional parks and regional trails ▸ IBC 7f-1.1 First Nations Strategic Priority Initiatives	Ongoing 2024-ongoing
7f-2 Develop a policy for supporting and clarifying Indigenous cultural use and cultural safety in regional parks	2024-2025
7g-1.1 Regional Parks Operations Manager*	2027-ongoing

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOAL 7A: COMPLETE THE STRATEGIC PLANNING & ENGAGEMENT PROCESS

Targets & Benchmarks

- Board approval of the Strategic Plan indicates general First Nations and public support for the plan.
- Actions identified in Strategic Plan form the basis of annual Board-approved service and work plans.
- Progress on the implementation of the Regional Parks and Trails Strategic Plan is reported annually. Reporting indicators are identified in the Plan for each strategic priority area.
- Collaboration with First Nations governments, municipalities, park agencies, CRD divisions and stakeholders form the basis for implementing the Strategic Plan.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Percentage of Strategic Plan indicators identified as on track**	Quantity	96%	100%	100%	→
2	**Percentage of Strategic Plan indicators that have First Nations involvement and/or support First Nations interests**	Quantity	35%	35%	42%	→

1 Indicator status is based on the 2024 Regional Parks & Trails Strategic Plan Progress Report

[2] First Nation participation in implementation of the Strategic Plan will be through the development/implementation of priority initiatives

Discussion

- In 2024 the overall progress of the Strategic Plan was on track in all five goal areas. Full results are available here: https://www.crd.ca/media/file/regional-parks-trails-strategic-plan-2024-progress-reportpdf
- Implementation of some high-priority actions will help to set the policy framework for the management of regional parks and trails.
- Minor amendments to the Strategic Plan will be brought forward when necessary to update factual information and to update park and trail classifications, as new additions to the system are identified and established.

GOAL 7B: ACCESS & EQUITY

Targets & Benchmarks

- Information about visitor satisfaction ensures that expectations are met and that CRD actions and initiatives are facilitating a good experience for visitors.
- Measuring the level of asset renewal investment and condition of parks and recreation trail infrastructure is a good indicator of how well-maintained, and therefore accessible and inclusive, the infrastructure is.
- Auditing and responding to accessibility barriers provide a direct indicator of access and equity.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Maintain a visitor experience satisfaction rate of 85% or better for regional parks and trails**	Quality	79%	N/A	N/A	→
2	**100% of critical bridge and boardwalks in the Regional Parks and Trails system in good or better condition**	Quality	83%	85%	99%	↑
3	**Complete annual accessibility maintenance audits to identify barriers to accessing key park facilities and opportunities, and address 75% of barriers identified**	Quantity	75%	75%	80%	→

[1] Percentage of visitors that described their overall experience with Regional Parks and Trails as 'quite satisfactory' or 'very satisfactory'; data from CRD Regional Parks Resident Survey 2024 (collected every ~five years).

[2] Percentage of critical infrastructure in the Regional Parks and Trails system that is in good or very good condition: data 2024 Annual Inspections Report and the Asset Registry - Regional Parks.

Discussion

- Resident Survey was completed 2024 and full results are available here: https://www.crd.ca/parks-recreation/regional-parks-trails/regional-parks-plans-reports
- Regional Parks is continuously enhancing its asset management program to ensure the long-term safety, functionality, and sustainability of all assets, including critical infrastructure such as bridges, boardwalks, and dams. This supports reliable service delivery, preserves public access, and addresses the evolving needs of park and trail users.

GOAL 7C: ENHANCE THE PROTECTION OF BIODIVERSITY, ECOLOGICAL INTEGRITY & NATURAL ASSETS IN REGIONAL PARKS

Targets & Benchmarks

- The CRD receives the gracious help of many volunteers who support the preservation and enjoyment of regional parks and trails through positions like naturalists, restoration volunteers, park stewards and trail ambassadors, as well as recreational activity groups.
- Our target is to maintain or better the existing volunteer base.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Maintain a volunteer base of greater than 500 people**	Quantity	711	720	750	→

[1] *Number of active volunteers in Regional Parks and Trails; data from volunteer registry.*

Discussion

- Regional Parks is beginning a youth volunteer pilot with School District 62 starting fall 2025, therefore anticipating increase in near future.
- CRD restoration volunteers and staff spend a total of 3,600 hours restoring and enhancing regional parks.

GOAL 7D: EXPAND ACCESS TO GREEN SPACE & OUTDOOR RECREATION

Targets & Benchmarks

- The Land Acquisition Fund provides funding for the purchase of land for regional parks and trails. Tracking community contributions helps demonstrate the sufficient availability of funding and community support for the strategy that has been put in place. The target is to achieve a 20% of contribution of land acquisition funds from partners.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**A 20% contribution of land acquisition funding from community partners**	Quantity	0%	0%	20%	→

[1] *Percentage of the Land Acquisition Fund contributions annually that comes from community partners: data from Land Acquisition Updates.*

Discussion

- No acquisitions were completed in 2024 and as of writing this report, no acquisition have been completed in 2025.
- CRD staff are actively pursuing multiple properties of interest, with potential contributions from acquisition partners anticipated in 2026

GOAL 7E: CLIMATE ACTION & RESILIENCE

Targets & Benchmarks

- Regional Parks is contributing to the development of complete and connected communities by improving multi-modal access to regional parks by installing electric vehicle charging stations at high-use regional parks.
- Reductions in Regional Parks' operational greenhouse gas (GHG) emissions contribute to achieving corporate GHG reduction targets.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Electric vehicle (EV) charging stations are installed in high use parks**	Quantity	2	4	4	→
2	**Reduction of 5% in operational greenhouse gas emissions**	Quantity	+2.8%	-5%	-5%	↓

[1] *Future charging stations within regional parks will involve working in partnership with agencies to install chargers within regional parks.*

Discussion

- Two Electric Vehicle chargers installed at Beaver each 2024 and two installed at Witty's Lagoon in 2025.
- GHG from the Regional Parks Division increased by 2.8% in 2024, compared to 2023.
- Regional Parks' Mill Hill facility produces approximately 13 tonnes of CO2e annually, most of which will be mitigated with planned facility upgrades including an HVAC system retrofit.
- To support the transition away from internal combustion engines, the division acquired an electric ride-on mower and six electric vehicles. Electrifying the remainder of the Regional Parks fleet, as planned, will mitigate over 100 tonnes of CO2e annually.

GOAL 7F: RECONCILIATION

Targets & Benchmarks

- The Regional Parks and Trails Strategic Plan 2022–2032 emphasizes strengthening government-to-government relationships and mutual understanding between the CRD and First Nations. The CRD remains committed to open dialogue with First Nations to ensure Indigenous cultural values and uses are respected, and that priorities and actions remain relevant and meaningful.
- Regional Parks is aiming for reconciliation work plans and traditional use agreements are initiated with all First Nations in the region.
- Regional Parks is developing several planning initiatives which require meaningful engagement with First Nations, including a Cultural Use and Safety Policy, update to the Land Acquisition Strategy, park management plans and a Stewardship Plan. Regional Parks provides capacity funding to support this engagement.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Traditional use agreements are initiated with all First Nations in the region**	Quantity	2	0	2	→
2	**First Nations participation in key Regional Parks Planning initiatives**	Quantity	16	18	19	↗

Discussion

- The Strategic Plan includes the development of workplans with each First Nation, as such this previously was a reported progress metric. Beginning in 2024, this approach was superseded by a corporate-wide process, led by First Nations Relations, to develop Memorandums of Understanding (MOUs) with each First Nation. Where regional parks priorities are identified in these MOUs, Regional Parks will participate in implementing the corresponding action items.
- Engagement with First Nations on a Cultural Use and Safety Policy is underway with Board approval anticipated in late 2025.
- Engagement with First Nations on the updated Land Acquisition Strategy began in 2024 and will proceed in 2025 and 2026 leading up to Board approval of the Strategy in 2026.
- Engagement with First Nations on the Stewardship Plan is anticipated to be initiated in 2026.

07 Business Model

PARTICIPANTS	All municipalities and electoral areas
FUNDING SOURCES	Requisitions, grants, donations and non-tax revenue
GOVERNANCE	Regional Parks Committee Transportation Committee

9 Safety & Emergency Management

Protect public safety and cooperatively mitigate against, prepare for, respond to and recover from emergencies

01 Strategy

STRATEGIES & PLANS

- CRD Corporate Emergency Plan
- Regional Emergency Management Partnership (REMP)
- CRD Climate Action Strategy
- Regional Growth Strategy

CORPORATE PLAN GOALS

9a Effective emergency management

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Successful transition of Hazmat Team service provider from Central Saanich to Saanich and Canadian Forces Base (CFB) Esquimalt.
2. Launched a web-based public facing Emergency Dashboard for residents and visitors to access emergency information and preparedness resources within the region.
3. Development and approval of a Recovery Concept of Operations process to meet the requirements under the *Emergency and Disaster Management Act* and facilitate multi-sector post-disaster recovery operations.
4. Development and approval of a Regional Disaster Resilience Framework that outlines a collaborative approach to advancing disaster risk reduction, resilience and meeting the *Emergency and Disaster Management Act* consultation requirements across the CRD.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Increased frequency of emergency incidents requiring dedicated staff time, such as wildfire, drought, heat wave, atmospheric rivers and other operational incidents. Incident frequency impacts the capacity to address work plan and service plan priorities.
- Increased public expectation for governmental assistance and timely communications during emergency events, including services outside existing program mandates.
- The new B.C. *Emergency and Disaster Management Act* and pending regulations will require a review of CRD resources and emergency plans to ensure alignment with the new legislation.
- Shifting regulatory framework for fire services continues to evolve and the new *Fire Safety Act* was released in August 2024. This will prompt increased staff operational support and a review of existing fire service delivery models and potential liabilities.
- Increased provincial regulatory standards for volunteer fire services that are consistent with career fire departments are compounding challenges in recruiting and retaining volunteers (can be an existential crisis for some services).
- Increased engagement and consultation in emergency management with First Nations is a requirement of the new Act. Capacity issues arise with increased government-to-government coordination requirements with First Nations.
- The CRD's Emergency Hazmat Team was reviewed in 2024, and the report will lead to changes to ensure program effectiveness, cost efficiency and compliance with current standards.
- The evolution to Next Generation 911 will result in increased operational and financial obligations.
- The province is supporting many new grant initiatives in response to new legislation and risk reduction. This significantly increases staff workload beyond current capacity to manage grant administration requirements.
- Bylaw call demand is increasing significantly beyond resourced capacity and is further impacted by changing regulatory environment and public expectations.
- Increased responsibility for Electoral Areas Emergency Program volunteers and aging volunteer base, jeopardizing emergency program continuity and effectiveness.

- Aging animal shelter infrastructure is requiring that decisions on renovation versus new building occur soon.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

› 1.025 – Corporate Emergency

1. CRD EMERGENCY MANAGEMENT

Description

Responsible for local emergency management programs in each of the Electoral Areas (EAs) supported centrally by the CRD Corporate Emergency Program.

What you can expect from us

- Provision of 24/7 on-call Duty Emergency Manager
- Operation of the CRD Emergency Operations Centre (EOC) and coordination of associated corporate level emergency planning
- Provide support to internal departments and external agencies during emergencies
- Support (advance planning, training, response coordination, site support and after-action reviews) to internal departments and external agencies during emergencies impacting water systems and other CRD assets or services

Staffing Complement

Protective Services: **2.0 FTE + Senior Manager + Manager + Administrative Support**

[1] Service budget(s) listed may fund other services.

Regional Services

SERVICE BUDGET REFERENCES[2]

- 1.374 – Regional Emergency Program Support
- 1.375 – Hazardous Material Incident Response
- 1.911 & 1.912 – 911 Call Answer

2. 911 CALL ANSWER

Description

Administration and oversight of 911 Call Answer services within the Capital Regional District.

What you can expect from us

- Ensure that contractor meets performance targets, consistent with contractual obligations

Staffing Complement

Protective Services: **Senior Manager**

3. HAZMAT RESPONSE

Description

Operation and administration of the regional Emergency Hazardous Material Response team in partnership with the region's fire departments.

What you can expect from us

- Ensure that the CRD Emergency Hazmat Team is properly prepared and able to effectively respond to hazardous materials incidents in the CRD

Staffing Complement

Protective Services: **Manager + Senior Manager**

[2] Service budget(s) listed may fund other services.

4. REGIONAL EMERGENCY MANAGEMENT COORDINATION

Description

Developed to provide a coordinating role among local municipal and Electoral Area programs. The funding for this service is used to support the Regional Emergency Management Program (REMP), in collaboration with Emergency Management and Climate Readiness BC.

What you can expect from us

- Coordinate resource and information sharing among local municipal and EA programs, supported by the CRD Local Government Emergency Program Advisory Commission and Regional Emergency Planning Advisory Commission

Staffing Complement

Protective Services: **1.0 FTE + Senior Manager**

Sub-Regional Services

SERVICE BUDGET REFERENCES[3]

- 1.913 – Fire Dispatch
- 1.313 – Animal Care Services
- 1.323 – Bylaw Services

5. FIRE DISPATCH

Description

Operational management of fire dispatch.

What you can expect from us

- Ensure that fire dispatch contractor meets performance targets, consistent with contractual obligations for the three Electoral Areas and participating municipalities (Sooke, Metchosin and Highlands)

Staffing Complement

Protective Services: **Manager + Senior Manager + Administrative Support**

[3] Service budget(s) listed may fund other services.

6. BYLAW SERVICES AND ANIMAL CARE SERVICES

Description

Operational management of bylaw enforcement and animal care.

What you can expect from us

- Operation of a bylaw enforcement and animal care program that responds to municipal and CRD operations' requests

Staffing Complement

Division: **11.0 FTE + 1 Manager + Administrative Support**

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
9a Goal: Effective emergency management	
9a-1 Support planning for regional-scale emergencies in cooperation with the Regional Emergency Management Program	ongoing
9a-2 Develop plans and implement actions consistent with regulatory requirements for local government and regional emergency management, including new *Emergency and Disaster Management Act* requirements	2024-ongoing
▸ IBC 9a-2.1 Resiliency and Recovery Coordinator	2025-ongoing
▸ IBC 9a-2.2 Fire Services Coordination and Support	2024-ongoing
▸ IBC 9a-2.3 Emergency Hazmat Team Readiness & Preparedness	2025-ongoing
9a-3 Pursue accreditation for CRD emergency management program Protective Services	2026
▸ **FUTURE IBC** 9a-3.1 Emergency Program Accreditation	Planned for 2027

06 Performance

GOAL 9A: EFFECTIVE EMERGENCY MANAGEMENT

Targets & Benchmarks

Collectively the performance measures highlight how effectively the CRD is managing its services and creating effective regional cooperation to protect public safety and preparing for, responding to, and recovering from emergencies.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Emergency response time: 911[1]**	Quality	95%	95%	95%	↗
2	**Emergency response time: Fire Dispatch[2]**	Quality	90%	90%	90%	↗
3	**Number of EOC exercises conducted annually[3]**	Quantity	2	2	2	→

[1] Data from E-comm

[2] Data from CRD Fire Dispatch

[3] Data from CRD Protective Services

Discussion

- Measure 1 reports on the emergency response time for 911 call answer consistent with contractual target to answer 95% of calls within five seconds.
- Measure 2 reports on the emergency response time for fire dispatch call answer consistent with contractual target to answer 90% of calls within 15 seconds.
- Measure 3 addresses corporate readiness to meet the expectations of Goal 9A: Effective Emergency Management through exercising the EOC to ensure operational effectiveness.

07 Business Model

PARTICIPANTS

All municipalities, all Electoral Areas and First Nations participate in some aspect of the regional or sub-regional services.

FUNDING SOURCES

911 Call Answer is funded by a Call-Answer Levy collected from all telephone landline service providers within the capital region, and by requisition.

All other services are funded by requisition, fee for service and/or grants.

GOVERNANCE

Emergency Management Committee
Planning and Protective Services Committee

4 Transportation

Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability

01 Strategy

STRATEGIES & PLANS

- Regional Transportation Plan
- Regional Growth Strategy
- Regional Parks & Trails Strategic Plan
- Regional Trails Management Plan
- Climate Action Strategy
- Gulf Islands Regional Trails Plan

CORPORATE PLAN GOALS

4a Present options for changes in governance for transportation in the region, including the electoral areas
4b Improve regional connectivity & safety across transportation modes
4c Support investments, expansion & equitable access to active and low carbon transportation
4d Education, encouragement & information
6b Low Carbon Mobility (from Climate Action Community Need)

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Regional transportation governance study (KMPG) completed.
2. Bylaw 4630 approved establishing the Regional Transportation Service (RTS).

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Regional Transportation Governance: A RTS report was brought to the CRD Board on September 11, 2024, seeking approval for the establishment of a service for the purpose of providing transportation related services in the capital region. Participating areas approval was obtained by regional alternative approval process with results delivered to the Board in June 2025. Bylaw 4630 (RTS establishment) was approved by the Board on June 11, 2025. The bylaw and service establishment was developed with the support of a feasibility and governance study undertake into 2024-2025 by KPMG; findings are likely to result in new or adjusted program and service delivery activities in both Regional Planning & Transportation and Regional Parks divisions. Additional changes to the RTS governance structure are anticipated later this year, including the establishment of a Regional Transportation Advisory Committee (RTAC) to inform the new RTS.
- Mode Shift and Population Growth: The volume of transportation work around the region remains high to accommodate population growth and to meet shared objectives to reduce congestion, support higher rates of walking, cycling and transit use and reduce greenhouse gas emissions. Transportation planning and infrastructure delivery is a shared responsibility among local governments, the province and service delivery partners such as BC Transit. There is a sustained need for data collection, research, analysis and regional coordination to ensure that project planning and delivery achieves a consistent, connected and sustainable transportation system.
- Changing User Needs and Expectations: Regional trail user needs and expectations are changing with increased rates of cycling and walking, as well as increased use of eBikes and other mobility devices. This has the potential to impact service levels. To address CRD Board direction to accelerate implementation of regional trail widening and lighting to support increased rates of walking and cycling, a dedicated Project Manager was hired in 2024. With the transfer of the reginal trails portfolio to the RTS, the long-term planning for the network will be considered based on regional growth and transportation needs.
- Sustainable Service Delivery: Major infrastructure in regional trails is nearing the end of its lifespan and needs improvements to support demands they were not built for. In recent years, the increased cost of materials and the complexity of projects has led to high costs for these major capital projects. Anticipate increased costs associated with the need for improved and safer active transportation infrastructure. With the new RTS, regional trail infrastructure will need to be upgraded and maintained in keeping with transportation standards.
- Pandemic Recovery: The active school travel planning initiative, Ready Step Roll, has been in place for almost five years. We are seeing the capacity of our school and community partners return to pre-pandemic levels following a low in the COVID-19 pandemic, with five schools participating in 2024-2025. A continuous improvement approach is being used to refine delivery of this initiative

and to consider expansion to employers and workplaces. Additional schools have been added for the 2025-2026 cohort while the overall sustainable trip commute planning portfolio is being considered under the new RTS.

OPERATIONAL STATISTICS

- Regional Trail average daily user volume: 3,689 (July 2025, CRD Regional Planning)
- Regional Trail peak daily user volume: 6,121 (July 2025, CRD Regional Planning)

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

› 1.329 Regional Transportation

1. REGIONAL TRANSPORTATION

Description

Responsible for regional trails, research, data collection and analysis, transportation modelling, policy development and planning, programming, and regional advocacy related to regional multi-modal transportation. The service supports the development and implementation of regional district services and informs local, agency and provincial government transportation policy, planning and processes.

What you can expect from us

- Update and implement the Regional Transportation Plan (RTP), including research, analysis and advice to achieve the multi-modal Regional Transportation Network and support CRD departments advance active transportation infrastructure and programming.
- Development of a comprehensive RTS Strategy (in coordination with the RTP) to identify the long-term internal service and programs delivery consideration to implement the RTS.
- Develop a new Regional Transportation Model to support regional and local trip planning and data analysis.
- Every five years, prepare the Origin Destination Household Travel Survey to gather mode shift data and other information about regional travel patterns.
- Collect and monitor multi-modal transportation data on an ongoing basis. Liaise and disseminate findings to municipalities, electoral areas, the provincial government, partner agencies, academic institutions and other partners, on demand.
- Deliver active school travel planning services with up to five schools per year.
- Analyze the impacts of actual and projected changes to the transportation system and provide transportation planning advice and expertise to regional, sub-regional and local planning and transportation projects and initiatives, on demand.
- Develop and coordinate policy and model bylaws with municipal partners.
- Deliver on CRD Board direction to scope and develop governance options, including consideration of a new transportation authority.
- Host outreach events to promote road and trail safety with distribution of free rechargeable lights

[1] Service budget(s) listed may fund other services

- Transfer the planning and management function for the regional trails (Galloping Goose, Lochside & E&N Rail Trail) to the RTS, with oversight of operations and maintenance via allocation through Parks.
- Update and implement the Regional Trails Management Plan to achieve regional transportation objectives.
- Update the Lochside Trail license agreement with municipalities and Province of BC.
- Initiate discussions with the Province of BC on updating the Lease agreement for the Galloping Goose Regional Trail.
- Complete detailed design for the Regional Trestle Renewal, Trail Widening and Lighting Project, and initiate the construction phase of the project.

Staffing Complement[2]

Regional Planning & Transportation Division: **3.5 FTE + Senior Manager and Administrative Support**

[2] Excludes staff anticipated to be transferred to Regional Transportation Service from Regional Parks. Staffing complement will be 6.5 FTE after transfer, currently planned for Spring 2026.

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
4a Goal: Present options for changes in governance for transportation in the region, including the electoral areas	
4a-1 Scope and develop governance options, including consideration of a new transportation authority	2023–2024
▸ IBC 4a-1.1 Transportation Service	2024–2025
▸ IBC 4a-1.2 Transportation Service Implementation	2025-ongoing
▸ **FUTURE IBC** 4a-1.3 Regional Transportation Service Development	Planned for 2027
4a-2 Work collaboratively with elected and staff leaders in electoral areas, local governments, partner agencies and the province on transportation governance options development	Ongoing
4a-3 Chart a pathway to approval, based on a preferred transportation governance option	2025-2026
4b Goal: Improve regional connectivity & safety across transportation modes	
4b-1 Work with the Transportation Working Group to implement the regional multi-modal transportation network	Ongoing
▸ IBC 4b-1.1 Regional Trails Closure Policy Implementation Funding	2024-ongoing
4b-2 Prepare policy positions to support advocacy for infrastructure investments and service improvements to achieve regional transportation priority items related to mass transit, general transit improvements, active transportation and multi-modal and safe highways	Ongoing
▸ IBC 4b-2.1 Island Corridor Consultation	2024-2026
4b-3 Support local governments to implement consistent approaches to transportation demand management, active transportation and safety policy	Ongoing

Initiative	Implementation year(s)
IBC 4b-4.1 Regional Trestles Renewal, Trails Widening & Lighting Project Team*	2024-2028
4c Goal: Support investments, expansion & equitable access to active and low carbon transportation	
4c-1 Update the Regional Trails Management Plan	2026-2027
4c-2 Prepare a funding strategy to support implementation of priority regional trail enhancement and expansion projects	Ongoing
▸ IBC 4c-2.1 Regional Trails Project Engineer	2024–2028
4d Goal: Education, encouragement & information	
4d-1 Shift travel behaviour through education, encouragement, and information	Ongoing

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOAL 4A: PRESENT OPTIONS FOR CHANGES IN GOVERNANCE FOR TRANSPORTATION IN THE REGION, INCLUDING THE ELECTORAL AREAS

Targets & Benchmarks

- Rate of interest holder participation will measure the level of interest holder engagement in the transportation governance initiative. High levels of participation indicate that interest holders are interested, informed and committed to the initiative. Low levels of participation indicate possible indifference or resistance.
- Progress reporting on workplan deliverables will measure the number of decision milestones reached on time. Progress is on track if the timing of decisions continues to align with the timing required to execute governance change within the Board's term.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
1	**Percentage of interest holders participating in the transportation governance initiative[1]**	Quantity	100%	100%	100%	→
2	**Number of decision milestones reached on time[2]**	Quantity	2/2	3/3	1/1	→

[1] Participation, expressed as a percentage, of the 22 interest holders invited to participate in the transportation governance initiative.

[2] Number of decision milestones, based on the project plan, that need to be reached in-year to deliver transportation governance change within the 2023-2026 Board term.

Discussion

- Measure 1: 22 interest holders are participating in the transportation governance initiative (13 municipalities, three electoral areas and six agency partners.) Participation will be measured yearly and evaluated based on whether the interest holder provided input into the engagement process. The target is for 100% participation as governance changes will impact all interest holders. Note that First Nations have been informed of the project and invited to participate on an opt-in basis. Their participation will be tracked separately.
- Measure 2: The project timelines for the transportation governance initiative were presented to the CRD Board on June 14, 2023. The timelines aim to deliver governance options for CRD Board consideration in 2024 to allow for new service creation in 2025, pending Board direction. Project timing is constrained by fixed deadlines (i.e., Board term, statutory requirements for service creation) and decision milestones are dependent on completing deliverables and securing consensus from multiple interest holders. When decisions are not made on time, progress toward achieving transportation governance change will slow. This measure will indicate friction-points in the process and allow for the consideration of adjustments where needed (e.g., change to engagement approach or re-scoping). Note that decision milestones are not cumulative from year to year.

GOAL 4B: IMPROVE REGIONAL CONNECTIVITY & SAFETY ACROSS TRANSPORTATION MODES

Targets & Benchmarks

- Mode share is a good indicator of residents' willingness and ability to make sustainable transport choices for at least some of their trips. The regional mode share target is 45% for active transportation and transit combined for the region by 2038, based on 15% walking, 15% cycling and 15% transit. Note this is a 3% increase from the mode share target in the Regional Growth Strategy as the Victoria Regional Transit Commission increased the transit mode share target to 15% in 2020.

Measuring progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
3	**Percentage of all trips made annually in the capital region by walking, cycling and public transit[3]**	Quantity	29%	29%	29%	↗

[3] *data from CRD Origin Destination Household Travel Survey 2022*

Discussion

- The mode share target is measured through the CRD Origin Destination Household Travel Survey, administered every five years. There is no year-on-year reporting of the target.
- The CRD has been tracking mode share since 2001. Starting in 2006, there has been a steady increase in the combined walking, cycling and public transit mode share over time:
    - 2001: 21.2%
    - 2006: 20.5%
    - 2011: 22.4%
    - 2017: 26.6%
    - 2022: 29%

GOAL 4C: SUPPORT INVESTMENTS, EXPANSION & EQUITABLE ACCESS TO ACTIVE AND LOW CARBON TRANSPORTATION

Targets & Benchmarks

- Value of capital spending in CRD active and low-carbon infrastructure indicates the level of organizational commitment to deliver this goal.
- Value of grant funding from federal, provincial and other funding bodies for CRD active and low-carbon infrastructure projects indicates the amount of external support available to deliver this goal.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
4	**Total estimated CRD capital investments in active and low carbon infrastructure projects[4]**	Quantity	$1.9M	$2.2M	$2.5M	↗
5	**Total value of grant funding for CRD active and low carbon infrastructure projects from external sources[5,6]**	Quantity	$1.9M	$522K	N/A	↗

[4] *Estimated totals from CRD operating and capital plans*

[5] *Total value of grants received by the CRD.*

[6] *Total value of unsecured funds based on outstanding federal grant program applications (2024)*

Discussion

- Measure 4: The desired trend is to increase the amount invested in CRD active and low-carbon transportation infrastructure to keep pace with user needs. Targets are set for each fiscal year through the service and financial planning processes. The reported dollar figures include capital investments for regional trail expansion, enhancement, maintenance and operations in the fiscal year. Regional trails, both existing and proposed, are defined on Map 6 of the Regional Parks and Trails Strategic Plan and include the Galloping Goose, Lochside, E&N Rail-Trail Humpback Connector and the proposed network on Salt Spring Island and the Southern Gulf Islands. The figures also include investments in low-carbon infrastructure charging. Note the 2024 actual do not include any debt servicing associated with borrowing related to acceleration of the Regional Trails Widening and Lighting project.
- Measure 5: The desired trend is to attract greater amounts of external funding for active and low-carbon transportation infrastructure. CRD priorities for active and low-carbon transportation are closely aligned to federal and provincial goals. The assumption is that the CRD is in a strong position to attract funding. If the measure trends down, this could indicate that grants are over-subscribed or there is a need to consider new grant application strategies. Note that the forecast and target values are for unsecured funds.

GOAL 4D: EDUCATION, ENCOURAGEMENT & INFORMATION

Targets & Benchmarks

- Measuring the number of schools participating in the Ready Step Roll initiative tracks the number of schools that have received hands-on support to educate younger residents on matters of traffic safety and sustainable mode choice.

Measuring Progress

Ref	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target	Desired trend
6	**Active School Travel Planning: schools participation in the regional Ready Step Roll initiative[6]**	Quantity	52	55	59	↗

[6] *Total number of schools that have participated in the regional Ready Step Roll initiative since 2015; data from CRD Regional Planning*

Discussion

- The active school travel planning initiative is delivered as a partnership among schools (administration and parent advisory committees), municipalities and the CRD. The initiative cannot succeed without the active participation of all three partners. Due to pressures facing school administrators and parents from the ongoing COVID-19 pandemic, only two schools participated in the initiative for the 2022-2023 cohort (or school year). Three schools participated in the initiative for the 2023-2024 cohort and five schools will participate in the initiative for the 2024-2025 cohort.

07 Business Model

PARTICIPANTS	All municipalities, Tsawout Nation and Songhees Nations
FUNDING SOURCES	Requisitions, grants and reserves
GOVERNANCE	Transportation Committee Traffic Safety Commission Regional Parks Committee

3 Solid Waste & Recycling

Minimize waste disposal and maximize waste diversion

01 Strategy

STRATEGIES & PLANS

- Solid Waste Management Plan
- Hartland Environmental Programs
- Regional Growth Strategy
- Climate Action Strategy
- Special Task Force on First Nations Relations
- CRD Corporate Plan

CORPORATE PLAN GOALS

3a Maximize solid waste diversion & resource recovery from waste materials

3b Outreach & engagement with communities

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Decreased waste disposal rate by 12% to 338kg/capita in 2024, a decrease of 44kg over 2023.
2. Full operation (12 months) of tipping fee changes and material diversion transfer station resulting in additional progress towards the CRD's waste disposal targets.
3. Construction of Cell 5 at Hartland Landfill.
4. Commission of Renewable Natural Gas (RNG) processing facility at Hartland.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Solid Waste Management Plan (SWMP): The SWMP was endorsed by the CRD Board in May 2021, and approved by the Ministry of Environment & Climate Change Strategy (ENV) in July 2023. The SWMP has a target of reducing waste in the region by more than one-third over the next decade. Though the ENV approved the SWMP, the Board expressed a desire in its deliberations to achieve waste reduction levels greater than the targets laid out in it.
- Collaboration on Waste Diversion Targets: Despite the progress towards SWMP targets, achieving the targets will require significant dedication and effort by the CRD, along with behaviour change by the public, and complementary actions by other jurisdictions and entities, including the Province of B.C., federal government, municipalities and stewardship agencies such as Recycle BC.
- Material Stream Diversion: New policies implemented in 2024, including landfill bans on wood waste, carpet and underlay and asphalt shingles, along with a modernization of the tipping fee structure and increased bylaw enforcement have resulted in waste diversion in support of meeting the SWMP targets. Continued implementation of the material diversion policies will involve management of the material diversion transfer site at the Hartland Landfill, transport and processing contracts for newly diverted materials, and increased resourcing requirements to account for additional materials handling, processing and, in future years, increased bylaw enforcement.
  Note: Increased material diversion results in lower solid waste tipping fee revenue and increased operating costs to facilitate the market price of material diversion alternatives.
- Material Diversion Depots: The Hartland public drop-off area continues to experience increased customer volumes. There are increased WorkSafe BC requirements when receiving homeowner renovation and demolition materials at the landfill. As part of the SWMP, staff will be investigating options to increase access to depots, including expanding Hartland Depot operating hours, and establishing new depots.
- Organics/Kitchen Scraps: Organic waste made up 16.7% of the material received at Hartland Landfill in 2022. The kitchen scraps transfer station has been relocated on-site and will require continued staffing to ensure diversion and processing of the segregated food waste materials. Increased organics collection would require evaluation of processing capacity in region and on the island.

- Resource Recovery/Landfill Gas Utilization: The existing electricity generation plant has reached end-of-life and the CRD has entered into a 25-year agreement to upgrade landfill gas generated at Hartland Landfill to RNG and sell it to FortisBC. An RNG upgrade facility, to be operated by Waga Energy through its subsidiary Hartland Renewable Resource Group, came online in 2025 and is expected to reduce the capital region's greenhouse gas (GHG) emission by approximately 450,000 tonnes of carbon dioxide equivalent over the next 24 years (equivalent to removing 3,900 cars from the road).
- Landfill Operations: Landfilling waste in Cell 4 has begun and commercial traffic has moved to the North access point from Willis Point Road to accommodate the fill plan and better ensure safe commercial truck traffic movement as the North end of the landfill becomes the primary waste disposal area. Cell 5 construction is underway in preparation to receive refuse once Cell 4 is full.

OPERATIONAL STATISTICS (2024 DATA)

- Received and disposed of 161,541 tonnes of waste, 338 kg/capita, a decrease of 62 kg/capita over 2021.
- Issued 476 tickets and 84 warnings, primarily related to banned materials in garbage.
- Achieved a 43% gas collection efficiency based on the generic ENV landfill gas model outline in the provincial regulation, and a 50% gas collection efficiency based on the UBCi Hartland specific model in 2021. We expect the collection efficiency to increase to 70%+ for 2025 with the installation of a critical landfill gas header early in 2025.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

SERVICE BUDGET REFERENCES[1]

› 1.521 & 1.525 Environmental Resource Management

STAFFING COMPLEMENT

Environmental Resources Management Division: 31.7 FTE (including 3 Managers and 1 Administrative Support)

1. DIVERSION SERVICES

Description

Responsible for solid waste management planning in the capital region, including policy and program development to increase waste reduction or recycling.

What you can expect from us

- Planning and policy development activities include the SWMP and the administration of 49 contracts and agreements and Compost Facilities Bylaw.
- Delivery of the recycling programs, including curbside collection from 132,232 households and packaging, printed paper and glass collection from six electoral area depots. Today, the Hartland recycling facility collects more than 80 items from 28 product categories.
- Implementation of new diversion policies that will reduce the amount of waste received at Hartland Landfill and increase reuse, recycling, recovery and beneficial use.
- Delivery of material stream diversion transfer service for wood waste and asphalt shingles. With opportunities to potentially add other materials as markets develop.

[1] Service budget(s) listed may fund other services

2. LANDFILLING SERVICES

Description

Ensure regional landfill capacity with the operation of the CRD's Hartland Landfill. Ongoing capital and operating investments are made at Hartland to ensure compliance with the ENV landfill regulations, including leachate and landfill gas management infrastructure.

What you can expect from us

- Administration of five contracts and agreements
- Residential service at bin area (9 am–5 pm weekdays, 7 am–5 pm Saturdays)
- Commercial service at Hartland Landfill active face (7 am–5 pm weekdays and Saturdays)

3. RESOURCE RECOVERY SERVICES

Description

Installation and operation of landfill gas collection and utilization infrastructure at Hartland Landfill to ensure landfill gas (methane) destruction, and compliance with provincial environmental regulations. Seek to maximize the environmental and financial benefits of Hartland Landfill gas utilization.

What you can expect from us

- Production of RNG from upgraded landfill gas for sale to FortisBC, reducing GHG emissions by approximately 450,000 tonnes carbon dioxide equivalent over the next 25 years (beginning in 2024).

4. HARTLAND ENVIRONMENTAL PROGRAMS

Description

Monitoring, assessment and technical reporting to support regulatory compliance and contaminant reduction at Hartland Landfill.

What you can expect from us

- Regulatory compliance monitoring of surface water, groundwater, landfill gas and leachate

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
3a Goal: Maximize solid waste diversion & resource recovery from waste materials	
3a-1 Develop and implement new and enhanced waste diversion policies	Ongoing
▸ IBC 3a-1.1 Hartland 2100	2024-ongoing
▸ IBC 3a-1.2 Hartland 2100	2025-ongoing
▸ **FUTURE IBC** 3a-1.3 Hartland 2100 (Revised)	Planned for 2027
▸ **FUTURE IBC** 3a-1.5 Port Renfrew Transfer Station Attendant	Planned for 2027
3a-2 Investigate regional waste flow management	2025
3a-3 Increase multi-family dwelling and industrial, commercial and institutional sector waste diversion	Ongoing
3a-4 Explore beneficial uses for solid waste residuals	Ongoing
▸ *RELATED IBC see 1b-4.2 Innovative Projects Work Unit in Wastewater Community Need Summary*	2025-ongoing
3a-5 Financially sustainable service delivery	Ongoing
3b Goal: Outreach & engagement with communities	
3b-1 Ongoing engagement and outreach on all major policies and new diversion programs and plans	Ongoing

06 Performance

GOAL 3A: MAXIMIZE SOLID WASTE DIVERSION & RESOURCE RECOVERY FROM WASTE MATERIALS

Targets & Benchmarks

The landfill and recycling metrics focus on minimizing waste disposal and maximizing waste diversion (Metric 1) while ensuring they are done efficiently (Metric 3) and environmentally sustainably (Metric 2).

Measuring Progress

	Performance Measure(s)	Type	2024 Actual	2025 Forecast	2026 Target
1	**Solid waste disposal target rate of 250 kg/person per year by 2030[1]**	Quantity	338 kg/capita	321kg/capita	285 kg/capita
2	**Capture 75% of landfill gas at Hartland Landfill [2]**	Quantity	43%	75%	75%
3	**Airspace Utilization Factor (AUF) at Hartland Landfill of 0.76 MT/m^3**	Quantity	0.73 MT/m^3	0.75 MT/m^3	0.76 MT/m3

[1] Annual kilograms of solid waste per capita; calculation based on provincial Municipal Solid Waste methodology

[2] Percentage of landfill gas captured at Hartland Landfill; data from CRD staff measurement and calculation

[3] Tonnes of waste per cubic metre of airspace including cover materials; data from CRD staff measurement

Discussion

- Metric 1: Per capita disposal rate has decreased significantly, in part, due to the introduction of new material bans from the general refuse stream, an increase in materials used for on-site beneficial use, an increase in food scraps moving through the kitchen scraps transfer station and the implementation of the Waste Stream Collector Incentive Program.
- Metric 2: Landfill gas capture decreased due to challenges in expanding reach of the existing gas collection system. These challenges are expected to be resolved in 2025 leading to improved landfill gas collection efficiency.
- Metric 3: Airspace Utilization continues to improve with increased focus on cover material usage and improved landfilling compaction techniques. Hartland engineering is working with our heavy equipment contractor to continually improve compaction and reduce cover usage.

GOAL 3B: OUTREACH & ENGAGEMENT WITH COMMUNITIES

Targets & Benchmarks

- A new Solid Waste Market Research and Engagement Study was completed in 2024 to establish baseline data and assess behaviours, attitudes, programs resources and communication strategies. This study will be completed every three years to measure effectiveness of solid waste education and communication programs.

07 Business Model

PARTICIPANTS	Service users (no requisition)
FUNDING SOURCES	Fee-for-service: landfill tipping fees, Extended Producer Responsibility and recycling programs, biogas sale revenue
GOVERNANCE	Environmental Services Committee

1 Wastewater

Efficient and effective management of the region's wastewater

01 Strategy

STRATEGIES & PLANS

- Core Area Liquid Waste Management Plan
- Saanich Peninsula Liquid Waste Management Plan

CORPORATE PLAN GOALS

1a Optimize Core Area wastewater treatment system
1b Management of wastewater & treatment residuals

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03 Operating Context

ACHIEVEMENTS IN 2025

1. Various McLoughlin Wastewater Treatment Plant Improvement Projects continued in 2025. These projects refine and optimize operations at the McLoughlin Wastewater Treatment Plant to reduce cost, improve efficiency and odour controls. 2025 saw a significant reduction in odour complaints at the McLoughlin Wastewater Treatment Plant.
2. Marigold, Currie & Lang Cove Pump Stations: These three pump stations are within the Core Area Wastewater system and construction of Electrical and Instrumentation improvements for the Currie and Lang Cove pump station are scheduled to be completed by the end of 2025. Marigold pump station is scheduled to be completed early 2026.
3. Harling Pump Station: This project is the complete replacement of the aging Harling Pumpstation within the Core Area Wastewater system and has been designed and tendered with construction scheduled to start in 2025 and be completed in 2026.
4. Tendered the construction contract for the odour control systems upgrades at Saanich Peninsula Wastewater Treatment Plant. Upgrades are required in numerous spaces to meet health and safety requirements and prolong the life of existing assets.
5. Shoreline Trunk Sewer Twinning: An options analysis and preliminary design and the start of detailed was completed for the Shoreline Trunk Sewer Twinning. This project will increase capacity within the Core Area conveyance system and prevent future overflows during high storm events.
6. Continuing to mature and operationalize the asset and maintenance management function by centralizing the team to build consistency and streamline service delivery. This function continues to advance standards, systems, and processes to support data-driven decision-making and efficiencies in service delivery.
7. Biochar Production: The Board provided direction to enter negotiations with Australia company Pyrocal to integrate advanced thermal technology at the Residuals Treatment Facility to convert biosolids into biochar which would destroy contaminants of emerging concern and provide climate benefits through carbon sequestration.
8. Completion of the Supervisory Control And Data Acquisition (SCADA) Master Plan which sets clear design standards and aligns with industry best practices and benchmarks including cybersecurity to allow the real-time collection, monitoring, analysis, and control of critical infrastructure across the department.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Core Area Wastewater System: Monitoring programs for new wastewater infrastructure in the Core Area continue to be implemented and updated. Additional samples will need to be collected and analyzed on an ongoing basis to support the ongoing operational commissioning and refinement, and monitoring programs.
- Work continues to optimize the operation and maintenance of the new infrastructure. Activities include refining staffing requirements, infrastructure performance, and operations and maintenance functions to improve effluent quality and reduce community impacts related to the operation.

- The CRD has implemented several out-of-region, non-agricultural biosolids management options aligned with the Long-Term Biosolids Management Strategy while also advancing planning for the preferred option of advanced thermal treatment to convert biosolids into biochar. The CRD will remain reliant on third-party options for biosolids management until the Biochar Production Facility is operational in 2030.
- As the CRD gains more operating experience and implements the outcomes of ongoing optimization works across the Core Area Wastewater System, the annual operating budget will continue to be monitored closely and refined annually.
- Operational cost increases: the costs of essential wastewater system operating supplies, such as coagulant chemicals, have been increasing 30-40% year over year which is impacting the cost of service delivery. This trend, seen across North America, is placing significant pressure on service delivery budgets. In addition, ongoing Canada-U.S. trade negotiations present a potential risk to capital project costs as changes in trade policy could drive up the price of goods and materials. Moreover, annual costs are increasing for biosolids management as the CRD increases its portfolio of options to ensure reliability and redundancy for the beneficial use of Class A Biosolids.
- Asset Management: the ongoing trend in reviewing, updating and completing asset management plans and the continuous upgrading, replacement and growth of assets in the water and wastewater systems rely on having an up-to-date asset registry, as well as an asset onboarding process. Both the Scottish Water Review in 2018 and the EMA Readiness Assessment of 2020 highlighted the need for a reliable asset registry for Water and Wastewater.
    - The risk of assets not being maintained, replaced in a timely manner and failing could impact the CRD's ability to provide the expected water and wastewater level of service and could even result in environmental and public health and safety risks.
    - The asset registry is an important step in ensuring that assets are captured in the Maintenance Management System and Preventative Maintenance Plans are developed. This information is also critical with regards to capital and financial planning for the utility services.
- Aging Infrastructure: infrastructure is of various ages and in several cases large scale infrastructure renewal will be required to maintain a state of good repair.
- Community Growth: member municipalities continue to revise Official Community Plans to reflect provincial guidelines on housing targets. This potential increase in population and wastewater flows may affect timing of proposed infrastructure upgrades. The CRD plans to be proactive in working with member municipalities to identify areas of growth and reassessing timing of infrastructure upgrades.

04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

Wastewater systems and small wastewater systems

Services include wastewater conveyance and tertiary treatment for Core Area, and conveyance and secondary treatment for Saanich Peninsula.

SERVICE BUDGET REFERENCES[1]

- 3.717 Core Area Wastewater Operations
- 3.798C Core Area Wastewater Capital
- 3.718 Saanich Peninsula Wastewater
- 3.720 Saanich Peninsula Liquid Waste Management Planning Budget
- 3.750 Core Area Liquid Waste Management Planning Budget

1. WASTEWATER SYSTEM OPERATIONS

Description

Wastewater treatment, collection and transmission system operation and monitoring. System and facility maintenance, consumables management and preventative maintenance. Respond to wastewater system emergencies, service interruptions and wastewater overflows.

What you can expect from us

- 24/7 wastewater treatment
- Conveyance system operation
- System monitoring
- Customer service and odour monitoring/investigation
- System and facility maintenance
- Consumables management
- 24/7 operator response to system emergencies, service interruptions, wastewater overflows and public and environmental health protection

Staffing Complement

Wastewater Infrastructure Operations: 64 FTE (including 5 Managers and 2 Administrative Support)

[1] Service budget(s) listed may fund other services

2. INFRASTRUCTURE PLANNING & ENGINEERING

Description

Overseeing the engineering, planning and capital project delivery related to wastewater infrastructure. Strategic asset management for all wastewater systems including modeling and capacity analysis, vulnerability assessment and infrastructure renewal plans. Project design, procurement and delivery of projects planned each year, on time and budget. Installations, equipment replacement and capital projects support, as well as support of Infrastructure Operations through engineering services such as process, civil, electrical and mechanical investigation and optimization.

What you can expect from us

- Asset management plans
- Manage capital program for two wastewater services
- Proactive capital planning for two wastewater services
- Ongoing condition assessment to inform the capital program and ensure wastewater systems assets remain in a state of good repair
- Incorporating growth and expansion demands into future plans
- Infrastructure renewal and upgrades
- Capital project support
- Engineering support of utility operations for the wastewater services in the areas of process optimization and troubleshooting (including odour treatment systems and energy efficiency), management of change, and root cause failure analysis
- Long-range planning and implementation of treatment system improvements
- Feasibility studies, including cost estimates, technical reports and recommendations,
- Detailed technical research and analysis to support plant operations

Staffing Complement

Wastewater Engineering and Planning 4 FTE (including 1 Manager)
Process Engineering: 3 FTE (including 1 Manager)

3. CORPORATE ASSET & MAINTENANCE MANAGEMENT

Description

Leading the delivery of the actions in the Corporate Asset Management Strategy, and report on the status of asset management for the CRD. Implementing and enhancing enterprise asset management systems for asset information and analysis which informs capital plan priorities. Planning and scheduling asset interventions for water and wastewater operations with the goal of optimizing our maintenance program, minimizing failures and extending the life of he CRDs asset investments.

What you can expect from us

- Develop and implement standards and processes for asset and maintenance management activities
- Plan and schedule work management activities for water and wastewater services, and build asset registers for all CRD assets eventually, and work towards an enterprise asset management approach

- Audit and maintain the asset registers for water and wastewater services
- Procure, implement, and enhance an asset and working management system for asset reporting and decision-making
- Lead or support the development of asset management plans for all services
- Lead the delivery of the actions in the Corporate Asset Management Strategy
- Maintain safe and efficient maintenance practices in collaboration with field staff and streamlined data collection for asset reporting and decision-making
- Provide fleet vehicle maintenance and repairs
- Provide inventory management (parts and equipment) for maintenance activities
- Manage consultants and contractors providing asset and maintenance management services.

Staffing Complement

Corporate Asset and Maintenance Management: 25 FTE (including 3 managers)

4. CAPITAL PROJECT DELIVERY

Description

Capital delivery services, including project management, various types of studies, detailed design, procurement, construction management and commissioning services that support several community needs. Coordinating with the service leaders to procure, construct, commission, and hand off physical infrastructure projects to the related service. In addition to the water services, this team also provide capital delivery services across the CRD.

What you can expect from us

- Develop and administer the capital plans for the 15 Water and Wastewater services and for one Southern Gulf Islands Small Craft Harbours Facilities budget with a current five-year budget of $575 million
- Currently directly managing 83 active projects/programs of varying size and complexity, with a combined 2025 budget of $84 million
- Provide support to other working groups, as necessary, in facilitating their capital planning requirements or providing guidance related to project delivery
- Projects include improvements at water treatment plants and pump stations, wastewater treatment plants and pump stations, water distribution and transmission main replacements, water storage tank improvements, sewer system improvements (including trenchless rehabilitation), dam safety improvements, docks and harbours upgrades and more.
- Work collaboratively with various planning and operations groups to support ongoing successful delivery of water and wastewater services for the residents of the CRD

Staffing Complement

Corporate Capital Project Delivery Services: 10 FTE (including 2 Managers) + leadership support shared with Water

5. ENVIRONMENTAL INNOVATION

Description

Overseeing the third-party operated Residuals Treatment Facility, which produces Class A biosolids, and for the daily management of biosolids through a portfolio of beneficial use pathways. Advancing new and innovative resource recovery opportunities, including the development of a biochar production facility designed to convert biosolids into biochar, destroy contaminants of emerging concern, and deliver measurable climate benefits. Leading climate action initiatives including support and development of heat recovery systems and energy efficiency upgrades to wastewater treatment infrastructure.

What you can expect from us

- Manage and coordinate 10 tonnes a day of Class A biosolids to ensure their beneficial use across a portfolio of out-of-region, non-agricultural options
- Oversee the third-party operation of the Residuals Treatment Facility to ensure compliance with reliability and performance requirements
- Project planning and development for the Biosolids Production Facility to further process wastewater residuals to mitigate environmental impacts and provide private climate benefits
- Technical support to explore and develop capital improvements to wastewater infrastructure to recover resources and energy, reduce emissions, and improve energy efficiency

Staffing Complement

Environmental Innovation: 8 FTE (including 2 Managers) + leadership support

Environmental Protection

Regulatory and non-regulatory services and a support role across the organization that focuses on contaminant reduction, monitoring, assessment and reporting associated with liquid waste treatment.

SERVICE BUDGET REFERENCES[2]

- 1.536 Stormwater Quality Management - Core Area
- 1.537 Stormwater Quality Management - Peninsula
- 1.538 Source - Stormwater Quality - Saanich Peninsula
- 1.577 Environmental Operations
- 3.700 Septage Disposal Agreement
- 3.709 Inflow & Infiltration Enhancement Program
- 3.750 Liquid Waste Management Plan-Public Involvement Process
- 3.752 Stage 3 Harbour Studies
- 3.756 Harbours Environmental Action

6. REGIONAL SOURCE CONTROL

Description

Administration, monitoring and reporting of compliance with regional bylaw.

What you can expect from us

- Inspect, monitor and enforcement for businesses and institutions connected to sanitary sewer
- Promote contaminant reduction associated with sanitary and stormwater systems

Staffing Complement

Environmental Protection: 8.25 FTE + leadership support

7. CORE AREA AND SAANICH PENINSULA WASTEWATER & MARINE ENVIRONMENTAL PROGRAM

Description

Oversight for wastewater monitoring and assessment and reporting to meet regulatory requirements.

What you can expect from us

- Marine outfall monitoring, assessment and reporting services to demonstrate compliance with federal and provincial legislation
- Update of Liquid Waste Management Plans

Staffing Complement

Environmental Protection: 3.5 FTE + leadership support

[2] Service budget(s) listed may fund other services

8. ON-SITE WASTEWATER MANAGEMENT

Description

Regulatory oversight for onsite wastewater systems and education and outreach services across the region.

What you can expect from us

- Promote and monitor compliance with regional bylaw.

Staffing Complement

Environmental Protection: 0.7 FTE + leadership support

9. SEPTAGE SERVICE

Description

Administration, monitoring and reporting of regional septage service.

What you can expect from us

- Negotiate and manage one septage disposal contract servicing the capital region.

Staffing Complement

Environmental Protection: 0.1 FTE + leadership support

10. WATERSHED MANAGEMENT PROGRAM

Description

Promote environmental stewardship associated with sanitary and stormwater systems, contaminants and flows.

What you can expect from us

- Promote public awareness and stewardship initiatives.
- Public education and engagement in the region to promote sustainable behavior through campaigns, initiatives and services.

Staffing Complement

Environmental Protection: 1.5 FTE

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
1a Goal: Optimize Core Area wastewater treatment system	
1a-1 Refine and optimize operations at the McLoughlin Wastewater Treatment Plant to reduce cost, improve efficiency and odour controls	2023–2026
▸ IBC 1a-1.1 Lab Technician (Core Area)	2024-2026
1a-2 Support other infrastructure projects that form part of the Core Area wastewater treatment system, including the Residuals Treatment Facility and conveyance system	Ongoing
▸ IBC 1a-2.1 Environmental Monitoring Program – Environmental Technician Odour	2024-2026
▸ IBC 1a-2.2 Facilities Maintenance Worker	2024-ongoing
1b Goal: Management of wastewater & treatment residuals	
1b-1 Implement a development cost charge program for the Core Area wastewater service	2026-2027
1b-2 Deliver master plans, capital plans and operations for wastewater treatment and conveyance to service current and future population, and address infrastructure deficiencies	Ongoing
▸ **FUTURE IBC** 1b-2.1 Sr Project Manager (Wastewater Engineering)	Planned for 2027
1b-3 Update the Liquid Waste Management Plan for Saanich Peninsula and Core Area	2025-2026
1b-4 Develop and implement a long-term Biosolids Management Plan	2022-2024
▸ IBC 1b-4.1 Biosolids Coordinator	2024-2027
▸ IBC 1b-4.2 Innovative Projects Work Unit	2025-ongoing

06 Performance

GOAL 1A: OPTIMIZE CORE AREA WASTEWATER TREATMENT SYSTEM & GOAL 1B: MANAGEMENT OF WASTEWATER & TREATMENT RESIDUALS

Targets & Benchmarks

- N/A

Measuring Progress

Performance Measure(s)	Service	Type	2024 Actual	2025 Forecast	2026 Target
1. Volume of biosolids beneficially used	All Wastewater Services	Quantity	70%	100%	100%
2. Wastewater effluent quality non compliance events with provincial and federal regulatory requirements	Core Area Wastewater	Quantity	6	6	3
	Saanich Peninsula Wastewater	Quantity	0	0	0
3. Number of wastewater overflows or flow exceedances[1]	Core Area Wastewater	Quantity	10	12	0
	Saanich Peninsula Wastewater	Quantity	0	0	0
4. Total volume of wastewater collected and treated[2]	Core Area Wastewater	Quantity	35,100,000	35,350,000	35,500,000
	Saanich Peninsula Wastewater	Quantity	3,550,000	3,550,000	3,550,000
5. Operating cost per megaliter of wastewater collected and treated[3]	Core Area Wastewater	Quantity	935	999	1117
	Saanich Peninsula Wastewater	Quantity	1,313	1388	1471
6. Number of odour complaints related to operation	Core Area Wastewater	Quantity	65	45	30
	Saanich Peninsula Wastewater	Quantity	1	0	0
7. Delivery of annual capital program[4]	Core Area Wastewater	Quantity	25,000,000	26,000,000	$20,000,00
	Saanich Peninsula Wastewater	Quantity	1,000,000	4,000,000	6,000,000
8. Preventative maintenance completion[5]	Core Area Wastewater	Quantity	84%	86%	87%
	Saanich Peninsula Wastewater	Quantity	93%	94%	94%

[1] *Target is zero but impacted by wet weather events*

[2] *Volume is expressed in cubic meters*

[3] *Expressed in dollars*

[4] *Expressed in dollars spent*

[5] *Expressed as percentage of planned maintenance work completed*

07 Business Model

PARTICIPANTS	Core Area Municipalities (Colwood, Esquimalt, Langford, Oak Bay, Saanich, Victoria, View Royal) and Songhees and Esquimalt First Nations Saanich Peninsula Municipalities (Central Saanich, North Saanich, Sidney) and Saanich Peninsula First Nations
FUNDING SOURCES	Requisitions and user charges
GOVERNANCE	Core Area Liquid Waste Management Committee Saanich Peninsula Wastewater Commission

2 Water

Safe drinking water and a resilient water supply

01 Strategy

STRATEGIES & PLANS

- Regional Water Supply Strategic Plan (update underway)
- Regional Water Supply Master Plan 2022-2050
- Regional Growth Strategy

CORPORATE PLAN GOALS

2a High quality, safe drinking water
2b Reliable & efficient drinking water transmission system

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03 Operating Context

ACHIEVEMENTS IN 2025

1. On September 15, 2025, the CRD purchased 1,973 hectares of land from the Kapoor Lumber Company. The strategic location of the Kapoor Land ensures further protection of our primary water source, as well as long-term water security, service reliability, and environmental protection.
2. Completed the detailed designs and construction tendering for the replacement of sections of Regional Supply Main No.4 and sections of the Saanich Peninsula Water Supply System. These projects will replace aging infrastructure, improve seismic resilience in the Regional and Saanich Peninsula Water supply systems and help continue to provide high quality, safe drinking water.
3. Continued to make significant progress on the proposed Regional Water Development Cost Charge Program including engaging municipal councils, the public and development community as well as First Nations. The need for such a program was identified in the CRD 2023-2026 Corporate Plan and will be used to fund future growth-related regional water supply system improvements identified in the 2022 Master Plan.
4. Engaged a consultant to develop Regional Water Master Plan Delivery Strategy. This strategy will provide a comprehensive roadmap for program and project implementation. This first phase of this work is underway and anticipated to be completed in early 2026
5. Continued to build the Dam Safety group for the Infrastructure and Water Services (IWS). This included the hiring of two new staff leading the Dam surveillance and Dam Engineering and Compliance sections. This group oversees the safety and regulatory requirements of managing the 23 water supply dams owned and operated by IWS, including 15 directly related to the Regional Water Supply system and the other eight dams located within three other local water services.
6. Continued progress on the ongoing Asbestos Cement Replacement Program for the Juan de Fuca Water Distribution system, which includes the design and replacement of aging distribution water mains while coordinating with various municipalities to align water main upgrades with municipal capital projects. By synchronizing critical infrastructure projects, the goal is to optimize resources and minimize impacts on the community. In 2025 between 3.4 and 4.2 kilometers of water main will be upgraded, which is significantly greater than the target annual replacement of 2.5 kilometers.
7. Completed the scheduled five-year update to the Juan de Fuca Development Cost Charge Program including revised projects costs, population projections and Development Cost Charge Rates.
8. Completed the construction and successful commissioning of the Goldstream Water Treatment Plan UV and Controls Upgrade for the Regional Water Supply System.
9. A new service delivery model for First Nations water servicing was successfully implemented with two participating First Nations in 2024 and will continue to be advanced with the other participating First Nation in the coming years, as First Nation capacity allows. Through these Bulk Water Supply agreements, the Regional Water Supply Service will become the service provider for participating First Nations governments, supporting a the CRD commitment of improving government-to-government relationships with First Nations.

10. Continuing to mature and operationalize the asset and maintenance management function by centralizing the team to build consistency and streamline service delivery. This function continues to advance standards, systems, and processes to support data-driven decision-making and efficiencies in service delivery.
11. Replacement of a large undersize culvert on the main access road to Sooke Lake Reservoir with a major bridge.
12. Updates of emergency response and risk reduction plans and strategies for the Greater Victoria Water Supply Area.
13. Completion of a major research partnership investigating the effects of climate change on forests and wildfire hazard and how impacts can be reduced by forest management.
14. The assembly, synthesis, and analysis of information needed for the development of a forest management plan for the Water Supply Area.
15. Compliance with *BC Drinking Water Protection Act* and Regulation water quality oversight and reporting requirements.
16. Completion of System-Wide Nitrification Study.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2026 AND BEYOND

- Regional Water Supply Strategic Plan (2025): the Strategic Plan summarises the key factors affecting operations, both internally and externally, and outlines the key priorities, actions and initiatives that support the strategic priorities and commitments for the Regional Water Supply System. In 2025, the draft plan was presented to the Regional Water Supply Commission, Water Advisory Committee, First Nations and the public for confirmation of the commitments and feedback and input the priorities and actions.
- Community Growth: member municipalities continue to revise Official Community Plans to reflect provincial guidelines on housing targets. To ensure that the system can meet the current and future needs of the population, we continue to plan for future water supply requirements, while also managing our water demand through education and outreach. The CRD plans to be proactive in working with member municipalities to identify areas of growth and reassessing timing of infrastructure upgrades.
- Security and patrols: there is an ongoing need to monitor for and respond to recreational pressure into the Greater Victoria Water Supply Area from Sooke Hills Wilderness Regional Park and from the rapidly developing residential area around Langford and Goldstream. During Extreme Fire Danger Rating, this creates additional risk to the Greater Victoria Water Supply Area and additional pressure on the Watershed team.
- Climate Change: the most significant risks for water services relate to climate and environmental changes. Predicted trends of drier, hotter summers will impact the water services in several ways:
    - Demand for water, including for local agricultural activities – this is monitored closely and evaluated against historical trends. Model predictions are updated for areas exhibiting higher than predicted demands. This will inform future infrastructure upgrades to meet growing demands.

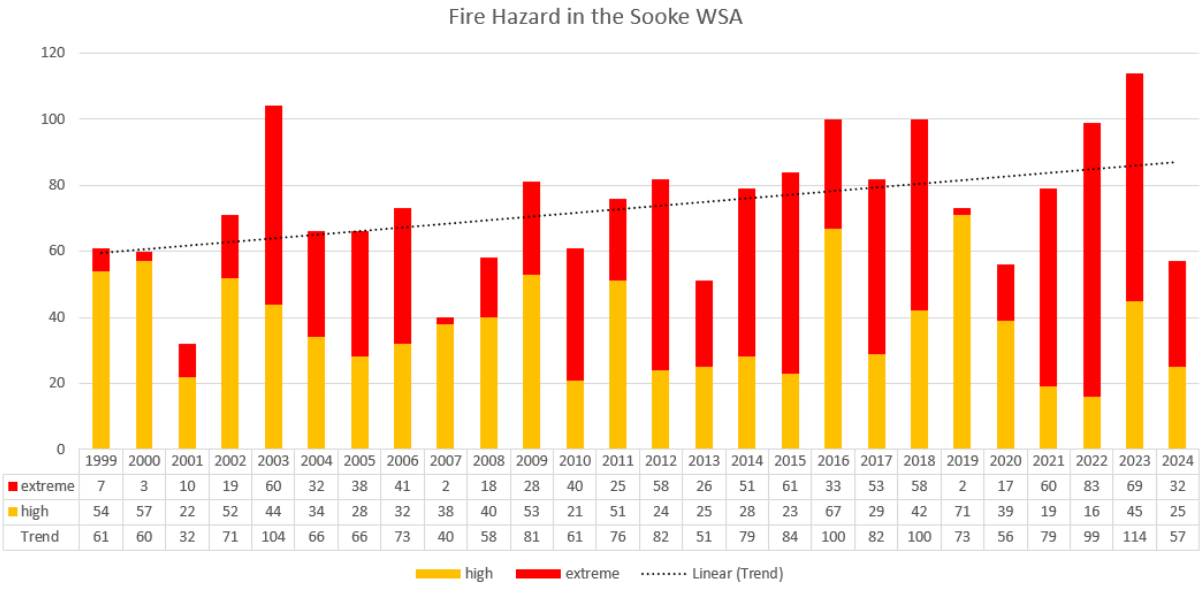
    - Water quality may be affected due to increased biological growth in the source water and distribution system. The 2022 Regional Water Supply Master Plan recommends implementing filtration as a step in the treatment process by 2037.
    - In the Greater Victoria Water Supply Area, increasing periods of elevated wildfire risk, peak flows from winter storms, drought stress on trees, which could lead to increased mortality and forest pests/diseases.
    - Increased risk of power outages.
- Infrastructure Vulnerability, Resiliency, and Emergency Preparedness: there are increases in operational and system maintenance demands from a growing region combined with aging infrastructure. The 2022 Regional Water Supply Master Plan identified a strategy to address supply (quantity) and critical delivery infrastructure (redundancy) needs over the next 30 years. In addition to continuing to replace and refresh our existing assets to ensure they remain in a state of good repair, preliminary studies will also commence on the large elements identified in the Regional Water Supply Master Plan.
- Asset Management: the ongoing trend in reviewing, updating and completing asset management plans and the continuous upgrading, replacement and growth of assets in the water and wastewater systems rely on having an up-to-date asset registry, as well as an asset onboarding process. Both the Scottish Water Review in 2018 and the EMA Readiness Assessment of 2020 highlighted the need for a reliable asset registry for Water and Wastewater.
    - The risk of assets not being maintained, replaced in a timely manner and failing could impact the CRD's ability to provide the expected water and wastewater level of service and could even result in environmental and public health and safety risks.
    - The asset registry is an important step in ensuring that assets are captured in the Maintenance Management System and Preventative Maintenance Plans are developed. This information is also critical with regards to capital and financial planning for the utility services.
- Operational Cost Increases: the costs of essential water system operating supplies, such as disinfection chemicals, have been increasing 30-40% year-over-year which is impacting the cost-of-service delivery. This trend has been seen across North America.
- Advancing Reconciliation Through Shared Water Stewardship: We recognize that the region's water supply system exists within the traditional territories of many First Nations. We are committed to meaningful collaboration with First Nations as rights holders and stewards of the land. By integrating Indigenous knowledge, removing barriers to participation, and building respectful relationships, we honour cultural connections to water and advance reconciliation through shared responsibility for the protection and sustainability of our watershed.
- Regulatory Changes: Potential regulatory changes affecting CRD Operating Permits are an ongoing risk to operations. New conditions for CRD Operating Permits may arise based on shifting risk assessments by Island Health Authority or new scientific guidelines by Health Canada (e.g., emerging contaminants).

OPERATIONAL STATISTICS

Operational statistics related to the water service can be found in the following documents:

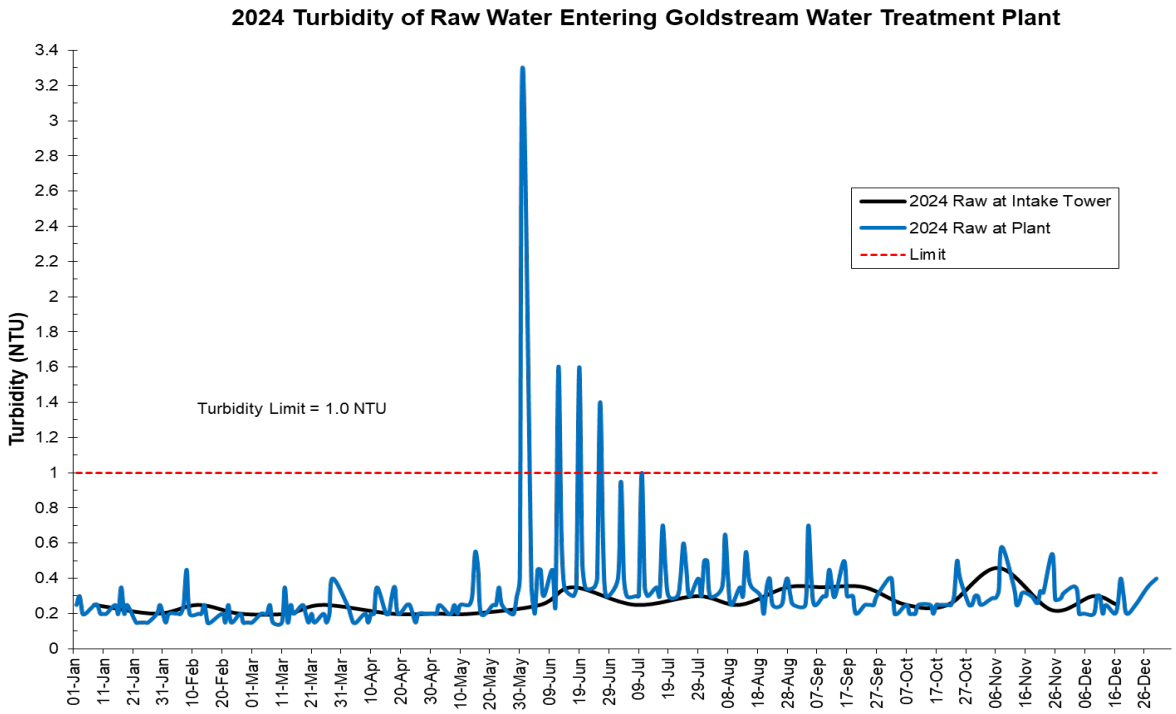
- Regional Water Supply Master Plan 2022
- Greater Victoria Drinking Water Quality - 2024 Annual Report

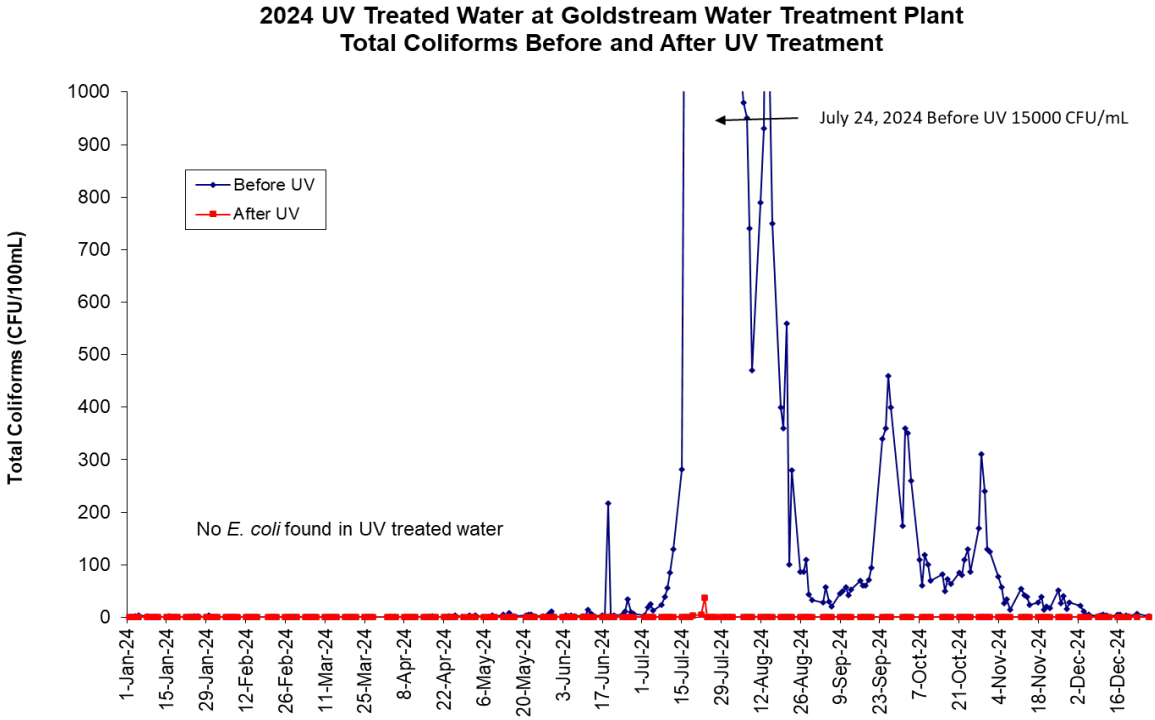
An example of the effect of climate change on the number of days of elevated wildfire risk in the Greater Victoria Water Supply Area:

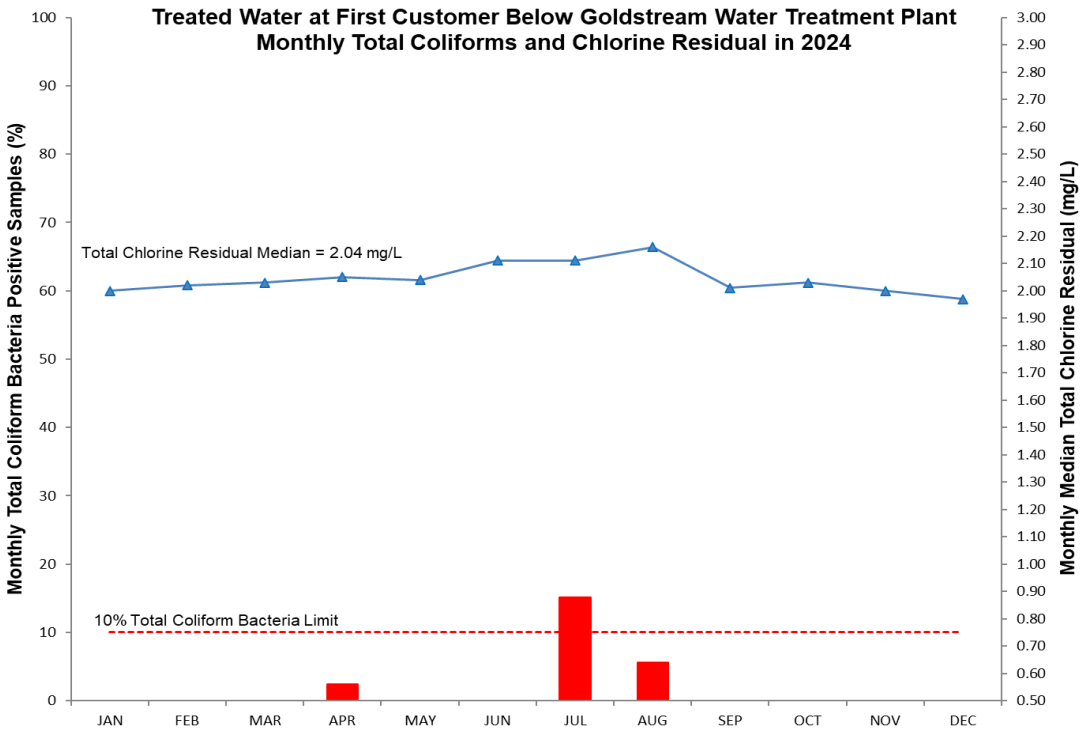


	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
extreme	7	3	10	19	60	32	38	41	2	18	28	40	25	58	26	51	61	33	53	58	2	17	60	83	69	32
high	54	57	22	52	44	34	28	32	38	40	53	21	51	24	25	28	23	67	29	42	71	39	19	16	45	25
Trend	61	60	32	71	104	66	66	73	40	58	81	61	76	82	51	79	84	100	82	100	73	56	79	99	114	57

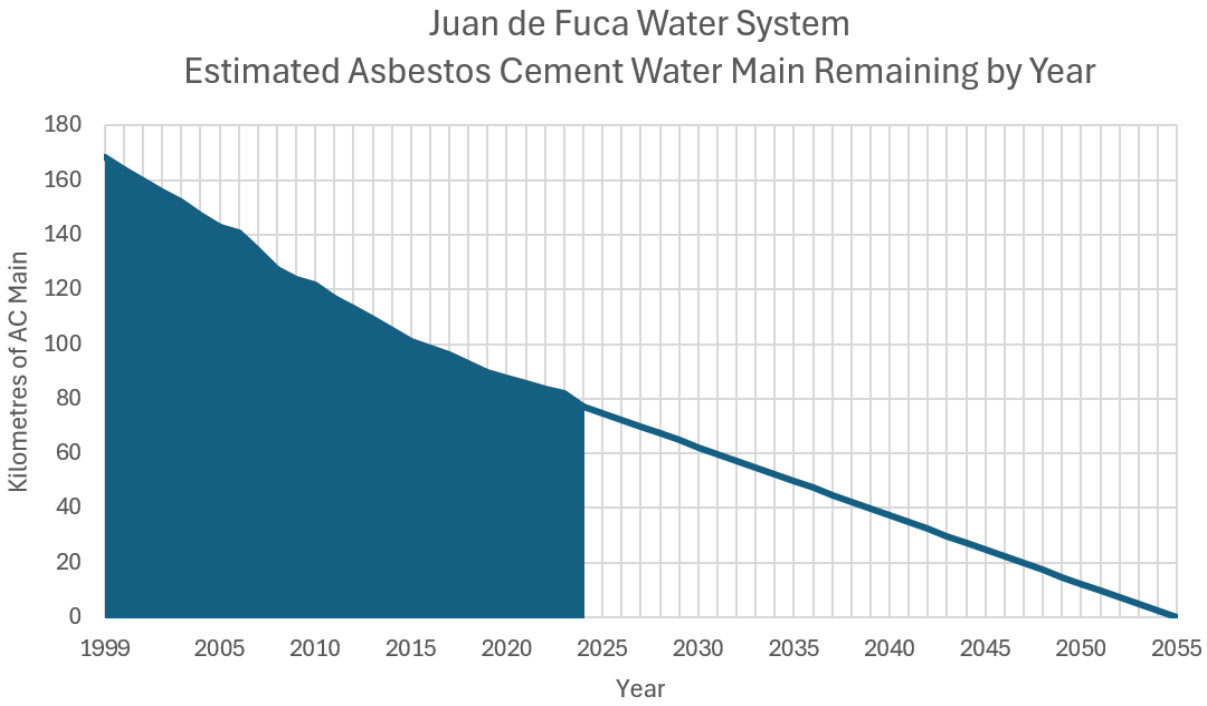
The following three graphs show critical water quality parameters over the course of 2024 with the occasional exceedance of turbidity and total coliform bacteria:







The following graph shows the remaining Asbestos Cement pipe within the Juan de Fuca Water system. The CRD has prioritised the replacement of the Asbestos Cement water main to improve service reliability and minimize potential property damage due to water main breaks.



04 Services

The services listed below rely on the support of several corporate and support divisions to operate effectively on a daily basis. More information about these services is available in the Corporate Services and Government Relations Community Need Summaries.

Watershed Protection

Forest land management of the 20,643 hectares of the Greater Victoria Water Supply Area to ensure high-quality source drinking water for the Regional Water Supply System through following service areas.

SERVICE BUDGET REFERENCE[1]

› 2.670 Regional Water Supply

1. WILDFIRE, SECURITY & EMERGENCY RESPONSE

Description

Watershed security, wildfire and spill preparedness, prevention and response.

What you can expect from us

- 24/7 watershed emergency duty officer standby.
- Security/wildfire patrols and standby (weekends and holidays; daily during elevated fire conditions)
- Comprehensive wildfire preparedness.
- Wildfire detection by drone and air patrol during high and extreme fire hazard; infrared camera.
- Rapid response to wildfire within the Greater Victoria Water Supply Area by trained wildland firefighters
- Rapid response to spills and other emergencies within the Water Supply Area

Staffing Complement

Watershed Protection: 9.5 FTE (including 1 Manager and Administrative Support) + leadership support

2. WATERSHED OPERATIONS

Description

Silviculture, forest health and resilience, forest fuel management; invasive plant management; vegetation management and road maintenance, upgrades and rehabilitation

What you can expect from us

- Winter/summer road maintenance.

[1] Service budget(s) listed may fund other services

- Culvert and bridge upgrades to accommodate higher peak flows and changing climate, and to improve fish passage.
- Forest fuel and forest resilience treatments and fire smarting maintenance including brushing, thinning and chipping or burning of woody debris.
- Brushing dam faces and around facilities, gates and fences.
- Danger tree assessment and removal along roads and powerlines and around water supply facilities and buildings within the water supply area.
- Invasive plants management.

Staffing Complement

Watershed Protection: 10 FTE (including 1 Manager) + leadership support

3. WATERSHED PLANNING AND MONITORING

Description

Wildlife management, ecological inventories and analyses, risk assessment and management, Geographic Information System (mapping) and data management

What you can expect from us

- Development of a comprehensive watershed hydrology monitoring program.
- Annual forest health survey.
- Partnering in climate change and other research in the Greater Victoria Water Supply Area.
- Management of beaver, Canada geese and bullfrogs.
- School and public tours of the Water Supply Area and facilities.

Staffing Complement

Watershed Protection: 8 FTE (including 1 Manager) + leadership support

Water Supply & Distribution

Wholesale water supply to approximately 400,000 consumers in Greater Victoria and residents in three municipalities on the Saanich Peninsula, water distribution system within Langford, Sooke, View Royal, Colwood, East Sooke, Metchosin and Highlands supported through the following key service areas:

SERVICE BUDGET REFERENCES[2]

- 2.670 Regional Water Supply
- 2.680 Juan de Fuca Water Distribution
- 2.610 Saanich Peninsula Water

4. WATER SYSTEMS OPERATIONS AND MAINTENANCE

Description

Ensuring a consistent, reliable supply of clean drinking water to customers every day. Water treatment, supply, and distribution system operations. Monitoring, along with the maintenance and management of facilities, consumables, and preventative upkeep. Responding promptly to water main breaks, system emergencies and executing small capital projects to enhance infrastructure reliability.

What you can expect from us

- Treatment plant operation.
- Supply and transmission system operation.
- System monitoring.
- Customer service.
- System and facility maintenance.
- Consumables management.
- Component preventative maintenance.
- 24/7 emergency response to water main breaks and other system emergencies.

Staffing Complement

Water Infrastructure Operations: 61 FTE (including 5 Managers and Administrative Support)
Wastewater Operations also provides support through their Systems Maintenance group consisting of Electricians, SCADA Technicians, and Industrial Mechanics.

5. CORPORATE ASSET & MAINTENANCE MANAGEMENT

Description

Leading the delivery of the actions in the Corporate Asset Management Strategy, and report on the status of asset management for the CRD. Implementing and enhancing enterprise asset management systems for asset information and analysis which informs capital plan priorities. Planning and scheduling

[2] Service budget(s) listed may fund other services

asset interventions for water and wastewater operations with the goal of optimizing our maintenance program, minimizing failures and extending the life of he CRDs asset investments.

What you can expect from us

- Develop and implement standards and processes for asset and maintenance management activities.
- Plan and schedule work management activities for water and wastewater services, and build asset registers for all CRD assets eventually, and work towards an enterprise asset management approach.
- Audit and maintain the asset registers for water and wastewater services.
- Procure, implement, and enhance an asset and working management system for asset reporting and decision-making.
- Lead or support the development of asset management plans for all services.
- Lead the delivery of the actions in the Corporate Asset Management Strategy.
- Maintain safe and efficient maintenance practices in collaboration with field staff and streamlined data collection for asset reporting and decision-making.
- Coordinate and deliver fleet vehicle maintenance and repairs for all of the CRD services.
- Provide inventory management (parts and equipment) for maintenance activities.
- Manage consultants and contractors providing asset and maintenance management services.

Staffing Complement

Corporate Asset and Maintenance Management: 25 FTE (Including 3 managers)

6. INFRASTRUCTURE PLANNING & ENGINEERING

Description

Overseeing the engineering, planning and capital project delivery related to water infrastructure including water supply dams. Strategic asset management for all water systems including modeling and capacity analysis, vulnerability assessment, infrastructure renewal plans. Project design, procurement and delivery of capital projects annually on time/budget. Main installations, dam upgrades, equipment replacement and capital projects support.

What you can expect from us

- Asset management and capital planning.
- Support planning of system expansion and growth planning requirements.
- Proactive capital planning for the water services with a 15-year outlook.
- Ongoing condition assessment to inform the capital program and ensure water systems assets remain in a state of good repair.
- Incorporating growth and expansion demands into future plans.
- Development application and referral reviews for local service areas and JDF Distribution system.
- Implementing the Capital Improvement Program, including infrastructure renewal and upgrades.
- Co-ordination of Capital programs with municipal partners.
- Engineering support of utility operations for the water services.
- Development and management of a dam safety management system to ensure dam safety and regulatory requirements are met.

- Oversight of studies and capital upgrades to ensure water supply dams meet regulatory requirements.

Staffing Complement

Water Supply Engineering and Planning: 3 FTE (including 1 Manager) + leadership support
Water Distribution Engineering and Planning: 6 FTE (including 1 Manager)
Dam Safety: 5 FTE (Including 1 Manager)

7. CAPITAL PROJECT DELIVERY

Description

Capital delivery services, including project management, various types of studies, detailed design, procurement, construction management and commissioning services that support several community needs. Coordinating with the service leaders to procure, construct, commission, and hand off physical infrastructure projects to the related service. In addition to the water services this team also provide capital delivery services across the CRD.

What you can expect from us

- Develop and administer the Capital Plans for the 15 Water and Wastewater Services and for one Southern Gulf Islands Small Craft Harbours Facilities budget with a current five-year budget of $575 million.
- Currently directly managing 83 active projects/programs of varying size and complexity, with a combined 2025 budget of $84 million.
- Provide support to other working groups, as necessary, in facilitating their capital planning requirements or providing guidance related to project delivery.
- Projects include improvements at water treatment plants and pump stations, wastewater treatment plants and pump stations, water distribution and transmission main replacements, water storage tank improvements, sewer system improvements (including trenchless rehabilitation), dam safety improvements, docks and harbours upgrades and more.
- Work collaboratively with various planning and operations groups to support ongoing successful delivery of water and wastewater services for the residents of the CRD.

Staffing Complement

Corporate Capital Project Delivery Services: 10 FTE (including 2 Managers) + leadership support shared with Wastewater

ENVIRONMENTAL PROTECTION

Regulatory and non-regulatory services and a support role across the organization that focuses on enhanced integration of drinking water quality protection programs and integration of communication initiatives.

SERVICE BUDGET REFERENCES:[3]

- 2.670 Regional Water Supply
- 1.578 & 1.579 Environmental Protection

8. WATER QUALITY OPERATIONS PROGRAM

Description

Monitoring, data analysis, assessment, reporting and technical advice to meet water quality regulatory requirements

What you can expect from us

- Source water (Sooke, Goldstream Reservoirs) and distribution system (post treatment) monitoring, assessment and reporting.
- Physical, chemical and biological analytical services, assessment and reporting.
- Operational support (maintenance, repairs, spills, pipe breaks, water quality emergency response).
- Research, planning and risk assessment support for long-term planning.

Staffing Complement

Environmental Protection: 6 FTE + leadership support

9. LABORATORY SERVICES

Description

An ISO 17025 accredited, provincially approved lab providing analysis for CRD Drinking Water and Wastewater Systems.

What you can expect from us

- Analyze physical, chemical, algal, and microbiological samples (source water and distribution systems; analyze wastewater compliance and process samples).
- Provide defensible compliance results and inform CRD Water and Wastewater operations on system performance.

Staffing Complement

Environmental Protection: 11 FTE (combined water/wastewater) + leadership support

[3] Service budget(s) listed may fund other services

10. DEMAND MANAGEMENT PROGRAM

Description

Research and data to inform capital planning operations, water conservation, and public communications and education.

What you can expect from us

- Accurate spatial and temporal data.
- Per capita targets (Residential and Industrial, Commercial and Institutional).
- Outreach and educational programs and campaigns.
- Industrial/Commercial/Institutional audits and water use reduction campaigns.
- Administration of Water Conservation Bylaw 4099.

Staffing Complement

Environmental Protection: 3.0 FTE + leadership support

11. CROSS CONNECTION CONTROL PROGRAM

Description

Identification, registration, tracking and reporting of potential cross connection contamination sources in the Greater Victoria Drinking Water System. Compliance monitoring, audits and follow-up, and education and outreach.

What you can expect from us

- Contamination prevention through facility inspections, testing and education for backflow prevention devices.
- Monitor and track >28,000 backflow prevention devices.
- Protection of regional water system through backflow risk management.
- Administration of Cross Connection Control Bylaw 3516.

Staffing Complement

Environmental Protection: 4.6 FTE + leadership support

12. COMMUNICATIONS AND ENVIRONMENTAL EDUCATION

Description

Public education and engagement in the region to promote sustainable behavior through campaigns, initiatives and services

What you can expect from us

- Increased public awareness of CRD messages and subsequent behavior changes
- Declining trend in per capita and per sector water use

Staffing Complement

Environmental Protection: 0.8 FTE + leadership support

05 Initiatives

Below are the initiatives listed in the Capital Regional District 2023-2026 Corporate Plan and the related initiative business cases (IBCs). For an overview of the financial impacts, including cost of staffing, please refer to the Provisional Budget report.

Initiative	Implementation year(s)
2a Goal: High quality, safe drinking water	
2a-1 Update the Regional Water Supply Strategic Plan	2023-2025
2a-2 Implement the 2022-2050 Regional Water Supply Master Plan	Ongoing
▸ IBC 2a-2.1 Contracts Coordinator	2024–ongoing
▸ IBC 2a-2.2 Purchaser	2024–ongoing
▸ **NEW IBC** 2a-2.3 Master Plan Program	2026–2028
2a-3 Review water rates in service agreements with First Nations	Ongoing
2a-4 Review and determine appropriate level of water subsidy used for agriculture	On Hold
2a-5 Active forest/ecological management to enhance forest health and resilience in the Water Supply Areas	2025
▸ IBC 2a-5-1 Seasonal Watershed Operator 2s	2025–ongoing
▸ **FUTURE IBC** 2a-5.2 Equipment/Watershed Operator	Planned for 2027
▸ **FUTURE IBC** 2a-5.3 Seasonal Watershed Protection Program	Planned for 2027
▸ **FUTURE IBC** 2a-5.4 Forest Management Plan Implementation	Planned for 2028
▸ **FUTURE IBC** 2a-5.5 Forest Hydrology Technician	Planned for 2029
2a-6 Collect and analyze information for climate adaptation, reservoir management and the siting of new major infrastructure	Ongoing

Initiative	Implementation year(s)
2a-7 Implement a development cost charge program for the Regional Water Service	Ongoing
2a-8.1 ~~Water Quality Sampling Technician~~* (withdrawn)	~~2024-ongoing~~
▸ IBC 2a-8.2 Water Quality Sampling Technician* (revised)	2025-ongoing
▸ IBC 2a-8.3 Laboratory Assistant	2025-ongoing
2b Goal: Reliable & efficient drinking water transmission system	
2b-1 Enhance safety of aging dams, meet increasing regulatory requirements and mitigate against the risk of failures	2024-ongoing
▸ IBC 2b-1.1 Dam Safety Program – Integrated Water Services	2024–2027
2b-2 Invest in and maintain capital assets, and undertake regulatory monitoring, to service current and future population and climate adaptation	Ongoing
▸ IBC 2b-2.1 Utility Operator Team Lead – Water Operations	2025-ongoing
▸ IBC 2b-2.2 Capital Project Resource	2025–ongoing
▸ IBC 2b-2.3 System Maintenance Electronics Technologist	2025–ongoing
▸ IBC 2b-2.4 System Maintenance Electrician	2025–ongoing
▸ **NEW IBC** 2b-2.5 Utility Operator Program (JDF/RWS)	2026-2028
▸ **NEW IBC** 2b-2.6 Operations Coordinator (RWS/JDF)	2026–ongoing
▸ **NEW IBC** 2b-2.9 Reliability/Operational Performance	2026–2027
▸ **FUTURE IBC** 2b-2.7 Corporate Capital Delivery Services – Contract Support…	Planned for 2027

**Not captured in the 2023-2026 Corporate Plan*

06 Performance

GOAL 2A: HIGH QUALITY, SAFE DRINKING WATER

Targets & Benchmarks

The performance measures link to the CRD's goals of safe, sustainable and resilient water resources for the Capital Region.

Measuring Progress

Performance Measure(s)	Service	Type	2024 Actual	2025 Forecast	2026 Target
1. Regulatory Compliance[1]	Regional Water Supply	Quantity	None	None	None
	Juan de Fuca Water Distribution	Quantity	None	None	None
	Saanich Peninsula Water Supply	Quantity	None	None	None
2. Water Quality Sampling (raw)[2]	Regional Water Supply	Quantity	18,832	18,832	20,032
3. Water Quality Sampling (treated)[3]	Regional Water Supply	Quality	8,074	8,074	8,478
	Juan de Fuca Water Distribution	Quality	5,205	5,205	5,501
	Saanich Peninsula Water Supply	Quality	2,006	2,006	2,201
4. Demand[4]	Regional Water Supply	Quantity	342	340	342
	Juan de Fuca Water Distribution	Quantity	303	300	299
	Saanich Peninsula Water Supply	Quantity	459	450	447

[1] Non-compliance with Island Health, provincial and federal regulatory requirements and operational certificates that result in Boil Water Advisories or Do Not Consume Events

[2] Water quality samples analyzed annually from source reservoirs (raw water)

[3] Water quality samples analyzed annually from transmission/distribution systems (treated water)

[4] Average day per capita water use (litres per capita per day)

Discussion

Measures 1-3: Regulatory Compliance and Quality Monitoring

- Water Quality Monitoring Program: In 2024, no 'Boil Water' or 'Do Not Consume Advisories' were reported for three CRD drinking water services and regulatory sampling and testing requirements were met by 100%. The Regional Water Supply and the Juan de Fuca Distribution services had periods with minor non-compliances due to few samples with elevated indicator bacteria concentrations.
- Cross Connection Control program meets its objectives by enforcement of backflow prevention requirements referenced in the *BC Building Code* and is described by the Canadian Standard Association's CSA B64 series. This is achieved through regulatory inspections, management of a backflow assembly registry, enforcing required testing and public education. In 2024, more than 700 facility audits of moderate and severe hazard risks were conducted by the inspections team. Audit requirements achieved a 97% compliance rate. Program focus in 2024 was also on medical,

manufacturing and educational facilities as well as agricultural connections. The program processed close to 20,000 assembly test report submissions. Of these, 12,000 (60%) were processed through the CRD CCC online portal and the remaining 8,000 (40%) were manually entered from paper test report submissions, achieving an overall 75% compliance rate. Goal is to phase-out paper submissions in 2025 and achieve higher test compliance.

Measure 4. Demand: average day per capita water use (litres per capita per day)

- Regional Water Supply: total regional demand has been rising for the last few years after many years of a declining and the plateauing trend. This recent shift is attributed primarily to population growth and a diminishing regional inventory of water intensive household appliances that can be upgraded for water efficient ones. Per-capita demand, after 25 years of decline, has been plateauing and even slightly rising in recent years. This may be caused by higher irrigation during frequent drought conditions but may also indicate a behaviour change by customers.
- Saanich Peninsula Water Supply: Water demand on the Saanich Peninsula is driven by agricultural demand and lack of residential densification.
- Juan de Fuca Water Distribution: Water demand in the Westshore communities is defined by two different categories: low per-capita demand in fast growing urban communities such as Langford, Colwood and View Royal due to dense development and little agriculture; and high per-capita demand in low-density communities such as Metchosin, Sooke/East Sooke and Highlands.

GOAL 2B: RELIABLE & EFFICIENT DRINKING WATER TRANSMISSION SYSTEM

Target & Benchmarks

The performance measures link to the CRD's goals of safe, sustainable and resilient water resources for the capital region.

Measuring Progress

Performance Measure(s)	Service	Type	2024 Actual	2025 Forecast	2026 Target
5. Operating cost[5]	Regional Water Supply	Quantity	$135	$140	$145
6. Energy usage[6]	Regional Water Supply	Quantity	61	45	45
7. Watershed water release[7]	Regional Water Supply	Quantity	11,800	12,000	12,000
8. Water main leak repairs[8]	Juan de Fuca Water Distribution	Quantity	6	5	2
9. Preventative maintenance[9]	Regional Water Supply	Quality	98%	98%	100%
	Juan de Fuca Water Distribution	Quality	96%	96%	100%
	Saanich Peninsula Water Supply	Quality	98%	98%	100%

[5] *Annual operating cost per megaliter of drinking water treated and supplied/distributed*

[6] *Annual energy use (kWh) per megaliter of drinking water treated and supplied/distributed*

[7] *Volume of raw water released annually from Regional Water Supply watersheds to rivers to support fish habitat (megaliters)*

[8] *Number of water-main leak repairs and service line leaks annually per 100 kilometers of pipe (distribution systems)*

[9] *Preventative maintenance completed (% of planned)*

Discussion

Measure 6 – Energy Usage

- Energy usage per megalitre remained stable in 2024.
- A decrease in energy usage is anticipated in 2025 with the commissioning of new, high-efficiency UV reactors at the Goldstream Water Treatment Plant. These units are designed to reduce the kWh/ML required for treatment while maintaining disinfection performance.
- This upgrade aligns with the CRD's sustainability objectives and is expected to provide long-term operational savings.
- Actual reductions will be confirmed through ongoing monitoring of 2025 performance data; at this time there is insufficient billing information to quantify change.

07 Business Model

Water Supply & Distribution, Watershed Protection

PARTICIPANTS

Regional Water Supply: All Municipalities, Juan de Fuca Electoral Area, First Nations (via Distribution Systems)

Saanich Peninsula Water Supply: Municipalities (Central Saanich, North Saanich, Sidney)

JDF Water Distribution: Langford, Colwood, View Royal, Metchosin, Highlands, Sooke, Juan de Fuca Electoral Area

FUNDING SOURCES

Regional Water Supply: Bulk water sales revenue

Juan de Fuca Water Distribution System: Retail water sales revenue in West Shore Municipalities

Saanich Peninsula Water: Wholesale water sales revenue

GOVERNANCE

Regional Water Supply Commission
Water Advisory Committee
Saanich Peninsula Water Commission
Juan de Fuca Water Distribution Commission

Environmental Protection

PARTICIPANTS

Water Quality Service: Allocation from Integrated Water Services and Local Service Areas (LSA) from the municipalities of Regional Water Supply area, Juan de Fuca and various local service areas, Sidney, North Saanich, Central Saanich and Peninsula First Nations

Demand Management, Cross Connection Control Services: water rate from all Municipalities and Electoral Areas

Communications and Environmental Education: all Municipalities and Electoral Areas

FUNDING SOURCES

Water rate and requisition

GOVERNANCE

Regional Water Supply Commission
Water Advisory Committee
Saanich Peninsula Water Commission
Juan de Fuca Water Distribution Commission

Making a difference...together

REPORT TO JUAN DE FUCA WATER DISTRIBUTION COMMISSION
MEETING OF TUESDAY, JULY 8, 2025

SUBJECT **2026 Service Delivery – Staffing Requirements**

ISSUE SUMMARY

To report on the staffing requirements in 2026 to maintain current service level in light of system growth and aging infrastructure.

BACKGROUND

At the March 12, 2025, Capital Regional District (CRD) Board meeting, the Chief Administrative Officer (CAO) informed the Board that staff had been directed to pause all new staffing requests for 2026, unless otherwise directed by the CRD Board or a sub-regional or local commission. This decision was made in response to challenging economic conditions and in recognition of the significant number of staffing requests approved for 2025. The pause will allow the organization to focus on filling current vacancies and hiring the 61.5 full-time equivalent (FTE) regular and term positions already approved for 2025, before reassessing staffing capacity in the future.

On June 3, 2025, the Juan de Fuca Water Distribution Commission (Commission) passed the following motion:
"That staff be directed to report back on staffing requirements for meeting the 2026 service delivery commitments in light of system growth and aging infrastructure."

As part of the annual service planning process, each proposed initiative is documented in an Initiative Business Case (IBC), and summaries of these initiatives are presented to the CRD Board in the fall for approval. In response to the Commission's motion on June 3, 2025, staff reviewed the potential impacts of system growth and aging infrastructure on service delivery and identified the staffing needs required to mitigate service level risks in 2026 and beyond. The following outlines the initiatives with staffing implications for 2026. Summaries of all relevant IBCs are included in Appendix A.

2b-2.5 Utility Operator Program (Juan de Fuca/Regional Water Supply)

There are currently approximately 26,000 water meters in the Juan de Fuca (JDF) system. Over the next 8–10 years, approximately 20,000 meters (77%) are projected to reach the end of their expected service life. At the current replacement rate of 1,000 meters per year, it would take two decades to complete the necessary replacements, far beyond the desired timeline.

Many meters are beyond their service life and at risk of failure at any time. This raises the risk of customer complaints, unmeasured consumption, inaccurate billing, and potential revenue loss.

To address this, Infrastructure and Water Services (IWS) proposes increasing the annual replacement rate to 2,500 units, implemented over a two-year period. This would support the goal of returning to a proactive 25-year replacement cycle by 2036. Staff propose a phased approach using a combination of operating and capital investments:

2026 Needs:

- Increase replacement rate to approximately 1,750 meters
- Add $1.2 million in capital funding (based on $1,500 per meter), for a total 2026 capital budget of $3.0 million
- Add 1 Utility Operator (Water Operations)

2027 Needs:

- Achieve replacement rate of 2,500 meters/year
- Add an additional $1.2 million in capital funding, for a total 2027 capital budget of $4.2 million
- Add a second Utility Operator (Water Operations)

This phased addition of Utility Operators will increase operational capacity, improve response readiness, and support system growth.

2026 (1 FTE)	Utility Operator *(Water Operations)* Aging metering infrastructure is causing increased emergency repairs, customer complaints, and revenue loss. This position will focus on increasing our proactive meter replacements.
2027 (1 FTE)	Utility Operator *(Water Operations)* Aging metering infrastructure is causing increased emergency repairs, customer complaints, and revenue loss. This position will focus on increasing our proactive meter replacements.

2b-2.6 Operations Coordinator (RWS/JDF)

The Regional Water Supply (RWS) Strategic Plan includes a commitment to providing reliable, high-quality drinking water through efficient and effective operations. Maintaining and operating the system is essential to achieving these commitments.

In recent years, Supervisors and Team Leads across RWS and JDF have taken on increasing administrative burdens related to safety documentation, contractor coordination, permitting, and budget tracking.

To improve efficiency, increase the effectiveness of operations and allow Supervisors and Team Leads to spend more time in the field supporting and developing their teams, a new Operations Coordinator position is proposed.

2026 (0.5 FTEs)	***Operations Coordinator*** *(Water Operations)* Required to reduce regulatory and operational risk by managing administrative aspects of key operational compliance components such as contractor oversight, permitting, and safety documentation. This role will support Supervisors and Team Leads by handling budget tracking, permit processes, and contract administration. This position will be shared with the Juan Du Fuca Water Distribution Service, if implemented each service would fund 50% of the position.

NEXT STEPS

The 2026 Service Planning process began in March 2025. To align with the staffing pause, several initiatives originally planned or deferred to 2026 were postponed. Following the Juan de Fuca Water Distribution Commission's motion on June 3, 2025, staff assessed the initiatives with FTE implications and reviewed potential service impacts for 2026.

These initiatives have now been costed, in alignment with the Commission's interest in understanding service pressures related to growth and aging infrastructure. The proposals were reviewed by both the IWS leadership team and the Executive Leadership Team (ELT).

If the Commission wishes to proceed with any staffing-related initiatives for 2026, a motion should be recommended for consideration by the CRD Board. The provisional budget will be presented to the Committee of the Whole in October 2025.

IMPLICATIONS

Financial Implications

The proposed staffing additions in support of the 2025 Strategic Plan reflect an estimated incremental cost increase of $226,400 in 2026, based on approved Initiative Business Cases (IBCs). These costs represent only new FTEs planned for hire in 2026.

A high-level estimate of projected salary and associated costs is provided in Table 1. These figures include both ongoing and one-time expenditures.

Table 1:

Cost Distribution by IBC	2026
2026 IBC: 2b-2.5 Utility Operator Program (JdF/RWS)	146,000
2026 IBC: 2b-2.6 Operations Coordinator (JdF/RWS)	80,000
Total Operating Budget Increase	**$ 226,400**

These costs will be integrated into the operating budget. This represents an estimated 2.6% increase in total ongoing expenditure compared to 2025. Funding will be sourced through water sales revenue.

If the Utility Operator position is to be advanced in 2026, there would also need to be an additional $1.2M added to Capital Project 21-04, which is the annual provisional allowance for the replacement of residential services and meters. In 2025, the budget for this program was $1.8M, this would be increased to $3.0M. This would represent a 4.7% increase in the capital program over 2025. However, by investing in these positions, the organization is taking proactive steps to protect revenue, ensure accurate billing, and maintain the long-term reliability of the JdF metering system.

Service Delivery Implications

2b-2.5 Utility Operator Program (JDF/RWS): Deferring the Utility Operator position would risk unsustainable operations and staffing levels. Current staff would struggle to meet growing

demands, increasing the likelihood of unplanned, reactive work, reducing efficiency, and delaying planned tasks. This heightens the risk of meter failures, deferred maintenance, unmeasured consumption, and lost revenue.

2b-2.6 Operations Coordinator (RWS/JDF): Deferring the Operations Coordinator role would continue to strain Supervisors and Team Leads, increasing delays in permitting and regulatory compliance associated with required operational and maintenance activities. It would also limit supervisors' ability to provide field oversight, increasing the risk of safety incidents and operational non-compliance.

CONCLUSION

As the Juan de Fuca water distribution system continues to grow and existing infrastructure ages, maintaining current service levels will require ongoing resource investments. The Utility Operator and Operations Coordinator positions proposed for 2026 are critical to addressing immediate operational risks, enhancing service reliability, and protecting revenue. These roles will strengthen the CRD's ability to manage increased workloads, reduce reactive maintenance, and improve compliance with regulatory and safety requirements.

RECOMMENDATION

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

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: JDF Initiative Business Case Summaries

Infrastructure & Water Services

Summary of Initiative Business Cases for Full-Time Equivalents in 2026

2b-2.5 Utility Operator Program (Juan de Fuca/Regional Water Supply)

Water operations for the Regional Water Supply and Juan de Fuca Water Distribution system are facing increasing risks and inefficiencies due to aging water meter infrastructure, growing system complexity, and expansion of services. These challenges have led to more emergency repairs, customer complains and revenue loss.

To address these issues and enhance system reliability, this initiative seeks to create three new Utility Operator positions. Starting in 2026, a new regular ongoing Juan de Fuca Utility Operator will be added to respond to the rising rate of water meter failures. The current replacement rate of 1,000 units/year will be increased to 2,500 units/year, aiming to achieve proactive 25-year replacement cycle by 2036.

Additional staffing requests are planned for 2027 (Juan de Fuca) and 2028 (Regional Water Supply) to improve operational coverage, response capability, and support growing demands from system expansions and aging infrastructure. Funding for this initiative will be covered through water rates.

2b-2.6 Operations Coordinator (RWS/JDF)

Operational supervisors and team leads responsible for the Regional Water Supply and Juan de Fuca Water Distribution systems are increasingly spending more time on regulatory and administrative responsibilities. These tasks include preparing safety documentation, acting as contractor coordinators, managing permitting processing, and tracking budgets. While these activities are both required and important, they are reducing the supervisory capacity available for in-field oversight and leadership, particularly in areas of controls and compliance. This shift is creating inefficiencies and increasing day-to-day service delivery risks.

To address this issue, this initiative seeks to create a new regular ongoing operations coordinator role in the Water Infrastructure Operations division in 2026. This position will be responsible for the administrative aspects of regulatory and operational risk management, allowing supervisors to focus on field-based leadership and oversight. Funding for this initiative will be covered through water rates.

Funding for this initiative will be covered through water rates and shared 50/50 between Juan de Fuca and Regional Water Supply.

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REPORT TO REGIONAL WATER SUPPLY COMMISSION
MEETING OF WEDNESDAY, JULY 16, 2025

SUBJECT **2026 Service Delivery – Staffing Requirements**

ISSUE SUMMARY

To report back on the five-year staffing requirements for meeting the commitments outlined in the 2025 Strategic Plan and advise on the implications of a 2026 staffing freeze on service delivery and project timelines.

BACKGROUND

At the March 12, 2025, Capital Regional District (CRD) Board meeting, the Chief Administrative Officer (CAO) informed the Board that staff had been directed to pause all new staffing requests for 2026, unless directed otherwise by the CRD Board or a sub-regional or local Commission. This decision was in response to challenging economic conditions and in recognition of the significant number of staffing requests approved for 2025. This pause will allow the organization to focus on filling current vacancies and hiring the 61.5 full-time equivalent (FTE) regular and Term positions already approved for 2025, before reassessing staffing capacity in the future.

On April 16, 2025, the Regional Water Supply Commission (Commission) passed the following notice of motion: "*That staff be directed to report back on the 5-year staffing requirements for meeting the commitments outlined in the 2025 Strategic Plan and advise the implications of a 2026 staffing freeze on service delivery and project timelines*".

At the July 17, 2024, Commission meeting, staff presented the draft 2025 Regional Water Supply Strategic Plan (Strategic Plan). The Strategic Plan outlines 11 priorities and proposes short-, medium- and long-term actions to be implemented in the next five to eight years to advance the commitments identified. The actions span all aspects of service delivery including operations and capital delivery, demand management, asset management, public engagement, First Nations engagement and watershed protection. Though many of these identified actions will be supported by existing resources, the full extent of the effort goes beyond existing capacity in certain areas. An excerpt from the Staff Establishment Chart (SEC) is provided in Appendix A. Table 1 outlines the proposed five-year staffing needs to meet the commitments outlined in the Regional Water Supply Strategic plan, while Table 2 highlights projected staffing needs, however there is insufficient information at this time to define the scope of the roles. The staffing forecast will need to be reviewed each year as the scope of the actions are refined and demands of the service evolve.

As part of the annual service planning process, each proposed initiative is documented in an Initiative Business Case (IBC) and summaries of these initiatives are presented to the CRD Board in the fall for approval. The summaries for the Regional Water Supply-funded IBCs, which include new proposed positions (FTEs) aligned with the Strategic Plan objectives, are included in Appendix B.

Initiatives Planned for 2026

The following provides further details on the key programs that have staffing implications in 2026.

The impact of deferring the staffing plans associated with these programs in 2026 is highlighted in the Service Delivery Implications section, further down in this report.

2a-2.3 Master Plan Program: The Master Plan Program outlines the need for additional staff to advance the planning and implementation of 21 major projects recommended by the 2022 Regional Water Supply Master Plan (Master Plan). These projects are critical to improving the resiliency of the Regional Water Supply system and providing sufficient drinking water to support the growing region and climate change adaptation. The proposed phased staffing plan includes:

2026 (4 FTEs)	***Senior Project Manager*** *(Infrastructure Planning and Engineering)* – Required to undertake the planning for the Master Plan projects – i.e. Filtration Siting study, Environment Assessment, Archaeological Assessment, First Nations engagement.
	Operations Supervisor**:** *(Water Operations)* – Supports Master Plan and capital projects by providing operational input through planning, design, and construction. Ensures integration, operability, and coordination with engineering teams.
	First Nations Liaison *(First Nations Relations, Corporate Services)* – Supports the upcoming Master Plan projects and the required engagement with local First Nations. This role will also support various actions identified in the Strategic Plan related to the management and access to the watershed. These initiatives were identified during the Strategic Plan First Nations consultation as being of particular interest to various First Nations with Traditional Territory in the Watershed.
	Paralegal *(Legal Services & Risk Management, Corporate Services)* – Assist with development and review of contract terms and contract template updates to respond to shifting market and project needs for the Master Plan projects.
2027 (1 FTEs)	***Project Engineer*** *(Infrastructure Planning and Engineering)* – Required to support the planning required for the Master Plan projects – i.e. Filtration Siting study, Environment Assessment, Archaeological Assessment, First Nations engagement.
2028 (1 FTEs)	***Senior Project Manager*** *(Infrastructure Planning and Engineering)* – Required to lead growing program of projects related to the Master Plan.

2b-2.6 Operations Coordinator (RWS/JDF): The Strategic Plan outlines IWS' commitment to providing reliable high-quality drinking water through efficient and effective operations. The ongoing operation and maintenance of our system is foundational to meeting those commitments. In the last five to 10 years, Operational Supervisors and Team Leads responsible for the Regional Water Supply and Juan de Fuca Water Distribution systems have been increasingly spending more time on regulatory and administrative responsibilities. These tasks include preparing safety documentation, acting as contractor coordinators, managing permitting processing, and tracking budgets.

To improve efficiency, increase the effectiveness of operations, and allow the Supervisor and Team Lead positions to spend more time in the field supporting and developing their teams, a new Operations Coordinator position has been proposed. This position would also provide additional capacity to liaise with engineering specialists on planning and capital project implementation, which will improve the likelihood of success on capital works.

2026 (0.5 FTEs)	Operations Coordinator: *(Water Operations)* Required to reduce regulatory and operational risk by managing administrative aspects of key operational compliance components such as contractor oversight, permitting, and safety documentation. This role will support Supervisors and Team Leads by handling budget tracking, permit processes, and contract administration. This position will be shared with the Juan de Fuca Water Distribution Service, if implemented each service would fund 50% of the position.

2b-1.1 Dam Safety Program: The Dam Safety Program aims to create a dedicated Dam Safety section within the Infrastructure Planning and Engineering division to manage dam safety risks proactively. The program will address the challenges of maintaining 23 water supply dams, ensuring compliance with the Dam Safety Regulation, and improving the resiliency of these critical assets. This initiative began in 2024 with the addition of the role listed below, which were approved in previous planning cycles and have been filled:

2024 (2 FTEs)	***Manager, Dam Safety*** *(Infrastructure Planning and Engineering)*
	Team Lead *(Water Infrastructure Operations)*
2025 (3 FTEs)	***Project Engineer – Dam Safety Regulatory Compliance*** *(Infrastructure Planning and Engineering)*
	Project Engineer - Dam Surveillance and Hydrology *(Infrastructure Planning and Engineering)*
	Dam Operator (*Water Infrastructure Operations)*

To ensure regulatory compliance, address the growing list of dam-related deficiencies and undertake the ongoing operational activities, the CRD needs to continue to build the necessary in-house expertise and capacity. This capacity development is being proposed through additional staffing in 2026 and 2027.

2026 (2 FTEs)	***Project Engineer*** *(Corporate Capital Delivery Services)*
	Project Engineer *(Infrastructure Planning and Engineering)*
2027 (1 FTE)	***Technologist*** *(Infrastructure Planning and Engineering)*

Ongoing management of our dams is critical to meeting the commitments outlined in the Strategic Plan, particularly the actions outlined in commitment 3 “to provide efficient, effective and innovative operations of our water system infrastructure”.

The Infrastructure and Water Services (IWS) department is proposing to add two new Project Engineers in 2026 to increase capacity to deliver the following Dam Safety Program projects and initiatives:

1. Improving dam operations, maintenance, and surveillance and adapting to climate change – supporting the needed improvements to the operation, maintenance, and surveillance of the IWS dams in order to adapt to climate change;

2. Completing required engineering analysis and design work for seismic and flood resiliency, and instrumentation improvements – resolving dam safety issues through capital studies focussed on engineering analysis, action plans, and multi-phase design projects to build seismic and flood resiliency, and automate instrumentation systems;

3. Supporting construction of dam safety rehabilitation projects – providing dam safety expertise during tendering, construction, and commissioning of complex dam safety rehabilitation projects;

4. Managing an increasing volume of data – as IWS is working towards automating collection of dam performance data, and increase warning time of any dam safety incident, there is a growing need to manage and analyze larger datasets;

5. Adapting to increasing regulatory oversight in B.C. – increasing capacity to adapt to changing regulatory oversight of dams in B.C. In 2025, the B.C. Dam Safety Office released new guidance and requirements needed to conduct dam safety improvements;

6. Building capacity to engage with First Nations – Dams and reservoirs often have significant cultural and historical significance for First Nations communities. Newly released legislation, such as the *Emergency and Disaster Management Act* includes new requirements for consultation and cooperation with First Nations governing bodies in order to gain acceptance of dam emergency plans;

7. Building public awareness of the Dam Safety Program - the CRD has recently added a public Dam Safety Program webpage to start building public awareness about the program. The CRD is considering a targeted communication plan for all property owners within each dam inundation zone; and

8. Building staff expertise through dam emergency training and exercising – Increasing the training and exercising around emergency preparedness and response is considered by experts as an essential part of an effective Dam Safety Management System.

2b-2.9 Reliability Engineers/Performance Optimization: The Reliability Engineers/ Performance Optimization initiative is dedicated to enhancing asset performance and system reliability within the Corporate Asset & Maintenance Management Division. The initiative supports key actions in the Corporate Asset Management Strategy, including condition and criticality assessments and structured data capture programs. The initiative directly supports actions in the Strategic Plan under Commitment 3 and Priority 1 “to make evidence-based and community-responsive infrastructure decisions to ensure reliable system performance and sustainability”. The proposed staffing plan includes:

2026 (1 FTE)	***Reliability Engineer*** *(Corporate Asset and Maintenance Management)* – Required to establish a dedicated reliability function to optimize asset performance and mitigate asset risks, ensuring dependable service delivery and strategic maintenance and capital replacement planning. This function collaborates with operations and engineering teams to integrate reliability insights into decision-making for capital projects.

This role is foundational to establishing a reliability function that uses data to drive maintenance and capital decisions, leading to efficiency and optimization within the service. The role will work to decrease reactive maintenance demands and a shift to more proactive maintenance and sustainable budgets.

Initiatives Planned for Future Years (2027-2029)

In addition to the initiatives listed above that have staffing implications in 2026, the following six initiatives have staffing implications in 2027 or beyond:

2027 (2 FTE)	2a-5.2 Equipment/Watershed Operator (1 FTE, Watershed Protection)
	2a-5.3 Seasonal Watershed Protection (0.75 FTE, Watershed Protection)
	2b-2.7 Contract Support Service (0.25, FTE shared with other services)
2028 (2.75 FTE)	2a-5.3 Seasonal Watershed Protection (0.75 FTE, Watershed Protection)
	2a-5.4 Forest Management Plan Implementation (1 FTE, Watershed Protection)
	2b-2.5 Utility Operator (1 FTE, Water Operations)
2029 (1.6 FTE)	2a-5.3 Seasonal Watershed Protection (0.6 FTE, Watershed Protection)
	2a-5.5 Forest Hydrology Technician (1 FTE, Watershed Protection)

Descriptions for these initiatives have been included in Appendix B.

Projected Future Initiatives

This report summarizes the staffing requirements to achieve the commitments of the Strategic Plan based on the information currently available. Within the Strategic Plan, there are longer-term initiatives that have not yet been fully scoped, and additional information will be required to determine if existing resources can be optimized to undertake these initiatives or if additional skills or resources will be required. In order to fulfill the Commission's request and present our best projection of the staff required to meet commitments of the Strategic Plan, possible future initiatives have been identified in Appendix A, Table 2. However, there is insufficient information available at this time to confirm the need or scope these roles.

NEXT STEPS

The 2026 Service Planning process began in March 2025. To align with the staffing pause, several initiatives originally planned for or deferred to 2026 were postponed. Following the Regional Water Supply Commission's motion of April 16, 2025, staff evaluated initiatives with staffing implications and reviewed potential downstream service implications. These initiatives were phased over a four-year period (2026-2029) and costed, in alignment with the Commission's interest in understanding the implementation path for the Regional Water Supply Strategic Plan and Master Plan. The proposed initiatives were subsequently reviewed by both the IWS leadership and the ELT. If the Commission wishes to proceed with any initiatives requiring staffing in 2026, a motion should be recommended for consideration by the CRD Board. The provisional budget will be presented to the Committee of the Whole in October 2025.

IMPLICATIONS

Financial Implications

The proposed staffing additions in support of the Strategic Plan reflect an estimated incremental cost increase of $1,202,400 in 2026, based on approved IBCs. These costs represent only new FTEs planned for hire in 2026 and are apportioned between operating and capital budgets.
A high-level estimate of projected salaries and associated costs for 2026 is summarized in Table

1. These figures include both ongoing and one-time costs, covering FTEs hired directly within IWS as well as FTEs hired in other services areas in support of the strategic plan whose costs will be recovered through internal allocation to the Regional Water Supply service.

Table 1:

Cost Distribution by IBC	2026
2024 IBC: 2b-1.1 Dam Safety Program (2 FTE)	310,900
2026 IBC: 2a-2.3 Master Plan Program (4 FTE)	689,000
2026 IBC: 2b-2.6 Operations Coordinator (0.5 FTE)	80,000
2026 IBC: 2b-2.9 Reliability Engineers (1 FTE)	122,500
Total Cost Increase	**$ 1,202,400**

These costs will be integrated into both capital and operating budgets. The operating portion represents a 3.8% increase in total ongoing operating expenditure compared to 2025. The capital portion amounts to approximately 0.4% of the 2025 capital budget. Funding will be sourced through a combination of water sales revenue and MFA debt financing, with the intent to support rate stability and long-term financial sustainability.

A breakdown of projected funding sources is summarized in Table 2.

Table 2:

Funding Breakdown	2026
Operating Budget (Water sales revenue)	742,700
Capital Budget (Water sales revenue & debt)	459,700
Total Funding	**$ 1,202,400**

Environmental & Climate Action

Advancing the actions identified in the Strategic Plan, which include moving forward with the implementation of the Master Plan, directly supports the CRD's Climate Action Strategy by embedding climate resilience and environmental stewardship into the long-term planning and operation of the region's water system. The Strategic Plan emphasizes the need to protect and adapt the watershed and critical water infrastructure in response to increasing climate variability, including more extreme weather events, prolonged droughts, and wildfire risks. By prioritizing risk-based infrastructure investment, these plans align with and operationalize the CRD's broader climate mitigation and adaptation goals.

Key projects such as the addition of water filtration and a second deep intake in the Sooke Lake Reservoir are proactive climate adaptation measures. Filtration will strengthen the system's ability to maintain water quality in the face of increased turbidity events tied to severe storms, wildfire runoff, and ecological shifts—events that are projected to become more frequent and severe with climate change. Similarly, a second deep intake improves system redundancy and operational flexibility, enabling a more stable supply under changing seasonal patterns and potential water quality disruptions. Together, these investments are not just technical upgrades—they are foundational climate adaptation tools that reinforce the CRD's commitment to delivering safe, reliable drinking water in an increasingly uncertain environmental future.

First Nations Reconciliation

The Strategic Plan directly supports the CRD Board's 2023–2026 Priority of "strong relationships with First Nations based on trust and mutual respect, partnerships, and working together on

shared goals" by advancing tangible, ongoing actions that build stronger relationships with First Nations and reflect the region's commitment to shared stewardship. The Plan recognizes that the lands and waters within the Regional Water Supply Area lie within the traditional territories of numerous First Nations, and commits to working collaboratively with them to protect, manage, and access these critical areas. This approach is in alignment with the Board's objective to "foster strong relationships with First Nations" and to "invite, respect and incorporate Indigenous leadership and traditional knowledge to enhance initiatives and strategies".

The proposed addition of a First Nations Liaison position in 2026 supports the delivery of the Strategic Plan and the Board's commitments. This role will directly support the implementation of key projects identified in the Master Plan, many of which require thoughtful and ongoing engagement with Nations whose territories intersect the watershed. Beyond project-level engagement, the First Nations Liaison will help advance several actions in the Strategic Plan related to land access, cultural use, and Indigenous-led monitoring and stewardship—areas highlighted as priorities during the Plan's First Nations consultation process. This dedicated position ensures that the CRD has the internal capacity to support respectful, responsive, and relationship-based engagement, helping to embed reconciliation into both policy and day-to-day practice.

Service Delivery Implications

The service delivery implications of deferring the implementation of the 2026 initiatives are outlined below.

2a-2.3 Master Plan Program: The infrastructure investments outlined in the 2022 Master Plan ensure IWS continues to meet the commitments made in the Strategic Plan while adapting to the needs of the growing population, climate adaptation and improved seismic resiliency. If these positions are deferred to a future year, this will ultimately impact the planning efforts required to move forward with the implementation of the Master Plan and will delay realizing the goal of improving the overall resiliency of the Regional Water Supply system.

Details of some of the specific planning project that would be impacted by a deferral are listed below:

1. Filtration Plant Planning and Preliminary Design – includes initial studies such as:
    - Project definition study outlining the project's purpose, scope, and objectives including integration with other system components and review of current and future technologies.
    - Filtration Plant Siting Study confirming the proposed location of the filtration plant
    - Filtration Plant Pilot Study to confirm proposed treatment efficiency.
    - Other preliminary engineering studies such as Geotechnical, Environmental and Archaeological assessment.
    - Public and First Nations Engagement Strategies

2. Deep Northern Intake and Sooke Lake Pump Station Planning and Conceptual Design – includes initial studies such as:
    - Project definition study outlining the project's purpose, scope, and objectives including integration with other system components and review of current and future technologies (including floating intake versus fixed, tunneled versus overland etc.).
    - Deep Northern Intake Siting Study confirming the proposed location of the Intake based on reservoir circulation and water quality.
    - Other preliminary engineering studies such as Geotechnical, Environmental, and

archaeological assessments; and,
- Public and First Nations Engagement Strategies.

3. Preliminary Planning for a Transmission Main from Sooke Lake Pump Station to Head Tank – Undertake the Preliminary planning and route analysis of a second intake and raw water transmission main pumped to the Head Tank to add redundancy to the existing single southern intake, allow access to deeper, high-quality water and allow for further drawdown of the Sooke Lake Reservoir to increase supply.

4. Preliminary Planning for a Gravity Main from Sooke Lake to Head Tank – Undertake the Preliminary planning and route analysis of a third raw water main extending between the Sooke Lake Dam and the Head Tank to increase capacity, improve redundancy and ensure service continuation in the event of a natural disaster or failure.

5. Preliminary Planning for the Goldstream Reservoir Connector Transmission Main – Undertake the Preliminary planning and route analysis of a piped connection between Goldstream Lake Reservoir and the proposed Filtration Plant to protect the water quality of the secondary water supply for use during emergencies, Kapoor Tunnel shut down, and eventually allow Kapoor Tunnel redundancy and increased raw water transmission capacity.

2b-2.6 Operations Coordinator (RWS/JDF): Operational input and oversight is required to ensure that the capital investments meet operational needs and are practical, maintainable and cost-effective systems in the long term. Currently this is supported by existing operational staff but results in deferral of operational tasks when demand exceeds existing capacity. By dedicating an Operations Supervisor to this role, they can provide a needed link between design and operations, without impacting the day-to-day operational demands. In addition to supporting the projects above this position will also support several large in-stream projects, such as the Mount Tolmie Tank Improvement, the replacement of high-risk Concrete Cylinder Pipe transmission mains, and the high pressuring of Main No.1 that require additional engineering support.

Deferring the Operations Coordinator position will further strain the capacity of the Supervisors and Team Leads, increasing the risk of delays in permit processing and regulatory submissions related to required operational and maintenance activities, ultimately impacting project timelines and operational productivity. In addition, it will limit supervisors' field oversight and increase risk of safety incidents or operational non-compliance.

2b-1.1 Dam Safety Program: Continuing to review and add to the internal resources of the Dam Safety team in a phased approach is essential to maintaining regulatory compliance, resolving the many safety issues, and continually improving the program over time. If there is delay with adding the two FTEs in 2026, progress will be slowed in implementing the projects and initiatives described in the Background, which will increase dam safety and regulatory risks. Specifically, current resources will continue to be prioritized to rehabilitating the "Extreme" consequence Sooke Lake Dam, but IWS will not be able to complete the required engineering analysis, design, and construction related to seismic and instrumentation improvements at multiple "Very High" and "High" consequence dams, as currently planned. Additionally, there will be less capability to support construction of planned dam safety rehabilitation projects, such as rehabilitating concrete outlet structures at the "High" consequence Goldstream Dam and Butchart Dam No.1, currently needing repairs.

2b-2.9 Reliability Engineers/Performance Optimization: Delaying the implementation of the Reliability Engineer role will postpone the establishment of a dedicated reliability function for the

Regional Water Supply service. As a result, operational decision-making will continue to rely on existing staff, potentially affecting efficiency and long-term system optimization.

CONCLUSION

This report outlines the five-year staffing requirements needed to support the implementation of the 2025 Regional Water Supply Strategic Plan and provides information on the potential implications of a new staffing request pause in 2026. The proposed positions address anticipated gaps in capacity related to project planning and delivery, dam safety, operations support, asset reliability, and engagement with First Nations.

Delaying the addition of these positions may impact timelines for initiating major capital projects identified in the Master Plan, reduce capacity for operational oversight, and limit the ability to meet evolving regulatory and engagement requirements. These implications have been identified based on current service needs, resourcing levels, and the projected scope of work.

This phased staffing plan is intended to align with strategic priorities and provide the internal capacity needed to support ongoing service delivery, infrastructure planning, and regulatory compliance over the next five years.

RECOMMENDATION

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

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: 2025 Staff Establishment Chart Excerpt
Appendix B: Summary of Initiative Business Cases for FTEs in 2026

Table 1: CRD Staff Establishment Chart: Proposed Regional Water Supply Needs

REGULAR POSITIONS ONGOING	Proposed					
Department/Division	2026	2027	2028	2029	2030	IBC Reference
Infrastructure & Water Services						
Business Support Services	-	-	-	-	-	
Corporate Asset & Maintenance Management	1.00	-	-	-	-	2b-2.9 Reliability/Operational Performance
Infrastructure Engineering	2.00	1.00	-	-	-	2b-1.1 Dam Safety Program
	1.00	1.00	1.00	-	-	2a-2.3 Master Plan Program
Wastewater Infrastructure Operations	-	-	-	-	-	
Water Infrastructure Operations	1.00	-	-	-	-	2a-2.3 Master Plan Program
	0.50	-	-	-	-	2b-2.6 Operations Coordinator
	-	-	1.00	-	-	2b-2.5 Utility Operator - Water Operations
Watershed Protection	-	1.00	-	-	-	2a-5.2 Equipment/Watershed Operator
	-	0.75	0.75	0.75	-	2a-5.3 Seasonal Watershed Protection
	-	-	1.00	-	-	2a-5.4 Forest Management Plan Implementation
	-	-	-	1.00	-	2a-5.5 Forest Hydrology Technician
Corporate Capital Project Delivery	-	1.00	-	-	-	2b-2.7 Contract Support Service
TOTAL INFRASTRUCTURE & WATER SERVICES	**5.50**	**4.75**	**3.75**	**1.75**	**0.00**	
Corporate Services						
Administration, Legal and Risk Management	1.00	-	-	-	-	2a-2.3 Master Plan Program
First Nations Relations	1.00	-	-	-	-	2a-2.3 Master Plan Program
TOTAL CORPORATE SERVICES	**2.00**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL CRD REGULAR POSITIONS PROPOSED FOR REGIONAL WATER SUPPLY	**7.50**	**4.75**	**3.75**	**1.75**	**0.00**	

Table 2: Projected Regional Water Supply - Insufficent information is available at this time to confirm the need and scope of these positions

REGULAR POSITIONS ONGOING	Projected though Not Verified with an IBC					
Department/Division	2026	2027	2028	2029	2030	IBC Reference
Infrastructure & Water Services						
Business Support Services	-	-	*1.0*	-	*-*	*Master Plan: Interjurisdictional Relations Liaison (2028)*
			-		*1.0*	*Senior Communications Lead (2030)*
Corporate Asset & Maintenance Management	-	-	-	-	-	
Infrastructure Engineering	-	-	-	-	-	
Wastewater Infrastructure Operations	-	-	-	-	-	
Water Infrastructure Operations	-	-	-	-	*1.00*	*Master Plan: Utility Operator Pilot (2030)*
Watershed Protection	-	-	-	-	-	
Corporate Capital Project Delivery	-	-	*1.00*	-	-	*Capital Program Support (2028)*
TOTAL INFRASTRUCTURE & WATER SERVICES	**0.00**	**0.00**	**1.00**	**0.00**	**1.00**	
Parks, Recreation & Environmental Services						
Environmental Protection	-	-	*1.00*	-	-	*Demand Management - Program Manager*
TOTAL PARKS & ENVIRONMENTAL SERVICES	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	

Appendix B

Infrastructure & Water Services

Summary of Initiative Business Cases for Full-Time Equivalents in 2026

2b-1.1 Dam Safety Program – IWS (multi-year initiative started in 2024)

IWS manages 23 water supply dams. Of these, 15 are directly tied to the Regional Water Supply System. The remaining eight serve three other water services: Magic Lake Estates on North Pender Island (4), Lyall Harbour/Boot Cove on Saturna Island (1), and Wilderness Mountain near East Sooke (3). The Infrastructure & Water Services (IWS) department is responsible for the operation, maintenance, and surveillance of the dams, ensuring regulatory compliance and resolving safety concerns through both capital and operational improvements.

While dams are essential for storing water for delivery to customers, they also pose inherent risks. A dam failure can lead to catastrophic outcomes, including loss of life, property damage, and environmental and social impacts. In line with regulatory requirements, staff conduct regular safety reviews and studies to assess infrastructure conditions and benchmark CRD's dam management practices against industry best practices. These assessments have shown a rising trend in safety issues since 2017.

To proactively manage these risks, IWS launched a strategic initiative in 2024 (initiative 2b-1.1), to consolidated resources and establish a dedicated Dam Safety function with deep expertise in dam safety. This team is tasked with operating, maintaining, and monitoring dams to ensure they remain in a 'safe condition,' prioritizing and addressing known deficiencies, identifying and managing new risks, adapting to changing climatic conditions, and ensuring compliance with the *Dam Safety Regulation and Water Sustainability Act*.

As part of this initiative:

- In 2024, two new regular ongoing positions were created in the Infrastructure Planning & Engineering and Water Infrastructure Operations divisions to support the launch of this new initiative.
- In 2025, three new regular ongoing positions were created in the Infrastructure Planning & Engineering and Water Infrastructure Operations divisions to strengthen the team.
- In 2026, two additional regular ongoing Dam Safety Surveillance positions are proposed for the Infrastructure & Engineering division to support increasing operational needs.

Please note that an additional position is also planned for 2027, which will complete the gradual capacity growth of this initiative in IWS as planned through 2b-1.1. Funding for this initiative is covered through water fees and capital investments.

2a-2.3 Master Plan Program

The Regional Water Supply Master Plan (2022) is a comprehensive strategy to be implemented over the next 30 years to ensure sustainable, reliable drinking water for generations to come. It outlines more than 20 major infrastructure projects of critical importance aimed at enhancing system resilience, supporting population growth, and mitigating risks associated with climate change.

These projects are in addition to the existing capital plans and projects (e.g. the Regional Water Supply transmission upgrades) and will significantly increase planning and development efforts in IWS. Advancing the Master Plan projects will require substantial upfront planning and engineering work. Given the complexity of the projects, additional capacity is also needed to support legal reviews and engagement with First Nations communities.

This initiative proposes a phased increase to the staffing complement aligned with the Master Plan's implementation timeline. As a first step, four new regular ongoing positions are proposed for 2026:

- A Senior Project Manager (Infrastructure Planning & Engineering) that will be responsible for leading planning activities for Master Plan projects, including the filtration siting study, environmental and archaeological assessments, and supporting engagement with First Nations.
- An Operations Supervisor (Infrastructure Planning & Engineering) that will provide operational input during the planning, design, and construction phases of the Master Plan projects; will also ensure integration, operability, and coordination with engineering teams.
- A Paralegal (Legal Services & Risk Management) that will support contract development and provide administrative assistance for legal matters in IWS, including related to Master Plan projects.
- A First Nations Liaison (First Nations Relations) that will facilitate engagement with First Nations to support the successful delivery of Master Plan projects.

Funding for this initiative will be covered through water fees and capital investments. Additional staffing requests are expected in 2027 and 2028 to further build out the program as it matures.

2b-2.6 Operations Coordinator (RWS/JDF)

Operational supervisors and team leads responsible for the Regional Water Supply and Juan de Fuca Water Distribution systems are increasingly spending more time on regulatory and administrative responsibilities. These tasks include preparing safety documentation, acting as contractor coordinators, managing permitting processing, and tracking budgets. While these activities are both required and important, they are reducing the supervisory capacity available for in-field oversight and leadership, particularly in areas of controls and compliance. This shift is creating inefficiencies and increasing day-to-day service delivery risks.

To address this issue, this initiative seeks to create a new regular ongoing operations coordinator role in the Water Infrastructure Operations division in 2026. This position will be responsible for the administrative aspects of regulatory and operational risk management, allowing supervisors to focus on field-based leadership and oversight. Funding for this initiative will be covered through water rates.

2b-2.9 Reliability/Operational Performance

The Regional Water Supply Strategic Plan commits to delivering efficient, effective, and innovative operations across the water system infrastructure. To uphold this commitment and manage the growing complexity of Infrastructure & Water Services' (IWS') infrastructure portfolio, the department is proposing to create a dedicated function focused on optimizing asset performance and enhancing overall system reliability. This function will reside in the Corporate Asset & Maintenance Management division, which was established through the CRD Evolves 2024-2025 initiative to operationalize asset management by embedding it in an operational department and creating alignment with the existing maintenance management function.

This initiative seeks to create a new regular ongoing Reliability/Operational Performance Engineer position in 2026. The role will be responsible for improving the reliability of the water service by collecting and analyzing asset performance data, developing optimized plans for asset maintenance, enhancements, repairs, and replacements, and supporting data-driven decision-making to improve service reliability. To guide the implementation of this new function, a study will be conducted to develop a roadmap for integrating this capacity into the department.

Staffing for this new function will be increased in a phased way, with additional requests planned for 2027 and 2028. Funding will be covered through water rates and requisition.

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REPORT TO PERFORMING ARTS FACILITIES SELECT COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 01, 2025

SUBJECT **Performing Arts Facilities Service: Establishing Bylaw No. 4704 and Service Plan**

ISSUE SUMMARY

The CRD Board has approved a recommendation from the Performing Arts Facilities Select Committee that directed staff to prepare a service plan and draft an establishing bylaw for a new Performing Arts Facilities Service that would plan, develop and fund performing arts facilities with regional impact.

BACKGROUND

On July 2, 2025, the Performing Arts Facilities Select Committee (PAFSC) received a report for information, which provided a full cost-benefit analysis of options for a Performing Arts Facilities Service (Appendix A). The report, prepared by the consultant Nordicity, outlines the analysis of five options for a new sub-regional or full regional service that could scale up support for performing arts facilities with regional impact in a way that provides value to all participating jurisdictions. PAFSC endorsed the primary recommendation of the report, Option C, and advanced that recommendation to the Capital Regional District (CRD) Board.

On July 9, 2025, the CRD Board approved the recommendation from PAFSC with an amendment to add the Southern Gulf Islands Electoral Area as a participant. The approved motion was "[t]hat staff draft an establishing bylaw and service plan for a new performing arts facilities service based on the primary recommendation of the Nordicity report, Option C, with the addition of the Southern Gulf Islands Electoral Area, and provide these documents to the Select Committee for review."

During summer 2025, staff consulted with relevant interest holders, including Royal & McPherson Theatres Society, Saanich Peninsula Memorial Park Society (who run the Charlie White Theatre), and the Juan de Fuca Performing Arts Centre Society on the implications of the proposed service, its options for expanded support of existing and future performing arts facilities with regional impact, and the coordination necessary to transition from current service arrangements.

ALTERNATIVES

Alternative 1
The Performing Arts Facilities Select Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4704, "Performing Arts Facilities Service Establishing Bylaw No. 1, 2025", be introduced and read a first, second, and third time;
2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and
3. That Bylaw No. 4704 be forwarded to the Inspector of Municipalities for approval.

Alternative 2
That this report be referred back to staff for other revisions or additional information.

IMPLICATIONS

Alignment with Board and Corporate Priorities

In the current CRD Corporate Plan (2023-2026), initiative 10b-2 states the CRD will "Scale up regional support for performing arts facilities within the region." This could be achieved by the Performing Arts Facilities Service proposed through establishing bylaw No. 4704 (Appendix B) and its implementation as outlined in the proposed service plan (Appendix C).

Financial Implications

For funds to be requisitioned and a new service to be included in a budget, the establishing bylaw must be adopted before final budget is approved. The standard timeline is over six months from the approval of 1st ,2nd and 3rd readings of a bylaw to its adoption when electoral approval is sought through alternative approval process (see *Legal Implications* section below). According to this approval process timeline, the earliest a new Performing Arts Facilities Service can be fully incorporated into the CRD budget will be 2027.

The proposed new service in 2027 would represent an estimated cost increase of $994,000 and have an estimated median cost per household of $12.43/year. With the addition of Southern Gulf Islands Electoral Area to the sub-regional service, staff have updated the simulation of participant apportionment (Appendix D). The new service would absorb the existing Royal Theatre service and McPherson Playhouse service ($1,346,000 combined current levels) for a total estimated cost of $2,340,000, plus a one-time payback of the feasibility fund of $192,000 which is then returned to all jurisdictions through negative requisition. In consultation with the Saanich Peninsula Memorial Park Society, which operates the Charlie White Theatre, estimates for operating and capital support have been refined with a two-year phasing in period. A preliminary financial planning framework for the next five years shows a Class B estimate of anticipated costs with modest inflationary increases as recommended by the Nordicity Report (Appendix E).

The maximum requisition amount is the greater of $3,000,000 or $0.0171 per $1,000 of the net taxable value of land and improvements in the service area. This maximum amount does not represent the initial cost estimate for the service, which is estimated at $2,340,000 for 2027. Rather, it is a starting point sufficient to enable the service to fulfill its mandate in the medium and long term. If a performing arts facility with regional impact were developed on the West Shore within the next five years, then this starting point provides enough budget flexibility for the CRD Board to consider the inclusion of such a facility into the new service, as envisioned by PAFSC and local community groups (e.g. Juan de Fuca Performing Arts Centre Society).

The proposed new service includes 1.0 FTE in additional staffing. This new position would be dedicated to two areas: external grant-writing and the delivery of the Planning Grant and Theatre Rental Grant programs as well as Minor Capital and Operating funding support. The new position would pursue funding opportunities through provincial and federal grant programs for major infrastructure support in collaboration with local governments and/or non-profit venue operators. The CRD could access substantially more external funding for regional theatres, especially capital funding, by having additional staffing resources focused on identifying and pursuing these opportunities. In addition, this staff member would coordinate non-profit arts presenters, educational groups, and theatres in the grant application and adjudication processes, as well as the evaluation of outcomes for the Theatre Rental Grant and Planning Grant programs. This position would be hired in 2026 for part of that year, after the establishing bylaw had been

adopted, through an additional $60,000 requisitioned to the feasibility fund in 2026 and paid back by the new service as a one-time cost in 2027.

Service Delivery Implications

The proposed service is composed of four programs to meet the mandate to plan, develop and fund regional performing arts facilities (Table 1 for overview, Appendix C for details).

Table 1. Overview of Programs in Regional Performing Arts Facilities Service

Function	Program	New or Expanded	Budget (2027)
Plan	Planning Grants	New	$120,000
Develop	Minor Capital Funding	Expanded*	$1,015,000
Fund	Operating Funding	Expanded*	$745,000
	Theatre Rental Grants	New	$350,000

*Includes levels and expenses from current Royal Theatre and McPherson Playhouse services.

The proposed service would also provide grant-writing support for groups pursuing new performing arts facilities to apply to provincial and federal infrastructure funding programs.

The Nordicity report recommended that all municipalities benefit from the proposed service and thus, all municipalities should share in its costs and receive full access to its funding programs. The CRD Board has also added Southern Gulf Islands electoral area as a participating jurisdiction. In this proposed sub-regional service, only participating jurisdictions and arts groups located in their boundaries (according to their registration address with BC Societies) would have access to the funding programs listed in Table 1, namely:

Table 2. Participants in the Performing Arts Facilities Service

Jurisdiction	Eligibility
Central Saanich	In the service, Eligible for all funding programs
Colwood	In the service, Eligible for all funding programs
Esquimalt	In the service, Eligible for all funding programs
Highlands	In the service, Eligible for all funding programs
Langford	In the service, Eligible for all funding programs
Metchosin	In the service, Eligible for all funding programs
North Saanich	In the service, Eligible for all funding programs
Oak Bay	In the service, Eligible for all funding programs
Saanich	In the service, Eligible for all funding programs
Sidney	In the service, Eligible for all funding programs
Sooke	In the service, Eligible for all funding programs
Victoria	In the service, Eligible for all funding programs
View Royal	In the service, Eligible for all funding programs
Juan de Fuca EA	Not in the service, Not eligible for funding
Salt Spring Island EA	Not in the service, Not eligible for funding
Southern Gulf Islands EA	In the service, Eligible for all funding programs

- *Operations and Maintenance of Performing Arts Facilities with Regional Impact*

The Royal Theatre and McPherson Playhouse services authorize the CRD to fund, maintain, operate, and equip the Royal Theatre and the McPherson Playhouse. All assets and liabilities related to these services, including the ownership of the Royal Theatre, would be transferred from the Royal Theatre Service to the proposed new service. The McPherson Playhouse is owned by the City of Victoria and ownership would be transferred to the new service once established. CRD undertakes operations by way of service agreements for these facilities with the Royal & McPherson Theatre Society, a non-profit society staffed with theatre management professionals. These responsibilities and the current arrangement for discharging them would be transferred to the proposed service; however, the proposed initiative would not alter the current roles and responsibilities of the CRD and Royal & McPherson Theatre Society (RMTS) as established by the respective service agreements for the Royal Theatre and the McPherson Playhouse.

In the case of the Charlie White Theatre, the facility is maintained and operated by a non-profit society, the Saanich Peninsula Memorial Park Society. Currently, the CRD has no role or responsibility connected to this facility. Through the proposed service, the CRD would provide operating and capital support for the Charlie White Theatre through a contribution agreement, as well as coordination of theatre rental grants for local arts groups renting the Charlie White Theatres for arts activities. The facility would remain independently maintained and operated by the Saanich Peninsula Memorial Park Society, which each year would provide the CRD with a report on performance activities and capital improvements at the Charlie White Theatre, audited financial statements, and a budget request to inform the annual budgeting process.

Legislative Implications

- *Service Impacts*

The proposed Performing Arts Facilities Service would impact several current bylaws, including:

- Bylaw No. 2587, “Royal Theatre Local Service Area Establishment Bylaw No. 1, 1998,” which designates the CRD with the responsibility and authority for maintaining, equipping and operating the Royal Theatre; and
- Bylaw No. 2685, “McPherson Playhouse Local Service Area Establishment Bylaw No. 1, 1999,”, which designates the CRD with the responsibility and authority for maintaining, equipping and operating the McPherson Playhouse.

The Performing Arts Facilities Service would absorb the existing Royal Theatre and McPherson Playhouse services operated under Bylaws No. 2587 and Bylaw No. 2685, meaning it would begin providing the annual operating and capital funding required by both theatres at established levels, with the option to increase such funding in future. Those two services would be repealed with consent of the service participants, and assets currently held by the services transferred to the participants of Bylaw No. 4704. The draft establishing bylaw is set up to adjust the requisition amount to ensure the new service participants are not charged for amounts requisitioned under the existing services, while those services exist.

- *Governance of the Service*

The existing Royal Theatre and McPherson Playhouse services are overseen by the Royal and McPherson Theatres Society Advisory Committee, which is structured with two representatives

appointed from City of Victoria council, two representatives appointed from District of Saanich council and one representative appointed from District of Oak Bay council. The proposed initiative would necessitate a change in governance structure to reflect the expanded participating areas (all municipalities and one electoral area) as well as the additional service initiatives (support for Charlie White Theatre, launch of Planning Grants and Theatre Rental Grants).

The service plan proposes that, in 2026, the Governance Committee reviews options for a new oversight body for the new service. Options could include a commission model, a standing committee, or the delegation of portions of the service (such as approving grants). This review would also consider if a single committee or commission could be created to oversee this proposed service and other CRD arts granting services.

Legal Implications

A regional district may operate any service it deems desirable, provided that on establishment of the service by way of service establishing bylaw, it received participating area approval. There are three options to obtain participating area approval for Bylaw No. 4704: service area-wide alternative approval process; municipal consent on behalf with alternative approval process (AAP) in the electoral areas; and referendum/elector assent.

As a service focused on regional theatres is most effective if all municipalities and selected electoral areas participate, a service area-wide AAP is advised. This would allow electors to weigh in on creation of the service. If 10% of electors were not in favour, the required consent would not have been obtained and the Board could then determine not to proceed with creation of the service, or alternately to hold a referendum to obtain consent. Should an AAP approach be selected, a detailed communications plan will be developed to inform the public about the proposed new service prior to the AAP process. Given an AAP is already required in the electoral areas, it is recommended a service area-wide AAP be pursued.

An alternative is the municipal consent process with an AAP in the electoral area, which would permit any municipality or electoral area to effectively veto the creation of the service as currently envisioned, if they were not in favour of its establishment.

Finally, the referendum approach would give voters a direct say on the service, but it would be significantly more costly and have a longer timeline than the other options.

CONCLUSION

The CRD Board directed staff to draft an establishing bylaw and service plan for a new Performing Arts Facilities Service based on the primary recommendation of the consultant's report, Option C, with the addition of the Southern Gulf Islands Electoral Area and provide these documents to the Performing Arts Facilities Select Committee for review. Staff have updated cost estimates per jurisdiction as well as the timeline for the initiative, forecasting that, if approved, it could come into effect in 2027.

RECOMMENDATION

The Performing Arts Facilities Select Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4704, "Performing Arts Facilities Service Establishing Bylaw No. 1, 2025", be introduced and read a first, second, and third time; and
2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and
3. That Bylaw No. 4704 be forwarded to the Inspector of Municipalities for approval.

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ATTACHMENTS

Appendix A: Nordicity Report: Analysis of Service Options to Support Performing Arts Facilities
Appendix B: Bylaw No. 4704: A Bylaw to Establish a Performing Arts Facilities Service
Appendix C: Service Plan for the Establishment of Performing Arts Facilities Service
Appendix D: Updated Participant Apportionment Simulation
Appendix E: Updated Cost Estimates by Service Function
Presentation: Performing Arts Facilities Service: Scaling Up Support for Regional Theatres

Appendix A

Final Report

Analysis of Service Options to Support Performing Arts Facilities

May 29th, 2025

Nordicity

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Executive Summary

The Options

Nordicity was engaged in January 2025 by the Capital Regional District (CRD) and its Performing Arts Facilities Select Committee (PAFSC) to undertake a cost-benefit analysis of the five service options currently under consideration to support the region's theatres, as described in the Table below.

Table 1: CRD Service Options

	Option A	Option B	Option C	Option D	Option E
	Full Regional – Updated 2021 Model	Full Regional – with Theatre Rental Grants	Sub-Regional – 13 Munis/3 Theatres	Sub-Regional – 6 Munis/3 Theatres	Sub-Regional – 4 Munis/2 Theatres
Plan	Planning Grants	Planning Grants	Planning Grants	N/A	N/A
Develop	Maintenance (Royal, McPherson, C. White) + Major Capital Reserve	Maintenance (Royal, McPherson, C. White) + Major Capital Reserve	Maintenance (Royal, McPherson, C. White)	Maintenance (Royal, McPherson, C. White)	Maintenance (Royal, McPherson)
Fund	Royal, McPherson, Charlie White	Royal, McPherson, Charlie White + Theatre Rental Grants	Royal, McPherson, Charlie White + Theatre Rental Grants	Royal, McPherson, Charlie White + Theatre Rental Grants	Royal, McPherson + Theatre Rental Grants
Participating Jurisdictions	All	All	13 Municipalities (All, less: Juan de Fuca, Salt Spring Island, Southern Gulf Islands)	6 Municipalities (Core + North Saanich, Sidney)	4 Core Municipalities (Esquimalt, Oak Bay, Saanich, Victoria)
Approval	Full Regional AAP	Full Regional AAP	Sub-Regional AAP	Council Consent	Council Consent

The proposed service models include a combination of three service functions – Plan, Develop, and Fund:

- **Plan**: The **Planning Grants Program** supports local governments and non-profit organizations in undertaking feasibility studies, business planning, and construction plans for performing arts facilities.
- **Develop**: The Develop function aims to strengthen and maintain the regional theatres, through 1) **Major Capital Access Grants** for large-scale construction or expansion projects, and 2) **Minor Capital Grants** for maintenance and accessibility upgrades.
- **Fund**: The Fund function focuses on the ongoing operations of regional theatres. This function provides **operating grants** to regional theatres. Some service options also propose the introduction of a **Theatre Rental Grant Program**, which would help non-profit community presenters and artists offset the cost of renting regional venues, thus improving access and venue usage rates with more local programming.

The Methodology

Nordicity undertook four phases of background research, community engagement, analysis, and reporting from January to May 2025. In the analysis, the goal was to assess which service model best aligns participant contributions with the cultural benefits they receive. Following analysis, an evaluation framework was created and scores were assigned to determine the final recommendation.

Each option represents a different distribution of both financial responsibility and public value across the 16 jurisdictions. A successful scenario includes:

- Costs and benefits that are proportionally aligned at the participant level;
- Access to cultural infrastructure that is better shared across the region; and,
- Regional funding that reflects a justifiable exchange between investment and impact.

The goal of this work is to support evidence-based decision-making to help the Capital Regional District identify a service model that is regionally inclusive, financially sustainable, and responsive to the evolving needs of the region's performing arts sector now and into the future.

The Current State of Regional Theatres

The Capital Regional District is home to three regional theatres – Royal Theatre ("Royal"), McPherson Playhouse ("McPherson"), and Charlie White Theatre ("Charlie White") – which serve as critical infrastructure for live performance across the region.

Although the three theatres are physically located in Victoria and Sidney, audience data confirms that their **community reach** extends across the entire CRD. Each theatre serves different roles in the CRD's performing arts ecosystem:

- The **Royal Theatre** is the largest with 1416 seats and the highest average rental cost for non-profit presenters of $8,367. Current data shows that it combines the highest per-performance reach (1,091 attendees) with the greatest programming volume, supporting 125 performances annually.
- The **Charlie White Theatre** is the smallest regional theatre, offering 310 seats and delivering 101 performances in 2024. In line with its size, its average non-profit rental rate is lowest at $2,525 and it primarily focuses on smaller-scale events. It enables a diverse, community-focused programming slate that maximizes access and experimentation.
- The **McPherson Playhouse** offers a balance between scale and cost. It offers 772 seats and delivers around 101 performances annually with an average attendance of 519 per show. Its cost per performance is similar to the Royal with and its average non-profit rental rate is $4,785, but its moderate audience size indicates that it plays a stabilizing role in the regional theatre ecosystem — offering consistent programming to a mid-sized audience.

The three regional theatres operate under **different ownership and business models**.

- The Royal Theatre was built in 1913 and has been owned by the CRD since 1997, while the McPherson Playhouse was originally constructed in 1914 and has been owned by the City of Victoria since 1962. The CRD is responsible for the asset management and operations of both theatres.[1]
- The Charlie White Theatre is operated by the Mary Winspear Centre (Memorial Park Society) and supported by direct municipal funding from Sidney and North Saanich.
- The current bylaws that govern operational and minor capital funding for the Royal and McPherson (Bylaw No. 2568 for the Royal Theatre and Bylaw No. 2290 for the McPherson Playhouse) have been in place for over 25 years. Bylaw No. 4560 was only recently passed in 2024 to allow the Royal Theatre Service's maximum contribution to rise over time based on the converted costs of assessment (property value) of the participating jurisdictions, as opposed to inflation. It also allows funds to be moved from operating to minor capital and vice versa as necessary. No such bylaw has been passed for the McPherson Playhouse Service, and funding remains capped at 1998 levels.
- The Royal Theatre and McPherson Playhouse follow a rental-only model, where presenters are responsible for booking and covering venue costs, including technical and front-of-house staffing. This model has become a key source of revenue for these venues without increased public funding. Despite this, RMTS offers discounted rental rates for special community shows.

[1] The City of Victoria promised to transfer ownership of the McPherson Playhouse to the CRD during a Council decision in 2016 if a new collaborative service is established to support it.

- The Charlie White Theatre increasingly engages in co-productions (accounting for approximately 30-50% of shows) particularly with local community presenters, sharing in the programming and financial responsibilities.
- All three theatres are also used by educational institutions across the region. Schools and music education organizations regularly rent the facilities for student productions and performances. These engagements support youth participation in the arts and reinforce the theatres' broader educational and cultural development roles.

The Major Gaps and Challenges

While the Royal Theatre and McPherson Playhouse have played a vital role in the region's cultural landscape, the **current funding framework that was established decades ago now presents significant limitations**. The lack of inflationary growth in the funding provided to the Royal and McPherson over the last 25 years means that the purchasing power of this funding has declined by approximately 40%, while the costs of operating these venues have continued to rise at a similar rate. These financial limitations have also hindered the theatres' abilities to maintain their facilities from a physical and operational standpoint. These limitations have resulted in increased costs for presenters through rental rates, which impact access to regional theatres by non-profit and educational presenters. The trickle-down effects of these rates also impact audiences due to rising ticket prices.

As well, the existing CRD services that support the Royal and McPherson are all **sub-regional** – only supported by Victoria (who supports the McPherson Playhouse alone), Saanich, and Oak Bay – despite evidence that these theatres are increasingly used by presenters and audiences located across the region. This arrangement has placed **undue burden on some jurisdictions over others**, while responsibilities to nurture and grow the performing arts ecosystem in the Capital Regional District should fall more evenly across the region. Travel time analysis undertaken as part of this study found that twelve municipalities in the Capital Regional District can access the Royal, McPherson, and Charlie White within a 40-minute drive time. Research has found that only 6% of audience members travel more than 40 minutes to attend arts events in the region (with 48% travelling 20 min or less and 46% travelling 20-40 min). Recent efforts by the CRD to amend regional theatre services to be more equitable, particularly Bylaw No. 4561 for the McPherson Playhouse, have stalled, which continues to jeopardize the operational sustainability of this theatre and the health of the performing arts ecosystem.

The conversation around regional equity has also brought attention to **underserved areas in the region**. In particular, the **West Shore** – which includes Colwood, Langford, View Royal, Highlands, Metchosin, and Sooke – has seen rapid population growth and increased demand for arts and cultural programming, yet lacks a large-scale, dedicated performing arts venue. Planning Grants are proposed to help address this gap by supporting early-stage development work for new facilities in areas like the West Shore. It is necessary to note that the travel time analysis found that, with the addition of a new regional theatre in Langford, all 13 municipalities in the Capital Regional District would be able to access a regional theatre within a 40-minute drive time.

In terms of usage rate, total performances at Royal Theatre and McPherson Playhouse are nearing pre-pandemic levels, indicating a **steady recovery in audience demand and theatre operations**, though a

closer look reveals that that the number of shows presented by non-profit organizations at the McPherson Playhouse remains significantly lower – approximately 60% of pre-pandemic levels. Compared to comparable venues, the McPherson Playhouse's overall usage rate is significantly lower. This drop is not due to lack of demand, as consultations found that local artist groups are interested in putting on more performances, but rather **affordability barriers** largely due to stage and front-of-house labour costs. The Charlie White Theatre also reports similar trends that suggest that **untapped capacity remains**.

The Analysis

The analysis activities undertaken by Nordicity found that certain components of each option under consideration are more valuable than others, namely:

- **Planning Grants** remain valuable from a qualitative standpoint, in recognition of ongoing efforts to develop a regional theatre in the West Shore, spearheaded by the Juan de Fuca Performing Arts Centre Society (JdFPACS).
- **Minor Capital Grants** will be necessary in any future service option to support the maintenance and accessibility upgrade needs of each theatre.
- Increased **Operating Funding** that is regularly adjusted is necessary to support the fiscal sustainability of regional theatres, and particularly for the Royal and McPherson Theatres whose funding has been stagnant for far too long.
- **Theatre Rental Grants** are necessary to improve access to regional theatres for non-profit presenters by providing needed relief for the high labour costs associated with current rental rates. These grants can also help unlock more presentation activity on dark days at regional theatres.
- The **Major Capital Grants** value is unsubstantiated at this time due to two structural issues:
  - *Infrequent or Uncertain Major Capital Needs*: major capital expenditures in the region are undefined at this time; holding significant idle funds imposes a drag on performance and limits operational flexibility as a result.
  - *Excessive or Unused Reserve Size*: large surpluses without clearly articulated use cases reduce fiscal discipline and risk becoming de facto endowments, which may dilute performance accountability.
- Despite these concerns, the reserve remains a valid concept in the long-term. In regional systems where debt financing can be politically or structurally challenging, a capital reserve may offer a more feasible path to investment. For this reason, revisiting the reserve strategy once capital plans for future regional theatre development are more clearly defined may be a more reasonable approach. A needs-based approach to reserve sizing and disbursement timing would strengthen the business case considerably.

The Recommendations

Option C is recommended as the most impactful service model among the options considered (see Appendix E for detailed scoring). This option scored highest across multiple criteria, particularly in terms of supporting long-term sustainability, expanding regional access, and fostering sector development. Key strengths of Option C include:

- **Sustainable support** for existing regional theatres through increased Operating Funding and a Minor Capital Reserve, with annual inflationary adjustments for the Royal Theatre, McPherson Playhouse, and Charlie White Theatre.
  - Crucially, Option C addresses a historical gap in the service model by **incorporating inflationary adjustments**. Without such adjustments, the **long-term viability** of the service would remain vulnerable to rising costs and diminished funding value.
  - The inclusion of a **Maintenance or Minor Capital Reserve** is vital, particularly given the age of the Royal Theatre and McPherson Playhouse—both over a century old. These facilities require ongoing investment to remain **safe, accessible, and capable of supporting contemporary programming and audiences**.
- **Strategic regional participation** across the Capital Regional District's Core Municipalities, Saanich Peninsula, and the West Shore. These 13 municipalities represent the majority of the region's population and most frequently appear in ticket sales data for the regional theatres. They are also all located within a 40-minute drive of current and predicted future regional theatres.
  - Data confirms that theatre **usage is not confined to host jurisdictions**: for instance, strong audience attendance from Saanich, Langford, and Esquimalt is seen at the McPherson, and from Langford, Colwood, and Central Saanich at the Royal Theatre. This demonstrates the regional nature of these venues. Proportional attendance from Metchosin and strong engagement with the Charlie White Theatre from the Peninsula further reinforce this case.
  - **Broader participation in this service also reduces the per person cost**. Option C has the lowest average cost per household in all jurisdictions and has the narrowest spread between the highest and lowest cost.
- Inclusion of **Planning Grants** to support strategic planning and design work related to the development of future regional theatres.
  - Organizations like the JdFPACS are actively pursuing the development of a new regional theatre in the West Shore. While timelines and location are still undefined, the inclusion of **Planning Grants ensures West Shore jurisdictions can explore new facility development.**
  - Ensuring participation from communities in the West Shore in a future service option will also ensure that a future regional theatre in the area can benefit from Operating and Minor Capital Funding, as well as Theatre Rental Grants.

- Support for presenters through **Theatre Rental Grants** to unlock more performance activity at regional theatres, which would help bring theatre usage closer to national/regional benchmarks and alleviate high labour costs associated with current rental rates.
  - Theatre Rental Grants will subsidize venue rental costs, enabling **greater access for emerging presenters and expanding the diversity of performances** available to CRD residents.
  - This funding could also unlock significant usage increases at the McPherson Playhouse, Royal Theatre, and Charlie White Theatre – bringing them closer to their **optimal capacity**.
  - Additionally, the Theatre Rental Grants program could help foster **broader buy-in** from participating jurisdictions whose local presenters would directly benefit from these subsidies.
  - The theatre rental grant component, while not targeted at reducing ticket pricing, is also likely to **reduce the average cost per ticket** by increasing the number of non-profit shows.

While each service component could be implemented as standalone initiatives, an **integrated, multi-faceted service option encourages broader participation from multiple jurisdictions** in support of regional theatres. To date, the City of Victoria has carried a disproportionate share of the funding burden, despite clear evidence – highlighted in this analysis – that residents from other jurisdictions frequently attend performances at these venues and that they remain important venues for a range of presenters across the CRD. Looking ahead, as the region continues to grow and mobility between communities increases, it is likely that more residents will travel to and rely on these regional venues.

Option E is proposed as a minimum viable model to pursue. We acknowledge that securing participation from all 13 recommended jurisdictions may be challenging. Based on the preceding research and analysis, the most urgent regional performing arts priorities include:

- Rebalancing the funding model for the McPherson Playhouse, and
- Alleviating the high operational costs (e.g., technical crew and staff) that current act as barriers to accessing venues for many presenters.

Compared to Option C, Option E is a more focused and conservative model that modifies the key service components to reflect these urgent priorities. First, Option E **limits the scope of supported theatres to the Royal Theatre and McPherson Playhouse**. The exclusion of the Charlie White Theatre reflects the fact that this facility is already well supported by municipal funding from Sidney and North Saanich and operates under a co-production model that is less reliant on venue rental activity, making the Theatre Rental Grants, in theory, less impactful for its operations.

Second, Option E **excludes Planning Grants**, recognizing the high level of uncertainty around new facility development in areas like the West Shore. While interest is growing in other currently underserved communities, no concrete proposals have yet been advanced. Also, planning grants are available at the federal level through the Canada Cultural Spaces Fund which may be accessed by the JdFPACS to support their ongoing planning efforts.

Third, Option E narrows the **geographic reach of participating jurisdictions** to those most directly impacted by and currently engaged with the Royal and McPherson, namely, the four core municipalities: Victoria, Saanich, Oak Bay, Esquimalt.

This more targeted approach balances short-term impact with financial feasibility, while still addressing the most urgent needs identified through this study.

1. Introduction

Nordicity was engaged in January 2025 by the Capital Regional District (CRD) and its Performing Arts Facilities Select Committee (PAFSC) to undertake a cost-benefit analysis of five service options currently under consideration to support the region's theatres. The purpose of this study is to assess and select the most appropriate service option to support the development of professional performing arts venues in the Capital Regional District now and into the future.

1.1. Background

The **Capital Regional District** (**CRD**) is the regional government for 13 municipalities (Victoria, View Royal, Sooke, Sidney, Saanich, Central Saanich, North Saanich, Colwood, Esquimalt, Highlands, Langford, Metchosin, Sooke) and the local government for three electoral areas (Salt Spring Island, Southern Gulf Islands, and Juan de Fuca) on southern Vancouver Island. The CRD plays a pivotal role in supporting inter-municipal collaboration through the administration of regional services. Services are either:

- Regional – where all municipalities and electoral districts are served.
- Sub-Regional – where two or more jurisdictions are served.
- Local – where only one jurisdiction participates. While most local services are delivered in the electoral areas, some exist within municipalities.

Capital Regional District's Current Arts Services

Services are established by Bylaws, which lay out how services will be administered, and which jurisdictions are participating. Once a Bylaw is set, some elements can be challenging to change because various levels of approvals need to be sought from both the CRD Board and from electors either through Council consent and/or Alternative Approval Process.

The Capital Regional District currently supports arts and culture, including the performing arts and regional performance venues, through four established services, described in Table 1 below.

Table 2: CRD Arts-Related Services

	Arts & Culture Support Service	Royal Theatre Service	McPherson Playhouse Service	Salt Spring Island Arts Contribution Service
Description	Provides assistance for the benefit of the community through grant programs and community outreach to support, promote and celebrate arts and culture. The focus of this service is activating arts activities, also known as public programming.	Provides a grant for the capital and operational support of the Royal Theatre for pleasure, recreation and community use.	Provides a grant for the capital and operational support of the McPherson Playhouse for pleasure, recreation and community use.	Provides a grant to support arts programming on Salt Spring Island, and to contribute to the cost of maintaining, equipping, and operating the ArtSpring Theatre.
Bylaw # & Year Established	2884 (2001)	2587 (1997) 4560 (2024)	2685 (1998)	3116 (2004)
Funding Amount	Arts & Culture Support Service includes five grant programs (operating grants, project grants, equity grants, "Grow Forward" grants, and IDEA grants); each has different funding amounts and requirements. [2]	Operating contribution: $106,000 Capital Contribution: $490,000 [3] Bylaw No. 4560 removed restriction between operating and capital contributions and redefined the maximums so that they can increase over time	Operating contribution: $350,000; Capital contribution: $400,000	$160,393 (2025)
Governance	CRD Arts Commission provides direction for the overall budget	CRD Royal and McPherson Theatres Services Advisory Committee (RMTSAC) directs	CRD Royal and McPherson Theatres Services Advisory Committee (RMTSAC) directs the	Salt Spring Island Local Community Commission

[2] CRD Arts & Culture Support Service. 2020-2023 Strategic Plan. https://www.crd.ca/media/file/arts-culture-support-service-strategic-plan

[3] Note that these figures are as of 2025 and that they represent the first increase in 25 years. Previously, Operating was $100,000 and Capital was $480,000.

	and establishes policy as defined in Bylaw 4143.	the annual CRD contribution for the Royal Theatre as defined in Bylaw 2587. Board of the Royal McPherson Theatres Society (RMTS) directs the operations of the Royal Theatre per management contract between the CRD and the RMTS.	annual CRD contribution for the McPherson Playhouse as defined in Bylaw 2685. Board of the Royal McPherson Theatres Society (RMTS) directs the operations of the McPherson Playhouse per management contract between the City of Victoria and the RMTS.	oversees the service, as defined in Bylaw 4507. Board of the Gulf Islands Community Arts Council (GICAC) directs the annual grant to support arts programming as defined in Bylaw 3116. Board of the Island Arts Centre Society (ArtSpring) directs the annual grant to support the operations of the ArtSpring Theatre.
Management	CRD Arts & Culture Division	RMTS staff	RMTS staff	ArtSpring & GICAC staff
Participating Jurisdiction(s)	▪ Southern Gulf Islands ▪ Saanich ▪ Highlands ▪ View Royal ▪ Sooke ▪ Metchosin ▪ Esquimalt ▪ Victoria ▪ Oak Bay	▪ Saanich ▪ Oak Bay ▪ Victoria	▪ Victoria	▪ Salt Spring Island

All the arts and culture related services described in Table 1 are currently sub-regional. Of relevance to this analysis, the Royal Theatre and McPherson Playhouse services are only supported by one to three jurisdictions, despite their status as regional theatres.

History of the Royal Theatre Service and McPherson Playhouse Service

While the Royal Theatre and McPherson Playhouse have played a vital role in the region's cultural landscape, the funding framework established decades ago now presents significant limitations. The Royal Theatre was built in 1913 and has been owned by the CRD since 1997, while the McPherson Playhouse was originally constructed in 1914 and has been owned by the City of Victoria since 1962. Despite the differences in ownership, the CRD is responsible for the asset management and operations of both theatres, which is a point of contention in the community. Although both theatres are located in Victoria, they are **increasingly used by live performance groups and audiences from across the region**. Still, the fact that the McPherson Playhouse is owned by, and located in, the City of Victoria disincentivizes participation from other jurisdictions in the McPherson Playhouse Service.

The current bylaws that govern operational funding for each theatre (Bylaw No. 2568 for the Royal Theatre and Bylaw No. 2290 for the McPherson Playhouse) have been in place for over 25 years, and bylaw 4560 was only recently passed in 2024 to allow the Royal Theatre Service's maximum contribution to rise over time based on the converted costs of assessment (property value) of the participating jurisdictions, as opposed to inflation.[4] No such bylaw was passed for the McPherson Playhouse Service, and Bylaw No. 2290 still caps its annual **contribution to a fixed level** that does not allow for converted cost assessment or inflationary increases. Additionally, the restrictions in Bylaw No. 2290 **prevent transfers between capital and operating contributions**, further limiting financial flexibility for the McPherson Playhouse. The lack of inflationary growth in the funding provided to the Royal and McPherson over the last 25 years means that the purchasing power of this funding has declined by approximately 40%, while the costs of operating these venues have continued to rise at a similar rate. These financial limitations have hindered the theatres' ability to maintain their facilities from a physical and operational standpoint – by limiting the number of full-time staff that can be hired and the funds available to support necessary minor capital maintenance for these aging theatres.

Over the past several years, the CRD has made multiple attempts to update and expand its support for performing arts facilities in the region. In 2019, the CRD initiated a first attempt to amend the funding bylaws for the Royal Theatre and McPherson Playhouse. While the proposed bylaw amendments were approved by the CRD Board and circulated to participating jurisdictions (Oak Bay, Saanich, and Victoria), the process was ultimately stalled due to inconsistent responses – some jurisdictions requested changes or further discussion, and the initiative was eventually postponed in light of the COVID-19 pandemic. Around the same time, the CRD formed the Regional Arts Facilities Select Committee, which later evolved into the **Performing Arts Facilities Select Committee** (PAFSC) with a focus on defining an appropriate service model for the region's performing arts facilities.

[4] Amending Bylaw 4560 replaces inter-municipal formula with standard 50% population / 50% converted assessment.

In 2021, the PAFSC advanced Bylaw No. 4445, which proposed a new full regional service to absorb the existing theatre services and launch a major capital reserve fund (estimated cost at $3 million/year). However, despite strong support, the policy – which depended on a region-wide Alternative Approval Process (AAP) – was defeated by the CRD Board, leaving the initiative without a clear path forward.

Efforts to strengthen regional support continued into 2023-2024, following the election of **new CRD Board members and a strategic decision** to revisit and scale up support for performing arts facilities. This phase was marked by the successful adoption of Amending Bylaw No. 4560, which modernized the funding framework for the Royal Theatre Service. However, the equivalent bylaw for the McPherson Playhouse Service (No. 4561) remains unapproved, with no official response from the City of Victoria.

The urgency of establishing a new regional support model has become increasingly evident. In November 2024, City of Victoria Mayor Marianne Alto publicly stated, "Let's be blunt. The City is not very happy with the existing arrangement or operating agreement with the McPherson by virtue of the fact that it is the sole funder of the theatre." [5] This comment, along with a CRD Board directive issued later in 2024 to work with the RMTS and the City of Victoria on issues related to maintenance and community access, highlights tension surrounding the future of the McPherson Playhouse. The absence of Council consent for Bylaw No. 4561 continues to jeopardize McPherson Playhouse's sustainability. There is consensus among regional leaders and arts and cultural interest holders that the status quo is no longer viable, and that steps must be taken to secure long-term support for the region's performing arts infrastructure.

Defining New Service Options for Regional Theatres

The conversation around regional equity has also brought growing attention to **underserved areas in the region**. In particular, the **West Shore** – which includes Colwood, Langford, View Royal, Highlands, Metchosin, and Sooke – has seen rapid population growth and increasing demand for arts and cultural programming, yet lacks a large-scale, dedicated performing arts venue. [6] Planning Grants are proposed to help address this gap by supporting early-stage development work for new facilities in areas like the West Shore.

To support a more regionally balanced network of venues, the CRD is also considering the **inclusion of the Charlie White Theatre** in some of the service options. Located on the Saanich Peninsula and supported by the Town of Sidney and the District of North Saanich, the Charlie White Theatre has demonstrated strong community impact and audience reach beyond its immediate municipality. Its potential inclusion reflects a desire to acknowledge and support facilities that already function at a regional scale but are not currently integrated into CRD's established theatre services.

These efforts align with the PAFSC's work to define what constitutes a "**regional theatre**." A regional theatre is defined as a performing arts facility that services regional population, offers equitable community

[5] Times Colonist. November 13, 2024. CRD board to mull closer look at funding for regional arts venues.

[6] West Shore Community Arts Centre Preliminary Feasibility Study (October 2024), and Accessibility and Inclusion for the West Shore Community Arts Centre (December 2023).

access, and delivers significant cultural impact across jurisdictions.[7] In addition to the definition of characteristics of a regional theatre, the PAFSC developed a set of service options intended to address both long-standing and emerging needs across the region. The service options under consideration are summarized in Table 2 below.

Table 3: CRD Service Options

	Option A	Option B	Option C	Option D	Option E
	Full Regional – Updated 2021 Model	Full Regional – with Theatre Rental Grants	Sub-Regional – 13 Munis/3 Theatres	Sub-Regional – 6 Munis/3 Theatres	Sub-Regional – 4 Munis/2 Theatres
Plan	Planning Grants	Planning Grants	Planning Grants	N/A	N/A
Develop	Maintenance (Royal, McPherson, C. White) + Major Capital Reserve	Maintenance (Royal, McPherson, C. White) + Major Capital Reserve	Maintenance (Royal, McPherson, C. White)	Maintenance (Royal, McPherson, C. White)	Maintenance (Royal, McPherson)
Fund	Royal, McPherson, Charlie White	Royal, McPherson, Charlie White + Theatre Rental Grants	Royal, McPherson, Charlie White + Theatre Rental Grants	Royal, McPherson, Charlie White + Theatre Rental Grants	Royal, McPherson + Theatre Rental Grants
Participating Jurisdictions	All	All	13 Municipalities (All, less: Juan de Fuca, Salt Spring Island, Southern Gulf Islands)	6 Municipalities (Core + North Saanich, Sidney)	4 Core Municipalities (Esquimalt, Oak Bay, Saanich, Victoria)
Approval	Full Regional AAP	Full Regional AAP	Sub-Regional AAP	Council Consent	Council Consent

The proposed service models presented above incorporate a combination of three service functions – Plan, Develop, and Fund – each designed to address different stages of facility support and regional development needs:

[7] Bylaw No. 4445. https://www.crd.ca/media/file/2021-09-08pafscagendapkg

- **Plan**: The **Planning Grants Program** supports feasibility studies, business planning, and construction plans for performing arts facilities. These grants are intended to help local governments and non-profit organizations explore new facility development or improve existing infrastructure through renovation and expansion. The program covers up to 50% of eligible project costs and is supported by an annual budget of $120,000.
- **Develop**: The Develop function aims to strengthen and maintain the regional theatres, through 1) **Major Capital Access Grants** for large-scale construction or expansion projects, and 2) **Minor Capital Grants** for maintenance and accessibility upgrades. In addition, CRD staff may offer support to facilities in preparing applications for provincial and federal funding opportunities.
- **Fund**: The Fund function focuses on the ongoing operations of regional theatres. This function provides **operating grants** to regional theatres. Some service options (i.e., Option B, C, D, and E) also propose the introduction of a **Theatre Rental Grant Program**, which would help non-profit community presenters and artists offset the cost of renting regional venues, thus improving access and venue usage rates with more local programming.

These service functions are intended to provide both immediate and long-term support to ensure that performing arts facilities can serve the region's cultural, social, and economic needs sustainably. Of particular importance to this study is that organizations that might look to access any of these service components need to be from jurisdictions that are participating in them. For example, if a dance presenter in Sooke would like to access a Theatre Rental Grant, then Sooke will need to be one of the participating jurisdictions in the service.

1.2. Methodology

The Cost-Benefit Analysis of Service Options for Performing Arts Facilities was conducted between January and May 2025, following a phased and collaborative approach. The work drew on a range of research, engagement, and financial modelling activities to assess the feasibility, impact, and sustainability of each proposed option.

Figure 1: Project Phases

In Phase 1, Nordicity conducted a review of internal and external documents provided by the CRD, the Performing Arts Facilities Select Committee (PAFSC), and the regional theatres. The review included strategic reports, background studies, and service bylaws related to the existing and proposed delivery of performing arts services. In addition, historical financial and operating data were reviewed for all three regional theatres: the Royal Theatre, McPherson Playhouse, and Charlie White Theatre. The documents reviewed for this study are listed in Appendix A.

In Phase 2, Nordicity engaged directly with facility representatives and a broad cross-section of the performing arts community to gather qualitative insights on operational challenges, access barriers, and potential opportunities under different service models. The engagement included:

- A virtual roundtable with 13 community-based, **non-profit presenters and education organizations**;
- A smaller roundtable and one-on-one interviews with 5 **commercial presenters**;
- One-on-one interviews with representatives from the Royal Theatre, McPherson Playhouse, Charlie White Theatre, the Juan de Fuca Performing Arts Centre Society (JdFPACS), and IATSE Local 168.

In Phase 3, Nordicity worked closely with CRD staff to explore different streams of analysis, refine assumptions, and prioritize key criteria. Building on these insights, Nordicity developed an evaluation model and applied a framework to assess the relative costs, benefits, and risks associated with each of the five service options under consideration.

The findings from this analysis informed the recommendations presented in Section 7 of this report. The goal of this work is to support evidence-based decision-making and help the CRD identify a service model that is regionally inclusive, financially sustainable, and responsive to the evolving needs of the performing arts sector.

1.3. Evaluation Framework

To assess the relative strengths and weaknesses of each service option under consideration, a structured evaluation framework was developed. This framework is organized around **four core interest-holder perspectives**, each weighted equally at 25%. Each perspective includes a set of evaluation indicators (sub-criteria) against which each option was analyzed, using both qualitative and quantitative data.

Table 4: Evaluation Framework

Benefits by Interest Holders	Evaluation Indicators
The Audiences: Public Access to the Arts & Cultural Offerings (25%)	Access to Theatres/Physical Distance – whether a large % of participating jurisdictions within each service option are within a 40-minute drive to the existing and potential future regional theatres considered. Affordability/Ticket Pricing – whether each service option has the potential to positively impact the affordability of ticket prices. Existing Attendance – whether the participating jurisdictions in each service option are already frequent visitors to each existing theatre.
The Theatres: Sustainability of the Live Performance Sector (25%)	Long-term Viability of Existing Theatres – whether the service option includes increased operational and maintenance (minor capital) funding to support long-term viability of regional theatres and includes inflationary growth. Development of Future Theatres – whether the service option includes support to develop future facilities. Enhanced Financial Sustainability – whether each service option has the potential to increase earned income for theatres through additional performances (especially non-profit), rental activity, concessions, and ticket sales.
The Presenters: Development of the Arts (25%)	Increased Performance Activity – whether and to what degree each potential service option can activate non-profit performances at current and potential future regional theatres. Access to Theatres – the degree to which the option enhances financial access (e.g., via rental grants) and physical access (e.g., minor capital improvements or location proximity) for non-profit presenters.
The Jurisdictions: Equitable Financial Contribution Based on Proportional Benefits (25%)	Participation vs. Proportional Access – whether jurisdictions contributing financially are geographically and demographically aligned with the benefits they receive (i.e., access to theatres, population size). Cost-Sharing Equity/"Free Rider" Avoidance – whether the jurisdictions that benefit also pay.

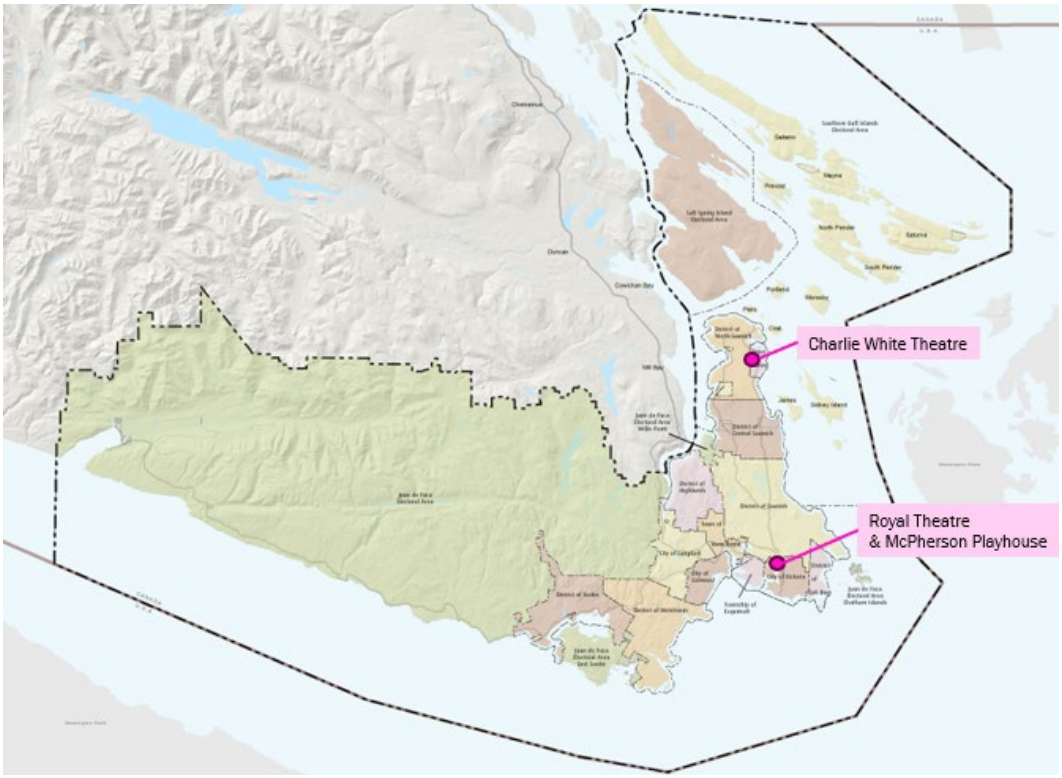
2. Current State of Performing Arts in the Capital Regional District

The performing arts landscape in the Capital Regional District (CRD) is vibrant and evolving. In the years following the COVID-19 pandemic, audiences have returned in strong numbers, and many local presenters and venues are seeing steady growth. However, systemic challenges, such as rising costs, uneven access to venues, and aging infrastructure, continue to affect the ability of artists, presenters, and facilities to deliver accessible and sustainable cultural experiences.

2.1. About the Regional Theatres

The Capital Regional District is home to three regional theatres – Royal Theatre ("Royal"), McPherson Playhouse ("McPherson"), and Charlie White Theatre ("Charlie White") – which serve as critical infrastructure for live performance across the region.

Figure 2: Location of the CRD's Regional Theatres



These venues are considered "regional theatres" due to their scale, public ownership or support, and the geographic breadth of audiences they attract. Table 4 presents an overview of the three regional theatres.

Table 5: CRD Regional Theatres Overview

	Royal Theatre	McPherson Playhouse	Charlie White Theatre
Year Opened/Major Renovation	Opened 1913 Major renovation in 1980s	Opened 1914 Major renovations in 1960s	Opened 2001
Capacity (Seats)	1,416	772	310
Location	Victoria	Victoria	Sidney
Main Public Funder(s)	CRD (Victoria, Saanich, Oak Bay)	CRD (Victoria)	Sidney, North Saanich (via grants to Mary Winspear Centre)
% of Operating Budget from Public Funding[8]	3%	17%	30%
Rental Models/Presenter Collaboration	Rental-only; Rental rates vary by presenter type with discounted rates available for non-profit and educational groups	Rental-only; Rental rates vary by presenter type with discounted rates available for non-profit and educational groups	Venue rental and co-production with community presenters
Usage Rate[9]	35% - 45%	25% - 35%	30% - 40%

The three regional theatres are operated under varying **governance and funding models**. While the Royal Theatre is owned by the CRD and the McPherson Playhouse is owned by the City of Victoria, both theatres are operated by the Royal and McPherson Theatres Society (RMTS). The City of Victoria promised to transfer ownership of the McPherson Playhouse to the CRD during a Council decision in 2016 if a new collaborative service is established to support it. The Charlie White Theatre is operated by the Mary Winspear Centre (Memorial Park Society) and supported by direct municipal funding from Sidney and North Saanich.

The three regional theatres operate under different **business models** when it comes to working with presenters. The Royal Theatre and McPherson Playhouse follow a rental-only model, in which presenters are responsible for booking and covering the venue costs, including technical and front-of-house staffing.

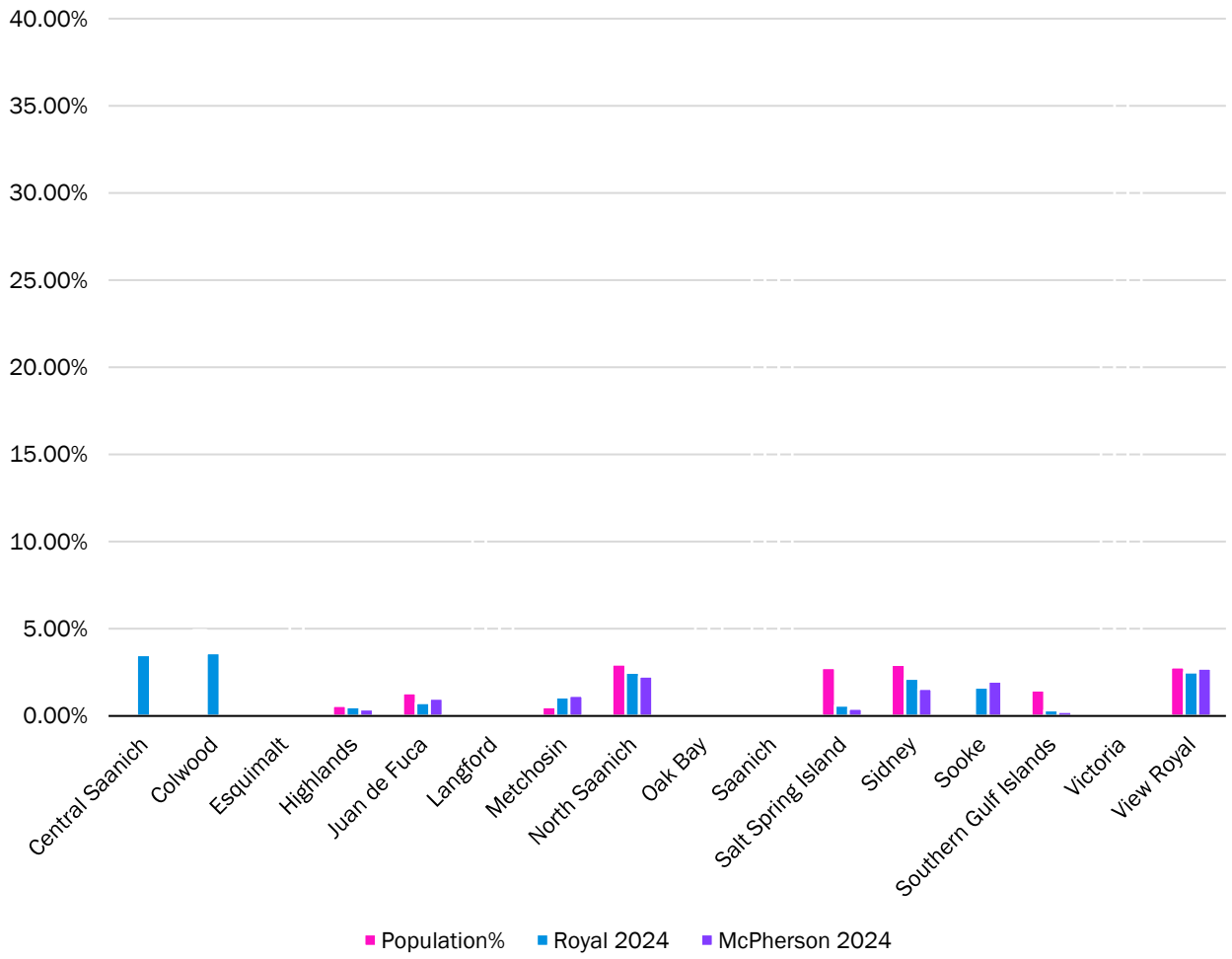
[8] CRD PAFSC Workshop Presentation (Jurisdictional Scan). September 2024. For similarly sized facilities, most large venues (with more than 700 seats) typically receive approximately 25% of their operating budgets from public funding.

[9] CRD PAFSC Workshop Presentation (Jurisdictional Scan). September 2024.

These services are billed to presenters at necessary operational rate, which has become a key source of revenue for the venue operators in the absence of increased public funding. Despite this, RMTS offers a community presenter program which offers discounted rental rates for special community shows to support access to the Royal Theatre and McPherson Playhouse. The Charlie White Theatre increasingly engages in co-productions (accounting for approximately 30-50% of shows) particularly with local community presenters, sharing in the programming and financial responsibilities. This more collaborative model allows the facility to support emerging groups while curating a culturally relevant and community-driven calendar of events. In addition, all three theatres are also used by educational institutions across the region. Schools and music education organizations regularly rent the facilities for student productions and performances. These engagements support youth participation in the arts and reinforce the theatres' broader educational and cultural development role.

Although the three theatres are physically located in Victoria and Sidney, audience data confirms that their **community reach** extends across the entire CRD. Ticket sales reports from RMTS show that a significant portion of audiences come from outside the City of Victoria, with strong representation from Saanich, Oak Bay, Esquimalt, the West Shore, and the Saanich Peninsula, as displayed in the chart below.

Figure 3: 2024 Audience Participation Relative to Population Share – Royal & McPherson Theatres



Charlie White Theatre, while serving a strong local base in Sidney and North Saanich, also draws audiences from broader parts of the Peninsula and other communities. This wide geographic draw reinforces the regional nature of these facilities and underscores the importance of equitable access and funding models that reflect their shared regional impact.

In terms of usage rate, the number of shows held at each theatre over the past few years provides an overall understanding for **capacity utilization**. As shown in Table 5 and Table 6, total performances at Royal Theatre and McPherson Playhouse are nearing pre-pandemic levels, indicating a steady recovery in audience demand and theatre operations. The Charlie White Theatre also reports similar trends: despite its smaller size, usage rates at Charlie White Theatre suggest that untapped capacity remains. However, a closer look reveals that the number of shows presented by non-profit organizations at the McPherson Playhouse remains significantly lower – approximately 60% of pre-pandemic levels. Compared to comparable venues such as the Port Theatre and the Cowichan Performing Arts Centre, **the McPherson Playhouse's overall usage rate is significantly lower**.[10] This drop is not due to lack of interest, as local artist groups are interested in putting on more performances,[11] but rather affordability barriers. The average rental cost for non-profit presenters at the McPherson Playhouse is $4,785.00, 75% of which is composed of stage and front-of-house labour costs.[12] In consultation, local arts organizations consistently expressed a desire to present at the McPherson and other theatres but noted that, even with a sold-out show, the current rental and staffing costs often result in financial loss. The reduction in number of non-profit shows suggests that while the venues remain highly valued, they are underutilized by the community groups they were intended to serve.

In fact, **audience demand for non-profit performances appears strong**. For example, in 2024, non-profit performances at the Royal Theatre generated more total ticket sales than commercial shows, with a comparable number of productions and performances across these presenter types, as shown in Tables 6, 7, and 8 below. This data suggests that audiences are highly engaged with non-profit programming and see value in supporting local and community-based productions. Ensuring greater access to these stages for non-profit groups could help meet public demand while strengthening the CRD's cultural ecosystem.

In contrast, according to the three tables below, **educational presentations** account for a relatively small share of performances at all three regional theatres. In 2024, educational shows represented less than 10% of total performances at the Royal and Charlie White, and around 24% at the McPherson. While this level of activity may be expected given the seasonal and curricular nature of educational programming, it may also indicate untapped opportunities. With targeted outreach or scheduling support, **regional theatres could play a larger role in supporting schools and youth-focused programming**, further extending their community impact.

[10] Ibid.

[11] Letter from ten local non-profit arts presenter groups September 2024.

[12] Figures provided by RMTS staff.

Table 6: Royal Theatre - Number of Shows by Presenter Type (2019-2024)

Royal Theatre	2024	2023	2022	2021	2020	2019
Total productions	69	73	74	13	15	69
Commercial	32	37	40	9	8	38
Non-Profit	33	33	31	3	5	27
Educational	4	3	3	1	2	4
Total performances	125	131	111	19	25	145
Commercial	46	57	43	11	12	60
Non-Profit	69	67	61	7	11	78
Educational	10	7	7	1	2	7
Total Ticket Count	136,348	142,106	95,940	19,001	29,525	144,496
Commercial	53,051	66,804	43,177	12,777	15,383	60,522
Non-Profit	76,038	70,248	48,581	5,160	12,263	77,967
Educational	7,259	5,054	4,182	1,064	1,879	6,007
Total Box Office Sales ($)	$7,598,411	$8,575,495	$4,824,512	$825,123	$1,612,954	$6,848,933
Commercial	$3,625,747	$5,249,263	$2,503,167	$631,901	$1,015,503	$3,884,466
Non-Profit	$3,806,632	$3,207,779	$2,220,416	$171,655	$570,089	$2,839,040
Educational	$166,033	$118,454	$100,930	$21,567	$27,363	$125,427

Table 7: McPherson Playhouse - Number of Shows by Presenter Type (2019-2024)

McPherson Playhouse	2024	2023	2022	2021	2020	2019
Total productions	63	53	39	8	7	57
Commercial	42	34	22	4	5	25
Non-Profit	13	10	9	4	1	24
Educational	8	9	8	0	1	8
Total performances	101	86	63	9	11	107
Commercial	47	37	23	4	5	29
Non-Profit	30	23	24	5	2	50
Educational	24	26	16	0	4	28
Total Ticket Count	52,436	45,645	30,959	4,877	5,414	56,449
Commercial	26,750	23,056	11,982	2,589	3,015	15,092
Non-Profit	15,405	10,460	12,896	2,288	1,097	27,976
Educational	10,281	12,129	6,081	-	1,302	13,381
Total Box Office Sales ($)	$2,303,398	$1,805,688	$1,092,288	$186,937	$167,016	$1,588,698
Commercial	$1,388,065	$1,113,882	$529,906	$110,239	$123,630	$635,035
Non-Profit	$658,299	$387,241	$440,347	$76,698	$13,464	$673,514
Educational	$257,034	$304,566	$122,036	$-	$29,923	$280,150

Table 8: Charlie White Theatre - Number of Shows by Presenter Type (2023-2024)

Charlie White Theatre	2024	2023
Total shows	126 [13]	101
Commercial	41	30
Non-Profit	47	40
Educational [14]	12	12
Total Ticket Count	34,963	34,851

[13] Some of the shows had multiple performances (included in the 126 shows). Same with 2023 data.

[14] Dance shows and competitions are classified as educational as these are often the public recitals that are the result of local dance schools.

2.2. The Current State of Regional Theatres

The Capital Regional District's performing arts ecosystem is community-driven and deeply rooted. Organizations across the region – commercial presenters, non-profit presenters, and schools – continue to deliver performances that engage diverse audiences in close collaboration with performing arts facilities.

Participants in the engagement sessions consistently praised the professionalism and dedication of venue staff. Presenters described the administrative and technical teams as welcoming and deeply invested in long-term collaborations. Many said the venues feel like a "second home," with the staff members they know by name, and who have supported their work for decades. The audience experience was also highlighted as strong, with particular appreciation for the prestige of performing and attending shows in iconic heritage venues.

Further evidence of community support was found in a joint presentation submitted by 10 of the region's leading arts organizations.[15] Their submission emphasized the essential role of the Royal and McPherson, their unmatched technical capabilities, and the opportunity to "significantly increase utilization of both venues" to unlock greater community vibrancy, economic impact, and regional cultural offerings.

Despite these strengths, presenters and educational institutions that use the theatres for performances also shared some challenges that affect their ability to access and afford these regional theatres. The key limitations identified include the following:

- **Cost pressure:** Rising operational and labour costs are a recurring concern. Presenters noted that the cost of mounting a show has increased significantly over the years, driven by higher technical crew and other labour expenses. Technical crew and labour expenses are determined by collective bargaining between unions and the venue organization, the structure for which can be costly and inefficient for some local non-profit presenters. For smaller non-profit presenters, these costs can be prohibitive. Several groups emphasized that one underperforming show could jeopardize their entire season. The cost burden is also passed on to the audiences – although presenters are committed to access and serving all community members, many need to raise ticket prices in order to cover venue expenses and other costs.
- **Infrastructure limitations**: While cherished for their heritage value, the venues, particularly the Royal and McPherson, are aging facilities with notable physical constraints. Challenges cited include aging public amenities, insufficient elevator access, and limited physical accessibility in backstage areas. Some presenters also noted that additional meeting space for pre-show discussions would be beneficial, and that facility upgrades could significantly improve both the presenter and audience experience.

[15] Letter from ten local non-profit arts presenter groups September 2024.

- **Geographic disparity**: All three regional theatres are located either in Victoria's urban core or on the Saanich Peninsula, leaving fast-growing areas like the West Shore underserved.[16] For example, Langford, the second-fastest growing municipality over 20,000 people in the country by percentage,[17] has seem a growing demand for cultural events and experiences along with neighbouring jurisdictions, but the lack of appropriately sized and accessible venues has led some groups to perform in casinos, old schools, or venues not well-suited for public performances. Local groups such as the Juan de Fuca Performing Arts Centre Society (JdFPACS) are actively advocating for a new performing arts facility in the West Shore and engaging in early-stage planning and community consultation to explore what such a venue could look like.

- **Operator interest in capacity building and service improvement**: Theatre operators expressed interest in how a modernized regional service model could support the long-term sustainability and capacity-building of their venues. At RMTS, frozen public funding that was not adjusted with inflation over the past two decades has constrained their ability to scale staffing or reduce rental rates, which may help explain lower usage levels at the McPherson Playhouse. RMTS staff expressed openness to exploring new models that would enhance operational capacity and affordability for presenters. At the same time, the Charlie White Theatre, while not currently part of an existing CRD service, is content with its direct municipal funding from Sidney and North Saanich, but open to continued dialogue around regional collaboration as future needs evolve.

- **Presenter support and capacity building**: Beyond access to physical venues, many presenters, particularly smaller non-profit organizations and newer groups, expressed a need for broader support to help sustain and grow their operations. Common requests included marketing assistance, audience development tools, mentorship for emerging artists, and guidance on production planning. Several interview participants noted that they would benefit from programs like the CRD Arts and Culture Support Service's Grow Forward grant program, which specifically supports organizational and sectoral capacity-building for arts organizations.

- **Collaboration among theatres**: While the theatres were seen as complementary rather than competing, serving different communities and offering distinct programming, there is little formal coordination between them beyond an informal Island Presenter Network which gathers theatre operators together to discuss tour bookings and notes on performing arts groups. Facility operators expressed interest in greater collaboration through shared calendars, a region-wide ticketing system, and mechanisms for sharing audience data and marketing tools. These efforts could improve efficiency, reduce duplication, and enhance the experience for both presenters and audiences. However, implementing such initiatives would require significant coordination across existing systems and could present extremely high logistical complexity.

[16] A Public Conversation about Performing Arts Facilities in the CRD Report and Recommendations 2020 also highlighted the unmet needs from the West Shore, according to the 2020 survey conducted by Stage One.

[17] Ready for growth? Population booms in Langford, Surrey and Vancouver. Vancouver Sun. Jan 30, 2025.

2.3. SWOT Analysis

From the preceding information, some strengths, weaknesses, opportunities, and threats have been observed that are impacting the performing arts landscape in the Capital Regional District.

Strengths (Internal, positive factors)

- **A shared vision for cultural development** – Shared recognition across the region that arts and culture can be used to support community building, regional vibrancy, and sector sustainability.
- **Regional collaborative experience** – A demonstrated history and ongoing practice of inter-organization collaboration in delivering shared arts services, providing a strong foundation to build upon (rather than starting from scratch).
- **Broad understanding that arts and culture is valuable** – Recognition that arts and culture provide a range of economic, social, and environmental benefits to a community.
- **Educational presenters' participation** – Educational presenters play a key role in using regional theatres for student showcases and performances, reinforcing the community value of these venues and building future audiences.
- **Diverse talent and cultural assets** – The CRD is full of local arts organizations, creative talent, and a range of established purpose-built arts facilities and spaces (both public and private) that drive services, programs, and audience appetite.
- **Existing facilities and infrastructure** – A wide range of other types of spaces in the community such as community centres, schools, and libraries with multipurpose spaces that are being used to fill the gaps in performing arts space needs.

Weaknesses (Internal, negative factors)

- **Potential underutilization of the McPherson Playhouse** – In 2024, the McPherson Playhouse only held about 100 shows which can suggest that the theatre is underutilized in terms of its performance capacity.
- **Lack of centralized governance understanding** – Absence of a coordinated framework for existing and future regional theatres.
- **Uneven resource distribution** – Variability in jurisdictional size, tax base, investment capacity, and regional service participation has led to disparities access, resources, and funding for regional theatres. Fast growing areas such as the West Shore remain underserved by regional theatres.
- **Capacity challenges** – Some venues, smaller presenting organizations, and jurisdictions may face limitations in staffing, expertise, or resources, making it difficult to engage with regional initiatives or take full advantage of available supports. In some cases, there may also be limited awareness of existing programs, opportunities, or collaborative efforts.

- **Data gaps** – Uncoordinated and inconsistent data collection and availability across existing arts services and facilities that could hinder informed planning and decision-making efforts.

Opportunities (External, positive factors)

- **Increased audience demand** – Existing performing arts shows are at or above audience demand and capacity. It is felt that interest in attending in-person events has recovered or surpassed pre-pandemic levels.
- **Demographic shifts** – Demographic changes, including an aging population and youth outmigration, are shifting audience behaviours and reshaping demand for performing arts experiences. These shifts present an opportunity to adapt programming, facility design, and audience engagement strategies to better align with emerging preferences.
- **Cultural tourism potential** – Developing a strong regional performing arts identity could attract increased visitors to the area and support local economies.
- **New funding streams** – Potential for greater access and availability to various Provincial, Federal, and private grants or infrastructure funding streams for rural/regional cultural development.
- **Digital and hybrid programming** – Potential to expand existing capabilities with new technology infrastructure to reach remote areas (underserved populations), new types of audiences, or existing audiences who want to view from home from virtual platforms.
- **Increase usage of the regional theatres** – The regional theatres could produce more performances should rental rates be more affordable to achieve them.

Threats (External, negative factors)

- **Status quo funding as a constraint** – Without updated service models or inflation-adjusted funding, the current structure risks further restricting venue capacity, operational flexibility, and presenter access, ultimately limiting the development of the regional performing arts ecosystem.
- **Spread of audiences across the regional district** – Research has found that only 6% of audience members travel more than 40 minutes to attend arts events in the region (with 48% travelling 20 min or less and 46% travelling 20-40 min), which can mean challenges in terms of equal access and audiences.
- **Theatre maintenance and upkeep** – While the Royal Theatre and McPherson Playhouse remain operational and fit for purpose, the absence of increased capital funding and inflationary adjustments – particularly for the McPherson Playhouse – poses a long-term threat to their sustainability.
- **Political environment** – Current climate of uncertainty, constant change in leadership (elections or staff turnover), and competing budget demands, make it challenging to effectively support regional initiatives.

- **Economic pressures** – Inflation and rising costs for building and maintaining infrastructure/facilities, can deprioritize arts spending.
- **Public engagement fatigue and political skepticism** – Community members may be disengaged due to over-consultation or skepticism about implementation follow-through due to previous poor experience outcomes.
- **Lack of regional participation in existing CRD services** – A lack of participation in the Royal Theatre Service and McPherson Playhouse Service from many of the jurisdictions in the CRD is impacting regional morale and the fiscal sustainability of these regional venues.

3. Cost-Benefit Methodology

This cost-benefit analysis (CBA) evaluates five alternative service models for supporting three regional theatres across 16 jurisdictions. The goal is to assess how costs and benefits would be distributed under different participation and funding arrangements, using a 10-year net present value (NPV) framework and a 4.5% weighted average cost of capital (WACC). The methodology integrates the following fiscal, operational, and cultural value indicators to support regional decision-making around sustainable funding contributions.

3.1. Cost Attribution

Total cost estimates for each option were provided and were separated into specific initiatives, including capital (major and minor), staffing, operations, and rental grant support. The five modeled options vary primarily in scale and participation level, from full regional models (Options A and B) to sub-regional models (Options C, D, and E), with the status quo reflecting current contributions from only three municipalities.

Costs were allocated to participating jurisdictions using a population-based and converted assessment formula provided by the CRD. Each jurisdiction's share of total costs in each option is proportional to its population size and its converted property assessment. While this method reflects a capacity-to-pay logic, it is decoupled from cultural benefit exposure, which is addressed separately in the benefit attribution model.

3.2. Benefit Attribution

To assess the aggregate benefit of adjusted funding across the three theatres (Royal Theatre, McPherson Playhouse and Charlie White Theatre), we adopted a venue-level estimation approach and then combined results into a single, system-wide total.

1. **Data sources**
    - *Royal Theatre & McPherson Playhouse*: Actual annual attendance and ticket-revenue records supplied by each theatre.
    - *Charlie White Theatre*: Annual attendance data and total ticket counts supplied by Mary Winspear Centre.
2. **Per-attendee value**
   We calculated each theatre's weighted average ticket price and used this as a proxy for per-visitor benefit. This reflects both the cultural access value and the marginal economic impact of each attendee. This metric primarily reflects the economic benefit to the venue, rather than the broader cultural value of attendance.

3. **Total benefit calculation**
   For each venue, total annual benefit = (number of shows activated) x (estimated or actual annual attendance) × (venue's average ticket price). Summing these three venue-level benefits produces a single annual metric that represents the collective cultural and economic contribution of the theatres under each funding scenario.

3.3. Theatre Rental Grant Benefit

The analysis includes a simulation of how a **rental grant** could enable more community-based use of theatre space by non-profit local presenters. Under current conditions, commercial users are often better positioned financially to afford rental fees, limiting access for local non-profit and education groups. The model assumes that the rental grant will **cover half of the rental fee** to minimize the cost for presenters. This allows non-profit and local groups to access the venues without negatively affecting the financial stability of the theatres.

To estimate the benefit, we calculate:

- The **rental and labour fee savings provided to non-profit users**
- The number of additional potential non-profit shows that could occur given a fixed rental grant budget
- The **cost savings per ticket fee**
- The estimated **cultural and social value** of those converted performances, based on audience size and ticket valuation
- The estimated **value of ancillary spending** through food concessions and ticket fees.

This mechanism provides a pathway to expand non-commercial programming without reducing revenue to the theatre operators. A key assumption in this analysis is that demand from non-profit groups will be satisfied if the rental fee is effectively cut in half.

3.4. Capital Reserve Valuation

The analysis includes an evaluation of the $1 million capital reserve proposed in Options A and B. The capital reserve was modeled as a strategic reserve fund that could support future major capital expenditures across the theatre system, including substantial expansions of existing regional theatres and the construction of new regional theatres. Under this model, the reserve is assumed to be accumulated annually and fully spent in 10-year cycles based on guidance from CRD staff. To test its value, an **opportunity cost assessment** was conducted by comparing two financing scenarios:

- **Holding idle capital** in reserve at a 4.5% opportunity cost (WACC)
- **Using debt** at an estimated 5% interest rate to fund capital needs directly

3.5. Theatre Cost Attribution

This section of the analysis focuses on quantifying the **cost per performance** for each theatre using audited financials and program-level data. By isolating expenses directly associated with production, staffing, and facility use, we estimate the average marginal cost to deliver a single show. This allows us to:

- Estimate the number of performances enabled by each funding scenario
- Benchmark the cost-efficiency of new investments

The analysis uses the existing show volume to estimate the **allocation of benefits** to the regional population. In this model:

- Current funding enables a baseline number of performances
- Each municipality receives a share of this benefit based on attendance origin
- These attendance-based shares are then valued using average ticket prices to estimate social and economic benefit exposure

This enables a more **equitable attribution** of value from existing services — particularly under scenarios where funding structures shift but programming volume remains constant.

3.6. NPV and Social Return Framework

All options are evaluated under a 10-year net present value (NPV) model using a 4.5% discount rate. This framework compares the cumulative present value of benefits to the cumulative costs borne by each jurisdiction, based on their population-weighted contribution under each scenario.

Importantly, this analysis is not constructed around traditional financial return on investment (ROI). Instead, it reflects a social return on investment (SROI) perspective. The objective is not to identify profit-generating scenarios, but to determine whether each municipality's proportional contribution is reasonably matched by its benefit exposure, especially when factoring in attendance and access.

Only quantifiable benefits — primarily attendance volume and ticket value — are monetized in the NPV model. However, we recognize that other important benefits are not assigned a monetary value, including:

- Increased demand for local performing arts
- Enhanced program diversity or quality
- Capacity building for regional cultural organizations
- Educational or civic engagement outcomes

Where data allowed, these outcomes were addressed qualitatively or through proxy indicators. Nonetheless, the NPV estimates should be interpreted as conservative lower bounds on the full social value delivered by the theatre system.

4. Evaluation of Costs and Benefits

This section outlines how each initiative within the five service options was evaluated within the cost-benefit framework. The table below distinguishes which components were incorporated into the **Net Present Value (NPV) model**, which were **excluded** from quantitative valuation, and which were instead treated as **unquantified social benefits**.

Table 9: Cost Benefit Evaluation Overview

Cost Component	Valuation Approach / Assumptions	Acknowledged Social Benefits (Not Monetized)
Planning Grants (Options A, B, C)	Excluded from cost-benefit due to lack of measurable outcome or benefit attribution	Community engagement through consultation, identification of new sites, feasibility and business models assessed
Major Capital Reserve (Options A, B)	Excluded; benefit estimated as avoided debt (5%) minus opportunity cost of idle capital (4.5%) over 10-year cycle	Financial flexibility, futureproofing against long-term development of new facilities
Minor Capital + Operating (Royal – Options A, B, C, D, E; McPherson – Options A, B, C, D, E; Charlie White – Options A, B, C, D)	Combined to reflect total delivery costs; benefits attributed by show (Avg. Attendance × Avg. Ticket × # of Attributable Shows)	Cultural access, community engagement, continuity of programming
Staffing (Options A, B, C, D, E)	Excluded due to inability to isolate impact on performance volume or quality. Additionally, the value is the same across options, so there are no material changes	Organizational capacity, administrative efficiency

Theatre Rental Grant (Options B, C, D, E)	$250K-350K grant used to unlock additional non-profit shows based on rental rate delta; benefits based on additional shows	Local performer access, artistic diversity, production quality, community use of venues

In addition to the components above, a **travel time analysis** is incorporated in the cost-benefit evaluation, In the context of the CRD, a **40-minute drive time threshold** was selected as the benchmark for "reasonable access". This threshold was chosen based on audience data and regional travel patterns. A 2023 regional arts survey conducted by the CRD found that 94% of respondents travel 40 minutes or less to attend arts and cultural events – split almost evenly between those who travel less than 20 minutes (48%) and those who travel 20–40 minutes (46%). Only 6% of respondents travel more than 40 minutes.[18] This significant drop-off in attendance beyond the 40-minute mark suggests that 40 minutes is a practical ceiling for defining access to cultural facilities in the region.

Travel times were calculated using Google Maps based on average traffic conditions during likely event travel periods: weekday afternoons between 6:00-7:00 PM to reflect after-work commuting, and weekends between 6:00-7:00 PM to reflect typical evening outings during Saturdays and Sundays including pre-show activities such as dining or drinks. The starting point for each jurisdiction was assumed to be the central municipal area or city centre, with destinations set to the theatre locations.

A Note on Interpreting Success:

In this analysis, the goal is not to identify a profit-maximizing or cost-minimizing option, but rather to assess which service model best aligns **participant contributions with the cultural benefits they receive.** Each option represents a different distribution of both financial responsibility and public value across the 16 jurisdictions.

Success is therefore defined as a scenario where:

Costs and benefits are proportionally aligned at the participant level

Access to cultural infrastructure is better shared across the region

Regional funding reflects a **justifiable exchange** between investment and impact

With this lens, the most favorable option is one that **distributes costs in line with benefit exposure**, reduces free-riding, and improves cultural equity — even if the overall net present value is not positive in traditional financial terms.

[18] Arts and Culture Support Service – Public Engagement for 2024-2027 Strategic Plan - What We Heard Report.

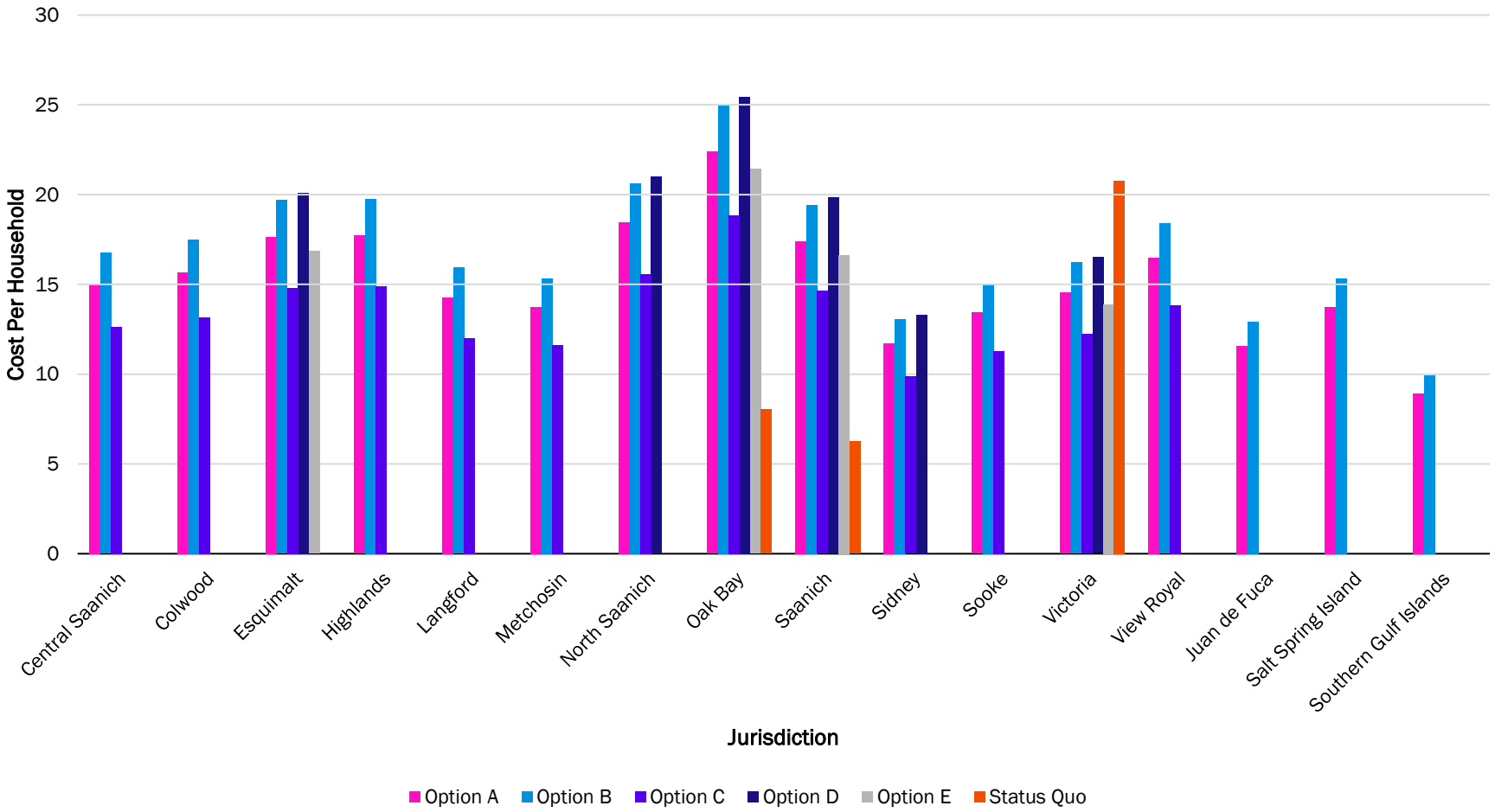
5. Cost-Benefit Analysis Findings

The cost-benefit analysis of each service option is outlined in the sub-sections below.

5.1. Jurisdictional Cost Breakdowns

By expressing all scenarios on a per-household basis, we create a consistent metric that highlights how each funding alternative redistributes the financial burden among jurisdictions. The figure below lists these calculated costs, with blank entries indicating where an option does not apply. This summary establishes a clear foundation for comparing the relative affordability and equity implications of each option in the sections that follow.

Figure 4. Annual Average Cost per Household by Jurisdiction under Status Quo and Options A-E [19]



[19] Each option yields a different annual cost per household, and these figures strictly represent the cost side of the analysis. The additional benefits associated with each funding scenario are not reflected here and will be examined in detail in the following sections.

Key Findings from Jurisdictional Cost Breakdowns:

- **Option A** establishes the baseline funding scenario, with per-household costs ranging from approximately $8.91 (Southern Gulf Islands) to $22.39 (Oak Bay), reflecting moderate variation across jurisdictions.
- **Option B** uniformly increases the annual household cost by roughly $1.60 compared to Option A in every municipality. This is the result of the inclusion of the theatre rental grant.
- **Option C** yields the lowest cost per household in all jurisdictions and produces the narrowest spread between the highest and lowest costs.
- **Option D** is the most expensive scenario where it applies, consistently exceeding the costs of Options B and C by $0.40–$6.50 per household.
- **Option E** reduces the annual cost relative to Option A by about 5–10% in the municipalities it covers, though it does not extend to all jurisdictions.
- Under the **current funding model**, Victoria absorbs a disproportionately large share of costs, its per-household cost exceeds what it would pay under any of the proposed Options A–E.

5.2. Travel Time Analysis

To complement the financial and operational analysis of regional theatre service options, this study also examined the travel time required for residents across the CRD to access the three regional theatres. The travel time analysis evaluates **which areas fall within a reasonable commuting distance to each venue and how that relates to jurisdictional participation in funding models**.

To reflect emerging community planning efforts, this analysis also includes a hypothetical future regional theatre in Langford. The Juan de Fuca Performing Arts Centre Society (JdFPACS), alongside other local advocates, has actively engaged in early-stage planning and community consultation to explore the development of **a new performing arts facility in the West Shore**. Langford is the fastest-growing community in the CRD, with the highest population growth rate among the six West Shore communities. For this reason, Langford is used as a proxy location for a future theatre in the area.

In the context of the CRD, a 40-minute drive time threshold was selected as the benchmark for “reasonable access”. Using this benchmark, this study groups jurisdictions into three travel-time categories for each theatre:

- Within 20 minutes drive time (marked in green): Very accessible
- 20-40 minutes drive time (marked in light green): Reasonably accessible
- Over 40 minutes (marked in grey): Limited access

The table shows the travel time from the 16 jurisdictions to the three existing regional theatres and the future theatre in Langford.

Table 10. Travel Time to Theatres

Jurisdiction	To Royal/McPherson	To Charlie White	To future theatre in Langford
Victoria	within 20min	20-40min	20-40min
Saanich	within 20min	20-40min	20-40min
Esquimalt	within 20min	20-40min	20-40min
Oak Bay	within 20min	20-40min	40-60min
Sidney	20-40min	within 20min	40-60min
North Saanich	20-40min	within 20min	40-60min
Central Saanich	20-40min	within 20min	20-40min
Langford	20-40min	20-40min	within 20min
Colwood	20-40min	20-40min	within 20min
View Royal	within 20min	20-40min	within 20min
Highlands	20-40min	20-40min	within 20min
Metchosin	20-40min	40-60min	within 20min
Sooke	40-60min	40-60min	20-40min
Salt Spring Island	more than 60min	more than 60min	more than 60min
Southern Gulf Islands	more than 60min	more than 60min	more than 60min
Juan de Fuca	more than 60min	more than 60min	40-60min

Summary of Travel Time Findings:

- **Royal/McPherson (Victoria)**
  - Within 20 minutes (Very accessible): Victoria, Saanich, Esquimalt, Oak Bay, View Royal
  - 20–40 minutes (Reasonably accessible): Sidney, North Saanich, Central Saanich, Langford, Colwood, Highlands, Metchosin
- **Charlie White (Sidney)**
  - Within 20 minutes (Very accessible): Sidney, North Saanich, Central Saanich
  - 20-40 minutes (Reasonably accessible): Victoria, Saanich, Esquimalt, Oak Bay, Langford, Colwood, View Royal, Highlands

- **Future Regional Theatre in the West Shore (Langford)**
  - Within 20 minutes (Very accessible): Langford, Colwood, View Royal, Highlands, Metchosin
  - 20-40 minutes (Reasonably accessible): Victoria, Saanich, Esquimalt, Central Saanich, Sooke

These patterns reinforce the regional nature of these venues, especially the Royal and McPherson, which are within 40 minutes' drive of 12 jurisdictions. Charlie White is similarly accessible to 11 jurisdictions within the same travel time range.

An equitable service model does not require jurisdictions to have access to every theatre within 40 minutes, but it should ensure that residents across the region can reasonably access at least one regional facility. With a future theatre in Langford, residents' access to performing arts facilities across the CRD would improve significantly. All jurisdictions except the three electoral areas would be within 40 minutes of at least one regional theatre.

By cross-referencing travel time with each service option (A–E), we can assess how well **financial contributions align with geographic access** and whether **jurisdictions benefiting from access are contributing to the theatres' financial sustainability**.

An effective and equitable service model should avoid scenarios where jurisdictions contribute financially despite having little or no access to regional facilities, or conversely, benefit without contributing ("free riding"). The table below summarizes:

- The number of jurisdictions participating (i.e., financially contributing) under each option;
- The number of participating jurisdictions that can access these venues within 40 minutes;
- The resulting percentage of participating jurisdictions with reasonable access. The higher the percentage, the stronger the alignment between access and contribution

Table 11: Access of Participating Jurisdictions by Option

Option	# of participating jurisdictions	# of jurisdictions that can reach at least one theatre	% of participating jurisdictions that can access a regional theatre within 40min[20]
A	All (16)	13	81%
B	All (16)	13	81%
C	All municipalities (13)	13	100%
D	Core + North Saanich and Sidney (6)	6	100%
E	Core (4)	4	100%

Key Findings from Travel Time Analysis:

- **Option C, D and E exhibit the strongest alignment between contribution and access**, with all participating jurisdictions located within 40 minutes of the theatres they would support. This reinforces the geographic logic and fairness of these sub-regional models.
- Options A and B, though comprehensive in scope, include the three electoral areas (Salt Spring Island, Southern Gulf Islands, and Juan de Fuca) that are more than 40 minutes away from all three regional theatres. While these areas may support the arts through other mechanisms, their inclusion in a service model focused on venue access is harder to justify on geographic grounds alone.
- Options A, B, and C would be best positioned to support a future regional theatre on the West Shore. By including a broader set of jurisdictions from the outset, these models can accommodate new infrastructure as it emerges and promote long-term regional equity. In this context, the inclusion of West Shore municipalities enhances both the future access and fiscal sustainability of the regional service model. With a future facility in the West Shore, access across the CRD would improve significantly.

5.3. Audience Attendance

By comparing each jurisdiction's share of regional population to its share of audience attendance at the Royal and McPherson theatres (as displayed in Figure 3 in Section 2.1), this analysis provides a view into

[20] This analysis is based on the number of participating jurisdictions, not their population size. All percentages reflect the proportion of jurisdictions within a specified travel time range, rather than the proportion of the regional population.

how cultural participation varies across the region. This exercise is not designed to assess fairness or equity, but rather **to inform how cultural value is distributed and where engagement is most concentrated**. The findings help contextualize the regional benefit picture for the cost-benefit analysis, particularly for performance-based funding components and rental grant mechanisms.

Key Findings from Audience Attendance:

- **Victoria** accounts for 22.8% of the region's population and represents 35.2% of Royal Theatre and 31.6% of McPherson Theatre attendance. This highlights its central role in the regional theatre ecosystem and its strong engagement with performing arts.
- **Oak Bay** also shows a higher level of attendance relative to population, contributing 8.2% (Royal) and 6.6% (McPherson) of theatre audiences, with only 4.2% of the population. This points to a particularly active cultural audience base.
- **Saanich**, the largest municipality at 27.8% of the regional population, exhibits a close alignment with its attendance share — 26.0% (Royal) and 27.4% (McPherson) — indicating broadly proportional engagement.
- Other municipalities, such as **Langford, Colwood, and Esquimalt**, also show meaningful levels of participation that contribute to the overall strength of the regional audience, though at slightly different proportions than their population shares.
- **More rural or geographically dispersed areas** such as Salt Spring Island, Southern Gulf Islands, and Juan de Fuca show lower attendance relative to population. These variances may reflect differences in proximity, transportation options, or local program alternatives.

This distribution of attendance relative to population forms the **basis for benefit attribution** across the region. It is used to allocate benefits in the cost-benefit analysis for each individual theatre, **ensuring that performance-related value is proportionally assigned to jurisdictions based on actual audience participation.** The same attendance-based distribution also supports the modeling of rental grant impacts, as it helps estimate where the cultural value of increased access to non-profit and local programming is most likely to be realized. Rather than assessing fairness, this approach enables a more **evidence-based linkage between funding scenarios and regional cultural engagement.**

5.4. Major Capital Reserve Analysis

The proposed capital reserve, included only in Options A and B, was evaluated to determine whether holding dedicated funds for future major capital expenditures delivers a net financial benefit when compared to debt financing. As the analysis in preceding sections shows, there is a notable gap in performance facilities in the West Shore. The Major Capital reserve could support the construction of a new theatre in one of these jurisdictions.

In this model, the reserve assumes an annual contribution starting at $1 million, escalating by 2.5% per year. The reserve is assumed to be **fully spent every ten years**. While the reserve avoids the need to borrow capital (assumed debt cost: 5%), the funds held in reserve incur an opportunity cost of 4.5% (reflecting the project's WACC). This 4.5% reflects the return that the funds could hypothetically earn if it were deployed in assets or project cash-flows of equivalent risk instead of being held in the reserve.

The table below models the effective cost of holding the reserve and compares it to the interest savings that would have been achieved if the capital was borrowed instead. The cumulative net benefit remains negative across the full 10-year time horizon, indicating that — under current assumptions — the capital reserve does not offer a financial advantage.

Table 12: Capital Reserve – Opportunity Cost vs Debt Benefit Comparison (10-Year Model, Rounded)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Reserve Contribution	$1.0M	$1.0M	$1.0M	$1.0M	$1.0M	$1.0M	$1.0M	$1.0M	$1.0M	$1.0M
Opportunity Cost (4.5% APR)	$45K	$92K	$141K	$192K	$246K	$302K	$361K	$422K	$486K	$553K
Cumulative Cost (Beg)	$1.0M	$2.05M	$3.14m	$4.28M	$5.47M	$6.72M	$8.02M	$9.38M	$10.8M	$12.3M
Cumulative Cost (End)	$1.05M	$2.14M	$3.28m	$4.47M	$5.72M	$7.02M	$8.38M	$9.80M	$11.3M	$12.8M
Interest on Debt (5%)	$50K	$101K	$157K	$214K	$274K	$336K	$401K	$469K	$540K	$614K
Cost of Debt Per Year	$1.05M	$2.11M	$3.16M	$4.21M	$5.27M	$6.34M	$7.40M	$8.47M	$9.54M	$10.6M
Benefit from Reserve Savings	$5K	($35K)	($121K)	($257K)	($443K)	($683K)	($979K)	($1.3M)	($1.7M)	($2.2M)

Key Findings from Major Capital Reserve:

The reserve performs poorly unless:

- Capital spending is **predictable and frequent**
- The cost of debt is **significantly higher** than current assumptions
- Idle funds are **minimized or invested** for interim returns

Under these current assumptions, the capital reserve delivers a negative net value when accounting for idle time, particularly in the absence of a defined project pipeline. Without visibility into specific capital investment timelines or urgency, the reserve may erode value due to underutilization.

Two structural issues diminish the reserve's attractiveness:

1. **Infrequent or Uncertain Major Capital Needs**
   If future major capital expenditures, such as new facility development, are low-probability or undefined, holding significant idle funds imposes a drag on performance and limits operational flexibility.

2. **Excessive or Unused Reserve Size**
   Large surpluses without clearly articulated use cases reduce fiscal discipline and risk becoming de facto endowments, which may dilute performance accountability.

Despite these concerns, the reserve remains a **valid concept** for long-term resilience. In regional systems such as the Capital Regional District, where traditional debt financing can be politically or structurally constrained, a capital reserve may offer a more feasible path to strategic reinvestment. For this reason, we recommend **revisiting the reserve strategy once capital plans are more clearly defined**. A needs-based approach to reserve sizing and disbursement timing would strengthen the business case considerably.

5.5. Operations Analysis

Table 13 below outlines the foundational metrics used to model the cost-benefit analysis for each theatre. These calculations link financial inputs to performance-level outputs across the three venues under consideration.

- **Average Attendance per Show** is derived by calculating attendance separately for commercial, non-profit, and educational performances, then applying a weighted average based on the proportion of each performance type. This approach accounts for variations in participation across different types of programming.
- **Average Ticket Price** is calculated using a similar weighted method, where average ticket prices by category are first derived from the revenue per tickets sold, and then aggregated using the distribution of performance types.
- **Direct Cost per Performance** represents the average cost of delivering a performance. This figure is based on estimates provided directly by each venue's operator. Overhead costs like administration or building maintenance are excluded to ensure alignment with funds allocated solely to performance delivery costs.
- **Annual Funding** (**Operating**) refers to the amount currently or proposed to be allocated to each theatre for their operations. These are the same figures used in the model to simulate baseline or expanded service delivery.
- **Performances Attributed to Funding** equates to each venue's full annual performance count, attributing 100% of performances to current or proposed annual funding levels on the premise that the theatres could not operate without this support—a critical assumption for benefit attribution in this cost-benefit analysis.

Table 13: Key Calculations for Theatre Funding Analysis

Key Calculation	Royal	McPherson	C. White	Brief Description
Average Attendance per Show	1,091	519	249	Weighted average attendance across performance types based on ticket sales and performance mix
Average Ticket Price	$50.06	$42.78	$43.40	Weighted average ticket price based on sales and volume across performance types
Annual Funding (Operating)	$106,000	$350,000	$410,000	Current or proposed operating funding allocation for each theatre
Annual Performances	125	101	101	Number of performances in 2024

This table summarizes the foundational metrics used in the cost-benefit analysis of each theatre's funding. Metrics include weighted average attendance, ticket prices, direct cost per performance, and the number of performances enabled by current or proposed funding levels. Data is provided by the venue operators.

The analysis of average attendance, ticket pricing, cost per performance, and the number of performances enabled by current or proposed funding provides insight into how each theatre delivers cultural value through its operations. These findings help contextualize the varying programmatic outputs across the three venues.

Key Findings from Operations:

- **Funding The Royal Theatre** combines the highest per-performance reach (1,091 attendees) with the greatest programming volume, supporting 125 performances annually under its current funding.
- **Both the Funding for McPherson Playhouse and the C. White Theatre delivered** 101 performances in 2024, with the McPherson serving larger audiences per performance (519 vs. 249) and the Charlie White focusing on smaller-scale events.
- **The McPherson Playhouse offers a balance between scale and cost.** Delivering 101 performances annually at an average attendance of 519 per show, The McPherson sits between the Royal and the Charlie White in terms of both scale and efficiency. Its cost per performance is like the Royal, but its moderate audience size indicates that it plays a stabilizing role in the regional theatre ecosystem — offering consistent programming to a mid-sized audience.
- **The Charlie White Theatre's** lower non-profit rental cost makes it the most cost-effective venue for presenters. It supports 101 shows annually at a modest scale and enables a diverse, community-focused programming slate that maximizes access and experimentation.

Table 14 below summarizes the overall benefits associated with funding the operations of the three theatres. While these benefits are already being realized under the existing (status quo) funding

arrangement, they are presented here in segmented form to support a more detailed analysis of how value is distributed across venues and municipalities.

Table 14: Summary of Annual Cost-Benefits by Theatre

Theatre	Local Government Funding for Operating	% of Operating Budget	Total Annualized Benefit	Attributed Attendance	Value per $ Ratio
Royal	$106,000	3%	$7.4M	136K	70.25
McPherson	$350,000	17%	$2.2M	52K	6.41
Charlie White	$410,000	30%	$1.1M	25K	2.66

5.6. Minor Capital Theatre Cost Analysis by Jurisdiction

The charts below compare the annualized monetary benefits received by each municipality from the Royal, McPherson, and Charlie White theatres to their proposed minor capital cost contribution under each funding option. These charts help illustrate how cost responsibilities vary across the region. Each theatre's benefit is attributed based on attendance patterns, while costs are distributed according to the funding model structure of each proposed option. Together, the charts show how well each funding option aligns audience-based value with regional investment.

Figure 5: Minor Capital Cost Comparison by Jurisdiction – Royal Theatre

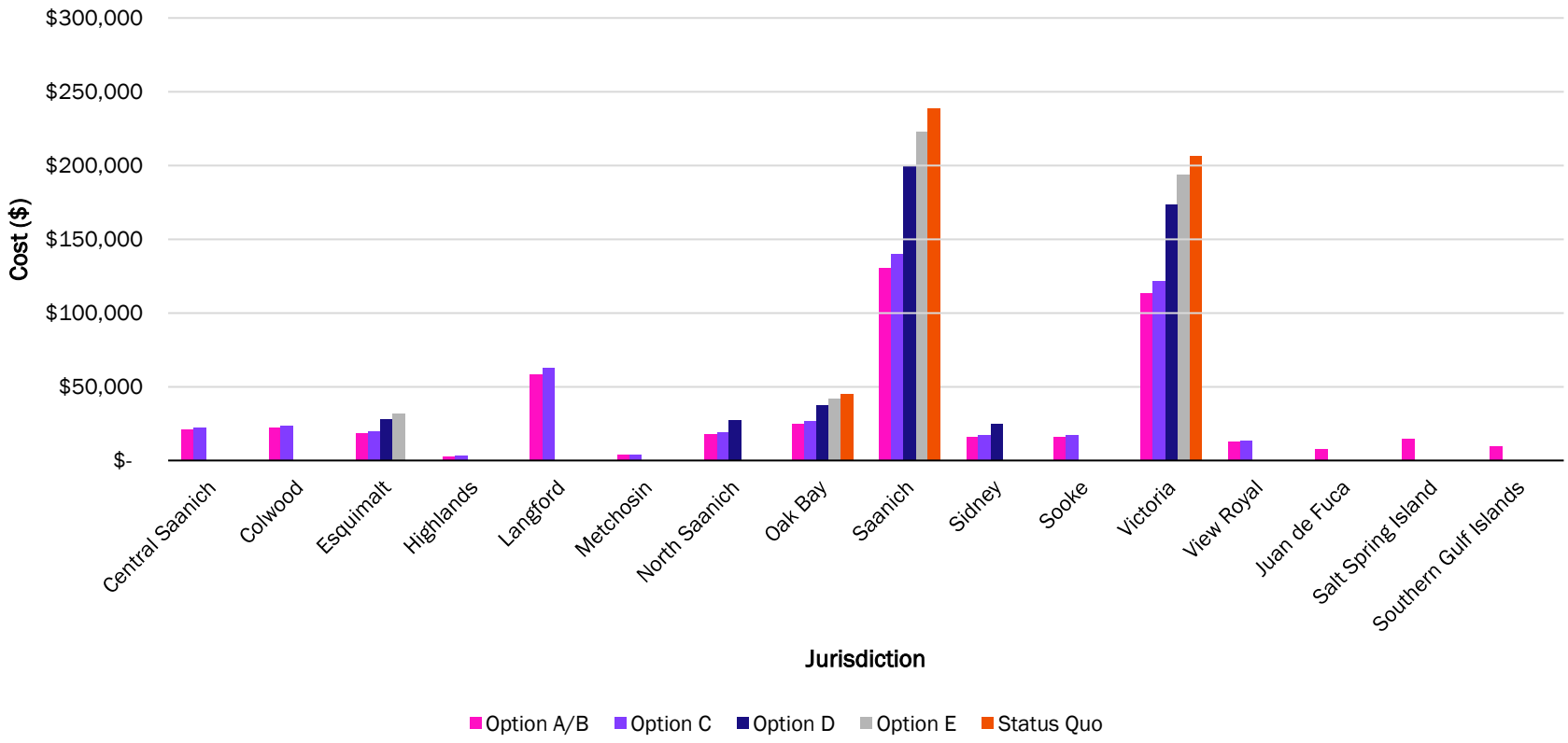


Figure 6: Minor Capital Cost Comparison by Jurisdiction – McPherson Playhouse

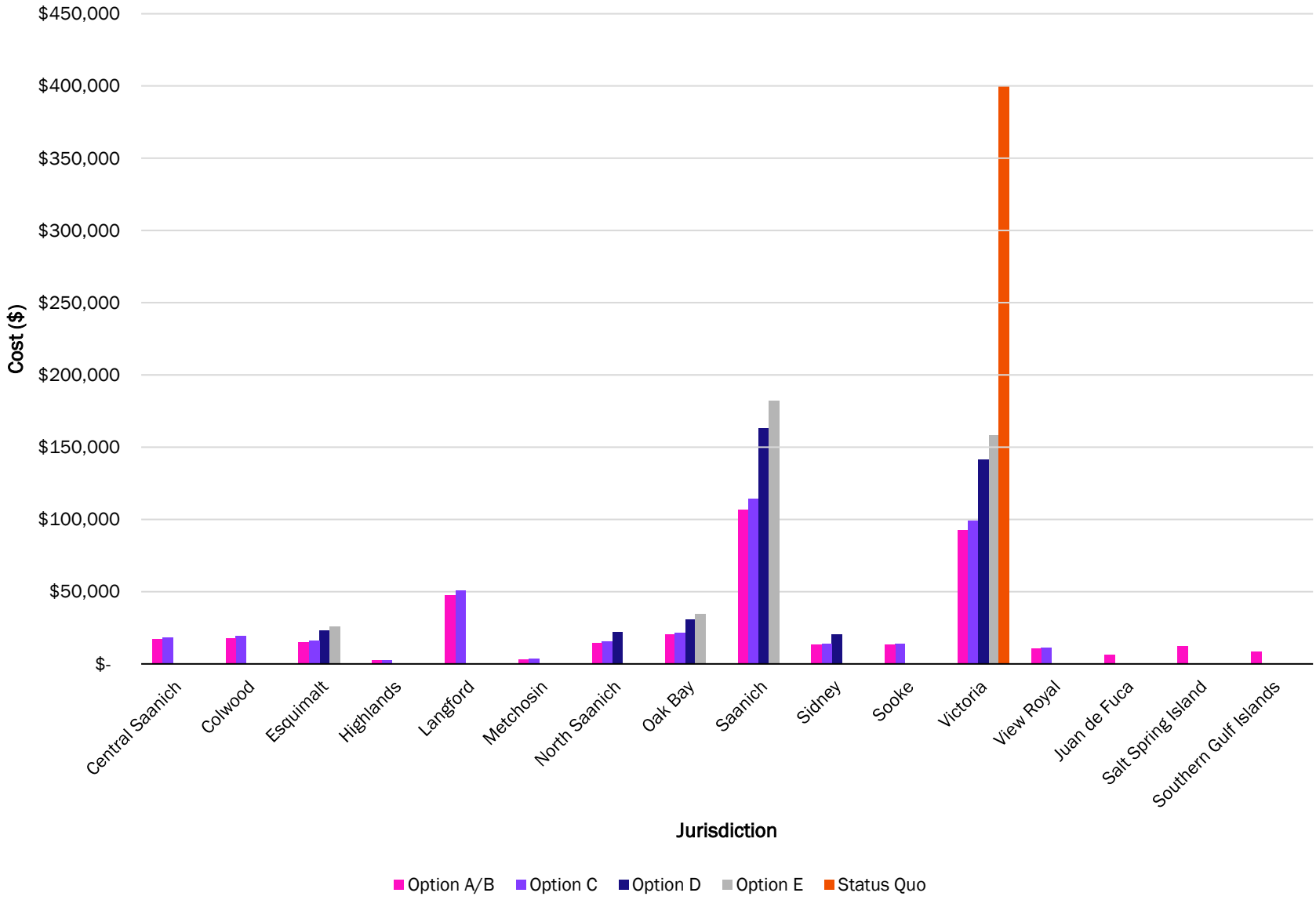
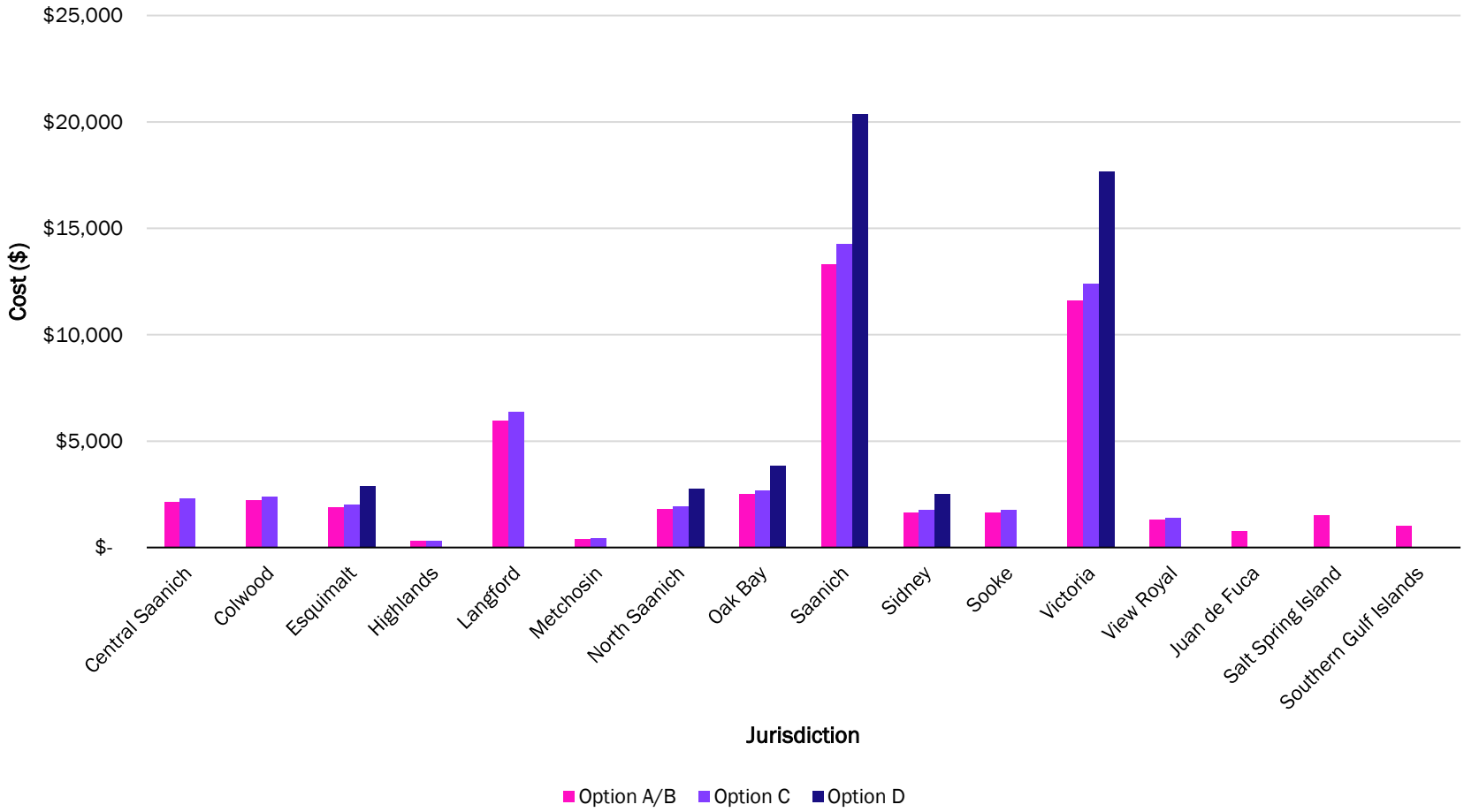


Figure 7: Minor Capital Cost Comparison by Jurisdiction – Charlie White Theatre



Under the status quo, minor capital contributions vary dramatically, ranging from under $10,000 in several jurisdictions to as much as $400,000, while proposed options can reduce that peak to $235,526. The existing disparity in the status quo places an undue burden on overcontributing jurisdictions while allowing non-contributing jurisdictions to benefit from shared infrastructure without proportional investment. Adjusting the funding formula to limit extreme contributions and raise minimal ones will be essential to achieving a fairer distribution of minor capital costs across the region.

5.7. Theatre Rental Grant Analysis

The conceptual theatre rental grant program is designed to improve access for local non-profit and educational presenters by subsidizing rental fees and labour costs at regional theatres supported by each service option. This program also aims to reduce the number of dark days at regional theatres by adding non-profit and educational performances. This mechanism ensures that cultural spaces remain financially viable and ensures that the usage rate of regional theatres are operating in line with national benchmarks, while expanding access to a broader set of community-based organizations.

Depending on the service option, $250,000-$350,000 is proposed for this program. To estimate the grant program's impact under the revised allocation method:

- Grant funds are allocated as follows based on each theatre's anticipated capacity: $50K for the Royal, $150,000 for the McPherson, and $150,000 for the Charlie White.
- The grant covers half of each non-profit rental fee and labour costs to help alleviate cost barriers for presenters while ensuring they maintain a stake in their event's success.
- Supported rentals are assumed to generate box office sales and concession revenue; we calculate benefits by multiplying the number of funded performances by each theatre's average ticket price, average concession spends per attendee and average attendance per performance.
- Audience benefit is expressed as the total additional patrons enabled by theatre rental grants (supported rentals × average attendance).
- Monetized benefit combines box office revenue and concessions for supported performances.
- The model assumes non-profit presenters will fully utilize the funded slots and that supported performances achieve typical sales and concession levels.
- The model adjusts for Option E where the initiative is valued at $250,000 annually and the Charlie White theatre is removed from consideration.

This approach provides a straightforward, equitable allocation of rental support while capturing both cultural (attendance) and economic (ticket + concession revenue) impacts.

Table 15: Key Calculations for Theatre Rental Analysis

Theatre	Total Average Cost for Non Profit Rental	Coverage (50%)	Number of Rentals	Value per Show (Ticket Fees, Concessions)	Average Attendance[21]
Royal	$8,367	$4,184	12	$4,137	790
McPherson	$4,785	$2,393	63	$2,616	469
Charlie White	$2,525	$1,263	119	$2,181	245

Key Findings from Theatre Rental Grants:

- **Charlie White Theatre has the potential to generate the highest annual benefit** of $201,567 through 92 supported rentals at $2,181 value per performance, demonstrating that a mid-sized venue with strong per-show revenue can outpace larger or more frequent-use venues in aggregate impact.
- **The McPherson Playhouse can yield $127,667** from 49 supported rentals at $2,616 value per performance, balancing its higher average attendance with a moderate show count to deliver substantial cultural and economic returns.
- **The Royal Theatre produces the lowest projected annual benefit** despite having the highest value per show, its high rental cost and limited additional show capacity limits the number of performances that can be activated, even with 50% coverage.

Indirect Affordability Benefit: Ticket Price Reduction

As a supplementary exercise, we designated 70% of the additional grant-funded performances to non-profit presenters and 30% to educational groups. The exercise highlights that the theatre rental grant can potentially shift the overall show mix toward lower-priced tickets. This change in programming composition reduces the weighted average ticket price across all three venues—falling from $54.61 to $52.30 at the Royal Theatre, from $42.78 to $41.03 at the McPherson Playhouse, and from $43.40 to $38.01 at the Charlie White Theatre. In effect, beyond enabling more events, the grant indirectly enhances affordability and broadens access by driving down average ticket costs as part of its cultural impact.

[21] Average attendance in this table is the average attendance per non-profit show, which is different to the average attendance across all shows included in Table 13.

Figure 8: Cost Comparison by Jurisdiction – Theatre Rental Grants

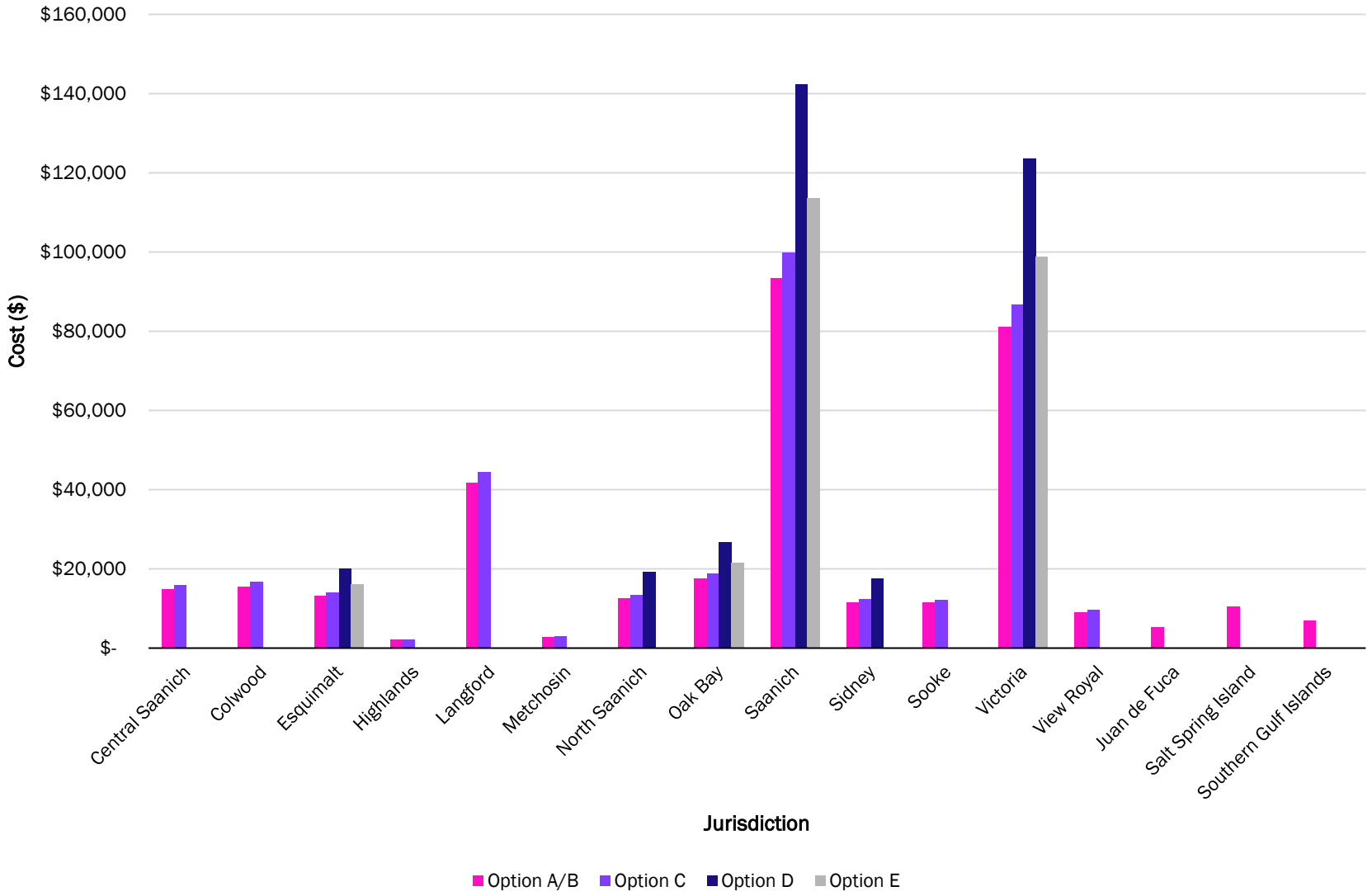
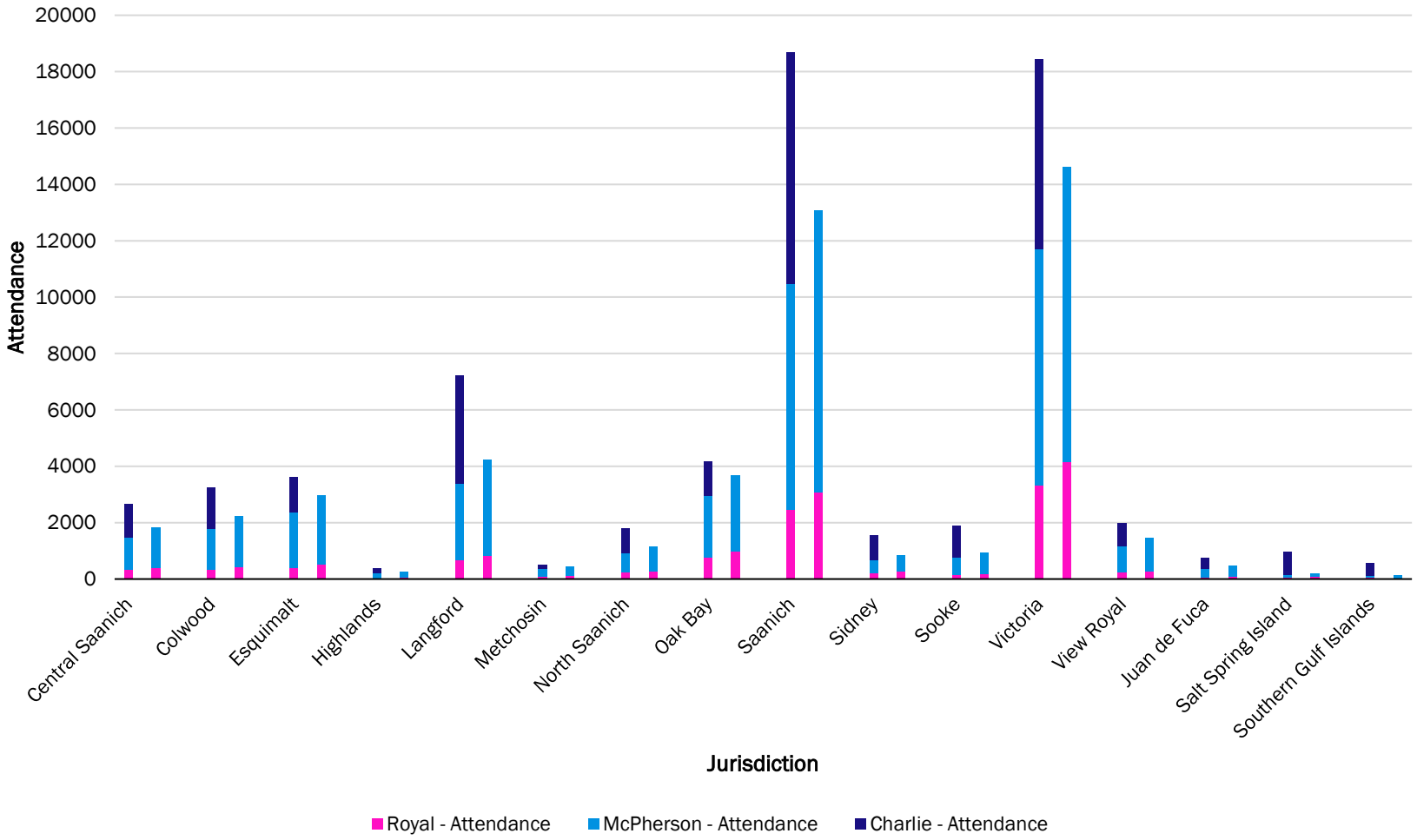


Figure 9: Annual Attendance Enabled by Theatre Rental Grants [22]



[22] The columns to the left represent predicted attendance in Options B-D ($350,000 funding) and the columns to the right represent predicated attendance in Option E ($250,000 funding)

Table 16: Rental Grant Fund Level Comparison

Metric	$350,000 Option	$250,000 Option
Total annual monetized benefit ($)	$472K	$267K
Total annual additional audience	68K	48K
Royal Value Share (%)	10.46%	23.17%
McPherson Value Share (%)	34.70%	76.83%
Charlie White Value Share (%)	54.84%	–
Royal Audience Share (%)	13.80%	24.30%
McPherson Audience Share (%)	42.95%	75.70%
Charlie White Audience Share (%)	43.25%	–
Benefit-to-Funding Ratio	$1.35:1	$1.07:1
Cost per Additional Seat ($)	$5.11	$5.15

Comparative change when including Charlie White ($350K vs $250K)

- Additional audience: +20K (41 % increase)
- Monetized benefit: + $205K (77 % increase)

Key Findings from Theatre Rental Grants:

1. Allocating **$350,000 across all three theatres delivers substantially higher total benefits** and audience reach, driven largely by Charlie White's strong value share (55% of total monetized benefit) despite its smaller per-show scale.
2. The **$250,000 scenario (Royal + McPherson) is marginally more cost-efficient** on a per-seat basis ($5.15 vs. $5.11) and maintains a solid benefit-to-funding ratio (1.07 vs. 1.35). However, it sacrifices nearly 20,000 additional patrons and over $205,000 in monetized value that would be realized by including Charlie White.

These insights guide the sensitivity tests in Section 5.8 below, which analyze how shifts in the funding levels and venue inclusion in each option affect overall efficiency, equity and cultural-economic return.

5.8. Sensitivity Analysis on Theatre Rental Grants

Under the current rental grant framework, equal allocations to the Royal Theatre, McPherson Playhouse and Charlie White Theatre support 12, 63, and 119 additional non-profit performances respectively. These funded shows yield roughly $50,000, $164,000, and $259,000 in combined box-office and concession value, while enabling approximately 9000, 29,000 and 30,000 extra audience visits. The upcoming

sensitivity analysis uses these figures and tracks **two KPIs**: total audience benefit and total monetized benefit.

Each base-case revenue input, including number of shows, concession spend and service charge, will be varied by ±15% in the sensitivity tests that follow. This range considers plausible market and operational fluctuations and enables observation of how changes in these parameters affect the total monetized benefit. The following table shows sensitivity of the annual monetized benefit against each individual revenue driver. Put simply, the objective of this analysis is to answer similar questions to the following: *If concession spend were to decrease/increase by 15% for the year, how would it affect the annual benefit of the rental grant as a whole?*

Table 17: Sensitivity of Annual Monetary Benefit to Variation in Key Revenue Drivers

Revenue Driving Variable	Low (15%)	High (+15%)	High Low Range
Concession Spend	$458K	$486K	$28K
Service Charge	$416K	$529K	$113K
Average Attendance	$442K	$504K	$62K
Performance Count	$402K	$544K	$142K

The number of performances is the dominant revenue driver because total benefit is directly proportional to that product; a ±15% variation produces a $42,000 swing around the base-case benefit, more than twice the impact of average attendance ($62,000) and almost five times that of concession spend ($28,000). The symmetry of the low and high results reflects the model's linear structure, where proportional changes in inputs yield equal and opposite dollar changes in output. Service charge is the second most sensitive input, reflecting its direct contribution to revenue, while concession spend has the smallest effect. These insights indicate that prioritizing programming volume and attendance will deliver the greatest revenue stability.

5.9. Summary of Cost-Benefit Analysis

To consolidate the results of the cost-benefit model, Table 17 summarizes all monetized impacts generated by each service component across the Royal, McPherson, and Charlie White. These estimates reflect the conservative base case scenario using a 10-year horizon, 4.5% discount rate, and 2.5% inflation. Only outcomes with measurable dollar value such as, consumer cost savings, and performance-linked allocations are included. Unmonetized benefits (e.g., diversity of programming, community access) are discussed separately.

The key findings observed in this table reflect the high efficiency with which some theatres operate. For example, the Royal Theatre demonstrates a particularly high net present value (NPV) for its operating funding (3% of operating budget from public funding).

Table 18: Summary of Initiatives and Sensitivity Analysis (10-Year NPV)

10 Year NPV Analysis	Basis of Valuation	Estimated NPV (4.0% WACC)	Estimated NPV (4.5% WACC)	Estimated NPV (5.0% WACC)
Operating Funding – Royal	Avg. ticket price × attendance × # of attributed shows	$61.8M	$60.1M	$58.7M
Operating Funding – McPherson	Avg. ticket price × attendance × # of attributed shows	$13.5M	$13.1M	$12.8M
Operating Funding – Charlie White	Avg. ticket price × attendance × # of attributed shows	$5.7M	$5.5M	$5.4M
Theatre Rental Grant (Options B, C, D)	Additional Box Office and Concessions due to Increased Performances	$1.11M	$1.08M	$1.05M
Theatre Rental Grant (Option E)	Additional Box Office and Concessions due to Increased Performances	$152K	$148K	$144K
Capital Reserve	Avoided interest cost – opportunity cost	-$4.8M	-$5.5M	-$6.2M

6. Cost-Benefit Model Limitations and Considerations

The cost-benefit model provides a robust and structured framework for evaluating the financial and cultural impacts of theatre funding scenarios. It draws on best-available data, performance financials, and attendance-based attribution to support evidence-informed decision-making. That said, like any model, it is based on a set of assumptions and simplifications. The following considerations outline known data gaps, structural parameters, and behavioural assumptions that should be kept in mind when interpreting results and using the model for forward planning.

Data Constraints

- **Partial Audience Origin Data -** Direct ticketing and attendance data were available for the Royal, McPherson, and Charlie White. Jurisdictional breakdown of audience data was not provided by Charlie White Theatre. Regional attribution of benefits at Charlie White relies on the assumption that its audience distribution mirrors that of the Royal and McPherson theatres, which may not hold true in practice.[23]

Structural Modeling Assumptions

- **Linear Attribution of Costs and Benefits -** The model assumes that each additional dollar of funding yields a proportionate increase in performances and benefit. This does not account for diminishing returns, fixed cost thresholds, or potential scalability advantages.
- **Constant Performance Characteristics -** It is assumed that each additional performance draws the same number of attendees and incurs the same delivery cost, regardless of scale or programming context.

Policy Implementation Considerations

- **Partial Monetization of Social Benefits -** While the model captures ticket price savings and performance-linked benefits, it does not quantify other important outcomes, such as the number of

[23] The Charlie White Theatre did provide data for this exercise however it was deemed inconsistent with the Royal and McPherson's benchmarks as manual review of postal codes is needed to confirm the accuracy of the reporting.

local performers hired, increased program diversity, or cultural quality enhancements due to a lack of data available.

- **No Assessment of Political or Implementation Feasibility** – The model does not evaluate the political complexity or administrative feasibility of reallocating funding responsibilities among municipalities.

7. Recommendations

Ideal Model: Option C and Key Features

Based on the preceding cost-benefit analysis, **Option C is recommended as the most impactful service model among the options considered** (see Appendix E for detailed scoring). This option scored highest across multiple criteria, particularly in terms of supporting long-term sustainability, expanding regional access, and fostering sector development. Key strengths of Option C include:

- Sustainable support **for existing regional theatres through increased Operating Funding and a Minor Capital Reserve, with annual inflationary adjustments for the Royal Theatre, McPherson Playhouse, and Charlie White Theatre.** These theatres vary in size, business model, and geographic reach, and together serve the diverse needs of audiences and presenters across the region. They are also recognized as critical cultural infrastructure assets essential to the region's performing arts ecosystem.
  - Crucially, Option C addresses a historical gap in the service model by **incorporating inflationary adjustments**, which were absent in previous bylaws and led to a 40% decline in the purchasing power of operational contributions over time. Without such adjustments, the **long-term viability** of the service would remain vulnerable to rising costs and diminished funding value.
  - The inclusion of a **Maintenance or Minor Capital Reserve** is vital, particularly given the age of the Royal Theatre and McPherson Playhouse—both over a century old. These facilities require ongoing investment to remain **safe, accessible, and capable of supporting contemporary programming and audiences**. Feedback from presenters further emphasized the importance of targeted improvements in enhancing overall experience and usability.
- Strategic regional participation **across the Capital Regional District's Core Municipalities, Saanich Peninsula, and the West Shore.** These 13 municipalities represent the majority of the region's population and most frequently appear in ticket sales data for the regional theatres.
  - Data confirms that theatre **usage is not confined to host municipalities**: for instance, strong audience attendance from Saanich, Langford, and Esquimalt at the McPherson, and from Langford, Colwood, and Central Saanich at the Royal Theatre, demonstrates the regional nature of these venues. Proportional attendance from Metchosin and strong engagement with the Charlie White Theatre from the Peninsula further reinforce this case.
  - **Broader participation also reduces the per person cost** of each option. Taking the minor and operating capital initiative at the Royal Theatre as an example, Victoria's annual contributions fall from $251K under the status quo to $138K under Option A/B (–$113,000, –45 %). Option C yields the lowest average cost per household in all jurisdictions and produces the narrowest

spread between the highest and lowest cost. The analysis reinforces the need to move away from the status quo, where Victoria bears a disproportionate share of the financial responsibility for facilities that serve the region.

- **Inclusion of Planning Grants to support strategic planning and design work related to the development of future regional theatres.**
  - Organizations like the Juan de Fuca Performing Arts Centre Society (JdFPACS) are actively pursuing the development of a new regional theatre in the West Shore. While timelines and location remain uncertain, the inclusion of **Planning Grants ensures these jurisdictions can explore facility development in a structured and funded manner**.
  - Ensuring participation from communities in the West Shore in a future service option will ensure that a future regional theatre developed in the area can benefit from Operating and Minor Capital Funding, as well as Theatre Rental Grants.
- **Support for presenters through Theatre Rental Grants, which would unlock more performance activity** at regional theatres, help bring theatre usage closer to national/regional benchmarks and alleviate high labour costs associated with current rental rates.
  - Based on a similar model in the City of Vancouver, the CRD's proposed Theatre Rental Grants would subsidize venue rental costs, enabling **greater access for emerging presenters and expanding the diversity of programming** available to CRD residents.
  - In addition to reducing barriers, this funding tool could unlock significant usage increases at the McPherson Playhouse, Royal Theatre, and Charlie White Theatre – bringing them closer to their **optimal capacity**.
  - Additionally, the Theatre Rental Grants program could help foster **broader buy-in** from participating jurisdictions whose local presenters would directly benefit from these subsidies.
  - The theatre rental grant component, while not targeted at reducing ticket pricing, is also likely to **reduce the average cost per ticket** by increasing the proportion of non-profit shows.

While each service component could be implemented as a standalone initiative, an **integrated, multi-faceted service option** offers **greater incentives and encourages broader participation from multiple jurisdictions** in the support of regional theatres. To date, the City of Victoria has carried a disproportionate share of the funding burden, despite clear evidence – highlighted in this analysis – that residents from other jurisdictions frequently attend performances at these venues and that they remain important venues for a range of presenters across the CRD performing arts ecosystem. Looking ahead, as the region continues to grow and mobility between communities increases, it is likely that more residents from across the CRD will travel to and rely on these regional venues.

Minimal Viable Model: Option E and Key Features

We acknowledge that securing participation from all 13 recommended jurisdictions may be challenging. Based on the preceding research and analysis, the most urgent regional performing arts facilities priorities include:

- Rebalancing the funding model for the McPherson Playhouse, and
- Alleviating the high operational costs (e.g., technical crew and staff) that current act as barriers to access venues for many presenters.

Compared to Option C, Option E is a more focused and conservative model that modifies several key components to reflect immediate priorities and feasibility. First, Option E **limits the scope of supported theatres to the Royal Theatre and McPherson Playhouse**. The exclusion of the Charlie White Theatre reflects the fact that this facility is already well supported by municipal funding from Sidney and North Saanich and operates under a co-production model that is less reliant on venue rental activity, making the Theatre Rental Grants less impactful for its operations in theory.

Second, Option E **excludes Planning Grants**, recognizing the high level of uncertainty around new facility development in areas like the West Shore; while interest is growing in other currently underserved communities, no concrete proposals have yet been advanced. Also, planning grants are available at the federal level through the Canada Cultural Spaces Fund which may be accessed by the Juan de Fuca Performing Arts Centre Society (JdFPACS) to support their ongoing planning efforts.

Third, Option E narrows **geographic reach and participating jurisdictions** to those most directly impacted by and currently engaged with the Royal and McPherson, namely, the four core municipalities (Victoria, Saanich, Oak Bay, Esquimalt). This more targeted approach balances short-term impact with financial feasibility, while still addressing the most urgent needs identified through this study

Additional Recommendations: Sector Development and Regional Support

Although outside the scope of this cost-benefit analysis, where the primary focus is on service models related to funding support, consultations throughout this study surfaced a number of broader sector development needs warranting attention. Note, some of these challenges and observations are outlined in Section 2.2. To address these needs and enhance the overall vitality of the CRD's performing arts ecosystem, the following non-grant-based recommendations are proposed:

- **Shared audience engagement and data tracking platform**: Venue operators expressed interest in a region-wide audience data tracking system, such as a centralized ticketing or CRM platform. The CRD could explore the feasibility of supporting the procurement of a shared data system that allows for more robust tracking of audience geographic reach (e.g., postal code collected at ticket purchase), attendance patterns, and potentially audience feedback. These insights would not only support marketing and engagement strategies but also strengthen future planning and impact assessment across the region.

- **Facilitated collaborations across theatres**: While theatre operators see their offerings as complementary rather than competitive, as each regional theatre present different types of shows and attract distinct audience groups, there is limited formal coordination between them. The CRD could consider convening regular dialogues or roundtable sessions that bring together theatre operators, presenters, and other cultural stakeholders. These sessions could help surface common challenges, improve communication, reduce scheduling inefficiencies, and ensure that local needs are heard. Such an initiative would also help reinforce a sense of regional identity and shared goals across the performing arts ecosystem.
- **Local artist capacity building**: The CRD could consider allocating internal resources or commissioning third-party support to facilitate artist and presenter development. Some presenters expressed a desire for mentorship programs for emerging artists, professional development workshops on marketing and audience engagement, and tools to support production planning and budgeting, etc. These supports (such as the CRD's new "Grow Forward" grant program) would be especially beneficial for newer or smaller non-profit organizations that often lack access to such resources.

8. Risk Assessment

While the recommended options present substantial benefits when compared to existing service models, there are a couple of risks which should be monitored and mitigated during the implementation process.

Table 19: Risks and Mitigation Strategies

Risk	Description & Mitigation Strategy
Jurisdictional Buy-In	Some jurisdictions may resist participation due to financial constraints, differing priorities, or reluctance to alter existing arrangements. There is also the potential for political sensitivities around shifting funding responsibilities, particularly in municipalities that have not historically contributed to regional theatre services. To mitigate this, the findings of this report should be carefully socialized with each jurisdiction in the CRD ideally through tailored presentations or one-on-one briefings—to clearly demonstrate how their residents currently benefit from access to the theatres. Emphasizing the alignment between regional participation and regional access (e.g., travel time, audience origin data) will be critical to building trust and achieving broader buy-in for any new service model.
Operational and Staffing Capacity Constraints	Increased demand for theatre space may strain the operational and staffing capacity of the regional theatres. Existing staff, particularly technical and front-of-house teams, may face challenges in supporting a higher volume of productions, potentially leading to burnout, scheduling conflicts, or diminished service quality. The CRD and theatre operators should monitor usage trends and proactively assess staffing models and operational workflows. Where necessary, temporary staffing support/volunteer engagement, or process improvements could be implemented to ensure the quality of service is maintained as venue usage increases.
Uncertainty around new regional theatre development	Discuss the stage of development the JdFPACS is in with its planning and support them in alternative applications to federal or other levels of funding to further their aims, should planning grants not be included in the final service option selected.
Need for Major Capital Funding emerges	While this study does not identify an immediate need for a Major Capital Reserve, there is a possibility that a new regional theatre in the West Shore could require significant capital investment within the next decade. To mitigate this risk, the CRD could adopt a phased approach - starting with Planning Grants to support feasibility and business planning and periodically reviewing capital needs through service reviews. Should concrete development plans materialize, the CRD could explore adding a Major Capital Reserve component through a future amendment to the service bylaw, supported by updated cost-benefit analysis and stakeholder consultation.

Appendices

Appendix A – Document Review

Appendix B – Cost-Benefit Model Assumptions

Appendix C – Attendance of CRD Residents

Appendix D – Rental Grant Attribution (Options B, C, D)

Appendix E – Assessment of Service Options

Appendix A – Document Review

The documents reviewed for this project are listed as below.

CRD Reports, Workshop Presentations, Previous Analysis

- Service and Initiatives Related to CRD Arts & Culture Functions
- Performing Arts Facilities in the Capital Region (2024 Workshop Presentation)
- Stage One – A Public Conversation about Performing Arts Facilities in the CRD (December 2020)
- Service Plan for Option A (August 2021)
- Population and Drive Time Analysis by Arts Consulting Group
- Inventory of Performing Arts Facilities (2024 Update)
- Bylaw History and Overview Timeline and Summary (Updated Jan 2025)
- Setting a New Stage – A Report with Recommendations, Business Plan for 1997, Resulting Budgets and Draft Contract for the Royal Theatre and the McPherson Playhouse

Meeting Minutes

- Notice of Meeting and Meeting Agenda – Performing Ars Facilities Select Committee (September 8, 2021)
- Notice of Meeting and Meeting Agenda - Performing Ars Facilities Select Committee (January 19, 2022)
- Notice of Meeting and Meeting Agenda – Performing Arts Facilities Selection Committee (November 6, 2024)

Financial Documents & Facilities Stats

- Saanich Peninsula Memorial Park Society Financial Statements (Year Ended December 31, 2023)
- Performing Arts Facilities: Service Options and Financial Implications (Appendix B)
- Mary Winspear Financial Statements 2023
- RMTS Ticket Sales, Performance, and Audience Stats (2019-2024)
- Charlie White Patron Demographics by Area Code (2025)
- West Shore Community Arts Centre Preliminary Feasibility Study (October 2022)
- Accessibility and Inclusion for the West Shore Community Arts Centre (December 2023)

Email Correspondences

- Juan de Fuca Performing Arts Centre Society to CRD Performing Arts Facilities Select Committee, Re: September 4, 2024 Agenda Item 6.1 – Scaling Up Support for Performing Arts Facilities
- Non-profit performing arts organization to CRD Performing Arts Facilities Select Committee, Re: Theatre Rental Grants Program (November 4, 2024)

Appendix B – Cost-Benefit Model Assumptions

Table 20: Cost-Benefit Model Assumptions

Assumption	Value or Description	Applied To	Notes / Source
Discount Rate (WACC)	4.5%	All NPV calculations	Sensitivity tested at 4.0% and 5.0%
Inflation Rate	2.5%	Performance cost escalation	Applied uniformly across 10-year horizon
Time Horizon	10 years	All NPV and benefit calculations	Matches typical planning cycle for capital and operating grants
Performance Cost per Show	Royal: $8,367 McPherson: $4,785 Charlie White: $2,525	Operating & rental grant attribution	Based on figures provided by venue operators. Theatre rental grant provides 50% Coverage
Average Attendance per Non-Profit Show	Royal: 790 McPherson: 469 Charlie White: 245	All benefit calculations	Derived from ticketing stats
Total Average Attendance	Royal: 1091 McPherson: 549 Charlie White: 249	Operations analysis	
Average Ticket Price	Royal: $50.06 McPherson: $42.78 Charlie White: $43.40	Revenue & rental grant calculations	Based on sales data and ticket count
Audience Origin Attribution	Distributed proportionally based on attendance shares per theatre	All benefit allocation	Charlie White assumes similar pattern to Royal & McPherson
Capital Reserve Drawdown Cycle	Fully withdrawn every 10 years	Capital reserve analysis	
Cost Allocation Basis	Population-based in Options A–C	Municipal contribution calculations	Not based on direct usage or attendance

Appendix C – Attendance of CRD Residents

The table below shows the breakdown of attendees who are residents of the CRD.

Table 21: % of attendees at the Royal and McPherson and % of each jurisdiction's population across the Capital Regional District

Participant	Population%	Royal 2024	McPherson 2024
Central Saanich	4.02%	3.50%	3.56%
Colwood	4.91%	3.62%	4.17%
Esquimalt	4.28%	4.26%	6.41%
Highlands	0.58%	0.51%	0.39%
Juan de Fuca	1.31%	0.76%	1.00%
Langford	12.92%	7.10%	8.50%
Metchosin	0.52%	1.08%	1.17%
North Saanich	2.96%	2.49%	2.27%
Oak Bay	4.17%	8.24%	6.62%
Saanich	27.79%	25.97%	27.36%
Salt Spring Island	2.76%	0.60%	0.42%
Sidney	2.94%	2.15%	1.57%
Sooke	3.79%	1.64%	1.98%
Southern Gulf Islands	1.47%	0.33%	0.25%
Victoria	22.79%	35.24%	31.61%
View Royal	2.80%	2.51%	2.73%

Appendix D – Rental Grant Attribution

Table 22: Theatre Rental Grant Attribution (Option B, C, D)

Theatre	Non-Profit Rental Rate	Coverage (50%)	Allocated Funding	Supported Rentals	Avg Attendance per Show	Value per Show (Tickets + Concessions)	Total Annual Audience Benefit	Total Annual Monetized Benefit
Royal	$8,367	$4,184	$50,000	12	790	$4,137	9,442	$49,444
McPherson	$4,785	$2,393	$150,000	63	469	$2,616	29,404	$164,013
Charlie White	$2,525	$1,263	$150,000	119	249	$2,181	29,602	$259,158

Table 23: Theatre Rental Grant Attribution (Option E)

Theatre	Non-Profit Rental Rate	Coverage (50%)	Allocated Funding	Supported Rentals	Avg Attendance per Show	Value per Show (Tickets + Concessions)	Total Annual Audience Benefit	Total Annual Monetized Benefit
Royal	$8,367	$4,184	$62,500	15	790	$4,137	11,802	$61,805
McPherson	$4,785	$2,393	$187,500	78	469	$2,616	36,755	$205,016

Appendix E – Assessment of Service Options

Based on the cost-benefit analysis, each service option under consideration was evaluated against the criteria outlined in Table 4 (Section 1.3), which reflect the perspectives of four key interest holder groups. Each option was assessed and assigned a score from 0 to 5 for each sub-criterion, indicating how well it meets the identified needs and priorities. The scores were then aggregated and weighted to generate an overall score out of 5 for each interest holder group, providing a balanced view of each option's performance. A total score out of 20 was then summed. A summary of the final scores is presented in Table 19 below.

Please note, while Option C emerges as the top-scoring model overall (18.58), Option B (15.67) and Option D (15.41) also performed strongly, showing that several components in these two models could achieve substantial benefit. However, the analysis supporting Option E as the minimal viable option is not based on it being the second-best alternative in terms of scoring, but rather on its ability to address the most urgent needs described in Section 7, i.e., sustaining McPherson and reducing barriers to access for presenters within a more focused and feasible service model.

Table 24: Total Evaluation Scoring

	Status Quo	Option A	Option B	Option C	Option D	Option E
The Audiences	3	2.33	3.33	3.83	4	4
The Theatres	1	2.67	4.33	5	3.67	2.67
The Presenters	1.5	2.25	4.5	4.75	3.75	3
The Jurisdictions	3	3.5	3.5	5	4	4
TOTAL SCORING (out of 20)	8.5	10.75	15.67	18.58	15.41	13.67

The Audiences

Table 25: Audience Evaluation Scoring Breakdown

Audience	Status Quo	Option A	Option B	Option C	Option D	Option E
Access/Physical Distance	5	4	4	5	5	5
Ticket Price	0	0	3	3	3	2.5
Existing Attendance	4	3	3	3.5	4	4.5
Scoring	3	2.33	3.33	3.83	4	4

- **Distance** was scored based on the percentage of participating jurisdictions in each service option that have access to an existing or potential future regional theatre within a 40-minute drive. Options C, D, and E ranked highly because 100% of the supporting jurisdictions in these services can access the Royal and McPherson within a 40-minute drive. Options A and B ranked lowest because they require full regional participation and only 81% of the region can access the Royal, McPherson, Charlie White, and/or a new regional theatre in Langford within a 40-minute drive.

- **Pricing** was scored based on the potential of each service option to impact the affordability of ticket prices. The theatre rental grant component, while not targeted at reducing ticket pricing, is likely to reduce the average cost per ticket by increasing the proportion of non-profit shows. The status quo and Option A lack a theatre rental grant component. Options B, C, and D all include a $350,000 theatre rental grant program that can be used at all three existing regional theatres. Currently the average ticket price is $54.61 at the Royal, $42.78 at the McPherson, and $43.40 at the Charlie White. At the $350,000 funding level, the average ticket price is projected to decrease by $2.32, $1.75, and $5.38 per ticket respectively. Option E was given a reduced score because it includes a $250,000 theatre rental grant program that can only be used at the Royal and McPherson, and the investment reduction alongside the reduced number of regional theatres at which to apply rental cost savings can negatively impact the number of shows with affordable ticket prices. At the $250,000 funding level, the average ticket price for the Royal and Mcpherson is projected to decrease by $1.77 and $0.88 per ticket.
- **Existing attendance** was scored based on whether participating jurisdictions in each service option are already frequent visitors of each existing regional theatre supported (or predicted to be frequent visitors in the case of Charlie White). Option E ranked most highly because the participating jurisdictions represented the highest audience attendance at the Royal and McPherson in 2024. A perfect score was not allocated because residents from Langford were high in attendance but not included as a participant in Option E. The Status Quo and Option D ranked similarly with similar rationale. Options A and B are full regional options, and not all jurisdictions in the CRD have a high proportion of residents currently attending regional theatres. Option C ranked higher than A and B because it excludes the electoral areas, which have generally lower audience attendance at each theatre because of population size and geographic limitations.

The Theatres

Table 26: Theatres Evaluation Scoring Breakdown

Theatres	Status Quo	Option A	Option B	Option C	Option D	Option E
Long-Term Viability of Current Theatres	2	5	5	5	5	4
Development of Future Theatres	1	3	3	5	1	1
Enhanced Financial Sustainability	0	0	5	5	5	3
Scoring	1	2.67	4.33	5	3.67	2.67

- **Long-term viability of current theatres** was scored based on whether there is operating funding and minor capital for maintenance with inflationary adjustments baked in. Option A, B, C, D are ranked highly because each support all existing theatres, while Option E is ranked lower due to its lack of support for one of the existing theatres – the Charlie White. The Status Quo ranked significantly lower due to its lack of inflationary increases over the majority of its term, and its exclusion of the Charlie White.

- **Development of future theatres** focuses on the planning grants for potential new facilities in the region. Option A, B, C cover the West Short potential. However, Options A and B ranked slightly lower than C because it includes the negative value for the Major Capital Reserve.
- **Enhanced financial sustainability** was scored based on whether each service option has the potential to increase earned income from rentals, concessions, and ticket sales. The Theatre Rental Grant component has the highest potential to impact this outcome, and therefore the service options which include this component ranked most highly. The Status Quo and Option A do not include theatre rental grants. Options B, C, and D include a $350,000 rental grant program, which are predicted to increase: rental income at the Royal by $116K, the McPherson by $116K, and the Charlie White by $116K; concession income at the Royal by $30K, the McPherson by $24K, and the Charlie White by $40K; and income from ticket sales at the Royal by $85K, the McPherson by $104K, and the Charlie White by $161K. Option E ranks slightly lower because it includes a $250,000 rental grant program which can be used at the Royal and McPherson only, which are predicted to increase: rental income at the Royal by $125K and McPherson by $125K; concession income at the Royal by $32K and McPherson by $26K; and income from ticket sales at the Royal by $91K and McPherson by $111K.

The Presenters

Table 27: Presenters Evaluation Scoring Breakdown

Presenters	Status Quo	Option A	Option B	Option C	Option D	Option E
Increased Performance Activity	1	2	5	5	4	3
Access to Theatres	2	2.5	4	4.5	3.5	3
Scoring	1.5	2.25	4.5	4.75	3.75	3

- **Increased performance activity** was scored based on whether and to what degree each potential service option can increase non-profit performances at current and potential future regional theatres. The Theatre Rental Grant component has the highest potential to impact the number of additional performances unlocked at existing and potential future regional theatres in the CRD, but an increase in operating funding and improvement to the minor capital allocations can also improve the availability of these theatres by improving operating capacity and structural function. The Status Quo and Option A were allocated a modest score in recognition of the latter point, while Options B and C ranked highest because of their inclusion of a $350,000 rental grant program (activating 28, 49 and 92 shows at the Royal, McPherson, and Charlie White respectively), planning grant program, and West Shore representation. Option D also ranked highly, but one point was deducted due to the lack of planning grants and West Shore representation. Option E ranked low due to its lack of planning grants, West Shore representation, and the exclusion of the Charlie White theatre which can have a negative impact on the number of new shows activated because there are fewer regional theatres at which theatre rental grants can be used (activating 30 and 52 shows at the Royal and McPherson, respectively).
- **Access to Theatres** was scored based on whether and to what degree each potential service option enables greater access to regional theatres by presenters who are located across the region. Theatre

access in this context is multi-faceted, considering both financial and physical factors. Improved operating funding enables theatre operators to expand their operating capacity by potentially increasing staffing and/or investing in innovations/training that enables the theatre to be more efficient in its rental service delivery, which can allow the theatres to take on more rental activity from local presenters. Minor Capital Funding enables theatre operators to maintain the buildings so that they remain functional on a regular basis and allows them to invest in minor capital upgrades that improve physical accessibility of the venues in the front and back of house areas, which can positively impact local presenters' willingness to rent regional theatres for their future performances. Planning grants can enable local groups like the Juan de Fuca Performing Arts Centre Society (JdFPACS) to explore opportunities to develop new regional theatres to address gaps in geographic access across the region, and participation from jurisdictions in the West Shore in a new service will allow these jurisdictions to receive operating and minor capital funding once these theatres are built. Theatre rental grants can enable local non-profit presenters to financially access regional theatres for their performances by reducing the impact of high labour costs associated with rental fees.

- The Status Quo was allocated a modest score in recognition of the fact that operating and minor capital funding is currently provided to the Royal and McPherson, but the lack of broader participation and other important components such as planning and theatre rental grants impacts this score negatively.
- Options A and E ranked slightly higher than the status quo in recognition of their inclusion of increased operating and minor capital funding. Option E ranked slightly higher than Option A due to its inclusion of theatre rental grants. Similar to the Status Quo, Option E's lack of greater regional participation impacts the score negatively. While Option A includes full regional participation, both its lack of theatre rental grants and the fact that residents of the three electoral districts are located more than 40 mins drive away from all regional theatres under consideration impacts the score negatively.
- Option D ranked slightly higher than Option E in recognition of its inclusion of the Charlie White Theatre and increased rental grant funding level ($350,000 rather than $250,000).
- Option B ranked slightly higher than Option D in recognition of its larger regional participation model and inclusion of planning grants. Its full regional participation impacted the score negatively because, although this means that all presenters in the region can access theatre rental grants, residents of the three electoral districts are located more than 40 mins drive away from all regional theatres under consideration and are therefore unlikely to access these grants.
- Options C ranked highest in this scenario due to its comprehensive design which includes participation from all jurisdictions within a 40-minute drive to each theatre, increased operating and minor capital funding, planning grants, and Theatre Rental Grants.

The Jurisdictions

Table 28: Jurisdictions Evaluation Scoring Breakdown

Jurisdictions	Status Quo	Option A	Option B	Option C	Option D	Option E
Participation vs. Proportional Access	5	3	3	5	5	5
Cost-sharing Equity (Free-rider Avoided)	1	4	4	5	3	3
Scoring	3	3.5	3.5	5	4	4

- **Participation versus proportional access** was scored based on whether the jurisdictions contributing financially to each service reflect both their population size and geographic proximity to the regional theatres. Since the cost per household is based on population size of each jurisdiction, which would score 5s across the board, this analysis is instead based on the difference between the access of the theatres and its participation. In other words, if a jurisdiction is participating in the funding for the theatre, can they access it within reasonable travel time? The core reason as to why Option A and B scored lower than Option C, D, and E is because the electoral districts, namely Juan de Fuca, Salt Spring Island, and Southern Gulf Islands, were proven by the drive time analysis to not be within the desirable distance to access the theatres. For options C, D, and E, all participating jurisdictions are within the drive time distance to access the funded theatres.
- **Cost-sharing equity or free-rider avoidance** looks at whether those jurisdictions who benefit from the supported theatres in each service option actually pay to support them. The general formula is to calculate jurisdictions that pay divided by jurisdictions that benefit. Option C is ranked the highest because 100% of those that benefit also pay – the best mix of alignment of cost to benefit. Option A and B are scored relatively high for the same reason. Option D and E are ranked slightly lower because some of the jurisdictions that benefit do not pay.

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CAPITAL REGIONAL DISTRICT

BYLAW NO. 4704

****

A BYLAW TO ESTABLISH A PERFORMING ARTS FACILITIES SERVICE

****

WHEREAS:

A. Under Bylaw No. 2587, "Royal Theatre Local Service Area Establishment Bylaw No. 1, 1998", the Board established a service to purchase, fund, operate, equip, sell, and maintain the Royal Theatre on behalf of the City of Victoria, District of Oak Bay, and District of Saanich;

B. Under Bylaw No. 2685, "McPherson Playhouse Local Service Area Establishment Bylaw No. 1, 1999", the Board established a service to fund, operate, purchase, equip, and maintain the McPherson Playhouse on behalf of the City of Victoria;

C. The Board of the Capital Regional District wishes to establish a service for the purpose of operating and funding the planning, development, operating costs, capital improvements, and theatre rental subsidies of performing arts facilities with regional impact;

D. Participating area approval is required and elector approval has been obtained for the entire service area by alternative approval process, pursuant to s. 342 and 345 of the *Local Government Act*; and

E. The approval of the Inspector of Municipalities has been obtained under section 342(1)(a) of the *Local Government Act;*

NOW THEREFORE, the Board of the Capital Regional District, in open meeting assembled hereby enacts as follows:

Definitions

1. The following definitions are used in this bylaw, both in plural and singular:

   (a) A "performing arts facility with regional impact" and "regional performing arts facility" means a public venue that:

      i. is located within the boundaries of the Service Area;
      ii. is designed for the primary purpose and function of performing arts presentations;
      iii. attracts audiences from beyond its local area;
      iv. functions as a roadhouse-style presentation venue that is available for bookings from a wide range of commercial and community user groups on a year-round basis;
      v. is not embedded within an educational, religious, or for-profit organization; and
      vi. is owned or operated by a public authority, non-profit, registered charity, or local government, or a combination thereof.

(b) "roadhouse-style presentation venue" means a venue available for rental or use by travelling and local productions, and not possessed or controlled by a single performing arts producing company or organized group of such companies.

Service

2. The service being established and to be operated is a performing arts facilities funding service (the "**Performing Arts Facilities Service**") for the purpose of operating and funding regional performing arts facilities including, without limiting the foregoing:

(a) planning, development, operating costs, capital improvements, and theatre rental subsidies of performing arts facilities with regional impact;

(b) supporting regional performing arts facilities:

i. directly through operation, ownership, lease, and asset management; and
ii. indirectly through grant contributions to regional performing arts facilities owned, operated, and maintained by other non-profit organizations or local governments.

(c) funding, operating, maintaining, equipping, purchasing, and selling the Royal Theatre and McPherson Playhouse where capital funds may be used for, but are not limited to, the asset management, renovation, reconstruction, or rebuilding of the respective theatre facilities, machinery, equipment, reserve fund transfers or annual debt servicing, and where annual operating amounts may also include capital expenditures of the same nature if necessary or desirable;

(d) operating grant programs benefitting performing arts facilities with regional impact, including:

i. regional performing arts facility planning projects;
ii. capital improvements and asset management related to regional performing arts facilities, including payment of debt;
iii. offsetting costs associated with rental of regional performing arts facilities by local community groups and schools; and
iv. operations of such regional performing arts facilities.

(e) assisting regional performing arts facilities by applying for planning, capital, operating, and other grants associated with, or operated by external organizations.

Boundaries

3. The boundaries of the service area are the boundaries of the municipalities making up the Capital Regional District, and the Southern Gulf Islands Electoral Area (the "Service Area").

Participating Area

4. The participating areas for the service are all those municipalities making up the Capital Regional District, and the Southern Gulf Islands Electoral Area.

Cost Recovery

5. As provided in Section 378 of the *Local Government Act*, the annual costs of providing the Service, net of grants and revenue, shall be recovered by one or more of the following:

   (a) property value taxes imposed in accordance with Division 3 of Part 11 of the *Local Government Act;*

   (b) fees and charges imposed under Section 397 of the *Local Government Act*;

   (c) revenues raised by other means authorized by the *Local Government Act* or another Act;

   (d) revenues received by way of agreement, enterprise, gift, grant, or otherwise.

Cost Apportionment

6. The annual costs for the service, net of grants and other revenues, shall be apportioned among the participating areas by dividing the costs into two equal parts: One part apportioned on the basis of population, where population is the total population estimate of the Service Area per participating area as determined annually by the Regional District, and one part apportioned on the basis of assessments, where assessments are the annual converted value of land and improvements in the participating areas.

Maximum Requisition

7. In accordance with Section 339(1)(e) of the *Local Government Act*, the maximum amount that may be requisitioned annually for the cost of the Service is the greater of:

   (a) Three Million dollars ($3,000,000); or

   (b) An amount equal to the amount that could be raised by a property value tax rate of $0.0171 per ONE THOUSAND DOLLARS ($1,000.00) that, when applied to the net taxable value of land and improvements in the Service Area, will yield the maximum amount that may be requisitioned for the Service.

Transition of Services

8. Despite section 7, if the services established by Bylaw No. 2587, “Royal Theatre Local Service Area Establishment Bylaw No. 1, 1998”, and Bylaw No. 2685, “McPherson Playhouse Local Service Area Establishment Bylaw No. 1, 1999” are still operating and are used to requisition funds, the requisition for this service shall be reduced in proportion by the amounts requisitioned under the respective services under Bylaw No. 2587 and Bylaw No. 2685. For clarity, should services under Bylaw No. 2587 or 2685 continue to be operated and no requisition of funds occurs under the respective service, the maximum requisition for this service shall not be reduced.

Agreement

9. The Capital Regional District may enter into agreements with one or more organizations to

operate performing arts facilities with regional impact held or operated by the service.

Citation

10. This Bylaw may be cited as the “Performing Arts Facilities Service Establishing Bylaw No. 1, 2025”.

READ A FIRST TIME THIS	th	day of	20__
READ A SECOND TIME THIS	th	day of	20__
READ A THIRD TIME THIS	th	day of	20__
APPROVED BY THE INSPECTOR OF MUNICIPALITIES THIS	th	day of	20__
APPROVED BY PARTICIPANTS BY ALTERNATIVE APPROVAL PROCESS	th	day of	20__
ADOPTED THIS	th	day of	20__

CHAIR

CORPORATE OFFICER

Performing Arts Facilities Service

Service Plan 2026-29

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1. Overview

1.1 Division & Service Summary

WHY

Problems:

- Capital Regional District (CRD) funding frozen for Royal Theatre (1998-2025) and McPherson Playhouse (1999-ongoing), cutting public support by over 40% due to erosion of purchasing power through inflation. Bylaw restrictions constrain budgeting flexibility.
- Lack of coordinated regional approach to planning, funding, and development of performing arts facilities with regional impact.
- Theatre rental costs have become unaffordable for many local arts groups.
- Cost-sharing of performing arts facilities with regional impact not equitably distributed throughout the region, considering their widespread use and benefits.
- Lack of a regional theatre based in the West Shore area.

Opportunities:

- High quality presentations at performing arts facilities due to design, functionality, and theatre management professionals.
- Diverse and dynamic local arts sector with significant experience in producing and promoting performing arts presentations.
- Audience data shows strong and growing demand for arts experiences.

Additional issues and opportunities are identified below in Section 1.3 Key Service Trends, Issues & Risks.

WHAT

A sub-regional Performing Arts Facilities Service to Plan, Develop, and Fund performing arts facilities that have regional impact.

A performing arts facility with regional impact or Regional Performing Arts Facility (RPAF) is defined as a venue that:

- is located within the boundaries of the participating areas of the proposed service, in this case, all 13 municipalities and the Southern Gulf Islands Electoral Area;
- is designed for the primary purpose and function of performing arts presentation;
- attracts a majority of its audience from beyond its local area;
- functions as a roadhouse-style presentation venue that is available for bookings from a wide range of commercial and community user groups on a year-round basis;
- is not embedded as part of an educational, religious, or for-profit organization; and
- is owned and operated by a non-profit or local government (or combination thereof).

HOW

Table 1. Service functions and implications

Function	Implementation	Service Implications
Plan	Planning Grants Program to support feasibility plans, business plans, renovation or expansion plans, or construction plans.	Grants administered by CRD to non-profits or local governments. Unspent funds roll over into the next year's budget.
Develop	1. Minor Capital Funding Program (maintenance, renovation, accessibility). 2. Staff support to apply to provincial and federal funds for external grants.	Royal Theatre, McPherson Playhouse, and Charlie White Theatre
Fund	1. Operating Funding Program to existing RPAF to scale up support for operations based on current needs. 2. Theatre Rental Grants to subsidize RPAF rental costs to non-profit arts groups in participating jurisdictions.	Royal Theatre, McPherson Playhouse, and Charlie White Theatre for operating grants. Arts and educational groups for theatre rental grants.
Governance	CRD Board for first year. Governance review leading to new committee or commission model for some or all of the service.	Arts and Culture division provides administrative and meeting preparation support.
CRD operations	1.0 FTE support in Arts and Culture division	Administers granting programs and applies for senior government capital funds.

HISTORY

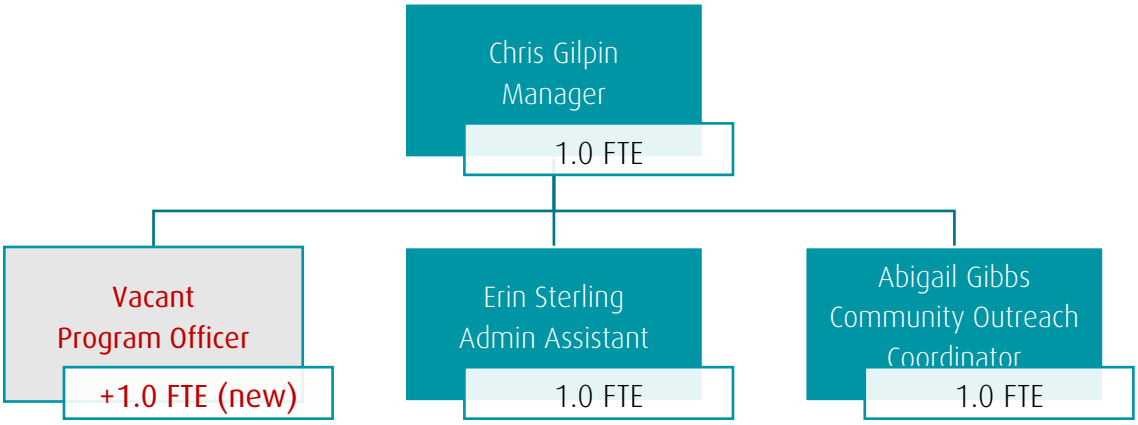
- On February 14, 2024, the CRD Board approved a recommendation to re-establish the Performing Arts Facilities Select Committee (PAFSC) whose main purpose is to "[p]rovide recommendations to the CRD Board on options related to scaling up regional support for performing arts facilities in the region."

- On July 2, 2025, PAFSC received a report for information, which provided a full cost-benefit analysis of options for a Performing Arts Facilities Service. The report, prepared by the consultant Nordicity, analyzed five options for a new sub-regional or full regional service that could scale up support for performing arts facilities with regional impact in a way that provides value to all participating jurisdictions. PAFSC endorsed the primary recommendation of the report, Option C, and advanced that recommendation to the CRD Board for consideration.

- On July 9, 2025, the CRD Board approved the recommendation from PAFSC with an amendment to add the Southern Gulf Islands Electoral Area as a participant. The approved motion was "[t]hat staff draft an establishing bylaw and *service plan* for a new performing arts facilities service based on the primary recommendation of the Nordicity report, Option C, with the addition of the Southern Gulf Islands Electoral Area, and provide these documents to the Select Committee for review" (italics added).

1.2 Organization Chart

Proposed staffing for both existing Arts and Culture Support Service and new Performing Arts Facilities Service (new required capacity in red).



Arts and Culture Division would require 1.0 net new FTE to deliver the Performing Arts Facilities Service:

- **+1.0 FTE new position – Program Officer**
  Rationale: four additional funding programs require a dedicated program officer to support applicants, adjudication process, and evaluate outcomes, and to draft CRD applications for provincial and federal funding to major infrastructure programs in collaboration with local governments and/or non-profit clients.

The new Performing Arts Facilities Service will also receive staff support from existing roles in finance, information technology, corporate services, and other cross-departmental administrative areas.

1.3 Key Service Trends, Issues and Risks

In 2021, a study commissioned by the Capital Regional District (CRD) Regional Arts Facilities Select Committee titled, *Stage One: A Public Conversation about Performing Arts Facilities in the CRD*, proposed a unified decision-making framework for planning, development and funding of regional performing arts facilities. The report highlighted the economic and social value of investing in the arts and confirmed community support for CRD funding and leadership with a priority on a more coordinated regional approach to performing arts infrastructure.

In 2025, PAFSC commissioned a second study, *Analysis of Service Options to Support Performing Arts Facilities,* which analyzed five options to create a new performing arts facilities service, as well as analyzing each initiative within those options. This report, produced by the consultant group Nordicity, identified several trends, issues, and risks.

TRENDS

- In terms of usage rate, total performances at Royal Theatre and McPherson Playhouse are nearing pre-pandemic levels, indicating a steady recovery in audience demand and theatre operations.
- Local arts groups are interested in putting on more performances at the Royal Theatre, McPherson Playhouse and Charlie White Theatre, but affordability barriers make these presentations not financially feasible.
- With targeted outreach and scheduling support, regional theatres could play a larger role in supporting schools and youth-focused programming, further extending their community impact.

ISSUES

- The conversation around regional equity has also brought attention to underserved areas in the region.
    - The West Shore – which includes Colwood, Langford, View Royal, Highlands, Metchosin, and Sooke – has seen rapid population growth and increased demand for arts and cultural programming, yet lacks a large-scale, dedicated performing arts venue.
    - Charlie White Theatre, while serving a strong local base in Sidney and North Saanich (current funders), also draws audiences from broader parts of the Peninsula and other communities.
- Current funding frameworks for Royal Theatre and McPherson Playhouse that were established in 1998 and 1999 present significant limitations:
    - The lack of inflationary growth in the funding provided to the Royal and McPherson over the last 25 years means that the purchasing power of this funding has declined by approximately 40%, while the costs of operating these venues have continued to rise at a similar rate.
    - These limitations have resulted in increased costs for presenters through rental rates, which impact access to regional theatres by non-profit local arts groups and educational presenters.
    - The trickle-down effects of these rates also impact audiences due to rising ticket prices.

RISKS

- Recent efforts by the CRD to amend existing services to be more equitable, particularly Bylaw No. 4561 for the McPherson Playhouse, have stalled, which continues to jeopardize the operational sustainability of this theatre and the health of the performing arts ecosystem.
- Without updated service models or inflation-adjusted funding, the current service structure risks further restricting venue capacity, operational flexibility, and presenter access, ultimately limiting the development of both existing and potential future regional performing arts facilities.

The proposed Performing Arts Facilities Service responds to these trends, issues and risks in its service design. The proposed service provides a more coordinated approach to regional performing arts facilities with planning grants to advance new theatres to construction, theatre rental grants to enhance affordability for local arts groups, and scaled up support for operations and capital improvements at the three existing regional performing arts facilities (Royal Theatre, McPherson Playhouse, Charlie White Theatre) with greater cost-sharing through a sub-regional design with 14 participating jurisdictions.

1.4 Link to Board Strategic Priorities

At the May 8, 2024, annual CRD Board Strategic Priorities check-in, the Board directed staff to: "Re-establish a Select Committee to determine options and recommendations related to "scaling up" regional support for performing arts facilities in the region".

Furthermore, the establishment of a regional performing arts facilities service fulfills Initiative 10b-2 of the *CRD 2023-2026 Corporate Plan*:

> "Scale up regional support for performing art facilities within the region."

2. Services

2.1 Service Levels

Table 2. Timeline for Delivery of the Performing Arts Facilities Service

Initiative	Base Year	Year 1 (2026)	Year 2 (2027)	Year 3 (2028)	Year 4 (2029)
Plan: Planning Grants Program	n/a	Design Planning Grants Program	Launch new Planning Grants Program	Revise based on 1st year learning and deliver 2nd year of Planning Grants Program	Deliver 3rd year of Planning Grants Program
Develop: Minor Capital Funding Program	Regular 5-year capital plans for Royal Theatre Service and McPherson Playhouse Service (standard annual budgeting)	Design Minor Capital Funding Program. Plan transition from current services funding Royal & McPherson	Launch new Minor Capital Funding Program Integrate capital planning for Royal & McPherson	Revise based on 1st year learning and deliver 2nd year of Minor Capital Funding Program	Deliver 3rd year of Minor Capital Funding Program
Fund: Operating Funding Program	Regular operating funding for Royal Theatre Service and McPherson Playhouse Service (standard annual budgeting)	Design contribution agreement for Charlie White Plan transition from current services funding Royal & McPherson (2587 & 2685)	Launch new Operating Funding Program Integrate operational funding for Royal & McPherson	Revise based on 1st year learning and deliver 2nd year of Operating Funding Program	Deliver 3rd year of Operating Funding Program

Table 2. Timeline for Delivery of the Performing Arts Facilities Service

Initiative	Base Year	Year 1 (2026)	Year 2 (2027)	Year 3 (2028)	Year 4 (2029)
Fund: Theatre Rental Grants	n/a	Design Theatre Rental Grant program in consultation with venue operators and interest holders	Launch new Theatre Rental Grant Program	Revise based on 1st year learning and deliver 2nd year of Theatre Rental Grant Program	Deliver 3rd year of Theatre Rental Grant Program
Committee Support	Provide support to Performing Arts Facilities Select Committee (dissolved by year end if new service is approved)	Report to CRD Board Undertake governance review, including transition from Royal and McPherson Theatres Services Advisory Committee to new committee or commission	Provide support to committee or commission responsible for oversight of service	Provide support to committee or commission responsible for oversight of service	Provide support to committee or commission responsible for oversight of service
Information Resource and Data Collection	Consultations and updates to venue operators and interest holders, as necessary	Privacy Impact Assessment conducted as part of grant program design	Application form information and data collected by Arts and Culture Division	Application form and final report information and data collected by Arts and Culture Division	Application form and final report information and data collected by Arts and Culture Division

2.2 Workforce Considerations

Table 3. Workforce – Full-Time Equivalents (FTEs)

Service	Base Year (2025)	Year 1 (2026)	Year 2 (2027)	Year 3 (2028)	Year 4 (2029)
Total	0.0 FTE (Support from Arts & Culture Division)	1.0 FTE Program Officer Total for half-year	1.0 FTE	1.0 FTE	1.0 FTE

2.3 Scope of Service

Performing Arts Facilities Supported

- The list of facilities that qualify as a "performing arts facility with regional impact" or Regional Performing Arts Facility (RPAF) are included in Schedule A in Bylaw No. 4704. Only these facilities will be supported through Operating Funding, Minor Capital Funding, or Theatre Rental Grants.

- Non-profit organizations or municipalities located in participating CRD jurisdictions that are planning to develop a new RPAF can be supported by Planning Grants.

- A specific motion of the CRD Board would be required to modify the list of facilities eligible for support through this service.

CRD Responsibilities Related to Operations and Capital Planning

- In the case of RPAF owned by the CRD (or where the responsibilities of ownership have been assigned to the CRD), those RPAF would be supported through CRD capital planning and operational agreements (currently the Royal Theatre and McPherson Playhouse).

- In the case of RPAF not owned by the CRD (or where the responsibilities of ownership reside with a non-profit organization or municipality), those RPAF would be supported through contribution agreements with reporting requirements on an annual basis. Responsibility for operations and capital planning would remain with non-profit organization and/or municipality that owned the RPAF.

3. Goals and Performance Indicators

Table 4. Service goals and measures

Year	Service Goals	Performance Indicator
2026	1. Design four new programs (guidelines and application forms) a. Planning Grants Program b. Minor Capital Funding Program c. Operating Funding Program d. Theatre Rental Grants Program	1. Guidelines and application forms for new programs endorsed by CRD Board. 2. Privacy Impact Assessment completed.
2027	1. Merge existing Royal Theatre service and McPherson Playhouse service into new Performing Arts Facility Service. 2. Launch four new programs a. Planning Grants Program b. Minor Capital Funding Program c. Operating Funding Program d. Theatre Rental Grants Program 3. Research provincial and federal granting opportunities for capital funding support.	1. Funding levels to RPAF are scaled up through increased funding with no disruption to funding support in the transition from previous funding arrangements. 2. At least two applicants to Planning Grants Program. 3. Design funding indicators for capital improvements based on asset management plans.
2028	1. Deliver four programs. 2. Apply to provincial and federal granting opportunities for capital funding support.	1. Two or more applicants to Planning Grants Program. 2. Equal or greater number of applicants to other three programs. 3. Secure at least $250,000 in senior government funding for capital improvements.
2029	1. Deliver four programs. 2. Apply to provincial and federal granting opportunities for capital funding support.	1. Two or more applicants to Planning Grants Program. 2. Equal or greater number of applicants to other three programs. 3. Secure at least $500,000 in senior government funding for capital improvements.

PERFORMING ARTS FACILITIES SERVICE

Appendix D

Updated Participant Apportionment Simulation (with corrections October 2, 2025)

Table 1 provides a summary of current and proposed requisitions for the services. Please note that the cost per average residential assessment is a theoretical calculation that provides a directional indicator on impacts to residential rate payers only. It can be used as an approximation of cost for a residential household if a home's assessment value is at or near the 'Average Residential Assessed Value.'

Table 1. Participant Apportionment Estimate for 2027 using 2025 population and assessment data

	Basis of Apportionment									
	50%	50%								
Jurisdictions	**Converted Assessment (2025)**	**Regional Planning Population (2025)**	**Status Quo Requisition**	**Cost Per Capita ($)**	**Cost Per Average Residential Assessment ($)**	**Estimated 2027 Requisition**	**Percent of Total**	**Cost Per Capita ($)**	**Cost Per Average Residential Assessment ($)**	**Requisition Change**
Municipalities										
Central Saanich	958,671,144	18,150				103,994	4%	5.73	12.13	103,994
Colwood	858,711,000	22,151				108,966	5%	4.92	12.65	108,966
Esquimalt	697,192,885	19,302				92,006	4%	4.77	14.23	92,006
Highlands	133,791,422	2,618				14,741	1%	5.63	14.30	14,741
Langford	2,326,357,507	58,320				290,668	12%	4.98	11.52	290,668
Metchosin	225,299,764	5,331				27,299	1%	5.12	15.80	27,299
North Saanich	910,619,603	13,340				88,315	4%	6.62	14.94	88,315
Oak Bay	1,259,335,792	18,813	54,643	2.90	8.04	123,114	5%	6.54	18.10	68,471
Saanich	5,454,982,173	125,436	289,692	2.31	6.25	651,209	28%	5.19	14.05	361,517
Sidney	776,187,089	13,288				80,423	3%	6.05	9.48	80,423
Sooke	592,527,382	17,128				80,135	3%	4.68	10.83	80,135
Victoria	5,029,520,645	102,856	1,001,665	9.74	20.78	566,078	24%	5.50	11.74	-435,587
View Royal	516,410,758	12,619				63,646	3%	5.04	13.30	63,646
Electoral Areas										
Juan de Fuca	382,685,786	5,930				-	0%			
Salt Spring Island	698,057,694	12,448				-	0%			
Southern Gulf Islands	547,439,819	6,645				49,403	2%	7.43	7.21	49,403
Total Requisition	21,367,790,463	454,375	1,346,000			2,340,000	100%			994,000

PERFORMING ARTS FACILITIES SERVICE

Appendix E

Updated Cost Estimates by Service Function

Table 1 provides a summary of anticipated costs over the first five years of the program. Costs reflect a Class B cost estimate (+/- 10-25%), based on the 2025 Nordicity Report, current service agreements, and consultations with venue operators.

Table 1. Projected Performing Arts Facilities Service Five Year Financial Impacts (2025 estimate)

		Current CRD Services	2027	2028	2029	2030	2031
PLAN	**Planning Grants**	N/A	$120,000	$120,000	$120,000	$120,000	$120,000
DEVELOP	**Minor Capital (Royal)**	$490,000	$490,000	$499,800	$509,796	$519,992	$530,392
	Minor Capital (McPherson)	$400,000	$400,000	$408,000	$416,160	$424,483	$432,973
	Minor Capital (Charlie White)	N/A	$125,000	$150,000	$153,000	$156,060	$159,181
FUND	**Operating (Royal)**	$106,000	$120,000	$122,400	$124,848	$127,345	$129,892
	Operating (McPherson)	$350,000	$380,000	$387,600	$395,352	$403,259	$411,324
	Operating (Charlie White)	N/A	$245,000	$310,000	$316,200	$322,524	$328,974
	Theatre Rental Grants	N/A	$350,000	$350,000	$350,000	$350,000	$350,000
ADMIN	**Staffing**	N/A*	$110,000	$112,200	$114,444	$116,733	$119,068
COST	**Total Cost Estimate**	**$1,346,000**	**$2,340,000**	**$2,460,000**	**$2,499,800**	**$2,540,396**	**$2,581,804**

* Current staff support is integrated into Royal Theatre and McPherson Playhouse operating funding amounts

CRD Sub-Regional Services Profiles

Prepared for the CRD Board meeting of October 29, 2025

Picture: SEAPARC Recreation Aquatic Centre

This catalogue of service profiles was created in summer 2025 to support Board-level discussions about service efficiency. The information presented is accurate as of September 2025. The financial information contained in this report is aligned with the 2026 Provisional Budget.

The services selected for this catalogue are sub-regional and have an annual budget of $1 million or more, collectively representing around 31.3% of the total CRD operating budget.

For each service, staff have provided comprehensive background information to help readers understand the evolution of the service, the resources and capacity available, and the value it provides to the region.

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Terminology Definitions and Abbreviations

TERM	DEFINITION
Service Types	Standardized categorization of services.
Internal	▸ Customers are inside the organization.
External	▸ Customers are outside of the organization.
Mandatory	▸ Service is mandated by regulation or legislation.
Essential	▸ Service required to ensure or maintain public health and safety
Traditional	▸ Service is typically delivered by local governments of a comparable size and complexity; there is a public expectation that the service will be provided.
Discretionary	▸ Service is provided at the direction of the CRD Board.
Service Categories	
Regional	Where all municipalities and electoral areas are served
Sub-regional	Where two or more jurisdictions are served
Local	In the electoral areas where the CRD is the local government
History	Key decisions and approvals related to the service that illustrate how the service has evolved over time as a result of regulatory, policy or operational direction.
Value to the Region	Short statements that explain how the service solves problems, addresses community needs or provides benefits to internal or external customers.
Service	An authority to achieve an outcome. An outcome is a broad, long-term desired effect or change (e.g. reduced greenhouse gas emissions in the region) that may be tangible or intangible.
Program	A commitment to deliver either a tangible or intangible output. See definition of output below.
Output	The tangible or intangible products of a process or activity that meet a customer requirement or need (e.g., process 1,000 building permits every year).

ACRONYM	DEFINITION
DCC	Development Cost Charges
JDF	Juan de Fuca
IDEA	Innovative, Developmental, Experimental, and Access
SCADA	Supervisory Control and Data Acquisition (Software)
SGI	Southern Gulf Islands
SPWW	Saanich Peninsula Wastewater
SSI	Salt Spring Island
WWTP	Wastewater Treatment Plant

Core Area Wastewater – Operations and Capital

Service Profile 3.717 & 3.789C

Picture: McLoughlin Point Wastewater Treatment Plant

3.717 & 3.789C Core Area Wastewater – Operations and Capital

Overview

Governance: Core Area Liquid Waste Management Committee

Division/Department: Infrastructure & Water Services

Participation: Colwood, Esquimalt, Langford, Oak Bay, Saanich, Victoria, View Royal, Songhees Nation, Kosapsum Nation

Service type: External – **Mandatory**

History

Benchmarks & Targets

1. Total volume of wastewater collected and treated.
2. Operating cost per megaliter of wastewater collected and treated.
3. Wastewater effluent quality non-compliance events with provincial and federal regulatory requirements.
4. Number of wastewater overflows or flow exceedances.
5. Number of odour complaints related to operations.

Value To The Region

- The **McLoughlin Point Wastewater Treatment Plant** in Esquimalt is monitored 24/7 by specialized wastewater professionals. It can treat up to 108 megalitres of wastewater per day, which is sufficient capacity to meet current population needs and growth in the near term. Wastewater undergoes primary, secondary and tertiary treatment at the plant before being discharged into the ocean via an outfall pipe, located approximately 2km from shore and buried 60m deep.
- Residual solids from the McLoughlin Point Wastewater Treatment Plant are piped to the **Residuals Treatment Facility** at Hartland Landfill. There, they are processed into Class A biosolids, a high-quality by-product suitable for beneficial use, in line with the approved long-term strategy.
- The CRD operates two major **regional trunk sewer systems**, which terminate at the Clover Point and Macaulay Point outfalls. Municipalities are responsible for sewage collection and conveyance to the CRD trunk lines.
- First approved in 2003, the **Core Area Liquid Management Plan** has been updated 12 times, with the most recent update completed in 2018. It outlines the system's configuration and includes a series of commitments to guide implementation.

2026 Provisional Financial Plan Summary (000)

Operating Cost	$39,145
Debt Servicing	$9,816
Transfer to Capital / Reserves	$14,941
Non-Requisition Revenue*	**$1,862**
Requisition Revenue	**$13,152**
Invoice by Agreement**	**$48,884**

2026 Staff Establishment (FTEs)

Regular	53
Fixed Term	1

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$22,585
Capital Expenditure (2026-2030)	$100,050
Total Number of Projects	42
Average Total Project Cost	$3,258

Capital Plan Highlights

Several infrastructure renewal projects are scheduled for completion in 2026, including:

- Upgrades to the Marigold and Harling pump stations;
- Improvements to the Shoreline trunk sewer;
- Rehabilitation of the Harriet siphon inlet chamber;
- Repairs to the Western trunk grit chamber; and
- Manhole repairs and replacements.

The Regional Wastewater Strategic Plan and Asset Management Plan update are scheduled to begin in 2026.

** Costs are recovered from internal recoveries and operating reserve*
***Bills are outside of the formal requisition process and are issued by way of an agreement between the CRD and participants*
^ Resources shared with Saanich Peninsula Wastewater service

Juan de Fuca Water Distribution

Service Profile 2.680

Picture: Operators maintaining pipes

2.680 Juan de Fuca Water Distribution

Overview

Governance: Juan de Fuca Water Distribution Commission

Division/Department: Infrastructure & Water Services

Participation: City of Colwood, City of Langford, Town of View Royal, Juan de Fuca Electoral Area, District of Metchosin, District of Sooke, District of Highlands

Service type: External – **Mandatory**

History

- The service was established in **1997** through provincial legislation to finance the administration, development, maintenance, and operational expenses of the Juan de Fuca Water Distribution local service in the Western communities of the capital region, resulting from the dissolution of the Greater Victoria Water District.
- The Juan de Fuca Water Distribution Commission was established in **1997** to oversee and make operational and investment decisions about the system.
- A Development Cost Charges (DCC) program was adopted in **2000** to provide funds for the capital costs of water facilities in the service areas. Municipalities collect these DCC charges through building permits that are issued to developers for subdivision development.

Benchmarks & Targets

1. Compliance with Island Health, provincial and federal regulatory requirements and operational certificates
2. Water quality samples analyzed annually from source reservoirs, transmission/distribution systems
3. Uninterrupted supply of drinkable water.

Value To The Region

- The service is responsible for the retail distribution of drinking water to **approximately 58,000 residential and business customers in the Westshore municipalities**, the District of Sooke and parts of the Juan de Fuca Electoral Area.
- This service obtains treated drinking water from the **Regional Water Supply System** and is responsible for distribution and sale of drinking water to residents of the participating communities.
- The Juan de Fuca Water Distribution System consists of:
  - 15 storage reservoirs
  - 37 pumping stations
  - 435 km of water mains
  - 6,158 valves
  - 1,558 fire hydrants
  - 18,000 retail water meters

2026 Provisional Financial Plan Summary (000)

Requisition Revenue	

2026 Staff Establishment (FTEs)

Regular**	33
	3

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$27,542
Capital Expenditure (2026-2030)	$103,653***
Total Number of Projects	42
Average Total Project Cost	$5,559

Capital Plan Highlights

Juan de Fuca assets include lands, office buildings, pump stations, pipelines, meters, equipment, vehicles and other infrastructure.

Capital plan projects includes:

- Replacement of aging asbestos cement pipe
- Replacement of residential water meters
- Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure
- Comprehensive Pump Station Upgrades

Costs are recovered from Water Sales, and transfer from DCC reserves to service DCC debt.
***Excludes Leadership*
****Includes $4.3 million in projects shared with 2.670 Regional Water Supply*

Regional Source Control

Service Profile 3.755

Picture: Example of a pipe clogged by thick fats, oil and grease

3.755 Regional Source Control

Overview

Governance: Environmental Services Committee

Division/Department: Environmental Protection/Parks, Recreation & Environmental Services

Participation: Central Saanich, Colwood, Esquimalt, Langford, North Saanich, Oak Bay, Saanich, Sidney, Victoria, View Royal, Esquimalt Nation, Pauquachin First Nation, Songhees Nations, Tseycum First Nation, D.N.D., Institute of Ocean Sciences Centre, Ganges Sewer, Maliview Sewer, Magic Lake Estates Sewer, Port Renfrew Sewer

Service type: External – **Mandatory**

Benchmarks & Targets

1. Percentage of businesses compliant with the CRD Sewer Use Bylaw
2. Percentage of priority contaminant showing no increase in loads to the core area environment (assessed every 3-5 years)
3. Percentage of biosolids and sludge samples that meet Class A standards for metals.

History

- The CRD Sewer Use Bylaw, adopted in **1994**, establishes the regulatory conditions under which facilities may discharge non-domestic waste into the sanitary sewer system.
- In **1996**, the Regional Source Control program was launched to regulate the direct or indirect discharge of contaminants into sewage facilities under CRD jurisdiction. The program's goals and objectives are outlined in the Saanich Peninsula Liquid Waste Management Plan (**1996**) and the Core Area Liquid Waste Management Plan (**2000**).
- By **1998**, the program shifted its focus toward development, adoption and implementation of codes of practice. The first three regulatory codes of practice (Food Services Operations, Dry Cleaning Operations and Photographic Imaging Operations) were adopted in **1999**.
- Since **1999**, municipal staff have been encouraged to issue Waste Discharge Assessment Forms to those applying for new building permits or business sewer connections.
- The Use Bylaw and associated policies have been amended periodically since their inception to accommodate the adoption of codes of practices, add new restricted waste limits and a structure for cost recovery. A consolidated bylaw was approved in **2023**.

Value To The Region

- Source control is the first step in effective wastewater treatment. It is **a proactive waste management strategy** that aims to reduce the volume of contaminants discharged into sewer systems by industries, businesses, institutions and households. The program **focuses on reducing pollutants at their source** to protect sewage collection and treatment systems, the quality of treatment plant sewage sludge and biosolids, the marine receiving environment and public and worker health and safety.
- The CRD **owns and operates seven wastewater treatment plants**, three of which receive significant wastewater flows from industrial, commercial and institutional sources.
- The program regulates over **2,000 businesses** through a combination of industrial wastewater discharge permits, authorizations and 10 sector-specific codes of practice. In 2023, **90% of regulated businesses** were rated as **compliant** overall.
- The current program meets or **exceeds Canadian best practices for source control** and the CRD is a nationally recognized leader in this field.

2026 Provisional Financial Plan Summary (000)

Operating Cost	$1,799
Debt Servicing	-
Transfer to Capital / Reserves	-
Non-Requisition Revenue*	**$289**
Requisition Revenue	**$1,509**

2026 Staff Establishment (FTEs)

Regular	-
Fixed Term	-

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	-
Capital Expenditure (2026-2030)	-
Total Number of Projects	-
Average Total Project Cost	-

Capital Plan Highlights

No capital plan.

**Cost are recovered through permit fees and other fees*

Saanich Peninsula Wastewater

Service Profile 3.718

Picture: Saanich Peninsula Wastewater Treatment Plant

3.718 Saanich Peninsula Wastewater

Overview

Governance: Saanich Peninsula Wastewater Commission

Division/Department: Infrastructure & Water Services

Participation: Victoria Airport Authority, Sidney, Pauquachin, Central Saanich, North Saanch, Tseycum, Institute of Ocean Sciences Centre

Service type: External – **Mandatory**

History

- The service was established in **1996** to provide sewage treatment and disposal through treatment plant facilities and outfall for member participants.
- The Saanich Peninsula Liquid Waste Management Plan was adopted in **1996**.
- Construction of the Saanich Peninsula Wastewater Treatment Plant and conveyance system improvements were completed in January **2000**.
- The Saanich Peninsula Wastewater Treatment Plant heat recovery system was commissioned in February **2011** and has supplied treatment plant effluent waste heat to the Panorama Recreation Center for heating its swimming pool since.

Benchmarks & Targets

1. Total volume of wastewater collected and treated.
2. Operating cost per megaliter of wastewater collected and treated.
3. Wastewater effluent quality non-compliance events with provincial and federal regulatory requirements.
4. Number of wastewater overflows or flow exceedances.
5. Number of odour complaints related to operations.

Value To The Region

- The service operates and maintains the **wastewater collection system and treatment plan** on the Saanich Peninsula, serving the municipalities of Central Saanich, North Saanich, and Sidney. Although the largest component of the program budget is for the operation and maintenance of the systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.
- The treatment plant produces on average **3,600 tonnes of sludge** annually, which is currently hauled to the Hartland Landfill. It is projected that in 2026 solids will begin to be treated at the on-site **Residuals Treatment Facility**.
- Assets include the Saanich Peninsula Wastewater Treatment Plant and secondary treatment plant, three pumping stations, thermal recovery and other buildings, 14 km of collections and conveyance (gravity and pressure) mains, and a marine outfalls.
- The service also implements and administers the **Saanich Peninsula Liquid Waste Management Plan**.

2026 Provisional Financial Plan Summary (000)

2026 Staff Establishment (FTEs)

Regular	7

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$6,805
Capital Expenditure (2026-2030)	$16,865
Total Number of Projects	27
Average Total Project Cost	$678

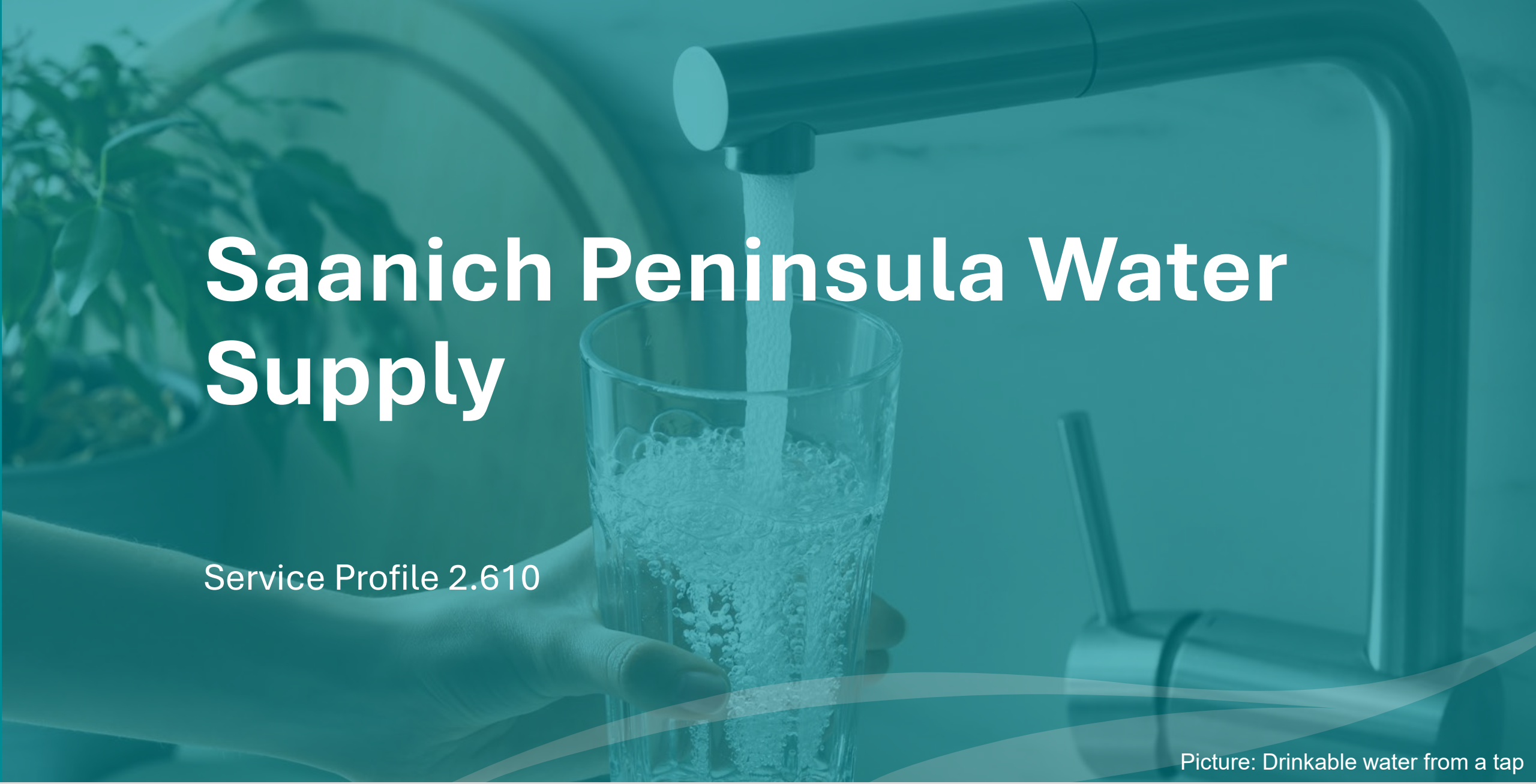
Capital Plan Highlights

- Odour control upgrades are required in numerous rooms and spaces at the treatment plant to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.
- Replacement of SCADA Servers and Ethernet Upgrades to meet current CRD specifications and standards
- Keating Pump Station pump replacement as equipment is nearing end of life and are becoming more difficult to maintain.
- Electrical and Controls upgrades in the SPWW system, including facilities Sidney PS and WWTP.

**Costs are recovered through internal recoveries.*
^ Resources shared with Core Area Wastewater Operations service

Saanich Peninsula Water Supply

Service Profile 2.610



Picture: Drinkable water from a tap

2.610 Saanich Peninsula Water Supply

Overview

Governance: Saanich Peninsula Water Commission

Division/Department: Panorama / Parks, Recreation & Environmental Services

Participation: Central Saanich, North Saanich, Sidney

Service type: External – **Mandatory**

History

- The service was authorized through Letters Patent in **1976** to purchase water and to acquire, design, construct, reconstruct, purchase, maintain and operate facilities and to acquire property easements, licences, and authorities for the supply of water to Central Saanich, North Saanich, and Sidney, for distribution by the municipalities.
- The Saanich Peninsula Water Development Cost Charges (DCC) was adopted in **2005** to provide funds to assist with the capital costs of providing, constructing, altering or expanding the water & wastewater systems that services the participants.
- The bylaw was amended in **2018** to remove DCCs on new projects to recognize that the fund's balance exceeded the total of current development projects.

Benchmarks & Targets

1. Compliance with Island Health, provincial and federal regulatory requirements and operational certificates.
2. Water quality samples analyzed annually from source reservoirs, transmission/distribution systems.
3. Uninterrupted supply of drinkable water.

Value To The Region

- This service transmits **bulk water** from the Regional Water Supply System to the Central Saanich, North Saanich, and Sidney distributions systems. Included in the program is the responsibility to provide design, construction, operation and maintenance of facilities and water quality monitoring to the service area.
- The service is **one of the 16 CRD drinking water systems across the region** and obtains treated drinking water from the **Regional Water Supply System** and is responsible for the bulk trunk water supply systems for Central Saanich, Sidney & North Saanich. Each municipality is then responsible for their distribution system and sale of retail to their residents.
- The Saanich Peninsula Water System consists of:
  - 46 kilometres of water supply mains,
  - 9 balancing reservoirs,
  - 9 pumping stations, 2 pressure reducing stations,
  - 9 supply meters and
  - 2 re-chlorination stations.

2026 Provisional Financial Plan Summary (000)

Requisition Revenue	

2026 Staff Establishment (FTEs)

Regular	5^
Fixed Term	0

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$15,612
Capital Expenditure (2026-2030)	$22,291
Total Number of Projects	25
Average Total Project Cost	$1,120

Capital Plan Highlights

- Upgrade vulnerable sections of the Saanich Peninsula Water System to a more resilient system and increase operational flexibility.
- Hamsterly Pump Station backup power generator
- SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
- Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.

**Costs are recovered through the sale of bulk water.*
^Management and administrative staff have been captured in FTE Total in Saanich Peninsula Wastewater Treatment Plant service; those resources are shared with this service.

Panorama Recreation Centre

Service Profile 1.44X

Picture: Aquafit Class, Panorama Pool

1.44X Panorama Recreation Centre

Overview

Governance: Peninsula Recreation Commission

Division/Department: Panorama Recreation/Parks, Recreation & Environmental Services

Participation: Central Saanich, North Saanich, Sidney

Service type: External – Discretionary

History

- The service to construct, and operate an ice arena, swimming pool, and recreation programs for the municipalities of North Saanich and Sidney was authorized by Letters Patent in **1976**.
- The Saanich Peninsula Recreation and Community Use Local Service was formalized in **1994** and included the function to acquire, construct, establish, maintain, operate, and regulate buildings or facilities for recreation, office, or community use.
- The Saanich Peninsula Ice Arena Local Service was formalized in **1996**, and the District of Central Saanich was added as a participant.
- The Saanich Peninsula Swimming Pool Local Service was formalized in **1997**, and the District of Central Saanich was added as a participant.
- The three services were combined into a single service, Saanich Peninsula Recreation, in **2002**.
- The Panorama Recreation Strategic Plan which was approved in **2022,** and the Sub-Regional Facility Needs Assessment, completed in **2025** set the direction for programs, services and facilities for the service area.
- A covered multi-sport facility (sport box) was opened in **2025** in Centennial Park.

Benchmarks & Targets

1. User funding/requisition ratio
2. Offer programs that meet community needs – program success rate and new program offering
3. Participation in drop-in recreation programs and services
4. Sales/revenue generated – through registered programs, single admissions, and memberships

Value To The Region

- The service provides for **community recreation opportunities** through the operation, maintenance, and programming of:
  - The **Panorama Recreation Centre**, which includes two hockey arenas, a swimming pool, six tennis courts, two squash courts, fitness rooms, weight room, and multi-purpose rooms
  - The **Greenglade Community Centre** in Sidney which includes a weight room, pottery studio, small gymnasium, multi-purposes spaces and childcare services.
  - Facilities in **Centennial Park** in Central Saanich, including three covered picnic shelters, a fieldhouse, and covered multi-sport box.
  - The Central Saanich **Community and Cultural Centre** which includes two classrooms.
  - The North Saanich **Middle School Neighbourhood Learning Centre** which includes a gymnasium, multi-purpose room and foods classroom.

2026 Provisional Financial Plan Summary (000)

Operating Cost	$10,903
Debt Servicing	$382
Transfer to Capital / Reserves	$1,151
Non-Requisition Revenue*	**$6,341**
Requisition Revenue	**$6,095**

2026 Staff Establishment (FTEs)

Regular	39.25
Fixed Term	-

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$5,897
Capital Expenditure (2026-2030)	$13,930
Total Number of Projects	26
Average Total Project Cost	$227

Capital Plan Highlights

Capital plan projects include:

- Construction of the Centennial Park Multi-Sport Box
- Construction of the heat recovery plant to improve energy efficiency in heating and cooling the facility
- Arena changerooms, washrooms and support spaces enhancement design and renovation
- Routine scheduled replacement of various equipment and vehicle assets

**Cost recovered through sale of services, sponsorships and grants.*

Sooke and Electoral Area Parks and Recreation Commission (SEAPARC)

Service Profile 1.40X

Picture: Hockey, SEAPARC Sport Box

1.40X Sooke and Electoral Area Parks and Recreation Commission (SEAPARC)

Overview

Governance: Sooke and Electoral Area Parks and Recreation Commission

Division/Department: SEAPARC / Parks, Recreation & Environmental Services

Participation: District of Sooke and the Electoral Area of Juan de Fuca (portions including Otter Point, Shirley, Jordan River and East Sooke)

Service type: External – Discretionary

History

- Established in **1973**, the service was created to provide recreation programs and facilities by consolidating two previously separate services in Sooke and the Juan de Fuca Electoral Area.
- The ice arena was opened in **1976**.
- The skateboard park was opened in **1997** and is scheduled to be replaced in **2025**.
- The aquatic centre (swimming pool) opened in **2000**.
- The service acquired the DeMamiel Creek golf course in **2016**.
- In **2020**, the SEAPARC Recreation Centre footprint expanded by about 10% to create space for a fitness room, weight room, and a boardroom.
- The Sooke Community Sports Box, an outdoor multi-sport recreational sports facility, opened in **2022**. It is owned by the District of Sooke and operated by SEAPARC.
- An energy recovery project was approved through an alternative approval process in **2025**. This project will focus on capturing excess heat from the arena and aquatic facilities for distribution to other areas. The outcome will be reduced greenhouse gas emissions and operating costs.
- Looking ahead, the SEAPARC Strategic Plan was updated in **2025** to set the direction for programs, services and facilities for the service area over the next 10 years.

Benchmarks & Targets

1. User funding/requisition ratio
2. Offer programs that meet community needs – program success rate and new program offering
3. Participation in drop-in recreation programs and services
4. Sales/revenue generated – through registered programs, single admissions, and memberships

Value To The Region

- The service fosters recreational opportunities for residents of Sooke and the Juan de Fuca Electoral Area. The value of the service is assessed through attendance and overall programs and services success, which show that what is offered to the community meets its needs and is affordable.
- The service provides recreational community programs and services at **SEAPARC Recreation Centre** which encompasses an aquatic centre, ice arena, weight room, fitness studio, multi-purpose rooms indoors and a ball field and bike park outdoors. The service also maintains and operates a **skate park**, **sport box**, and **golf course** located off the SEAPARC recreation grounds.
- Guided by community input, the main goals of the 2025-2035 SEAPARC Strategic plan to provide value to residents are: optimize service delivery, optimize existing infrastructure and invest in new recreational infrastructure.

2026 Provisional Financial Plan Summary (000)

Operating Cost	$5,304
Debt Servicing	$144
Transfer to Capital / Reserves	$591
Non-Requisition Revenue*	**$2,287**
Requisition Revenue	**$3,752**

2026 Staff Establishment (FTEs)

Regular	20.6
Fixed Term	-

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$2,940
Capital Expenditure (2026-2030)	$7,677
Total Number of Projects	44
Average Total Project Cost	$174

Capital Plan Highlights

Assets held by the SEAPARC service consist of indoor/ outdoor facilities at SEAPARC Recreation Centre as well as a skate park, golf course and various vehicles and equipment to support service delivery.
Capital plan projects include:

- Skate park renewal
- Pool roof replacement
- Implementation of phase 1 of energy recovery system
- Recreation infrastructure growth plan
- Routine scheduled replacement of various equipment and vehicle assets

Cost recovered through sale of services (fees and rentals).

Arts Grants and Development

Service Profile 1.297

Picture: La Société Francophone de Victoria, Project Grant 2024

1.297 Arts Grants and Development

Overview

Governance: Finance Committee, Arts Commission

Division/Department: Arts & Culture Support Service/Finance & Technology

Participation: Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

Service type: External – Discretionary

Benchmarks & Targets

Social contributions in the region:
1. Number of CRD funded events and number of attendees
2. Number of grants distributed
3. Number of first-time grant recipients

Economic contributions in the region:
1. CRD funding invested in arts recipients
2. Culture GDP generated
3. Culture jobs generated

Service enhancements:
1. Number of participants in the service
2. Grow Forward program launched in 2025 to support capacity-building

History

- Between the **1950s** and **1990s**, the Greater Victoria Intermunicipal Committee (comprising Victoria, Esquimalt, Oak Bay and Saanich) cost-shared various services and provided grants to the arts. As the sector expanded, so did the need for more coordinated and sustainable local funding.
- In response, the Arts Grants and Development service was established in **2001** to support arts and culture across the capital region.
- Metchosin and Highlands joined the service in **2001**, alongside the original four municipalities. View Royal followed in **2007**, Sidney joined in **2009** but then left in **2019** when Sooke and SGI joined.
- In **2011**, funding was extended to non-arts organizations to support arts programming. IDEA grants were piloted for six years and reintroduced in **2019**.
- The region's first Arts Champions Summit was held in **2016**, bringing together the arts community to celebrate achievements and provide input for the service's direction. It is held every two years.
- The CRD Arts and Culture Support Service Strategic Plan was updated in **2024**.
- In **2019**, the Incubator and Equity grants were introduced. Since **2021**, an equity lens has been applied to all operations and granting to ensure support reaches underserved communities. A program review in 2024 led to Incubator being replaced by Grow Forward grants in **2025**.

Value To The Region

- The service **distributes over $2.8 million annually to over 90 non-profit** arts organizations through five grants programs.
  - Operating Grants: provide ongoing funding to support long-term planning.
  - Project Grants: support one-time projects, events series, or extended programming.
  - Equity Grants: support programs by and for communities facing collective barriers to accessing arts funding.
  - Grow Forward Grants: supports organizational development and sectoral collaboration.
  - IDEA Grants: mainly supports non-arts organizations to create arts-based projects.
- Grant applications are adjudicated at arm's length by the **CRD Arts Advisory Council**, based on criteria and budget parameters set by the CRD Arts Commission. An annual impact assessment is published to report on outcomes and progress.
- This funding supports a wide range of arts programming that **enhances the creativity, vibrancy, economic and employment of the region**. The service is committed to ensuring that funding reflects the region's diversity and supports organizations at all stages of growth.

2026 Provisional Financial Plan Summary (000)

Operating Cost	$3,375
Debt Servicing	-
Transfer to Capital / Reserves	$1
Non-Requisition Revenue	**$241**
Requisition Revenue	**$3,134**

2026 Staff Establishment (FTEs)

Regular	3
Fixed Term	-

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$4
Capital Expenditure (2026-2030)	$8
Total Number of Projects	2
Average Total Project Cost	$4

Capital Plan Highlights

- Routine scheduled replacement of IT equipment

*Cost recovered through internal recoveries and operating reserve.

Animal Care Services

Service Profile 1.313

Picture: CRD Animal Shelter

1.313 Animal Care Services

Overview

Governance: Planning and Protective Services Committee

Division/Department: Protective Services/Housing, Planning & Protective Services

Participation: Salt Spring Island Electoral Area (EA), Southern Gulf Islands EA, and Juan de Fuca EA. All other participants are levied by contract.

Service type: External – Discretionary

History

- The service was authorized through Letters Patent in **1979** to provide for care of domestic animals within all electoral areas of the Regional District.
- A service establishment bylaw was approved in **2021** to formalize the service and provide continued support.

Benchmarks & Targets

1. Successfully return or rehome over 90% of pet received

Value To The Region

- **The service ensures public safety with person/animal contacts, investigations and quick return of lost animals, public education, re-homing of animals, and quality care of animals.**
- Animal Care Services, including enforcement of the Animal Control Bylaw and animal pound/shelter service, are provided to the three electoral areas as well as Sidney, Saanich, Central Saanich, North Saanich, Highlands, View Royal, Colwood, Langford, Sooke, Metchosin, the Pauquachin, Songhees and Tsawout First nations.
- The CRD Animal Shelter is focused on the return of lost pets and on rehabilitating and rehoming unwanted, stray, and abandoned animals in the region. Staff have experience and are trained to look after all domestic animals. The service also promotes responsible ownership and the care and control of pets through education to create a brighter future for animals and their owners.

2026 Provisional Financial Plan Summary (000)

Operating Cost	$1,996
Debt Servicing	
	$80
Non-Requisition Revenue*	**$1,513**

Fixed Term	

2026 Capital Plan Summary (000)

Capital Expenditure (2026)	$167
Capital Expenditure (2026-2030)	$403
Total Number of Projects	7
Average Total Project Cost	$92

Capital Plan Highlights

- Routine scheduled replacement of computer equipment, vehicles (shared by Bylaw) and staff personal protective equipment
- Updating CRD Animal Shelter Facility
- Purchase of new online payment portal for CRD dog licensing
- Network upgrades and security cameras for CRD Animal Shelter
- Implementing and enhancing outreach programs

**Costs are recovered through sale of services, licences and dog tags.*

For more information about CRD strategies and plans please visit www.crd.ca/plans

Capital Regional District

CRDVictoria

crd.bc.ca

Appendix W: Overview of resource transfers driven by new services and service-realignments

This appendix outlines resource transfers across service budgets resulting from CRD Evolves 2024-2025, the creation of the Environmental Innovation division and the establishment of a Regional Transportation Service, which all took place in 2025.

The data reflects the 2026 Provisional Budget, which includes adjustments for inflation and other service-level changes. In some cases, new allocations may exceed reductions in wages and benefits due to factors such as salary step increases and other pay grade adjustments in 2026, compared to 2025.

Impact of CRD Evolves 2024-2025

The following tables summarize resource transfers across service budgets to align staffing and funding with updated roles and responsibilities resulting from the CRD Evolves organizational plan. In some cases, a reduction in wages and benefits is balanced with a new allocation to continue paying for expertise. This strategy was approved by the Executive Leadership Team before implementation to maintain the integrity of the current service model. As service delivery models continue to evolve in alignment with the goals of CRD Evolves, further refinements to service budgets may be required in future years.

1) Redistribution of **Allocations**

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other	Allocation Recovery	Grand Total
Various service budgets	-	-	168	-	-	168
1.110 SGI Admin	-	-	(21)	-	-	(21)
1.318 Building Inspection	-	-	(27)	-	-	(27)
1.105 Facilities Management	-	-	(120)	-	-	(120)
Grand Total	-	-	-	-	-	-

Supplementary notes:

- Several services were previously charged allocations to cover departmental or divisional management costs. Following their transfer to a new department, these allocations were reduced. The remaining balance was re-distributed among the various service budgets that stayed within the original department.

2) Consolidation of asset management, maintenance management and fleet management resources in the **Corporate Asset & Maintenance Management** (CAMM) division in Infrastructure & Water Services (IWS).

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget[1]	Staffing	Wages & benefits	Allocation	Other	Allocation Recovery	Grand Total
2.670 IWS CAMM (Regional Water Supply flowthrough costs)[2]	4.0	548	(462)	-	-	86
Transferred from:						
1.280 Regional Parks	(2.0)	(233)	261	-	-	28
1.577 Wastewater Operations	(2.0)	(235)	-	-	-	(235)
Various service budgets	-	-	200	-	-	200
Grand Total	-	80[3]	(1)	-	-	79

Supplementary notes:
- [1] Some changes associated with this transition were implemented in the 2025 Final Budget, such as the transfer of Asset Management from Finance & Technology to IWS.
- [2] 2.0 FTEs flow through the IWS CAMM team, housed in the Regional Water Supply (RWS) service. This team is 100% recovered through allocating share of costs to impacted services.
- [3] The increase in personnel costs reflects adjustments to wages and benefits, any position reclassifications, and inflationary impacts on overall compensation and operational expenses between 2025 and 2026.

3) Consolidation of some of the responsibilities and resources related to capital project planning and delivery in the **Corporate Capital Delivery Service** division in IWS.

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other	Allocation Recovery	Grand Total
1.576 Corporate Capital Project Delivery[4]	12.0	1,727	(79)	-	Charged to capital projects	1,648
Transferred from: 2.670 IWS Infrastructure Engineering (RWS flowthrough)[5]	(12.0)	(1,642)	-	-	-	(1,642)
Various service budgets	-	-	79	-	-	79
Grand Total	-	85[6]	-	-	-	85

Supplementary notes:
- [4] Environmental Engineering was consolidated with IWS Capital Projects, as shown above, and the responsibility for the service was then transferred from Parks, Recreation & Environmental Services to IWS.
- [5] Prior to CRD Evolves, FTEs flowed through the IWS Infrastructure Engineering team, housed in the RWS service. This team was 100% recovered through allocating share of costs to impacted services.
- [6] The increase in personnel costs reflects adjustments to wages and benefits, any position reclassifications, and inflationary impacts on overall compensation and operational expenses between 2025 and 2026.

4) Consolidation of communication responsibilities and resources in the **Corporate Communications & Engagement** division in Executive Services

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other[8]	Allocation Recovery	Grand Total
1.118 Corporate Communications & Engagement	10.5 + Aux.	1,300	-	193	(1,528)	(35)
Transferred from:						
1.024 GM - Housing, Planning & Protective Serv.	(0.5)	(55)	66	-	-	11
1.280 Regional Parks	(2.0)	(208)	266	-	-	58
1.310 Land, Banking and Housing	(1.0)	(111)	133	-	-	22
1.324 Regional Planning	(0.5)	(55)	66	-	-	11
1.44X Panorama Recreation	(1.0)	(111)	133	-	-	22
1.521 Environmental Resource Management	(1.0) + Aux.	(201)	266	-	-	65
1.576 Corporate Capital Project Delivery	(1.0)	(133)	133	-	-	-
1.578 & 1.579 Environmental Protection	(2.5)	(272)	332	(82)	-	(22)
2.670 RWS	(1.0)	(133)	133	-	-	-
Grand Total	-	22[7]	1,528	111	(1,528)	133

Supplementary notes:
- [7] The increase in personnel costs reflects adjustments to wages and benefits, any position reclassifications, and inflationary impacts on overall compensation and operational expenses between 2025 and 2026.
- [8] 'Other' category includes operating costs associated with transferred FTEs, such as software licenses, training, telecommunications, and transfers to the Equipment Reserve Fund. These are not new costs, but rather typical annual increases that occur in line with inflation regardless of which team the staff report to.

5) Consolidation of most services for the three electoral areas in the **Electoral Area Services** department.

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other[9]	Allocation Recovery	Grand Total
1.580 Electoral Area Utility Operations	9.5	1,323	192	332	-	1,848
Transferred from: 1.577 Wastewater Operations	(9.5)	(1,323)	(524)	-	-	(1,848)
Grand Total	-	-	(332)	332	-	-

Supplementary notes:
- [9] 'Other' category includes operating costs associated with reserve transfers, vehicle costs, training, software licences and other operating costs. These are not new costs, but rather typical annual increases that occur in line with inflation regardless of which team the staff report to.
- In addition to the above, the responsibility for 75 budgets and 38 capital plans were transferred from various departments to Electoral Area Services.

6) Consolidation of committees and commissions responsibilities and resources in the **Legislative Services** division in the Corporate Services department.

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other[11]	Allocation Recovery	Grand Total
1.014B Corporate Services	1.0	108	-	22	(130)	-
Transferred from: 2.670 RWS	(1.0)	(89)	130	-	-	41
Grand Total	-	19[10]	130	22	(130)	41

Supplementary notes:
- [10] The increase in personnel costs reflects adjustments to wages and benefits, any position reclassifications, and inflationary impacts on overall compensation and operational expenses between 2025 and 2026.
- [11] 'Other' category includes operating costs associated with transferred FTEs, such as software licenses, training, telecommunications, and transfers to the Equipment Reserve Fund. These are not new costs, but rather typical annual increases that occur in line with inflation regardless of which team the staff report to.

Establishment of the Environmental Innovation division and consolidation of existing functions

The following table summarizes resource transfers across service budgets to align staffing and funding with updated roles and responsibilities resulting the creation of a new Environmental Innovation division within the in Parks, Recreation & Environmental Services department. Created in 2025, this new division is now responsible for overseeing key services and programs that enhance the region's liveability, including long-term biosolids management, solid waste diversion, and the reduction of greenhouse gas emissions and carbon displacement.

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other	Allocation Recovery	Grand Total
1.574 Environmental Innovation	9	1,310	91	213	(1,614)	-
Transferred from:						
1.012 Other Legislative & General - Climate	(1)	(118)	121	-	-	3
1.309 Climate Action & Adaptation	(5)	(665)	800	(24)[12]	-	111
1.521 Environmental Resource Management	(2)	(419)	237	-	232[13]	50
1.578 & 1.579 Environmental Protection	(1)	(104)	-	-	90[14]	(14)
3.717 Core Area Wastewater Operations	-	-	318	(232)	-	86
3.750 LWMP - Core & Westshore	-	-	81		(46)[15]	35
Grand Total	-	4	1,648	(43)	(1,338)	271

Supplementary notes:
- [12] Prior to CRD Evolves, Equipment Reserve Fund Transfer, Telecommunication, Education Material, and Program Development were funded by 1.309
- [13] Prior to CRD Evolves, this service sent allocation for Energy recovery from 1.521 to 3.717
- [14] Prior to CRD Evolves, this service sent allocation for Biosolids work from 1.578
- [15] Prior to CRD Evolves, this service received an allocation from 1.578

Establishment of a Regional Transportation Services and consolidation of CRD transportation functions

The following tables summarize resource transfers across service budgets to facilitate the consolidation of all CRD transportation functions under the newly established Regional Transportation Service, which was approved by the CRD Board on June 11, 2025.

The transfers will occur in two stages; resources transferred out of Regional Planning and into Regional Transportation will be reflected in the 2026 Provisional Budget and resources transferred out of Regional Parks will be reflected in the Final Budget in March 2026.

7) Transfers included in 2026 Provisional Budget

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other	Allocation Recovery	Grand Total
1.329 Regional Transportation	3.5	552	288	1,395	-	2,235
Transferred from:						
1.324 Regional Planning	(3.5)	(552)	(116)	(931)	-	(1,599)
1.230 Traffic Safety	-		(5)	(88)	-	(93)
Grand Total	-	-	167	376	-	543[16]

Supplementary notes:
- [16] Drivers for the budget increases are one-time feasibility study repayment ($350,000), increases in allocations (around $170,000) and increases in core budget for program development, contract for services and other expenditures. Also includes the deferral of $150,000 for a one-time initiative to update Regional Transportation Model to 2027.
- One time Reserve Fund balance transfer from Regional Planning to RTS: Operating Reserve Fund $2,280,360 and Equipment Reserve Fund $151,680
- Remaining balance of donated funds for scholarships transferred from Traffic Safety to Regional Transportation Service: $16,000

8) Transfers to be included in 2026 Final Budget

	FTEs	*Expenditures ($000)*			*Revenue ($000)*	
Service Budget	Staffing	Wages & benefits	Allocation	Other	Allocation Recovery	Grand Total
1.329 Regional Transportation	**3.0**	**366**	**-**	**985**	**2,152**	**3,531**
- Transportation Engineer	1.0	138	-	-	-	138
- Active Transportation Planner	1.0	122	-	-	-	122
- Transportation Facility Coordinator	1.0	114	-	-	-	114
Auxiliary Staffing	-	-	-	-	-	-
Bylaw Allocation	-	20	-	-	-	20
Comms Promo	-	-	-	30	-	30
Engineering Inspections	-	-	-	50	-	50
Engineering Allocations	-	-	-	45	-	45
Paving/Traffic Management	-	-	-	105	-	105
Island Corridor Foundation – License Fee	-	-	-	5	-	5
Debt Allocation: E&N Trail	-	-	-	-	572	572
Debt Allocation: Trail Widening & Lighting	-	-	-	-	535	535
Reg Parks Operations Allocation	-	-	-	-	1,045	1,045
Increased Capital Reserve Transfer (ongoing)	-	-	-	750	-	750
Transferred from:						
1.280 Regional Parks	**(3.0)**	**(356)**	-	**(985)**	**(2,152)**	**(3,494)**
- Park Planner	(1.0)	(129)	-	-	-	(129)
- Asset Maintenance Technician	(1.0)	(92)	-	-	-	(92)
- Parks Worker 2	(0.8)	(72)	-	-	-	(72)
- Parks Worker 3	(0.2)	(19)	-	-	-	(19)
Auxiliary Staffing	-	(25)	-	-	-	(25)
Bylaw Allocation	-	(20)	-	-	-	(20)
Comms Promo	-	-	-	(30)	-	(30)
Engineering Inspections	-	-	-	(50)	-	(50)
Engineering Allocations	-	-	-	(45)	-	(45)
Paving/Traffic Management	-	-	-	(105)	-	(105)
Island Corridor Foundation – License Fee	-	-	-	(5)	-	(5)
Debt Allocation: E&N Trail	-	-	-	-	(572)	(572)
Debt Allocation: Trail Widening & Lighting	-	-	-	-	(535)	(535)
Reg Parks Operations Allocation	-	-	-	-	(1,045)	(1,045)
Reduction in Reserve Transfer (ongoing)	-	-	-	(750)	-	(750)
Grand Total	-	37[17]	-	-	-	37

Supplementary notes:

- One time Reserve Fund balance transfer from Regional Parks to RTS: Capital Reserve Fund $450,000
- [17] The increase in personnel costs reflects adjustments to wages and benefits and position reclassifications.

Service Planning 2026

Community Need Summaries

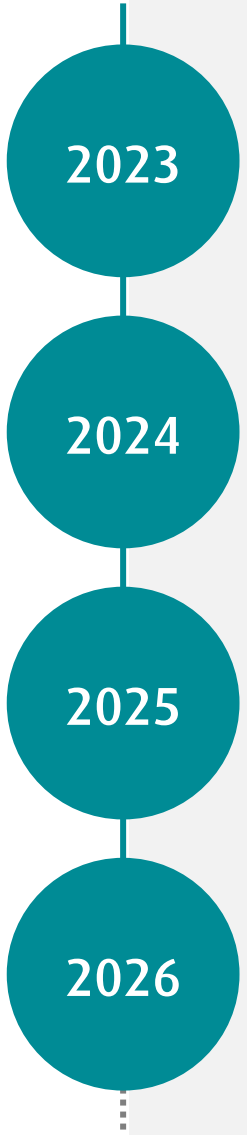
October 29, 2025

Advancing goals over the Board term

Staff advance the Board Priorities and Corporate Plan initiatives over the course of the four-year term.

The objective is to operationalize (i.e., absorb into day-to-day activities and adjust service levels to accommodation) or complete as many initiatives listed in the Corporate Plan as operationally feasible by the end of 2026.

New initiatives are advanced alongside the approx. 200 core and mandated services the CRD delivers.



Identify Board Priorities. Develop Corporate Plan to align resources to direction. Take early actions on both.

Initiate work on most initiatives in the Corporate Plan. Maintain momentum on mandated and core service delivery.

Keep up high level of effort to progress approved initiatives and initiate additional, new initiatives. Ensure mandated and core services continue to be delivered in line with expectations.

Most initiatives listed in the Corporate Plan have been actioned. Initiatives that have been progressing over the course of the Board term are either operationalized or completed and ended (some initiatives may continue beyond the Board term).

Transportation

2023

Release of **Regional Origin Destination Household Survey**

Release of **Salt Spring Island Active Transportation Network Plan**

2024

Engagement of partners to support development of **Regional Transportation Service**

Opening of new **Regional Trail on Mayne Island**

2025

Initiate **Regional Trestle Renewal, Trails Widening and Lighting project**

Establishment of **Regional Transportation Service**

2026

*Stepwise implementation of new and expanded **Transportation programs** and advancing the **Regional Transportation Plan update***

Housing

Opened over **330 new affordable housing and supportive housing** units

Land Assembly, Housing and Land Banking **borrowing raised by $85 million (pending)**

593 new units awarded funding through **Community Housing Fund**

Acquisition of **1183 Verdier Avenue** for affordable housing

Launch of the **Rural Housing Program pilot**

*Continued implementation of projects listed in **CRHC Five-Year Major Capital Plan** and advance the **CRHC 2045 Framework***

Climate Action & Environment

Board approved **Regional Parks & Trails Strategic Plan**

Acquisition of former **Royal Oak Golf Course** and parcel for **East Sooke Regional Park**

Province approved new **Solid Waste Management Plan**

Board approved **Long-Term Biosolids Management Strategy**

Implemented **policy changes** and **major capital works** to divert waste from **Hartland** landfill

Establishment of **Regional Foodlands Access Service** and **Regional Biodiversity Service**

*Progress development of permanent facility for **advanced biosolids thermal processing***

*Update the **Climate Action Strategy***

First Nations

Forum of All Councils with leadership from First Nations, municipalities and electoral areas. **Government-to-Government Relationship Building Initiative** launched.

CRD and Pacheedaht First Nation signed **MOU** to formalize government-to-government relationship.

Supported **affordable housing** initiative of the **Songhees Nation**

Negotiate and sign additional **MOUs** and **servicing agreements** (ongoing)

*Update the **Regional Parks Land Acquisition Strategy**, with input from First Nations*

*Develop and implement a **CRD Reconciliation Action Plan***

Governance

Board approved revised **CRD Advocacy Strategy**

Board approved **Board Code of Conduct Bylaw** and **Member Statement of Commitment**

Board approved first **CRD Corporate Accessibility Plan**

Guidance for EDIA, Climate Action and First Nations reconciliation considerations in staff reports

Launch of the new **CRD website**

Creation of new **Electoral Area Services department**

*Board to decide whether to revise **Regional Growth Strategy***

Note that italicized content reflects future plans

Thank you

Making a difference...together

REPORT TO COMMITTEE OF THE WHOLE
MEETING OF WEDNESDAY, OCTOBER 29, 2025

SUBJECT **Capital Regional District Provisional 2026-2030 Financial Plan Approval**

ISSUE SUMMARY

This report presents the Capital Regional District (CRD) Provisional 2026-2030 Financial Plan for approval.

BACKGROUND

Each year, the CRD creates a five-year financial plan encompassing both revenue and expenditure projections for its operating and capital budgets. This plan is prepared in compliance with legislative requirements and provides expenditure authority for the operations of the CRD. The final budget must be approved annually before March 31.

Before final approval, a provisional budget is created, allowing service participants and local ratepayers to provide feedback on programming, funding needs and initiatives related to advance the corporate plan. This provisional financial plan serves as a basis for public consultations with municipalities, electoral areas (EAs) and ratepayers. Additionally, the budget ensures continuation of capital projects and operational initiatives that either extend over multiple years or begin at the start of the calendar year. Finally, the provisional budget is essential for adjusting annual fees and charges bylaws across various services.

The provisional financial plan is expected to undergo changes due to year-end adjustments, updated assessment data and any amendments by commissions, committees or the Board prior to final approval. The Capital Region Housing Corporation (CRHC) and the Capital Regional Hospital District (CRHD) also conduct their financial planning processes simultaneously with the CRD.

Planning and Approval Process

The 2026 service planning cycle represents the fourth and final year of executing the Board-approved 2023-2026 CRD Corporate Plan and Board Priorities, in addition to establishing objectives for subsequent years. This cycle encompasses initiatives aimed at delivering essential services, maintaining compliance with regulatory requirements and supporting the organization's capacity to address regional growth.

At the March 2025 CRD Board meeting, the Chief Administrative Officer (CAO) announced a pause on new staffing requests for 2026, unless otherwise directed by the Board, Committees or Commissions. This decision was made in response to challenging economic conditions and in recognition of the significant number of staffing approved for 2025. This pause will allow the organization to focus on filling current vacancies and onboarding the positions approved for 2025, before reassessing staffing capacity and future staffing needs. The CAO assured that essential services remain unaffected and that a strategy is being developed to cover critical roles using current vacancies where possible.

The 2026 Service and Financial Planning Guidelines Report was presented to the Board via the Finance Committee in May. These guidelines cover revenue, reserves and debt strategies, using current trends and assumptions such as economic indicators and funding methods. The Executive Leadership Team (ELT) set a planning target of 1.8% and forecasted a consolidated 2026 requisition of 6%, potentially ranging from 5 to 11%. Appendix A contains the full report, the planning timeline and milestones.

Since approval of the guidelines, staff have been refining service plans through the annual planning process. The ELT met several times over the course of several months to evaluate initiative business cases (IBCs) and community needs along with their financial implications, ensuring alignment with the Corporate Plan. Considering fiscal constraints, organizational capacity and corporate direction ELT took several steps to prioritize and mitigate the impact of initiatives impacting 2026 through 2030. These included identifying opportunities to realign or reallocate resources, seek efficiencies among departments and services, review service levels and adjustments related to regulatory compliance and implementing system infrastructure improvements for sustainable service delivery. Several initiatives were deferred, phased or scaled down where feasible. The necessary resources for prioritized initiatives have been incorporated into service plans and the provisional budget.

As in past years, select regional and sub-regional services with budgets over $5M have been reviewed by standing committees. At the October 1, 2025 Governance and First Nations Relations Committee, the following motion arising was carried:

"That the Governance and First Nations Relations Committee recommends to the Capital Regional District Board: That options be included to reduce the Regional Water Supply Commissions' FTE increases and to defer non-critical projects across all service areas."

At the subsequent CRD Board meeting on October 8, staff presented supplementary information on the approved financial planning guidelines, targets and forecasts, including the review process undertaken across the organization to establish the Provisional 2026-2030 financial plan. Following discussion and debate the following referral motion was carried:

"That this item be forwarded to the Committee of the Whole meeting scheduled for October 29, 2025."

Additionally, the Electoral Areas Committee (EAC) has reviewed budgets for services exclusive to EAs. Nearly 90% of the financial plan has been endorsed to the Committee of the Whole (COW). For the balance of budgets, appendix M details services that advance directly to COW following review by the ELT. All committee-endorsed recommendations are detailed in Appendix N.

External Trends and Observations Impacting Service Delivery and Budget

External economic conditions continue to shape the CRD's financial planning and service delivery. Factors such as inflation, interest rates, population growth and labour market dynamics directly influence borrowing costs, capital project delivery and long-term sustainability.

Inflation and Interest Rates

Inflation and interest rates remain key drivers of budgetary pressure. Although Canada's national economy has moderated through 2024 and 2025[1], prompting the Bank of Canada to reduce its policy rate several times, borrowing costs continue to affect capital project financing and debt servicing. By September 2025, the policy rate had fallen to 2.50% from 3.25% at the start of the year [2], easing some financial pressure on future borrowing. The CRD continues to work closely with the Municipal Finance Authority to monitor indicative borrowing rates and adjust long-term planning assumptions accordingly.

While the annual average inflation rate declined to 1.9% as of August 2025 (within the Bank of Canada's target range) Greater Victoria's inflation rate of 2.1% remains slightly above the national average but below the provincial average (2.3%[3]). Inflation contributes to higher costs for materials, utilities, and contracted services, putting upward pressure on operating budgets and capital project estimates.

Population Growth and Service Demand

Greater Victoria's population has grown 18% since 2015, with four CRD municipalities exceeding the provincial average growth rate of 1.0%[4] in 2024. Growth continues to drive demand for infrastructure, transit, water, wastewater and housing, increasing fiscal pressures on both capital and operational budgets. Balancing service expansion with affordability and sustainability remains a central challenge in the CRD's planning framework.

Labour Market Conditions

Labour market conditions have begun to ease but remain tight by historical standards. As of August 2025, Canada's unemployment rate[5] was 6.9%, Vancouver 6.1% and British Columbia was 5.9%. Greater Victoria's unemployment rate was 5.1%. While higher than 2024, the region continues to experience competitive wage pressure and limited workforce availability in professional areas such as finance and accounting, information technology and engineering. Additionally, skilled trades such as electricians, plumbers and general construction are also difficult to recruit and retain employees. These conditions contribute to increased duration of vacancies on turnover, and higher staffing and contracting costs when work is performed, further impacting project timelines and delivery efficiency.

Housing and Development Trends

The regional housing market shows signs of stabilization, with active listings up 9.9% year-over-year and the benchmark single-family home price at $1.29 million. Although prices are moderating, the cost of land and construction remains high, impacting housing affordability and indirectly affecting demand for CRD services. [6]

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[1] At Statistics Canada (Daily release: 2025-08-29): https://www150.statcan.gc.ca/n1/daily-quotidien/250829/dq250829a-eng.htm
[2] https://www.bankofcanada.ca/core-functions/monetary-policy/key-interest-rate/
[3] At: Statistics Canada: https://www150.statcan.gc.ca/t1/tbl1/en/cv.action?pid=1810000401
[4] At: https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates

[5] At Statistics Canada (Labour force characteristics by census metropolitan area, three-month moving average, seasonally adjusted): https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1410045901
[6] At VREB (September 2025 report): https://www.vreb.org/historical-statistics#gsc.tab=0

As of July 2025, building permit values[7] totaled $959 million, a 19% decline from the same period in 2024, with permits issued down 17% and dwelling unit approvals down 30%. The slowdown, particularly in multi-family developments (apartments, duplexes and townhomes), suggests a transition phase in the housing market, driven by an emerging supply overhang and reduced migration into the region.

At the same time, housing starts increased 31% year-over-year, reaching 3,547 units by August 2025, indicating that previously approved projects are now advancing to the construction phase. This creates strong visible activity and short-term demand for infrastructure connections, inspections and regional services, even as the pipeline of new projects slows.

ALTERNATIVES

Alternative 1
The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2026-2030 Financial Plan be approved as presented;
2. That the Committee/Commission directed and Board endorsed initiatives be approved and incorporated into the final budget, subject to successful service establishment where required;
3. That the new initiatives and capital identified in Appendix H for January 1, 2026, implementation be approved and staff be directed to amend the 2025 to 2029 Financial Plan (Bylaw No. 4665, "2025 to 2029 Financial Plan Bylaw, 2025");
4. That the 2026 Community Need Summaries be approved as presented; and
5. That the Staff Establishment Chart as attached in Appendix K be approved.

Alternative 2
The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2026-2030 Financial Plan be approved with specific directions on amendments;
2. That the Committee/Commission Directed and Board Endorsed Initiatives be approved and incorporated into the final budget, subject to successful service establishment where required, with specific directions on amendments;
3. That the new initiatives and capital identified in Appendix H for January 1, 2026, implementation be approved and staff be directed to amend the 2025 to 2029 Financial Plan (Bylaw No. 4665, "2025 to 2029 Financial Plan Bylaw, 2025"); with specific directions on amendments;
4. That the 2026 Community Need Summaries be approved with specific directions on amendments; and
5. That the Staff Establishment Chart as attached in Appendix K be approved with specific directions on amendments.

Alternative 3
The Committee of the Whole recommends to the Capital Regional District Board:
1. That approval of the Provisional 2026-2030 Financial Plan be deferred, and that staff be directed to report back to a Special Committee of the Whole meeting on November 26 to present a revised Provisional 2026-2030 Financial Plan with specific direction on amendments.

[7] At: https://www.crd.bc.ca/about/data/regional-information/monthly-permit-reporting-tool

IMPLICATIONS

Financial Implications

Budget Overview

The draft consolidated CRD, CRHD and CRHC financial plans for 2026 total $907.3 million including $507.0 million in operating expenditures and $400.3 million in capital investments.

Table 1 - Consolidated Financial Plan for 2026 (in $ millions)

Entities	2026 Operating	2026 Capital	Total
CRD	433.8	244.3	678.1
CRHD	32.8	34.8	67.6
CRHC[1]	40.4	121.2	161.6
Total ($M)	**$507.0**	**$400.3**	**$907.3**

[1]CRHC Financial Plan figures are estimates only, Financial Plan is under development for CRHC Board approval November 2025.

The 2026 CRD Financial Plan includes operating revenues and expenditures of $433.8 million, an increase of $19.6 million or 4.7% compared to the 2025 plan, as summarized in Table 2.

Table 2 – Summary of CRD Operating Budget (in $ millions)

Expenditure Type	2026 Plan	2025 Plan [1]	Change $ H/(L)	Change % H/(L)
Operations	318.2	303.5	14.7	4.8%
Debt Servicing	47.4	43.4	4.0	9.2%
Capital Funding	38.5	37.1	1.4	3.8%
Transfers to Reserves	29.7	30.2	(0.5)	(1.7%)
Total	**$433.8**	**$414.2**	**$19.6**	**4.7%**

[1] Based on amended Financial Plan (Bylaw No. 4695)

Following the approval of the corporate plan, the annual service planning process identifies initiatives designed to advance each strategic objective, taking into account associated resource requirements. These initiatives are evaluated and incorporated into existing operations to improve efficiency and minimize potential negative impacts. Appendix J provides an overview of Board directed initiatives along with prioritized initiatives scheduled for implementation through 2026.

The overall rise of $19.6 million in the 2026 budget is primarily driven by higher operating expenses. Detailed budgets for each service are presented in Appendix G (Parts A, B and C), with notable changes in service budgets highlighted in Appendix I. Table 3 summarizes the year-over-year variations in the operating budget by cost driver.

Table 3 – CRD Incremental Operating Budget Drivers (in $ millions)

Cost Driver	Total $	% of Total Change
Community Needs (IBCs; Regulatory and Policy)	2.0	0.5%
Reserve and Direct Capital Contribution Requirements	0.9	0.2%
Existing Commitments (Annualization of 2025 and Debt Servicing)	2.9	0.7%
Municipal Debt of Members	3.2	0.8%
Inflation and Core Service Delivery	10.6	2.5%
Total Change	**19.6**	**4.7%**
Committee/Commission Directed Initiatives	*0.1*	*0.0%*
Board Endorsed Initiatives	*-*	*-*

A brief description of each cost driver:

- Community Needs: initiatives forwarded by staff to meet Board and Corporate priorities
- Reserve and Direct Capital Contribution Requirements: funding reserves and capital needs
- Existing commitments: initiatives started in prior year and debt for approved projects
- Municipal Debt: as required by legislation, debt flows through the regional district
- Inflation and Core Service Delivery: operational cost increases including inflation, contractual wage and benefits adjustments, organizational realignments, and service specific cost pressures such as waste disposal or utility expenses

A detailed listing of budget changes is provided in Appendix I, while Appendix J outlines the initiatives. Directed Initiatives identified through committee and commission budget reviews in September and October, are recommended for inclusion in the final approval in March 2026. These items were directed after the annual planning cycle, and include:

- An increase of $0.1 million in ongoing funding to support SEAPARC's capital reserve
- Increased debt servicing for the Panorama Recreation Arena Facility Expansion project
- Increased debt servicing (in 2027) for a recreation facility located within the new District of Central Saanich's municipal hall facility

Board endorsed initiatives represent items approved for inclusion in final budget subject to advancement of service establishment. These initiatives were excluded from provisional pending legislative authority. This category includes ongoing costs associated with the proposed Regional Performing Arts Facilities service, which will not be established until 2026. However, the select committee endorsed resourcing to undertake planning work ahead of establishment.

The proposed 2026 Staff Establishment Chart, included as Appendix K, is also presented for approval. Consistent with prior years, it provides a five-year staffing projection through 2030. Table 4 outlines the additional resources endorsed by Board or by commissions with delegated authority to support community IBCs.

Table 4 – Summary of Incremental Resourcing for Initiatives by Community Need (FTEs)

Community Need (target outcome)	FTE	Term	Total
Water *(safe drinking water and resilient water supply)*	9.0	-	9.0
Housing and Health *(that residents have access to affordable housing and improved health facilities that enhances livability)*	-	1.0	1.0
Climate Action *(progress on adaptation, reduced greenhouse gas emissions and triple-bottom line solutions that consider social, environmental and economic impacts)*	-	1.0	1.0
Local Government (a*dminister and deliver local services in Juan de Fuca, Salt Spring Island and the Southern Gulf Islands)*	5.2	-	5.2
Total CRD	**14.2**	**2.0**	**16.2**
Housing and Health *(that residents have access to affordable housing and improved health facilities that enhances livability)*	0.0	2.0	2.0
TOTAL CRD and CRHC	**14.2**	**4.0**	**18.2**
Committee/Commission Directed Initiatives	*-*	*-*	*-*
Board Endorsed Initiatives	*1.0*	*-*	*1.0*

Board endorsed initiatives represent 1.0 FTE to undertake planning work ahead of establishment of the Regional Performing Arts Facilities Service.

Operating Revenue

Funding sources vary by service and include revenues from sale of services (such us fees and charges), requisitions from member municipalities and EAs, allocations or interdepartmental cost recoveries, reserve transfers, grants and other income streams. Appendix B gives an overview of these funding sources and their distribution by expenditure type as well as by service grouping.

Required revenue for 2026 is projected to increase by $19.6 million (4.7%). This growth is driven by higher utility service revenues, realignment of internal cost recoveries and a planned reduction in reserve reliance following completion of several one-time initiatives in 2025. The year over year changes in revenue by source are summarized in Table 5:

Table 5 – Operating Budget Funding (in $ millions)

Sources of Revenue	2026 Plan	2025 Plan [1]	Change $ H/(L)	Change % H/(L)
Sale of Services	210.7	196.7	14.0	7.1%
Requisitions	101.9	96.2	5.7	5.9%
Allocation to Other Services	72.2	64.0	8.2	12.8%
Municipal Debt	21.1	17.9	3.2	17.9%
Rentals and Other Revenue	11.2	9.2	2.0	22.3%
Grants	7.0	8.4	(1.4)	(16.7%)
Transfer From Reserve	6.0	14.1	(8.1)	(57.4%)
Surplus	3.7	7.7	(4.0)	(52.2%)

Sources of Revenue	2026 Plan	2025 Plan [1]	Change $ H/(L)	Change % H/(L)
Total	**$433.8**	**414.2**	**$19.6**	**4.7%**

[1] Based on amended Financial Plan (Bylaw No. 4695)

Of the $19.6 million net, $14.0 million is driven by higher ***Sales of Services,*** including;

- $3.7 million in Regional Water Supply; increased water consumption and rate adjustments
- $2.9 million in Core Area Wastewater driven by a combination of reduced reserve funding for residuals biotreatment and disposal expenses, higher labour costs, increased utility and supply costs, and higher chemical costs, partially offset by lower cyclical maintenance costs
- $2.6 million in Environmental Resource Management, including $1.3 million blue box revenue received from Recycle BC and $1.3 million from increased tipping fees
- $2.3 million from Juan de Fuca Water Distribution; increased water consumption and rate adjustments
- $0.9 million from Saanich Peninsula Water Supply; increased water consumption and rate adjustments

Allocations to Other Services increased by $8.2 million and is driven by:

- $3.5 million in recoveries to Legislative and General Government; $2.7 million through standard allocation, $0.4 million to Human Resources and $0.3 million for the General Manager of EAs
- $2.1 million for establishment of the Corporate Capital Project Delivery department
- $1.8 million for establishment of the EAs Utility Operations department
- $1.6 million for the establishment of the Environmental Innovation department
- ($1.1) million decrease in Wastewater Operations by transferring to the new the EAs Utility Operations department

Transfer from Reserve decreased by ($8.1) million net due to:

- ($3.9) million reduction in Environmental Resource Management reserve use related to one-time expenses for the development of the Hartland diversion program
- ($2.3) million decrease in required operating reserve funding for biosolids disposal in Core Area Wastewater (CAWW)
- ($1.5) million net decrease in Regional Planning, reflecting reduced one-time reserve transfers from 2025, and shift of funding to the newly established Transportation Service
- ($1.1) million net decrease in one-time Legislative and General initiatives including Electronic Document Records Management, various Information Technology initiatives
- $0.6 million net increase in one-time funding for the newly established Transportation service

Requisition

The 2026 requisition forecast is $101.9 million (excluding municipal debt), representing an increase of $5.7 million or 5.9% over 2025.

Table 6 – Requisition by Service Category (in $ millions)

Description	2026 Requisition	2025 Requisition	Change $ H/(L)	Change % H/(L)	% of Total Change
Regional	46.0	43.4	2.6	5.8%	2.7%
Sub-Regional	34.5	33.2	1.3	5.1%	1.3%
EAs	21.4	19.6	1.8	9.2%	1.9%
Total	**$101.9**	**$96.2**	**$5.7**	**5.9%**	**5.9%**

For 2026, sub-regional and EA requisitions total $34.5 million and $21.4 million respectively, accounting for 55% of the total requisition. The specific impact on individual municipalities and EAs will vary based on service participation, cost apportionment formulae and external factors such as assessment growth and population changes.

The primary drivers for increases in requisition include:

Regional Services: The $2.6 million increase is primarily driven by:

- $0.5 million for the new Transportation Service, including operational costs, transfer of functions from other services and one-time studies and repayments
- $1.3 million in Regional Parks reflecting contractual labour agreements, debt servicing for the trail widening and lighting project, and a reduction in surplus carryforward
- $0.9 million in Legislative and General Government driven by contractual labour agreements and the annualization of 2025 prioritized initiatives

Sub-Regional Services: The $1.3 million increase is attributable to:

- $0.6 million for CAWW, reflecting higher utility and labour costs and the reduction of one-time funding from 2025
- $0.3 million in the Regional Housing Trust, supporting the Rural Housing Pilot Program
- $0.4 million in additional costs related to salary step increases, higher reserve transfers and new debt servicing for recreation services' skate park and heat recovery projects

EAs: $1.8 million increase is detailed in Appendices N1. EAC reviewed and recommended approval of their respective budgets on October 29, 2025.
An alternative view, requisition drivers across services is presented in Table 7.

Table 7 – Requisition Drivers (in $ millions)

Requisition Drivers	$ Total	% of Total Change
Community Needs (IBCs; Regulatory and Policy)	0.3	0.3%
Reserve and Direct Capital Contribution Requirements	1.0	1.0%
Existing Commitments (Annualization of 2025 and Debt Servicing)	1.9	2.0%
Inflation and Core Service Delivery	2.5	2.6%
Total Change	**5.7**	**5.9%**
Committee/Commission Directed Initiatives	*$0.1*	*0.1%*
Board Endorsed Initiatives	*-*	*-*

Key drivers of Inflation and Core Service Delivery include operational cost increases such as contractual wage and benefits adjustments, organizational realignments, and service specific cost pressures such as waste disposal or utility expenses.

If the Committee/Commission directed and Board endorsed initiatives are approved, those impacts will be incorporated into the final budget approval in March 2026.

Appendix D presents an overview of the 2026 budget, detailing gross expenditures and sources of revenue, alongside the 2025 budget for comparison. The preliminary impact on member municipalities and EAs is estimated using current BC Assessment data. Updated assessment information will not be available until January 2026.

Capital Budget

The 2026 Capital Plan overview is provided in Appendix C, with projects over $500,000 listed in Appendix E and detailed capital plans by service in Appendix G. Capital budgets are developed through a comprehensive planning processes that consider:

- The status of projects already in progress;
- The condition and capacity of existing assets and infrastructure;
- Regulatory requirements, resiliency, redundancy, risk, health and safety factors; and
- New or renewal projects prioritized by committees, commissions and local service areas.

The proposed 2026 capital plan is $244.3 million, representing a decrease of $70.1 million (22.3%) from the previous year. Table 8 provides a summary of the capital plan.

Table 8 – Capital Plan by Service Type (in $ millions)

Service Type	2026 Plan	2025 Plan [1]	Change $ H/(L)	Change % H/(L)
Wastewater	37.9	40.2	(2.3)	(5.7%)
Drinking Water	121.7	154.6	(32.9)	(21.2%)
Planning and Development[2]	4.7	29.3	(24.6)	(84.0%)
Protective Services	2.8	2.1	0.7	35.0%
Parks and Environmental	25.5	20.7	4.8	23.4%
Solid Waste	17.5	31.1	(13.6)	(43.9%)
Recreation and Culture	19.4	20.6	(1.2)	(6.0%)
Legislative General and Other	14.8	15.8	(1.0)	(6.9%)
Total	**$244.3**	**$314.4**	**$(70.1)**	**(22.3%)**
Committee/Commission Directed Initiatives	*$1.3*	*n/a*	*$1.3*	*0.4%*
Board Endorsed Initiatives	*-*	*n/a*	*-*	*-*

[1] Based on amended Capital Plan (Bylaw No. 4710), [2] Includes the Land, Banking and Housing Service

Capital plan highlights include:

- ***Wastewater:***
    - $22.6 million in Core Area for chamber upgrades, Marigold electrical and building improvements, optimization of Residual Treatment Facility (RTF) operations, manhole replacement and various pipe and pump station renewal projects
    - $4.5 million in odour control upgrades, pump replacement at Keating station
    - $3.4 million related to Maliview Estates Wastewater Treatment Plant upgrades
    - $0.6 million for a Biosolids Advanced Thermal Plant
    - $0.6 million related to Ganges Sewer Utility and the Kings Lane sewer extension
- ***Drinking Water:***
    - $71.9 million for Regional Water Supply remediation, replacement and upgrades to Supply Main No. 4, the new Field Operations Centre at Goldstream, dam upgrades and improvements, various meter replacements and SCADA and radio upgrades
    - $26.6 million in pipe replacement, upgrades and improvements for Juan De Fuca Water Distribution
    - $13.4 million for upgrades and expansions in Saanich Peninsula Water Supply
    - $0.8 million for a water storage tank replacement at Surfside Park Estates
    - $0.7 million for Dam improvements at Lyall Harbour Water
- ***Planning and Development:***
    - $1.1 million for the Forest Homes affordable housing project
    - $1.0 million for mechanical and exterior upgrades for the Family Court Building
- ***Regional Parks:***
    - $24.8 million for Trestle Renewal, Trail Widening project, potential land acquisitions, replacement of bridges at Witty's Lagoon and acquisition of a weed harvester
- ***Solid Waste:***
    - $17.3 million for Hartland including cell 5 liner and retaining wall, sedimentation pond relining, and using the RTF to integrate biogas into renewable natural gas
- ***Recreation and Culture:***
    - $5.9 million for Panorama Recreation related to the Heat Recovery project, Centennial Park multi-sport box and equipment replacement
    - $4.4 million in Salt Spring Island recreation including a parks maintenance facility, pool building upgrades, ball field development and various other local park and trail upgrades
    - $2.9 million in SEAPARC for implementation of Phase 1 of the heat recovery system
- ***Legislative General and Other:***
    - $5.0 million for digital infrastructure in SAP, physical infrastructure and network upgrades
    - $3.0 million regional contribution to construction of the Field Operations Centre
    - $1.0 million for regional electric vehicle charging infrastructure

Committee and commission directed initiatives emerged during budget including $1.3 million for the Panorama Recreation Arena Facility Expansion project and a recreation facility located within the new District of Central Saanich's municipal hall facility.

Capital Funding

As outlined in Table 9, 2026 operating and work-in-process funds account for 39% of capital funding. Grants, donations and third-party contributions make up 10%, while debt financing funds 32% and reserves contribute 19%. This diversified funding model shows proactive efforts to leverage government grants and optimize internal capacity for project delivery. Additional details around funding sources and their distribution by expenditure type as well as by service grouping are provided in Appendix C and Appendix F.

Table 9 – Capital Plan Funding Profile (in $ millions)

Funding Sources	2026 Plan $	% of 2026 Funding	2025 Plan $[1]	% of 2025 Funding
Operating and Work in Progress	96.2	39%	100.7	32%
Debenture Debt	77.0	32%	132.7	42%
Reserve Funding	47.1	19%	52.8	17%
Grants	17.0	7%	17.7	6%
Donations and Third Party	7.0	3%	10.5	3%
Total	**$244.3**	**100%**	**$314.4**	**100%**

[1] Based on amended Capital Plan (Bylaw No. 4710)

Reserves

Reserves play a crucial role in leveraging annual revenue to ensure sustainable service delivery. In 2021, the CRD reviewed the health of capital reserves, resulting in the Capital Reserve Guidelines, which define the optimal balance between leveraging funds and maintaining savings based on asset life.

In 2023, Operating Reserve Guidelines were developed to assess operating reserve health and establish targets that support services during unexpected events, seasonal fluctuations and significant material expenses. These guidelines help determine the reserves required for revenue stabilization, emergencies, cyclical maintenance and substantial non-annual operating programs.

Together, the Capital and Operating Reserve Guidelines are integrated into financial planning across all CRD services, enhancing financial stability and service delivery. Detailed reserve schedules by service are provided in Appendix G, with Operating and Capital Reserve Forecasts included in Appendix L. Consolidated summaries of operating and capital reserve activity are also included in Appendix L and reserve financial indicators are presented in Appendix F.

Early Approvals

Initiatives scheduled to begin before the final budget is approved in March 2026 must receive early approval. These initiatives have been identified as critical to meeting operational requirements, ensuring regulatory compliance, fulfilling grant obligations, and advancing capital projects. Delays may adversely affect service delivery or the ability to meet commitments. A comprehensive list of early approval projects is provided in Appendix H.

Any changes to financial plan approval affecting fee-related bylaws will require staff to revise and present the budget at a special meeting, planned for November 26, 2025, to ensure rates are in effect for January 2026.

Public Engagement

The provisional financial plan forms the foundation of the CRD budget and allows stakeholders, service participants and members of the public to comment and offer feedback before being finalized.

Once the provisional financial plan is approved, it will be posted online for public comment. An online information session will also be held sharing how the Regional District develops budgets, makes decisions and delivers services. Comments received online will be shared with the Board as part of the final budget review and approval process in March 2026.

Implications – Alternative 3

Staff will amend the Provisional 2026-2030 Financial Plan as directed and present a revised plan for approval at a special meeting on November 26, 2025. Approval by December 31, 2025 is needed so service participants and ratepayers can give feedback, and to guide consultations with municipalities and EA ratepayers. The budget supports ongoing and new multi-year capital projects and operational initiatives and is necessary for updating annual fees and charges bylaws.

Summary

The Provisional 2026-2030 Financial Plan package, including both operating and capital budgets, is provided in Appendix G for preliminary approval. Appendix H lists items that, due to business requirements, must be implemented by January 1 in advance of the March 31, 2026 final approval.

The provisional budget is subject to change based on the final 2025 surplus/deficits, receipt of revised assessments and any adjustments recommended by the respective Commissions, EA directors and the Board prior to the final approval of the Financial Plan bylaw by March 31, as outlined in the Local Government Act.

The EAC reviewed and provided approval of the Provisional 2026-2030 Financial Plan for EA-only services on October 29, 2025. Once the regional and sub-regional budgets are approved by the COW, together with the EA service budgets, all will be presented to the CRD Board for approval.

CONCLUSION

The CRD Provisional 2026-2030 Financial Plan has been prepared and presented for approval. The plan remains subject to change pending confirmation of the final 2025 surplus/deficits, revised assessment information and any directed amendments prior to final approval by the Board as part of the Financial Plan bylaw by March 31, 2026.

RECOMMENDATION

The Committee of the Whole recommends to the Capital Regional District Board:

1. That the Capital Regional District Provisional 2026-2030 Financial Plan be approved as presented;
2. That the Committee/Commission directed and Board endorsed initiatives be approved and incorporated into the final budget, subject to successful service establishment where required;
3. That the new initiatives and capital identified in Appendix H for January 1, 2026, implementation be approved and staff be directed to amend the 2025 to 2029 Financial Plan (Bylaw No. 4665, "2025 to 2029 Financial Plan Bylaw, 2025");
4. That the 2026 Community Need Summaries be approved as presented; and
5. That the Staff Establishment Chart as attached in Appendix K be approved.

Submitted by:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2026 Service and Financial Planning Guidelines Staff Report (May 7, 2025)
Appendix B: CRD 2026 Operating Budget Overview
Appendix C: CRD 2026 Capital Budget Overview
Appendix D: CRD 2026 Preliminary Financial Plan Summary
Appendix E: CRD 2026 Major Capital Projects
Appendix F: CRD 2026 Financial Indicators
Appendix G: Budget Review Package (Parts A, B and C)
Appendix H: January Approvals
Appendix I: Service Budget Highlights
Appendix J: Initiative Business Cases – 2026 Budget Impact
Appendix K: CRD Staff Establishment Chart
Appendix L: Operating and Capital Reserve Forecasts
Appendix M: Service Listing for Budgets Direct to Board
Appendix N: Other Committee/Commission Budget Packages (Parts 1 through 13)
- N1: Electoral Areas Committee
- N2: Core Area Liquid Waste Management Committee
- N3: Environmental Service Committee
- N4: Governance & First Nations Relations Committee
- N5: Juan de Fuca Water Distribution Commission
- N6: Peninsula Recreation Commission
- N7: Regional Parks Committee
- N8: Regional Water Supply Commission
- N9: Saanich Peninsula Water Commission and Wastewater Commission
- N10: Sooke and Electoral Area Parks and Recreation Commission
- N11: Arts Commission
- N12: Royal and McPherson Theatres Services Advisory Committee
- N13: Salt Spring Island Local Community Commission

Presentation: 2026-2030 Provisional Budget – Capital Regional District

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REPORT TO THE FINANCE COMMITTEE
MEETING OF WEDNESDAY, MAY 07, 2025

SUBJECT **2026 Service and Financial Planning Guidelines**

ISSUE SUMMARY

This report provides guidelines for annual service and financial planning and highlights key budget considerations.

BACKGROUND

The Capital Regional District (CRD) has commenced its 2026 service and financial planning processes. Board priorities, corporate plan initiatives and core service delivery form the foundation of the 2026 to 2030 Five-Year Financial Plan. Appendix A outlines the overall corporate planning process, while Appendix B provides details about the timeline specific to the planning cycle.

The 2026 cycle outlines the fourth and final year of the CRD Board-approved 2023 to 2026 CRD Corporate Plan, as well as plans for future years. The Corporate Plan specifies initiatives intended to enhance service delivery in alignment with Board priorities. It also includes initiatives that address core service mandates, regulatory requirements and the need to keep pace with population growth while maintaining service levels.

During this budget cycle, staff will incorporate the outcomes of CRD Evolves 2024-2025 into core budgets. This corporate organizational plan intends to address duplication, centralization and scaling of existing services while improving efficiency and capacity. Cross-functional teams began implementation in January 2025, with further changes planned for July 2025.

The organization is addressing several challenges impacting its operating environment as it plans for 2026 and beyond. Following the recommendations from the Chief Administrative Officer at the March 12, 2025 Board meeting, the Executive Leadership Team (ELT) has adopted a two-step strategy for service planning for 2026:

1. A pause on staffing requests for 2026
2. A re-assessment of initiatives previously identified for 2026, including those with multi-year requirements, those driven by CRD Evolves, or those identified by each general manager as essential to their department's frontline services

The ELT evaluates all proposed initiatives during the spring and develops a recommended package of work for Board approval in the fall. The impacts of these initiatives will be summarized and presented with the 2026 service plans, known as Community Need Summaries. The provisional budget will be presented at the Committee of the Whole meeting scheduled for October 29, 2025. Similar to previous years, this report suggests planning guidelines considering various trends, assumptions and factors influencing the organization.

ALTERNATIVES

Alternative 1
The Finance Committee recommends to the Capital Regional District Board:
That the service and financial planning guidelines be approved, and that staff be directed to prepare the draft financial plan review based on the timeline presented.

Alternative 2
That this report be referred back to staff for additional information.

IMPLICATIONS

Alignment with Board & Corporate Priorities

The guidelines are the policies, practices and assumptions by which the Board and staff allocate resources to implement the Corporate Plan. These guidelines are periodically reviewed and adjusted based on current economic trends and financial health targets for the organization. Aligning the financial plan with strategic priorities and financial management strategies ensures service delivery is efficient and effective. The 2026 financial planning process will incorporate feedback from various commissions, committees and the Board.

In 2026, staff will prioritize programs and initiatives that:

- Align with Board priorities or Corporate Plan initiatives;
- Implement capital commitments and investments; and/or
- Ensure the maintenance of core service levels following regulatory changes or address safety risks to customers, communities, or staff; and
- Do not affect the Staff Establishment Chart, unless otherwise directed by the Board or a standing committee or commission.

Financial Implications

Financial Planning Guidelines

The financial planning guidelines provide recommendations to the organization regarding management practices related to surpluses, reserves, debt and cost containment measures. These guidelines aim to optimize revenue needs and minimize requisition increases. The guidelines are influenced by the analysis of areas such as economic conditions, core service levels, infrastructure investment and financial management strategies.

Economic Conditions

The financial plan relies on ongoing analysis and monitoring by staff of economic drivers and assumptions, with a focus on understanding their impact on both service delivery and financial performance. Highlights of key interrelated economic indicators in this report include interest, inflation and unemployment rates and population growth.

The Canadian economy grew by 0.6% in the fourth quarter of 2024, following a 0.5% increase in the third quarter[1]. Preliminary data showing 0.4% growth in January 2025 suggesting the year began on a stronger footing[2]. However, historic data has become less relevant in light of escalating trade risks, both realized and anticipated, which have weighed on consumer confidence heading into March 2025. In response to heightened economic uncertainty and the potential resurgence of inflationary pressures, the Bank of Canada reduced its overnight rate to 2.75% in March 2025.

British Columbia's (BC) economy showed moderate growth entering 2025 significant risks persist, notably from heighted global trade tensions, including current and potential United States (US) tariffs. While BC's real gross domestic product (GDP) growth is projected to accelerate modestly to 1.8% in 2025 and further to 1.9% in both 2026 and 2027, uncertainties arising from restrictive trade policies continue to weigh on growth expectations in the near term[3]. Inflation trends through February 2025 remained moderate. The recently approved BC budget assumes provincial inflation will ease to 2.2% in 2025, down from 2.6% reported in 2024. It further projects inflation to decline to 2.1% in 2026 and 2.0% in 2027, reflecting expectations of continued economic stabilization[4].

Greater Victoria reported an average annual inflation rate of 2.4%, with provincial and Vancouver rates slightly higher at 2.6% and 2.5%, respectively. Nationally, the national rate was modestly lower at 2.3%[5].

As of March 2025, the Greater Victoria unemployment rate was 3.6%, well below the provincial, national and Vancouver rates of 6.0%, 6.6% and 6.7% rates, respectively[6]. Tangentially related, the cumulative impact of labour cost escalation in Greater Victoria has been influenced by various drivers including housing, transportation and other collective bargaining agreements.

Since 2011, Greater Victoria has experienced a 25% increase in population, including a 1.6% annual growth in 2024[7]. This population growth continues to intensify pressure on CRD services, compounding regional challenges while driving increased demand for CRD services.

In response to these economic conditions and in alignment with historical planning guidelines, the ELT has set the 2026 target inflation rate for service and financial planning at 1.8%, consistent with the Royal Bank of Canada forecast. This rate will serve as the benchmark for the consolidated requisition increase per household, excluding municipal debt.

As shown in Appendix D, the five-year consolidated requisition forecast includes multi-year projects, programs and initiatives already underway. The budget increase for 2026 is not directly corelated with the target inflation rate for service and financial planning of 1.8%. A number of in-flight activities including annualization of initiatives introduced in prior years, the implementation of new services and increasing debt obligations for existing capital commitments will result in a budget increase in 2026 higher than the target inflation rate.

[1] Statistics Canada: https://www150.statcan.gc.ca/n1/daily-quotidien/250228/dq250228a-eng.htm
[2] RBC Economics: https://thoughtleadership.rbc.com/canadian-gdp/
[3] BC Budget – Economic Outlook (page 13): https://www.bcbudget.gov.bc.ca/2025/pdf/2025_Budget_and_Fiscal_Plan.pdf
[4] BC Budget (page 84): https://www.bcbudget.gov.bc.ca/2025/pdf/2025_Budget_and_Fiscal_Plan.pdf
[5] BC Stats CPI report at: https://www2.gov.bc.ca/assets/gov/data/statistics/economy/cpi/cpi_highlights.pdf
[6] Statistics Canada Table 14-10-0459-01 "Labour force characteristics by census metropolitan area, three-month moving average, seasonally adjusted": https://www150.statcan.gc.ca/t1/tbl1/en/cv.action?pid=1410045901
[7] BC Population Estimates: https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates

The CRD continues to manage rising cost pressures through continuous improvement, service optimization and disciplined financial stewardship. Strategic use of tools such as revenue diversification, asset leveraging and reserve management supports the organization's ability to meet annual budget targets. The CRD polices on operating and capital reserves help monitor funding status and inform debt capacity, particularly in an environment of ongoing interest rate uncertainty.

Financial Capacity

The CRD's organizational capacity is linked to both current and projected financial capacity. Following established CRD financial management strategies, capacity is regularly evaluated to inform target-setting and manage upper financial limits. As growth continues to affect service delivery, financial forecasting provides critical visibility into associated impacts—enabling proactive mitigation and reduction of financial risk.

Given the complexity and variability of factors influencing revenue projections, sensitivity analysis is used to estimate approximately the financial capacity in future years. The 2026 requisition increase is forecasted to be 6%, with a potential range from 5% to 11%. The range is influenced by past commitments and Board approvals, including a loan authorization in the Land Banking & Housing service, the establishment of new regional services such as Transportation and Foodlands, capital cost-sharing commitments for health infrastructure through the Hospital District, and previously approved loan authorization bylaws.

Debt management is an essential part of our financial strategy, ensuring that borrowing decisions align with both operational demands and long-term asset needs. Regular assessments of overall debt levels, alongside available borrowing capacity under current loan authorization bylaws, position the organization to respond effectively to evolving financial and service delivery pressures.

Core Service Levels

The CRD Board's 2023-2026 strategic priorities form the basis of the Corporate Plan and service plans. The five-year financial plan will adjust timing, scope and cost estimates.

Service delivery costs include capital and operating expenses like salaries, benefits, debt servicing, materials and equipment. These expenses are influenced by economic conditions such as unemployment rates, US tariffs, supply and demand and contractual agreements.

Growth in core services over the past five years has been driven by community needs outlined in the Corporate Plan. On April 30, 2025, the CRD Board met to review service delivery and evaluate its efficacy as organizational priorities continue to evolve.

Financial Management Strategies

Financial management strategies incorporate essential financial objectives into organizational decision-making and operations. Appendix C summarizes the existing financial management strategies outlined for corporate planning.

Infrastructure Funding

There are plans in place or under development across the CRD, reflecting a long-term view for asset investments and levels of service. The 2019 Board-approved Corporate Asset Management Strategy and Policy set activities required in planning and managing infrastructure assets of the organization.

Initiatives include development and completion of:

- Sustainable Service Delivery (asset management) plans to maintain and replace existing assets in the short, medium and long-term
- Operationalizing asset management practices into day-to-day asset lifecycle activities
- Financial guidelines aimed at optimizing reserves and borrowing capacity, while lowering current costs and diversifying revenue

Public Engagement

As in prior years, public engagement on the financial plan is considered an integral part of the process. The CRD continually seeks to improve on this process by developing a plan reflective of community desired methods of engagement. Ongoing opportunities for public input through committee, commission and Board meetings will be available throughout the year.

CONCLUSION

Board priorities, Corporate Plan initiatives and core service delivery form the foundation of the 2026 to 2030 Five-Year Financial Plan. To proactively influence the planning process, this report recommends planning guidelines in the context of observed trends, assumptions and drivers impacting the organization. The guidelines are the policies and assumptions by which the Board and staff determine the most appropriate allocation of resources to deliver the Corporate Plan.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:
That the service and financial planning guidelines be approved, and that staff be directed to prepare the draft financial plan review based on the timeline presented.

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Corporate Planning Framework
Appendix B: Financial Planning Timetable-Service and Financial Planning Guidelines
Appendix C: Financial Management Strategies
Appendix D: Consolidated Five-Year Requisition Forecast

Corporate Planning Framework

Appendix A

Every four years, the Board sets the strategic priorities, policicies and direction that guide the activities of the organization. Board members, other elected officials and, in some cases, First Nations and ratepayers sit on various committees and commissions that receive public input.

Public input happens throughout the planning cycle, through customer satisfaction surveys, financial plan consulting, user statistics, advisory body reports and other public engagement activities. This input drives the Board's Strategic Priorities.

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Service and Financial Planning Guidelines

CRD Timetable for 2026-2030 Financial Plan	
Month	Description
May	Executive Leadership Team - Review and Prioritize Initiative Business Cases
June	Financial Plan Guidelines distributed to staff
June - August	Staff - Service Planning and Budget Preparation
September - October	Executive Leadership Team, Committees & Commissions - Review of Budgets, including Initiative Business Cases
October	Electoral Area Committee - Budgets and Intiative Business Cases (Oct 27) Committee of the Whole - Financial Plan and Intiative Business Cases (Oct 29) Board - Approval Provisional Financial Plan (Oct 29)
January	Surplus/Deficits - Budget Recast
March	Board - Final Bylaw Approval
April	Requisition

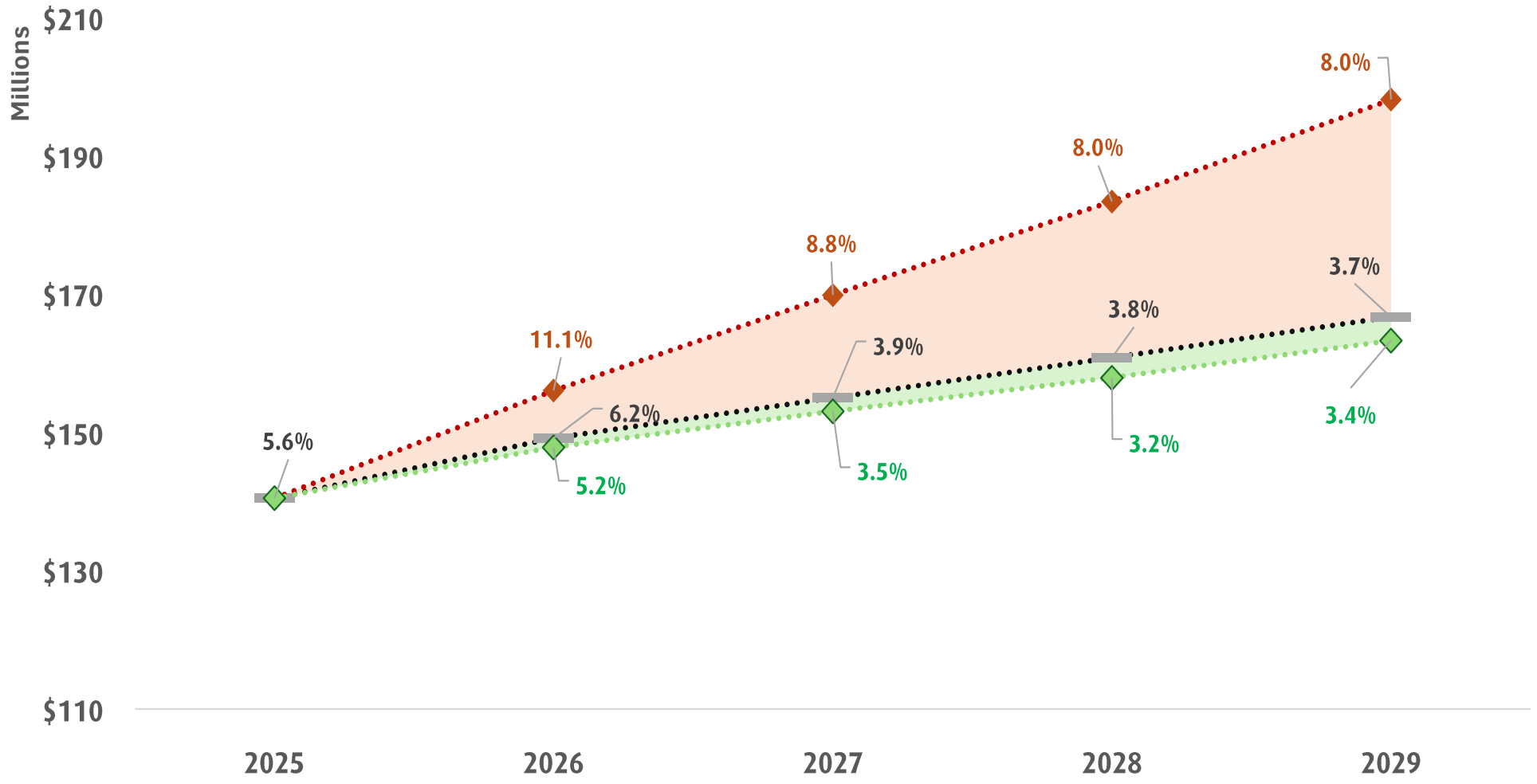
Financial Management Strategies

Financial management strategies ensure critical financial objectives are integrated into organizational decision making and operations. The following outlines the financial management strategies that will generally guide financial planning:

- Set reserve target ranges based on guidelines, determining multi year funding strategies for one-time projects or to stabilize revenue requirements
- Balance debt repayment across time, correlating debt term commitments to asset life based on guideline
- Optimize fees for service revenues and stabilize tax rates to fund operations, maintenance, growth and asset utilization
- One-time variances resulting in surplus transferred to reserve to fund future capital liabilities or reduce future revenue requirements and only applied to reduce tax rates in rare circumstances where the offset is sustainable and stable

Board approved financial policies and guidelines such as the Asset Management Policy, Capital Reserve Guidelines, Operating Reserve Guidelines and Debt Term Guideline inform financial planning in a standard way at a service level whereas the strategies given above provide general corporate direction.

Consolidated Five-Year Requisition Forecast

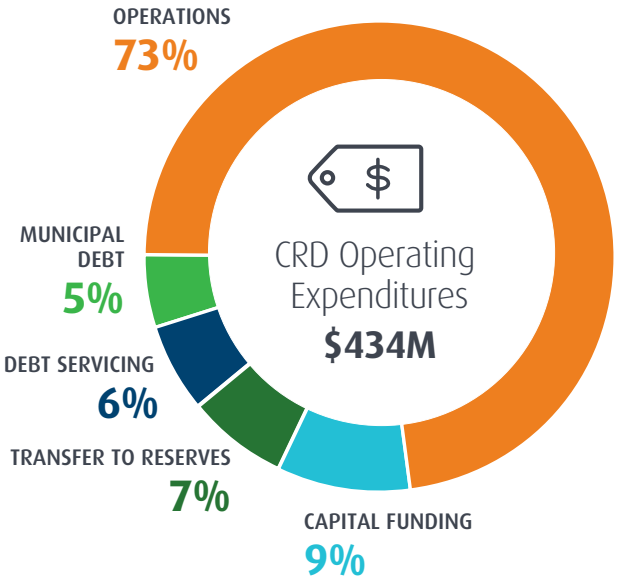


Future requisition forecasts consider various factors such as inflation, impact of tariffs, demographic shifts, population growth and other macro-economic conditions. These forecasts are based on current regional population trends and are updated to reflect emerging federal and provincial policies.

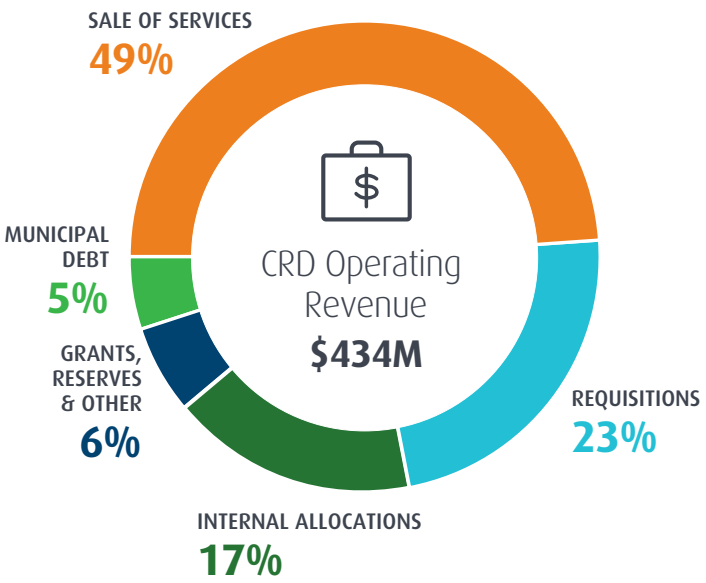
Although inflation is expected to remain low in 2025, its ultimate trajectory remains uncertain. Factors such as Bank of Canada monetary policy, evolving US-Canada trade relations, and the broader global economic climate could either accelerate or dampen inflationary pressures. Meanwhile, persistent challenges - unemployment rates, logistics disruptions, and supply chain constraints (in part due to tariffs) - are likely to influence the cost-of-service delivery.

CRD 2026 Operating Budget Overview

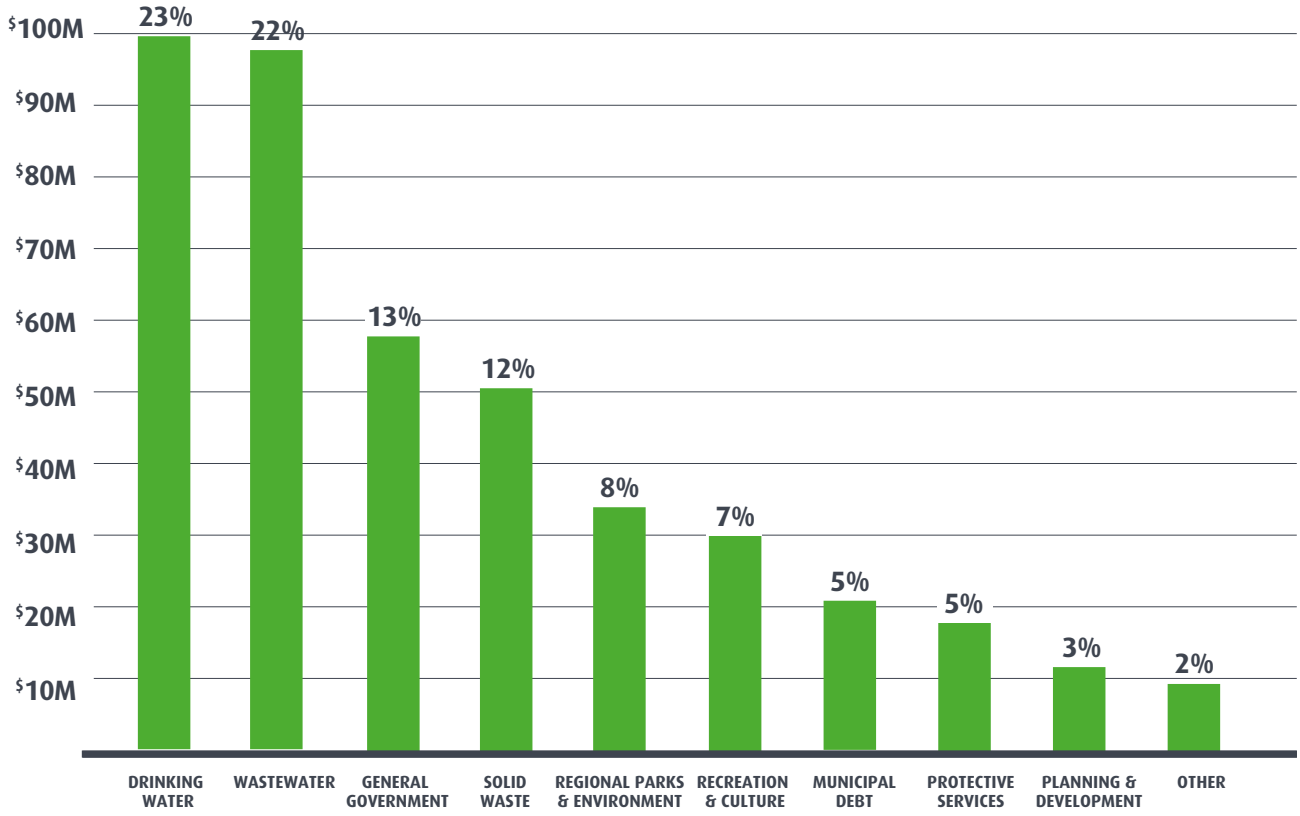
WHERE THE MONEY GOES



WHERE THE MONEY COMES FROM

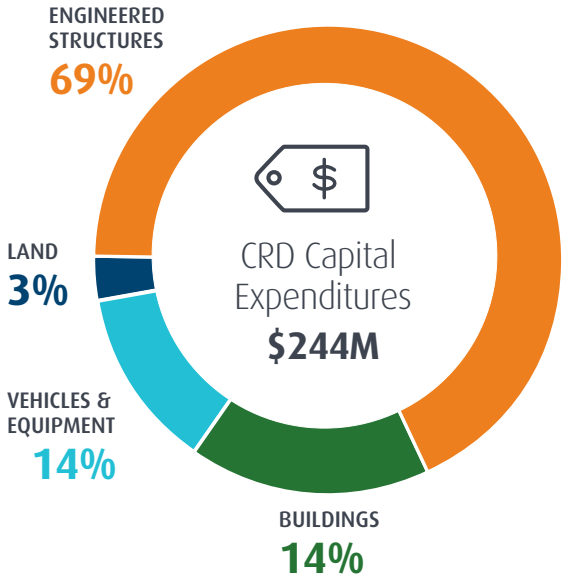


HOW THE MONEY IS SPENT BY SERVICE GROUPING



CRD 2026 Capital Budget Overview

WHERE THE MONEY GOES



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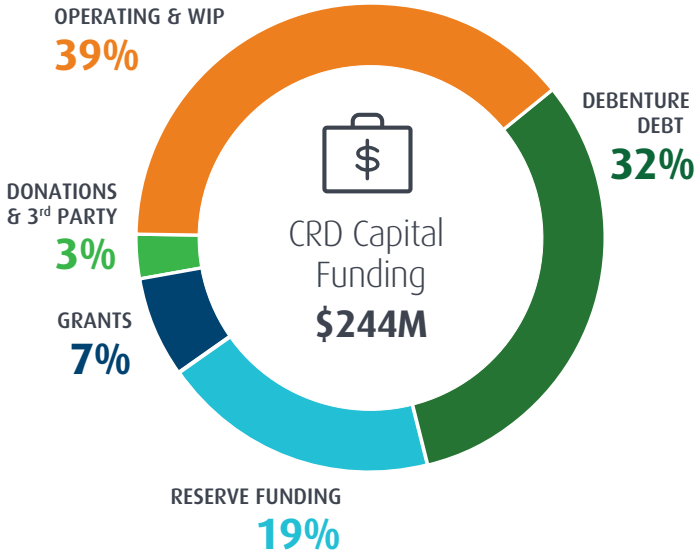
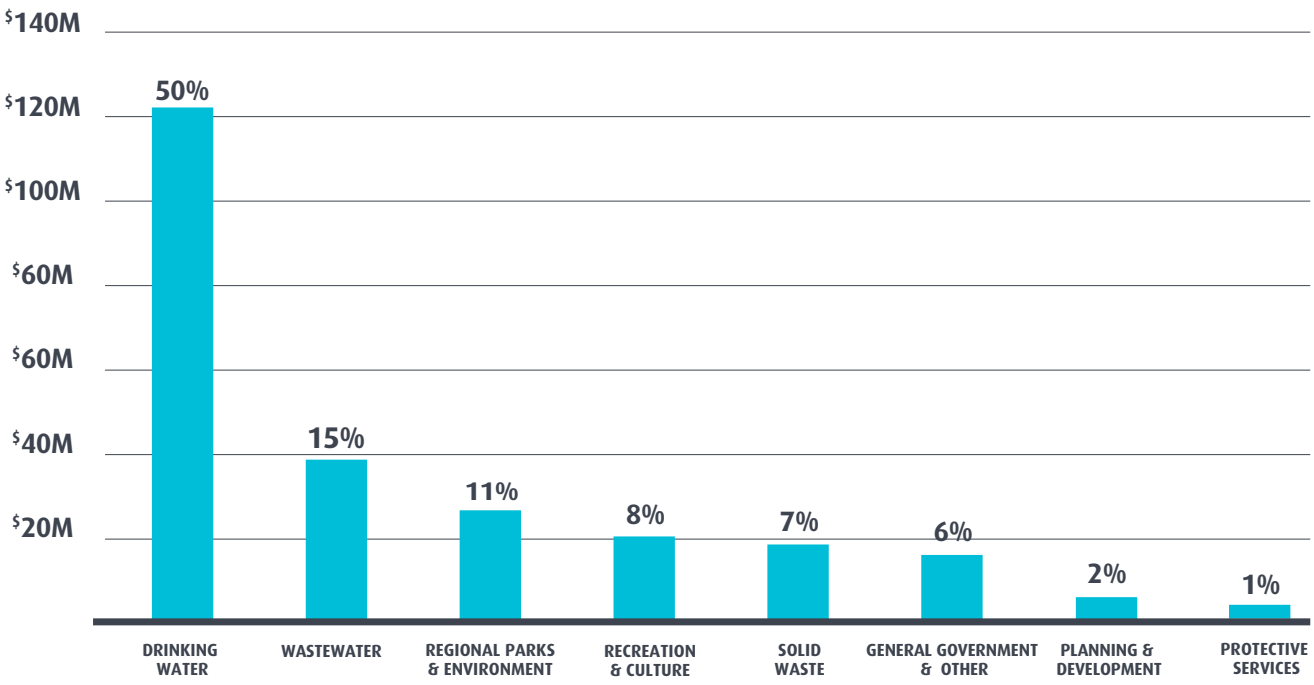


HOW THE MONEY IS SPENT BY SERVICE GROUPING



Appendix D

CAPITAL REGIONAL DISTRICT

2026 Financial Plan Summary

(Cost Apportionment based on Prior year assessment data. Subject to change with the final 2026 Assessment values).

Prepared by CRD
Financial Services
October 29, 2025

I N D E X

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CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

Regional	Service	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.010	Legislative & General Government	44,195,605	49,722,782	12.51%	1,050,000	28,268,983	6,010,217	14,393,582	13,476,789	6.80%
1.10X	Facilities Management	5,196,915	5,044,167	-2.94%	-	4,817,332	59,422	167,413	170,277	-1.68%
1.101	G.I.S.	682,011	700,341	2.69%	-	534,972	21,545	143,824	150,782	-4.61%
1.112	Regional Grant in Aid	1,692,433	1,737,333	2.65%	1,686,433	-	50,900	-	-	0.00%
1.224	Community Health	923,215	646,895	-29.93%	-	-	370,189	276,706	625,632	-55.77%
1.226	Health Facilities - VIHA	1,811,746	1,539,297	-15.04%	-	-	1,539,297	-	-	0.00%
1.280	Regional Parks	21,310,198	22,530,759	5.73%	340,000	81,622	1,954,024	20,155,113	18,846,854	6.94%
1.309	Climate Action and Adaptation	3,081,849	2,985,231	-3.14%	-	-	1,286,688	1,698,543	1,644,604	3.28%
1.310	Land Banking & Housing	5,641,538	5,297,131	-6.10%	400,000	683,840	1,091,352	3,121,939	3,279,542	-4.81%
1.312	Regional Goose Management	331,444	359,665	8.51%	-	-	61,398	298,267	252,226	18.25%
1.315	Biodiversity & Environmental Stewardship	212,803	229,780	7.98%	-	105,876	-	123,904	110,507	12.12%
1.323	By-Law Enforcement	833,421	1,125,109	35.00%	-	1,065,908	59,201	-	-	0.00%
1.324	Regional Planning Services	2,989,383	877,492	-70.65%	-	173,400	35,731	668,361	1,308,129	-48.91%
1.326	Foodlands Access	270,175	363,999	34.73%	-	-	100	363,899	270,175	34.69%
1.329	Regional Transportation	-	2,234,702	100.00%	16,000	-	665,974	1,552,728	-	100.00%
1.335	Geo-Spatial Referencing System	188,729	176,826	-6.31%	-	-	17,462	159,364	171,427	-7.04%
1.374	Regional Emergency Program Support	150,075	212,724	41.75%	-	-	70,255	142,469	142,469	0.00%
1.375	Hazardous Material Incident Response	531,470	526,130	-1.00%	-	-	36,940	489,190	480,313	1.85%
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	52,223,347	50,404,645	-3.48%	-	-	50,404,645	-	-	0.00%
1.525	Solid Waste Disposal - Debt	2,026,178	2,554,790	26.09%	-	-	2,554,790	-	-	0.00%
1.57X	Environmental and Operational Support	29,482,795	31,758,557	7.72%	-	31,192,036	566,521	-	-	0.00%
1.911	911 Systems	2,677,917	2,670,907	-0.26%	-	-	2,151,037	519,870	481,907	7.88%
1.921	Regional CREST Contribution	2,008,152	2,102,562	4.70%	-	-	108,070	1,994,492	1,902,001	4.86%
2.670	Regional Water Supply	44,959,023	48,804,152	8.55%	-	-	48,804,152	-	-	0.00%
21.ALL	Feasibility Study Reserve Fund - All	162,876	60,000	-63.16%	-	-	350,000	(290,000)	132,000	-319.70%
Total Regional		**223,583,298**	**234,665,976**	**4.96%**	**3,492,433**	**66,923,969**	**118,269,910**	**45,979,664**	**43,445,634**	**5.83%**

Sub-Regional	Service	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.121	Sooke Regional Museum	299,972	306,679	2.24%	-	-	690	305,989	299,246	2.25%
1.123	Prov. Court of B.C. (Family Court)	149,360	149,360	0.00%	-	-	149,360	-	-	0.00%
1.126	Victoria Family Court Committee	48,652	38,623	-20.61%	22,820	-	803	15,000	15,000	0.00%
1.128	Greater Victoria Police Victim Services	332,841	336,006	0.95%	-	-	16,212	319,794	314,164	1.79%
1.230	Traffic Safety Commission	99,639	-	-100.00%	-	-	-	-	73,021	-100.00%
1.290	Royal Theatre	595,242	605,955	1.80%	-	-	-	605,955	595,242	1.80%
1.295	McPherson Theatre	783,045	783,045	0.00%	-	-	33,045	750,000	750,000	0.00%
1.297	Arts Grants	3,301,886	3,375,641	2.23%	-	16,142	225,479	3,134,020	3,046,565	2.87%
1.311	Regional Housing Trust Fund	4,362,430	410,430	-90.59%	89,750	-	40,902	279,778	-	100.00%
1.313	Animal Care Services	1,888,210	2,075,982	9.94%	-	-	1,512,558	563,424	543,640	3.64%
1.330	Regional Growth Strategy	792,714	529,758	-33.17%	-	-	387,770	141,988	324,392	-56.23%
1.40X	SEAPARC	5,711,058	6,039,678	5.75%	-	-	2,287,106	3,752,572	3,492,827	7.44%
1.44X	Panorama Rec. Center.	11,508,989	12,436,172	8.06%	-	-	6,340,951	6,095,221	5,897,964	3.34%
1.531	Stormwater Quality Management - Sooke	41,810	72,560	73.55%	-	-	40,154	32,406	41,656	-22.21%
1.536	LWMP-Stormwater Quality Management-Core	788,233	800,827	1.60%	-	-	138,554	662,273	699,679	-5.35%
1.537	Stormwater Quality Management - Peninsula	128,753	130,989	1.74%	-	-	14,508	116,481	124,245	-6.25%
1.538	Source - Stormwater Quality - Peninsula	70,929	62,621	-11.71%	-	-	2,200	60,421	58,662	3.00%
1.912B	911 Call Answer - Municipalities	37,303	12,635	-66.13%	-	606,739	(39,780)	(554,324)	(555,386)	-0.19%
1.913	913 Fire Dispatch	403,406	427,823	6.05%	-	-	18,235	409,588	370,807	10.46%
2.610	Saanich Peninsula Water Supply	8,325,361	9,251,293	11.12%	-	-	9,251,293	-	-	0.00%
2.680	Juan de Fuca Water Distribution	29,313,997	31,639,954	7.93%	-	-	31,639,954	-	-	0.00%
2.681	Florence Lake Water System Debt	19,038	19,034	-0.02%	-	-	37	18,997	18,883	0.60%
3.700	Septage Disposal	163,563	166,503	1.80%	-	-	166,503	-	-	0.00%
3.701	Millstream Remediation Service	19,732	50,412	155.48%	-	-	50,412	-	9,129	-100.00%
3.707	LWMP - On Site System Management Program	201,727	183,788	-8.89%	-	-	52,232	131,556	167,527	-21.47%
3.718	Peninsula Wastewater TP	5,215,006	5,404,480	3.63%	-	138,991	2,884,470	2,381,019	2,246,952	5.97%
3.720	LWMP - (Peninsula) - Implementation	57,819	108,843	88.25%	-	-	75,949	32,894	56,870	-42.16%
3.750	LWMP - Core and West Shore	590,804	629,368	6.53%	-	-	372,512	256,856	232,727	10.37%
3.751	LWMP - Core and West Shore Debt	21,427	-	-100.00%	-	-	-	-	13,724	-100.00%
3.752	LWMP - Harbour Studies	375,614	386,393	2.87%	-	-	22,777	363,616	352,837	3.05%
3.755	Regional Source Control	1,755,201	1,799,316	2.51%	-	55,000	234,924	1,509,392	1,465,429	3.00%
3.756	Harbours Environmental Action	-	-	0.00%	-	-	-	-	-	0.00%
3.71X	Core Area Wastewater Operations	39,227,260	40,389,045	2.96%	-	660,032	33,059,972	6,669,041	6,019,202	10.80%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	24,232,880	23,952,463	-1.16%	-	-	17,469,590	6,482,873	6,488,811	-0.09%
Total Sub-Regional		**140,863,901**	**142,575,676**	**1.22%**	**112,570**	**1,476,904**	**106,449,372**	**34,536,830**	**33,163,816**	**4.14%**
Total CRD - Regional & Sub-Regional		**364,447,199**	**377,241,652**	**3.51%**	**3,605,003**	**68,400,873**	**224,719,282**	**80,516,494**	**76,609,450**	**5.10%**
Total Electoral Areas Only		**31,830,732**	**35,395,707**	**11.20%**	**81,344**	**3,773,436**	**10,172,379**	**21,368,548**	**19,574,535**	**9.17%**
Total CRD excluding Municipal Debt		**396,277,931**	**412,637,359**	**4.13%**	**3,686,347**	**72,174,309**	**234,891,661**	**101,885,042**	**96,183,985**	**5.93%**
1.15X	Municipalities' Own Debt - M.F.A.	17,964,718	21,189,203	17.95%	-	-	119,747	21,069,456	17,869,668	17.91%
Total CRD		**414,242,649**	**433,826,562**	**4.73%**	**3,686,347**	**72,174,309**	**235,011,408**	**122,954,498**	**114,053,653**	**7.80%**
CRHD	Capital Regional Hospital District	33,096,568	32,793,740	-0.91%	-	-	6,321,927	26,471,813	26,463,302	0.03%
Total CRD, CRHD & Municipal Debt		**447,339,217**	**466,620,302**	**4.31%**	**3,686,347**	**72,174,309**	**241,333,335**	**149,426,311**	**140,516,955**	**6.34%**

REQUISITION DETAIL

1.010	Legislative & General Government	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.011	Board Expenditures	1,412,255	1,462,680	3.57%	-	-	66,100	1,396,580	1,374,755	1.59%
1.012	Other Legislative	224,548	231,137	2.93%	-	-	-	231,137	224,548	2.93%
1.014	CAO & Executive Office	1,228,861	1,560,688	27.00%	-	-	-	1,560,688	1,228,861	27.00%
1.014B	Corporate Services	4,120,682	4,396,393	6.69%	-	640,339	768,339	2,987,714	2,657,254	12.44%
1.015	Real Estate	602,202	597,287	-0.82%	-	477,830	-	119,457	114,851	4.01%
1.016	Human Resources	4,251,511	4,572,631	7.55%	-	3,861,193	88,608	622,830	590,964	5.39%
1.017	Finance	9,301,624	9,664,160	3.90%	-	5,660,000	843,521	3,160,639	3,101,907	1.89%
1.018	Health Planning	746,886	803,589	7.59%	-	803,589	-	-	-	0.00%
1.022	Information Systems & ERP	15,392,770	16,301,647	5.90%	-	12,300,000	993,123	3,008,525	2,920,240	3.02%
1.024	Planning & Protective Services	627,059	670,364	6.91%	-	339,598	-	330,766	324,933	1.80%
1.025	Corporate Emergency	572,266	644,685	12.65%	-	121,944	30,185	492,556	404,302	21.83%
1.027	First Nations Negotiations	1,880,952	2,117,198	12.56%	-	121,000	507,000	1,489,198	1,407,951	5.77%
1.028	Environmental Services	505,679	549,627	8.69%	-	104	-	549,523	505,577	8.69%
1.029	Electoral Areas	249,995	457,686	83.08%	-	320,380	-	137,306	74,998	83.08%
1.118	Corporate Communications & Engagement	1,458,959	3,036,010	108.09%	-	966,006	1,528,030	541,974	530,959	2.07%
	(Surplus)/Deficit	-	-	0.00%	1,050,000	-	-	-	-	0.00%
	Other revenue - cc 100001	1,619,356	2,657,000	64.08%	-	2,657,000	1,185,311	(2,235,311)	(1,985,311)	12.59%
Total Legislative & General Government		**44,195,605**	**49,722,782**	**12.51%**	**1,050,000**	**28,268,983**	**6,010,217**	**14,393,582**	**13,476,789**	**6.80%**

1.10X	Facilities Management	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.105	Facility Management	2,158,469	1,998,623	-7.41%	-	1,797,288	33,922	167,413	170,277	-1.68%
1.106	CRD HQ Building	2,742,025	2,745,339	0.12%	-	2,719,839	25,500	-	-	0.00%
1.107	Corporate Satellite Offices	296,421	300,205	1.28%	-	300,205	-	-	-	0.00%
Total Facilities Management		**5,196,915**	**5,044,167**	**-2.94%**	**-**	**4,817,332**	**59,422**	**167,413**	**170,277**	**-1.68%**

1.15X	Municipalities' Own Debt - M.F.A.	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.151	Debt - Victoria	5,679,311	6,494,329	14.35%	-	-	40,740	6,453,589	5,641,761	14.39%
1.152	Debt - C. Saanich	608,588	1,154,118	89.64%	-	-	5,160	1,148,958	604,488	90.07%
1.153	Debt - Esquimalt	2,081,325	1,982,640	-4.74%	-	-	14,850	1,967,790	2,068,085	-4.85%
1.154	Debt - Saanich	6,422,216	8,346,543	29.96%	-	-	35,570	8,310,973	6,397,596	29.91%
1.155	Debt - Oak Bay	-	-	0.00%	-	-	-	-	-	0.00%
1.156	Debt - N. Saanich	679,783	684,113	0.64%	-	-	4,970	679,143	679,143	0.00%
1.157	Debt - Sidney	642,435	673,893	4.90%	-	-	5,190	668,703	638,295	4.76%
1.160	Debt - V. Royal	620,263	620,743	0.08%	-	-	3,580	617,163	617,163	0.00%
1.162	Debt - Highland	54,295	54,315	0.04%	-	-	200	54,115	54,115	0.00%
1.163	Debt - Colwood	695,427	696,414	0.14%	-	-	4,097	692,317	692,317	0.00%
1.164	Debt - Sooke	481,075	482,095	0.21%	-	-	5,390	476,705	476,705	0.00%
Total Municipalities' Own Debt - M.F.A.		**17,964,718**	**21,189,203**	**17.95%**	**-**	**-**	**119,747**	**21,069,456**	**17,869,668**	**17.91%**

1.57X	Environmental and Operational Support	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
1.574	Environmental Innovation	-	1,613,836	100.00%	-	1,613,836	-	-	-	0.00%
1.575	Env. Ser. - Administration	221,376	224,383	1.36%	-	224,383	-	-	-	0.00%
1.576	Corporate Capital Project Delivery	3,851,300	5,815,200	50.99%	-	5,815,200	-	-	-	0.00%
1.577	Wastewater Operations	15,682,076	14,312,400	-8.73%	-	13,872,400	440,000	-	-	0.00%
1.578	Env. Protection and Water Quality	9,728,043	9,792,738	0.67%	-	9,666,217	126,521	-	-	0.00%
Total Environmental and Operational Support		**29,482,795**	**31,758,557**	**7.72%**	**-**	**31,192,036**	**566,521**	**-**	**-**	**0.00%**

3.71X	Core Area Wastewater Operations	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.709	I & I Enhanced Program	430,633	443,552	3.00%	-	443,552	-	-	-	0.00%
3.717	Core Area Wastewater Operations	38,796,627	39,945,493	2.96%	-	216,480	975,503	38,753,510	35,314,238	9.74%
	Core Area Wastewater - Operations Total	**39,227,260**	**40,389,045**	2.96%	**-**	**660,032**	**975,503**	**38,753,510**	**35,314,238**	**9.74%**
	Invoice by Agreement						32,084,469	(32,084,469)	(29,295,036)	
Total Sewer Operating		**39,227,260**	**40,389,045**	**2.96%**	**-**	**660,032**	**33,059,972**	**6,669,041**	**6,019,202**	**10.80%**

3.718	Peninsula Wastewater TP	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.718	Peninsula Wastewater TP	5,215,006	5,404,480	3.63%	-	138,991	42,542	5,222,947	4,928,862	5.97%
	Invoice by Agreement						2,841,928	(2,841,928)	(2,681,910)	
Total Peninsula Wastewater TP		**5,215,006**	**5,404,480**	**3.63%**	**-**	**138,991**	**2,884,470**	**2,381,019**	**2,246,952**	**5.97%**

3.750	LWMP - Core and West Shore	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.750	LWMP - Core and West Shore	590,804	629,368	6.53%	-	-	218,842	410,526	371,962	10.37%
	Invoice by Agreement						153,670	(153,670)	(139,235)	
Total LWMP - Core and West Shore		**590,804**	**629,368**	**6.53%**	**-**	**-**	**372,512**	**256,856**	**232,727**	**10.37%**

3.751	LWMP - Core and West Shore Debt	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.751	LWMP - Core and West Shore Debt	21,427	-	-100.00%	-	-	-	-	21,427	-100.00%
	Invoice by Agreement						-	-	(7,703)	
Total LWMP - Core and West Shore Debt		**21,427**	**-**	**-100.00%**	**-**	**-**	**-**	**-**	**13,724**	**-100.00%**

3.7XX	Core Area & Legacy Trunk Sewer - Debt	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	0.00%	-	-	-	-	(252)	-100.00%
3.792	Debt - Craigflower PS	-	-	0.00%	-	-	-	-	(8)	-100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	0.00%	-	-	-	-	(5,262)	-100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	735,643	-	-100.00%	-	-	-	-	535,234	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	23,497,237	23,952,463	1.94%	-	-	669,612	23,282,851	22,827,625	1.99%
	Core Area & Legacy Trunk - Debt - Total	**24,232,880**	**23,952,463**	-1.16%	**-**	**-**	**669,612**	**23,282,851**	**23,357,337**	**-0.32%**
	Invoice by Agreement						16,799,978	(16,799,978)	(16,868,526)	
Total Sewer Debt		**24,232,880**	**23,952,463**	**-1.16%**	**-**	**-**	**17,469,590**	**6,482,873**	**6,488,811**	**-0.09%**

CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

ELECTORAL AREAS ONLY

	Function	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
	Joint Electoral Area Services									
1.103	Elections	162	273,150	168511.11%	-	-	233,150	40,000	-	100.00%
1.104	U.B.C.M.	13,600	14,408	5.94%	-	-	100	14,308	13,500	5.99%
1.108	Joint Electoral Area Admin	174,997	320,380	83.08%	-	-	-	320,380	174,997	83.08%
1.318	Building Inspection	2,403,242	2,535,665	5.51%	-	33,610	1,765,169	736,886	666,762	10.52%
1.320	Noise Control	77,618	80,589	3.83%	-	-	270	80,319	77,349	3.84%
1.322	Nuisances & Unsightly Premises	59,900	65,344	9.09%	-	-	2,820	62,524	56,236	11.18%
1.368	Electoral Area Fire Inspection & Investigation	-	25,000	100.00%	-	-	-	25,000	-	100.00%
1.369	Electoral Area Fire Services (JDF & SGI)	491,492	514,909	4.76%	-	-	13,819	501,090	400,768	25.03%
1.372	Electoral Area Emergency Program	1,119,770	1,009,410	-9.86%	-	534,270	256,340	218,800	179,342	22.00%
1.580	EA Utility Operations (SSI & SGI)	-	1,847,594	100.00%	-	1,847,594	-	-	-	0.00%
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	0.00%	-	-	-	-	-	0.00%
	TOTAL JOINT ELECTORAL AREA SERVICES	**4,340,781**	**6,686,449**	**54.04%**	**-**	**2,415,474**	**2,271,668**	**1,999,307**	**1,568,954**	**27.43%**
	Juan de Fuca Electoral Area									
1.109	Electoral Area Admin Exp - JDF	74,777	89,694	19.95%	-	-	260	89,434	74,517	20.02%
1.114	Grant-in-Aid - Juan de Fuca	30,282	26,514	-12.44%	14,738	-	300	11,476	11,476	0.00%
1.317	JDF Building Numbering	14,270	14,534	1.85%	53	-	50	14,431	14,169	1.85%
1.319	Soil Deposit Removal	26,294	31,338	19.18%	-	-	20,068	11,270	11,069	1.82%
1.325	Electoral Area Services - Planning	977,003	997,467	2.09%	-	34,791	121,254	841,422	816,916	3.00%
1.340	JDF Livestock Injury Compensation	3,158	3,158	0.00%	3,120	-	38	-	13	-100.00%
1.370	Juan de Fuca Emergency Program	109,407	115,521	5.59%	-	-	270	115,251	109,138	5.60%
1.377	JDF Search and Rescue	94,550	96,250	1.80%	-	-	22,900	73,350	72,050	1.80%
1.405	JDF EA - Community Parks	256,379	377,194	47.12%	-	-	4,624	372,570	255,374	45.89%
1.924	Emergency Comm - CREST - JDF	154,780	156,619	1.19%	770	-	290	155,559	129,704	19.93%
	Total JDF Regional	**1,740,900**	**1,908,289**	**9.62%**	**18,681**	**34,791**	**170,054**	**1,684,763**	**1,494,426**	**12.74%**
1.119	Vancouver Island Regional Library	426,494	434,500	1.88%	-	-	760	433,740	425,189	2.01%
1.129	Vancouver Island Regional Library - Debt	340,166	340,456	0.09%	-	-	340,456	-	-	0.00%
1.133	Langford E.A. - Greater Victoria Public Library	34,683	35,314	1.82%	251	-	100	34,963	33,860	3.26%
1.232	Port Renfrew Street Lighting	11,092	11,577	4.37%	2,607	-	4,750	4,220	4,148	1.74%
1.350	Willis Point Fire Protect & Recreation	195,629	222,440	13.71%	10,906	-	35,630	175,904	160,629	9.51%
1.353	Otter Point Fire Protection	750,559	758,213	1.02%	-	-	360	757,853	742,112	2.12%
1.354	Malahat Fire Protection	69,009	74,950	8.61%	40	-	-	74,910	66,234	13.10%
1.355	Durrance Road Fire Protection	3,016	3,016	0.00%	-	-	-	3,016	3,016	0.00%
1.357	East Sooke Fire Protection	721,891	783,800	8.58%	-	-	142,052	641,748	612,666	4.75%
1.358	Port Renfrew Fire Protection	228,171	259,476	13.72%	-	-	110,902	148,574	135,069	10.00%
1.360	Shirley Fire Protection	231,094	235,069	1.72%	-	-	220	234,849	230,874	1.72%
1.408	JDF EA - Community Recreation	95,380	66,191	-30.60%	-	-	23,030	43,161	72,750	-40.67%
1.523	Port Renfrew Refuse Disposal	164,775	183,209	11.19%	-	44,516	75,220	63,473	62,346	1.81%
2.650	Port Renfrew Water	184,040	192,326	4.50%	-	-	99,849	92,477	87,329	5.89%
2.682	Seagirt Water System Debt	114,767	114,767	0.00%	-	-	-	114,767	114,767	0.00%
2.691	Wilderness Mountain Water Service	205,500	209,290	1.84%	-	-	126,370	82,920	78,970	5.00%
3.850	Port Renfrew Sewer	142,348	149,391	4.95%	-	-	75,501	73,890	70,369	5.00%
	Total JDF Local/Specified/Defined Services	**3,918,614**	**4,073,985**	**3.96%**	**13,804**	**44,516**	**1,035,200**	**2,980,465**	**2,900,328**	**2.76%**
	TOTAL JUAN DE FUCA ELECTORAL AREA	**5,659,514**	**5,982,274**	**5.70%**	**32,485**	**79,307**	**1,205,254**	**4,665,228**	**4,394,754**	**6.15%**

CAPITAL REGIONAL DISTRICT - YEAR 2026 FINANCIAL PLAN

ELECTORAL AREAS ONLY

	Function	Gross Expenditure 2025	Gross Expenditure 2026	Gross Exp. % Incr	Carry Fwd. to 2026 Operating	Allocations to Other Services	Other Revenue	Requisition 2026	Requisition 2025	Req. % Incr.
	Salt Spring Island Electoral Area									
1.111	Electoral Area Admin Exp - SSI	1,598,333	1,649,529	3.20%	-	755,225	83,064	811,240	811,235	0.00%
1.116	Grant-in-Aid - Salt Spring Island	73,995	76,100	2.84%	-	-	140	75,960	73,725	3.03%
1.124	SSI Economic Development Commission	120,089	86,292	-28.14%	-	-	620	85,672	64,482	32.86%
1.236	Salt Spring Island Fernwood Dock	18,040	27,847	54.36%	-	-	170	27,677	17,870	54.88%
1.141	Salt Spring Island Public Library	768,618	806,113	4.88%	-	-	2,100	804,013	766,678	4.87%
1.238A	Community Transit (SSI)	672,382	728,694	8.38%	-	-	222,194	506,500	454,571	11.42%
1.238B	Community Transportation (SSI)	72,390	78,179	8.00%	-	-	390	77,789	72,015	8.02%
1.299	Salt Spring Island Arts	147,895	154,551	4.50%	-	-	190	154,361	145,393	6.17%
1.316	SSI Building Numbering	10,594	10,780	1.76%	-	-	10	10,770	10,575	1.84%
1.342	SSI Livestock Injury Compensation	3,158	3,158	0.00%	3,133	-	25	-	13	-100.00%
1.371	SSI Emergency Program	136,329	154,486	13.32%	-	-	8,076	146,410	124,080	18.00%
1.378	SSI Search and Rescue	27,525	28,086	2.04%	290	-	100	27,696	26,480	4.59%
1.455	Salt Spring Island - Community Parks	1,050,126	1,132,137	7.81%	-	370,560	40,143	721,434	653,536	10.39%
1.458	Salt Spring Is.- Community Rec	402,378	420,186	4.43%	-	-	261,948	158,238	135,060	17.16%
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,713,369	2,939,430	8.33%	-	93,740	560,932	2,284,758	2,069,951	10.38%
1.535	Stormwater Quality Management - SSI	57,582	42,431	-26.31%	-	-	24,781	17,650	15,350	14.98%
1.925	Emergency Comm - CREST - SSI	156,054	158,421	1.52%	420	-	160	157,841	155,771	1.33%
3.705	SSI Liquid Waste Disposal	1,223,914	1,286,792	5.14%	-	-	860,301	426,491	406,177	5.00%
	Total S.S.I. Regional	**9,252,771**	**9,783,212**	**5.73%**	**3,843**	**1,219,525**	**2,065,344**	**6,494,500**	**6,002,962**	**8.19%**
1.234	SSI Street Lighting	32,872	34,044	3.57%	-	-	40	34,004	32,832	3.57%
2.620	SSI Highland Water System	13,844	13,848	0.03%	100	-	70	13,678	8,544	60.09%
2.621	Highland / Fernwood Water - SSI	584,314	641,760	9.83%	-	-	545,230	96,530	87,756	10.00%
2.622	Cedars of Tuam	54,026	79,056	46.33%	-	-	79,056	-	-	0.00%
2.624	Beddis Water	316,694	335,840	6.05%	-	-	234,490	101,350	94,523	7.22%
2.626	Fulford Water	246,858	265,790	7.67%	-	-	199,460	66,330	56,888	16.60%
2.628	Cedar Lane Water (SSI)	96,039	124,440	29.57%	-	-	100,190	24,250	19,117	26.85%
2.660	Fernwood Water	7,165	4,140	-42.22%	2,153	-	20	1,967	5,034	-60.93%
3.810	Ganges Sewer	1,298,564	1,458,380	12.31%	-	-	1,387,980	70,400	64,000	10.00%
3.820	Maliview Estates Sewer System	239,608	327,790	36.80%	-	-	267,270	60,520	5,220	1059.39%
	Total S.S.I. Local/Specified/Defined Services	**2,889,984**	**3,285,088**	**13.67%**	**2,253**	**-**	**2,813,806**	**469,029**	**373,914**	**25.44%**
	TOTAL S.S.I. ELECTORAL AREA	**12,142,755**	**13,068,300**	**7.62%**	**6,096**	**1,219,525**	**4,879,150**	**6,963,529**	**6,376,876**	**9.20%**
	Southern Gulf Islands Electoral Area									
1.110	Electoral Area Admin Exp - SGI	515,635	465,460	-9.73%	-	-	31,130	434,330	426,652	1.80%
1.117	Grant-in-Aid - Southern Gulf Islands	119,099	120,270	0.98%	-	-	1,280	118,990	113,352	4.97%
1.125	SGI Economic Development Commission	666,772	148,635	-77.71%	-	-	16,520	132,115	130,605	1.16%
1.138	Southern Gulf Islands Regional Library	252,930	257,489	1.80%	1,450	-	2,600	253,439	247,805	2.27%
1.235	SGI Small Craft Harbour Facilities	513,059	535,409	4.36%	-	-	177,029	358,380	344,599	4.00%
1.314	SGI House Numbering	10,412	10,600	1.81%	-	-	120	10,480	10,290	1.85%
1.341	SGI Livestock Injury Compensation	3,185	3,159	-0.82%	3,139	-	20	-	-	0.00%
1.373	SGI Emergency Program	332,706	269,615	-18.96%	-	-	2,650	266,965	255,098	4.65%
1.533	Stormwater Quality Management - SGI	42,828	43,589	1.78%	-	-	576	43,013	42,252	1.80%
1.923	Emergency Comm - CREST - SGI	191,570	193,987	1.26%	390	-	2,010	191,587	189,215	1.25%
	Total Southern Gulf Islands Regional	**2,648,196**	**2,048,213**	**-22.66%**	**4,979**	**-**	**233,935**	**1,809,299**	**1,759,868**	**2.81%**
1.137	Galiano Island Community Use Building	72,936	73,637	0.96%	1,917	-	350	71,370	70,106	1.80%
1.170	Gossip Island Electric Power Supply	63,552	63,667	0.18%	63	-	420	63,184	62,875	0.49%
1.227	Saturna Island Medical Clinic	12,521	13,570	8.38%	12,000	-	1,570	-	9,623	-100.00%
1.228	Galiano Health Service	149,125	151,843	1.82%	-	-	130	151,713	148,509	2.16%
1.229	Pender Islands Health Care Centre	279,682	284,139	1.59%	20	-	2,350	281,769	277,376	1.58%
1.352	South Galiano Fire Protection	636,003	721,839	13.50%	-	46,980	1,550	673,309	634,583	6.10%
1.356	Pender Fire Protection	1,479,126	1,578,512	6.72%	-	-	108,601	1,469,911	1,354,104	8.55%
1.359	North Galiano Fire Protection	338,770	373,366	10.21%	-	-	1,320	372,046	327,495	13.60%
1.363	Saturna Island Fire	337,571	348,054	3.11%	380	-	15,620	332,054	321,909	3.15%
1.465	Saturna Island Comm. Parks	31,409	30,650	-2.42%	-	-	1,540	29,110	28,594	1.80%
1.468	Saturna Island - Community Rec.	20,878	17,667	-15.38%	57	-	800	16,810	16,514	1.79%
1.475	Mayne Is. Com. Parks & Rec	100,553	102,185	1.62%	-	-	300	101,885	100,253	1.63%
1.476	Mayne Is. Comm. Parks (reserve)	34,889	28,880	-17.22%	17,800	-	11,080	-	-	0.00%
1.478	Mayne Is. Community Rec.	46,056	44,207	-4.01%	5,547	-	60	38,600	37,920	1.79%
1.485	North & South Pender Com. Parks	189,018	189,041	0.01%	-	-	2,290	186,751	186,761	-0.01%
1.488	North & South Pender Com. Rec	75,708	77,060	1.79%	-	-	860	76,200	74,854	1.80%
1.495	Galiano Parks	165,600	149,756	-9.57%	-	-	35,510	114,246	110,710	3.19%
1.498	Galiano Community Recreation	47,934	48,790	1.79%	-	-	30	48,760	47,764	2.09%
2.630	Magic Lakes Estate Water System	1,103,811	1,189,628	7.77%	-	-	539,260	650,368	597,460	8.86%
2.640	Saturna Island Water System (Lyall Harbour)	300,159	328,410	9.41%	-	-	165,200	163,210	147,829	10.40%
2.642	Skana Water (Mayne)	112,321	133,520	18.87%	-	-	79,090	54,430	28,441	91.38%
2.665	Sticks Allison Water (Galiano)	84,900	89,744	5.71%	-	-	83,070	6,674	5,560	20.04%
2.667	Surfside Park Estates (Mayne)	165,709	217,410	31.20%	-	-	143,180	74,230	30,529	143.15%
3.830	Magic Lake Estates Sewer System	959,050	1,122,451	17.04%	-	12,150	385,230	725,071	624,830	16.04%
3.830D	Magic Lake Estates Sewer Debt	232,205	232,445	0.10%	-	-	2,961	229,484	229,484	0.00%
	Total SGI Local/Specified/Defined Services	**7,039,486**	**7,610,471**	**8.11%**	**37,784**	**59,130**	**1,582,372**	**5,931,185**	**5,474,083**	**8.35%**
	TOTAL SGI ELECTORAL AREA	**9,687,682**	**9,658,684**	**-0.30%**	**42,763**	**59,130**	**1,816,307**	**7,740,484**	**7,233,951**	**7.00%**
	TOTAL FOR ELECTORAL AREAS ONLY	**31,830,732**	**35,395,707**	**11.20%**	**81,344**	**3,773,436**	**10,172,379**	**21,368,548**	**19,574,535**	**9.17%**

SCHEDULE B

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CAPITAL REGIONAL DISTRICT

CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

EXPENDITURE / FUNDING SUMMARY (ALL SERVICES)	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE						
Buildings	35,259,948	12,187,500	3,491,000	2,986,500	3,815,500	57,740,448
Equipment	25,730,098	14,309,372	22,685,206	22,345,080	4,632,452	89,702,208
Land	6,988,145	5,320,000	3,795,000	3,045,000	2,695,000	21,843,145
Engineered Structures	168,278,288	124,504,717	165,906,996	116,154,000	105,288,000	680,132,000
Vehicles	8,087,336	3,743,500	4,567,000	2,690,000	785,500	19,873,336
	244,343,814	**160,065,089**	**200,445,202**	**147,220,580**	**117,216,452**	**869,291,137**
SOURCE OF FUNDS						
Capital Funds on Hand	96,175,440	31,118,767	33,839,200	34,991,800	38,050,000	234,175,207
Debenture Debt	77,023,416	84,013,867	131,539,000	92,989,000	66,657,000	452,222,283
ERF	14,480,911	6,497,622	8,195,506	5,604,280	3,915,952	38,694,271
Grants (Federal, Provincia	17,059,093	8,349,129	9,775,000	3,219,000	1,745,000	40,147,222
Reserve Fund	32,591,518	29,855,704	16,716,496	10,216,500	6,848,500	96,228,718
Other	7,013,436	230,000	380,000	200,000	-	7,823,436
	244,343,814	**160,065,089**	**200,445,202**	**147,220,580**	**117,216,452**	**869,291,137**

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2026 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	801,000					801,000			801,000				801,000
1.014	CAO &Executive Operations	1,564					1,564			1,564				1,564
1.014B	Corporate Services	14,076					14,076			14,076				14,076
1.015	Real Estate	4,692					4,692			4,692				4,692
1.016	Human Resources	4,692					4,692	-		4,692				4,692
1.017	Finance	143,791					143,791	100,000		43,791				143,791
1.018	Health & Capital Planning Strategies	3,128					3,128			3,128				3,128
1.022	Information Technology	4,899,311	120,000	25,000			5,044,311	4,766,898		277,413				5,044,311
1.024	GM - Housing, Planning & Protective Services	2,203					2,203			2,203				2,203
1.025	Corporate Emergency	7,000					7,000			7,000				7,000
1.027	First Nations Relations	1,564					1,564			1,564				1,564
1.105	Facilities Management	35,000	175,000				210,000			210,000				210,000
1.106	Facilities and Risk			1,145,000			1,145,000	90,000					1,055,000	1,145,000
1.107	Corporate Satellite Facilities			3,057,500			3,057,500						3,057,500	3,057,500
1.109	JDF Admin. Expenditures	2,000					2,000			2,000				2,000
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	40,900	-				40,900			40,900				40,900
1.118	Corporate Communications & Engagement	292,419					292,419			12,919			279,500	292,419
1.123	Family Court Building			1,152,500			1,152,500	117,500				500,000	535,000	1,152,500
1.137	Galiano Island Community Use Building			49,500			49,500	30,000					19,500	49,500
1.141	SSI Public Library			100,000			100,000	25,000			35,000		40,000	100,000
1.226	Health Facilities - VIHA	440,000		1,745,000	75,000		2,260,000	895,000					1,365,000	2,260,000
1.235	SGI Small Craft Harbour Facilities				450,000		450,000	50,000			35,000		365,000	450,000
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
1.280	Regional Parks	183,000	2,085,000	610,000	19,918,862	2,000,000	24,796,862	1,593,862	17,000,000	2,268,000	500,000		3,435,000	24,796,862
1.290	Royal Theatre	315,000		1,115,000			1,430,000	112,000			-	375,000	943,000	1,430,000
1.295	McPherson Theatre	265,000		618,000			883,000	-					883,000	883,000
1.297	Arts Grants and Development	3,800					3,800			3,800				3,800
1.309	Climate Action and Adaptation	1,000,000					1,000,000	270,000			730,000			1,000,000
1.310	Land Banking and Housing	5,000		1,410,208			1,415,208		325,000	5,000	935,208	150,000		1,415,208
1.313	Animal Care Services	13,000	100,000	50,000	4,000		167,000	59,000		108,000				167,000
1.318	Building Inspection	23,000	-				23,000			23,000				23,000
1.323	ByLaw Services	7,000	75,000				82,000			82,000				82,000
1.324	Regional Planning Services	48,000					48,000			48,000				48,000
1.325	Community Planning	65,000			350,000		415,000			65,000	350,000			415,000
1.326	Foodlands Access	100,000					100,000	100,000					-	100,000
1.329	Regional Transportation	-					-			-				-
1.335	Geo-Spatial Referencing	260,000					260,000			260,000				260,000
1.350	Willis Point Fire	16,000		20,000			36,000	-		16,000			20,000	36,000
1.352	South Galiano Fire	91,000	120,000				211,000	5,000		136,000			70,000	211,000
1.353	Otter Point Fire	25,000	300,000	55,000			380,000	45,000		325,000			10,000	380,000
1.356	Pender Island Fire	155,000		30,000			185,000			155,000			30,000	185,000
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
1.359	North Galiano Fire	180,000		20,000			200,000			180,000			20,000	200,000
1.360	Shirley Fire Department	12,380					12,380			12,380				12,380
1.371	SSI Emergency Program	48,000					48,000			1,000	22,000		25,000	48,000
1.372	Emergency Planning Coordination	2,500	-				2,500			2,500				2,500
1.373	SGI Emergency Program	78,000					78,000	53,000					25,000	78,000
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.405	JDF EA Community Parks & Recreation	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
1.40X	SEAPARC	332,250		2,572,500	35,750		2,940,500	-	1,910,000	252,250	150,000		628,250	2,940,500
1.44x	Panorama Recreation	1,143,109	126,000	4,083,000	545,000		5,897,109	65,000	1,368,000	669,909	875,000		2,919,200	5,897,109
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	377,811	455,000	4,484,506
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				50,000	141,045	969,875
1.495	Galiano Community Parks	4,616			101,037		105,653	31,037		4,616			70,000	105,653

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2026 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.521	Environmental Resource Management	385,000			16,905,000	-	17,290,000	4,850,000	7,330,000	535,000			4,575,000	17,290,000
1.523	Port Renfrew Refuse Disposal				189,500		189,500	150,000					39,500	189,500
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	5,000					5,000			5,000				5,000
1.576	Corporate Capital Project Delivery	40,000	170,000				210,000	-		210,000				210,000
1.577	Wastewater Operations	216,000	1,255,000				1,471,000			1,471,000				1,471,000
1.578	Environmental Protection	424,000	270,000				694,000	300,000		394,000				694,000
1.579	Environmental Water Quality	8,400					8,400			8,400				8,400
1.580	EA Utility Operations	7,200	90,000				97,200			97,200				97,200
1.911	911 Call Answer	1,000,000					1,000,000			1,000,000				1,000,000
2.610	Saanich Peninsula Water Supply	1,150,000			14,461,500		15,611,500		11,370,000	200,000		67,500	3,974,000	15,611,500
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
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
2.650	Port Renfrew Water	-			95,000		95,000	50,000	-		-		45,000	95,000
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
2.670	Regional Water Supply	8,011,563	2,197,336	12,490,000	45,835,000	4,335,000	72,868,899	59,667,253	882,747	1,397,336	5,500,000	5,421,563		72,868,899
2.680	JDF Water Distribution	581,562	774,000	290,000	25,896,000		27,541,562	17,956,331	6,352,669	774,000		71,562	2,387,000	27,541,562
2.691	Wilderness Mountain Water Service	10,000			45,000		55,000	10,000	-		20,000		25,000	55,000
3.701	Millstream Site Remediation					60,000	60,000	60,000						60,000
3.705	SSI Septage / Composting				145,000		145,000	35,000			-		110,000	145,000
3.718	Saanich Peninsula Wastewater	990,000			5,865,000		6,855,000		4,765,000	1,070,000	-		1,020,000	6,855,000
3.798C	Debt - Core Area Wastewater Treatment Program	50,000			22,535,000		22,585,000	600,000	18,930,000	550,000	200,000		2,305,000	22,585,000
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
3.830	Magic Lake Sewer Utility (Pender)	160,000			235,000		395,000	260,000	-	50,000			85,000	395,000
3.850	Port Renfrew Sewer				70,000		70,000	50,000	-				20,000	70,000
Total		**25,730,098**	**8,087,336**	**35,259,948**	**168,278,288**	**6,988,145**	**244,343,814**	**96,175,440**	**77,023,416**	**14,480,911**	**17,059,093**	**7,013,436**	**32,591,518**	**244,343,814**

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2027 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO &Executive Operations	3,128					3,128			3,128				3,128
1.014B	Corporate Services	7,534					7,534			7,534				7,534
1.015	Real Estate	-					-			-				-
1.016	Human Resources	341,948					341,948	331,000		10,948				341,948
1.017	Finance	65,190					65,190	-		65,190				65,190
1.018	Health & Capital Planning Strategies	1,564					1,564			1,564				1,564
1.022	Information Technology	791,333	-	20,000			811,333	740,000		71,333				811,333
1.024	GM - Housing, Planning & Protective Services	3,128					3,128			3,128				3,128
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	5,331					5,331			5,331				5,331
1.105	Facilities Management	35,000	75,000				110,000			110,000				110,000
1.106	Facilities and Risk			2,540,000			2,540,000	-					2,540,000	2,540,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	91,150	-				91,150			91,150				91,150
1.118	Corporate Communications & Engagement	19,989					19,989			19,989			-	19,989
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			35,000			35,000	-			25,000		10,000	35,000
1.226	Health Facilities - VIHA	-		1,872,500	-		1,872,500	-					1,872,500	1,872,500
1.235	SGI Small Craft Harbour Facilities				250,000		250,000	-			-		250,000	250,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				510,000		510,000	-			450,000		60,000	510,000
1.280	Regional Parks	74,000	650,000	1,250,000	21,315,000	2,000,000	25,289,000	-	18,500,000	724,000	1,000,000		5,065,000	25,289,000
1.290	Royal Theatre	180,000		235,000			415,000	-			-	-	415,000	415,000
1.295	McPherson Theatre	180,000		825,000			1,005,000	-					1,005,000	1,005,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	577,000					577,000	155,790			421,210			577,000
1.310	Land Banking and Housing	-		-			-		-	-	-	-		-
1.313	Animal Care Services	13,000	50,000	-	-		63,000	-		63,000				63,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	ByLaw Services	4,000	25,000				29,000			29,000				29,000
1.324	Regional Planning Services	3,000					3,000			3,000				3,000
1.325	Community Planning	2,700			-		2,700			2,700	-			2,700
1.326	Foodlands Access	-					-	-					-	-
1.329	Regional Transportation	-					-			-				-
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	43,250		-			43,250	15,250		6,000			22,000	43,250
1.352	South Galiano Fire	44,700	-				44,700	-		9,700			35,000	44,700
1.353	Otter Point Fire	25,000	-	50,000			75,000	-		25,000			50,000	75,000
1.356	Pender Island Fire	35,000		-			35,000			35,000			-	35,000
1.357	East Sooke Fire	21,727	-				21,727	-		21,727			-	21,727
1.358	Port Renfrew Fire	5,000		-			5,000	-		5,000			-	5,000
1.359	North Galiano Fire	-		-			-			-			-	-
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.371	SSI Emergency Program	10,900					10,900			6,900	4,000		-	10,900
1.372	Emergency Planning Coordination	-	70,000				70,000			70,000				70,000
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	300,000				300,000			300,000				300,000
1.405	JDF EA Community Parks & Recreation	-			120,000	-	120,000	-			120,000		-	120,000
1.408	JDF EA Community Recreation			1,000,000	-		1,000,000	-			1,000,000			1,000,000
1.40X	SEAPARC	132,700		275,000	35,000		442,700	-	-	116,700	-		326,000	442,700
1.44x	Panorama Recreation	360,400	-	3,545,000	350,000		4,255,400	-	-	260,400	-		3,995,000	4,255,400
1.455	SSI Community Parks	30,000	135,000		205,000		370,000	20,000		55,000	260,000	5,000	30,000	370,000
1.458	SSI Community Recreation	10,000			157,500		167,500			10,000	100,000		57,500	167,500
1.459	SSI Park Land & Rec Programs	40,000		340,000	-	25,000	405,000	-	250,000	40,000	70,000	-	45,000	405,000
1.465	Saturna Island Community Parks				7,502		7,502	1,727					5,775	7,502
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks	-			25,000	-	25,000	-				-	25,000	25,000
1.495	Galiano Community Parks	1,000			3,000		4,000	-		1,000			3,000	4,000
1.521	Environmental Resource Management	385,000			9,680,000	1,000,000	11,065,000	-	1,680,000	535,000			8,850,000	11,065,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	8,700					8,700			8,700				8,700
1.576	Corporate Capital Project Delivery	40,000	85,000				125,000	-		125,000				125,000

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2027 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.577	Wastewater Operations	81,400	606,000				687,400			687,400				687,400
1.578	Environmental Protection	163,000	-				163,000	50,000		113,000				163,000
1.579	Environmental Water Quality	8,400					8,400			8,400				8,400
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	300,000			1,679,133		1,979,133		-	200,000		-	1,779,133	1,979,133
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			151,000		151,000	-	-		-		151,000	151,000
2.622	Cedars of Tuam Water (SSI)	-			50,000		50,000	5,000	-		-		45,000	50,000
2.624	Beddis Water (SSI)				50,000		50,000	-	-		40,000		10,000	50,000
2.626	Fulford Water (SSI)				95,000		95,000	-	-		30,000		65,000	95,000
2.628	Cedar Lane Water (SSI)				35,000		35,000	-	-		30,000		5,000	35,000
2.630	Magic Lake Estates Water (Pender)				1,080,000		1,080,000	-	925,000				155,000	1,080,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			415,000		415,000	-	415,000		-		-	415,000
2.642	Skana Water (Mayne)	500,000			-		500,000		500,000				-	500,000
2.650	Port Renfrew Water	50,000			2,100,000		2,150,000	-	916,667		1,233,333		-	2,150,000
2.665	Sticks Allison Water (Galiano)				210,000		210,000		150,000				60,000	210,000
2.667	Surfside Park Estates (Mayne)	-			1,055,000		1,055,000		1,050,000		-		5,000	1,055,000
2.670	Regional Water Supply	7,060,000	945,000	100,000	41,905,000	2,295,000	52,305,000	21,000,000	30,225,000	855,000	-	225,000		52,305,000
2.680	JDF Water Distribution	215,000	710,000	100,000	18,621,000		19,646,000	8,800,000	10,029,000	710,000		-	107,000	19,646,000
2.691	Wilderness Mountain Water Service	-			743,200		743,200	-	733,200		-		10,000	743,200
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				40,000		40,000	-			-		40,000	40,000
3.718	Saanich Peninsula Wastewater	2,000,000			3,000,000		5,000,000		1,600,000	400,000	2,550,000		450,000	5,000,000
3.798C	Debt - Core Area Wastewater Treatment Program	250,000			16,960,000		17,210,000	-	14,735,000	500,000	75,000		1,900,000	17,210,000
3.810	Ganges Sewer Utility (SSI)	-			2,517,382		2,517,382	-	1,575,000	-	825,586		116,796	2,517,382
3.820	Maliview Sewer Utility (SSI)				730,000		730,000	-	730,000		-		-	730,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			240,000		290,000	-	-	50,000			240,000	290,000
3.850	Port Renfrew Sewer				20,000		20,000	-	-				20,000	20,000
Total		**14,309,372**	**3,743,500**	**12,187,500**	**124,504,717**	**5,320,000**	**160,065,089**	**31,118,767**	**84,013,867**	**6,497,622**	**8,349,129**	**230,000**	**29,855,704**	**160,065,089**

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2028 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO &Executive Operations	15,297					15,297			15,297				15,297
1.014B	Corporate Services	4,692					4,692			4,692				4,692
1.015	Real Estate	3,128					3,128			3,128				3,128
1.016	Human Resources	670,148					670,148	659,200		10,948				670,148
1.017	Finance	20,640					20,640	-		20,640				20,640
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	560,430	-	-			560,430	495,000		65,430				560,430
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	5,000					5,000			5,000				5,000
1.027	First Nations Relations	5,331					5,331			5,331				5,331
1.105	Facilities Management	35,000	75,000				110,000			110,000				110,000
1.106	Facilities and Risk			140,000			140,000	-					140,000	140,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	11,600	-				11,600			11,600				11,600
1.118	Corporate Communications & Engagement	6,663					6,663			6,663			-	6,663
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			50,000			50,000	-			25,000		25,000	50,000
1.226	Health Facilities - VIHA	-		-	-		-	-					-	-
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-		100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				1,160,000		1,160,000	-			1,050,000		110,000	1,160,000
1.280	Regional Parks	92,000	788,000	1,000,000	20,175,000	2,000,000	24,055,000	-	18,450,000	880,000	300,000		4,425,000	24,055,000
1.290	Royal Theatre	116,500		1,130,000			1,246,500	-			380,000	380,000	486,500	1,246,500
1.295	McPherson Theatre	141,500		115,000			256,500	-					256,500	256,500
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	200,000					200,000	54,000			146,000			200,000
1.310	Land Banking and Housing	8,000		-			8,000		-	8,000	-	-		8,000
1.313	Animal Care Services	5,000	50,000	-	-		55,000	-		55,000				55,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	ByLaw Services	4,000	75,000				79,000			79,000				79,000
1.324	Regional Planning Services	4,000					4,000			4,000				4,000
1.325	Community Planning	-			-		-			-	-			-
1.326	Foodlands Access	300,000					300,000	-					300,000	300,000
1.329	Regional Transportation	-					-			-				-
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	6,000		-			6,000	-		6,000			-	6,000
1.352	South Galiano Fire	10,000	-				10,000	-		10,000			-	10,000
1.353	Otter Point Fire	25,000	600,000	50,000			675,000	-		625,000			50,000	675,000
1.356	Pender Island Fire	106,000		10,000			116,000			106,000			10,000	116,000
1.357	East Sooke Fire	22,102	800,000				822,102	-		822,102			-	822,102
1.358	Port Renfrew Fire	5,000		-			5,000	-		5,000			-	5,000
1.359	North Galiano Fire	-		-			-			-			-	-
1.360	Shirley Fire Department	130,000					130,000			130,000				130,000
1.371	SSI Emergency Program	14,500					14,500			2,500	2,000		10,000	14,500
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.405	JDF EA Community Parks & Recreation	-			30,000	-	30,000	-			30,000		-	30,000
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	188,850		351,000	36,800		576,650	-	45,000	127,350	-		404,300	576,650
1.44x	Panorama Recreation	755,207	-	555,000	-		1,310,207	-	-	715,207	-		595,000	1,310,207
1.455	SSI Community Parks	30,000	100,000		40,000		170,000	-		20,000	120,000	-	30,000	170,000
1.458	SSI Community Recreation	10,000			7,500		17,500			10,000	-		7,500	17,500
1.459	SSI Park Land & Rec Programs	40,000		10,000	-	-	50,000	-	-	40,000	-	-	10,000	50,000
1.465	Saturna Island Community Parks				4,000		4,000	-					4,000	4,000
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks	25,000			10,000	-	35,000	-				-	35,000	35,000
1.495	Galiano Community Parks	-			35,900		35,900	-		-			35,900	35,900
1.521	Environmental Resource Management	385,000			5,680,000	-	6,065,000	-	530,000	785,000			4,750,000	6,065,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	6,000					6,000			6,000				6,000
1.576	Corporate Capital Project Delivery	40,000	85,000				125,000	-		125,000				125,000

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2028 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.577	Wastewater Operations	124,800	566,500				691,300			691,300				691,300
1.578	Environmental Protection	83,000	-				83,000	-		83,000				83,000
1.579	Environmental Water Quality	2,400					2,400			2,400				2,400
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	300,000			2,000,000		2,300,000		-	200,000		-	2,100,000	2,300,000
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			2,510,000		2,510,000	-	2,415,000		40,000		55,000	2,510,000
2.622	Cedars of Tuam Water (SSI)	-			120,000		120,000	-	-		120,000		-	120,000
2.624	Beddis Water (SSI)				46,000		46,000	31,000	-		-		15,000	46,000
2.626	Fulford Water (SSI)				150,000		150,000	-	-		150,000		-	150,000
2.628	Cedar Lane Water (SSI)				73,000		73,000	-	-		-		73,000	73,000
2.630	Magic Lake Estates Water (Pender)				1,460,000		1,460,000	-	1,400,000				60,000	1,460,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			320,000		320,000	-	300,000		-		20,000	320,000
2.642	Skana Water (Mayne)	-			70,000		70,000		55,000				15,000	70,000
2.650	Port Renfrew Water	200,000			400,000		600,000	-	600,000		-		-	600,000
2.665	Sticks Allison Water (Galiano)				500,000		500,000		500,000				-	500,000
2.667	Surfside Park Estates (Mayne)	-			20,000		20,000		-		-		20,000	20,000
2.670	Regional Water Supply	15,520,500	585,000	40,000	77,712,500	1,795,000	95,653,000	23,000,000	72,158,000	495,000	-	-		95,653,000
2.680	JDF Water Distribution	205,500	750,000	40,000	17,817,500		18,813,000	9,600,000	8,186,000	750,000		-	277,000	18,813,000
2.691	Wilderness Mountain Water Service	-			6,632,000		6,632,000	-	-		6,632,000		-	6,632,000
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				50,000		50,000	-			40,000		10,000	50,000
3.718	Saanich Peninsula Wastewater	1,160,000			1,000,000		2,160,000		750,000	380,000	580,000		450,000	2,160,000
3.798C	Debt - Core Area Wastewater Treatment Program	1,000,000			24,675,000		25,675,000	-	23,575,000	600,000	-		1,500,000	25,675,000
3.810	Ganges Sewer Utility (SSI)	-			1,741,796		1,741,796	-	1,575,000	-	-		166,796	1,741,796
3.820	Maliview Sewer Utility (SSI)				55,000		55,000	-	-		45,000		10,000	55,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			925,000		975,000	-	800,000	50,000			125,000	975,000
3.850	Port Renfrew Sewer				200,000		200,000	-	200,000				-	200,000
Total		**22,685,206**	**4,567,000**	**3,491,000**	**165,906,996**	**3,795,000**	**200,445,202**	**33,839,200**	**131,539,000**	**8,195,506**	**9,775,000**	**380,000**	**16,716,496**	**200,445,202**

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2029 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	20,000					20,000			20,000				20,000
1.014	CAO &Executive Operations	-					-			-				-
1.014B	Corporate Services	3,128					3,128			3,128				3,128
1.015	Real Estate	-					-			-				-
1.016	Human Resources	101,800					101,800	101,800		-				101,800
1.017	Finance	15,948					15,948	-		15,948				15,948
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	100,628	-	-			100,628	60,000		40,628				100,628
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	35,000	-				35,000			35,000				35,000
1.106	Facilities and Risk			140,000			140,000	-					140,000	140,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	11,750	65,000				76,750			76,750				76,750
1.118	Corporate Communications & Engagement	5,099					5,099			5,099			-	5,099
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			6,000			6,000	-			-		6,000	6,000
1.226	Health Facilities - VIHA	-		-	-		-	-					-	-
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-		100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				1,810,000		1,810,000	-			1,750,000		60,000	1,810,000
1.280	Regional Parks	466,000	560,000	1,300,000	7,070,000	2,000,000	11,396,000	-	6,500,000	726,000	-		4,170,000	11,396,000
1.290	Royal Theatre	-		620,000			620,000	-			-	-	620,000	620,000
1.295	McPherson Theatre	-		120,000			120,000	-					120,000	120,000
1.297	Arts Grants and Development	4,000					4,000			4,000				4,000
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	2,000		-			2,000		-	2,000	-	-		2,000
1.313	Animal Care Services	13,000	50,000	-	-		63,000	-		63,000				63,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	ByLaw Services	4,000	25,000				29,000			29,000				29,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			-		-			-	-			-
1.326	Foodlands Access	-					-	-					-	-
1.329	Regional Transportation	72,000					72,000			72,000				72,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	10,000		-			10,000	-		10,000			-	10,000
1.352	South Galiano Fire	10,000	-				10,000	-		10,000			-	10,000
1.353	Otter Point Fire	25,000	-	-			25,000	-		25,000			-	25,000
1.356	Pender Island Fire	155,000		-			155,000			155,000			-	155,000
1.357	East Sooke Fire	19,484	-				19,484	-		19,484			-	19,484
1.358	Port Renfrew Fire	-		-			-	-		-			-	-
1.359	North Galiano Fire	-		-			-			-			-	-
1.360	Shirley Fire Department	12,380					12,380			12,380				12,380
1.371	SSI Emergency Program	5,800					5,800			1,800	4,000		-	5,800
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.405	JDF EA Community Parks & Recreation	-			-	-	-	-			-		-	-
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	533,500		560,500	36,500		1,130,500	-	426,000	107,500	-		597,000	1,130,500
1.44x	Panorama Recreation	706,845	-	150,000	40,000		896,845	-	-	706,845	-		190,000	896,845
1.455	SSI Community Parks	30,000	-		40,000		70,000	-		15,000	25,000	-	30,000	70,000
1.458	SSI Community Recreation	10,000			7,500		17,500			10,000	-		7,500	17,500
1.459	SSI Park Land & Rec Programs	50,000		10,000	-	-	60,000	-	-	50,000	-	-	10,000	60,000
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks	-			20,000	-	20,000	-				-	20,000	20,000
1.495	Galiano Community Parks	-			3,000		3,000	-		-			3,000	3,000
1.521	Environmental Resource Management	385,000			1,855,000	-	2,240,000	75,000	1,780,000	385,000			-	2,240,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	4,500					4,500			4,500				4,500
1.576	Corporate Capital Project Delivery	40,000	-				40,000	-		40,000				40,000

Making a difference...together

2029 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.577	Wastewater Operations	70,200	1,112,500				1,182,700			1,182,700				1,182,700
1.578	Environmental Protection	109,000	-				109,000	-		109,000				109,000
1.579	Environmental Water Quality	8,600					8,600			8,600				8,600
1.580	EA Utility Operations	7,200	180,000				187,200			187,200				187,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	50,000			1,250,000		1,300,000		-	200,000		-	1,100,000	1,300,000
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			1,610,000		1,610,000	-	1,530,000		-		80,000	1,610,000
2.622	Cedars of Tuam Water (SSI)	-			30,000		30,000	-	-		-		30,000	30,000
2.624	Beddis Water (SSI)				205,000		205,000	-	100,000		100,000		5,000	205,000
2.626	Fulford Water (SSI)				300,000		300,000	-	-		225,000		75,000	300,000
2.628	Cedar Lane Water (SSI)				101,000		101,000	-	-		-		101,000	101,000
2.630	Magic Lake Estates Water (Pender)				1,080,000		1,080,000	-	1,000,000				80,000	1,080,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			500,000		500,000	-	500,000		-		-	500,000
2.642	Skana Water (Mayne)	-			130,000		130,000		130,000				-	130,000
2.650	Port Renfrew Water	-			350,000		350,000	-	350,000		-		-	350,000
2.665	Sticks Allison Water (Galiano)				1,450,000		1,450,000		1,450,000				-	1,450,000
2.667	Surfside Park Estates (Mayne)	-			50,000		50,000		50,000		-		-	50,000
2.670	Regional Water Supply	17,719,500	355,000	40,000	58,037,500	1,045,000	77,197,000	25,000,000	51,642,000	355,000	-	200,000		77,197,000
2.680	JDF Water Distribution	204,500	250,000	40,000	18,303,500		18,798,000	9,700,000	8,741,000	250,000		-	107,000	18,798,000
2.691	Wilderness Mountain Water Service	-			-		-	-	-		-		-	-
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				60,000		60,000	-			-		60,000	60,000
3.718	Saanich Peninsula Wastewater	250,000			950,000		1,200,000		250,000	200,000	-		750,000	1,200,000
3.798C	Debt - Core Area Wastewater Treatment Program	1,000,000			17,740,000		18,740,000	-	16,940,000	300,000	-		1,500,000	18,740,000
3.810	Ganges Sewer Utility (SSI)	-			1,255,000		1,255,000	55,000	-	-	1,000,000		200,000	1,255,000
3.820	Maliview Sewer Utility (SSI)				20,000		20,000	-	-		-		20,000	20,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,300,000		1,350,000	-	1,300,000	50,000			-	1,350,000
3.850	Port Renfrew Sewer				300,000		300,000	-	300,000				-	300,000
Total		**22,345,080**	**2,690,000**	**2,986,500**	**116,154,000**	**3,045,000**	**147,220,580**	**34,991,800**	**92,989,000**	**5,604,280**	**3,219,000**	**200,000**	**10,216,500**	**147,220,580**

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2030 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	70,000					70,000			70,000				70,000
1.014	CAO &Executive Operations	-					-			-				-
1.014B	Corporate Services	9,384					9,384			9,384				9,384
1.015	Real Estate	4,692					4,692			4,692				4,692
1.016	Human Resources	7,820					7,820	-		7,820				7,820
1.017	Finance	33,791					33,791	-		33,791				33,791
1.018	Health & Capital Planning Strategies	1,564					1,564			1,564				1,564
1.022	Information Technology	47,059	-	-			47,059	-		47,059				47,059
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	35,000	-				35,000			35,000				35,000
1.106	Facilities and Risk			130,000			130,000	-					130,000	130,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	6,000	-				6,000			6,000				6,000
1.118	Corporate Communications & Engagement	13,326					13,326			13,326			-	13,326
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-	-					-	-
1.141	SSI Public Library			-			-	-			-		-	-
1.226	Health Facilities - VIHA	-		-	-		-	-					-	-
1.235	SGI Small Craft Harbour Facilities				75,000		75,000	-			-		75,000	75,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				115,000		115,000	-			115,000		-	115,000
1.238B	Community Transportation (SSI)				150,000		150,000	-			100,000		50,000	150,000
1.280	Regional Parks	-	568,000	-	4,180,000	2,000,000	6,748,000	-	6,000,000	568,000	-		180,000	6,748,000
1.290	Royal Theatre	-		120,000			120,000	-			-	-	120,000	120,000
1.295	McPherson Theatre	-		120,000			120,000	-					120,000	120,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	-		-			-		-	-	-	-		-
1.313	Animal Care Services	5,000	50,000	-	-		55,000	-		55,000				55,000
1.318	Building Inspection	6,600	92,500				99,100			99,100				99,100
1.323	ByLaw Services	4,000	75,000				79,000			79,000				79,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			-		-			-	-			-
1.326	Foodlands Access	-					-	-					-	-
1.329	Regional Transportation	18,000					18,000			18,000				18,000
1.335	Geo-Spatial Referencing	-					-			-				-
1.350	Willis Point Fire	-		-			-	-		-			-	-
1.352	South Galiano Fire	-	-				-	-		-			-	-
1.353	Otter Point Fire	25,000	-	-			25,000	-		25,000			-	25,000
1.356	Pender Island Fire	750,000		7,500			757,500			750,000			7,500	757,500
1.357	East Sooke Fire	19,873	-				19,873	-		19,873			-	19,873
1.358	Port Renfrew Fire	-		-			-	-		-			-	-
1.359	North Galiano Fire	-		-			-			-			-	-
1.360	Shirley Fire Department	-					-			-				-
1.371	SSI Emergency Program	-					-			-	-		-	-
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.405	JDF EA Community Parks & Recreation	-			-	-	-	-			-		-	-
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	265,430		2,283,000	38,500		2,586,930	-	1,850,000	248,430	-		488,500	2,586,930
1.44x	Panorama Recreation	505,313	-	1,065,000	-		1,570,313	-	-	405,313	-		1,165,000	1,570,313
1.455	SSI Community Parks	30,000	-		40,000		70,000	-		15,000	25,000	-	30,000	70,000
1.458	SSI Community Recreation	10,000			7,500		17,500			10,000	-		7,500	17,500
1.459	SSI Park Land & Rec Programs	50,000		10,000	-	-	60,000	-	-	50,000	-	-	10,000	60,000
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-
1.485	Pender Island Community Parks	-			-	-	-	-				-	-	-
1.495	Galiano Community Parks	-			-		-	-		-			-	-
1.521	Environmental Resource Management	385,000			2,980,000	-	3,365,000	850,000	2,130,000	385,000			-	3,365,000
1.523	Port Renfrew Refuse Disposal				-		-	-					-	-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	4,500					4,500			4,500				4,500
1.576	Corporate Capital Project Delivery	40,000	-				40,000	-		40,000				40,000

Making a difference...together

2030 - CAPITAL EXPENDITURE PLAN

Schedule B

		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	Other	Capital Reserves	TOTAL
1.577	Wastewater Operations	70,200	-				70,200			70,200				70,200
1.578	Environmental Protection	72,000	-				72,000	-		72,000				72,000
1.579	Environmental Water Quality	9,700					9,700			9,700				9,700
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	50,000			1,050,000		1,100,000		-	200,000		-	900,000	1,100,000
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)	-			1,120,000		1,120,000	-	1,120,000		-		-	1,120,000
2.622	Cedars of Tuam Water (SSI)	-			435,000		435,000	-	435,000		-		-	435,000
2.624	Beddis Water (SSI)				1,585,000		1,585,000	-	1,580,000		-		5,000	1,585,000
2.626	Fulford Water (SSI)				1,800,000		1,800,000	-	1,800,000		-		-	1,800,000
2.628	Cedar Lane Water (SSI)				565,000		565,000	-	550,000		15,000		-	565,000
2.630	Magic Lake Estates Water (Pender)				-		-	-	-				-	-
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			-		-	-	-		-		-	-
2.642	Skana Water (Mayne)	-			1,000,000		1,000,000		1,000,000				-	1,000,000
2.650	Port Renfrew Water	-			-		-	-	-		-		-	-
2.665	Sticks Allison Water (Galiano)				-		-		-				-	-
2.667	Surfside Park Estates (Mayne)	-			450,000		450,000		450,000		-		-	450,000
2.670	Regional Water Supply	1,767,500	-	40,000	52,525,000	695,000	55,027,500	27,000,000	28,027,500	-	-	-		55,027,500
2.680	JDF Water Distribution	202,500	-	40,000	18,612,000		18,854,500	10,200,000	8,624,500	-		-	30,000	18,854,500
2.691	Wilderness Mountain Water Service	-			-		-	-	-		-		-	-
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				-		-	-			-		-	-
3.718	Saanich Peninsula Wastewater	50,000			1,650,000		1,700,000		50,000	200,000	1,450,000		-	1,700,000
3.798C	Debt - Core Area Wastewater Treatment Program	-			15,840,000		15,840,000	-	12,040,000	300,000	-		3,500,000	15,840,000
3.810	Ganges Sewer Utility (SSI)	-			50,000		50,000	-	-	-	40,000		10,000	50,000
3.820	Maliview Sewer Utility (SSI)				-		-	-	-		-		-	-
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,000,000		1,050,000	-	1,000,000	50,000			-	1,050,000
3.850	Port Renfrew Sewer				-		-	-	-				-	-
Total		**4,632,452**	**785,500**	**3,815,500**	**105,288,000**	**2,695,000**	**117,216,452**	**38,050,000**	**66,657,000**	**3,915,952**	**1,745,000**	**-**	**6,848,500**	**117,216,452**

	CENTRAL SAANICH	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	642,596	75.01	601,666	70.24	40,930	6.80%	4.78	6.80%
1.10X	Facilities Management	7,474	0.87	7,602	0.89	(128)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	6,427	0.75	6,738	0.79	(311)	-4.61%	(0.04)	-4.61%
1.224	Community Health	12,366	1.44	27,959	3.26	(15,593)	-55.77%	(1.82)	-55.77%
1.280	Regional Parks	900,709	105.15	842,245	98.32	58,465	6.94%	6.82	6.94%
1.309	Climate Action and Adaptation	71,581	8.36	69,308	8.09	2,273	3.28%	0.27	3.28%
1.310	Land Banking & Housing	139,516	16.29	146,559	17.11	(7,043)	-4.81%	(0.82)	-4.81%
1.312	Regional Goose Management	12,570	1.47	10,629	1.24	1,940	18.25%	0.23	18.25%
1.315	Biodiversity & Environmental Stewardship	5,255	0.61	4,687	0.55	568	12.12%	0.07	12.12%
1.324	Regional Planning Services	29,868	3.49	58,459	6.82	(28,591)	-48.91%	(3.34)	-48.91%
1.326	Foodlands Access	15,435	1.80	11,459	1.34	3,975	34.69%	0.46	34.69%
1.329	Regional Transportation	69,694	8.14	-	-	69,694	100.00%	8.14	100.00%
1.335	Geo-Spatial Referencing System	7,153	0.84	7,695	0.90	(541)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	6,004	0.70	6,004	0.70	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	20,616	2.41	20,242	2.36	374	1.85%	0.04	1.85%
1.911	911 Systems	20,585	2.40	19,082	2.23	1,503	7.88%	0.18	7.88%
1.921	Regional CREST Contribution	79,670	9.30	75,975	8.87	3,695	4.86%	0.43	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(13,017)	(1.52)	5,925	0.69	(18,941)	-319.70%	(2.21)	-319.70%
	Total Regional	**$2,034,502**	**$237.50**	**$1,922,232**	**$224.40**	**$112,270**	**5.84%**	**$13.11**	**5.84%**
1.126	Victoria Family Court Committee	685	0.08	685	0.08	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	16,685	1.95	16,391	1.91	294	1.79%	0.03	1.79%
1.230	Traffic Safety Commission	-	-	3,437	0.40	(3,437)	-100.00%	(0.40)	-100.00%
1.311	Regional Housing Trust Fund	14,435	1.69	-	-	14,435	100.00%	1.69	100.00%
1.330	Regional Growth Strategy	6,736	0.79	15,390	1.80	(8,654)	-56.23%	(1.01)	-56.23%
1.44X	Panorama Rec. Center.	2,367,668	276.39	2,291,044	267.45	76,624	3.34%	8.94	3.34%
1.537	Stormwater Quality Management - Peninsula	31,700	3.70	33,813	3.95	(2,113)	-6.25%	(0.25)	-6.25%
1.538	Source - Stormwater Quality - Peninsula	24,491	2.86	23,778	2.78	713	3.00%	0.08	3.00%
1.912B	911 Call Answer - Municipalities	(35,357)	(4.13)	(35,424)	(4.14)	68	0.19%	0.01	0.19%
3.701	Millstream Remediation Service	-	-	432	0.05	(432)	-100.00%	(0.05)	-100.00%
3.718	Peninsula Wastewater TP	2,159,700	252.12	2,038,095	237.92	121,605	5.97%	14.20	5.97%
3.720	LWMP - (Peninsula) - Implementation	14,204	1.66	24,556	2.87	(10,353)	-42.16%	(1.21)	-42.16%
3.755	Regional Source Control	60,059	7.01	58,309	6.81	1,749	3.00%	0.20	3.00%
	Total Sub Regional	**$4,661,005**	**$544.11**	**$4,470,506**	**$521.87**	**$190,499**	**4.26%**	**$22.24**	**4.26%**
	Total Capital Regional District	**$6,695,507**	**$781.61**	**$6,392,738**	**$746.27**	**$302,769**	**4.74%**	**$35.34**	**4.74%**
1.15X	Municipalities' Own Debt - M.F.A.	1,148,958	134.13	604,488	70.57	544,470	90.07%	63.56	90.07%
CRHD	Capital Regional Hospital District	1,182,995	138.10	1,182,615	138.05	380	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$9,027,460**	**$1,053.84**	**$8,179,841**	**$954.89**	**$847,619**	**10.36%**	**$98.95**	**10.36%**
	Average residential assessment - 2025			**$1,117,547**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	40,930	0.50%	4.78	0.50%
Community Health	(15,593)	-0.19%	(1.82)	-0.19%
Regional Parks	58,465	0.71%	6.82	0.71%
Land Banking & Housing	(7,043)	-0.09%	(0.82)	-0.09%
Regional Planning Services	(28,591)	-0.35%	(3.34)	-0.35%
Regional Transportation	69,694	0.85%	8.14	0.85%
Feasibility Study Reserve Fund - All	(18,941)	-0.23%	(2.21)	-0.23%
Regional Housing Trust Fund	14,435	0.18%	1.69	0.18%
Regional Growth Strategy	(8,654)	-0.11%	(1.01)	-0.11%
Panorama Rec. Center.	76,624	0.94%	8.94	0.94%
Peninsula Wastewater TP	121,605	1.49%	14.20	1.49%
LWMP - (Peninsula) - Implementation	(10,353)	-0.13%	(1.21)	-0.13%
Municipalities' Own Debt - M.F.A.	544,470	6.65%	63.56	6.65%
Capital Regional Hospital District	380	0.00%	0.04	0.00%
Other	10,191	0.12%	1.19	0.12%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$847,619**	**10.36%**	**$98.95**	**10.36%**

	COLWOOD	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	575,778	66.90	539,104	62.64	36,674	6.80%	4.26	6.80%
1.10X	Facilities Management	6,697	0.78	6,811	0.79	(115)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	5,759	0.67	6,038	0.70	(279)	-4.61%	(0.03)	-4.61%
1.224	Community Health	11,080	1.29	25,052	2.91	(13,972)	-55.77%	(1.62)	-55.77%
1.280	Regional Parks	807,052	93.77	754,667	87.69	52,385	6.94%	6.09	6.94%
1.309	Climate Action and Adaptation	75,047	8.72	72,664	8.44	2,383	3.28%	0.28	3.28%
1.310	Land Banking & Housing	125,009	14.53	131,320	15.26	(6,311)	-4.81%	(0.73)	-4.81%
1.312	Regional Goose Management	13,178	1.53	11,144	1.29	2,034	18.25%	0.24	18.25%
1.315	Biodiversity & Environmental Stewardship	5,512	0.64	4,916	0.57	596	12.12%	0.07	12.12%
1.324	Regional Planning Services	26,763	3.11	52,380	6.09	(25,618)	-48.91%	(2.98)	-48.91%
1.326	Foodlands Access	16,188	1.88	12,019	1.40	4,169	34.69%	0.48	34.69%
1.329	Regional Transportation	62,447	7.26	-	-	62,447	100.00%	7.26	100.00%
1.335	Geo-Spatial Referencing System	6,409	0.74	6,894	0.80	(485)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	6,295	0.73	6,295	0.73	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	21,614	2.51	21,222	2.47	392	1.85%	0.05	1.85%
1.911	911 Systems	25,122	2.92	23,288	2.71	1,835	7.88%	0.21	7.88%
1.921	Regional CREST Contribution	97,232	11.30	92,723	10.77	4,509	4.86%	0.52	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(11,663)	(1.36)	5,309	0.62	(16,972)	-319.70%	(1.97)	-319.70%
	Total Regional	**$1,875,520**	**$217.92**	**$1,771,845**	**$205.88**	**$103,675**	**5.85%**	**$12.05**	**5.85%**
1.126	Victoria Family Court Committee	672	0.08	672	0.08	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	14,950	1.74	14,687	1.71	263	1.79%	0.03	1.79%
1.330	Regional Growth Strategy	6,036	0.70	13,790	1.60	(7,754)	-56.23%	(0.90)	-56.23%
1.536	LWMP-Stormwater Quality Management-Core	29,074	3.38	30,716	3.57	(1,642)	-5.35%	(0.19)	-5.35%
3.701	Millstream Remediation Service	-	-	1,435	0.17	(1,435)	-100.00%	(0.17)	-100.00%
3.707	LWMP - On Site System Management Program	43,399	5.85	55,265	7.45	(11,866)	-21.47%	(1.60)	-21.47%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	855,004	99.35	852,043	99.00	2,961	0.35%	0.34	0.35%
3.750	LWMP - Core and West Shore	14,992	1.74	13,584	1.58	1,408	10.37%	0.16	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	909	0.11	(909)	-100.00%	(0.11)	-100.00%
3.752	LWMP - Harbour Studies	23,642	2.75	22,941	2.67	701	3.05%	0.08	3.05%
3.755	Regional Source Control	49,335	5.73	47,898	5.57	1,437	3.00%	0.17	3.00%
	Total Sub Regional	**$1,037,103**	**$121.31**	**$1,053,940**	**$123.49**	**($16,836)**	**-1.60%**	**($2.18)**	**-1.76%**
	Total Capital Regional District	**$2,912,623**	**$339.23**	**$2,825,784**	**$329.37**	**$86,839**	**3.07%**	**$9.87**	**3.00%**
	% Change								
1.15X	Municipalities' Own Debt - M.F.A.	692,317	80.44	692,317	80.44	-	0.00%	-	0.00%
CRHD	Capital Regional Hospital District	1,059,986	123.16	1,059,645	123.12	341	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$4,664,926**	**$542.84**	**$4,577,747**	**$532.93**	**$87,180**	**1.90%**	**$9.91**	**1.86%**
	Average residential assessment - 2025			**$996,680**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	36,674	0.80%	4.26	0.80%
Community Health	(13,972)	-0.31%	(1.62)	-0.30%
Regional Parks	52,385	1.14%	6.09	1.14%
Land Banking & Housing	(6,311)	-0.14%	(0.73)	-0.14%
Regional Planning Services	(25,618)	-0.56%	(2.98)	-0.56%
Regional Transportation	62,447	1.36%	7.26	1.36%
Feasibility Study Reserve Fund - All	(16,972)	-0.37%	(1.97)	-0.37%
LWMP - On Site System Management Program	(11,866)	-0.26%	(1.60)	-0.30%
Municipalities' Own Debt - M.F.A.	-	0.00%	-	0.00%
Capital Regional Hospital District	341	0.01%	0.04	0.01%
Other	10,070	0.22%	$1.17	0.22%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$87,180**	**1.90%**	**$9.91**	**1.86%**

	Core Area Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	1,444,667	167.86	1,319,067	153.27	125,600	9.52%	14.59	9.52%
3.71X	Sewer Operating (INVOICE)	$1,444,667	$167.86	$1,319,067	$153.27	$125,600	9.52%	$14.59	9.52%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.792	Debt - Craigflower PS	-	-	(3)	(0.00)	3	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(290)	(0.03)	290	100.00%	0.03	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	16,634	1.93	(16,634)	-100.00%	(1.93)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	855,004	99.35	835,702	97.10	19,302	2.31%	2.24	2.31%
3.7XX	Sewer Debt	$855,004	$99.35	$852,043	$99.00	$2,961	0.35%	$0.34	0.35%

	ESQUIMALT	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	468,015	72.36	438,204	67.75	29,810	6.80%	4.61	6.80%
1.10X	Facilities Management	5,444	0.84	5,537	0.86	(93)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	4,681	0.72	4,908	0.76	(226)	-4.61%	(0.04)	-4.61%
1.224	Community Health	9,006	1.39	20,363	3.15	(11,357)	-55.77%	(1.76)	-55.77%
1.280	Regional Parks	656,003	101.43	613,422	94.85	42,581	6.94%	6.58	6.94%
1.309	Climate Action and Adaptation	63,404	9.80	61,390	9.49	2,013	3.28%	0.31	3.28%
1.310	Land Banking & Housing	101,612	15.71	106,742	16.50	(5,130)	-4.81%	(0.79)	-4.81%
1.312	Regional Goose Management	11,134	1.72	9,415	1.46	1,719	18.25%	0.27	18.25%
1.315	Biodiversity & Environmental Stewardship	4,657	0.72	4,153	0.64	504	12.12%	0.08	12.12%
1.324	Regional Planning Services	21,754	3.36	42,577	6.58	(20,823)	-48.91%	(3.22)	-48.91%
1.326	Foodlands Access	13,677	2.11	10,155	1.57	3,523	34.69%	0.54	34.69%
1.329	Regional Transportation	50,760	7.85	-	-	50,760	100.00%	7.85	100.00%
1.335	Geo-Spatial Referencing System	5,210	0.81	5,604	0.87	(394)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	5,318	0.82	5,318	0.82	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	18,261	2.82	17,929	2.77	331	1.85%	0.05	1.85%
1.911	911 Systems	21,891	3.38	20,293	3.14	1,599	7.88%	0.25	7.88%
1.921	Regional CREST Contribution	84,727	13.10	80,798	12.49	3,929	4.86%	0.61	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(9,480)	(1.47)	4,315	0.67	(13,795)	-319.70%	(2.13)	-319.70%
	Total Regional	**$1,536,072**	**$237.51**	**$1,451,123**	**$224.37**	**$84,949**	**5.85%**	**$13.13**	**5.85%**
1.126	Victoria Family Court Committee	592	0.09	592	0.09	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	12,152	1.88	11,938	1.85	214	1.79%	0.03	1.79%
1.230	Traffic Safety Commission	-	-	2,503	0.39	(2,503)	-100.00%	(0.39)	-100.00%
1.297	Arts Grants	186,446	28.83	181,244	28.02	5,203	2.87%	0.80	2.87%
1.311	Regional Housing Trust Fund	12,826	1.98	-	-	12,826	100.00%	1.98	100.00%
1.330	Regional Growth Strategy	4,906	0.76	11,209	1.73	(6,303)	-56.23%	(0.97)	-56.23%
1.536	LWMP-Stormwater Quality Management-Core	57,883	8.95	61,153	9.46	(3,269)	-5.35%	(0.51)	-5.35%
1.912B	911 Call Answer - Municipalities	(37,601)	(5.81)	(37,673)	(5.82)	72	0.19%	0.01	0.19%
3.701	Millstream Remediation Service	-	-	234	0.04	(234)	-100.00%	(0.04)	-100.00%
3.717	Core Area Wastewater Operations	1,769,919	273.66	1,547,393	239.26	222,526	14.38%	34.41	14.38%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	1,087,274	168.11	1,098,150	169.80	(10,876)	-0.99%	(1.68)	-0.99%
3.750	LWMP - Core and West Shore	26,562	4.11	24,067	3.72	2,495	10.37%	0.39	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	1,414	0.22	(1,414)	-100.00%	(0.22)	-100.00%
3.752	LWMP - Harbour Studies	20,601	3.19	19,991	3.09	611	3.05%	0.09	3.05%
3.755	Regional Source Control	87,407	13.51	84,861	13.12	2,546	3.00%	0.39	3.00%
	Total Sub Regional	**$3,228,968**	**$499.26**	**$3,007,075**	**$464.95**	**$221,893**	**7.38%**	**$34.31**	**7.38%**
	Total Capital Regional District	**$4,765,041**	**$736.77**	**$4,458,198**	**$689.32**	**$306,843**	**6.88%**	**$47.44**	**6.88%**
1.15X	Municipalities' Own Debt - M.F.A.	1,967,790	304.26	2,068,085	319.77	(100,295)	-4.85%	(15.51)	-4.85%
CRHD	Capital Regional Hospital District	861,598	133.22	861,321	133.18	277	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$7,594,428**	**$1,174.25**	**$7,387,604**	**$1,142.27**	**$206,825**	**2.80%**	**$31.98**	**2.80%**
	Average residential assessment - 2025			**$1,078,063**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	29,810	0.40%	4.61	0.40%
Community Health	(11,357)	-0.15%	(1.76)	-0.15%
Regional Parks	42,581	0.58%	6.58	0.58%
Land Banking & Housing	(5,130)	-0.07%	(0.79)	-0.07%
Regional Planning Services	(20,823)	-0.28%	(3.22)	-0.28%
Regional Transportation	50,760	0.69%	7.85	0.69%
Feasibility Study Reserve Fund - All	(13,795)	-0.19%	(2.13)	-0.19%
Regional Housing Trust Fund	12,826	0.17%	1.98	0.17%
Core Area Wastewater Operations	222,526	3.01%	34.41	3.01%
Core Area & Legacy Trunk Sewer - Debt	(10,876)	-0.15%	(1.68)	-0.15%
Municipalities' Own Debt - M.F.A.	(100,295)	-1.36%	(15.51)	-1.36%
Capital Regional Hospital District	277	0.00%	0.04	0.00%
Other	10,320	0.14%	$1.60	0.14%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$206,825**	**2.80%**	**$31.98**	**2.80%**

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(280)	(0.04)	280	100.00%	0.04	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	26,841	4.15	(26,841)	-100.00%	(4.15)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	1,087,274	168.11	1,071,588	165.69	15,686	1.46%	2.43	1.46%
3.7XX	Sewer Debt	$1,087,274	$168.11	$1,098,150	$169.80	($10,876)	-0.99%	($1.68)	-0.99%

	HIGHLANDS	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	89,762	87.10	84,045	81.55	5,717	6.80%	5.55	6.80%
1.10X	Facilities Management	1,044	1.01	1,062	1.03	(18)	-1.68%	(0.02)	-1.68%
1.101	G.I.S.	898	0.87	941	0.91	(43)	-4.61%	(0.04)	-4.61%
1.224	Community Health	1,727	1.68	3,905	3.79	(2,178)	-55.77%	(2.11)	-55.77%
1.280	Regional Parks	125,817	122.08	117,650	114.16	8,167	6.94%	7.92	6.94%
1.309	Climate Action and Adaptation	10,152	9.85	9,830	9.54	322	3.28%	0.31	3.28%
1.310	Land Banking & Housing	19,489	18.91	20,472	19.87	(984)	-4.81%	(0.95)	-4.81%
1.312	Regional Goose Management	1,783	1.73	1,508	1.46	275	18.25%	0.27	18.25%
1.315	Biodiversity & Environmental Stewardship	745	0.72	665	0.65	81	12.12%	0.08	12.12%
1.324	Regional Planning Services	4,172	4.05	8,166	7.92	(3,994)	-48.91%	(3.88)	-48.91%
1.326	Foodlands Access	2,189	2.12	1,625	1.58	564	34.69%	0.55	34.69%
1.329	Regional Transportation	9,735	9.45	-	-	9,735	100.00%	9.45	100.00%
1.335	Geo-Spatial Referencing System	999	0.97	1,075	1.04	(76)	-7.04%	(0.07)	-7.04%
1.374	Regional Emergency Program Support	852	0.83	852	0.83	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	2,924	2.84	2,871	2.79	53	1.85%	0.05	1.85%
1.911	911 Systems	2,969	2.88	2,752	2.67	217	7.88%	0.21	7.88%
1.921	Regional CREST Contribution	11,492	11.15	10,959	10.63	533	4.86%	0.52	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(1,818)	(1.76)	828	0.80	(2,646)	-319.70%	(2.57)	-319.70%
	Total Regional	**$284,931**	**$276.48**	**$269,205**	**$261.22**	**$15,726**	**5.84%**	**$15.26**	**5.84%**
1.126	Victoria Family Court Committee	98	0.09	98	0.09	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	2,331	2.26	2,290	2.22	41	1.79%	0.04	1.79%
1.230	Traffic Safety Commission	-	-	480	0.47	(480)	-100.00%	(0.47)	-100.00%
1.297	Arts Grants	8,962	8.70	8,712	8.45	250	2.87%	0.24	2.87%
1.311	Regional Housing Trust Fund	2,048	1.99	-	-	2,048	100.00%	1.99	100.00%
1.313	Animal Care Services	29,268	28.40	28,241	27.40	1,028	3.64%	1.00	3.64%
1.330	Regional Growth Strategy	941	0.91	2,150	2.09	(1,209)	-56.23%	(1.17)	-56.23%
1.913	913 Fire Dispatch	13,769	13.36	12,466	12.10	1,304	10.46%	1.27	10.46%
3.701	Millstream Remediation Service	-	-	86	0.08	(86)	-100.00%	(0.08)	-100.00%
	Total Sub Regional	**$57,417**	**$55.71**	**$54,521**	**$52.90**	**$2,895**	**5.31%**	**$2.81**	**5.31%**
	Total Capital Regional District	**$342,348**	**$332.19**	**$323,727**	**$314.12**	**$18,621**	**5.75%**	**$18.07**	**5.75%**
1.15X	Municipalities' Own Debt - M.F.A.	54,115	52.51	54,115	52.51	-	0.00%	-	0.00%
CRHD	Capital Regional Hospital District	165,249	160.35	165,196	160.30	53	0.03%	0.05	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$561,711**	**$545.05**	**$543,037**	**$526.93**	**$18,674**	**3.44%**	**$18.12**	**3.44%**

Average residential assessment - 2025 **$1,297,582**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	5,717	1.05%	5.55	1.05%
Community Health	(2,178)	-0.40%	(2.11)	-0.40%
Regional Parks	8,167	1.50%	7.92	1.50%
Land Banking & Housing	(984)	-0.18%	(0.95)	-0.18%
Regional Planning Services	(3,994)	-0.74%	(3.88)	-0.74%
Regional Transportation	9,735	1.79%	9.45	1.79%
Feasibility Study Reserve Fund - All	(2,646)	-0.49%	(2.57)	-0.49%
Regional Housing Trust Fund	2,048	0.38%	1.99	0.38%
Animal Care Services	1,028	0.19%	1.00	0.19%
Regional Growth Strategy	(1,209)	-0.22%	(1.17)	-0.22%
913 Fire Dispatch	1,304	0.24%	1.27	0.24%
Municipalities' Own Debt - M.F.A.	-	0.00%	-	0.00%
Capital Regional Hospital District	53	0.01%	0.05	0.01%
Other	1,633	0.30%	$1.58	0.30%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$18,674**	**3.44%**	**$18.12**	**3.44%**

	LANGFORD	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	1,555,210	61.84	1,456,150	57.90	99,060	6.80%	3.94	6.80%
1.10X	Facilities Management	18,089	0.72	18,398	0.73	(309)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	15,555	0.62	16,308	0.65	(753)	-4.61%	(0.03)	-4.61%
1.224	Community Health	29,927	1.19	67,666	2.69	(37,738)	-55.77%	(1.50)	-55.77%
1.280	Regional Parks	2,179,894	86.67	2,038,398	81.05	141,496	6.94%	5.63	6.94%
1.309	Climate Action and Adaptation	199,907	7.95	193,559	7.70	6,348	3.28%	0.25	3.28%
1.310	Land Banking & Housing	337,656	13.43	354,702	14.10	(17,046)	-4.81%	(0.68)	-4.81%
1.312	Regional Goose Management	35,104	1.40	29,685	1.18	5,419	18.25%	0.22	18.25%
1.315	Biodiversity & Environmental Stewardship	14,682	0.58	13,094	0.52	1,587	12.12%	0.06	12.12%
1.324	Regional Planning Services	72,287	2.87	141,482	5.63	(69,195)	-48.91%	(2.75)	-48.91%
1.326	Foodlands Access	43,119	1.71	32,013	1.27	11,105	34.69%	0.44	34.69%
1.329	Regional Transportation	168,674	6.71	-	-	168,674	100.00%	6.71	100.00%
1.335	Geo-Spatial Referencing System	17,312	0.69	18,622	0.74	(1,310)	-7.04%	(0.05)	-7.04%
1.374	Regional Emergency Program Support	16,768	0.67	16,768	0.67	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	57,574	2.29	56,530	2.25	1,045	1.85%	0.04	1.85%
1.911	911 Systems	66,143	2.63	61,313	2.44	4,830	7.88%	0.19	7.88%
1.921	Regional CREST Contribution	255,997	10.18	244,126	9.71	11,871	4.86%	0.47	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(31,503)	(1.25)	14,339	0.57	(45,842)	-319.70%	(1.82)	-319.70%
	Total Regional	**$5,052,395**	**$200.89**	**$4,773,153**	**$189.78**	**$279,242**	**5.85%**	**$11.10**	**5.85%**
1.126	Victoria Family Court Committee	1,709	0.07	1,709	0.07	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	40,381	1.61	39,670	1.58	711	1.79%	0.03	1.79%
1.230	Traffic Safety Commission	-	-	8,318	0.33	(8,318)	-100.00%	(0.33)	-100.00%
1.330	Regional Growth Strategy	16,304	0.65	37,248	1.48	(20,944)	-56.23%	(0.83)	-56.23%
1.536	LWMP-Stormwater Quality Management-Core	72,902	2.90	77,020	3.06	(4,118)	-5.35%	(0.16)	-5.35%
3.701	Millstream Remediation Service	-	-	1,388	0.06	(1,388)	-100.00%	(0.06)	-100.00%
3.707	LWMP - On Site System Management Program	22,401	1.18	28,526	1.51	(6,125)	-21.47%	(0.32)	-21.47%
3.717	Core Area Wastewater Operations	4,740,483	188.48	4,326,962	172.04	413,521	9.56%	16.44	9.56%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	3,011,746	119.75	2,992,442	118.98	19,305	0.65%	0.77	0.65%
3.750	LWMP - Core and West Shore	49,360	1.96	44,723	1.78	4,637	10.37%	0.18	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	2,706	0.11	(2,706)	-100.00%	(0.11)	-100.00%
3.752	LWMP - Harbour Studies	62,246	2.47	60,400	2.40	1,845	3.05%	0.07	3.05%
3.755	Regional Source Control	162,428	6.46	157,697	6.27	4,731	3.00%	0.19	3.00%
	Total Sub Regional	**$8,179,959**	**$325.53**	**$7,778,809**	**$309.66**	**$401,150**	**5.16%**	**$15.87**	**5.13%**
	Total Capital Regional District	**$13,232,354**	**$526.42**	**$12,551,961**	**$499.45**	**$680,392**	**5.42%**	**$26.97**	**5.40%**
CRHD	Capital Regional Hospital District	2,863,082	113.84	2,862,162	113.80	921	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$16,095,436**	**$640.26**	**$15,414,123**	**$613.25**	**$681,313**	**4.42%**	**$27.01**	**4.40%**

Average residential assessment - 2025 **$921,219**

	LANGFORD 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 $	%
2.681	Florence Lake Water System Debt	18,997	1,117.47	18,883	1,110.76	114	0.60%	6.71	0.60%
	Total Local	**$18,997**	**$1,117.47**	**$18,883**	**1,110.76**	**$114**	**0.60%**	**$6.71**	**0.60%**
	TOTAL CRD, CRHD, MUNICIPAL DEBT & LOCAL	**$16,114,433**	**$1,757.73**	**$15,433,006**	**1,724.01**	**$681,427**	**4.42%**		

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	99,060	0.64%	3.94	0.64%
Community Health	(37,738)	-0.24%	(1.50)	-0.24%
Regional Parks	141,496	0.92%	5.63	0.92%
Land Banking & Housing	(17,046)	-0.11%	(0.68)	-0.11%
Regional Planning Services	(69,195)	-0.45%	(2.75)	-0.45%
Regional Transportation	168,674	1.09%	6.71	1.09%
Feasibility Study Reserve Fund - All	(45,842)	-0.30%	(1.82)	-0.30%
Core Area Wastewater Operations	413,521	2.68%	16.44	2.68%
Capital Regional Hospital District	921	0.01%	0.04	0.01%
Other	27,463	0.18%	$1.01	0.16%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$681,313**	**4.42%**	**$27.01**	**4.40%**

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.792	Debt - Craigflower PS	-	-	(3)	(0.00)	3	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(282)	(0.01)	282	100.00%	0.01	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	38,475	1.53	(38,475)	-100.00%	(1.53)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	3,011,746	119.75	2,954,251	117.46	57,495	1.95%	2.29	1.95%
3.7XX	Sewer Debt	$3,011,746	$119.75	$2,992,442	$118.98	$19,305	0.65%	$0.77	0.65%

	METCHOSIN	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	151,087	87.45	141,464	81.88	9,624	6.80%	5.57	6.80%
1.10X	Facilities Management	1,757	1.02	1,787	1.03	(30)	-1.68%	(0.02)	-1.68%
1.101	G.I.S.	1,511	0.87	1,584	0.92	(73)	-4.61%	(0.04)	-4.61%
1.224	Community Health	2,907	1.68	6,574	3.80	(3,666)	-55.77%	(2.12)	-55.77%
1.280	Regional Parks	211,775	122.57	198,028	114.62	13,746	6.94%	7.96	6.94%
1.309	Climate Action and Adaptation	18,801	10.88	18,204	10.54	597	3.28%	0.35	3.28%
1.310	Land Banking & Housing	32,803	18.99	34,459	19.94	(1,656)	-4.81%	(0.96)	-4.81%
1.312	Regional Goose Management	3,301	1.91	2,792	1.62	510	18.25%	0.29	18.25%
1.315	Biodiversity & Environmental Stewardship	1,381	0.80	1,231	0.71	149	12.12%	0.09	12.12%
1.324	Regional Planning Services	7,023	4.06	13,745	7.96	(6,722)	-48.91%	(3.89)	-48.91%
1.326	Foodlands Access	4,055	2.35	3,011	1.74	1,044	34.69%	0.60	34.69%
1.329	Regional Transportation	16,386	9.48	-	-	16,386	100.00%	9.48	100.00%
1.335	Geo-Spatial Referencing System	1,682	0.97	1,809	1.05	(127)	-7.04%	(0.07)	-7.04%
1.374	Regional Emergency Program Support	1,577	0.91	1,577	0.91	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	5,415	3.13	5,316	3.08	98	1.85%	0.06	1.85%
1.911	911 Systems	6,046	3.50	5,605	3.24	442	7.88%	0.26	7.88%
1.921	Regional CREST Contribution	23,401	13.54	22,315	12.92	1,085	4.86%	0.63	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(3,060)	(1.77)	1,393	0.81	(4,454)	-319.70%	(2.58)	-319.70%
	Total Regional	**$487,847**	**$282.36**	**$460,894**	**$266.76**	**$26,953**	**5.85%**	**$15.60**	**5.85%**
1.126	Victoria Family Court Committee	182	0.11	182	0.11	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	3,923	2.27	3,854	2.23	69	1.79%	0.04	1.79%
1.297	Arts Grants	16,590	9.60	16,127	9.33	463	2.87%	0.27	2.87%
1.311	Regional Housing Trust Fund	3,798	2.20	-	-	3,798	100.00%	2.20	100.00%
1.313	Animal Care Services	49,264	28.51	47,535	27.51	1,730	3.64%	1.00	3.64%
1.330	Regional Growth Strategy	1,584	0.92	3,619	2.09	(2,035)	-56.23%	(1.18)	-56.23%
1.913	913 Fire Dispatch	61,865	35.81	56,007	32.42	5,858	10.46%	3.39	10.46%
3.701	Millstream Remediation Service	-	-	288	0.17	(288)	-100.00%	(0.17)	-100.00%
	Total Sub Regional	**$137,207**	**$79.41**	**$127,612**	**$73.86**	**$9,595**	**7.52%**	**$5.55**	**7.52%**
	Total Capital Regional District	**$625,054**	**$361.77**	**$588,506**	**$340.62**	**$36,548**	**6.21%**	**$21.15**	**6.21%**
CRHD	Capital Regional Hospital District	278,146	160.99	278,056	160.93	89	0.03%	0.05	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$903,200**	**$522.76**	**$866,562**	**$501.55**	**$36,637**	**4.23%**	**$21.21**	**4.23%**

Average residential assessment - 2025 **$1,302,760**

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	9,624	1.11%	5.57	1.11%
Community Health	(3,666)	-0.42%	(2.12)	-0.42%
Regional Parks	13,746	1.59%	7.96	1.59%
Land Banking & Housing	(1,656)	-0.19%	(0.96)	-0.19%
Regional Planning Services	(6,722)	-0.78%	(3.89)	-0.78%
Regional Transportation	16,386	1.89%	9.48	1.89%
Feasibility Study Reserve Fund - All	(4,454)	-0.51%	(2.58)	-0.51%
Regional Housing Trust Fund	3,798	0.44%	2.20	0.44%
Animal Care Services	1,730	0.20%	1.00	0.20%
Regional Growth Strategy	(2,035)	-0.23%	(1.18)	-0.23%
913 Fire Dispatch	5,858	0.68%	3.39	0.68%
Capital Regional Hospital District	89	0.01%	0.05	0.01%
Other	3,939	0.45%	$2.28	0.45%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$36,637**	**4.23%**	**$21.21**	**4.23%**

	NORTH SAANICH	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	612,462	103.33	573,451	96.75	39,011	6.80%	6.58	6.80%
1.10X	Facilities Management	7,124	1.20	7,245	1.22	(122)	-1.68%	(0.02)	-1.68%
1.101	G.I.S.	6,126	1.03	6,422	1.08	(296)	-4.61%	(0.05)	-4.61%
1.224	Community Health	11,786	1.99	26,648	4.50	(14,862)	-55.77%	(2.51)	-55.77%
1.280	Regional Parks	858,471	144.83	802,748	135.43	55,723	6.94%	9.40	6.94%
1.309	Climate Action and Adaptation	60,889	10.27	58,955	9.95	1,934	3.28%	0.33	3.28%
1.310	Land Banking & Housing	132,973	22.43	139,686	23.57	(6,713)	-4.81%	(1.13)	-4.81%
1.312	Regional Goose Management	10,692	1.80	9,042	1.53	1,650	18.25%	0.28	18.25%
1.315	Biodiversity & Environmental Stewardship	4,469	0.75	3,986	0.67	483	12.12%	0.08	12.12%
1.324	Regional Planning Services	28,468	4.80	55,717	9.40	(27,250)	-48.91%	(4.60)	-48.91%
1.326	Foodlands Access	13,126	2.21	9,745	1.64	3,381	34.69%	0.57	34.69%
1.329	Regional Transportation	66,426	11.21	-	-	66,426	100.00%	11.21	100.00%
1.335	Geo-Spatial Referencing System	6,818	1.15	7,334	1.24	(516)	-7.04%	(0.09)	-7.04%
1.374	Regional Emergency Program Support	5,107	0.86	5,107	0.86	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	17,536	2.96	17,218	2.90	318	1.85%	0.05	1.85%
1.911	911 Systems	15,129	2.55	14,025	2.37	1,105	7.88%	0.19	7.88%
1.921	Regional CREST Contribution	58,556	9.88	55,841	9.42	2,715	4.86%	0.46	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(12,406)	(2.09)	5,647	0.95	(18,053)	-319.70%	(3.05)	-319.70%
	Total Regional	**$1,903,753**	**$321.18**	**$1,798,818**	**$303.48**	**$104,934**	**5.83%**	**$17.70**	**5.83%**
1.126	Victoria Family Court Committee	582	0.10	582	0.10	-	0.00%	-	0.00%
1.44X	Panorama Rec. Center.	1,941,635	327.57	1,878,798	316.97	62,836	3.34%	10.60	3.34%
1.230	Traffic Safety Commission	-	-	3,276	0.55	(3,276)	-100.00%	(0.55)	-100.00%
1.311	Regional Housing Trust Fund	12,254	2.07	-	-	12,254	100.00%	2.07	100.00%
1.330	Regional Growth Strategy	6,421	1.08	14,669	2.47	(8,248)	-56.23%	(1.39)	-56.23%
1.537	Stormwater Quality Management - Peninsula	40,411	6.82	43,104	7.27	(2,694)	-6.25%	(0.45)	-6.25%
1.538	Source - Stormwater Quality - Peninsula	18,000	3.04	17,476	2.95	524	3.00%	0.09	3.00%
3.701	Millstream Remediation Service	-	-	445	0.08	(445)	-100.00%	(0.08)	-100.00%
3.707	LWMP - On Site System Management Program	32,900	6.19	41,895	7.89	(8,996)	-21.47%	(1.69)	-21.47%
3.720	LWMP - (Peninsula) - Implementation	5,465	0.92	9,448	1.59	(3,983)	-42.16%	(0.67)	-42.16%
3.755	Regional Source Control	26,204	4.42	25,441	4.29	763	3.00%	0.13	3.00%
	Total Sub Regional	**2,083,871**	**352.21**	**2,035,135**	**344.17**	**48,735**	**2.39%**	**8.05**	**2.34%**
	Total Capital Regional District	**3,987,623**	**$673.40**	**$3,833,954**	**$647.65**	**$153,670**	**4.01%**	**$25.75**	**3.98%**
1.15X	Municipalities' Own Debt - M.F.A.	679,143	114.58	679,143	114.58	-	0.00%	-	0.00%
CRHD	Capital Regional Hospital District	1,127,520	190.22	1,127,157	190.16	363	0.03%	0.06	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,794,286**	**$978.20**	**$5,640,254**	**$952.39**	**$154,032**	**2.73%**	**$25.81**	**2.71%**
	Average residential assessment - 2025			**$1,539,357**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	39,011	0.69%	6.58	0.69%
Community Health	(14,862)	-0.26%	(2.51)	-0.26%
Regional Parks	55,723	0.99%	9.40	0.99%
Land Banking & Housing	(6,713)	-0.12%	(1.13)	-0.12%
Regional Planning Services	(27,250)	-0.48%	(4.60)	-0.48%
Regional Transportation	66,426	1.18%	11.21	1.18%
Feasibility Study Reserve Fund - All	(18,053)	-0.32%	(3.05)	-0.32%
Panorama Rec. Center.	62,836	1.11%	10.60	1.11%
Regional Housing Trust Fund	12,254	0.22%	2.07	0.22%
Regional Growth Strategy	(8,248)	-0.15%	(1.39)	-0.15%
LWMP - On Site System Management Program	(8,996)	-0.16%	(1.69)	-0.18%
Municipalities' Own Debt - M.F.A.	-	0.00%	-	0.00%
Capital Regional Hospital District	363	0.01%	0.06	0.01%
Other	1,541	0.03%	$0.26	0.03%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$154,032**	**2.73%**	**$25.81**	**2.71%**

	Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.718	Peninsula Wastewater TP	830,956	140.19	784,168	132.30	46,788	5.97%	7.89	5.97%
3.718	Sewer Operating (INVOICE)	$830,956	$140.19	$784,168	$132.30	$46,788	5.97%	$7.89	5.97%

	OAK BAY	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	845,071	124.29	791,244	116.37	53,827	6.80%	7.92	6.80%
1.10X	Facilities Management	9,829	1.45	9,997	1.47	(168)	-1.68%	(0.02)	-1.68%
1.101	G.I.S.	8,453	1.24	8,861	1.30	(409)	-4.61%	(0.06)	-4.61%
1.224	Community Health	16,262	2.39	36,768	5.41	(20,506)	-55.77%	(3.02)	-55.77%
1.280	Regional Parks	1,184,512	174.21	1,107,626	162.90	76,886	6.94%	11.31	6.94%
1.309	Climate Action and Adaptation	84,768	12.47	82,076	12.07	2,692	3.28%	0.40	3.28%
1.310	Land Banking & Housing	183,476	26.98	192,738	28.35	(9,262)	-4.81%	(1.36)	-4.81%
1.312	Regional Goose Management	14,885	2.19	12,588	1.85	2,298	18.25%	0.34	18.25%
1.315	Biodiversity & Environmental Stewardship	6,222	0.92	5,549	0.82	673	12.12%	0.10	12.12%
1.324	Regional Planning Services	39,279	5.78	76,878	11.31	(37,599)	-48.91%	(5.53)	-48.91%
1.326	Foodlands Access	18,274	2.69	13,567	2.00	4,706	34.69%	0.69	34.69%
1.329	Regional Transportation	91,654	13.48	-	-	91,654	100.00%	13.48	100.00%
1.335	Geo-Spatial Referencing System	9,407	1.38	10,119	1.49	(712)	-7.04%	(0.10)	-7.04%
1.374	Regional Emergency Program Support	7,110	1.05	7,110	1.05	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	24,414	3.59	23,971	3.53	443	1.85%	0.07	1.85%
1.911	911 Systems	21,337	3.14	19,779	2.91	1,558	7.88%	0.23	7.88%
1.921	Regional CREST Contribution	82,580	12.15	78,751	11.58	3,830	4.86%	0.56	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(17,118)	(2.52)	7,792	1.15	(24,910)	-319.70%	(3.66)	-319.70%
	Total Regional	**$2,630,413**	**$386.86**	**$2,485,413**	**$365.54**	**$145,000**	**5.83%**	**$21.33**	**5.83%**
1.126	Victoria Family Court Committee	818	0.12	818	0.12	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	21,942	3.23	21,556	3.17	386	1.79%	0.06	1.79%
1.230	Traffic Safety Commission	-	-	4,520	0.66	(4,520)	-100.00%	(0.66)	-100.00%
1.290	Royal Theatre	55,599	8.18	54,616	8.03	983	1.80%	0.14	1.80%
1.297	Arts Grants	249,549	36.70	242,585	35.68	6,964	2.87%	1.02	2.87%
1.311	Regional Housing Trust Fund	17,062	2.51	-	-	17,062	100.00%	2.51	100.00%
1.330	Regional Growth Strategy	8,859	1.30	20,240	2.98	(11,381)	-56.23%	(1.67)	-56.23%
1.536	LWMP-Stormwater Quality Management-Core	69,487	10.22	73,412	10.80	(3,925)	-5.35%	(0.58)	-5.35%
1.912B	911 Call Answer - Municipalities	(36,648)	(5.39)	(36,718)	(5.40)	70	0.19%	0.01	0.19%
3.701	Millstream Remediation Service	-	-	207	0.03	(207)	-100.00%	(0.03)	-100.00%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	1,528,849	224.85	1,546,177	227.40	(17,329)	-1.12%	(2.55)	-1.12%
3.750	LWMP - Core and West Shore	34,830	5.12	31,558	4.64	3,272	10.37%	0.48	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	1,369	0.20	(1,369)	-100.00%	(0.20)	-100.00%
3.755	Regional Source Control	114,615	16.86	111,277	16.37	3,338	3.00%	0.49	3.00%
	Total Sub Regional	**$2,064,961**	**$303.70**	**$2,071,617**	**$304.68**	**($6,655)**	**-0.32%**	**($0.98)**	**-0.32%**
	Total Capital Regional District	**$4,695,375**	**$690.57**	**$4,557,030**	**$670.22**	**$138,345**	**3.04%**	**$20.35**	**3.04%**
1.15X	Municipalities' Own Debt - M.F.A.	-	-	-	-	-	0.00%	-	0.00%
CRHD	Capital Regional Hospital District	1,555,743	228.81	1,555,243	228.74	500	0.03%	0.07	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$6,251,118**	**$919.37**	**$6,112,273**	**$898.95**	**$138,845**	**2.27%**	**$20.42**	**2.27%**
	Average residential assessment - 2025			**$1,851,603**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	53,827	0.88%	7.92	0.88%
Community Health	(20,506)	-0.34%	(3.02)	-0.34%
Regional Parks	76,886	1.26%	11.31	1.26%
Land Banking & Housing	(9,262)	-0.15%	(1.36)	-0.15%
Regional Planning Services	(37,599)	-0.61%	(5.53)	-0.62%
Regional Transportation	91,654	1.50%	13.48	1.50%
Feasibility Study Reserve Fund - All	(24,910)	-0.41%	(3.66)	-0.41%
Regional Housing Trust Fund	17,062	0.28%	2.51	0.28%
Regional Growth Strategy	(11,381)	-0.19%	(1.67)	-0.19%
Capital Regional Hospital District	500	0.01%	0.07	0.01%
Other	2,574	0.04%	0.38	0.04%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$138,845**	**2.27%**	**$20.42**	**2.27%**

	Core Area Wastewater Operations	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.717	Core Area Wastewater Operations	3,356,265	493.62	3,064,470	450.70	291,795	9.52%	42.92	9.52%
3.71X	Sewer Operating (INVOICE)	$3,356,265	$493.62	$3,064,470	$450.70	$291,795	9.52%	$42.92	9.52%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	(41)	(0.01)	41	100.00%	0.01	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(325)	(0.05)	325	100.00%	0.05	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	46,783	6.88	(46,783)	-100.00%	(6.88)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	1,528,849	224.85	1,499,760	220.58	29,089	1.94%	4.28	1.94%
3.7XX	Sewer Debt	$1,528,849	$224.85	$1,546,177	$227.40	($17,329)	-1.12%	($2.55)	-1.12%

	SAANICH	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	3,658,181	79.10	3,425,171	74.06	233,009	6.80%	5.04	6.80%
1.10X	Facilities Management	42,549	0.92	43,276	0.94	(728)	-1.68%	(0.02)	-1.68%
1.101	G.I.S.	36,590	0.79	38,360	0.83	(1,770)	-4.61%	(0.04)	-4.61%
1.224	Community Health	70,396	1.52	159,164	3.44	(88,769)	-55.77%	(1.92)	-55.77%
1.280	Regional Parks	5,127,570	110.87	4,794,742	103.67	332,828	6.94%	7.20	6.94%
1.309	Climate Action and Adaptation	448,463	9.70	434,221	9.39	14,241	3.28%	0.31	3.28%
1.310	Land Banking & Housing	794,238	17.17	834,333	18.04	(40,095)	-4.81%	(0.87)	-4.81%
1.312	Regional Goose Management	78,751	1.70	66,595	1.44	12,156	18.25%	0.26	18.25%
1.315	Biodiversity & Environmental Stewardship	32,933	0.71	29,372	0.64	3,561	12.12%	0.08	12.12%
1.324	Regional Planning Services	170,035	3.68	332,795	7.20	(162,760)	-48.91%	(3.52)	-48.91%
1.326	Foodlands Access	96,722	2.09	71,810	1.55	24,911	34.69%	0.54	34.69%
1.329	Regional Transportation	396,756	8.58	-	-	396,756	100.00%	8.58	100.00%
1.335	Geo-Spatial Referencing System	40,721	0.88	43,803	0.95	(3,082)	-7.04%	(0.07)	-7.04%
1.374	Regional Emergency Program Support	37,616	0.81	37,616	0.81	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	129,160	2.79	126,816	2.74	2,344	1.85%	0.05	1.85%
1.911	911 Systems	142,262	3.08	131,874	2.85	10,389	7.88%	0.22	7.88%
1.921	Regional CREST Contribution	550,605	11.90	525,072	11.35	25,533	4.86%	0.55	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(74,101)	(1.60)	33,729	0.73	(107,830)	-319.70%	(2.33)	-319.70%
	Total Regional	**$11,779,444**	**$254.69**	**$11,128,750**	**$240.62**	**$650,694**	**5.85%**	**$14.07**	**5.85%**
1.536	LWMP-Stormwater Quality Management-Core	194,793	4.21	205,795	4.45	(11,002)	-5.35%	(0.24)	-5.35%
1.128	Greater Victoria Police Victim Services	94,984	2.05	93,312	2.02	1,672	1.79%	0.04	1.79%
3.701	Millstream Remediation Service	-	-	1,962	0.04	(1,962)	-100.00%	(0.04)	-100.00%
1.126	Victoria Family Court Committee	4,285	0.09	4,285	0.09	-	0.00%	-	0.00%
1.290	Royal Theatre	294,627	6.37	289,418	6.26	5,209	1.80%	0.11	1.80%
1.230	Traffic Safety Commission	-	-	19,566	0.42	(19,566)	-100.00%	(0.42)	-100.00%
1.297	Arts Grants	1,319,200	28.52	1,282,387	27.73	36,812	2.87%	0.80	2.87%
1.311	Regional Housing Trust Fund	90,584	1.96	-	-	90,584	100.00%	1.96	100.00%
1.330	Regional Growth Strategy	38,349	0.83	87,615	1.89	(49,265)	-56.23%	(1.07)	-56.23%
1.912B	911 Call Answer - Municipalities	(244,352)	(5.28)	(244,821)	(5.29)	468	0.19%	0.01	0.19%
3.707	LWMP - On Site System Management Program	32,007	0.79	40,759	1.01	(8,752)	-21.47%	(0.22)	-21.47%
3.750	LWMP - Core and West Shore	115,735	2.50	104,863	2.27	10,872	10.37%	0.24	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	6,501	0.14	(6,501)	-100.00%	(0.14)	-100.00%
3.752	LWMP - Harbour Studies	133,879	2.89	129,911	2.81	3,969	3.05%	0.09	3.05%
3.755	Regional Source Control	380,851	8.23	369,758	7.99	11,093	3.00%	0.24	3.00%
	Total Sub Regional	**$2,454,943**	**$53.18**	**$2,391,312**	**$51.83**	**$63,631**	**2.66%**	**$1.35**	**2.60%**
	Total Capital Regional District	**$14,234,387**	**$307.87**	**$13,520,062**	**$292.45**	**$714,325**	**5.28%**	**$15.42**	**5.27%**
1.15X	Municipalities' Own Debt - M.F.A.	8,310,973	179.70	6,397,596	138.33	1,913,377	29.91%	41.37	29.91%
CRHD	Capital Regional Hospital District	6,734,573	145.61	6,732,408	145.57	2,165	0.03%	0.05	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$29,279,933**	**$633.18**	**$26,650,065**	**$576.34**	**$2,629,867**	**9.87%**	**$56.84**	**9.86%**
	Average residential assessment - 2025			**$1,178,346**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	233,009	0.87%	5.04	0.87%
Community Health	(88,769)	-0.33%	(1.92)	-0.33%
Regional Parks	332,828	1.25%	7.20	1.25%
Land Banking & Housing	(40,095)	-0.15%	(0.87)	-0.15%
Regional Planning Services	(162,760)	-0.61%	(3.52)	-0.61%
Regional Transportation	396,756	1.49%	8.58	1.49%
Feasibility Study Reserve Fund - All	(107,830)	-0.40%	(2.33)	-0.40%
Regional Housing Trust Fund	90,584	0.34%	1.96	0.34%
Regional Growth Strategy	(49,265)	-0.18%	(1.07)	-0.18%
Municipalities' Own Debt - M.F.A.	1,913,377	7.18%	41.37	7.18%
Capital Regional Hospital District	2,165	0.01%	0.05	0.01%
Other	109,867	0.41%	$2.35	0.41%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$2,629,867**	**9.87%**	**$56.84**	**9.86%**

	Core Area Wastewater Operations	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.717	Core Area Wastewater Operations	11,152,441	241.13	10,182,844	220.17	969,596	9.52%	20.96	9.52%
3.71X	Sewer Operating (INVOICE)	$11,152,441	$241.13	$10,182,844	$220.17	$969,596	9.52%	$20.96	9.52%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	(57)	(0.00)	57	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(1,629)	(0.04)	1,629	100.00%	0.04	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	167,396	3.62	(167,396)	-100.00%	(3.62)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	7,260,845	156.99	7,122,730	154.00	138,116	1.94%	2.99	1.94%
3.7XX	Sewer Debt (INVOICE)	$7,260,845	$156.99	$7,288,440	$157.59	($27,594)	-0.38%	($0.60)	-0.38%

	SIDNEY	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	518,342	61.60	485,326	57.68	33,016	6.80%	3.92	6.80%
1.10X	Facilities Management	6,029	0.72	6,132	0.73	(103)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	5,185	0.62	5,435	0.65	(251)	-4.61%	(0.03)	-4.61%
1.224	Community Health	9,975	1.19	22,553	2.68	(12,578)	-55.77%	(1.49)	-55.77%
1.280	Regional Parks	726,545	86.34	679,385	80.74	47,160	6.94%	5.60	6.94%
1.309	Climate Action and Adaptation	55,234	6.56	53,480	6.36	1,754	3.28%	0.21	3.28%
1.310	Land Banking & Housing	112,539	13.37	118,220	14.05	(5,681)	-4.81%	(0.68)	-4.81%
1.312	Regional Goose Management	9,699	1.15	8,202	0.97	1,497	18.25%	0.18	18.25%
1.315	Biodiversity & Environmental Stewardship	4,055	0.48	3,616	0.43	438	12.12%	0.05	12.12%
1.324	Regional Planning Services	24,093	2.86	47,155	5.60	(23,062)	-48.91%	(2.74)	-48.91%
1.326	Foodlands Access	11,909	1.42	8,842	1.05	3,067	34.69%	0.36	34.69%
1.329	Regional Transportation	56,218	6.68	-	-	56,218	100.00%	6.68	100.00%
1.335	Geo-Spatial Referencing System	5,770	0.69	6,207	0.74	(437)	-7.04%	(0.05)	-7.04%
1.374	Regional Emergency Program Support	4,633	0.55	4,633	0.55	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	15,908	1.89	15,619	1.86	289	1.85%	0.03	1.85%
1.911	911 Systems	15,071	1.79	13,970	1.66	1,101	7.88%	0.13	7.88%
1.921	Regional CREST Contribution	58,328	6.93	55,623	6.61	2,705	4.86%	0.32	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(10,500)	(1.25)	4,779	0.57	(15,279)	-319.70%	(1.82)	-319.70%
	Total Regional	**$1,629,030**	**$193.59**	**$1,539,176**	**$182.91**	**$89,853**	**5.84%**	**$10.68**	**5.84%**
1.126	Victoria Family Court Committee	524	0.06	524	0.06	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	13,459	1.60	13,222	1.57	237	1.79%	0.03	1.79%
1.230	Traffic Safety Commission	-	-	2,772	0.33	(2,772)	-100.00%	(0.33)	-100.00%
1.311	Regional Housing Trust Fund	11,130	1.32	-	-	11,130	100.00%	1.32	100.00%
1.330	Regional Growth Strategy	5,434	0.65	12,414	1.48	(6,981)	-56.23%	(0.83)	-56.23%
1.44X	Panorama Rec. Center.	1,785,919	212.24	1,728,122	205.37	57,797	3.34%	6.87	3.34%
1.537	Stormwater Quality Management - Peninsula	29,035	3.45	30,971	3.68	(1,935)	-6.25%	(0.23)	-6.25%
1.538	Source - Stormwater Quality - Peninsula	17,930	2.13	17,408	2.07	522	3.00%	0.06	3.00%
3.701	Millstream Remediation Service	-	-	151	0.02	(151)	-100.00%	(0.02)	-100.00%
3.720	LWMP - (Peninsula) - Implementation	13,225	1.57	22,865	2.72	(9,640)	-42.16%	(1.15)	-42.16%
3.755	Regional Source Control	55,923	6.65	54,294	6.45	1,629	3.00%	0.19	3.00%
	Total Sub Regional	**$1,932,579**	**$229.67**	**$1,882,743**	**$223.74**	**$49,835**	**2.65%**	**$5.92**	**2.65%**
	Total Capital Regional District	**$3,561,608**	**$423.26**	**$3,421,919**	**$406.66**	**$139,689**	**4.08%**	**$16.60**	**4.08%**
1.15X	Municipalities' Own Debt - M.F.A.	668,703	79.47	638,295	75.85	30,408	4.76%	3.61	4.76%
CRHD	Capital Regional Hospital District	954,247	113.40	953,941	113.37	307	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,184,558**	**$616.13**	**$5,014,155**	**$595.88**	**$170,404**	**3.40%**	**$20.25**	**3.40%**
	Average residential assessment - 2025			**$917,690**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	33,016	0.66%	3.92	0.66%
Community Health	(12,578)	-0.25%	(1.49)	-0.25%
Regional Parks	47,160	0.94%	5.60	0.94%
Land Banking & Housing	(5,681)	-0.11%	(0.68)	-0.11%
Regional Planning Services	(23,062)	-0.46%	(2.74)	-0.46%
Regional Transportation	56,218	1.12%	6.68	1.12%
Feasibility Study Reserve Fund - All	(15,279)	-0.30%	(1.82)	-0.30%
Regional Housing Trust Fund	11,130	0.22%	1.32	0.22%
Panorama Rec. Center.	57,797	1.15%	6.87	1.15%
LWMP - (Peninsula) - Implementation	(9,640)	-0.19%	(1.15)	-0.19%
Municipalities' Own Debt - M.F.A.	30,408	0.61%	3.61	0.61%
Capital Regional Hospital District	307	0.01%	0.04	0.01%
Other	608	0.01%	$0.07	0.01%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$170,404**	**3.40%**	**$20.25**	**3.40%**

	Core Area Wastewater Operations	2026	Cost per Avg. Assessment	2025	Cost per Avg. Assessment	Difference $	Difference %	Change in Cost per Avg. $	Change in Cost per Avg. %
3.718	Peninsula Wastewater TP	2,010,972	238.98	1,897,742	225.53	113,230	5.97%	13.46	5.97%
3.718	Sewer Operating (INVOICE)	$2,010,972	$238.98	$1,897,742	$225.53	$113,230	5.97%	$13.46	5.97%

	SOOKE	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	395,669	53.72	370,467	50.30	25,202	6.80%	3.42	6.80%
1.10X	Facilities Management	4,602	0.62	4,681	0.64	(79)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	3,958	0.54	4,149	0.56	(191)	-4.61%	(0.03)	-4.61%
1.224	Community Health	7,614	1.03	17,215	2.34	(9,601)	-55.77%	(1.30)	-55.77%
1.280	Regional Parks	554,598	75.30	518,599	70.42	35,999	6.94%	4.89	6.94%
1.309	Climate Action and Adaptation	55,103	7.48	53,353	7.24	1,750	3.28%	0.24	3.28%
1.310	Land Banking & Housing	85,905	11.66	90,242	12.25	(4,337)	-4.81%	(0.59)	-4.81%
1.312	Regional Goose Management	9,676	1.31	8,183	1.11	1,494	18.25%	0.20	18.25%
1.315	Biodiversity & Environmental Stewardship	4,048	0.55	3,610	0.49	438	12.12%	0.06	12.12%
1.324	Regional Planning Services	18,391	2.50	35,995	4.89	(17,604)	-48.91%	(2.39)	-48.91%
1.326	Foodlands Access	11,887	1.61	8,826	1.20	3,062	34.69%	0.42	34.69%
1.329	Regional Transportation	42,913	5.83	-	-	42,913	100.00%	5.83	100.00%
1.335	Geo-Spatial Referencing System	4,404	0.60	4,738	0.64	(333)	-7.04%	(0.05)	-7.04%
1.374	Regional Emergency Program Support	4,622	0.63	4,622	0.63	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	15,870	2.15	15,582	2.12	288	1.85%	0.04	1.85%
1.911	911 Systems	19,426	2.64	18,007	2.45	1,419	7.88%	0.19	7.88%
1.921	Regional CREST Contribution	75,184	10.21	71,697	9.74	3,487	4.86%	0.47	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(8,015)	(1.09)	3,648	0.50	(11,663)	-319.70%	(1.58)	-319.70%
	Total Regional	**$1,305,855**	**$177.31**	**$1,233,613**	**$167.50**	**$72,241**	**5.86%**	**$9.81**	**5.86%**
1.126	Victoria Family Court Committee	506	0.07	506	0.07	-	0.00%	-	0.00%
1.230	Traffic Safety Commission	-	-	2,116	0.29	(2,116)	-100.00%	(0.29)	-100.00%
1.297	Arts Grants	48,607	6.60	47,250	6.42	1,356	2.87%	0.18	2.87%
1.311	Regional Housing Trust Fund	11,151	1.51	-	-	11,151	100.00%	1.51	100.00%
1.313	Animal Care Services	129,014	17.52	124,484	16.90	4,530	3.64%	0.62	3.64%
1.330	Regional Growth Strategy	4,148	0.56	9,476	1.29	(5,329)	-56.23%	(0.72)	-56.23%
1.40X	SEAPARC	2,896,141	393.24	2,695,676	366.02	200,465	7.44%	27.22	7.44%
1.913	913 Fire Dispatch	142,541	19.35	129,045	17.52	13,496	10.46%	1.83	10.46%
3.701	Millstream Remediation Service	-	-	637	0.09	(637)	-100.00%	(0.09)	-100.00%
	Total Sub Regional	**$3,232,109**	**$438.86**	**$3,009,192**	**$408.59**	**$222,917**	**7.41%**	**$30.27**	**7.41%**
1.121	Sooke Regional Museum	197,043	26.75	192,701	26.17	4,342	2.25%	0.59	2.25%
1.531	Stormwater Quality Management - Sooke	32,406	4.40	41,656	5.66	(9,250)	-22.21%	(1.26)	-22.21%
	Total Local	**$229,449**	**$31.15**	**$234,357**	**$31.82**	**($4,908)**	**-2.09%**	**($0.67)**	**-2.09%**
	Total Capital Regional District	**$4,767,413**	**$647.33**	**$4,477,162**	**$607.92**	**$290,251**	**6.48%**	**$39.41**	**6.48%**
1.15X	Municipalities' Own Debt - M.F.A.	476,705	64.73	476,705	64.73	-	0.00%	-	0.00%
CRHD	Capital Regional Hospital District	728,412	98.90	728,177	98.87	234	0.03%	0.03	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,972,529**	**$810.96**	**$5,682,045**	**$771.52**	**$290,485**	**5.11%**	**$39.44**	**5.11%**
	Average residential assessment - 2025			**$800,372**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	25,202	0.44%	3.42	0.44%
Community Health	(9,601)	-0.17%	(1.30)	-0.17%
Regional Parks	35,999	0.63%	4.89	0.63%
Land Banking & Housing	(4,337)	-0.08%	(0.59)	-0.08%
Regional Planning Services	(17,604)	-0.31%	(2.39)	-0.31%
Regional Transportation	42,913	0.75%	5.83	0.76%
Feasibility Study Reserve Fund - All	(11,663)	-0.21%	(1.58)	-0.21%
Regional Housing Trust Fund	11,151	0.20%	1.51	0.20%
SEAPARC	200,465	3.53%	27.22	3.53%
913 Fire Dispatch	13,496	0.24%	1.83	0.24%
Stormwater Quality Management - Sooke	(9,250)	-0.16%	(1.26)	-0.16%
Municipalities' Own Debt - M.F.A.	-	0.00%	-	0.00%
Capital Regional Hospital District	234	0.00%	0.03	0.00%
Other	13,479	0.24%	$1.83	0.24%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$290,485**	**5.11%**	**$39.44**	**5.11%**

	VICTORIA	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	3,366,930	69.94	3,152,472	65.49	214,458	6.80%	4.46	6.80%
1.10X	Facilities Management	39,161	0.81	39,831	0.83	(670)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	33,676	0.70	35,306	0.73	(1,629)	-4.61%	(0.03)	-4.61%
1.224	Community Health	64,791	1.35	146,492	3.04	(81,701)	-55.77%	(1.70)	-55.77%
1.280	Regional Parks	4,719,332	98.04	4,413,002	91.67	306,330	6.94%	6.36	6.94%
1.309	Climate Action and Adaptation	389,425	8.09	377,059	7.83	12,367	3.28%	0.26	3.28%
1.310	Land Banking & Housing	731,004	15.19	767,907	15.95	(36,903)	-4.81%	(0.77)	-4.81%
1.312	Regional Goose Management	68,384	1.42	57,828	1.20	10,556	18.25%	0.22	18.25%
1.315	Biodiversity & Environmental Stewardship	28,594	0.59	25,502	0.53	3,092	12.12%	0.06	12.12%
1.324	Regional Planning Services	156,497	3.25	306,299	6.36	(149,802)	-48.91%	(3.11)	-48.91%
1.326	Foodlands Access	83,978	1.74	62,349	1.30	21,629	34.69%	0.45	34.69%
1.329	Regional Transportation	365,168	7.59	-	-	365,168	100.00%	7.59	100.00%
1.335	Geo-Spatial Referencing System	37,479	0.78	40,316	0.84	(2,837)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	32,664	0.68	32,664	0.68	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	112,157	2.33	110,121	2.29	2,035	1.85%	0.04	1.85%
1.911	911 Systems	116,654	2.42	108,135	2.25	8,519	7.88%	0.18	7.88%
1.921	Regional CREST Contribution	451,489	9.38	430,552	8.94	20,937	4.86%	0.43	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(68,202)	(1.42)	31,044	0.64	(99,245)	-319.70%	(2.06)	-319.70%
	Total Regional	**$10,729,180**	**$222.88**	**$10,136,878**	**$210.58**	**$592,302**	**5.84%**	**$12.30**	**5.84%**
1.126	Victoria Family Court Committee	3,638	0.08	3,638	0.08	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	87,422	1.82	85,883	1.78	1,539	1.79%	0.03	1.79%
1.230	Traffic Safety Commission	-	-	18,008	0.37	(18,008)	-100.00%	(0.37)	-100.00%
1.290	Royal Theatre	255,729	5.31	251,208	5.22	4,521	1.80%	0.09	1.80%
1.295	McPherson Theatre	750,000	15.58	750,000	15.58	-	0.00%	-	0.00%
1.297	Arts Grants	1,145,779	23.80	1,113,806	23.14	31,973	2.87%	0.66	2.87%
1.311	Regional Housing Trust Fund	78,585	1.63	-	-	78,585	100.00%	1.63	100.00%
1.330	Regional Growth Strategy	35,296	0.73	80,639	1.68	(45,343)	-56.23%	(0.94)	-56.23%
1.536	LWMP-Stormwater Quality Management-Core	197,496	4.10	208,651	4.33	(11,155)	-5.35%	(0.23)	-5.35%
1.912B	911 Call Answer - Municipalities	(200,366)	(4.16)	(200,750)	(4.17)	384	0.19%	0.01	0.19%
3.701	Millstream Remediation Service	-	-	1,228	0.03	(1,228)	-100.00%	(0.03)	-100.00%
3.752	LWMP - Harbour Studies	109,779	2.28	106,525	2.21	3,254	3.05%	0.07	3.05%
3.755	Regional Source Control	505,683	10.50	490,955	10.20	14,729	3.00%	0.31	3.00%
	Total Sub Regional	**$2,969,042**	**$61.68**	**$2,909,791**	**$60.45**	**$59,251**	**2.04%**	**$1.23**	**2.04%**
	Total Capital Regional District	**$13,698,222**	**$284.56**	**$13,046,669**	**$271.03**	**$651,553**	**4.99%**	**$13.54**	**4.99%**
1.15X	Municipalities' Own Debt - M.F.A.	6,453,589	134.06	5,641,761	117.20	811,828	14.39%	16.86	14.39%
CRHD	Capital Regional Hospital District	6,198,391	128.76	6,196,398	128.72	1,993	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$26,350,201**	**$547.39**	**$24,884,828**	**$516.95**	**$1,465,373**	**5.89%**	**$30.44**	**5.89%**
	Average residential assessment - 2025			**$1,041,992**					

Major Impacts (Changes in $/Avg HH>)	**Change in Requisition** $	% of Total	**Change in Cost / Avg HH** $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	214,458	0.86%	4.46	0.86%
Community Health	(81,701)	-0.33%	(1.70)	-0.33%
Regional Parks	306,330	1.23%	6.36	1.23%
Land Banking & Housing	(36,903)	-0.15%	(0.77)	-0.15%
Regional Planning Services	(149,802)	-0.60%	(3.11)	-0.60%
Regional Transportation	365,168	1.47%	7.59	1.47%
Feasibility Study Reserve Fund - All	(99,245)	-0.40%	(2.06)	-0.40%
Regional Housing Trust Fund	78,585	0.32%	1.63	0.32%
Municipalities' Own Debt - M.F.A.	811,828	3.26%	16.86	3.26%
Capital Regional Hospital District	1,993	0.01%	0.04	0.01%
Other	54,664	0.22%	$1.14	0.22%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$1,465,373**	**5.89%**	**$30.44**	**5.89%**

	Core Area Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	14,807,911	307.61	13,520,507	280.87	1,287,404	9.52%	26.74	9.52%
3.71X	Sewer Operating (INVOICE)	$14,807,911	$307.61	$13,520,507	$280.87	$1,287,404	9.52%	$26.74	9.52%

	Liquid Waste Management	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.750	LWMP - Core and West Shore	153,670	3.19	139,235	2.89	14,435	10.37%	0.30	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	7,703	0.16	(7,703)	-100.00%	(0.16)	-100.00%
3.750	LWMP (INVOICE)	$153,670	$3.19	$146,938	$3.05	$6,732	4.58%	$0.14	4.58%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.770A	Debt - NET & ECI Sewer Upgrade	-	-	(155)	(0.00)	155	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(2,199)	(0.05)	2,199	100.00%	0.05	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	224,503	4.66	(224,503)	-100.00%	(4.66)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	8,603,408	178.72	8,439,754	175.32	163,654	1.94%	3.40	1.94%
3.7XX	Sewer Debt (INVOICE)	$8,603,408	$178.72	$8,661,903	$179.94	($58,495)	-0.68%	($1.22)	-0.68%

	VIEW ROYAL	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	345,976	72.55	323,939	67.93	22,037	6.80%	4.62	6.80%
1.10X	Facilities Management	4,024	0.84	4,093	0.86	(69)	-1.68%	(0.01)	-1.68%
1.101	G.I.S.	3,461	0.73	3,628	0.76	(167)	-4.61%	(0.04)	-4.61%
1.224	Community Health	6,658	1.40	15,053	3.16	(8,395)	-55.77%	(1.76)	-55.77%
1.280	Regional Parks	484,945	101.69	453,468	95.09	31,478	6.94%	6.60	6.94%
1.309	Climate Action and Adaptation	43,814	9.19	42,423	8.90	1,391	3.28%	0.29	3.28%
1.310	Land Banking & Housing	75,116	15.75	78,908	16.55	(3,792)	-4.81%	(0.80)	-4.81%
1.312	Regional Goose Management	7,694	1.61	6,506	1.36	1,188	18.25%	0.25	18.25%
1.315	Biodiversity & Environmental Stewardship	3,218	0.67	2,870	0.60	348	12.12%	0.07	12.12%
1.324	Regional Planning Services	16,081	3.37	31,474	6.60	(15,393)	-48.91%	(3.23)	-48.91%
1.326	Foodlands Access	9,450	1.98	7,016	1.47	2,434	34.69%	0.51	34.69%
1.329	Regional Transportation	37,524	7.87	-	-	37,524	100.00%	7.87	100.00%
1.335	Geo-Spatial Referencing System	3,851	0.81	4,143	0.87	(292)	-7.04%	(0.06)	-7.04%
1.374	Regional Emergency Program Support	3,675	0.77	3,675	0.77	-	0.00%	-	0.00%
1.375	Hazardous Material Incident Response	12,619	2.65	12,390	2.60	229	1.85%	0.05	1.85%
1.911	911 Systems	14,312	3.00	13,267	2.78	1,045	7.88%	0.22	7.88%
1.921	Regional CREST Contribution	55,391	11.61	52,823	11.08	2,569	4.86%	0.54	4.86%
21.ALL	Feasibility Study Reserve Fund - All	(7,008)	(1.47)	3,190	0.67	(10,198)	-319.70%	(2.14)	-319.70%
	Total Regional	**$1,120,800**	**$235.02**	**$1,058,865**	**$222.03**	**$61,935**	**5.85%**	**$12.99**	**5.85%**
1.126	Victoria Family Court Committee	411	0.09	411	0.09	-	0.00%	-	0.00%
1.128	Greater Victoria Police Victim Services	8,983	1.88	8,825	1.85	158	1.79%	0.03	1.79%
1.230	Traffic Safety Commission	-	-	1,850	0.39	(1,850)	-100.00%	(0.39)	-100.00%
1.297	Arts Grants	128,869	27.02	125,273	26.27	3,596	2.87%	0.75	2.87%
1.311	Regional Housing Trust Fund	8,854	1.86	-	-	8,854	100.00%	1.86	100.00%
1.330	Regional Growth Strategy	3,627	0.76	8,286	1.74	(4,659)	-56.23%	(0.98)	-56.23%
1.536	LWMP-Stormwater Quality Management-Core	36,886	7.73	38,969	8.17	(2,083)	-5.35%	(0.44)	-5.35%
3.701	Millstream Remediation Service	-	-	261	0.05	(261)	-100.00%	(0.05)	-100.00%
3.707	LWMP - On Site System Management Program	850	0.21	1,083	0.27	(232)	-21.47%	(0.06)	-21.47%
3.750	LWMP - Core and West Shore	10,468	2.20	9,485	1.99	983	10.37%	0.21	10.37%
3.751	LWMP - Core and West Shore Debt	-	-	681	0.14	(681)	-100.00%	(0.14)	-100.00%
3.752	LWMP - Harbour Studies	13,468	2.82	13,069	2.74	399	3.05%	0.08	3.05%
3.755	Regional Source Control	34,447	7.22	33,444	7.01	1,003	3.00%	0.21	3.00%
	Total Sub Regional	**$246,864**	**$51.80**	**$241,637**	**$50.71**	**$5,227**	**2.16%**	**$1.09**	**2.14%**
	Total Capital Regional District	**$1,367,664**	**$286.82**	**$1,300,502**	**$272.74**	**$67,162**	**5.16%**	**$14.07**	**5.16%**
1.15X	Municipalities' Own Debt - M.F.A.	617,163	129.41	617,163	129.41	-	0.00%	-	0.00%
CRHD	Capital Regional Hospital District	636,929	133.56	636,724	133.51	205	0.03%	0.04	0.03%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$2,621,756**	**$549.78**	**$2,554,389**	**$535.67**	**$67,367**	**2.64%**	**$14.12**	**2.64%**
	Average residential assessment - 2025			**$1,080,783**					

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	22,037	0.86%	4.62	0.86%
Community Health	(8,395)	-0.33%	(1.76)	-0.33%
Regional Parks	31,478	1.23%	6.60	1.23%
Land Banking & Housing	(3,792)	-0.15%	(0.80)	-0.15%
Regional Planning Services	(15,393)	-0.60%	(3.23)	-0.60%
Regional Transportation	37,524	1.47%	7.87	1.47%
Feasibility Study Reserve Fund - All	(10,198)	-0.40%	(2.14)	-0.40%
Regional Housing Trust Fund	8,854	0.35%	1.86	0.35%
Municipalities' Own Debt - M.F.A.	-	0.00%	-	0.00%
Capital Regional Hospital District	205	0.01%	0.04	0.01%
Other	5,048	0.20%	$1.05	0.20%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$67,367**	**2.64%**	**$14.12**	**2.64%**

	Core Area Wastewater Operations	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	1,008,712	211.51	921,014	193.13	87,698	9.52%	18.39	9.52%
3.71X	Sewer Operating (INVOICE)	$1,008,712	$211.51	$921,014	$193.13	$87,698	9.52%	$18.39	9.52%

	Core Area & Legacy Trunk Sewer - Debt	2026	Cost per Avg. Residential Assessment	2025	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.792	Debt - Craigflower PS	-	-	(2)	(0.00)	2	100.00%	0.00	100.00%
3.798	Debt - Core Sewage Integrated Treatment Facilities	-	-	(256)	(0.05)	256	100.00%	0.05	100.00%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	14,602	3.06	(14,602)	-100.00%	(3.06)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	761,025	159.58	746,548	156.54	14,476	1.94%	3.04	1.94%
3.7XX	Sewer Debt (INVOICE)	$761,025	$159.58	$760,892	$159.55	$133	0.02%	$0.03	0.02%

	JUAN DE FUCA 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	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>)	Change in Requisition $	%	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	0.47%	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**					

	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 Government	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 - All	(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 - SSI	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 - SSI	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 District	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>)	Change in Requisition		Change in Cost / Avg HH	
	$	%	$	%
REGIONAL				
Legislative & General Government	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 - All	(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 Sewer	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 System	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**					

	SOUTHERN GULF ISLANDS 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	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>)	Change in Requisition $	Change in Requisition %	Change in Cost / Avg HH $	Change in Cost / Avg HH %
REGIONAL				
Legislative & General Government	23,364	0.57%	3.41	0.57%
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**					

CRD 2025 Capital Projects Greater than $500,000

REGIONAL PARKS			
Regional Trestle Renewal, Trails Widening and Lighting Project	15.5	Debt, Grant	Regional Parks
Potential Land Acquisition Transactions	2.0	Debt	Regional Parks
Weed Harvester	0.7	ERF	Regional Parks
Replace Bridges at Witty's Lagoon	0.7	Reserves	Regional Parks
SEAPARC			
Implement Heat Recovery System Phase 1	2.0	Debt, Grant	Climate Action
PANORAMA RECREATION			
Heat Recovery Plant	2.7	Debt, Grant, Reserves	Climate Action
ENVIRONMENTAL RESOURCE MANAGEMENT			
Cell 5 Liner Construction	6.8	Capital Funds on Hand, Debt	Solid Waste & Recycling
Cell 5 & 6 Gravity Retaining Wall	2.8	Capital Funds on Hand, Debt	Solid Waste & Recycling
Existing Utilities - Relocate for Cell 5	1.2	Debt	Solid Waste & Recycling
Progressive Closure of External Faces	1.0	Reserves	Solid Waste & Recycling
Sedimentation Pond Relining	1.0	Reserves	Solid Waste & Recycling
Residuals Treatment Facility Biogas Tie-In to Renewable Natural Gas	1.0	Reserves	Solid Waste & Recycling
ENVIRONMENTAL PROTECTION			
Regional Electric Vehicle Charging Infrastructure	1.0	Capital Funds on Hand, Grant	Climate Action
Legislative & General			
CORPORATE SATELLITE FACILITIES			
New Field Office Building	3.0	Reserves	Business Systems & Processes
INFORMATION TECHNOLOGY			
SAP S4HANA Enhancements	2.6	Capital Funds on Hand	Business Systems & Processes
SAP Lifecycle Replacement	1.2	Capital Funds on Hand	Business Systems & Processes
FAMILY COURT BUILDING			
Mechanical Upgrades	1.0	Capital Funds on Hand, Reserves, Other	Housing & Health
Infrastructure & Water Services			
SAANICH PENINSULA WATER SUPPLY			
SPW System Upgrade and Expansion	11.4	Debt, Reserves	Water
SCADA Upgrades	0.8	Reserves	Water
Hamsterly Pump Station Capacity Upgrade	0.6	Reserves	Water
Asset Capital Improvement/Replacement Program	0.6	Reserves	Water
LYALL HARBOUR BOOT COVE WATER			
Dam Improvement and Regulatory Requirements	0.7	Capital Funds on Hand, Debt	Water
SURFSIDE PARK ESTATES			
Water Storage Tank Replacement	0.8	Debt	Water
REGIONAL WATER SUPPLY			
Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension	21.5	Capital Funds on Hand, Grant	Water
New Field Operations Centre Building	12.2	Capital Funds on Hand, Other	Water
RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	5.0	Capital Funds on Hand	Water
Critical Spare Equipment Storage & Pipe Yard	3.5	Capital Funds on Hand	Water
Land and Site Works	3.0	Capital Funds on Hand	Water
Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	3.0	Capital Funds on Hand	Safety & Emergency Management

Continued on next page

CRD 2025 Capital Projects Over $500,000

SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
REGIONAL WATER SUPPLY *continued*			
Master Plan Project Delivery	1.7	Capital Funds on Hand	Water
Vehicle & Equipment Replacement	1.4	ERF	Water
Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	1.4	Capital Funds on Hand	Safety & Emergency Management
Goldstream Water Supply Area Dams - Upgrades and Improvements Program	1.2	Capital Funds on Hand	Safety & Emergency Management
Integrate Dam Performance and Hydromet to SCADA	1.0	Capital Funds on Hand	Safety & Emergency Management
Master Plan Program Management	1.0	Capital Funds on Hand	Water
SCADA Masterplan and System Upgrades	0.9	Capital Funds on Hand	Water
Microwave Radio Upgrades	0.8	Capital Funds on Hand	Water
Mount Tolmie Tank Assessment and Improvements	0.8	Capital Funds on Hand	Water
Asset Management Plan	0.7	Capital Funds on Hand	Water
Bulk Supply Meter Replacement and Backflow Prevention Program	0.6	Capital Funds on Hand	Water
Cecelia Meter Replacement	0.6	Capital Funds on Hand	Water
Decommission & Conceptual Design of the Smith Hill Site	0.6	Capital Funds on Hand	Water
Road Improvements	0.6	Capital Funds on Hand	Water
Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	0.6	Capital Funds on Hand	Safety & Emergency Management
JDF WATER DISTRIBUTION			
Sooke Road Watermain Replacement	7.0	Capital Funds on Hand	Water
AC Pipe Replacement Program	4.5	Capital Funds on Hand	Water
Residential Service & Meter Replacement	3.0	Capital Funds on Hand	Water
Hwy 14 Watermain Relocation	2.0	Capital Funds on Hand	Water
SCADA Master Plan Update & Upgrades	1.8	Capital Funds on Hand	Water
Pump Station Renewal Program	1.2	Capital Funds on Hand	Water
Vehicle & Equipment Replacement	0.8	ERF	Water
Large Meters & Pressure Control Stations Replacement Program	0.7	Capital Funds on Hand	Water
JDF WATER DISTRIBUTION (DCC)			
Sooke Henlyn Supply & Distribution Mains	1.0	Reserves	Water
Throup Road Watermain Installation	0.9	Reserves	Water
SAANICH PENINSULA TREATMENT PLANT			
Odour Control Upgrade Construction	4.0	Debt, Reserves	Wastewater
Keating Pump Station - Pump Replacement	0.5	ERF	Wastewater
CORE AREA WASTEWATER			
Harriet Siphon Inlet Chamber Upgrade	3.0	Debt	Wastewater
Manhole Repairs and Replacement	2.7	Debt	Wastewater
Shoreline Trunk Sewer Upgrade	2.4	Debt	Wastewater
Marigold Electrical and Building Upgrades	2.1	Debt	Wastewater
Annual Provisional Emergency Repairs	1.5	Reserves	Wastewater
Western Trunk Grit Chamber Repairs	1.1	Debt	Wastewater
Harling Pump Station - Complete Replacement	1.0	Debt	Wastewater
Process & Mechanical Upgrades	0.9	Debt	Wastewater
Electric Vehicle Charging	0.9	Debt, Grant	Wastewater
SCADA and Radio Assessment	0.8	Debt	Wastewater
Safety & Security Upgrades	0.6	Debt	Wastewater
Biosolids Advanced Thermal Plant	0.6	Capital Funds on Hand	Wastewater

Continued on next page

CRD 2025 Capital Projects Greater than $500,000

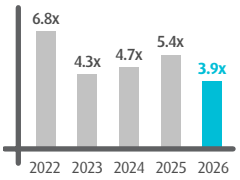
SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
Land, Banking and Housing			
Forest Homes Affordable Housing Project	1.1	Grant, Other	Housing & Health
911 Call Answer			
Next-Gen 911 Call Answer Technology	1.0	ERF	Safety & Emergency Management
Salt Spring Island (SSI)			
Ganges Roadside Pathway Construction	0.8	Grant, Reserves	Transportation
Pool Building Structural Upgrades	1.6	Debt, Reserves	Arts & Recreation
Ball Field Development	0.7	Capital Funds on Hand, Grant, Reserves, Other	Arts & Recreation
Park Maintenance Facility	0.6	Capital Funds on Hand	Arts & Recreation
Kings Lane Sewer Extension	0.6	Grant	Wastewater
Wastewater Treatment Plant Upgrade	3.4	Debt, Grant	Wastewater
Southern Gulf Island (SGI)			
PENDER ISLAND COMMUNITY PARKS			
Trail Development	0.7	Capital Funds on Hand	Regional Parks
Juan de Fuce Electoral Area (JDF)			
JUAN DE FUCA ELECTORAL AREA COMMUNITY RECREATION			
Otter Point Community Hall Construction	1.0	Grant	Regional Parks

Total Projects > $500K	179.7
Total Projects < $500K	64.6
Total 2026 Capital Projects	**244.3**

CRD 2026 Financial Indicators

Appendix F

BUILDING INFRASTRUCTURE



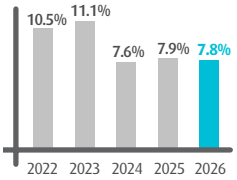
Benchmark target is at least 1.0.

Investment in capital is **3.9x** the rate of depreciation

This is the amount of capital invested in infrastructure for every dollar that assets depreciate each year. In 2026, the investment in capital will be $244.3M compared to an amortization of $62.7M*.

** Amortization based on net book value as per the audited financial statements from the preceding year.*

MANAGING DEBT



Benchmark target is less than 25%.

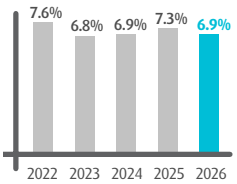
Debt servicing costs are **7.8%** of revenue

This is the amount of annual revenue committed to debt repayment for existing and new capital. In 2026, debt servicing costs will account for $26.4M* out of total revenue of $336.8M.**

**This excludes municipal borrowing.*

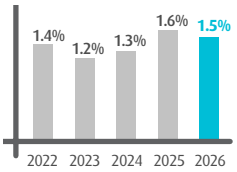
***This excludes municipal debt (21.1M), internal allocations (72.2M), and surplus carryforward (3.7M).*

SAVING FOR THE FUTURE



Reserve transfers make up **6.9%** of the operating budget

This is the amount of total reserve contributions compared to the total CRD operating budget. In 2026, reserve transfers will total $29.7M while the operating budget will total $433.8M.



Reserve transfers make up **1.5%** of the depreciated value of assets

This is the amount of total reserve contributions compared to the total net book value of CRD assets. In 2026, reserve transfers will total $29.7M while the net book value will total $1,995.7M.*

**Based on net book value as per the audited statements from the preceding year.*

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
October 29, 2025
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part A

*Click on the **Department name** below to access budget package*

1. Introduction/Overview

1.0 Budget Report

2. Executive Services

2.1 C.A.O. & Executive Office
2.2 Human Resources
2.3 Corporate Communications & Engagement

3. Corporate Services

3.1 Corporate Services
3.2 Board Expenditures
3.3 First Nations Relations
3.4 Victoria Family Court Committee
3.5 Greater Victoria Police Victims Services
3.6 Sooke Regional Museum

3.7 Real Estate, Facilities Management & Engineering

3.7.1 Real Estate
3.7.2 Facility Management
3.7.3 CRD Headquarters Building
3.7.4 Corporate Satellite Facilities
3.7.5 Family Court Building
3.7.6 Health Facilities - VIHA

4. Finance & Technology

4.1 Financial Services

4.1.1 Finance

4.2 Technology and Initiatives

4.2.1 Regional Grant in Aid
4.2.2 Information Technology
4.2.3 GIS Information Systems
4.2.4 Geo-Spatial Referencing

4.3 Arts and Other Finance Budgets

4.3.1 Royal Theatre
4.3.2 McPherson Theatre
4.3.3 Arts Grants and Development
4.3.4 Feasibility Study Reserve

Reference to First Nations participation may include services provided as a client to a service by way of service agreement, services provided under a CRD to non-status residents on reserve, or services provided to those Nations that fall within the administrative boundaries of the Juan de Fuca Electoral Area. First Nations service provision and taxation is context dependent, and services may be invoiced or requisitioned depending on the nature of the relationship (for example, where participation in services are as a "client" or where services are provided through taxation by the First Nation on CRD's behalf).

CAPITAL REGIONAL DISTRICT

2026 BUDGET

EXECUTIVE SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025

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CAPITAL REGIONAL DISTRICT

2026 BUDGET

CAO & Executive Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.014 CAO & Executive Operations **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.014 CAO & Executive Operations	Total Expenditure	Comments
2025 Budget	**1,228,861**	
Change in Wages & Benefits:		
Base wages & benefits change	34,343	Inclusive of estimated collective agreement changes
Step increase/paygrade change	61,830	
1.0 FTE Manager Strategic Planning	222,774	CRD Evolves Transition: Position relocated from 1.324 Regional Planning
Total Change in Wages & Benefits	318,947	
Other Changes:		
Software Licences	8,140	Estimated increase in licence fees
Other Costs	4,740	
Total Other Changes	12,880	
2026 Budget	**1,560,688**	

Summary of % Expense Increase	
CRD Evolves Transition	18.1%
2026 Base salary and benefit change	7.8%
Balance of increase	1.0%
% expense increase from 2025:	***27.0%***
% Requisition increase from 2025 (if applicable):	***27.0%***

Requisition funding is (100)% of service revenue

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

There is an estimated one-time favourable variance of $241,000 (19.6%) due mainly to temporary staff vacancies ($190,000) and savings on contractor spending ($36,000) and supplies and training ($12,000).

CAO & Executive 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 and Wages	1,053,719	867,000	1,377,046	-	-	1,377,046	1,416,747	1,457,576	1,492,329	1,527,892
Building Occupancy	33,393	32,213	32,213	-	-	32,213	33,646	35,047	35,626	36,218
Legal Expenses	2,030	-	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Software Licenses	7,790	12,000	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Other Operating Expenses	126,929	78,594	128,339	-	-	128,339	130,663	122,435	125,053	127,745
TOTAL OPERATING COSTS	**1,223,861**	**989,807**	**1,555,598**	**-**	**-**	**1,555,598**	**1,599,416**	**1,633,788**	**1,672,108**	**1,711,335**
*Percentage Increase over prior year						27.1%	2.8%	2.1%	2.3%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL CAPITAL / RESERVES	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL COSTS	**1,228,861**	**994,807**	**1,560,688**	**-**	**-**	**1,560,688**	**1,604,606**	**1,639,078**	**1,677,508**	**1,716,845**
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	**1,228,861**	**994,807**	**1,560,688**	**-**	**-**	**1,560,688**	**1,604,606**	**1,639,078**	**1,677,508**	**1,716,845**
*Percentage increase over prior year Net Costs			27.0%			27.0%	2.8%	2.1%	2.3%	2.3%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	7.0		-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.014 CAO &Executive Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$1,564	$3,128	$15,297	$0	$0	$19,989
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	**$1,564**	**$3,128**	**$15,297**	**$0**	**$0**	**$19,989**
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	$1,564	$3,128	$15,297	$0	$0	$19,989
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	**$1,564**	**$3,128**	**$15,297**	**$0**	**$0**	**$19,989**

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 #: 1.014

Service Name: CAO &Executive 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
26-01	Replacement	Computer	Computer Replacement	$ 1,564	E	ERF	$ -	$ 1,564	$ -	$ -	$ -	$ -	$ 1,564
27-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ 3,128	$ -	$ -	$ -	$ 3,128
28-01	Replacement	Computer	Computer Replacement	$ 15,297	E	ERF	$ -	$ -		$ 15,297	$ -	$ -	$ 15,297
													$ -
													$ -
			Grand Total	**$ 19,989**			**$ -**	**$ 1,564**	**$ 3,128**	**$ 15,297**	**$ -**	**$ -**	**$ 19,989**

Reserve Schedule

Reserve Fund: 1.014 CAO & Executive Operations

Fund: 1022 Fund Center: 101366 ERF Group: CAO.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,994	14,240	17,766	19,828	9,821	15,221
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(1,564)	(3,128)	(15,297)	-	-
Transfer from Operating Budget	5,000	5,090	5,190	5,290	5,400	5,510
Interest Income						
Ending Balance $	**14,240**	**17,766**	**19,828**	**9,821**	**15,221**	**20,731**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Human Resources

COMMITTEE OF THE WHOLE

October 2025

Service: 1.016 Human Resources **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide Human Resources services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026 Service: 1.016 - Human Resources	Total Expenditure	Comments
2025 Budget	**4,251,510**	
Change in Wages & Benefits:		
Base wages & benefits change	101,958	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,508	
Annualization of 2025 position	76,818	Annualization of 2025 IBC 11b-1.2: Manager, Safety (6 months)
Auxiliary support	(41,700)	removal of one-time funding from 2025 for HRIS support
Total Change in Wages & Benefits	172,584	
Other Changes:		
Contract for Services	(100,000)	Reduction for 2025 one-time costs for employee survey part 2, and EDIA facilitation
Transfer to Reserve	130,000	Reserve contribution for HR Recruiting function
Software Licences	19,190	Increase in licence fees
	46,184	2025 11b-1.5 Corporate Recruiting - LinkedIn Talent Licensing
Building Occupancy	24,243	
Other Costs	28,919	
Total Other Changes	148,536	
2026 Budget	**4,572,631**	

Summary of % Expense Increase		
IBC Costs and annualization	2.9%	
Reduction in one-time costs	-3.3%	
2026 Base salary and benefit change	3.2%	
Balance of increase	4.8%	
% expense increase from 2025:	***7.6%***	
% Requisition increase from 2025 (if applicable):	***5.4%***	*Requisition funding is 13.6% of service revenue*

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

There is an estimated one-time favourable variance of $413,400 (9.7%) largely attributable to temporary staff vacancies.

1.016 - Human Resources	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	3,189,877	2,820,000	3,250,354	-	112,108	3,362,462	4,018,755	4,288,596	4,137,285	4,194,845	
Allocations	150,280	151,589	151,375	-	25,226	176,601	157,743	163,778	166,460	169,324	
Legal Expenses	17,830	17,500	18,150	-	-	18,150	18,510	18,880	19,260	19,650	
GVLRA Membership Dues and Staff Training	190,930	192,000	203,190	-	-	203,190	224,960	229,460	234,050	238,730	
Contract for Services	451,473	415,500	367,244	-	15,000	382,244	359,999	361,331	368,929	371,534	
Software Licenses	16,440	35,000	81,814	-	-	81,814	98,630	112,780	115,470	122,792	
Other Operating Expenses	202,680	147,800	206,170	-	-	206,170	239,935	238,732	240,461	245,282	
TOTAL OPERATING COSTS	**4,219,510**	**3,779,389**	**4,278,297**	**-**	**152,334**	**4,430,631**	**5,118,532**	**5,413,557**	**5,281,915**	**5,362,156**	
*Percentage Increase over prior year						5.0%	15.5%	5.8%	-2.4%	1.5%	
CAPITAL / RESERVE											
Equipment Purchases	20,000	10,000	-	-	-	-	60,000	10,000	-	-	
Transfer to Equipment Replacement Fund	12,000	25,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000	
Transfer to Operating Reserve	-	20,000	-	-	130,000	130,000	-	-	-	-	
TOTAL CAPITAL / RESERVE	**32,000**	**55,000**	**12,000**	**-**	**130,000**	**142,000**	**72,000**	**22,000**	**12,000**	**12,000**	
TOTAL COSTS	**4,251,510**	**3,834,389**	**4,290,297**	**-**	**282,334**	**4,572,631**	**5,190,532**	**5,435,557**	**5,293,915**	**5,374,156**	
						7.6%	13.5%	4.7%	-2.6%	1.5%	
INTERNAL RECOVERIES											
Recovery Costs	(92,500)	(92,500)	(20,000)	-	(68,608)	(88,608)	(20,000)	(20,000)	(20,000)	(20,000)	
First Aid Recovery	(6,278)	(2,544)	(6,392)	-	-	(6,392)	(6,521)	(6,652)	(6,783)	(6,919)	
Transfer from Internal Reserve	(100,000)	(100,000)	-	-	-	-	-	-	-	-	
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-	
Human Resources	(3,461,768)	(3,461,768)	(3,641,075)	-	(213,726)	(3,854,801)	(4,510,040)	(4,722,235)	(4,546,128)	(4,590,184)	11.4%
TOTAL INTERNAL RECOVERIES	**(3,660,546)**	**(3,656,812)**	**(3,667,467)**	**-**	**(282,334)**	**(3,949,801)**	**(4,536,561)**	**(4,748,887)**	**(4,572,911)**	**(4,617,103)**	
NET COSTS	**590,964**	**177,577**	**622,830**	**-**	**-**	**622,830**	**653,971**	**686,670**	**721,003**	**757,054**	**13.6%**
*Percentage increase over prior year Net Costs						5.4%	5.0%	5.0%	5.0%	5.0%	
AUTHORIZED POSITIONS: Salaried	18.5	18.5	18.5	-	-	18.5	24.0	25.0	23.0	23.0	

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.016 Human Resources	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$4,692	$341,948	$670,148	$101,800	$7,820	$1,126,408
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	**$4,692**	**$341,948**	**$670,148**	**$101,800**	**$7,820**	**$1,126,408**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$331,000	$659,200	$101,800	$0	$1,092,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$4,692	$10,948	$10,948	$0	$7,820	$34,408
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	**$4,692**	**$341,948**	**$670,148**	**$101,800**	**$7,820**	**$1,126,408**

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 #: 1.016

Service Name: Human Resources

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
26-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF		$ 4,692	$ -	$ -	$ -	$ -	$ 4,692
27-01	Replacement	Computer	Computer Replacement	$ 10,948	E	ERF		$ -	$ 10,948	$ -	$ -	$ -	$ 10,948
28-01	Replacement	Computer	Computer Replacement	$ 10,948	E	ERF		$ -	$ -	$ 10,948	$ -	$ -	$ 10,948
30-01	Replacement	Computer	Computer Replacement	$ 7,820	E	ERF		$ -	$ -	$ -	$ -	$ 7,820	$ 7,820
26-02	New	HRIS - Talent Suite	2026 iBC 11b-1.6 11b-1.6 HRIS Talent Suite (Revised)	$ 1,092,000	E	Cap		$ -	$ 331,000	$ 659,200	$ 101,800	$ -	$ 1,092,000
													$ -
			Grand Total	**$ 1,126,408**			**$ -**	**$ 4,692**	**$ 341,948**	**$ 670,148**	**$ 101,800**	**$ 7,820**	**$ 1,126,408**

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419 ERF Group: HR.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,679	17,089	24,397	25,449	26,501	38,501
Actual Purchases		-	-	-		-
Planned Purchases (Based on Capital Plan)	(9,590)	(4,692)	(10,948)	(10,948)		(7,820)
Transfer from Operating Budget	12,000	12,000	12,000	12,000	12,000	12,000
Interest Income		-	-	-	-	-
Ending Balance $	**17,089**	**24,397**	**25,449**	**26,501**	**38,501**	**42,681**

Assumptions/Background:

Capital Fund

Capital Fund: 1.016 Human Resources - for HRIS

Reserve Cash Flow

Fund: GSV185008 Fund Center: 191094	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,277,387	1,277,387	1,277,387	946,387	287,187	185,387
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)		-	(331,000)	(659,200)	(101,800)	-
Transfer from Operating Budget		-	-	-	-	-
Transfer from L&G Operating Reserve (BX)						
Interest Income	-	-	-	-	-	-
Ending Balance $	**1,277,387**	**1,277,387**	**946,387**	**287,187**	**185,387**	**185,387**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Communications & Engagement

COMMITTEE OF THE WHOLE

October 2025

Service: 1.118 Corporate Communications & Engagement **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide administrative services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service:

1.118 CORPORATE COMMUNICATIONS & ENGAGEMENT	Total Expenditure	Comments
2025 Budget	**1,458,959**	
Change in Wages & Benefits:		
Base wages & benefits change	39,040	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,544	
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications Officer	94,704	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications and Special Event Coordin	114,367	CRD Evolves Transition: Position relocated from 1.44X Panorama
1.0 FTE Communications Liaison	114,221	CRD Evolves Transition: Position relocated from 1.521 ERM
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
0.5 FTE Production Communications Coordinator	50,355	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Supv Communications and Education Development	137,824	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Outreach Coordinator	100,710	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Regional Housing Communications Coordinator	114,221	CRD Evolves Transition: Position relocated from 1.310 Land, Banking and Housing
1.0 FTE Communications Liaison	100,710	CRD Evolves Transition: Position relocated from 50% 1.024 GMPPS; 50% 1.324 Reg
1.0 FTE Communications Liason	114,367	CRD Evolves Transition: Position relocated from 1.576 Environmental Engineering
Auxiliary support costs	90,000	CRD Evolves Transition: Auxiliary support for 1.521 ERM
Overtime and standby pay	40,000	CRD Evolves Transition: Additional employee costs
Other	140	
Total Change in Wages & Benefits	1,374,933	
Other Changes:		
Office & Equipment Costs	192,820	CRD Evolves Transition: Operating costs associated with transferred FTEs
Other Costs	9,298	
Total Other Changes	202,118	
2026 Budget	**3,036,010**	

Summary of % Expense Increase	
CRD Evolves Transition	102.3%
2026 Base salary and benefit change	5.1%
Balance of increase	0.6%
% expense increase from 2025:	***108.1%***
% Requisition increase from 2025 (if applicable):	***2.1%***

Requisition funding is 18% of service revenue

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

There is an estimated one-time favourable variance of $18,700 (1.3%) due minor variances on wages & benefits. This variance will be moved to the Legislative and General Operating Reserve.

1.118 - CORPORATE COMMUNICATIONS & ENGAGEMENT	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS:										
Salaries and Wages	1,191,183	1,180,000	2,566,116	-	-	2,566,116	2,635,374	2,710,350	2,651,168	2,714,517
Allocations	107,006	107,006	109,782	-	10,812	120,594	120,466	125,878	124,970	126,661
Contract for Services	61,010	58,000	64,600	-	-	64,600	65,890	67,210	68,550	69,920
Printing & Copying	8,390	1,500	19,240	-	-	19,240	19,620	20,010	20,410	20,820
Other Operating Expenses	85,370	87,770	249,460	-	-	249,460	278,452	270,786	276,201	281,768
TOTAL OPERATING COSTS	**1,452,959**	**1,434,276**	**3,009,198**	**-**	**10,812**	**3,020,010**	**3,119,802**	**3,194,234**	**3,141,299**	**3,213,686**
*Percentage Increase over prior year			107.1%	0.0%	0.7%	107.9%	3.3%	2.4%	-1.7%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL CAPITAL / RESERVES	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL COSTS	**1,458,959**	**1,440,276**	**3,025,198**	**-**	**10,812**	**3,036,010**	**3,136,002**	**3,210,634**	**3,157,909**	**3,230,506**
*Percentage increase over prior year Total Costs			107.4%	0.0%	0.7%	108.1%	3.3%	2.4%	-1.6%	2.3%
Funding from Internal Reserves	(28,000)	(28,000)	-	-	-	-	-	-	-	-
Funding from Internal Allocation - CRD Evolves	-	-	(1,528,030)	-	-	(1,528,030)	(1,451,835)	(1,490,887)	(1,401,211)	(1,433,360)
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,430,959**	**1,412,276**	**1,497,168**	**-**	**10,812**	**1,507,980**	**1,684,167**	**1,719,747**	**1,756,698**	**1,797,146**
REVENUE										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
NET COSTS	**1,430,959**	**1,412,276**	**1,497,168**	**-**	**10,812**	**1,507,980**	**1,684,167**	**1,719,747**	**1,756,698**	**1,797,146**
*Percentage increase over prior year Net Costs			4.6%	0.0%	0.8%	5.4%	11.7%	2.1%	2.1%	2.3%
AUTHORIZED POSITIONS:										
Salaried	8.0	8.0	18.5		-	18.5	18.5	18.5	17.5	17.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.118 Corporate Communications & Engagement	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$279,500	$292,419	$19,989	$6,663	$5,099	$13,326	$337,496
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
	$279,500	**$292,419**	**$19,989**	**$6,663**	**$5,099**	**$13,326**	**$337,496**
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	$12,919	$19,989	$6,663	$5,099	$13,326	$57,996
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$279,500	$279,500	$0	$0	$0	$0	$279,500
	$279,500	**$292,419**	**$19,989**	**$6,663**	**$5,099**	**$13,326**	**$337,496**

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 #: 1.118

Service Name: Corporate Communications & Engagement

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
26-01	Replacement	Computer	Computer Replacement	$ 12,919	E	ERF		$ 12,919	$ -	$ -	$ -		$ 12,919
27-01	Replacement	Computer	Computer Replacement	$ 19,989	E	ERF		$ -	$ 19,989	$ -	$ -		$ 19,989
28-01	Replacement	Computer	Computer Replacement	$ 6,663	E	ERF		$ -	$ -	$ 6,663	$ -		$ 6,663
29-01	Replacement	Computer	Computer Replacement	$ 5,099	E	ERF		$ -	$ -	$ -	$ 5,099		$ 5,099
22-01	Replacement	CRD Public Website	CRD Public Website	$ 754,000	E	Res	$ 279,500	$ 279,500	$ -	$ -	$ -	$ -	$ 279,500
30-01	Replacement	Computer	Computer Replacement	$ 13,326	E	ERF						$ 13,326	$ 13,326
													$ -
													$ -
			Grand Total	**$ 811,996**			**$ 279,500**	**$ 292,419**	**$ 19,989**	**$ 6,663**	**$ 5,099**	**$**	**$ 337,496**

13,326

Reserve Fund: 1.118 Corporate Communications & Engagement

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

Reserve Cash Flow

Fund: 1022 Fund Center: 101518 ERF Group: COMREL.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	16,489	16,735	19,816	16,027	25,764	37,275
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(12,919)	(19,989)	(6,663)	(5,099)	(13,326)
Transfer from Operating Budget	6,000	16,000	16,200	16,400	16,610	16,820
Interest Income						
Ending Balance $	**16,735**	**19,816**	**16,027**	**25,764**	**37,275**	**40,769**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CORPORATE SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025

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CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.014B Corporate Services **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, procurement, records management and privacy and Freedom of information requests.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026

Service: 1.014B CORPORATE SERVICES	**Total Expenditure**	**Comments**
2025 Budget	**4,120,682**	
Change in Wages & Benefits:		
Base wages & benefits change	87,709	Inclusive of estimated collective agreement changes
Step increase/paygrade change	27,527	
1.0 FTE Legislative Services Coordinator	107,555	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
1.0 FTE Deputy Corporate Officer	185,377	2026 Critical Position: Position repurposed from 2.670 Regional Water Supply
1.0 FTE Legal support	129,776	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate
Total Change in Wages & Benefits	537,943	
Other Changes:		
Contract for Services	(285,000)	Reduction for 2025 one-time costs for EDRMS
Contract for Services	(120,000)	Reduction for 2025 one-time costs for centralizing procurement study and actuarial support
Software Licences	17,490	Increase in licence fees
Building Occupancy	10,794	
Office & Equipment Costs	69,445	Office costs associated with new ongoing FTEs
Other Costs	45,038	
Total Other Changes	(262,233)	
2026 Budget	**4,396,392**	

Summary of % Expense Increase	
2026 IBC & Critical Position Expense	11.9%
Reduction in one-time contract for services	-9.8%
2026 Base salary and benefit change	2.1%
Balance of increase	2.4%
% expense increase from 2025:	***6.7%***
% Requisition increase from 2025 (if applicable):	***11.2%***

Requisition funding is 83% of service revenue

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

There is an estimated one-time favourable variance of $363,000 (11.3%) largely attributable to temporary staff vacancies.

CORPORATE 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 and Wages	2,796,542	2,401,000	2,939,332	315,153	80,000	3,334,485	3,614,783	3,855,760	3,947,638	4,041,642
Building Occupancy	154,992	149,242	165,786	-	-	165,786	173,644	181,243	184,178	187,180
Legal Expenses	8,160	5,000	8,310	-	-	8,310	8,480	8,650	8,820	9,000
Contract for Services	987,800	947,800	11,945	-	657,800	669,745	12,522	13,128	14,335	15,603
Software Licenses	17,010	31,100	28,500	6,000	-	34,500	39,720	43,210	44,080	44,960
Other Operating Expenses	146,179	131,729	131,567	16,000	26,000	173,567	174,900	174,269	164,378	164,028
TOTAL OPERATING COSTS	**4,110,682**	**3,665,871**	**3,285,439**	**337,153**	**763,800**	**4,386,392**	**4,024,049**	**4,276,260**	**4,363,429**	**4,462,413**
*Percentage Increase over prior year						6.7%	-8.3%	6.3%	2.0%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**10,000**	**10,000**	**10,000**	**-**	**-**	**10,000**	**13,200**	**13,460**	**13,730**	**14,000**
TOTAL COSTS	**4,120,682**	**3,675,871**	**3,295,439**	**337,153**	**763,800**	**4,396,392**	**4,037,249**	**4,289,720**	**4,377,159**	**4,476,413**
*Percentage increase over prior year			-20.0%			6.7%	-8.2%	6.3%	2.0%	2.3%
REVENUE										
FOI Revenue	-	(600)	-	-	-	-	-	-	-	-
Allocation Recovery	(406,339)	(406,339)	(130,000)	(142,000)	(406,339)	(678,339)	(278,740)	(285,657)	(292,745)	(300,017)
Transfer from Operating Reserve	(495,000)	(405,000)	-	-	(90,000)	(90,000)	-	-	-	-
TOTAL REVENUE	**(901,339)**	**(811,939)**	**(130,000)**	**(142,000)**	**(496,339)**	**(768,339)**	**(278,740)**	**- 285,657**	**- 292,745**	**- 300,017**
NET COSTS	**3,219,343**	**2,863,932**	**3,165,439**	**195,153**	**267,461**	**3,628,053**	**3,758,509**	**4,004,063**	**4,084,414**	**4,176,396**
*Percentage increase over prior year Net Costs			-1.7%			12.7%	3.6%	6.5%	2.0%	2.3%
AUTHORIZED POSITIONS:										
Salaried	17.6	17.6	17.6	3.0	-	20.6	22.6	23.6	23.6	23.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.014B Corporate Services	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$14,076	$7,534	$4,692	$3,128	$9,384	$38,814
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	**$14,076**	**$7,534**	**$4,692**	**$3,128**	**$9,384**	**$38,814**
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	$14,076	$7,534	$4,692	$3,128	$9,384	$38,814
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	**$14,076**	**$7,534**	**$4,692**	**$3,128**	**$9,384**	**$38,814**

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 #: 1.014B

Service Name: Corporate Services

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
26-01	Replacement	Computer	Computer Replacement	$ 14,076	E	ERF	$ -	$ 14,076	$ -	$ -	$ -	$ -	$ 14,076
27-01	Replacement	Computer	Computer Replacement	$ 7,534	E	ERF	$ -	$ -	$ 7,534	$ -	$ -	$ -	$ 7,534
28-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF	$ -	$ -	$ -	$ 4,692	$ -	$ -	$ 4,692
29-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ -	$ -	$ 3,128	$ -	$ 3,128
30-01	Replacement	Computer	Computer Replacement	$ 9,384	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 9,384	$ 9,384
													$ -
													$ -
			Grand Total	**$ 38,814**			**$ -**	**$ 14,076**	**$ 7,534**	**$ 4,692**	**$ 3,128**	**$ 9,384**	**$ 38,814**

Reserve Schedule

Reserve Fund: 1.014B Corporate Services

Fund: 1022 Fund Center: 102307 ERF Group: ERF Corporate Services	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,994	14,994	10,918	16,584	25,352	35,954
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(14,076)	(7,534)	(4,692)	(3,128)	(9,384)
Transfer from Operating Budget		10,000	13,200	13,460	13,730	14,000
Interest Income						
Ending Balance $	**14,994**	**10,918**	**16,584**	**25,352**	**35,954**	**40,570**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Board Expenditures

COMMITTEE OF THE WHOLE

October 2025

Service: 1.011 Board Expenditures **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board. One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.011 - Board Expenditures	Total Expenditure	Comments
2025 Budget	**1,412,255**	
Change in Wages & Benefits:		
N/A	-	
Total Change in Wages & Benefits	-	
Other Changes:		
Director's Remuneration	23,046	Estimated increase on projected CPI
Contract for Services	51,600	2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Meeting Expenses	12,000	2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Software Licences	(35,000)	Reduction in one-time spending from 2025 for Board Portal updates
Other Costs	(1,221)	
Total Other Changes	50,425	
2026 Budget	**1,462,680**	

Summary of % Expense Increase		
2026 IBC Expense	4.5%	
Director's Remuneration	1.6%	
Balance of increase	-2.6%	
% expense increase from 2025:	***3.6%***	
% Requisition increase from 2025 (if applicable):	***1.6%***	*Requisition funding is 100% of service revenue*

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

There is an estimated one-time favourable variance of $72,000 (5.1%) due to temporary savings in Director's expenses and per-meeting payments, legal expenses and contract for service expenses.

1.011 - Board Expenditures	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Directors' Remuneration	932,449	900,000	955,495	-	-	955,495	974,600	994,090	1,013,970	1,034,250
Standard Overhead Allocation	68,189	68,189	67,681	-	-	67,681	68,899	70,277	71,683	73,116
Building Occupancy	140,337	135,117	132,694	-	-	132,694	138,973	145,047	147,397	149,800
Legal Expenses	16,000	-	16,290	-	-	16,290	16,620	16,950	17,290	17,640
Contract for Services	10,300	-	10,300	3,000	51,600	64,900	43,340	12,410	12,660	12,910
Software Licenses	113,310	115,000	80,660	-	-	80,660	82,270	83,920	85,600	87,310
Meetings & Printing	15,520	14,900	15,800	-	12,000	27,800	25,120	16,520	16,850	17,190
Scholarship Programs	19,240	19,070	19,320	-	-	19,320	19,610	19,900	20,200	20,500
Other Operating Expenses	38,270	29,630	38,140	-	-	38,140	38,982	39,841	40,737	41,650
TOTAL OPERATING COSTS	**1,353,615**	**1,281,906**	**1,336,380**	**3,000**	**63,600**	**1,402,980**	**1,408,414**	**1,398,955**	**1,426,387**	**1,454,366**
*Percentage Increase over prior year						3.6%	0.4%	-0.7%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve	-	-	-	-	-	-	-	30,000	30,000	30,000
Transfer to Equipment Replacement Fund	58,640	58,640	59,700	-	-	59,700	60,890	62,110	63,350	64,620
TOTAL CAPITAL / RESERVE	**58,640**	**58,640**	**59,700**	**-**	**-**	**59,700**	**60,890**	**92,110**	**93,350**	**94,620**
TOTAL COSTS	**1,412,255**	**1,340,546**	**1,396,080**	**3,000**	**63,600**	**1,462,680**	**1,469,304**	**1,491,065**	**1,519,737**	**1,548,986**
						3.6%	0.5%	1.5%	1.9%	1.9%
INTERNAL RECOVERIES										
Transfer from Internal Reserve	(35,000)	(35,000)	-	-	(63,600)	(63,600)	(40,800)	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	**1,374,755**	**1,303,046**	**1,393,580**	**3,000**	**-**	**1,396,580**	**1,426,004**	**1,488,565**	**1,517,237**	**1,546,486**
*Percentage increase over prior year Total Costs			1.4%			1.6%	2.1%	4.4%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.011 Board Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$696,000	$801,000	$0	$0	$20,000	$70,000	$891,000
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
	$696,000	**$801,000**	**$0**	**$0**	**$20,000**	**$70,000**	**$891,000**
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	$696,000	$801,000	$0	$0	$20,000	$70,000	$891,000
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
	$696,000	**$801,000**	**$0**	**$0**	**$20,000**	**$70,000**	**$891,000**

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 #: 1.011

Service Name: Board 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
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	$ 81,000	E	ERF	$ 81,000	$ 91,000	$ -	$ -	$ -	$ -	$ 91,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	$ 60,000	E	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-03	Replacement	Boardroom Chairs	Replace boardroom chairs	$ 30,000	E	ERF	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	$ 21,700	E	ERF	$ 10,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment	$ 20,000	E	ERF	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	$ 50,000	E	ERF	$ -	$ 50,000	$ -	$ -	$ -	$ 70,000	$ 120,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	$ 100,000	E	ERF	$ 100,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	$ 25,000	E	ERF	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
23-03	Replacement	Multi-Camera System	Replace existing video Camera with a Mult-=Camera System	$ 80,000	E	ERF	$ 75,000	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
24-01	Replacement	AV & lighting for Boardroom	AV for Boardroom, as identiefied in 2024 IBC 12b-4.1: Meeting Management Improvements	$ 150,000	E	ERF	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
24-02	Replacement	Boardroom Table redesign & upgrades	Replace Boardroom Table, as identiefied in 2024 IBC 12b-4.1: Meeting Management Improvements	$ 200,000	E	ERF	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
24-03	Replacement	Wiring	Replace wiring to accommodate new Board table	$ 15,000	E	ERF	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-05	New	Granicus Integrated Voting		$ 20,000	E	ERF	$ 10,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
			Grand Total	**$ 852,700**			**$ 696,000**	**$ 801,000**	**$ -**	**$ -**	**$ 20,000**	**$ 70,000**	**$ 891,000**

Reserve Schedule

Reserve Fund: 1.011 Board

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

Reserve Cash Flow

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	**Estimate**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	780,344	783,984	42,684	103,574	165,684	209,034
Actual Purchases		-	-	-	-	
Planned Purchases (Based on Capital Plan)	(55,000)	(801,000)	-	-	(20,000)	(70,000)
Transfer from Operating Budget	58,640	59,700	60,890	62,110	63,350	64,620
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance $	**783,984**	**42,684**	**103,574**	**165,684**	**209,034**	**203,654**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

First Nations Relations

COMMITTEE OF THE WHOLE

October 2025

Service: 1.027 First Nations Relations **Committee: First Nations Relations**

DEFINITION:

To provide for the management of intergovernmental relations between the CRD and the First Nations.

SERVICE DESCRIPTION:

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.027 First Nations Relations	**Total Expenditure**	**Comments**
2025 Budget	**1,880,951**	
Change in Salaries:		
Base wages & benefits change	17,432	Inclusive of estimated collective agreement changes
Annualization of 2025 position	35,438	Annualization of 2024 IBC 15a-1.2: First Nations Project Coordinator
1.0 FTE First Nations Liason	91,178	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate
Total Change in Wages & Benefits	144,048	
Other Changes:		
Contract for Services & Meeting Expenses	41,390	One-time Reconciliation Action Plan engagements deferred to 2026
Standard Overhead Allocation	12,859	Increase in 2025 operating costs
Building Occupancy Allocation	20,546	Increase in 2025 office space
Human Resources Allocation	9,174	Increase in 2025 wages & benefits
Other Costs	8,230	New staffing costs - travel, training, equipment
Total Other Changes	92,199	
2026 Budget	**2,117,198**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.9%
+1.0 FTE and salary annualization	6.7%
2025 one-time initiatives	2.2%
Allocations	2.3%
Balance of increase	0.5%
% expense increase from 2025:	***12.6%***
% Requisition increase from 2025 (if applicable):	***5.8%***

Requisition funding is 70% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $420k (29.8%) due to temporary staff vacancies resulting in further work being deferred. This surplus will be transferred to the Legislative and General Operating Reserve and held within a BX designated for FNR initiatives.

1.027 First Nations Relations	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	849,475	642,899	889,123	104,400	-	993,523	1,049,262	1,079,563	1,105,333	1,131,699
Allocations	86,586	86,586	108,619	20,546	-	129,165	129,645	133,771	134,106	136,313
Meetings, Programs & Special Events	152,600	71,500	48,450	3,030	57,000	108,480	52,510	53,560	54,630	55,720
Contract for Services	737,970	414,800	376,630	-	450,000	826,630	384,160	391,840	399,680	407,670
Legal Expenses	1,310	7,000	1,330	-	-	1,330	1,360	1,390	1,420	1,450
Other Operating Expenses	50,410	37,500	34,870	8,200	12,400	55,470	43,991	44,937	45,909	46,907
TOTAL OPERATING COSTS	**1,878,351**	**1,260,285**	**1,459,022**	**136,176**	**519,400**	**2,114,598**	**1,660,928**	**1,705,061**	**1,741,078**	**1,779,759**
*Percentage Increase over prior year			-22.3%	7.2%	27.7%	12.6%	-21.5%	2.7%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
TOTAL COSTS	**1,880,951**	**1,262,885**	**1,461,622**	**136,176**	**519,400**	**2,117,198**	**1,665,028**	**1,709,161**	**1,745,178**	**1,783,859**
*Percentage Increase over prior year Total Costs			-22.3%	7.2%	27.6%	12.6%	-21.4%	2.7%	2.1%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,880,951**	**1,262,885**	**1,461,622**	**136,176**	**519,400**	**2,117,198**	**1,665,028**	**1,709,161**	**1,745,178**	**1,783,859**
SOURCES OF FUNDING										
Transfer from Internal Reserve Account	(473,000)	(232,600)	-	-	(507,000)	(507,000)	-	-	-	-
Internal cost recovery	-	-	-	(108,600)	(12,400)	(121,000)	(129,290)	(132,910)	(135,980)	(139,130)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(473,000)**	**(232,600)**	**-**	**(108,600)**	**(519,400)**	**(628,000)**	**(129,290)**	**(132,910)**	**(135,980)**	**(139,130)**
NET COSTS	**1,407,951**	**1,030,285**	**1,461,622**	**27,576**	**-**	**1,489,198**	**1,535,738**	**1,576,251**	**1,609,198**	**1,644,729**
*Percentage Increase over prior year Net Costs			3.8%	2.0%	0.0%	5.8%	3.1%	2.6%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	6.0	1.0	-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.027 First Nations Relations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$1,564	$5,331	$5,331	$0	$0	$12,226
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	**$1,564**	**$5,331**	**$5,331**	**$0**	**$0**	**$12,226**
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	$1,564	$5,331	$5,331	$0	$0	$12,226
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	**$1,564**	**$5,331**	**$5,331**	**$0**	**$0**	**$12,226**

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 #: 1.027

Service Name: First Nations Relations

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
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 1,564	E	ERF	$ -	$ 1,564	$ -	$ -	$ -	$ -	$ 1,564
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,331	E	ERF	$ -	$ -	$ 5,331	$ -	$ -	$ -	$ 5,331
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,331	E	ERF	$ -	$ -	$ -	$ 5,331	$ -	$ -	$ 5,331
													$ -
													$ -
			Grand Total	**$ 12,226**			**$ -**	**$ 1,564**	**$ 5,331**	**$ 5,331**	**$**	**$ -**	**$ 12,226**

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

Reserve Cash Flow

Fund: 1022 Fund Center: 102157 ERF Group: INTGOV.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	9,169	11,769	12,805	11,574	10,343	14,443
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	(1,564)	(5,331)	(5,331)	-	-
Transfer from Operating Budget	2,600	2,600	4,100	4,100	4,100	4,100
Interest Income						
Ending Balance $	**11,769**	**12,805**	**11,574**	**10,343**	**14,443**	**18,543**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Victoria Family Court Committee

COMMITTEE OF THE WHOLE

October 2025

Service: 1.126 Vic Family Court & Youth Justice Committee **Committee: Planning and Protective Services**

DEFINITION:

To operate and fund the operation of the Victoria Family Court Committee, a family court committee under the *Provincial Court Act ;* as well as to direct funding to juvenile justice committees appointed by the Board (Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997).

SERVICE DESCRIPTION:

This service provides funding for the operation and funding of a *Provincial Court Act* family court committee, currently operating as the Victoria Family Court and Youth Justice Committee. Historically, such committees were mandatory. Now, they are optional. The mandate of the committee is:

- To monitor proceedings of the court and address issues pertaining to resources and legislation concerning families and youth;
- To promote and examine extra-legal options in the youth and family systems;
- To liaise with governmental and non-governmental bodies around youth justice;
- To meet at least four times a year and to provide an annual report to CRD, other local governments, and the Attorney General

The Victoria Family Court and Youth Justice committee has been a federal Youth Justice Committee under the *Youth Criminal Justice* Act since the 1980s.

PARTICIPATION:

Participants include all 13 municipalities in the CRD and the Juan de Fuca Electoral Area.

On the basis of the net taxable value of land and improvements as fixed for taxation in the immediately preceding year for Hospital District purposes as to one half of such cost, and the other one half shall be apportioned on the basis of population based on the last census established by Census Canada prior to year of apportionment.

MAXIMUM LEVY:

$15,000 (Bylaw No. 3048)

MAXIMUM CAPITAL DEBT:

Nil

METHOD OF AUTHORIZATION:

Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997
Provincial Court Act
Youth Criminal Justice Act

COMMISSION:

FUNDING:

1.126 Vic Family Court &Youth Justice Committee	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Internal Allocation	1,172	1,172	973	-	-	973	991	1,010	1,031	1,051
Meeting Costs	8,160	8,160	8,323	-	-	8,323	8,489	8,659	8,832	9,010
Third Party Payments	39,320	16,500	29,327	-	-	29,327	6,323	6,134	5,940	5,742
TOTAL OPERATING COSTS	**48,652**	**25,832**	**38,623**	**-**	**-**	**38,623**	**15,803**	**15,803**	**15,803**	**15,803**
*Percentage Increase		-46.9%	-20.61%			-20.61%	-59.1%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	22,820	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(32,849)	(32,849)	(22,820)	-	-	(22,820)	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
Management Fee Offset	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(803)	(803)	(803)	-	-	(803)	(803)	(803)	(803)	(803)
TOTAL REVENUE	(33,652)	(10,832)	(23,623)	-	-	(23,623)	(803)	(803)	(803)	(803)
REQUISITION	**(15,000)**	**(15,000)**	**(15,000)**	**-**	**-**	**(15,000)**	**(15,000)**	**(15,000)**	**(15,000)**	**(15,000)**
*Percentage Increase		0.0%	0.00%			0.00%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Greater Victoria Police Victims Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.128 **Greater Victoria Police Victims Services** **Committee: Planning and Protective Services**

DEFINITION:

To make Grants-In-Aid to the Greater Victoria Police Victims Services on behalf of participating members.

Extended service by Bylaw No. 1998 (May 27, 1992).

SERVICE DESCRIPTION:

Greater Victoria Police Victims Services is contracted by the provincial gov't (Solicitor General who provide partial funding) to provide the following services under the Victims of Crime Act to those impacted by crime or trauma : Emotional support/Service referral including at scene triage and referral to Sexual Assault, Spousal Assault, Child Abuse and Men's Trauma centres; Public Education on victim's rights and support services, justice system and court orientation; Court Support for Crown Counsel in Victoria and West Shore including orientation and ongoing support through judicial process for victims, witnesses, friends and family; Safety planning assistance for ongoing safety following criminal victimization; Emotional support for next-of-kin sudden death notification (police accompaniment); Convicted Criminal updates to victims regarding court dates, sentencing, parole hearings and decisions and release dates/ conditions; Victim Impact Statement guidance on content of statement; Victims of Crime Assistance applications for lost income from criminal victimization.

PARTICIPATION:

All municipalities except the District of North Saanich and the District of Sooke and a portion of the electoral Area of Juan de Fuca

MAXIMUM LEVY

(Maximum Langford Electoral Area).

MAXIMUM CAPITAL DEBT:

COMMISSION:

FUNDING:

1.128 Greater Victoria Police Victims Services	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	BUDGET REQUEST 2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	FUTURE PROJECTIONS 2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
OPERATING COSTS:										
Internal Allocation	6,464	6,464	6,657	-	-	6,657	6,777	6,912	7,050	7,191
Third Party Payments	321,054	321,054	327,476	-	-	327,476	334,027	340,707	347,521	354,472
Interest Charge	5,323	5,323	1,873	-	-	1,873	1,910	1,948	1,987	2,027
TOTAL OPERATING COSTS	**332,841**	**332,841**	**336,006**	**-**	**-**	**336,006**	**342,714**	**349,567**	**356,558**	**363,690**
*Percentage Increase		0.0%	0.95%			0.95%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(2,465)	(2,465)	-	-	-	-	-	-	-	-
Grants in Lieu	(16,212)	(16,212)	(16,212)	-	-	(16,212)	(16,212)	(16,212)	(16,212)	(16,212)
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(18,677)	(18,677)	(16,212)	-	-	(16,212)	(16,212)	(16,212)	(16,212)	(16,212)
REQUISITION	**(314,164)**	**(314,164)**	**(319,794)**	**-**	**-**	**(319,794)**	**(326,502)**	**(333,355)**	**(340,346)**	**(347,478)**
*Percentage Increase		0.0%	1.79%			1.79%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Sooke Region Museum

COMMITTEE OF THE WHOLE

October 2025

Service: 1.121 Sooke Region Museum **Committee: N/A**

DEFINITION:

A specified area established to provide annual financial assistance to the Sooke Region Historical Society for the purpose of operating, maintaining and developing the Sooke Region Museum (Bylaw No. 1189 - November 23, 1983); increased levy amendment Bylaw No. 1538 - June 10, 1987, converted by Bylaw No. 3751 - March 2011, both Sooke Region Museum services (1.120 & 1.121) merged into one by Bylaw No. 3827 - July 2012, increased levy Bylaw No. 3942 - April 16, 2014.

SERVICE DESCRIPTION:

This service provides an annual contribution in support of the Sooke Region Museum operations and historical programs. The service was established in 1983 and is administered by the Sooke Region Historical Society.

PARTICIPATION:

Western portions of the Juan de Fuca Electoral Area and the District of Sooke.

MAXIMUM LEVY:

Greater of $191,000 or $0.063 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.121 - Sooke Region Museum	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Payments to Sooke Regional Museum	295,340	295,340	300,660	-	-	300,660	306,673	312,806	319,062	325,443
Allocations	4,602	4,602	5,999	-	-	5,999	6,107	6,230	6,354	6,481
Other Operating Expenses	30	21	20	-	-	20	20	20	20	20
TOTAL COSTS	**299,972**	**299,963**	**306,679**	**-**	**-**	**306,679**	**312,800**	**319,056**	**325,436**	**331,944**
*Percentage Increase over prior year			2.2%			2.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	(56)	(56)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(660)	(646)	(680)	-	-	(680)	(700)	(720)	(740)	(760)
Other Revenue	(10)	(15)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**(726)**	**(717)**	**(690)**	**-**	**-**	**(690)**	**(710)**	**(730)**	**(750)**	**(770)**
REQUISITION	**(299,246)**	**(299,246)**	**(305,989)**	**-**	**-**	**(305,989)**	**(312,090)**	**(318,326)**	**(324,686)**	**(331,174)**
*Percentage increase over prior year Requisition			2.3%			2.3%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Real Estate

COMMITTEE OF THE WHOLE

October 2025

Service: 1.015 Real Estate **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate 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 and Wages	478,985	478,945	476,169	-	-	476,169	489,637	503,487	515,375	527,542
Allocations	81,997	80,777	84,308	-	-	84,308	85,819	88,880	89,257	90,694
Legal Expenses	1,550	2,750	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Software Licenses	10,260	10,260	10,440	-	-	10,440	10,650	10,860	11,080	11,300
Other Operating Expenses	29,410	18,025	24,790	-	-	24,790	25,266	25,762	26,259	26,756
TOTAL OPERATING COSTS	**602,202**	**590,757**	**597,287**	**-**	**-**	**597,287**	**612,982**	**630,629**	**643,641**	**657,992**
*Percentage increase/-decrease over prior year						-0.8%	2.6%	2.9%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**602,202**	**590,757**	**597,287**	**-**	**-**	**597,287**	**612,982**	**630,629**	**643,641**	**657,992**
*Percentage increase/-decrease over prior year Total Costs						-0.8%	2.6%	2.9%	2.1%	2.2%
Internal Recoveries	(487,351)	(487,351)	(477,830)	-	-	(477,830)	(490,385)	(504,503)	(514,912)	(526,394)
NET COSTS	**114,851**	**103,406**	**119,457**	**-**	**-**	**119,457**	**122,597**	**126,126**	**128,729**	**131,598**
*Percentage increase over prior year Net Costs						4.0%	2.6%	2.9%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.015 Real Estate	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$4,692	$0	$3,128	$0	$4,692	$12,512
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	**$4,692**	**$0**	**$3,128**	**$0**	**$4,692**	**$12,512**
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	$4,692	$0	$3,128	$0	$4,692	$12,512
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	**$4,692**	**$0**	**$3,128**	**$0**	**$4,692**	**$12,512**

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 #: 1.015

Service Name: Real Estate

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
26-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF	$ -	$ 4,692	$ -	$ -	$ -	$ -	$ 4,692
28-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ -	$ 3,128	$ -	$ -	$ 3,128
30-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 4,692	$ 4,692
													$ -
													$ -
			Grand Total	**$ 12,512**			**$ -**	**$ 4,692**	**$ -**	**$ 3,128**	**$**	**$ 4,692**	**$ 12,512**

-

Reserve Schedule

Reserve Fund: 1.015 Real Estate

Reserve Cash Flow

Fund: 1022 Fund Center: 101418	**Estimated**	**Budget**				
ERF Group: PRPSRV.ERF	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	29,528	29,528	24,836	24,836	21,708	21,708
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(4,692)	-	(3,128)	-	(4,692)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income						
Ending Balance $	**29,528**	**24,836**	**24,836**	**21,708**	**21,708**	**17,016**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Facility Management

COMMITTEE OF THE WHOLE

October 2025

Service: 1.105 Facility Management **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

SERVICE DESCRIPTION:

Full facility management services including administration, maintenance, technical and project management for nine facilities.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Finance

FUNDING:

GENERAL INFORMATION:

All costs are recovered from user departments and requisition.

Change in Budget 2025 to 2026 Service: 1.105 Facilities Management	Total Expenditure	Comments
2025 Budget	**2,158,469**	
Change in Wages & Benefits:		
Base wages & benefits change	21,691	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,844	
Overtime and standby pay	5,075	Increased program offering
Total Change in Wages & Benefits	36,610	
Other Changes:		
Management allocation	(119,906)	Transfer of department from Engineering Services to Real Estate
Transfer to capital	(75,000)	Vehicle purchase in 2025 not included in 2026
Other Costs	(1,550)	
Total Other Changes	(196,456)	
2026 Budget	**1,998,623**	

Summary of % Expense Increase		
2026 Base salary and benefit change	1.0%	
Step increase/paygrade change	0.5%	
Overtime and standby pay	0.2%	
Management allocation	-5.6%	
Transfer to capital	-3.5%	
Other Costs	-0.1%	
% expense increase from 2025:	***-7.4%***	
% Requisition increase from 2025 (if applicable):	***-1.7%***	*Requisition funding is (8.4)% of service revenue*

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $60,000 (2.8%) due mainly to saving in salaries and wages. This variance will be moved to Operating Reserve, which has an expected year end balance of $220,000 before this transfer.

1.105 Facility Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	1,461,333	1,170,324	1,497,943	-	-	1,497,943	1,539,501	1,582,210	1,619,202	1,657,047
Internal Allocations	355,753	353,663	219,976	-	3,604	223,580	233,839	241,558	242,294	246,253
Consulting Service	81,100	58,000	82,560	-	-	82,560	84,210	85,890	87,610	89,360
Operating Supplies	28,190	37,431	28,695	-	-	28,695	29,260	29,860	30,460	31,070
Telecommunication	17,300	16,059	17,615	-	-	17,615	17,970	18,330	18,700	19,070
Vehicle and Equipment	36,985	40,914	37,645	-	-	37,645	38,400	39,170	39,950	40,750
Operating Cost - Other	47,553	36,662	64,685	-	-	64,685	65,980	67,310	68,650	70,020
Deficit	10,255	10,255	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,038,469**	**1,723,308**	**1,949,119**	**-**	**3,604**	**1,952,723**	**2,009,160**	**2,064,328**	**2,106,866**	**2,153,570**
*Percentage increase over prior year operating costs		-15.5%	-4.38%			-4.21%	2.89%	2.75%	2.06%	2.22%
CAPITAL / RESERVE										
Transfer to ERF	45,000	45,000	45,900	-	-	45,900	46,820	47,760	48,720	49,690
Transfer to Genaral Capital Fund	75,000	75,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve	-	60,166								
TOTAL CAPITAL / RESERVES	**120,000**	**180,166**	**45,900**	**-**	**-**	**45,900**	**46,820**	**47,760**	**48,720**	**49,690**
TOTAL COSTS	**2,158,469**	**1,903,474**	**1,995,019**	**-**	**3,604**	**1,998,623**	**2,055,980**	**2,112,088**	**2,155,586**	**2,203,260**
*Percentage increase over prior year operating costs		-11.8%				**-7.41%**	2.87%	2.73%	2.06%	2.21%
Internal Recoveries	(1,944,015)	(1,667,920)	(1,793,684)	-	(3,604)	(1,797,288)	(1,874,790)	(1,925,905)	(1,965,158)	(2,008,489)
OPERATING LESS RECOVERIES	**214,454**	**235,554**	**201,335**	**-**	**-**	**201,335**	**181,190**	**186,183**	**190,428**	**194,771**
FUNDING SOURCES (REVENUE)										
Transfer from Operating reserve	(10,255)	(10,255)	-			-				
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(33,922)	(55,022)	(33,922)	-	-	(33,922)	(8,932)	(8,942)	(8,952)	(8,962)
TOTAL REVENUE	**(44,177)**	**(65,277)**	**(33,922)**	**-**	**-**	**(33,922)**	**(8,932)**	**(8,942)**	**(8,952)**	**(8,962)**
Estimated balance C/F from current to Next year										
REQUISITION	**(170,277)**	**(170,277)**	**(167,413)**	**-**	**-**	**(167,413)**	**(172,258)**	**(177,241)**	**(181,476)**	**(185,809)**
*Percentage increase over prior year requisition						-1.68%	3%	3%	2%	2%
AUTHORIZED POSITIONS FTE:	12	12	12		-	12	12	12	12	12

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.105 Facilities Management	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$175,000	$75,000	$75,000	$0	$0	$325,000
	$0	**$210,000**	**$110,000**	**$110,000**	**$35,000**	**$35,000**	**$500,000**
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	$210,000	$110,000	$110,000	$35,000	$35,000	$500,000
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	**$210,000**	**$110,000**	**$110,000**	**$35,000**	**$35,000**	**$500,000**

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 #: 1.105

Service Name: Facilities Management

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
21-01	Replacement	Unit F01112	Replace 2010 Chev Express Van - 01112	$ 75,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$
22-01	Replacement	Equipment Replacement	Replace computers	$ 50,000	E	ERF	$ -	$ 10,000	$ -	$ -	$	$ -	$ 10,000
23-01	Replacement	Fleet Replacement	Replace 2012 Jeep Patriot - 12001	$ 75,000	V	ERF	$ -	$ -	$ -	$ 75,000	$	$ -	$ 75,000
23-02	New	Equipment Replacement	New utility trailer	$ 15,000	V	ERF	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Replacement	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601	$ 75,000	V	ERF	$ -	$ 75,000	$ -	$ -	$ - -	$ -	$
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	$ 75,000	V	ERF	$ -	$	$ 75,000	$ -	$ - -	$ -	$ 75,000
26-01	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric	$ 125,000	E	ERF	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 75,000 125,000
26-02	Replacement	Fleet Replacement	Replace 2014 Dodge Ram - Unit F14016	$ 85,000	V	ERF	$ -	$ 25,000 85,000	$ -	$ -	$ -	$ -	$
27-01	Replacement	Equipment Replacement	Replace computers	$ 50,000	E	ERF	$ -	$ -	$ 10,000	$ 10,000	$	$ 10,000	$ 85,000 40,000
											10,000		$ -
													$ -
			Grand Total	**$ 625,000**			**$ -**	**$ 210,000**	**$ 110,000**	**$ 110,000**	**$ 35,000**	**$ 35,000**	**$ 500,000**

Service:	1.105	Facilities Management

Project Number	21-01	Capital Project Title	Unit F01112	Capital Project Description	Replace 2010 Chev Express Van - 01112
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	22-01	Capital Project Title	Equipment Replacement	Capital Project Description	Replace computers
Project Rationale	Per IT replacement schedule				

Project Number	23-01	Capital Project Title	Fleet Replacement	Capital Project Description	Replace 2012 Jeep Patriot - 12001
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	23-02	Capital Project Title	Equipment Replacement	Capital Project Description	New utility trailer
Project Rationale	Purchase new utility trailer to tow equipment with smaller light duty truck.				

Project Number	24-01	Capital Project Title	Fleet Replacement	Capital Project Description	Replace 2016 Sprinter Van - Unit 1601
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	25-01	Capital Project Title	Fleet Replacement	Capital Project Description	Replace 2017 Transit Van - Unit 17002
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Service:	1.105	Facilities Management

Project Number	26-01	Capital Project Title	Replacement of small equipment	Capital Project Description	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric
Project Rationale	Per FM replacement schedule				

Project Number	26-02	Capital Project Title	Fleet Replacement	Capital Project Description	Replace 2014 Dodge Ram - Unit F14016
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	27-01	Capital Project Title	Equipment Replacement	Capital Project Description	Replace computers
Project Rationale	Per IT replacement schedule				

1.105 Facility Management
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Facility Management

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105541

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	222,260	220,005	228,005	228,005	228,005	228,005
Planned Purchase	(10,255)					
Transfer from Ops Budget	-					
Interest Income*	8,000	8,000				
Total projected year end balance	**220,005**	**228,005**	**228,005**	**228,005**	**228,005**	**228,005**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.105 Facility Management
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Facility Management ERF

Facility Management assets consist of vehicles and equipment.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	438,982	376,982	215,882	152,702	90,462	104,182
Planned Purchase (Based on Capital Plan)	(110,000)	(210,000)	(110,000)	(110,000)	(35,000)	(35,000)
Transfer from Ops Budget	45,000	45,900	46,820	47,760	48,720	49,690
Proceed disposal of Equipment						
Transfer						
Interest Income*	3,000	3,000				
Total projected year end balance	**376,982**	**215,882**	**152,702**	**90,462**	**104,182**	**118,872**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CRD Headquarters Building

COMMITTEE OF THE WHOLE

October 2025

Service: 1.106 CRD Headquarter Building **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Finance

FUNDING:

All costs are recovered by building allocation from CRD user departments.

1.106 - CRD HQ BUILDING	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Internal Allocations	329,742	329,742	361,933	-	-	361,933	368,948	376,327	383,852	391,533
Insurance Cost	77,180	77,180	74,250	-	-	74,250	77,963	81,861	85,954	90,251
Repairs and Maintenance Costs	277,475	275,985	317,506	-	-	317,506	323,871	330,340	336,939	343,685
Rental and Leases	128,107	119,735	116,000	-	-	116,000	118,320	120,690	123,100	125,560
Electricity& Utilities	203,000	170,905	171,500	-	-	171,500	174,930	178,430	182,000	185,630
Operating Supplies	17,264	15,365	17,600	-	-	17,600	17,960	18,320	18,690	19,060
Internal Labour Cost	345,000	439,255	350,000	-	-	350,000	357,000	364,140	371,420	378,850
Operating Cost - Other	260,900	262,657	271,550	-	-	271,550	276,939	282,480	288,131	293,895
Additional Space	600,000	529,694	550,000	-	-	550,000	561,000	572,220	583,660	595,330
Deficit	63,357	63,357	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,302,025**	**2,283,875**	**2,230,339**	**-**	**-**	**2,230,339**	**2,276,931**	**2,324,808**	**2,373,746**	**2,423,794**
*Percentage increase over prior year operating costs		-0.8%	-3.11%			-3.11%	2.09%	2.10%	2.11%	2.11%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	370,000	370,000	445,000	-	-	445,000	525,000	600,000	600,000	600,000
Transfer to ERF	70,000	70,000	70,000	-	-	70,000	70,000	70,000	70,000	70,000
TOTAL CAPITAL / RESERVES	440,000	440,000	515,000	-	-	515,000	595,000	670,000	670,000	670,000
						17.05%				
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**2,742,025**	**2,723,875**	**2,745,339**	**-**	**-**	**2,745,339**	**2,871,931**	**2,994,808**	**3,043,746**	**3,093,794**
*Percentage increase over prior year operating costs		-0.7%				0.12%	4.61%	4.28%	1.63%	1.64%
Internal Recoveries(Building Occupancy)	(2,644,118)	(2,644,118)	(2,719,839)	-	-	(2,719,839)	(2,845,931)	(2,968,298)	(3,016,716)	(3,066,234)
*Percentage increase over prior year operating costs		0.0%				2.9%	4.6%	4.3%	1.6%	1.6%
OPERATING LESS RECOVERIES	**97,907**	**79,757**	**25,500**	**-**	**-**	**25,500**	**26,000**	**26,510**	**27,030**	**27,560**
		-18.5%	-73.95%			-73.95%	1.96%	1.96%	1.96%	1.96%
FUNDING SOURCES (REVENUE)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from operating reserve	(63,357)	(63,357)	-	-	-	-	-	-	-	-
Fees Charged	-	-	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-	-	-
Recovery - Other	(34,550)	(16,400)	(25,500)	-	-	(25,500)	(26,000)	(26,510)	(27,030)	(27,560)
					-	-				
						-				
						-				
TOTAL REVENUE	**(97,907)**	**(79,757)**	**(25,500)**	**-**	**-**	**(25,500)**	**(26,000)**	**(26,510)**	**(27,030)**	**(27,560)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried										
Converted Auxillaries	-	-	-	-	-	-				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.106 Facilities and Risk	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$90,000	$1,145,000	$2,540,000	$140,000	$140,000	$130,000	$4,095,000
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
		$90,000	**$1,145,000**	**$2,540,000**	**$140,000**	**$140,000**	**$130,000**	**$4,095,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$90,000	$90,000	$0	$0	$0	$0	$90,000
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	$1,055,000	$2,540,000	$140,000	$140,000	$130,000	$4,005,000
		$90,000	**$1,145,000**	**$2,540,000**	**$140,000**	**$140,000**	**$130,000**	**$4,095,000**

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 #: 1.106

Service Name: Facilities and Risk

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
21-03	New	Interior Renovations	Interior renovations - HQ Building	$ 500,000	B	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
24-02	New	Safety Systems	Minor Security Upgarades	$ 75,000	B	Res	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
24-03	New	Energy Management	Minor Energy Upgrades	$ 75,000	B	Res	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
24-04	Replacement	Interior Finishes	Flooring Replacement	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	$ 50,000	B	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	$ 75,000	B	Cap	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	$ 2,640,000	B	Res	$ -	$ 230,000	$ 2,400,000	$ -	$ -	$ -	$ 2,630,000
26-01	Replacement	Interior Upgrades	Interior paint	$ 40,000	B	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 40,000
26-02	Study	Exterior Finishes	Exterior Renewal Workplan Study	$ 35,000	B	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-03	New	Interior Upgrades	Gender Neutral Washroom Upgrades	$ 300,000	B	Res	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
26-04	Replacement	HVAC Replacement	Server Room A/C Unit Replacement	$ 200,000	B	Res	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
26-05	Defer	Emergency Repairs	For unforeseen emergency repairs	$ 100,000	B	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	$ 500,000	B	Res	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000
													$ -
													$ -
			Grand Total	**$ 4,640,000**			**$ 90,000**	**$ 1,145,000**	**$ 2,540,000**	**$ 140,000**	**$ 140,000**	**$**	**$ 4,095,000**

130,000

Service:	1.106	Facilities and Risk

Project Number	21-03	Capital Project Title	Interior Renovations	Capital Project Description	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfigeration due to department and staff relocations				

Project Number	24-02	Capital Project Title	Safety Systems	Capital Project Description	Minor Security Upgarades
Project Rationale	Various minor security improvements, including access control, building upgrades, etc.				

Project Number	24-03	Capital Project Title	Energy Management	Capital Project Description	Minor Energy Upgrades
Project Rationale	Various minor energy improvements, including building control systems, building upgrades, etc.				

Project Number	24-04	Capital Project Title	Interior Finishes	Capital Project Description	Flooring Replacement
Project Rationale	Carpet tile replacement program.				

Project Number	24-05	Capital Project Title	Interior Upgrades	Capital Project Description	Gender Neutral Washroom Upgrades
Project Rationale	Assessing washrooms and various minor upgrades to all washrooms to be gender neutral.				

Project Number	25-02	Capital Project Title	Roof Replacement	Capital Project Description	4th floor small roof areas
Project Rationale	Roof is at its end of life and requires replacement.				

Service:	1.106	Facilities and Risk

Project Number	25-04	Capital Project Title	Fisgard HQ HVAC Replacement / Upgrades	Capital Project Description	Fisgard HQ HVAC Replacement / Upgrades
Project Rationale	Major HVAC upgrade to meet climate action goals.				

Project Number	26-01	Capital Project Title	Interior Upgrades	Capital Project Description	Interior paint
Project Rationale	Repaint interior of the building.				

Project Number	26-02	Capital Project Title	Exterior Finishes	Capital Project Description	Exterior Renewal Workplan Study
Project Rationale	Exterior Renewal Workplan Study				

Project Number	26-03	Capital Project Title	Interior Upgrades	Capital Project Description	Gender Neutral Washroom Upgrades
Project Rationale	Gender Neutral Washroom Upgrades				

Project Number	26-04	Capital Project Title	HVAC Replacement	Capital Project Description	Server Room A/C Unit Replacement
Project Rationale	Server Room A/C Unit Replacement, end of life				

Project Number	26-05	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Emergency Repairs				

Project Number	27-01	Capital Project Title	Interior Renovations	Capital Project Description	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfigeration due to department and staff relocations				

1.106 Headquarters Facility
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Headquarters Facility

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105542

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
Beginning Balance	63,996	2,639	2,639	2,639	2,639	2,639
Planned Purchase	(63,357)					
Transfer from Ops Budget						
Interest Income*	2,000	-				
Total projected year end balance	**2,639**	**2,639**	**2,639**	**2,639**	**2,639**	**2,639**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.106 CRD HQ Building
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Building ERF

CRD HQ Building assets building equipment / Pool Fleet.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	143,507	188,707	233,907	278,907	323,907	368,907
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	25,000	25,000	25,000	25,000	25,000	25,000
Transfer from Ops Budget Pool Fleet	20,000	20,000	20,000	20,000	20,000	20,000
Proceed disposal of Equipment						
Interest Income*	200	200				
Total projected year end balance	**188,707**	**233,907**	**278,907**	**323,907**	**368,907**	**413,907**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Satellite Facilities

COMMITTEE OF THE WHOLE

October 2025

Service: 1.107 Corporate Satellite Facilities **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Finance

FUNDING:

All costs are recovered from user departments.

1.107 - CORPORATE SATELLITE FACILITIES	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Rentals and Leases	90,501	92,425	92,135	-	-	92,135	93,980	95,860	97,780	99,740
Internal Allocations	29,946	29,946	32,620	-	-	32,620	33,246	33,910	34,590	35,281
Insurance Cost	2,960	2,960	2,850	-	-	2,850	2,993	3,143	3,300	3,465
Electricity & Utilities	20,674	17,880	21,045	-	-	21,045	21,550	21,900	22,340	22,790
Repairs and Maintenance Costs	26,041	24,415	26,575	-	-	26,575	27,320	27,660	28,210	28,770
Operating Cost - Other	114,299	106,551	112,400	-	-	112,400	115,010	116,582	118,907	121,276
TOTAL OPERATING COSTS	**284,421**	**274,177**	**287,625**	**-**	**-**	**287,625**	**294,099**	**299,055**	**305,127**	**311,322**
*Percentage Increase over prior year		-3.60%	1.13%	-	-	1.13%	2.25%	1.69%	2.03%	2.03%
CAPITAL / RESERVE										
Transfer to Reserve Fund	12,000	22,244	12,580	-	-	12,580	12,830	13,090	13,350	13,620
Transfer to Capital Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	12,000	22,244	12,580	-	-	12,580	12,830	13,090	13,350	13,620
TOTAL COSTS	**296,421**	**296,421**	**300,205**	**-**	**-**	**300,205**	**306,929**	**312,145**	**318,477**	**324,942**
*Percentage Increase over prior year		0.00%	1.28%	-	-	1.28%	2.24%	1.70%	2.03%	2.03%
Internal Recoveries	**(296,421)**	**(296,421)**	**(300,205)**			**(300,205)**	**(306,929)**	**(312,145)**	**(318,477)**	**(324,942)**
Recovery - Other	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.107 Corporate Satellite Facilities	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$3,057,500	$0	$0	$0	$0	$3,057,500
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
		$0	**$3,057,500**	**$0**	**$0**	**$0**	**$0**	**$3,057,500**
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	$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	$3,057,500	$0	$0	$0	$0	$3,057,500
		$0	**$3,057,500**	**$0**	**$0**	**$0**	**$0**	**$3,057,500**

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 #: 1.107

Service Name: Corporate Satellite Facilities

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
JDF 26-01	New	Emergency Repairs	For unforeseen emergency repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
JDF 26-02	Study	Building Condition Assessment	Building Condition Assessment	$ 7,500	B	Res	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500.00
FOC 25-01	New	New FOC Building	L&G interest in new FOC Builiding	$ 3,000,000	B	Res	→	$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
													$ -
													$ -
			Grand Total	**$ 3,057,500**			**$ -**	**$ 3,057,500**	**$ -**	**$ -**	**$**	**$ -**	**$ 3,057,500**

-

Service:	1.107	Corporate Satellite Facilities

Project Number	JDF 26-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For unforeseen emergency repairs
Project Rationale	Funding for emergency repairs.				

Project Number	JDF 26-02	**Capital Project Title**	Building Condition Assessment	**Capital Project Description**	Building Condition Assessment
Project Rationale	Condition assessment to inform future investment needs				

Project Number	FOC 25-01	**Capital Project Title**	New FOC Building	**Capital Project Description**	L&G interest in new FOC Builiding
Project Rationale	L&G interest in new FOC Builiding				

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Family Court Building

COMMITTEE OF THE WHOLE

October 2025

Service: 1.123 Family Court Building **Committee: Finance**

DEFINITION:

Supplementary Letters Patent, Division VI - Family and Children's Court, March 16, 1967. Amended September 10, 1987.

PARTICIPATION:

The participants in this function were Victoria, Saanich, Oak Bay and Esquimalt. Although the District is the owner on record, the facility had previously been operated by the City under an arrangement dating from a time when the CRD had no property management capability.

Since 1998, excess rental revenues may be returned to function participants through a negative requisition.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

No debt shall be incurred by the Regional District for the purpose of this function other than temporary current borrowing.

FUNDING:

The budget provides for establishment of a reserve fund from rental revenues in order to establish a program of planned maintenance and upgrading. The facility has no debt. Costs are recovered from the tenant.

1.123 - FAMILY COURT BUILDING	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Internal Allocations	-	-	-	-	-	-	-	-	-	-
Insurance Cost	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance Costs	-	-	-	-	-	-	-	-	-	-
Electricity&Utilities	-	-	-	-	-	-	-	-	-	-
Internal Labour Cost	-	-	-	-	-	-	-	-	-	-
Operating Cost - Other	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year										
CAPITAL / RESERVE										
Transfer to Reserve Fund	149,360	149,360	149,360	-	-	149,360	149,360	149,360	149,360	149,360
TOTAL CAPITAL / RESERVES	149,360	149,360	149,360	-	-	149,360	149,360	149,360	149,360	149,360
TOTAL COSTS	**149,360**	**149,360**	**149,360**	**-**	**-**	**149,360**	**149,360**	**149,360**	**149,360**	**149,360**
*Percentage Increase over prior year						0.00%	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Surplus C/F from current to next year										
Rental Income	(149,360)	(149,360)	(149,360)	-	-	(149,360)	(149,360)	(149,360)	(149,360)	(149,360)
Recovery - Other	-	-	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(149,360)	(149,360)	(149,360)	-	-	(149,360)	(149,360)	(149,360)	(149,360)	(149,360)
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.123 Family Court Building	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$117,500	$1,152,500	$0	$0	$0	$0	$1,152,500
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
	$117,500	**$1,152,500**	**$0**	**$0**	**$0**	**$0**	**$1,152,500**
SOURCE OF FUNDS							
Capital Funds on Hand	$117,500	$117,500	$0	$0	$0	$0	$117,500
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	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$500,000	$0	$0	$0	$0	$500,000
Reserve Fund	$0	$535,000	$0	$0	$0	$0	$535,000
	$117,500	**$1,152,500**	**$0**	**$0**	**$0**	**$0**	**$1,152,500**

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 #: 1.123

Service Name: Family Court Building

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
20-02	Renewal	Exterior Upgrades	Wood Window & Trim Replacement	$ 47,500	B	Cap	$ 17,500	$ 17,500	$ -	$ -	$ -	$ -	$ 17,500
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC	$ 1,050,000	B	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC		B	Res	$ -	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC		B	Other	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
23-01	Renewal	Exterior Upgrades	Replace all wood siding	$ 120,000	B	Res	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
26-01	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-02	Study	Abatement Study	Asbestos Abatement Study	$ 15,000	B	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
			Grand Total	**$ 1,282,500**			**$ 117,500**	**$ 1,152,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,152,500**

Service:	1.123	Family Court Building

Project Number	Capital Project Title	Capital Project Description
20-02	Exterior Upgrades	Wood Window & Trim Replacement

Project Rationale To refurbish/replace the exterior wood windows and trim as per condition assessment by consultant.

Project Number	Capital Project Title	Capital Project Description
22-01	Mechanical Upgrades	Detail Design & Replacement of HVAC

Project Rationale Detail design & construction to replace gas boilers with electric heat pumps for building heating and cooling.

Project Number	Capital Project Title	Capital Project Description
23-01	Exterior Upgrades	Replace all wood siding

Project Rationale To refurbish/replace the exterior wood siding as per condition assessment by consultant.

Project Number	Capital Project Title	Capital Project Description
26-01	Emergency Repairs	For Unforeseen Emergency Repairs

Project Rationale For Unforeseen Emergency Repairs

Project Number	Capital Project Title	Capital Project Description
26-02	Abatement Study	Asbestos Abatement Study

Project Rationale Asbestos Abatement Study

1.123 Family Court Building
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Family Court Building

The Family Court Building assets include land and building which currently houses mental health built in 1980.

Reserve Schedule

Family Court Building Reserve Fund Projected year end balance	Est Actual 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	840,861	715,221	349,581	498,941	648,301	797,661
Transfer to Cap Fund	(295,000)	(535,000)				-
Transfer from Ops Budget	149,360	149,360	149,360	149,360	149,360	149,360
Interest Income**	20,000	20,000				
Total projected year end balance	**715,221**	**349,581**	**498,941**	**648,301**	**797,661**	**947,021**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Health Facilities - VIHA

COMMITTEE OF THE WHOLE

October 2025

Service: 1.226 Health Facilities - VIHA **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Finance

FUNDING:

All costs are recovered by lease payment from Island Health.

Change in Budget 2025 to 2026

Service: 1.226 Health Facilities - VIHA	**Total Expenditure**	**Comments**
2025 Budget	**1,811,746**	
Other Changes:		
Standard Overhead Allocation	5,769	Increase in 2025 operating costs
Transfer to capital	(33,568)	Reduced transfer to capital
Repair and maintenance	(245,000)	Reflects transfer of repair costs to tenant
Other Costs	350	
Total Other Changes	(272,449)	
2026 Budget	**1,539,297**	
Summary of % Expense Increase		
Standard Overhead Allocation	0.3%	
Transfer to capital	-1.9%	
	-13.5%	
Other Costs	0.0%	
% expense increase from 2025:	***-15.0%***	
% Requisition increase from 2025 (if applicable):	***0.0%***	*Requisition funding is (0)% of service revenue*

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $373,000 (20.6%) due mainly to cost transferred to the tenant. This variance will be moved to Capital Reserve, which has an expected year end balance of $8,138,000 before this transfer.

1.226 - HEALTH FACILITIES - VIHA	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Standard Overhead Allocation	37,076	37,076	42,845	-	-	42,845	43,617	44,489	45,379	46,286
BldgSvcsAdmin Allocation	30,000	30,000	30,800	-	-	30,800	31,416	32,044	32,684	33,336
Insurance Cost	54,830	54,830	52,680	-	-	52,680	55,318	58,085	60,991	64,040
Repairs and Maintenance Costs	650,000	55,000	405,000	-	-	405,000	405,000	405,000	405,000	405,000
Electricity&Utilities	-	-	-	-	-	-	-	-	-	-
Internal Labour Cost	75,000	41,360	76,500	-	-	76,500	78,030	79,590	81,180	82,805
Consultant Expenses	-	-	-	-	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-	-	-	-	-
Operating Cost - Other	10,000	8,644	10,200	-	-	10,200	10,400	10,610	10,820	11,040
TOTAL OPERATING COSTS	**856,906**	**226,910**	**618,025**	**-**	**-**	**618,025**	**623,781**	**629,818**	**636,054**	**642,507**
*Percentage Increase over prior year						-27.88%	0.93%	0.97%	0.99%	1.01%
CAPITAL / RESERVE										
Transfer to Reserve Fund	954,840	1,328,387	921,272	-	-	921,272	915,516	909,479	903,243	896,790
TOTAL CAPITAL / RESERVES	954,840	1,328,387	921,272	-	-	921,272	915,516	909,479	903,243	896,790
TOTAL COSTS	1,811,746	1,555,297	1,539,297	-	-	1,539,297	1,539,297	1,539,297	1,539,297	1,539,297
*Percentage Increase over prior year						**-15.04%**	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Revenue - Other (Interest)	-	(16,000)	-	-	-	-	-	-	-	-
Lease Revenue from VIHA	(1,811,746)	(1,539,297)	(1,539,297)	-	-	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)
TOTAL REVENUE	(1,811,746)	(1,555,297)	(1,539,297)	-	-	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)
REQUISITION	**-**	**-**	**-**	**-**	**-**	-15.04% **-**	0.00% **-**	0.00% **-**	0.00% **-**	0.00% **-**
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.226 Health Facilities - VIHA	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$895,000	$1,745,000	$1,872,500	$0	$0	$0	$3,617,500
Equipment		$0	$440,000	$0	$0	$0	$0	$440,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$75,000	$0	$0	$0	$0	$75,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$895,000	**$2,260,000**	**$1,872,500**	**$0**	**$0**	**$0**	**$4,132,500**
SOURCE OF FUNDS								
Capital Funds on Hand		$895,000	$895,000	$0	$0	$0	$0	$895,000
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	$1,365,000	$1,872,500	$0	$0	$0	$3,237,500
		$895,000	**$2,260,000**	**$1,872,500**	**$0**	**$0**	**$0**	**$4,132,500**

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 #: 1.226

Service Name: Health Facilities - VIHA

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
EHU-21-01	Renewal	Roof Replacement	Replace Flat Roof	$ 400,000	B	Cap	$ 300,000	$ 300,000	$	$ -	$ -	$ -	$ 300,000
EHU-21-03	Replacement	Exterior Doors	Replace Exterior Doors to be accessible	$ 50,000	B	Res		$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
EHU-22-01	Renewal	Exterior Upgrades	Building Envelope Replacement Detailed Design	$ 150,000	B	Cap	$ 110,000	$	$ -	$ -	$ -	$ -	$
EHU-22-02	Replacement	Vertical Transportation Upgrades	Elevator refurbishment & Modernization	$ 40,000	B	Cap	$ 35,000	$ 110,000 35,000	$ -	$ -	$ -	$ -	$ 35,000
EHU-23-01	Renewal	Mechanical Upgrades	Air Handling Unit Replacement	$ 150,000	B	Cap	$ 125,000	$ 125,000	$ -	$ -	$ -	$ - 110,000	$ 125,000
EHU-23-02	Renewal	Mechanical Upgrades	Replace Domestic Hot Water Tanks	$ 70,000	B	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
EHU-23-03	Renewal	Exterior Upgrades	Building Envelope Replacement	$ 1,872,500	B	Res	$ -		$ 1,872,500	$ -	$ -	$ -	$ 1,872,500
EHU-26-01	Renewal	Electrical Upgrades	New Switchgear & panel	$ 25,000	B	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
EHU-26-02	Renewal	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
PHU-22-01	Replacement	Mechanical Upgrades	Replace AHU & Heat Pumps	$ 125,000	B	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
PHU-22-02	Replacement	Vertical Transportation Upgrades	Elevator Refurbishment & Modernization	$ 75,000	B	Cap	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
PHU-23-01	Replacement	Mechanical Upgrades	Replace Gas Boilers with Electric	$ 120,000	B	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
PHU-24-01	Renewal	Site Upgrades	Repave Parking Lot	$ 75,000	S	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
PHU-26-02	Replacement	Exterior Upgrades	Repaint Exterior	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
PHU-26-03	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction	$ 360,000	B	Res	$ -	$ 350,000	$ -	$ -	$ -	$	$ 350,000
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction		B	Cap	$ -		$ -	$ -	$ -	$ -	$ -
VHU-22-01	Replacement	Mechanical Upgrades	Replace AHU	$ 440,000	E	Res	$ -	$ 440,000	$ -	$ -	$ -	$ -	$ 440,000
VHU-25-03	Replacement	Sitework Upgrades	Repaving parking Lot	$ 65,000	B	Res	$ -	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
VHU-26-01	Replacement	Mechanical Upgrades	Domestic Hot Water Upgrades	$ 150,000	B	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
VHU-26-02	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
													$ -
													$ -
			Grand Total	**$ 4,367,500**			**$ 895,000**	**$ 2,260,000**	**$ 1,872,500**	**$ -**	**$**	**$ -**	**$ 4,132,500**

Service:	1.226	Health Facilities - VIHA

Project Number	Capital Project Title	Capital Project Description
EHU-21-01	Roof Replacement	Replace Flat Roof

Project Rationale Replace flat roof as it has reached end of useful life as per consultants report.

Project Number	Capital Project Title	Capital Project Description
EHU-21-03	Exterior Doors	Replace Exterior Doors to be accessible

Project Rationale Replace exterior doors with wider doors that are accessible as the doors are at end of life.

Project Number	Capital Project Title	Capital Project Description
EHU-22-01	Exterior Upgrades	Building Envelope Replacement Detailed Design

Project Rationale Detailed design for building envelope refurbishment as per consultants report and investigation.

Project Number	Capital Project Title	Capital Project Description
EHU-22-02	Vertical Transportation Upgrades	Elevator refurbishment & Modernization

Project Rationale Elevator refurbishmnt, end of life.

Project Number	Capital Project Title	Capital Project Description
EHU-23-01	Mechanical Upgrades	Air Handling Unit Replacement

Project Rationale AHU replacement based on system renewal recommendation from Facility Condition Assessment completed in 2019.

Project Number	Capital Project Title	Capital Project Description
EHU-23-02	Mechanical Upgrades	Replace Domestic Hot Water Tanks

Project Rationale DHW tank replacement based on system renewal recommendation from Facility Condition Assessment completed in 2019.

Project Number	Capital Project Title	Capital Project Description
EHU-23-03	Exterior Upgrades	Building Envelope Replacement

Project Rationale Building envelope replacement for building, includes removing stucco and replacing with new cladding system with a rainscreen.

Service:	1.226	Health Facilities - VIHA

Project Number	EHU-26-01	Capital Project Title	Electrical Upgrades	Capital Project Description	New Switchgear & panel
Project Rationale	Replace main switchgear and braker panel based on system renewal recommendation from Facility Condition Assessment completed in 2019.				

Project Number	EHU-26-02	Capital Project Title	Emergency Repairs	Capital Project Description	For Unforeseen Emergency Repairs
Project Rationale	For Unforeseen Emergency Repairs				

Project Number	PHU-22-01	Capital Project Title	Mechanical Upgrades	Capital Project Description	Replace AHU & Heat Pumps
Project Rationale	Replace rooftop AHU & heatpumps as system is end of life and requires replacement as per consultants report. New system with be more energy efficient that current and will reduce GHG consumption.				

Project Number	PHU-22-02	Capital Project Title	Vertical Transportation Upgrades	Capital Project Description	Elevator Refurbishment & Modernization
Project Rationale	Elevator upgrades to meet current codes and to modernize controls as per consultants condition assessment.				

Project Number	PHU-23-01	Capital Project Title	Mechanical Upgrades	Capital Project Description	Replace Gas Boilers with Electric
Project Rationale	Replace gas boiler as system is end of life and requires replacement as per consultants report. New system with be electric, not natural gas, will reduce GHG consumption.				

Project Number	PHU-24-01	Capital Project Title	Site Upgrades	Capital Project Description	Repave Parking Lot
Project Rationale	Parking lot repairs, including repaving, tire stops and line painting as it is at end of life as per facility condition assessment.				

Project Number	PHU-26-02	Capital Project Title	Exterior Upgrades	Capital Project Description	Repaint Exterior
Project Rationale	Repaint exterior of building as it is end of life. Any damaged areas will be fixed prior to painting.				

Service:	1.226	Health Facilities - VIHA

Project Number	Capital Project Title	Capital Project Description
PHU-26-03	Emergency Repairs	For Unforeseen Emergency Repairs

Project Rationale For Unforeseen Emergency Repairs

Project Number	Capital Project Title	Capital Project Description
VHU-20-02	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction

Project Rationale Replace flat roof as it has reached end of useful life as per consultants report.

Project Number	Capital Project Title	Capital Project Description
VHU-22-01	Mechanical Upgrades	Replace AHU

Project Rationale Replace AHU as per facility condition assessment recommendation. A feasability report will be completed prior to the start of design to ensure the new system meets our GHG reduction targets.

Project Number	Capital Project Title	Capital Project Description
VHU-25-03	Sitework Upgrades	Repaving parking Lot

Project Rationale Parking lot repairs, including repaving, tire stops and line painting as it is at end of life as per facility condition assessment.

Project Number	Capital Project Title	Capital Project Description
VHU-26-01	Mechanical Upgrades	Domestic Hot Water Upgrades

Project Rationale Replace boiler as system is end of life and requires replacement as per consultants report. New system with be electric and more efficient will reduce GHG consumption.

Project Number	Capital Project Title	Capital Project Description
VHU-26-02	Emergency Repairs	For Unforeseen Emergency Repairs

Project Rationale For Unforeseen Emergency Repairs

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

FINANCE & TECHNOLOGY

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025
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CAPITAL REGIONAL DISTRICT

2026 BUDGET

Finance

COMMITTEE OF THE WHOLE

October 2025

Service: 1.017 Finance **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

SERVICE DESCRIPTION:

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026 Service: 1.017 Finance	Total Expenditure	Comments
2025 Budget	**9,203,625**	
Change in Wages & Benefits:		
Base wages & benefits change	241,651	Inclusive of estimated collective agreement changes
Step increase/paygrade change	173,643	Inclusive of step increases ($106k), and annualization ($67k)
Other	(3,668)	
Total Change in Wages & Benefits	411,626	
Other Changes:		
Consultants	(31,895)	
Software Licenses	122,000	2023 IBC 15f-1.9 SAP Lifecycle Replacement
Other	(41,196)	
Total Other Changes	48,909	
2026 Budget	**9,664,161**	

Summary of % Expense Increase		
2026 Base salary and benefit change	4.5%	
Software	1.3%	
Consultant Spend	-0.3%	
Balance of increase	-0.5%	
% expense increase from 2025:	***5.0%***	
% Requisition increase from 2025:	***1.9%***	*Requisition funding is 33% of service revenue*

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

There is an estimated one-time favourable variance of $94,000 (1.0%) largely attributable to temporary staff vacancies, offset by contributions to the capital fund for Financial Systems.

1.017 - FINANCE	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	7,647,932	7,527,232	8,059,558	-	-	8,059,558	8,356,192	8,485,588	8,607,977	8,603,057
Allocations	429,898	418,678	418,483	-	-	418,483	398,871	414,915	422,370	429,996
Auditing Expense	86,000	86,000	91,000	-	-	91,000	95,000	96,900	98,840	100,820
Contract for Services	219,375	101,434	190,000	-	-	190,000	190,000	190,000	190,000	190,000
Consulting	-	-	-	-	-	-	-	-	-	-
Postage & Freight	262,820	268,700	267,550	-	-	267,550	272,900	278,360	283,920	289,600
Supplies	92,640	88,071	80,050	-	-	80,050	81,650	83,270	84,930	86,620
Contribution recovery	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	429,960	451,302	400,520	122,000	-	522,520	533,103	543,906	554,940	566,209
TOTAL OPERATING COSTS	**9,168,625**	**8,941,417**	**9,507,161**	**122,000**	**-**	**9,629,161**	**9,927,716**	**10,092,940**	**10,242,977**	**10,266,301**
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL / RESERVES	**35,000**	**35,000**	**35,000**	**-**	**-**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**9,203,625**	**8,976,417**	**9,542,161**	**122,000**	**-**	**9,664,161**	**9,962,716**	**10,127,940**	**10,277,977**	**10,301,301**
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
REVENUE										
PCard Rebate	(63,840)	(63,840)	(50,000)	-	-	(50,000)	(51,000)	(52,020)	(53,060)	(54,120)
Provincial Grants	(60,000)	(60,000)	(55,000)	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Print Shop	(256,980)	(269,440)	(261,610)	-	-	(261,610)	(266,850)	(272,180)	(277,620)	(283,170)
Other	(93,201)	(93,201)	(96,228)	-	-	(96,228)	(98,953)	(101,751)	(104,151)	(106,613)
Allocation Recoveries	(110,910)	(110,910)	(293,390)	-	-	(293,390)	(299,260)	(305,250)	(311,360)	(317,590)
Transfer from Reserve	(303,198)	(157,564)	(176,611)	-	-	(176,611)	-	-	-	-
TOTAL REVENUES	**(888,130)**	**(754,955)**	**(932,839)**	**-**	**-**	**(932,839)**	**(771,063)**	**(786,201)**	**(801,191)**	**(816,493)**
NET COSTS	**8,315,495**	**8,221,462**	**8,609,322**	**122,000**	**-**	**8,731,322**	**9,191,653**	**9,341,738**	**9,476,786**	**9,484,809**
*Percentage increase over prior year Net Costs			3.5%	1.5%	0.0%	5.0%	5.3%	1.6%	1.4%	0.1%
AUTHORIZED POSITIONS:										
Salaried	51.0	51.0	52.5	-		52.5	52.5	52.5	52.5	52.5
Term	4.0	4.0	2.5		-	2.5	2.5	1.5	1.5	1.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.017 Finance	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$100,000	$143,791	$65,190	$20,640	$15,948	$33,791	$279,360
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
	$100,000	**$143,791**	**$65,190**	**$20,640**	**$15,948**	**$33,791**	**$279,360**
SOURCE OF FUNDS							
Capital Funds on Hand	$100,000	$100,000	$0	$0	$0	$0	$100,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$43,791	$65,190	$20,640	$15,948	$33,791	$179,360
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
	$100,000	**$143,791**	**$65,190**	**$20,640**	**$15,948**	**$33,791**	**$279,360**

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 #: 1.017

Service Name: Finance

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
26-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 28,791	E	ERF		$ 43,791	$ -	$ -	$ -	$ -	$ 43,791
27-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 38,190	E	ERF		$ -	$ 65,190	$ -	$ -	$ -	$ 65,190
28-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 15,640	E	ERF		$ -	$ -	$ 20,640	$ -	$ -	$ 20,640
29-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 10,948	E	ERF		$ -	$ -	$ -	$ 15,948	$ -	$ 15,948
30-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 28,791	E	ERF		$ -	$ -	$ -	$ -	$ 33,791	$ 33,791
24-02	New	Financial Software	Financial Planning & Budgeting module for ERP	$ 100,000	E	Cap	$ 100,000.00	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
													$ -
													$ -
			Grand Total	**$ 222,360**			**$ 100,000**	**$ 143,791**	**$ 65,190**	**$ 20,640**	**$ 15,948**	**$ 33,791**	**$ 279,360**

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	416,748	450,842	442,051	411,861	426,221	445,273
Actual Purchases	(3,145)					
Planned Purchases (Based on Capital Plan)		(43,791)	(65,190)	(20,640)	(15,948)	(33,791)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	2,238					
Ending Balance $	**450,842**	**442,051**	**411,861**	**426,221**	**445,273**	**446,482**

Assumptions/Background:

2026 - Replace 17 standard laptops, 1 ultra-portable laptop, peripherals, and postage meter for print shop
2027 - Replace 23 standard laptops, plus peripherals
2028 - Replace 10 standard laptops, plus peripherals
2029 - Replace 7 standard laptops, plus peripherals
2030 - Replace 17 standard laptops, 1 ultra-portable laptop, plus peripherals

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Grant in Aid

COMMITTEE OF THE WHOLE

October 2025

Service: 1.112 Regional Grant in Aid **Committee: Finance Committee**

DEFINITION:

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

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services of the Regional District.

PARTICIPATION:

All member municipalities and electoral areas.

MAXIMUM LEVY:

$0.05 / $1,000 on converted value of hospital assessed land and improvements.

COMMITTEE:

Finance Committee

1.112 - Regional Grants in Aid	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Grants in Aid - ICF	1,692,433	-	1,737,333	-	-	1,737,333	-	-	-	-
TOTAL OPERATING COSTS	**1,692,433**	**-**	**1,737,333**	**-**	**-**	**1,737,333**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			2.7%			2.7%	NA	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	1,686,433	(1,686,433)	-	-	(1,686,433)	-	-	-	-
Balance c/fwd from 2024 to 2025	(1,642,433)	(1,642,433)	-	-	-	-	-	-	-	-
Interest Income	(50,000)	(44,000)	(50,900)	-	-	(50,900)	-	-	-	-
TOTAL REVENUE	(1,692,433)	-	(1,737,333)	-	-	(1,737,333)	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Information Technology

COMMITTEE OF THE WHOLE

October 2025

Service: 1.022 Information Technology **Committee: Governance Committee & Finance Committee**

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026

Service: 1.022 Information Technology	**Total Expenditure**	**Comments**
2025 Budget	**15,392,770**	
Change in Wages & Benefits:		
Base wages & benefits change	258,504	Inclusive of estimated collective agreement changes
Annualization of 2025 positions	295,242	
Step increase/paygrade change	134,134	
Overtime and standby	23,330	Normalizing budget for actual trends for standby pay and resulting overtime
Total Change in Wages & Benefits	711,210	
Other Changes:		
Software Licences & Computer Maintenance	256,632	Inflationary increase to ongoing IT-managed software licence subscriptions including SAP; Crowdstrike; Palo Alto; and VMWare
	180,000	Vendor increase to annual software licencing for ESRI
	13,000	2025 IBC: 13a-3.2 SAP S4HANA Enhancements
Consulting	25,000	2025 IBC: 13a-5.1 Project Service Management Platform
Transfer to ERP Projects Reserve	8,690	
One-time initiatives	(232,500)	Successful completion of one-time 2025 reserve-funded initiatives
Other Costs	(53,175)	
Total Other Changes	197,647	
2026 Budget	**16,301,627**	

Summary of % Expense Increase	
2026 Base salary and step increases	2.6%
Annualization of 2025 positions	1.9%
Software licences	1.8%
Completion of one-time initiatives	-1.5%
Balance of increase	1.2%
% expense increase from 2025:	***5.9%***
% Requisition increase from 2025 (if applicable):	***3.0%***

Requisition funding is 18% of service revenue

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

There is an estimated one-time favourable variance of $21,430 (0.14%) due mainly to vacant positions offset by software licencing costs. This variance will be moved to ERP Projects Reserve, which has an expected year end balance of $4,123,925 before this transfer.

1.022 INFORMATION TECHNOLOGY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS:										
Salaries and Wages	7,997,638	7,656,469	8,708,848	-	-	8,708,848	9,414,123	9,759,907	9,991,961	10,229,362
Allocations	685,282	671,292	711,844	-	3,604	715,448	759,798	794,044	787,112	797,610
Consulting	267,430	74,930	50,310	-	217,500	267,810	288,720	924,270	91,321	80,061
Contract for Services	800,370	716,200	717,980	-	100,000	817,980	732,330	1,096,970	760,420	774,110
Software Licenses & Computer Mtce	3,523,380	3,561,500	3,073,190	395,562	211,500	3,680,252	4,494,543	5,550,360	5,689,642	5,963,269
Other Operating Expenses	763,200	552,370	667,410	-	120,500	787,910	711,187	705,239	706,119	719,590
TOTAL OPERATING COSTS	**14,037,300**	**13,232,761**	**13,929,582**	**395,562**	**653,104**	**14,978,248**	**16,400,701**	**18,830,791**	**18,026,575**	**18,564,002**
*Percentage Increase over prior year			-0.8%	2.8%	4.7%	6.7%	9.5%	14.8%	-4.3%	3.0%
CAPITAL / RESERVE										
Transfer to ERP Projects Fund	482,630	504,060	491,320	-	-	491,320	557,326	568,470	578,700	589,120
Transfer to S/4 Hana Project Fund	872,840	872,840	832,059	-	-	832,059	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	45,000	53,970	54,950	55,940
TOTAL CAPITAL / RESERVES	**1,355,470**	**1,376,900**	**1,323,379**	**-**	**-**	**1,323,379**	**602,326**	**622,440**	**633,650**	**645,060**
TOTAL COSTS	**15,392,770**	**14,609,661**	**15,252,961**	**395,562**	**653,104**	**16,301,627**	**17,003,027**	**19,453,231**	**18,660,225**	**19,209,062**
*Percentage increase over prior year Total Costs			-0.9%	2.6%	4.2%	5.9%	4.3%	14.4%	-4.1%	2.9%
Funding from Capital Fund	(475,531)	(309,839)	(328,623)	-	-	(328,623)	-	-	-	-
Funding from Operating Reserve	(857,000)	(232,500)	-	-	(624,500)	(624,500)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**14,060,239**	**14,067,322**	**14,924,339**	**395,562**	**28,604**	**15,348,505**	**17,003,027**	**19,453,231**	**18,660,225**	**19,209,062**
Service Fees	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(2,083)	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(40,000)**	**(47,083)**	**(40,000)**	**-**	**-**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**
NET COSTS	**14,020,239**	**14,020,239**	**14,884,339**	**395,562**	**28,604**	**15,308,505**	**16,963,027**	**19,413,231**	**18,620,225**	**19,169,062**
*Percentage increase over prior year Net Costs			6.2%	2.8%	0.2%	9.2%	10.8%	14.4%	-4.1%	2.9%
AUTHORIZED POSITIONS:										
Salaried	51.77	51.77	51.77			51.77	57.77	58.27	58.27	58.27
Term	3.0	3.0	3.0			3.0	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.022 Information Technology	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$30,000	$25,000	$20,000	$0	$0	$0	$45,000
Equipment	$1,537,898	$4,899,311	$791,333	$560,430	$100,628	$47,059	$6,398,761
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
	$1,687,898	**$5,044,311**	**$811,333**	**$560,430**	**$100,628**	**$47,059**	**$6,563,761**
SOURCE OF FUNDS							
Capital Funds on Hand	$1,517,898	$4,766,898	$740,000	$495,000	$60,000	$0	$6,061,898
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$170,000	$277,413	$71,333	$65,430	$40,628	$47,059	$501,863
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
	$1,687,898	**$5,044,311**	**$811,333**	**$560,430**	**$100,628**	**$47,059**	**$6,563,761**

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 #: 1.022

Service Name: Information Technology

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
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts Capacity Upgrade	$ 550,000	E	Cap	$ 100,000.00	$ 100,000	$ 450,000	$ -	$ -	$ -	$ 550,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer Upgrade	$ 65,000	E	Cap	$ -	$ -	$ 65,000	$ -	$ -	$ -	$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supply Upgrades (multiple CRD buildings in IT Communication Closets). Data centre / server room (MDF): racks or rows feeding servers, storage/SAN, hypervisors, core firewalls, load balancers, management/OOB gear, backup systems. Network closets (IDFs): distribution/access switches (especially PoE switches powering phones, APs, cameras), edge firewalls, routers.Voice/Collaboration: SBCs, gateways/ATAs, call queues/IVR hardware, Teams Rooms controllers. OT/SCADA & field sites: PLC/RTU panels, industrial switches, telemetry radios/microwave, plant/lift/pump stations, reservoirs; keeps control/telemetry alive until generator pickup.Security/Building systems: access control panels, NVRs, critical sensors/alarms (for controlled egress and recording continuity). Critical workstations/consoles: dispatch, operations, and NOC seats where a desktop outage is high-impact.	$ 150,000	E	Cap	$ 10,000.00	$ 20,000	$ 10,000	$ 60,000	$ 60,000	$ -	$ 150,000
20-06	Replacement	Data Centre Replacements	Upgrade of Phone switches and servers (625 Fisgard Data Centre). Core components: Call control: Cisco Unified Communications Manager (CUCM) cluster (publisher/subscribers) providing extensions, dial plan, policies, and device registration. Messaging/IVR: Cisco Unity Connection for voicemail; auto-attendants/menus (Unity or UCCX, if used). Gateways/SBC: ISR/ASR routers with CUBE for SIP trunking and/or PRIs/analog; MGCP/SIP control; FXS/FXO for legacy endpoints (elevators, alarms, fax, paging). Survivability: SRST on branch gateways to maintain local calling during WAN outages. Endpoints: Cisco IP phones/softphones powered via PoE switches; optional analog sets via FXS.	$ 430,000	E	Cap	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
18-07	Replacement	Data Centre Replacements	Replacement of legacy server Infrastructure supporinhg corporate applications located at (625 Fisgard Data Centre)	$ 75,000	E	Cap	$ 75,000.00	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
20-07	Replacement	Meeting Room Equipment Replacement	Upgrade of legacy A/V technology to MS Teams Rooms (625 Fisgard) 6th Floor Training Room.	$ 185,000	E	ERF	$ 50,000.00	$ 125,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 205,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP platform upgrade from ECC to S4 HANA (Upgrade of server hardware, software, supporting infrastructure) (625 Fisgard Data Centre).	$ 8,709,000	E	Cap	$ 292,898.00	$ 1,241,898	$ -	$ -	$ -	$ -	$ 1,241,898
24-03	New	Radio Truck Equipment	Provide, install, and certify complete tool and safety packages for two new crew trucks, including tool storage systems, first-aid kits, fire extinguishers, traffic control devices, and PPE (as per standards)	$ 70,000	E	Cap	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
24-05	New	Physical Security	Installation of new Access Card Readers for all IT Communication closets at 625 Fisgard including the Data Center Entry as well as communication closets located 2nd Floor Douglas street location.	$ 100,000	E	Cap	$ 100,000.00	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
24-06	Replacement	Brightsign replacements	Replace and standardize BrightSign digital players to current standards to drive three-monitor display systems for IT operations. (625 Fisgard 2nd floor IT Area).BrightSign is a line of purpose-built, solid-state digital signage media players that deliver reliable 24/7 playback to monitors, kiosks, and video walls. They're centrally managed (e.g., via BrightSign Cloud/BrightAuthor) to schedule content, push updates, and support interactive features (GPIO/serial/USB), synchronized multi-screen playback, and 4K/HDR output on supported models.	$ 10,000	E	Cap	$ 10,000.00	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-18	Replacement	VDI system upgrades	Scale the Virtual Desktop Infrastructure (VDI) — increase compute, storage, and GPU — to improve performance, increase resiliency, and support peak concurrency and high-performance workloads. Virtual Desktop Infrastructure (VDI) delivers Windows desktops and apps from centralized servers (data centre or cloud) to any endpoint. A connection broker authenticates the user (e.g., with MFA), assigns a virtual machine from a pool, and applies policies. Apps, profiles, and data stay in the data centre/cloud—improving security, manageability, and continuity while letting staff work from anywhere.	$ 50,000	E	Cap	$ 50,000.00	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-19	New	New Workstations and Office Densification	Purchase of new computers, peripherals, equipment to support 3 new employees in IT (approved through IBC's)	$ 70,000	B	Cap	$ 30,000.00	$ 25,000	$ 20,000	$ -	$ -	$ -	$ 45,000
25-02	Replacement	Service Van vehicle replacment	Replace the IT service van and professionally upfit it with modular shelving and lockable bins for organized, secure tool and parts storage.	$ 120,000	V	ERF	$ 120,000.00	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
25-03	Renewal	2025 IBC 13a-3.2 - SAP S4HANA Enhancements	Post-ECC→S/4HANA follow-on work to optimize system performance and stability, simplify and standardize processes, expand embedded analytics and reporting, enable workflow/RPA automation, and harden scalability and security; includes Fiori UX improvements, modernized backup/DR, and uplifted integrations with SAP and non-SAP applications. Deliver post-conversion enhancements for S/4HANA covering performance tuning, process simplification, embedded analytics, workflow/RPA automation, scalability and security hardening, Fiori UX upgrades, backup/disaster-recovery modernization, and integration remediation/expansion across SAP and third-party systems.	$ 2,610,000	E	Cap	$ 750,000.00	$ 2,550,000	$ -	$ -	$ -	$ -	$ 2,550,000
26-01	Replacement	Computer Equipment Upgrades	IT Staff device refresh: upgrade/replace end-of-life laptops/desktops with standardized, enterprise-managed hardware to enhance reliability, security, and user experience.Modernize staff endpoints by transitioning to current-generation, Windows 11–ready hardware with approved docks, monitors, and accessories, aligned to corporate standards.	$ 176,863	E	ERF	$ -	$ 32,413	$ 51,333	$ 45,430	$ 20,628	$ 27,059	$ 176,863
26-02	Replacement	Communications Infrastructure Improvements	Upgrade core, distribution, and access networks and enhance cellular (LTE/5G) availability to ensure reliable, secure connectivity for critical operations.Upgrade supporting facility networks with increased backhaul capacity, improved Wi-Fi and cellular coverage, and security controls to support always-on services.	$ 160,000	E	Cap	$ -	$ 160,000	$ -	$ -	$ -	$ -	$ 160,000
26-03	Replacement	Cyber Security Network Improvements	Upgrade and/or replace CRD cybersecurity by replacing legacy firewalls, routers, and VPN gateways with next-gen platforms; upgrading endpoint protection to EDR/XDR; enforcing Identity Management, MFA, and PAM; implementing Zero Trust segmentation/micro-segmentation; consolidating detection/response with SIEM/SOAR; and strengthening encryption, backup/DR (immutable + tested), CSPM/CNAPP, DevSecOps, incident response plans, third-party risk, and user awareness training.	$ 200,000	E	Cap	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000

Service #: 1.022

Service Name: Information Technology

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
25-07	Replacement	Data Centre Backup and Storage Replacements	Upgrade end-of-life backup servers and repositories to a scale-out, immutable backup platform supporting VM/database/file workloads, cloud/object storage, and rapid recovery.Refresh backup/media servers and storage with an enterprise platform featuring immutability, encryption, MFA/RBAC hardening, and automated recovery testing.	$ 350,000	E	Cap	$ 100,000.00	$ 100,000		$ -	$ -	$ -	$ 100,000
26-04	New	Radio Truck Procurement	Purchase of 3rd field service vehicle truck to support transportation to 300+ radio sites across the CRD - replaces leased vehicle being funded by Hartland	$ 150,000	E	Cap	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
27-02	Replacement	2025 IBC 13a-4.5 - Alternate Data Centre	Build a backup Data Center a (location TBC) by 2027 to support CRD's critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	$ 315,000	E	Cap	$ -	$ -	$ -	$ 315,000	$ -	$ -	$ 315,000
27-03	Replacement	13a-3.6 CRD Legacy Voice Replacement [2027]	Replace legacy voice systems across CRD with Teams Phone and Carrier Services to unify calling, improve reliability, and simplify operations.Migrate all sites from on-prem PBXs or legacy Cisco platforms to Microsoft Teams Voice with certified carriers, including number porting, dial plans, and decommissioning of legacy circuits.	$ 240,000	E	Cap	$ -	$ -	$ 120,000	$ 120,000	$ -	$ -	$ 240,000
			Grand Total	**$ 14,785,863**			**$ 1,687,898**	**$ 5,044,311**	**$ 811,333**	**$ 560,430**	**$ 100,628**	**$ 47,059**	**$ 6,563,761**

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101421	**Estimated**	**Budget**				
ERF Group: INFOTECH.ERF (ITG.ERF)	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	363,858	340,650	188,237	181,904	190,444	224,766
Actual Purchases						
Planned Purchases (Based on Capital Plan	(25,348)	(152,413)	(51,333)	(45,430)	(20,628)	(27,059)
Transfer from Operating Budget	-	-	45,000	53,970	54,950	55,940
Interest Income	2,140					
Ending Balance $	**340,650**	**188,237**	**181,904**	**190,444**	**224,766**	**253,647**

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2026-2030) and replacement of one vehicle in 2026.

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217	**Estimated**	**Budget**				
ERF Group: ITMTGROOM.ERF (ITG.ERF)	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	121,458	142,073	37,073	37,073	37,073	37,073
Actual Purchases						
Planned Purchases (Based on Capital Plan)	-	(125,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	615					
Ending Balance $	**142,073**	**37,073**	**37,073**	**37,073**	**37,073**	**37,073**

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GIS Information Systems

COMMITTEE OF THE WHOLE

October 2025

Service: 1.101 GIS Information Systems **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent under the general administrative provisions of the Local Government Act.
Provides GIS Services to CRD departments, municipalities and Electoral Areas.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries.

1.101 GIS INFORMATION SYSTEMS	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	428,529	460,079	465,449	-	-	465,449	478,611	492,138	503,760	515,645
Allocations	15,122	15,122	16,302	-	-	16,302	19,058	19,952	19,214	19,401
Data Processing Services	104,280	65,300	83,000	-	-	83,000	89,640	96,810	101,650	106,730
Supplies	49,300	52,500	50,180	-	-	50,180	51,200	52,230	53,280	54,350
Other Operating Expenses	16,540	9,910	16,840	-	-	16,840	17,179	17,518	17,867	18,237
TOTAL OPERATING COSTS	**613,771**	**602,911**	**631,771**	**-**	**-**	**631,771**	**655,688**	**678,648**	**695,771**	**714,363**
*Percentage Increase over prior year			2.9%			2.9%	3.8%	3.5%	2.5%	2.7%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	18,240	12,000	18,570	-	-	18,570	18,940	19,320	19,710	20,100
Transfer to Operating Reserve Fund	50,000	67,100	50,000	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL CAPITAL / RESERVES	68,240	79,100	68,570	-	-	68,570	68,940	69,320	69,710	70,100
TOTAL COSTS	**682,011**	**682,011**	**700,341**	**-**	**-**	**700,341**	**724,628**	**747,968**	**765,481**	**784,463**
			2.7%			2.7%	3.5%	3.2%	2.3%	2.5%
Internal Recoveries	(524,684)	(524,684)	(534,972)	-	-	(534,972)	(545,671)	(556,584)	(567,716)	(579,070)
TOTAL COSTS LESS INTERNAL RECOVERIES	**157,327**	**157,327**	**165,369**	**-**	-	**165,369**	**178,957**	**191,384**	**197,765**	**205,393**
SOURCES OF FUNDING										
Transfer from Operating Reserve Fund	-	-	-	-	(15,000)	(15,000)	(10,000)	-	-	-
PILT Revenue	(6,545)	(6,545)	(6,545)	-	-	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)
TOTAL REVENUE	(6,545)	(6,545)	(6,545)	-	(15,000)	(21,545)	(16,545)	(6,545)	(6,545)	(6,545)
REQUISITION	**(150,782)**	**(150,782)**	**(158,824)**	**-**	**15,000**	**(143,824)**	**(162,412)**	**(184,839)**	**(191,220)**	**(198,848)**
*Percentage increase over prior year requisition			5.3%			-4.6%	12.9%	13.8%	3.5%	4.0%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

Operating Reserve Schedule

Operating Reserve Fund: 1.101 GIS Information Systems

Established by Bylaw No. 4102 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105510	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	52,927	77,059	42,059	82,059	57,059	107,059
Actual Purchases	(255,170)					
Planned Purchases		(70,000)	(260,000)	(75,000)	(265,000)	(80,000)
Transfer from Operating Budgets	272,270	50,000	310,000	50,000	315,000	50,000
Transfer to Operating Budget	-	(15,000)	(10,000)	-	-	-
Interest Income	7,033					
Ending Balance $	**77,059**	**42,059**	**82,059**	**57,059**	**107,059**	**77,059**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Geo-Spatial Referencing

COMMITTEE OF THE WHOLE

October 2025

Service: 1.335 Geo-Spatial Referencing **Committee: Governance Committee & Finance Committee**

DEFINITION:

To replace the network of permanent survey control monuments in the Capital Regional District with a reference system based on Differential Global Positioning System (DGPS) technology. The Province will no longer support the current permanent monument system. The CRD will assume responsibility for acquiring and operating the new system on behalf of its member municipalities. This information is required to effectively deal with development infrastructure issues as well as the ongoing infrastructure works.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

None stated.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Governance Committee and Finance Committee

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	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	23,879	23,879	24,636	-	-	24,636	25,079	25,581	26,092	26,614
Contract for Services	23,370	4,500	25,000	-	-	25,000	25,500	26,010	26,530	27,060
Consulting	15,670	20,000	17,500	-	-	17,500	17,850	18,210	18,570	18,940
Facilities Rental	16,410	17,000	17,000	-	-	17,000	17,340	17,690	18,040	18,400
Software Licenses & Fees	24,600	23,600	29,000	-	-	29,000	29,580	30,170	30,770	31,390
Other Operating Expenses	19,250	21,190	25,440	-	-	25,440	25,972	26,607	27,163	27,742
TOTAL OPERATING COSTS	**123,179**	**110,169**	**138,576**	**-**	**-**	**138,576**	**141,321**	**144,268**	**147,165**	**150,146**
*Percentage Increase over prior year			12.5%			12.5%	2.0%	2.1%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	35,000	49,350	28,250	-	-	28,250	44,000	44,500	44,500	44,500
Transfer to Capital Reserve Fund	30,550	30,550	10,000	-	-	10,000	10,000	10,000	10,000	10,000
TOTAL CAPITAL / RESERVES	65,550	79,900	38,250	-	-	38,250	54,000	54,500	54,500	54,500
TOTAL COSTS	**188,729**	**190,069**	**176,826**	**-**	**-**	**176,826**	**195,321**	**198,768**	**201,665**	**204,646**
						-6.3%	10.5%	1.8%	1.5%	1.5%
SOURCES OF FUNDING										
PILT Revenue	(8,222)	(8,222)	(8,222)	-	-	(8,222)	(8,222)	(8,222)	(8,222)	(8,222)
Sale of Services	(8,920)	(8,920)	(9,080)	-	-	(9,080)	(9,260)	(9,450)	(9,640)	(9,830)
Interest Income	(160)	(1,500)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(17,302)**	**(18,642)**	**(17,462)**	**-**	**-**	**(17,462)**	**(17,642)**	**(17,832)**	**(18,022)**	**(18,212)**
REQUISITION	**(171,427)**	**(171,427)**	**(159,364)**	**-**	**-**	**(159,364)**	**(177,679)**	**(180,936)**	**(183,643)**	**(186,434)**
*Percentage increase over prior year requisition			-7.0%			-7.0%	11.5%	1.8%	1.5%	1.5%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.335 Geo-Spatial Referencing	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$100,000	$260,000	$10,000	$10,000	$10,000	$0	$290,000
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
	$100,000	**$260,000**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$290,000**
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	$100,000	$260,000	$10,000	$10,000	$10,000	$0	$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
	$100,000	**$260,000**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$290,000**

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 #: 1.335

Service Name: Geo-Spatial Referencing

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
17-01	Replacement	RTK System Digital Infrastructure	RTK system infrastrucuture (computers, communications, power)	$ 80,000	E	ERF		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 40,000
24-01	Replacement	RTK Tool System Refresh	RTK Tool System Refresh (replacement of EOL tool systems)	$ 210,000	E	ERF	$ 100,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
													$ -
													$ -
			Grand Total	**$ 290,000**			**$ 100,000**	**$ 260,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 290,000**

Operating Reserve Schedule

Operating Reserve Fund: 1.335 Geo-Spatial Referencing

Established by Bylaw No. 4521, Amendment No. 3 2022 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105552	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	11,916	12,411	12,411	12,411	12,411	12,411
Actual Purchases	-					
Planned Purchases		-	-	-	-	-
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	495					
Ending Balance $	**12,411**	**12,411**	**12,411**	**12,411**	**12,411**	**12,411**

Assumptions/Background:

Equipment Reserve Schedule

Reserve Fund: 1.335 Geospatial

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101726 ERF Group: GEOSPA.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	421,814	433,164	201,414	235,414	269,914	304,414
Actual Purchases	(40,000)					
Planned Purchases (Based on Capital Plan)		(260,000)	(10,000)	(10,000)	(10,000)	-
Transfer from Operating Budget	49,350	28,250	44,000	44,500	44,500	44,500
Interest Income	2,000					
Ending Balance $	**433,164**	**201,414**	**235,414**	**269,914**	**304,414**	**348,914**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Royal Theatre

COMMITTEE OF THE WHOLE

October 2025

Service: 1.290 Royal Theatre **Committee: Finance**

DEFINITION:

The function of purchasing, maintaining, equipping, operating and selling the Royal Theatre in Victoria to the Capital Regional District. The function is for the purpose of pleasure, recreation and community use and includes all facilities and concessions associated with the Royal Theatre and a parking lot. Local Services Establishment Bylaw No. 2587, March 25, 1998.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the Royal Theatre in the City of Victoria as a community centre of art and education. Ownership was transferred to the CRD in 1998. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support.

PARTICIPATION:

City of Victoria, District of Saanich, and District of Oak Bay, apportioned 50% on converted value of land and improvements and 50% on the basis of population (see bylaw for details).

MAXIMUM LEVY:

Greater of $580,000 or $0.00590 per $1000 of net taxable value of land and improvements.

Note: Grants in Lieu of Taxes paid to the Regional District will be held to the credit of the participant.

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

ROYAL THEATRE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Third Party Payment	36,338	36,338	46,942	-	-	46,942	43,089	39,036	34,837	30,443
Insurance Costs	50,490	50,490	47,750	-	-	47,750	51,139	54,696	58,431	62,352
Standard Overhead Allocation	10,000	10,000	12,592	-	-	12,592	12,822	13,078	13,338	13,602
Arts Manager Allocation	7,814	7,814	8,071	-	-	8,071	8,305	8,545	8,749	8,958
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	**105,242**	**105,242**	**115,955**	**-**	**-**	**115,955**	**115,955**	**115,955**	**115,955**	**115,955**
*Percentage Increase		0.00%	10.18%			10.18%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
Capital Equipment Purchase	105,000	105,000	105,000	-	-	105,000	109,000	109,000	113,000	113,000
Transfer to Capital Reserve Fund	385,000	385,000	385,000	-	-	385,000	381,000	381,000	377,000	377,000
TOTAL CAPITAL COSTS	**490,000**	**490,000**	**490,000**	**-**	**-**	**490,000**	**490,000**	**490,000**	**490,000**	**490,000**
TOTAL COSTS	**595,242**	**595,242**	**605,955**	**-**	**-**	**605,955**	**605,955**	**605,955**	**605,955**	**605,955**
		0.00%	1.80%			1.80%	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-								
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(595,242)**	**(595,242)**	**(605,955)**	**-**	**-**	**(605,955)**	**(605,955)**	**(605,955)**	**(605,955)**	**(605,955)**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.290 Royal Theatre	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$112,000	$1,115,000	$235,000	$1,130,000	$620,000	$120,000	$3,220,000
Equipment	$0	$315,000	$180,000	$116,500	$0	$0	$611,500
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
	$112,000	**$1,430,000**	**$415,000**	**$1,246,500**	**$620,000**	**$120,000**	**$3,831,500**
SOURCE OF FUNDS							
Capital Funds on Hand	$112,000	$112,000	$0	$0	$0	$0	$112,000
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	$380,000	$0	$0	$380,000
Donations / Third Party Funding	$0	$375,000	$0	$380,000	$0	$0	$755,000
Reserve Fund	$0	$943,000	$415,000	$486,500	$620,000	$120,000	$2,584,500
	$112,000	**$1,430,000**	**$415,000**	**$1,246,500**	**$620,000**	**$120,000**	**$3,831,500**

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 #: 1.290

Service Name: Royal Theatre

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
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	$ 75,000	B	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	$ 2,293,000	B	Res	$ -	$ 93,000	$ -	$ -	$ -	$ -	$ 93,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other	$ -	$ 375,000	$ -	$ -	$ -	$ -	$ 375,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Cap	$ -		$ -	$ -	$ -	$ -	$ -
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	$ 115,000	B	Cap	$ 112,000	$ 112,000	$ -	$ -	$ -	$ -	$ 112,000
23-01	Study	Study and plan main floor replacement including seats and aisle lights	Study and plan main floor replacement including seats and aisle lights	$ 30,000	B	Res	→	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	$ 700,000	B	Other	→	$ -	$ -	$ 280,000	$ -	$ -	$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant	→	$ -	$ -	$ 280,000	$ -	$ -	$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res	→	$ -	$ -	$ 140,000	$ -	$ -	$ 140,000
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	$ 83,000	B	Cap		$ -	$ -		$ -	$ -	$ -
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	$ 250,000	B	Other	→	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant	→	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res	→	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
25-06	Renewal	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory	$ 20,000	B	Res	→	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-01	Replacement	Replace Switches	Replace network switches	$ 55,000	E	Res	$ -	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
26-02	Study	Building condition assessment	Building condition assessment	$ 45,000	B	Res	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 585,000	B	Res	$ -	$ 115,000	$ 115,000	$ 115,000	$ 120,000	$ 120,000	$ 585,000
26-04	Renewal	Building Envelope Repairs	Interior Brickwork & Wall Repairs	$ 125,000	B	Res	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
26-05	Renewal	Roofing	Roofing Condition Assessment	$ 2,095,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000

Service #: 1.290

Service Name: Royal Theatre

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
26-06	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-07	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	$ 50,000	E	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-08	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	$ 50,000	B	Res	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
26-09	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and followspots	$ 425,000	E	Res	$ -	$ 175,000	$ 150,000	$ 100,000	$ -	$ -	$ 425,000
26-10	Replacement	Replace Paging System	Replace Paging System Core Control	$ 35,000	E	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-11	Defer	Emergency Repairs	Unforeseen emergency repairs.	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-01	Study	Asset Management Plan	Assets Management Plan	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
27-02	Renewal	Building Envelope Repairs	Exterior Door Replacement	$ 95,000	B	Res	$ -	$ -	$ 30,000	$ 65,000	$ -	$ -	$ 95,000
27-03	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	16500.0	E	Res	$ -	$ -	$ -	$ 16,500	$ -	$ -	$ 16,500
29-01	New	Lobby Heat Pumps	Add Heat Pumps to the Lobbies	$ 500,000	B	Res	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
													$ -
			Grand Total	**$ 7,817,500**			**$ 112,000**	**$ 1,430,000**	**$ 415,000**	**$ 1,246,500**	**$ 620,000**	**$ 120,000**	**$ 3,831,500**

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
20-03	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort

Project Rationale The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

Project Number	Capital Project Title	Capital Project Description
21-12	Repair Building Envelope	Repairing building envelope of the 1914 structure.

Project Rationale Flagged as immediate priority in Royal Theatre – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number	Capital Project Title	Capital Project Description
21-13	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers

Project Rationale Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.

Project Number	Capital Project Title	Capital Project Description
24-01	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights

Project Rationale Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.

Project Number	Capital Project Title	Capital Project Description
24-04	Wardrobe Department Upgrade	Upgrade wardrobe department

Project Rationale Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.

Project Number	Capital Project Title	Capital Project Description
25-01	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony

Project Rationale Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
25-06	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory

Project Rationale Adding new lockable storage cabinet in the bar and concession will improve efficiency and security of inventory.

Project Number	Capital Project Title	Capital Project Description
26-01	Replace Switches	Replace network switches

Project Rationale Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

Project Number	Capital Project Title	Capital Project Description
26-02	Building condition assessment	Building condition assessment

Project Rationale Perform full building condition assessment to inform 20 yr work plan.

Project Number	Capital Project Title	Capital Project Description
26-03	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects

Project Rationale Minor capital improvements

Project Number	Capital Project Title	Capital Project Description
26-04	Building Envelope Repairs	Interior Brickwork & Wall Repairs

Project Rationale Repairing building envelope (interior) will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number	Capital Project Title	Capital Project Description
26-05	Roofing	Roofing Condition Assessment

Project Rationale Conduct roof specific condition assessment.

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
26-06	Renovate Box Office	Renovate Box Office

Project Rationale Renovating the box office to update and refresh, address patron accessibility and redesign for efficient use of the space.

Project Number	Capital Project Title	Capital Project Description
26-07	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System

Project Rationale Replacing the Point of Sale System will provide increased functionality, efficiencies, updated technology and increased patron service. The required technology is out of date.

Project Number	Capital Project Title	Capital Project Description
26-08	Venue Chamber Renewal	Renew and Refresh Venue Chamber

Project Rationale Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.

Project Number	Capital Project Title	Capital Project Description
26-09	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and followspots

Project Rationale Lighting System Replacement includes the replacement of moving lights originally purchased in 2002 with updated energy efficient units, replaces outdated computerized control console with modern control technology and replaces old followspot technology with new fully supported units.

Project Number	Capital Project Title	Capital Project Description
26-10	Replace Paging System	Replace Paging System Core Control

Project Rationale The current paging system core system has reached its end of life and support. This is a primary life safety system for building evacuation and patron and artist messaging and communication.

Project Number	Capital Project Title	Capital Project Description
26-11	Emergency Repairs	Unforeseen emergency repairs.

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
27-01	Asset Management Plan	Assets Management Plan

Project Rationale

Project Number	Capital Project Title	Capital Project Description
27-02	Building Envelope Repairs	Exterior Door Replacement

Project Rationale Repairing building envelope exterior doors) will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number	Capital Project Title	Capital Project Description
27-03	Accessibility Review	Review of building accessibility

Project Rationale Review buidling accessibilty to ensure patron and performance meet current standard where applicable.

Project Number	Capital Project Title	Capital Project Description
27-04	Wayfinding Signage	Add and Replace Wayfinding Signage

Project Rationale Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.

Project Number	Capital Project Title	Capital Project Description
28-01	Replace SRST	Replace Cisco phone communications system

Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

Project Number	Capital Project Title	Capital Project Description
29-01	Lobby Heat Pumps	Add Heat Pumps to the Lobbies

Project Rationale Adding heat pumps to the lobby for increased patron comfort and experience and energy efficiency.

1.290 Royal Theatre
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Royal Theatre

Assets held by the Royal Theatre service consist of land, Royal Theatre built in 1913 as well as various equipment. Royal Theatre was renovated in 2003 and 2005.

Capital Reserve Fund Schedule

Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)

Cost Centre: 101607 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	1,491,176	1,074,176	556,176	522,176	416,676	173,676
Planned Capital Expenditure (Based on Capital Plan)	(862,000)	(943,000)	(415,000)	(486,500)	(620,000)	(120,000)
Transfer from Operating Budget	385,000	385,000	381,000	381,000	377,000	377,000
Interest Income**	60,000	40,000				
Total projected year end balance	**1,074,176**	**556,176**	**522,176**	**416,676**	**173,676**	**430,676**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

McPherson Theatre

COMMITTEE OF THE WHOLE

October 2025

Service: 1.295 McPherson Theatre **Committee: Finance**

DEFINITION:

A local service established for the purpose of purchasing, maintaining, equipping and operating the McPherson Playhouse in Victoria, British Columbia. Local Services Establishment Bylaw No. 2685, March 10, 1999.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the McPherson Theatre in the City of Victoria. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support. This building operation was transferred to the CRD for ease of administration with the Royal & McPherson Theatres Society and to recognize the benefits of one organization operating the two theatres (one ticket system, ability to move acts between if financially beneficial, etc.)

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

The maximum amount that may be requisitioned under section 816(1) of the Municipal Act (Section 803 of the Local Government Act) for the annual cost of the local service will be:

(a) for capital expenditures including but not limited to, the renovation, reconstruction or rebuilding of a performing arts theatre, machinery and equipment, reserve fund transfer and annual debt servicing payments. The maximum amount will be $400,000.

(b) for annual operating expenditures which may also include expenditures of a nature referred to in (a) above, the maximum amount will be $350,000.

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

McPHERSON PLAYHOUSE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Third Party Payments	303,787	303,787	304,948	-	-	304,948	304,050	303,063	302,099	301,116
Standard Overhead Allocation	34,911	34,911	36,681	-	-	36,681	37,345	38,092	38,852	39,626
Arts Manager Allocation	7,814	7,814	8,071	-	-	8,071	8,305	8,545	8,749	8,958
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	**346,812**	**346,812**	**350,000**	**-**	**-**	**350,000**	**350,000**	**350,000**	**350,000**	**350,000**
*Percentage Increase		0.00%	0.92%			0.92%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
Capital Equipment Purchases	90,000	90,000	90,000	-	-	90,000	94,000	94,000	98,000	98,000
Transfer to Reserve Fund	346,233	346,233	343,045	-	-	343,045	339,045	339,045	335,045	335,045
TOTAL CAPITAL / RESERVES	**436,233**	**436,233**	**433,045**	**-**	**-**	**433,045**	**433,045**	**433,045**	**433,045**	**433,045**
TOTAL COSTS	**783,045**	**783,045**	**783,045**	**-**	**-**	**783,045**	**783,045**	**783,045**	**783,045**	**783,045**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	(33,045)	(33,045)	(33,045)	-	-	(33,045)	(33,045)	(33,045)	(33,045)	(33,045)
TOTAL REVENUE	(33,045)	(33,045)	(33,045)	-	-	(33,045)	(33,045)	(33,045)	(33,045)	(33,045)
REQUISITION	**(750,000)**	**(750,000)**	**(750,000)**	**-**	**-**	**(750,000)**	**(750,000)**	**(750,000)**	**(750,000)**	**(750,000)**
*Percentage increase over prior year requisition		0.0%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.295 McPherson Theatre	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$618,000	$825,000	$115,000	$120,000	$120,000	$1,798,000
Equipment	$0	$265,000	$180,000	$141,500	$0	$0	$586,500
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	**$883,000**	**$1,005,000**	**$256,500**	**$120,000**	**$120,000**	**$2,384,500**
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	$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	$883,000	$1,005,000	$256,500	$120,000	$120,000	$2,384,500
	$0	**$883,000**	**$1,005,000**	**$256,500**	**$120,000**	**$120,000**	**$2,384,500**

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 #: 1.295

Service Name: McPherson Theatre

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
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	$ 1,163,000	B	Res	$ -	$ 238,000	$ 190,000	$ -	$ -	$ -	$ 428,000
	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade		B	Cap	$ -	$ -	$ -	$ -	$	$ -	$ -
26-01	Replacement	Replace Switches	Replace network switches	$ 55,000	E	Res	$ -	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
26-02	Study	Building Condition Assessment	Building Condition Assessment	$ 45,000	B	Res	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 585,000	B	Res	$ -	$ 115,000	$ 115,000	$ 115,000	$ 120,000	$ 120,000	$ 585,000
26-04	Renewal	Washroom Upgrades	Washroom Fixture Replacement	$ 75,000	B	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000.00
26-05	Renewal	Electrical Upgrades	Main Breaker Replacement	$ 150,000	B	Res	$ -	$ 25,000	$ 300,000	$ -	$	$ -	$ 325,000.00
26-06	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and LED wash fixtures	$ 400,000	E	Res	$ -	$ 125,000	$ 150,000	$ 125,000	$	$ -	$ 400,000.00
26-07	Renewal	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00
26-08	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	$ 50,000	E	Res	$ -	$ 50,000	$	$ -	$ -	$ -	$ 50,000.00
26-09	New	Lobby Temperature Control	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air Conditioning.	$ 125,000	B	Res	$ -	$ 25,000	$ 100,000	$ -	$	$ -	$ 125,000.00
26-10	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	$ 50,000	B	Res	$ -	$ 25,000	$ - 25,000	$ -	$	$ -	$ 50,000.00
26-11	Replacement	Replace Paging System	Replace Paging System Core Control	$ 35,000	E	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000.00
26-12	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000.00
27-01	Study	Asset Management Plan	Asset Management Plan	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000.00
27-02	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000.00
27-03	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000.00
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000.00
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	$ 16,500	E	Res	$ -	$		$ 16,500	$ -	$ -	$ 16,500
													$ -
													$ -
			Grand Total	**$ 2,944,500**			**$ -**	**$ - 883,000**	**$ 1,005,000**	**$ 256,500**	**$ 120,000**	**$ 120,000**	**$ 2,384,500**

Service:	1.295	McPherson Theatre

Project Number	21-13	Capital Project Title	Repair Building Envelope and Restore Façade	Capital Project Description	Repair building envelope and restore façade
Project Rationale	Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1913 structure will remain stable and will reduce energy consumption. Restoring the 1913 façade will include point work on the bricks, gutter replacement and refinishing the fiberglass stonework around the historic wooden doors.				

Project Number	26-01	Capital Project Title	Replace Switches	Capital Project Description	Replace network switches
Project Rationale	Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.				

Project Number	26-02	Capital Project Title	Building Condition Assessment	Capital Project Description	Building Condition Assessment
Project Rationale	Perform full building condition assessment to inform 20yr work plan.				

Project Number	26-03	Capital Project Title	Annual Building Capital Improvements	Capital Project Description	Annual Minor Capital Improvement Projects
Project Rationale	Minor capital improvements				

Project Number	26-04	Capital Project Title	Washroom Upgrades	Capital Project Description	Washroom Fixture Replacement
Project Rationale					

Project Number	26-05	Capital Project Title	Electrical Upgrades	Capital Project Description	Main Breaker Replacement
Project Rationale					

Service:	1.295	McPherson Theatre

Project Number	Capital Project Title	Capital Project Description
26-06	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and LED wash

Project Rationale Phase One replaces existing incandescent lighting fixtures and 18 year old technology with new LED energy efficient automated units that will not require working at heights to adjust. Phase Two replaces the outdated computerized control console with modern control technology. Phase Three replaces the original LED wash fixtures with updated units that allow additional colour mixing capability and additional efficiencies with new LED technology.

Project Number	Capital Project Title	Capital Project Description
26-07	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession

Project Rationale Increasing and adding new lockable storage cabinets in the bar and concession will improve efficiencies, increase service to patrons and increase security of inventory.

Project Number	Capital Project Title	Capital Project Description
26-08	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System

Project Rationale Replacing the Point of Sale System will provide increased functionality, efficiencies, updated technology and increased patron service. The required technology is out of date.

Project Number	Capital Project Title	Capital Project Description
26-09	Lobby Temperature Control	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air

Project Rationale Phase One will add automatic blinds to the large windows facing Centennial Square to improve temperature control energy efficiency. Phase Two will add air conditioning to increase patron comfort and experience.

Project Number	Capital Project Title	Capital Project Description
26-10	Venue Chamber Renewal	Renew and Refresh Venue Chamber

Project Rationale Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.

Project Number	Capital Project Title	Capital Project Description
26-11	Replace Paging System	Replace Paging System Core Control

Project Rationale The current paging system core system has reached its end of life and support. This is a primary life safety system for building evacuation and patron and artist messaging and communication.

Project Number	Capital Project Title	Capital Project Description
26-12	Emergency Repairs	For Unforeseen Emergency Repairs

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Service:	1.295	McPherson Theatre

Project Number	27-01	Capital Project Title	Asset Management Plan	Capital Project Description	Asset Management Plan
Project Rationale					

Project Number	27-02	Capital Project Title	Accessibility Review	Capital Project Description	Review of building accessibility
Project Rationale					

Project Number	27-03	Capital Project Title	Renovate Box Office	Capital Project Description	Renovate Box Office
Project Rationale	Renovating the box office to update and refresh, address patron accessibility, staff safety and evacuation and efficient use of the space.				

Project Number	27-04	Capital Project Title	Wayfinding Signage	Capital Project Description	Add and Replace Wayfinding Signage
Project Rationale	Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.				

Project Number	28-01	Capital Project Title	Replace SRST	Capital Project Description	Replace Cisco phone communications system
Project Rationale	Replace Cisco phone communications as required by CRD Information Technology replacement plan.				

1.295 McPherson Theatre
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

McPherson Theatre

Assets held by the McPherson Theatre service consist of new upgrades to McPherson Theatre built in 1914 as well as various equipment.

Capital Reserve Fund Schedule

Reserve Fund: 1.295 McPherson Playhouse Capital Reserve Fund (Bylaw No. 3270)

Cost Centre: 101899 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	2,891,636	2,661,869	2,201,914	1,535,959	1,618,504	1,833,549
Planned Capital Expenditure (Based on Capital Plan)	(676,000)	(883,000)	(1,005,000)	(256,500)	(120,000)	(120,000)
Transfer from Operating Budget	346,233	343,045	339,045	339,045	335,045	335,045
Interest Income*	100,000	80,000				
Total projected year end balance	**2,661,869**	**2,201,914**	**1,535,959**	**1,618,504**	**1,833,549**	**2,048,594**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Arts Grants and Development

COMMITTEE OF THE WHOLE

October 2025

Service: 1.297 Arts Grants and Development **Committee: Finance**

DEFINITION:

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors, improving quality of life. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Commission. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support one-time projects, short series, or extended programming of smaller organizations. Equity grants support applicants from communities that are at risk of exclusion or have difficulty accessing funding support for systemic reasons. Incubator grants support new and emerging arts organizations. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

MAXIMUM LEVY:

Greater of $1,980,000 or $0.102 / $1,000 for hospital assessed values of Group 1 participating area.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

Change in Budget 2025 to 2026 Service: 1.297 Arts Grants and Development	Total Expenditure	Comments
2025 Budget	**3,046,565**	
Change in Wages & Benefits:		
Base wages & benefits change	14,093	Inclusive of estimated collective agreement changes
Step increase/paygrade change	6,998	
Total Change in Wages & Benefits	21,091	
Other Changes:		
Standard Overhead Allocation	1,871	Increase in 2025 operating costs
Human Resources Allocation	323	Increase in 2025 wages & benefits
Software Licences	850	Estimated increase in licence fees
Transfer from Reserve	14,214	Decline in budgeted transfer from operating reserve
Arts direct grants	56,400	Increase in Growth Forward Grants, Commission recommended.
Meeting costs	(6,565)	No arts summit in 2026
Other Costs	(729)	
Total Other Changes	66,364	
2026 Budget	**3,134,020**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.5%
Standard Overhead Allocation	0.1%
Arts direct grants	1.9%
Transfer from Reserve	0.5%
Balance of increase	0.0%
% expense increase from 2025:	***2.9%***
% Requisition increase from 2025 (if applicable):	***2.9%***

Requisition funding is (93)% of service revenue

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

There is an estimated one-time favourable variance of $52,700 (1.7%) due mainly to an unbudget recovery from the Performing Arts Facilities feasibility study. This variance will be moved to Operating Reserve, which has an expected year end balance of $260,000 before this transfer.

ARTS GRANTS	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
			BUDGET REQUEST				**FUTURE PROJECTIONS**			
ARTS GRANTS:										
Operating Grants	2,436,170	2,436,170	2,442,570	-	-	2,442,570	2,491,420	2,541,250	2,592,080	2,643,920
Project Grants	384,000	384,000	434,000	-	-	434,000	442,680	451,530	460,560	469,770
Total Grants Payment	**2,820,170**	**2,820,170**	**2,876,570**	**-**	**-**	**2,876,570**	**2,934,100**	**2,992,780**	**3,052,640**	**3,113,690**
		0.00%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
ADMINISTRATION COSTS:										
Salaries and Wages	342,628	342,157	363,719	-	-	363,719	374,246	385,072	394,273	403,687
Standard Overhead Allocation	64,146	64,146	66,017	-	-	66,017	67,205	68,550	69,921	71,319
Human Resources Allocation	12,730	12,730	13,053	-	-	13,053	15,258	15,973	15,383	15,533
Building Occupancy Allocation	14,048	14,048	13,753	-	-	13,753	14,409	15,043	15,286	15,535
Other Allocations	4,154	3,604	-	-	3,604	3,604	-	-	-	-
Insurance Cost	750	750	850	-	-	850	895	941	989	1,040
Opearting Cost - Other	42,230	34,890	37,025	-	-	37,025	44,720	38,480	46,470	39,975
Total Administration Costs	**480,686**	**472,325**	**494,417**	**-**	**3,604**	**498,021**	**516,733**	**524,059**	**542,322**	**547,089**
		-1.74%	2.86%			3.61%	3.76%	1.42%	3.48%	0.88%
						-				
TOTAL OPERATING COSTS	**3,300,856**	**3,292,495**	**3,370,987**	**-**	**3,604**	**3,374,591**	**3,450,833**	**3,516,839**	**3,594,962**	**3,660,779**
		-0.25%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
CAPITAL / RESERVE TRANSFER										
Transfer to Operating Reserve Fund	-	52,733	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,030	1,030	1,050	-	-	1,050	1,070	1,090	1,110	1,130
TOTAL CAPITAL / RESERVES TRANSFER	**1,030**	**53,763**	**1,050**	**-**		**1,050**	**1,070**	**1,090**	**1,110**	**1,130**
TOTAL COSTS	**3,301,886**	**3,346,258**	**3,372,037**	**-**	**3,604**	**3,375,641**	**3,451,903**	**3,517,929**	**3,596,072**	**3,661,909**
		1.34%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
Internal Recoveries	(15,628)	(60,000)	(16,142)	-	-	(16,142)	(16,610)	(17,090)	(17,498)	(17,916)
OPERATING LESS RECOVERIES	**3,286,258**	**3,286,258**	**3,355,895**	**-**	**3,604**	**3,359,499**	**3,435,293**	**3,500,839**	**3,578,574**	**3,643,993**
		0.00%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(66,914)	(66,914)	(52,700)	-	-	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Payments In Lieu of Taxes	(172,779)	(172,779)	(172,779)	-	-	(172,779)	(172,779)	(172,779)	(172,779)	(172,779)
					-	-				
TOTAL REVENUE	**(239,693)**	**(239,693)**	**(225,479)**	**-**	**-**	**(225,479)**	**(225,479)**	**(225,479)**	**(225,479)**	**(225,479)**
		0.00%	-5.93%			-5.93%	0.00%	0.00%	0.00%	0.00%
REQUISITION	**(3,046,565)**	**(3,046,565)**	**(3,130,416)**	**-**	**(3,604)**	**(3,134,020)**	**(3,209,814)**	**(3,275,360)**	**(3,353,095)**	**(3,418,514)**
			2.75%			2.87%	2.42%	2.04%	2.37%	1.95%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.297 Arts Grants and Development	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$3,800	$0	$0	$4,000	$0	$7,800
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	**$3,800**	**$0**	**$0**	**$4,000**	**$0**	**$7,800**
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	$3,800	$0	$0	$4,000	$0	$7,800
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	**$3,800**	**$0**	**$0**	**$4,000**	**$0**	**$7,800**

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 #: 1.297

Service Name: Arts Grants and Development

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
26-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	$ 3,800	E	ERF	$ -	$ 3,800	$ -	$ -	$ -	$ -	$ 3,800
29-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	$ 4,000	E	ERF	$ -	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
													$ -
													$ -
			Grand Total	**$ 7,800**			**$ -**	**$ 3,800**	**$ -**	**$ -**	**$**	**$ -**	**$ 7,800**

4,000

Service:	1.297	Arts Grants and Development

Project Number	26-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

Project Number	29-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

1.297 Arts and Cultural Grants
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Arts and Cultural Grants

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	317,386	313,205	270,505	217,805	165,105	112,405
Planned Purchase	(66,914)	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Transfer from Ops Budget	52,733					
Interest Income*	10,000	10,000				
Total projected year end balance	**313,205**	**270,505**	**217,805**	**165,105**	**112,405**	**59,705**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.297 Arts grants and Development
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Arts grants and Development

Assets held by the Arts grants and Development service consist of computers and office equipment.

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	3,940	5,020	2,320	3,390	4,480	1,590
Planned Purchase (Based on Capital Plan)		(3,800)	-	-	(4,000)	-
Transfer from Ops Budget	1,030	1,050	1,070	1,090	1,110	1,130
Interest Income*	50	50	-	-	-	-
Ending Balance $	**5,020**	**2,320**	**3,390**	**4,480**	**1,590**	**2,720**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Feasibility Reserve Fund

COMMITTEE OF THE WHOLE

October 2025

Service: 21.1 Feasibility Study Reserve **Committee: Finance**

DEFINITION:

Capital Regional District Bylaw No. 79 to establish a Feasibility Study Reserve Fund to be used for the possible adoption of a service.

SERVICE DESCRIPTION:

Funding to be used for conducting research on possible new services.

PARTICIPATION:

All member municipalities on the basis of converted hospital assessments. Pursuant to Section 804 of the Local Government Act in the case of feasibility studies in relation to proposed services, the costs are apportioned among the electoral areas.

MAXIMUM LEVY:

$0.10/1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

FUNDING:

Change in Budget 2025 to 2026 Service: 21.1 Feasibility Study	Total Expenditure	Comments
2025 Budget	**162,876**	
Other Changes:		
Regional Arts Facility Service study	(72,000)	Continuation of feasibility work on potential new service
Transportation Service study	(20,509)	Repayment of feasibility requisition for new service
Regional Studies unallocated	(10,367)	
Total Other Changes	(102,876)	
2026 Budget	**60,000**	

Summary of % Expense Change	
Regional Arts Facility Service study	-44.2%
Transportation Service study	-12.6%
Regional Studies unallocated	-6.4%
% expense increase from 2025:	***-63.2%***
% Requisition increase from 2025 (if applicable):	***-220%***

Requisition funding is (100)% of service revenue

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

There is no estimated surplus or deficit.

FEASIBILITY STUDY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 CORE BUDGET	2028 CORE BUDGET	2029 CORE BUDGET	2030 CORE BUDGET
OPERATING COSTS:										
Regional Studies (un-allocated)	10,367	10,367	-	-	-	-	-	-	-	-
IBC 4a-1.1_TransportationService_2024	20,509	20,509	-	-	(350,000)	(350,000)	-	-	-	-
Establish Regional Arts Facility Service	132,000	132,000	-	-	60,000	60,000				
Total Regional	**162,876**	**162,876**	**-**	**-**	**(290,000)**	**(290,000)**	-	-	-	-
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	-	-	-	-	-	-	-	-	-	-
Total Electoral Area	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING COSTS	**162,876**	**162,876**	**-**	**-**	**(290,000)**	**(290,000)**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year						-278.0%				
REVENUES										
Estimated balance c/fwd	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	-	-	-	-				
Balance c/fwd from 2022 to 2023	(20,509)	(20,509)					-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	-	-	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(10,367)	(10,367)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(30,876)**	**(30,876)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(132,000)**	**(132,000)**	**-**	**-**	**290,000**	**290,000**	**-**	**-**	**-**	**-**

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
October 29, 2025
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part B

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5. Parks, Recreation & Environmental Services

5.1		Regional Parks
5.2		Panorama Recreation
5.3		SEAPARC - Facilities and Recreation
5.4	5.4.1	GM – Parks, Recreation & Environmental Services
	5.4.2	Environmental Administration Services
5.5	5.5.1	Environmental Innovation
	5.5.2	Climate Action and Adaptation
	5.5.3	Other Legislative & General - Climate
5.6	**Environmental Resource Management**	
	5.6.1	Environmental Resource Management
5.7	**Environmental Protection and Water Quality**	
	5.7.1	Environmental Protection and Water Quality
	5.7.2	Regional Source Control Program
	5.7.3	Septage Disposal Agreement
	5.7.4	Millstream Site Remediation
	5.7.5	L.W.M.P. On-Site Systems Management Program
	5.7.6	L.W.M.P. Peninsula Programs
	5.7.7	L.W.M.P. Core and Western Communities
	5.7.8	L.W.M.P. Harbour Studies
	5.7.9	Regional Goose Management
	5.7.10	Environmental Stewardship and Biodiversity
	5.7.11	Sooke Stormwater Quality Management
	5.7.12	Core and West Shore Stormwater Quality Management
	5.7.13	Saanich Peninsula - Stormwater Quality Management
	5.7.14	Saanich Peninsula - Source Control Stormwater

Reference to First Nations participation may include services provided as a client to a service by way of service agreement, services provided under a CRD to non-status residents on reserve, or services provided to those Nations that fall within the administrative boundaries of the Juan de Fuca Electoral Area. First Nations service provision and taxation is context dependent, and services may be invoiced or requisitioned depending on the nature of the relationship (for example, where participation in services are as a "client" or where services are provided through taxation by the First Nation on CRD's behalf).

CAPITAL REGIONAL DISTRICT

2026 BUDGET

PARKS, RECREATION & ENVIRONMENTAL SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025
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CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Parks

COMMITTEE OF THE WHOLE

October 2025

Service: 1.280 Regional Parks **Committee: Regional Parks Committee & Transportation Committee**

DEFINITION:

To establish an extended service of Regional Parks for all of the Regional District for the purpose of operating Regional Parks.
Bylaw No. 1749 (November 1989); Amended Bylaw No. 2419 (October 1996).

Land Acquisition Fund: 2000 to 2009 Requisition increase equates to $10 per average household each year.
2010 increased requisition equates to $12 per average household.
2011-2014 increased requisition further $2 per average household in each year.
2015-2019 requisition equates to $20 per average household in each year.
2020 requisition equates to $20 per average household in each year.
2021-2025 increased requisition further $1 per average household in each year

SERVICE DESCRIPTION:

This is a service to administer and coordinate the provision of regional parks and trails systems for residents and visitors to the Capital Region. Services include planning and developing strategies for growth and protection of parks and trails, project management of capital facilities, environmental interpretation, conservation, education, security and parks operations of all regional parks and trails. The land acquisition fund acquires regionally significant natural areas to achieve the vision for future regional parks and trails systems. Land acquisition contributes to environmental, social and economic regional sustainability.

PARTICIPATION:

All member municipalities and electoral areas participate.

MAXIMUM LEVY:

Based on converted hospital assessed values for land and improvements.

CAPITAL BORROWING:

Authorized: Bylaw.4142 - Construction of E&N Trail Phase 3&4	$ 6,100,000
Borrowed:	$ (6,100,000)
Remaining	$ -
Authorized: Bylaw.4506 - Acquiring Land for Regional Parks	$ 25,000,000
Borrowed:	$ (5,000,000)
Remaining	$ 20,000,000
Authorized: Bylaw.4588 - Trestles Renewal, Trails Widening and Lighting	$ 50,000,000
Borrowed:	$ -
Remaining	$ 50,000,000

Change in Budget 2025 to 2026 Service: 1.280 Regional Parks	Total Expenditure	Comments
2025 Budget	**21,310,198**	
Change in Wages & Benefits:		
Base wages & benefits change	326,757	Inclusive of estimated collective agreement changes
Step increase/paygrade change	8,162	
2 FTE transfer	(208,044)	CRD Evolve transfer to 1.118 Communications
2 FTE transfer	(233,255)	CRD Evolve transfer to 2.670 Regional Water Supply (Fleet)
Increase auxilary	125,000	George Hill acquisition
Total Change in Wages & Benefits	18,620	
Other Changes:		
Standard Overhead Allocation	37,082	Increase in 2025 operating costs
Human Resources Allocation	24,889	Increase in 2025 wages & benefits
Corp Communications Allocation	265,744	CRD Evolve transition new allocation for communications
Contract for services one time cost	50,000	Dam Safety initiative
Fleet Services Allocation	261,408	CRD Evolve transition new allocation for fleet maintenance
Transfer to Capital Reserve Fund	52,463	Inflationary growth in transfer
Regional Trails debt servicing	355,000	
LAF debt servicing	27,544	
2025 one time items	(385,000)	Ro yal Oak Golf Course
One time costs	150,000	George Hill acqusition
Other Costs	281,189	
Total Other Changes	1,120,319	
2026 Budget	**22,449,137**	

Summary of % Expense Increase	
Base wages & benefits change	1.5%
Step increase/paygrade change	0.0%
CRD Evolve transfer to Communications	-1.0%
CRD Evolve transfer to Fleet	-1.1%
Increase auxilary	0.6%
Standard Overhead Allocation	0.2%
Human Resources Allocation	0.1%
Corp Communications Allocation	1.2%
Contract for services one time cost	0.2%
Fleet Services Allocation	1.2%
Transfer to Capital Reserve Fund	0.2%
Regional Trails debt servicing	1.7%
LAF debt servicing	0.1%
2025 one time items	-1.8%
One time costs	0.7%
Other Costs	1.3%
% expense increase from 2025:	***5.3%***
% Requisition increase from 2025 (if applicable):	***6.9%***

Requisition funding is (89.5)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $781,000 (3.7%) due mainly to staff vacancies and debt servicing savings . This variance will be moved to Capital Reserve, which has an expected year end balance of $5,900,000 before this transfer.

REGIONAL PARKS SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	10,022,995	9,552,309	10,041,615	125,000	-	10,166,615	10,624,519	10,920,310	11,176,723	11,439,012
Internal Allocations	562,416	479,215	517,661	-	2,500	520,161	517,360	533,597	544,668	555,967
Standard Overhead Allocation	740,445	740,445	777,527	-	-	777,527	791,522	807,353	823,499	839,970
Human Resources Allocation	354,148	354,148	379,037	-	-	379,037	443,467	464,331	447,014	451,346
Fleet Services Allocation	-	-	261,408	-	-	261,408	267,944	274,643	281,509	288,546
Communications Allocation	-	-	265,744	-	-	265,744	276,540	283,978	294,992	301,760
Insurance Cost	91,460	91,460	89,715	-	-	89,715	94,201	98,911	103,858	109,052
Consultant and Contract for Services	1,255,616	1,116,790	1,354,752	5,000	125,000	1,484,752	1,394,707	1,402,201	1,430,246	1,458,851
Vehicles and Equipment	664,310	645,907	621,566	-	-	621,566	633,997	646,676	659,610	672,802
Parks Maintenance and Repairs	485,416	610,549	538,990	-	-	538,990	549,770	560,763	571,979	583,420
Utilities & Disposal Costs	241,553	280,401	269,858	-	-	269,858	275,254	280,761	286,373	292,102
Operating Supplies	592,614	748,630	635,509	-	-	635,509	587,018	598,761	610,732	622,948
Legal/Licences/Surveys Cost	66,743	59,308	66,188	-	-	66,188	67,513	68,863	70,240	71,643
Telecommunications&Training	182,275	195,944	179,036	-	-	179,036	182,619	186,267	189,994	193,794
Operating Cost - Other	494,309	428,864	509,730	-	-	509,730	519,924	535,323	546,027	556,948
TOTAL OPERATING COSTS	**15,754,300**	**15,303,970**	**16,508,336**	**130,000**	**127,500**	**16,765,836**	**17,226,355**	**17,662,738**	**18,037,464**	**18,438,161**
*Percentage increase over prior year		-2.9%	4.79%			6.42%	2.75%	2.5%	2.1%	2.2%
CAPITAL / TRANSFER RESERVES										
Transfer to Operating Reserve Fund	15,000	185,000	15,000	-	-	15,000	15,040	15,081	15,122	15,165
Transfer to Capital Fund	275,400	275,400	210,357	-	75,000	285,357	214,564	218,855	223,233	227,697
Land Acquisition Levy	-	-	-	-	-	-	-	-	-	-
Transfer to ERF Reserve	732,830	732,830	746,021	-	-	746,021	871,366	940,974	1,040,813	1,061,629
Transfer to Capital Reserve Fund	3,206,411	3,477,438	3,008,874	-	-	3,008,874	3,068,151	3,128,614	3,190,287	3,253,193
TOTAL CAPITAL / RESERVE TRANSFER	**4,229,641**	**4,670,668**	**3,980,252**	**-**	**75,000**	**4,055,252**	**4,169,121**	**4,303,524**	**4,469,455**	**4,557,684**
*Percentage increase over prior year		10.4%	-5.90%			-4.12%	2.81%	3.2%	3.9%	2.0%
*Percentage increase over prior year Ops and Cap			2.53%			4.19%	2.76%	2.7%	2.5%	2.2%
LAF Debt	574,999	472,543	574,999	7,544	20,000	602,543	791,193	1,019,843	1,344,493	1,734,143
Trail Widening Debt	180,000	20,000	180,000	255,000	100,000	535,000	1,728,251	3,026,502	4,323,003	5,241,253
E&N Trail Debt	571,258	571,258	572,128	-	-	572,128	572,128	572,128	572,128	572,128
Debt Charges	1,326,257	1,063,801	1,327,127	262,544	120,000	1,709,671	3,091,572	4,618,473	6,239,624	7,547,524
TOTAL COSTS	**21,310,198**	**21,038,439**	**21,815,715**	**392,544**	**322,500**	**22,530,759**	**24,487,048**	**26,584,735**	**28,746,543**	**30,543,369**
*Percentage increase over prior year			2.37%			5.73%	8.68%	8.6%	8.1%	6.3%
Internal Recoveries	(77,539)	(77,066)	(81,622)	-	-	(81,622)	(83,256)	(84,920)	(86,617)	(88,350)
OPERATING LESS RECOVERIES	**21,232,659**	**20,961,373**	**21,734,093**	**392,544**	**322,500**	**22,449,137**	**24,403,792**	**26,499,815**	**28,659,926**	**30,455,019**
FUNDING SOURCES (REVENUE)			2.36%			5.73%	8.71%	8.6%	8.2%	6.3%
Estimated balance C/F from current to Next yea	-	340,000	-		-	-	-	-	-	-
Balance C/F from Prior to Current year	(535,000)	(535,000)	-	(17,500)	(322,500)	(340,000)	-	-	-	-
Fee Income	(796,816)	(804,530)	(877,913)	-	-	(877,913)	(892,094)	(906,558)	(921,311)	(936,360)
Rental Income	(106,090)	(113,090)	(108,212)	-	-	(108,212)	(110,376)	(112,584)	(114,835)	(117,132)
Transfer from Operating Reserve Fund	-	-	(20,000)	-	-	(20,000)	(20,000)	-	-	-
Payments - In Lieu of Taxes	(887,899)	(887,899)	(887,899)	-	-	(887,899)	(887,899)	(887,899)	(887,899)	(887,899)
Grants - Other	(60,000)	(114,000)	(60,000)	-	-	(60,000)	-	-	-	-
TOTAL REVENUE	(2,385,805)	(2,114,519)	(1,954,024)	(17,500)	(322,500)	(2,294,024)	(1,910,369)	(1,907,041)	(1,924,045)	(1,941,391)
REQUISITION	**(18,846,854)**	**(18,846,854)**	**(19,780,069)**	**(375,044)**	**-**	**(20,155,113)**	**(22,493,423)**	**(24,592,774)**	**(26,735,881)**	**(28,513,628)**
*Percentage increase over prior year requisition			4.95%			6.94%	11.60%	9.33%	8.71%	6.65%
PARTICIPANTS: Regional. AUTHORIZED POSITIONS:	83.4	83.4	83.4	-4.0	0.0	79.4	79.4	79.4	79.4	79.4

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.280 Regional Parks	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$350,000	$610,000	$1,250,000	$1,000,000	$1,300,000	$0	$4,160,000
Equipment		$0	$183,000	$74,000	$92,000	$466,000	$0	$815,000
Land		$0	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$10,000,000
Engineered Structures		$1,043,862	$19,918,862	$21,315,000	$20,175,000	$7,070,000	$4,180,000	$72,658,862
Vehicles		$0	$2,085,000	$650,000	$788,000	$560,000	$568,000	$4,651,000
		$1,393,862	**$24,796,862**	**$25,289,000**	**$24,055,000**	**$11,396,000**	**$6,748,000**	**$92,284,862**
SOURCE OF FUNDS								
Capital Funds on Hand		$1,393,862	$1,593,862	$0	$0	$0	$0	$1,593,862
Debenture Debt (New Debt Only)		$0	$17,000,000	$18,500,000	$18,450,000	$6,500,000	$6,000,000	$66,450,000
Equipment Replacement Fund		$0	$2,268,000	$724,000	$880,000	$726,000	$568,000	$5,166,000
Grants (Federal, Provincial)		$0	$500,000	$1,000,000	$300,000	$0	$0	$1,800,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$3,435,000	$5,065,000	$4,425,000	$4,170,000	$180,000	$17,275,000
		$1,393,862	**$24,796,862**	**$25,289,000**	**$24,055,000**	**$11,396,000**	**$6,748,000**	**$92,284,862**

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 #: 1.280

Service Name: Regional 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 from 2025	2026	2027	2028	2029	2030	5 - Year Total
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.	$ 2,574,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.		S	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
20-03	Renewal	Park Facilities St. John Point	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point	$ 163,000	S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
20-03	Renewal	Park Facilities St. John Point	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point		S	Cap	$ 101,193	$ 101,193	$ -	$ -	$ -	$ -	$ 101,193
20-08	New	Develop Matthew's Point Facilities	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.	$ 90,000	S	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000.00
20-08	New	Develop Matthew's Point Facilities	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.		S	Cap	$ 14,669	$ 14,669	$ -	$ -	$ -	$ -	$ 14,669.00
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report	$ 1,675,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Debt	$ -	$ -	$ -	$ 1,250,000	$ -	$ -	$ 1,250,000
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Cap	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
22-04	Study	Sooke Potholes Lodge Feasibility Study	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes	$ 200,000	B	Res	$ -	$ 100,000	$ 100,000	$ -	$ -	$ -	$ 200,000
23-01	New	Purchase of New Genset for Mt. McDonald	New backup power supply required for emergency communication equipment on Mt. McDonald.	$ 300,000	E	Res	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.	$ 4,690,000	S	Res	$ -	$ -	$ 300,000	$ 330,000	$ -	$ -	$ 630,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.		S	Debt	$ -	$ -	$ -	$ -	$ 3,000,000	$ 1,000,000	$ 4,000,000
23-11	Renewal	Replace Two Bridges at Witty's Lagoon	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 133	$ 710,000	S	Res	$ -	$ 275,000	$ -	$ -	$ -	$ -	$ 275,000
23-11	Renewal	Replace Two Bridges at Witty's Lagoon	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 133		S	Res	$ -	$ 375,000	$ -	$ -	$ -	$ -	$ 375,000
23-14	Replacement	Equipment Replacement	Equipment replacement of outdoor and indoor eqiupment and furniture.	NA	E	ERF	$ -	$ 183,000	$ 74,000	$ 92,000	$ 166,000	$ -	$ 515,000
23-15	New	Potential Land Acquisition Transactions	Potential land acquisition transactions.	NA	L	Debt	$ -	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 10,000,000
24-04	Renewal	Design & Construct Brookleigh Boat Launch	Improvements to the boat launch and dock at Brookleigh Beach with additional site improvements to enhance access, parking, and washrooms accessibility	$ 750,000	S	Res	$ -	$ -	$ 150,000	$ -	$ 500,000	$ -	$ 650,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.	$ 50,000,000	S	Debt	$ -	$ 15,000,000	$ 16,500,000	$ 15,000,000	$ -	$ -	$ 46,500,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.		S	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
24-07	Renewal	Site Planning for Regional Parks Operations	Development of site plans, design and construction activities at Regional Parks operational facilities	$ 250,000	B	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to allign with Corporate Sign Strategy.	$ 1,055,000	S	Res	$ -	$ 285,000	$ 270,000	$ 50,000	$ -	$ -	$ 605,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to allign with Corporate Sign Strategy.		S	Cap	$ 170,000	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
24-12	Replacement	Weed Harvester	Replace 2006 aquatic weed harvester	$ 700,000	V	ERF	$ -	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report	$ 3,300,000	S	Res	$ -	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Debt	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000	$ 3,000,000

Service #: 1.280

Service Name: Regional 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 from 2025	2026	2027	2028	2029	2030	5 - Year Total
24-14	Replacement	Light Duty Vehicle Replacement 2024 Carryforward	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward	$ 200,000	V	ERF	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-02	Study	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park	$ 150,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-02	Study	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park		S	Cap	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-04	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.	$ 2,175,000	S	Res	$ -	$ -	$ 950,000	$ 900,000	$ -	$ -	$ 1,850,000
25-04	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.		S	Cap	$ 125,000	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
25-05	Replacement	Implement Kiosk Strategy	Implement kiosk strategy for the purpose of replacing ageing information kiosks.	$ 100,000	S	Res	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ 80,000
25-06	Study	Beaver Lake Dams - IDSRMP	Develop Interim Dam Safety Risk Management Plan - Beaver Lake Dams	$ 200,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay	$ 1,350,000	S	Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000.00
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay		S	Cap	$ 188,000	$ 188,000	$ -	$ -	$ -	$ -	$ 188,000.00
25-08	Replacement	Royal Oak Golf Course Site Securement Fund	Replace the culvert between the two lower ponds and Remediate hydrocarbon-contaminated soils in the storage yard, building, and property fund at ROGC	$ 250,000	S	Cap	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.	$ 800,000	B	Res	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.		B	Cap	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000.00
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations	$ 200,000	S	Res		$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations		S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000.00
25-11	Study	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.	$ 80,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
25-14	Replacement	Replace Wooden Culvert (Trail Way)	Replace Sooke Hills Wilderness Trail wooden culvert	$ 230,000	S	Res	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-15	Replacement	F-450 Dump Truck Replacement	F-450 dump truck replacement based on a schedule for fleet vehicles	$ 175,000	V	ERF	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000
25-16	Replacement	Light Duty Vehicle Replacement 2025 Carryforward	Vehicle replacement based on a schedule for fleet vehicles	NA	V	ERF	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
26-05	Renewal	Site Paving at Mill Hill Work Site	Site paving and related enhancements at Mill Hill work site.	$ 200,000	S	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
26-06	Renewal	Renewal of Elk Beaver Regional Park road surfacing	Full depth renewal and paving of Beaver Lake Road and new paving at Bear Hill Road	$ 450,000	S	Res	$ -	$ -	$ 300,000	$ 150,000	$ -	$ -	$ 450,000
26-07	Replacement	Design and Construct - Jordan River Regional Park Boardwalk	Design and Construct boardwalk at Jordan River Regional Park.	$ 245,000	S	Res	$ -	$ 45,000	$ 200,000	$ -	$ -	$ -	$ 245,000
26-08	Renewal	Humpback Dam - Deficiency Resolution Program	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & IDSRMP	$ 300,000	S	Res	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
26-09	Study	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.	$ 300,000	S	Res	$ -	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000.00
26-10	Decommission	Bear Hill Regional Park Workshop Decommissioning	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.	$ 160,000	B	Res	$ -	$ 160,000	$ -	$ -	$ -	$ -	$ 160,000
26-11	New	Fleet EV chargers at 728 Work Site	Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan	$ 200,000	S	Res	$ -	$ 50,000	$ 150,000	$ -	$ -	$ -	$ 200,000.00
26-12	Replacement	Regional Park and Trail Water Fountain Replacement	Supply and install replacement water fountains for 10 locations on the Regional Trails and 5 locations within Regional Parks	$ 250,000	S	Res	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000.00
26-13	Replacement	Thetis Lake West beach parking lot - water drainage improvements and asphalt replacement	Rehabilitation of the existing parking lot experiencing significant asphalt erosion and cracking. Work includes replacement of the existing drainage pipe and installation of new asphalt and line painting	$ 150,000	S	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000.00
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.	$ 280,000	S	Res	$ -	$ 50,000	$ 30,000	$ -	$ -	$ -	$ 80,000.00

Service #: 1.280

Service Name: Regional 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 from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.		S	Grant	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000.00
26-15	Replacement	John Deere 6105E Tractor Replacement	Replace 2022 John Deere 6105E Tractor	$ 325,000	V	ERF	$ -	$ 325,000	$ -	$ -	$ -	$ -	$ 325,000
26-16	Replacement	Light Duty Vehicle Replacement	Vehicle replacement based on a schedule for fleet vehicles	NA	V	ERF	$ -	$ 435,000	$ 650,000	$ 788,000	$ 560,000	$ 568,000	$ 3,001,000
27-02	Replacement	Replace pit toilet at Lone Tree Hill	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span	$ 150,000	B	Res	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000
27-03	New	Jordan River and Island View Beach Shoreline Stabilization	Design and Construct shoreline Stabilization at Jordan River Regional Park and Island View Beach Regional Park	$ 1,500,000	S	Res	$ -	$ -	$ -	$ 750,000	$ 750,000	$ -	$ 1,500,000
27-04	Replacement	Spring Slamon Place Toilet Upgrades	Replace the existing single wooden pit toilet and old tank at the north end of the campground along with the two-pack wooden toilet building near the cooking shelter	$ 150,000	S	Res	$ -	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000.00
27-05	Decommission	Francis King Rental Bulding Decommissioning	Decommission existing rental bulding at Francis King Regional Park due its age, presence of mold and lack of operational or visitor experience value.	$ 250,000	B	Res	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000.00
27-06	Replacement	Replace pit toilet at Francis King Regional Park	Replace existing double pit toilets at Francis King Regional Park that has exceeded its serviceable life span	$ 150,000	B	Res	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000.00
27-07	Replacement	Pike and Iron Mine Bay Washroom Replacement	Replace and relocate the vault toilets at Pike Road and Iron Mine Bay that has exceeded its serviceable life span	$ 250,000	S	Res	$ -	$ -	$ 50,000	$ 200,000	$ -	$ -	$ 250,000.00
27-08	Renewal	Gonzales Hill Service Road Paving	Renewal and paving of service road in the park as the asphalt has reached the end on its service life	$ 75,000	S	Res	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000.00
27-09	Replacement	Design and construct Technical Training Area at Mount Work Regional Park	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park	$ 170,000	S	Res	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000.00
27-09	Replacement	Design and construct Technical Training Area at Mount Work Regional Park	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park		S	Grant	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000.00
27-10	Replacement	Thetis Lake Washroom Facility Replacement	Design and construct new accessible washroom facility at Thetis Lake, including demolition of the old washroom and decommissioning of the existing septic system off the dam.	$ 2,250,000	B	Res	$ -	$ -	$ 250,000	$ 1,000,000	$ 1,000,000		$ 2,250,000
28-01	Renewal	Thetis Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Thetis Lake Dams -Regulatory, Planning & Analysis Program	$ 150,000	S	Res	$ -	$ -	$ -	$ 50,000	$ 100,000	$ -	$ 150,000
28-02	New	Washroom Replacement and Campground Accessibility Improvements at Island View	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility	$ 550,000	S	Res	$ -	$ 150,000	$ 400,000	$ -	$ -	$ -	$ 550,000
28-03	New	Assess and Repair Regional Trail Land Protection	Conduct culvert assessment and repairs.	$ 550,000	S	Res	$ -	$ -	$ -	$ 250,000	$ 300,000	$ -	$ 550,000
28-04	New	Upgrade Regional Trail surfacing	Upgrade Regional Trail surfacing to paved for Sooke Road to Aldene.	$ 250,000	S	Res	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
28-05	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.	$ 2,175,000	S	Res	$ -	$ -	$ -	$ 325,000	$ 900,000	$ -	$ 1,225,000
28-07	Renewal	Renewal of Regional Trail surfacing - Juskun Road to Mt. Newton	Full depth renewal and paving of Lochside Regional Trail section from Juskun Road to Mt. Newton	$ 1,700,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ -	$ 1,500,000	$ 1,700,000
29-01	Replacement	Hamsterly Beach Waterline Replacement	Replace the waterline at Hamsterly Beach	$ 75,000	S	Cap	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000.00
29-02	Renewal	Renew Sitting Lady Falls Parking	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.	$ 250,000	S	Res	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
29-03	Replacement	Replace pit toilet at Durrance-Mount Work Regional Park	Replace existing double pit toilets to improve location, accessibility and water protection/infiltration	$ 150,000	B	Res	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000
30-01	New	Sooke Potholes Parking Lot 3 Upgrades	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes	$ 80,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 80,000	$ 80,000
30-02	Renewal	Killarney Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Killarney Lake Dam - Regulatory, Planning & Analysis Program.	$ 100,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
													$ -
													$ -
			Grand Total	**$ 86,022,000**			**$ 1,393,862**	**$ 24,796,862**	**$ 25,289,000**	**$ 24,055,000**	**$ 11,396,000**	**$ 6,748,000**	**$ 92,284,862**

Service:	1.280	Regional Parks

Project Number	19-05	**Capital Project Title**	Repair GGRT Bridges (5)	**Capital Project Description**	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.
Project Rationale	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban bridges on the Galloping Goose Trail. The scope of work for the Interurban bridge is expected to continue through 2025, with an increased budget of $150,000.				

Project Number	20-03	**Capital Project Title**	Park Facilities St. John Point	**Capital Project Description**	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point
Project Rationale	Design and construct parking lot, toilet, benches, and information kiosk The St. John Point to addresses actions identified in the Regional Park Management Plan.				

Project Number	20-08	**Capital Project Title**	Develop Matthew's Point Facilities	**Capital Project Description**	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.
Project Rationale	This project is to install facilities at Matthews Point including trail work, signs, kiosk, and toilet building.				

Project Number	22-02	**Capital Project Title**	Beaver Lake Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Beaver Lake Dams from the Dam Safety Risk Register. Some key projects in the near term include: Hydrotechnical and geotechnical assessment, Preliminary design of upgrades for Beaver Lake Dams, Beaver Lake Dam Upgrades – detailed design & construction				

Project Number	22-04	**Capital Project Title**	Sooke Potholes Lodge Feasibility Study	**Capital Project Description**	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes
Project Rationale	This project is to conduct a comprehensive feasibility study focusing on safety measures for the removal and design rehabilitation of the old lodge site which has been abandoned since the 1980s to ensure that all necessary precautions are taken to secure the site and evaluate the best approaches for its rehabilitation.				

Service:	1.280	Regional Parks

Project Number	23-01	**Capital Project Title**	Purchase of New Genset for Mt. McDonald	**Capital Project Description**	New backup power supply required for emergency communication equipment on Mt. McDonald.
Project Rationale	A new backup power supply is required for the emergency communication equipment located on Mount McDonald.				

Project Number	23-05	**Capital Project Title**	Design & Construct Salt Spring Island Regional Trail	**Capital Project Description**	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.
Project Rationale	This project continues implementation of the Gulf Islands Regional Trail Plan to construct regional trails on each of the Gulf Islands. Grant dependent.				

Project Number	23-11	**Capital Project Title**	Replace Two Bridges at Witty's Lagoon	**Capital Project Description**	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 133
Project Rationale	Replacement of Two Bridges at Witty's Lagoon (Asset IDs 100 and 133), including detailed design and construction.				

Project Number	23-14	**Capital Project Title**	Equipment Replacement	**Capital Project Description**	Equipment replacement of outdoor and indoor eqiupment and furniture.
Project Rationale	Regional Parks maintains an equipment replacement fund in order to replace equipment that is not captured within the vehicle replacement program. This includes office eqiupment and operational field equipment.				

Project Number	23-15	**Capital Project Title**	Potential Land Acquisition Transactions	**Capital Project Description**	Potential land acquisition transactions.
Project Rationale	Potential land acquisition transactions estimated at $2 million per year.				

Service:	1.280	Regional Parks

Project Number	24-04	**Capital Project Title**	Design & Construct Brookleigh Boat Launch	**Capital Project Description**	Improvements to the boat launch and dock at Brookleigh Beach with additional site improvements to enhance access, parking, and washrooms accessibility

Project Rationale Improve visitor experience and enhance safe access through improving the boat launch at Brookleigh Beach on Elk Lake so it more easily accommodates the type of boats that frequent the facility.
In 2026, the scope will be extended to include site improvements at the Brookleigh boat launch to augment 2025 dock replacement, enhance the visitor experience, and improve accessibility. Proposed works include:
- Extent boat ramp as trailers are bottoming out during low water
- pave/formalize the parking to better accommodate trailer/boat launch access and use
- washroom upgrades to improve accessibility

Project Number	24-05	**Capital Project Title**	Regional Trestle Renewal, Trails Widening and Lighting Project	**Capital Project Description**	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.

Project Rationale Design and construct the renewal and enhancement of the Swan, Brett, and Selkirk Trestle, and widen and light 6 km of Regional Trail along priority sections of the Lochside and Galloping Goose Regional Trail.

Project Number	24-07	**Capital Project Title**	Site Planning for Regional Parks Operations	**Capital Project Description**	Development of site plans, design and construction activities at Regional Parks operational facilities

Project Rationale Long-term site planning, design and construction of building and improvements at the 728 work site, including office space capacity, electric service capacity, HVAC system and equipment storage based on 2025 feasibility study

Project Number	24-11	**Capital Project Title**	Portal Signs	**Capital Project Description**	Replace portal signs or install new portal signs at main regional park and trail access points to allign with Corporate Sign Strategy.

Project Rationale Install new portal signs at regional park access points to align with Corporate Sign Strategy.

Project Number	24-12	**Capital Project Title**	Weed Harvester	**Capital Project Description**	Replace 2006 aquatic weed harvester

Project Rationale Replace 2006 weed harvester through the vehicle replacement fund as the equipment reachs end of serviceable life.

Service:	1.280	Regional Parks

Project Number	24-13	**Capital Project Title**	Durrance Lake Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Duurance Lake Dam from the Dam Safety Risk Register. Some key projects in the near term include: Design, public engagement, and implementation of the dam alteration plan for Durrance Lake Dam, including submission of the plan to the Provincial Dam Safety Office				

Project Number	24-14	**Capital Project Title**	Light Duty Vehicle Replacement - 2024 Carryforward	**Capital Project Description**	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward
Project Rationale	Replace vehicles using the vehicle replacement fund as reaching the end of their serviceable life				

Project Number	25-02	**Capital Project Title**	Options Analysis of Shoreline Stabilization	**Capital Project Description**	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park
Project Rationale	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park, including an environmental study of the proposed options.				

Project Number	25-04	**Capital Project Title**	Design and Construct- Regional Trail Bridge Renewals (4)	**Capital Project Description**	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.
Project Rationale	Design and Construct Regional Trail bridge renewals, identified as a priority in the 20-year renewal plan. Bridges include the Bilston Creek Bridge #3, Firehall Creek Bridge, Charters Creek Trestle, Interurban Bridge, and Wilkinson Bridge.				

Project Number	25-05	**Capital Project Title**	Implement Kiosk Strategy	**Capital Project Description**	Implement kiosk strategy for the purpose of replacing ageing information kiosks.
Project Rationale	This is a continuing project to replace ageing information kiosk structures in Regional Parks, project is anticipated to continue through to 2029.				

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
25-06	Beaver Lake Dams - IDSRMP	Develop Interim Dam Safety Risk Management Plan - Beaver Lake Dams

Project Rationale Develop Interim Dam Safety Risk Management Plan for the Elk/Beaver Lake dams as required by the dam consultant and acepted by the Provincial Dam Safety Office

Project Number	Capital Project Title	Capital Project Description
25-07	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay

Project Rationale Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay. This is an opportunity to build relationship with the Pauquachin First Nation.

Project Number	Capital Project Title	Capital Project Description
25-08	Royal Oak Golf Course Site Securement Fund	Replace the culvert between the two lower ponds and Remediate hydrocarbon-contaminated soils in the storage yard, building, and property fund at ROGC

Project Rationale Replace the culvert between the two lower ponds, Remove gate vale, vegetation clearing and remediate hydrocarbon-contaminated soils in the storage yard to to ensure compliance with BC Contaminated Site Regulation, building, and property fund at ROGC.

Project Number	Capital Project Title	Capital Project Description
25-09	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.

Project Rationale Upgrading the electrical capacity to support the EV fleet, HVAC system, and equipment storage and upgrading the building's HVAC system at Mill Hill Worksite to reduce energy consumption and greenhouse gas (GHG) emissions

Project Number	Capital Project Title	Capital Project Description
25-10	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations

Project Rationale Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations based on Engineer inspection report recommendation

Service:	1.280	Regional Parks

Project Number	25-11	**Capital Project Title**	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities and Dam Safety Reviews / inspection. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance including Breach Study, Inundation Mapping, and Consequence Classification				

Project Number	25-14	**Capital Project Title**	Replace Wooden Culvert (Trail Way)	**Capital Project Description**	Replace Sooke Hills Wilderness Trail wooden culvert
Project Rationale	Design and construct replacament of Sooke Hills Wilderness Trail Wooden Culvert (Trail Way) . The bridge is closed to vehicles following an engineering assessment.				

Project Number	25-15	**Capital Project Title**	F-450 Dump Truck Replacement	**Capital Project Description**	F-450 dump truck replacement based on a schedule for fleet vehicles
Project Rationale	Replace F-450 dump truck based on a schedule for fleet vehicles				

Project Number	25-16	**Capital Project Title**	Light Duty Vehicle Replacement - 2025 Carryforward	**Capital Project Description**	Vehicle replacement based on a schedule for fleet vehicles
Project Rationale	Vehicle replacement based on a schedule for fleet vehicles				

Project Number	26-05	**Capital Project Title**	Site Paving at Mill Hill Work Site	**Capital Project Description**	Site paving and related enhancements at Mill Hill work site.
Project Rationale	Site paving and related enhancements at the Mill Hill work site.				

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
26-06	Renewal of Elk Beaver Regional Park road surfacing	Full depth renewal and paving of Beaver Lake Road and new paving at Bear Hill Road

Project Rationale Full depth renewal and paving of the Elk Beaver Lake Regional Park road.

Project Number	Capital Project Title	Capital Project Description
26-07	Design and Construct - Jordan River Regional Park Boardwalk	Design and Construct boardwalk at Jordan River Regional Park.

Project Rationale Design and Construct boardwalk that is approaching end of life at Jordan River Regional Park.

Project Number	Capital Project Title	Capital Project Description
26-08	Humpback Dam - Deficiency Resolution Program	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & IDSRMP

Project Rationale This is an ongoing program to be adaptable to addressing projects in the Humpback Dam from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review

Project Number	Capital Project Title	Capital Project Description
26-09	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.

Project Rationale Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
26-10	Bear Hill Regional Park Workshop Decommissioning	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.

Project Rationale Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.

Project Number	Capital Project Title	Capital Project Description
26-11	Fleet EV chargers at 728 Work Site	Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan

Project Rationale Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan. Phases are as follows:
2026 - Design for the installation of six (6) level 2 chargers.
2027 - Installation of six (6) level 2 chargers on existing electrical infrastructure.

Project Number	Capital Project Title	Capital Project Description
26-12	Regional Park and Trail Water Fountain Replacement	Supply and install replacement water fountains for 10 locations on the Regional Trails and 5 locations within Regional Parks

Project Rationale Supply and install replacement water fountains for 10 locations on the Regional Trails and 5 locations within Regional Parks. Current fountains are end of life with no sourcing for replacement parts. Source water fountains to meet accessible standards.

Project Number	Capital Project Title	Capital Project Description
26-13	Thetis Lake West beach parking lot - water drainage improvements and asphalt replacement	Rehabilitation of the existing parking lot experiencing significant asphalt erosion and cracking. Work includes replacement of the existing drainage pipe and installation of new asphalt and line painting

Project Rationale The asphalt surface on the existing parking lot is eroded and cracking in many areas. This project would involve the removal of the existing pipe and collecton chambers, replacement of these components, backfilling, removal of the parking area asphalt and replacement with new asphalt and line painting.

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
26-14	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.

Project Rationale Design and construction of new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek where it enters EBLRP from the highway. This work aligns with the Elk/Beaver Lake Watershed Management Plan. Wetland design would begin in 2026, with construction in 2028.

Project Number	Capital Project Title	Capital Project Description
27-02	Replace pit toilet at Lone Tree Hill	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span

Project Rationale Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span.

Project Number	Capital Project Title	Capital Project Description
27-03	Jordan River and Island View Beach Shoreline Stabilization	Design and Construct shoreline Stabilization at Jordan River Regional Park and Island View Beach Regional Park

Project Rationale Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest at Jordan River Regional Park and Island View Beach Regional Park

Project Number	Capital Project Title	Capital Project Description
27-04	Spring Slamon Place Toilet Upgrades	Replace the existing single wooden pit toilet and old tank at the north end of the campground along with the two-pack wooden toilet building near the cooking shelter

Project Rationale Replace the existing single wooden pit toilet and old tank with a new universal pit toilet at the north end of the campground. Additionally, replace the existing two-packt wooden toilet building near the cooking shelter with a new universal pit toilet building. Both toilet buildings are in poor condition, and upgrading them would enhance the visitor experience at the campground.

Service:	1.280	Regional Parks

Project Number	27-05	**Capital Project Title**	Francis King Rental Bulding Decommissioning	**Capital Project Description**	Decommission existing rental bulding at Francis King Regional Park due its age, presence of mold and lack of operational or visitor experience value.
Project Rationale	This project would involve the demolition of the existing rental bulding at Francis King Regional Park. This building is showing signs of mold and has no operational or visitor experinece value to the location. Once removed, the location of the building will be filled and graded to provide additonal parking spots and improved parking lot spacing for visitors to the park.				

Project Number	27-06	**Capital Project Title**	Replace pit toilet at Francis King Regional Park	**Capital Project Description**	Replace existing double pit toilets at Francis King Regional Park that has exceeded its serviceable life span
Project Rationale	The existing double toilet has exceeded its serviceable life span and showing deterioration. The project would involve removal of the old toilets and construction of a new set of pump-out toilets near the same area.				

Project Number	27-07	**Capital Project Title**	Pike and Iron Mine Bay Washroom Replacement	**Capital Project Description**	Replace and relocate the vault toilets at Pike Road and Iron Mine Bay that has exceeded its serviceable life span
Project Rationale	This project aims to replace the vault toilets at Pike Road and Iron Mine Bay, as ongoing slope stabilization issues threaten their long-term integrity. The project includes an archaeological impact assessment for Iron Mine Bay, the construction of two new vault toilets, the deconstruction of the existing ones, and site restoration at both locations. There is a possibility of salvaging and resusing both of the existing tanks.				

Project Number	27-08	**Capital Project Title**	Gonzales Hill Service Road Paving	**Capital Project Description**	Renewal and paving of service road in the park as the asphalt has reached the end on its service life
Project Rationale	This project is to renew the 60 m long service road in the park as the asphalt has reached the end on its service life. The project will start at the property line and extend up to the water service buiding, and will include the 3 stall parking area.				

Project Number	27-09	**Capital Project Title**	Design and construct Technical Training Area at Mount Work Regional Park	**Capital Project Description**	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park
Project Rationale	Design and construction of a technical training area within the Designated Mountain Bike Area at Mount Work Regional Park. Area design to include community engagement through the South Island Mountain Bike Society, intergration of current risk management best practices and consideration for rider development.				

Service:	1.280	Regional Parks

Project Number	27-10	**Capital Project Title**	Thetis Lake Washroom Facility Replacement	**Capital Project Description**	Design and construct new accessible washroom facility at Thetis Lake, including demolition of the old washroom and decommissioning of the existing septic system off the dam.
Project Rationale	This project involves the construction of a new washroom facility at Thetis Lake Regional Park to improve accessibility and visitor experience. The scope includes the full demolition of the existing aging washroom facility and the decommissioning of the associated septic system located off the dam. The new facility will be designed to meet current building codes and accessibility standards. The new washroom facility will be connected to sewer and hydro services and will include staff office space and staff EV chargers				

Project Number	28-01	**Capital Project Title**	Thetis Lake Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Thetis Lake Dams - Regulatory, Planning &
Project Rationale	Budget to address capital improvements identified through the Dam Safety Risk Register				

Project Number	28-02	**Capital Project Title**	Washroom Replacement and Campground Accessibility Improvements at Island View Beach	**Capital Project Description**	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility
Project Rationale	To improve visitor experience and accessibility at a park with high visitation that attracts a diverse range of users. This project include : Replacement of the six pack vault toilet on the Coast Loop Trail with 1 x 2 pack vault toilets. Construction of 2 x 2 pack vault toilets within the campground. Creation of 3-4 sites within the campground that meet accessibility standards, this includes but is not limited to; paving between the sites and the vault toilets and water tank, resurfacing of site, installation of accessible picnic tables, installation of updated signage.				

Project Number	28-03	**Capital Project Title**	Assess and Repair Regional Trail Land Protection	**Capital Project Description**	Conduct culvert assessment and repairs.
Project Rationale	Assess and repair Regional Trails culvert infrastructure.				

Project Number	28-04	**Capital Project Title**	Upgrade Regional Trail surfacing	**Capital Project Description**	Upgrade Regional Trail surfacing to paved for Sooke Road to Aldene.
Project Rationale	Upgrade the section of Galloping Goose Regional Trail, from Wale Road to Aldene Road, from gravel surface to paved surface, a priority section identified in the Regional Trails Management Plan.				

Service:	1.280	Regional Parks

Project Number	28-05	**Capital Project Title**	Design and Construct- Regional Trail Bridge Renewals (4)	**Capital Project Description**	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.
Project Rationale	Design and Construct Regional Trail bridge renewals, identified as a priority in the 20-year renewal plan. Bridges include the the Wildwood/Matheson Creek Bridge, Hereward Bridge, Island Highway Bridge and Helmeken Bridge.				

Project Number	28-07	**Capital Project Title**	Renewal of Regional Trail surfacing - Juskun Road to Mt. Newton	**Capital Project Description**	Full depth renewal and paving of Lochside Regional Trail section from Juskun Road to Mt. Newton
Project Rationale	Full asphalt renewal of approximately 1,300m of trail between Juskun Road to Mt. Newton. Some sections may require full depth replacement. Considerations may include: trail widening (currently 2.5m), re-alignment over culverts to reduce safety risk.				

Project Number	29-01	**Capital Project Title**	Hamsterly Beach Waterline Replacement	**Capital Project Description**	Replace the waterline at Hamsterly Beach
Project Rationale	Replace the waterline at Hamsterly Beach				

Project Number	29-02	**Capital Project Title**	Renew Sitting Lady Falls Parking	**Capital Project Description**	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.
Project Rationale	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.				

Service:	1.280	Regional Parks

Project Number	29-03	**Capital Project Title**	Replace pit toilet at Durrance- Mount Work Regional Park	**Capital Project Description**	Replace existing double pit toilets to improve location, accessibility and water protection/infiltration
Project Rationale	Budget to address capital improvements identified through the Dam Safety Risk Register				

Project Number	30-01	**Capital Project Title**	Sooke Potholes Parking Lot 3 Upgrades	**Capital Project Description**	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes
Project Rationale	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes, extending to the Spring Salmon Place Campground gatehouse turnaround, from gravel to asphalt surfacing. Lot #3 upgrades will also include installing a two-pack vault toilet building. These improvements will enhance visitor experience, improve access, and increase accessibility within the park.				

Project Number	30-02	**Capital Project Title**	Killarney Lake Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Killarney Lake Dam - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Killarney Lake Dam from the Dam Safety Risk Register. Some key projects include: Design, public engagement, and implementation of the dam alteration plan, including submission of the plan to the Provincial Dam Safety Office				

1.280 Regional Parks
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve	312,948	310,948	305,988	321,069	336,191	351,356
Operating Reserve - Legacy Fund	19,731	20,431	20,431	20,431	20,431	20,431
Total projected year end balance	**332,678**	**331,378**	**326,418**	**341,499**	**356,621**	**371,786**

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105500

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	123,948	312,948	310,948	305,988	321,069	336,191
Planned Purchase	-	(20,000)	(20,000)	-	-	-
Transfer from Ops Budget	185,000	15,000	15,040	15,081	15,122	15,165
Interest Income*	4,000	3,000				
Total projected year end balance	**312,948**	**310,948**	**305,988**	**321,069**	**336,191**	**351,356**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks Legacy Fund
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Parks Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105102

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	19,031	19,731	20,431	20,431	20,431	20,431
Planned Purchase						
Donation Received	-					
Interest Income*	700	700				
Total projected year end balance	**19,731**	**20,431**	**20,431**	**20,431**	**20,431**	**20,431**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks
Asset and Reserve Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Regional Parks

Regional Parks and Trails consists of 31 parks and reserves with 400 km of hiking trails and 3 regional trails (100 km). Assets held by the Regional park service consist of lands, buildings, public washrooms as well as various park equipment and vehicles.

Summary

Regional Parks Reserve/Fund Summary	**Est Actual**	**Budget**				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
- Land Acquisition Levy	2,628,739	2,728,739	2,728,739	2,728,739	2,728,739	2,728,739
- Infrastructure/SSI&SGI Trail/Dams	6,170,800	5,944,674	3,947,825	2,651,439	1,671,726	4,744,919
Total Capital Reserve Fund	**8,799,539**	**8,673,413**	**6,676,564**	**5,380,178**	**4,400,465**	**7,473,658**
Parks Statutory Land Acquisition Reserve	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**
Equipment Replacement Fund	**1,996,771**	**482,292**	**629,658**	**690,632**	**1,005,445**	**1,499,074**
Total projected year end balance	**10,822,762**	**9,182,157**	**7,332,674**	**6,097,262**	**5,432,362**	**8,999,184**

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Capital Reserve Fund (Bylaw No. 2313)

- Capital Reserve Fund for Regional Parks Service was established in 1995 under Bylaw No. 2313.
- These reserves can only be used to fund capital expenditure.
- Funding for this reserve may be paid from "the current revenue or, as available, from general revenue surplus, or as otherwise provided in the Municipal Act".

Cost Centre: 101469 (PLO)

Land Acquisition Levy Portion	**Est Actual**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,528,739	2,628,739	2,728,739	2,728,739	2,728,739	2,728,739
Land Acquisition Expenditure	-	-	-	-	-	-
LAF Levy Net Contribution	-	-	-	-	-	-
Other proceeds						
Interest Income*	100,000	100,000				
Ending Balance $ - Land Acquisition Levy Portion	**2,628,739**	**2,728,739**	**2,728,739**	**2,728,739**	**2,728,739**	**2,728,739**
Restricted	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Unrestricted Balance	**628,739**	**478,739**	**478,739**	**478,739**	**478,739**	**478,739**

Assumptions/Background:

- A Regional Park Land Acquisition Requisition was established in 2000 for a ten year period (2000-2009) at a rate of $10 per average residential household assessment. In 2010, the requisition was extended for another ten years(2010-2019) at a rate of $12 per average residential household assessment starting in 2010 and increasing by $2 per year to a maximum of $20 in 2015 and then remaining at this rate until 2019. Program renewed for an additional 10 year 2020-2029 at $20 per average residential household assessment. Beginning in 2021 the rate is to increase by $1 per year until 2025. In 2022 teh program was suspended in favor of debt financing for land acquisition.

1.280 Regional Parks
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Infrastructure Portion	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	7,582,362	6,170,800	5,944,674	3,947,825	2,651,439	1,671,726
Planned Capital Expenditure (Based on Capital Plan)	(5,139,000)	(3,435,000)	(5,065,000)	(4,425,000)	(4,170,000)	(180,000)
Transfer from Operating Budget						
--Other Infrastructure	2,118,931	1,645,697	1,700,210	1,755,814	1,812,531	1,870,888
--SSI/SGI Trails	233,507	238,177	242,941	247,800	252,756	257,305
--Dam/Bridge/Trestle	200,000	200,000	200,000	200,000	200,000	200,000
--Infrastructure Renewal Special	925,000	925,000	925,000	925,000	925,000	925,000
Interest Income*	250,000	200,000	-	-	-	-
Ending Balance $ - Infrastructure Portion	**6,170,800**	**5,944,674**	**3,947,825**	**2,651,439**	**1,671,726**	**4,744,919**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Land Acquisition Reserve Fund (Bylaw No. 1831)

Cost Centre: 101375 (PLO)

Parks Statutory Land Acquisition Reserve	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,251,452	26,452	26,452	26,452	26,452	26,452
Park Land Acquisition	(1,275,000)	-	-	-	-	-
Proceeds from Sale of Surplus Park Land						
Interest Income	50,000					
Ending Balance $ - Parks Statutory Land Acquisition Reserve	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**

1.280 Regional Parks
Equipment Replacement Fund Schedule (ERF)
2026 - 2030 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.280 Regional Parks ERF (Bylaw No. 945)

Cost Centre: 101423 (PLO)
Equipment Replacement Fund

	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,901,196	1,996,771	482,292	629,658	690,632	1,005,445
Planned Purchase (Based on Capital Plan)	(644,755)	(2,268,000)	(724,000)	(880,000)	(726,000)	(568,000)
Transfer from Operating Budget	732,830	746,021	871,366	940,974	1,040,813	1,061,629
Disposal Proceeds		-	-	-	-	-
Interest Income*	7,500	7,500				
Ending Balance $	**1,996,771**	**482,292**	**629,658**	**690,632**	**1,005,445**	**1,499,074**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Panorama Recreation

COMMITTEE OF THE WHOLE

October 2025

Service: **1.44X Panorama Recreation** **Commission: Peninsula Recreation**

DEFINITION:

To operate an ice arena, swimming pool and recreation and community use service for the Municipalities of Sidney, North Saanich and Central Saanich combined as Saanich Peninsula Recreation Service (Bylaw No. 3008 - October 9, 2002).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation opportunities for Central Saanich, North Saanich, and Sidney through the operation, maintenance, and programming of: Panorama Recreation Centre (2 hockey arenas, 2 pools, 6 tennis courts, 2 squash courts, fitness rooms, weight room, multi-purpose rooms), Greenglade Community Centre in Sidney, Central Saanich Community and Cultural Centre and North Saanich Middle School.

PARTICIPATION:

50% by population and 50% on hospital assessments. North Saanich and Sidney.
Central Saanich added as a participant in 1996, Bylaw No. 2363.

MAXIMUM LEVY:

The greater of $11,220,000 or $1.134 / $1,000 on net taxable value of land and improvements.

CAPITAL DEBT:

Authorized:	Bylaw No. 4116 - Replacement of Arena Floor	$	1,080,000
Borrowed:		$	1,080,000
Remaining:		$	-
Authorized:	Bylaw No. 4546 - Centennial Park Multi-Sport Box	$	2,900,000
Borrowed:		$	-
Remaining:		$	2,900,000
Authorized:	Bylaw No. 4547 - Panorama Heat Recovery System	$	2,453,000
Borrowed:		$	-
Remaining:		$	2,453,000

COMMISSION:

Peninsula Recreation Commission
Established by Bylaw # 2397 (May 1996), amended by Bylaw # 2480 (1997), Bylaw # 2759 (2000) and Bylaw # 3142 (2004).
Originally established in 1976 (Bylaw # 314).

FUNDING:

Change in Budget 2025 to 2026

Service: 1.44X Panorama Recreation	**Total Expenditure**	**Comments**
2025 Budget	**11,508,989**	
Change in Wages & Benefits:		
Base wages & benefits change	241,639	Inclusive of estimated collective agreement changes
Step increase/paygrade change	41,113	
1 FTE transfer	(110,727)	CRD Evolve transfer to 1.118 Communications
Auxiliary wages	198,541	Increased program offering
Total Change in Wages & Benefits	370,566	
Other Changes:		
Standard Overhead Allocation	33,901	Increase in 2025 operating costs
Human Resources Allocation	18,200	Increase in 2025 wages & benefits
Communication Allocation	132,872	CRD Evolve transition in 2026 reflecting consolation of Communication staff.
Software Licences	44,718	Estimated increase in licence fees
Strategic planning	200,000	Develop updated service master plan
Transfers to reserve	49,060	Reflects growth in assets and inflation
Operating supplies	56,199	Increased program offering and increase to cost of supplies.
Other Costs	21,667	
Total Other Changes	556,617	
2026 Budget	**12,436,172**	

Summary of % Expense Increase	
2026 Base salary and benefit change	2.1%
Step increase/paygrade change	0.4%
Communication staff transfer	-1.0%
Auxiliary wages	1.7%
Standard Overhead Allocation	0.3%
Human Resources Allocation	0.2%
Communication Allocation	1.2%
Software Licences	0.4%
Strategic planning	1.7%
Transfers to reserve	0.4%
Operating supplies	0.5%
Other Costs	0.2%
% expense increase from 2025:	***8.1%***
% Requisition increase from 2025 (if applicable):	***3.3%***

Requisition funding is (49)% of service revenue

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

There is an estimated one-time favourable variance of $89,600 (0.8%) due mainly to saving on debt serving offset by additional operating cost. This variance will be moved to Capital Reserve, which has an expected year end balance of $5,617,000 before this transfer.

PANORAMA RECREATION	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	6,456,805	6,461,954	6,822,371	5,000	-	6,827,371	7,001,614	7,180,354	7,341,325	7,505,876
Utilities	625,400	625,400	634,625	-	-	634,625	647,320	660,260	673,460	686,920
Recreation Programs and Special Events	605,088	606,388	551,028	-	200,000	751,028	566,050	581,370	597,000	612,930
Operating Supplies	471,209	470,210	527,408	-	-	527,408	537,950	548,690	559,660	570,880
Maintenance and Repairs	560,114	577,114	577,488	-	-	577,488	589,030	600,810	612,820	625,080
Standard Overhead Allocation	466,007	466,007	499,908	-	-	499,908	508,907	519,085	529,466	540,056
Human Resources Allocation	225,975	225,975	244,175	-	-	244,175	285,680	299,121	287,966	290,757
Communications Allocation			-	132,872	-	132,872	138,270	141,989	147,496	150,880
Other Internal Allocations	23,047	23,047	14,106	-	10,812	24,918	14,517	14,939	15,307	15,686
Licences/Surveys/Legal/Meeting	250,432	382,558	342,049	-	-	342,049	328,190	334,740	341,430	348,230
Advertising/Printing/Brouchures/Signs	42,980	43,180	51,479	-	-	51,479	52,510	53,570	54,640	55,730
Telephone/IT & Network Systems	68,430	68,429	66,912	-	-	66,912	68,260	69,620	71,000	72,420
Vehicles, Travel and Training	111,334	118,034	117,151	-	-	117,151	119,490	121,860	124,260	126,720
Insurance	100,950	100,950	105,450	-	-	105,450	110,724	116,261	122,073	128,177
TOTAL OPERATING COSTS	**10,007,771**	**10,169,246**	**10,554,150**	**137,872**	**210,812**	**10,902,834**	**10,968,512**	**11,242,669**	**11,477,903**	**11,730,342**
*Percentage increase over prior year			5.46%			8.94%	0.60%	2.5%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	20,000	20,400	20,810	21,230
Transfer to Capital Reserve Fund	688,000	777,625	700,760		-	700,760	714,780	729,070	743,650	758,520
Transfer to Equipment Replacement Fund	414,000	414,000	450,300	-	-	450,300	459,310	468,490	477,870	487,430
TOTAL CAPITAL / RESERVES	**1,102,000**	**1,191,625**	**1,151,060**	**-**	**-**	**1,151,060**	**1,194,090**	**1,217,960**	**1,242,330**	**1,267,180**
*Percentage increase over prior year			4.45%			4.45%	3.74%	2.00%	2.00%	2.00%
DEBT CHARGES	399,218	166,308	328,748	-	53,530	382,278	618,748	618,748	618,748	618,748
TOTAL COSTS	**11,508,989**	**11,527,179**	**12,033,958**	**137,872**	**264,342**	**12,436,172**	**12,781,350**	**13,079,377**	**13,338,981**	**13,616,270**
*Percentage increase over prior year		0.16%	4.56%			8.06%	2.78%	2.33%	1.98%	2.08%
Internal Recoveries										
Recoveries - Other	-	-	-	-	-	-	-	-	-	-
OPERATING LESS RECOVERIES	**11,508,989**	**11,527,179**	**12,033,958**	**137,872**	**264,342**	**12,436,172**	**12,781,350**	**13,079,377**	**13,338,981**	**13,616,270**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year	(52,000)	(52,000)	-	-	-	-				
Fee Income	(3,795,284)	(3,808,474)	(4,318,195)	-	-	(4,318,195)	(4,404,560)	(4,492,660)	(4,582,520)	(4,674,160)
Rental Income	(1,156,599)	(1,161,599)	(1,252,767)	-	-	(1,252,767)	(1,277,810)	(1,303,390)	(1,329,460)	(1,356,040)
Sponsorships	(29,380)	(29,380)	(29,050)	-	-	(29,050)	(29,640)	(30,240)	(30,850)	(31,470)
Transfer from Operating Reserve Fund	(41,517)	(41,517)	-	-	(200,000)	(200,000)	-	-	-	-
Payments - In Lieu of Taxes	(169,950)	(169,950)	(169,950)	-	-	(169,950)	(169,950)	(169,950)	(169,950)	(169,950)
Grants - Other	(366,295)	(366,295)	(370,989)	-	-	(370,989)	(378,410)	(385,980)	(393,700)	(401,570)
TOTAL REVENUE	**(5,611,025)**	**(5,629,215)**	**(6,140,951)**	**-**	**(200,000)**	**(6,340,951)**	**(6,260,370)**	**(6,382,220)**	**(6,506,480)**	**(6,633,190)**
*Percentage increase over prior year		0.32%	9.44%			13.01%	-1.27%	1.95%	1.95%	1.95%
REQUISITION	**(5,897,964)**	**(5,897,964)**	**(5,893,007)**	**(137,872)**	**(64,342)**	**(6,095,221)**	**(6,520,980)**	**(6,697,157)**	**(6,832,501)**	**(6,983,080)**
*Percentage increase over prior year			-0.08%			3.34%	6.99%	2.70%	2.02%	2.20%
PARTICIPANTS: North Saanich. Sidney,Central Saanich										
AUTHORIZED POSITIONS:										
Salaried	39.75	39.75	39.75	-1.00	0.00	38.75	38.75	38.75	38.75	38.75
Converted Auxillaries	0.50	0.50	0.50	0.00	0.00	0.50	0.50	0.50	0.50	0.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.44x Panorama Recreation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$65,000	$4,083,000	$3,545,000	$555,000	$150,000	$1,065,000	$9,398,000
Equipment		$0	$1,143,109	$360,400	$755,207	$706,845	$505,313	$3,470,874
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$545,000	$350,000	$0	$40,000	$0	$935,000
Vehicles		$0	$126,000	$0	$0	$0	$0	$126,000
		$65,000	**$5,897,109**	**$4,255,400**	**$1,310,207**	**$896,845**	**$1,570,313**	**$13,929,874**
SOURCE OF FUNDS								
Capital Funds on Hand		$65,000	$65,000	$0	$0	$0	$0	$65,000
Debenture Debt (New Debt Only)		$0	$1,368,000	$0	$0	$0	$0	$1,368,000
Equipment Replacement Fund		$0	$669,909	$260,400	$715,207	$706,845	$405,313	$2,757,674
Grants (Federal, Provincial)		$0	$875,000	$0	$0	$0	$0	$875,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$2,919,200	$3,995,000	$595,000	$190,000	$1,165,000	$8,864,200
		$65,000	**$5,897,109**	**$4,255,400**	**$1,310,207**	**$896,845**	**$1,570,313**	**$13,929,874**

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 #: 1.44x

Service Name: Panorama Recreation

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
17-08	Renewal	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage	$ 130,000	B	Cap	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
18-02	New	Install Plant Maintenance SAP Program	Plant Maintenance SAP Program for PRC maintenance projects	$ 150,000	E	Res		$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
18-03	Replacement	DDC Replacement (direct digital controls)	Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware.	$ 150,000	B	Res		$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
18-09	Replacement	Replace Pool change room HVAC Air handling Unit	Replace Pool room HVAC Air handling Unit due to end of life	$ 50,000	B	Res		$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
19-15	New	Heat Recovery Plant	Construct heat recovery plant	$ 4,153,000	B	Debt	$ -	$ 953,000	$ -	$ -	$ -	$ -	$ 953,000
19-15	New	Heat Recovery Plant	Construct heat recovery plant		B	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-15	new	Heat Recovery Plant	Construct heat recovery plant		B	Res	$ -	$ 900,000	$ -	$ -	$ -	$ -	$ 900,000
19-15	new	Heat Recovery Plant	Construct heat recovery plant		B	Grant	$ -	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000
22-02	Replacement	Replace Daktronic/Electronic Road Sign	Replace Daktronic/Electronic Road Sign due to end of life	$ 70,000	S	Res		$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)	$ 340,000	B	Res		$ 265,000	$ -	$ -	$ -	$ -	$ 265,000
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)		B	Grant		$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
23-07	Replacement	Replace Chevrolet Passenger car	Replace Chevrolet Passenger car due to end of life	$ 46,000	V	ERF		$ 46,000	$ -	$ -	$ -	$ -	$ 46,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich	$ 4,972,908	S	Debt		$ 415,000	$ -	$ -	$ -	$ -	$ 415,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Res		$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
24-01	Replacement	Arena A&B insulation	Replace and install insulation Arena A&B ceiling and walls due to end of life	$ 110,000	B	Res		$ 110,000	$ -	$ -	$ -	$ -	$ 110,000
24-11	New	Truck (gas) (IBC)	truck for notice in motion new service area	$ 80,000	V	ERF		$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
25-04	Replacement	Replace lap pool heater	Replacement of 2 gas boilers - pool	$ 100,000	E	Res	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
25-06	Renewal	Re-tile pool	Re-tile pool	$ 300,000	B	Res	$ -	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000
25-07	Renewal	Upgrade flooring in GG	Upgrade flooring throughout the facility classrooms and hallways	$ 125,000	B	Res		$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
25-09	Renewal	GG HVAC Upgrade	GG HVAC replacement design & consult	$ 290,000	E	Res		$ 290,000	$ -	$ -	$ -	$ -	$ 290,000
25-10	New	Boardroom IT upgrade	Boardroom IT upgrade	$ 10,000	E	Res		$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-12	Replacement	PRC main boiler storage tanks	PRC main boiler storage tanks	$ 60,000	E	ERF		$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
25-16	Renewal	WIFI upgrades PRC Centre	WIFI upgrades throughout the PRC complex	$ 100,000	E	Res		$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC	$ 9,200	E	Res		$ 9,200	$ -	$ -	$ -	$ -	$ 9,200.00
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC		E	Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 483,909	E	ERF	$ -	$ 483,909	$ -	$ -	$ -	$ -	$ 483,909.00
26-03	Replacement	Replace sound system in Arena A&B	Replace sound system in Arena A&B	$ 32,000	E	ERF	$ -	$ -	$ -	$ 32,000	$ -	$ -	$ 32,000.00
26-05	Replacement	HVAC equipment replacement	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts	$ 100,000	B	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000.00
26-07	Replacement	Replace squash court floors	Replace squash court floors	$ 30,000	B	Res		$ -	$ -	$ 30,000	$ -	$ -	$ 30,000.00
26-08	Renewal	Upgrade pool chlorination system	Upgrade/replace pool chlorination system	$ 230,000	B	Res	$ -	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000.00
26-09	Replacement	Fire Doors	Fire safety doors throughout Panorama Rec	$ 60,000	B	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000.00
26-10	New	CO_2 tanks for the pools	Upgrade CO_2 system to control the pool pH	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00
26-11	Renewal	ARC Room Renos	ARC Room Renos	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000.00

Service #: 1.44x

Service Name: Panorama Recreation

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
26-12	Renewal	Weight Room Structure Upgrades	Weight Room Structure Upgrades	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000.00
26-13	New	Greenglade Pre-school Yard	Greenglade Pre-school Yard Enhancements	$ 40,000	E	Res	$ -	$	$ -	$ -	$ -	$ -	$
27-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 260,400	E	ERF	$ -	$ 40,000	$ 260,400	$ -	$ -	$ -	$ 260,400.00
27-02	Renewal	Panorama exterior painting	Panorama exterior painting	$ 150,000	S	Res	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000.00
27-03	Renewal	Panorama lower parking lot renewal	Panorama lower parking lot renewal	$ 200,000	S	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000.00
27-04	Replacement	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life	$ 40,000	S	Res		$ -	$ -	$ -	$ 40,000	$ -	$ 40,000.00
28-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 363,207	E	ERF	$ -	$ -	$ -	$ 363,207	$ -	$ -	$ 363,207.00
28-02	Renewal	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation	$ 3,385,000	B	Res	$ -	$ 100,000	$ 3,285,000	$ -	$ -	$ -	$ 3,385,000.00
28-03	Renewal	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)	$ 110,000	B	Res	$ -	$ -	$	$ -	$ -	$ -	$ 110,000.00
28-04	Replacement	Pool air handing unit	replace pool air handling unit due to end of life	$ 250,000	B	Res	$ -	$ -	$ 110,000	$ 100,000	$ -	$	$ 100,000.00
28-05	Replacement	Link building roof replacement	replace link building roof due to end of life	$ 200,000	B	Res	$	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000.00
28-06	Replacement	LCD Arena B screen (Hockeyville)	replace LCD screen in areana B (Hockeyville)	$ 100,000	E	ERF	$ -	$ -	$ -	$ 100,000	$	$ -	$ 100,000.00
28-07	Replacement	Refinish indoor tennis surface	Refinish indoor tennis surface due to end of life	$ 75,000	B	Res	$	$ -	$ -	$ 75,000	$ -	$ -	$ 75,000.00
28-08	Renewal	Dehumidifer Socks	Upgrade Dehumidifer Socks Pool	$ 40,000	E	Res	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000.00
29-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 324,845	E	ERF	$ -	$ -	$ -	$	$ 324,845	$ -	$ 324,845.00
29-02	Replacement	Replace Ice Resurfacer #1	Olympia ice resurfacer (electric units replace 7 yrs)	$ 220,000	E	ERF		$ -	$ -	$ 220,000	$ -	$ -	$ 220,000.00
29-03	Replacement	Replace Ice Resurfacer #2	Olympia ice resurfacer (electric units replace 7 yrs)	$ 220,000	E	ERF	$	$ -	$ -	$ -	$ 220,000	$ -	$ 220,000.00
29-07	Replacement	Replace Passenger Bus	24 passenger bus (used) (2007 Model)	$ 132,000	E	ERF	$ -	$ -	$ -	$ -	$ 132,000	$ -	$ 132,000.00
29-04	Replacement	Replace Autoscubber	Autoscrubber - Ride on (old comp room)	$ 30,000	E	ERF	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000.00
29-05	Renewal	Arena A rubber floor replacement	Arena A rubber floor replacement	$ 100,000	B	Res	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
29-06	Renewal	Arena A Concrete Pads	Replace concrete pads in Ice Resurfacer area in Arena A	$ 50,000	B	Res	$	$ -	$ -	$ -	$ 50,000	$	$ 50,000
30-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 405,313	E	ERF	$ -	$ -	$ -	$	$ -	$ 405,313	$ 405,313.00
30-02	Replacement	Main Lobby Doors	Auto open doors Concourse main Lobby	$ 30,000	B	Res	$ -	$	$ -	$ -	$ -	$ 30,000	$ 30,000.00
30-03	Replacement	Arena Doors	Arena A & B interior doors from Concourse	$ 45,000	B	Res	$ -	$	$ -	$ -	$ -	$ 45,000	$ 45,000.00
30-04	Replacement	Slide Replacement	Waterslide replacement	$ 850,000	B	Res	$ -	$	$ -	$ -	$ -	$ 850,000	$ 850,000.00
30-05	Replacement	Rec software system replacement	Rec software system replacement	$ 100,000	E	Res	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000.00
30-06	New	Island Room Development	Island Room dev - Food Services	$ 65,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 65,000	$ 65,000.00
30-07	Replacement	Floor/tile Replacement link building	Floor/tile Replacement link building	$ 75,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ 75,000.00
													$ -
													$ -
			Grand Total	**$ 20,142,782**			**$ 65,000**	**$ 5,897,109**	**$ 4,255,400**	**$ 1,310,207**	**$ 896,845**	**$ 1,570,313**	**$ 13,929,874**

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
17-08	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage

Project Rationale ***2020 Update*** Roof is at end of life. Project on hold due until energy recovery project is complete as dehumification equipment will be relocated from this roof. ***2021 Update*** waiting on heat recovery project. ***2022 Update*** roof will be replaced once dehumidifier replacement is complete

Project Number	Capital Project Title	Capital Project Description
18-02	Install Plant Maintenance SAP Program	Plant Maintenance SAP Program for PRC maintenance projects

Project Rationale SAP Plant Maintenance (PM) project focused on maintaining the already purchased, built and/or installed assets. Support departments' enhanced asset management activities to manage lifecycles and to plan and schedule maintenance activities as well as monitor job costs.***2018 Update*** update through David Hennigan. I.T. does not have the resources to initiate this project at this time. Will readdress as staffing availablity and I.T. priorities change *** 2019 Update*** No change ***2020 Update*** No change ***2021 Update*** no change ***2024 Update*** preliminary project work began in 2023. expected to come online in 2025

Project Number	Capital Project Title	Capital Project Description
18-03	DDC Replacement (direct digital controls)	Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware.

Project Rationale Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware. The present DDC system were installed in 1977. The software and hardware is nearing the end of its life cycle and requires upgrades to the software and controllers in order to fully automate the facilities. Integration will tie into the new Perfect Mind software which will ensure the two systems communicate, offering seamless bookings, control the HVAC, lighting and automated building controls. Houle Electric has provided a quote for this work. This will extend the automation controls for an additional 15 years. Budget includes contingency, hazmat, other unknown costs. ***2018 update*** project to initiate after energy recovery study and/or project construction. There are likely recommendations from the study to help guide the needs of the DDC system upgrade ***2019 Update*** waiting energy recover project approval. This project should directly follow energy recovery in 2021, If energy recovery project does not move forward project should happen in 2020 ***2020 Update*** heat recovery project approved combining funding for this project. Approval contingent on securing a minimum of $700k in grant funding ***2021 Update*** waiting on decision on ICIP grant ***2024 Update*** to begin after energy recovery

Project Number	Capital Project Title	Capital Project Description
18-09	Replace Pool change room HVAC Air handling Unit	Replace Pool room HVAC Air handling Unit due to end of life

Project Rationale Replace existing air handler unit installed in 2003 as it has received its end of life. This unit supplies tempered air to all pool change rooms. Quote from Island Temperature Controls has been received for replacement of existing unit. Budget includes contingency, hazmat and engineering support. ***2018 Update*** project likely to tie in to energy recovery project. On hold until study is complete. ***2019 Update*** awaiting energy recovery project approval. THis unit near end of life. IF energy recovery does not get approved this unit should be replaced immediately+***2024 Update*** to begin as part of energy recovery project

Project Number	Capital Project Title	Capital Project Description
19-15	Heat Recovery Plant	Construct heat recovery plant

Project Rationale Total Project Budget 2.8M. assumed 700k grant funded, dehumidifier replacement project (320k) and weight room HVAC (50k) all part of 2.453M. ***2020 Update*** project approved for $2.4M contingent on $700k grant funding. Also to ulitize remaining funding from projects 17-04 and 18-09 ***2021 Update*** waiting on decision on ICIP grant ***2022 Update*** ICIP Unsuccessful, new energy recovery design without dehumidification will follow . ****2024 update***** project design has began in 2023. Completion expected in 2025

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
22-02	Replace Daktronic/Electronic Road Sign	Replace Daktronic/Electronic Road Sign due to end of life

Project Rationale Replacement of existing Electric Road Signage due to end of life ***2024 Update*** Defer to 2025

Project Number	Capital Project Title	Capital Project Description
23-01	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)

Project Rationale ***2020 Update*** Pooled LED conversion projects from multiple years ***2021 Update*** project likely to start in 2022. ***2023 Update*** project in process 2022. *** 2024 Update*** project stalled due to staff capacity. Expected to start in 2024 with new Hydro account manager and incentives.*** Defer to 2025

Project Number	Capital Project Title	Capital Project Description
23-07	Replace Chevrolet Passenger car	Replace Chevrolet Passenger car due to end of life

Project Rationale end of lifecycle ***2019 update*** project moved to 2021, for electification ***2021 Update*** waiting on decision on level 2 charger grant ***2024 Update*** vehicle request form submitted in 2023 *** Waiting to see if vehicle received in 2024

Project Number	Capital Project Title	Capital Project Description
23-17	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich

Project Rationale Covered sport box in Centennial Park, Central Saanich, Project expected to be completed Q1 2025

Project Number	Capital Project Title	Capital Project Description
24-01	Arena A&B insulation	Replace and install insulation Arena A&B ceiling and walls due to end of life

Project Rationale Replace and install insulation Arena A&B ceiling and walls due to end of lifecycle and Increase building efficiency

Project Number	Capital Project Title	Capital Project Description
24-11	Truck (gas) (IBC)	truck for notice in motion new service area

Project Rationale Vehicle transportation required to support expended community service

Project Number	Capital Project Title	Capital Project Description
25-04	Replace lap pool heater	Replacement of 2 gas boilers - pool

Project Rationale replace boilers for back up pool heat due to end of life cycle

Service:	1.44x	Panorama Recreation

Project Number	25-06	**Capital Project Title**	Re-tile pool	**Capital Project Description**	Re-tile pool
Project Rationale	replace pool tile liner due to end of life				

Project Number	25-07	**Capital Project Title**	Upgrade flooring in GG	**Capital Project Description**	Upgrade flooring throughout the facility classrooms and hallways
Project Rationale	Upgrade flooring throughout the Greenglade facility classrooms and hallways				

Project Number	25-09	**Capital Project Title**	GG HVAC Upgrade	**Capital Project Description**	GG HVAC replacement design & consult
Project Rationale	GG HVAC replacement design & consult - update old systems put in by school district on that building				

Project Number	25-10	**Capital Project Title**	Boardroom IT upgrade	**Capital Project Description**	Boardroom IT upgrade
Project Rationale	Upgrade the technology in our boardrooms to improve functionality of hybrid meetings and recording				

Project Number	25-12	**Capital Project Title**	PRC main boiler storage tanks	**Capital Project Description**	PRC main boiler storage tanks
Project Rationale	Replace PRC main boiler storage tanks due to end of life				

Project Number	25-16	**Capital Project Title**	WIFI upgrades PRC Centre	**Capital Project Description**	WIFI upgrades throughout the PRC complex
Project Rationale	WIFI upgrades throughout the PRC complex to cover dead-zone areas and instability of service				

Project Number	25-18	**Capital Project Title**	Hearing Loops at GG & PRC	**Capital Project Description**	Hearing Loops at GG & PRC
Project Rationale	Increase accessible for the hearing impared with installation of an Assistive Listening System, Window Intercom system and Induction Loop Amplifier				

Service:	1.44x	Panorama Recreation

Project Number	26-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle				

Project Number	26-03	**Capital Project Title**	Replace sound system in Arena A&B	**Capital Project Description**	Replace sound system in Arena A&B
Project Rationale	replace due to end of life cycle				

Project Number	26-05	**Capital Project Title**	HVAC equipment replacement	**Capital Project Description**	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts
Project Rationale	replacement due to end of life cycle				

Project Number	26-07	**Capital Project Title**	Replace squash court floors	**Capital Project Description**	Replace squash court floors
Project Rationale	refinish squash court floor due to end of life				

Project Number	26-08	**Capital Project Title**	Upgrade pool chlorination system	**Capital Project Description**	Upgrade/replace pool chlorination system
Project Rationale	Upgrade/replace pool chlorination system to new more efficient salt water chlorination system. Parts for old system becoming cost prohibitive.				

Project Number	26-09	**Capital Project Title**	Fire Doors	**Capital Project Description**	Fire safety doors throughout Panorama Rec
Project Rationale	Fire Marshall has deemed the doors necessary. They have been inactive for 13 years. Once tested if they fail test they are legally required to be replaced.				

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
26-10	CO2 tanks for the pools	Upgrade CO2 system to control the pool pH

Project Rationale Cost saving measure. Expected 1-2 year payback on capital cost. Current delivery service is unreliable.

Project Number	Capital Project Title	Capital Project Description
26-11	ARC Room Renos	ARC Room Renos

Project Rationale Should the arena expansion project not go through we are looking at renovating this room to have a couple office spaces in it to have a better staff presence in the arenas as well we are at capacity for offices.

Project Number	Capital Project Title	Capital Project Description
26-12	Weight Room Structure Upgrades	Weight Room Structure Upgrades

Project Rationale As the weight room was originally a viewing area for the pool, the Back wall of the weight room is not solid enough for the activities that take place. The wall moves with the slightest pressure applied and the drywall is cracked and chipping off.

Project Number	Capital Project Title	Capital Project Description
26-13	Greenglade Pre-school Yard	Greenglade Pre-school Yard Enhancements

Project Rationale Looking to install shade sails for the playground outside. The summer days are proving too hot for the little kids that spend hours outside.

Project Number	Capital Project Title	Capital Project Description
27-01	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
27-02	Panorama exterior painting	Panorama exterior painting

Project Rationale renew exterior painting at Panrorama due to end of lifecycle

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
27-03	Panorama lower parking lot renewal	Panorama lower parking lot renewal

Project Rationale refinish lower parking lot due to end of lifecycle

Project Number	Capital Project Title	Capital Project Description
27-04	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life

Project Rationale refinish and resurface outdoor tennis court surface and lines due to end of lifecycle

Project Number	Capital Project Title	Capital Project Description
28-01	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
28-02	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation

Project Rationale Arena changerooms, washrooms, reception area and support spaces enhancement design & renovation - original design started in 2017 during Hockeyville but plan to continue deferred until later date and funding could be secured

Project Number	Capital Project Title	Capital Project Description
28-03	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)

Project Rationale to be completed with Arena changeroom and support spaces enhancements

Project Number	Capital Project Title	Capital Project Description
28-04	Pool air handing unit	replace pool air handling unit due to end of life

Project Rationale replace pool air handling unit due to end of life

Service:	1.44x	Panorama Recreation

Project Number	28-05	**Capital Project Title**	Link building roof replacement	**Capital Project Description**	replace link building roof due to end of life
Project Rationale	replace link building roof due to end of life				

Project Number	28-06	**Capital Project Title**	LCD Arena B screen (Hockeyville)	**Capital Project Description**	replace LCD screen in areana B (Hockeyville)
Project Rationale	IT recommended end of life				

Project Number	28-07	**Capital Project Title**	Refinish indoor tennis surface	**Capital Project Description**	Refinish indoor tennis surface due to end of life
Project Rationale	Refinish indoor tennis surface due to end of life				

Project Number	28-08	**Capital Project Title**	Dehumidifer Socks	**Capital Project Description**	Upgrade Dehumidifer Socks Pool
Project Rationale	Replace Dehumidifier socks at same time as Pool air handling unit replacement [28-04]				

Project Number	29-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle				

Project Number	29-02	**Capital Project Title**	Replace Ice Resurfacer #1	**Capital Project Description**	Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale	End of Life replacement _ last purchased in 2022				

Service:	1.44x	Panorama Recreation

Project Number	29-03	**Capital Project Title**	Replace Ice Resurfacer #2	**Capital Project Description**	Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale	End of Life replacement _ last purchased in 2022				

Project Number	29-04	**Capital Project Title**	Replace Autoscubber	**Capital Project Description**	Autoscrubber - Ride on (old comp room)
Project Rationale	End of Life replacement				

Project Number	29-05	**Capital Project Title**	Arena A rubber floor replacement	**Capital Project Description**	Arena A rubber floor replacement
Project Rationale	Replace rubber flooring surface due to end of life				

Project Number	29-06	**Capital Project Title**	Arena A Concrete Pads	**Capital Project Description**	Replace concrete pads in Ice Resurfacer area in Arena A
Project Rationale	Replace concrete pad in Arena A in ice resurfacer bay				

Project Number	30-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pool account due to end of life				

Project Number	30-02	**Capital Project Title**	Main Lobby Doors	**Capital Project Description**	Auto open doors Concourse main Lobby
Project Rationale	Replacement due to end of life				

Service:	1.44x	Panorama Recreation

Project Number	30-03	**Capital Project Title**	Arena Doors	**Capital Project Description**	Arena A & B interior doors from Concourse
Project Rationale	Replacement due to end of life				

Project Number	30-04	**Capital Project Title**	Slide Replacement	**Capital Project Description**	Waterslide replacement
Project Rationale	Replacement due to end of life				

Project Number	30-05	**Capital Project Title**	Rec software system replacement	**Capital Project Description**	Rec software system replacement
Project Rationale	Replacement / Upgrade of software				

Project Number	30-06	**Capital Project Title**	Island Room Development	**Capital Project Description**	Island Room dev - Food Services
Project Rationale	Development of under utilized space to potentially include a food services.				

Project Number	30-07	**Capital Project Title**	Floor/tile Replacement link building	**Capital Project Description**	Floor/tile Replacement link building
Project Rationale	Replacement due to end of life				

1.44X Panorama Recreation
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Panorama Recreation

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105302

Operating Reserve Schedule	Actual	Est Actual	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029	2030
Beginning Balance	428,520	456,942	425,425	233,425	253,425	273,825	294,635
Planned Purchase	-	(41,517)	(200,000)	-	-		-
Transfer from Ops Budget	8,404	-	-	20,000	20,400	20,810	21,230
Interest Income*	20,018	10,000	8,000				
Total projected year end balance	**456,942**	**425,425**	**233,425**	**253,425**	**273,825**	**294,635**	**315,865**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.44X Panaroama Recreation
Asset and Reserve Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Saanich Peninsula Recreation

Assets held by the Panaroama Recreation service consist of pools, arenas, administration building, courts (request, squash and tennis) and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Capital Reserve	5,617,484	3,599,044	318,824	452,894	1,006,544	600,064
Equipment Replacement Fund	533,666	321,057	519,967	273,250	44,275	126,392
Total projected year end balance	**6,151,150**	**3,920,101**	**838,791**	**726,144**	**1,050,819**	**726,456**

1.44X Panorama Recreation
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.44X Saanich Peninsula Recreation Service Capital Reserve Fund (Bylaw No. 3038)

1.44X Saanich Peninsula Recreation Service Capital Reserve Fund CASH FLOW

Capital Reserve Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	5,402,084	5,617,484	3,599,044	318,824	452,894	1,006,544
Planned Capital Expenditure (Based on Capital Plan)	(672,600)	(2,919,200)	(3,995,000)	(595,000)	(190,000)	(1,165,000)
Transfer from Operating Budget*	688,000	700,760	714,780	729,070	743,650	758,520
Donations $ other Sponsorships						
Interest Income**	200,000	200,000	-	-	-	-
Ending Balance $	**5,617,484**	**3,599,044**	**318,824**	**452,894**	**1,006,544**	**600,064**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.44X Panaroama Recreation
Equipment Replacement Fund Schedule (ERF)
2026 - 2030 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.44X Saanich Peninsula Recreation Service Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,146,779	533,666	321,057	519,967	273,250	44,275
Planned Purchase (Based on Capital Plan)	(1,035,233)	(669,909)	(260,400)	(715,207)	(706,845)	(405,313)
Transfer to Capital Fund						
Transfer from Operating Budget	414,000	450,300	459,310	468,490	477,870	487,430
Equipment and Vehicle Disposal Proceeds	1,120					
Interest Income*	7,000	7,000				
Ending Balance $	**533,666**	**321,057**	**519,967**	**273,250**	**44,275**	**126,392**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

SEAPARC

COMMITTEE OF THE WHOLE

October 2025

Service: 1.40X SEAPARC - Arena and Pool Facilities and Recreation **Commission: Sooke Electoral Area Parks & Rec**

DEFINITION:

The service provides recreation programs and facilities under the authority of Bylaw No. 4029. This Bylaw No. 4029 was established in order to combine two Sooke and Electoral Area recreation services formerly operating under Bylaw No.152 and No.2598 respectively. Bylaw No.4029 merges the maximum requisitions from the former bylaw No.152 and No.2598 into one.

Bylaw history for reference purposes:

Bylaw No. 4029 (July 13, 2016; replaces Bylaw No. 152 and Bylaw No. 2598) Amended by Bylaw No. 4362 (2020)

Bylaw No. 152 (November 28, 1973); Amended Bylaw No. 195 (1975), Bylaw No. 338 (1977), Bylaw No. 412 (1977), Bylaw No. 1073 (1982),

Bylaw No. 2598 (June, 1998); Amended by Bylaw No. 3345 (2006).

SERVICE DESCRIPTION:

A service established to provide recreational community programs, to construct, equip, operate and maintain recreation facilities including but not necessarily limited to the ice arena, the swimmig pool, the golf course and mutil-purpose/community use rooms, and to authorize acquisition of recreation-related real property.

Bylaw No. 1538 (1987) and Bylaw No. 3344 (2006).

PARTICIPATION:

The District of Sooke and the Electoral Area of Juan de Fuca (portions) are the participating area for this service. Cost appointment is 100% by population.

MAXIMUM LEVY:

The greater of $5,158,000 or $1.60/$1000 on the net taxable value of land and improvements.

COMMISSION:

Sooke and Electoral Area Parks and Recreation Commission
Established by bylaw to oversee this function. (Bylaw No. 2788 - April 2000, Amended by Bylaw No. 3242 - 2004, Bylaw No. 3416 - 2007 & Bylaw 4049 - 2015).

CAPITAL DEBT:

Bylaw No. 4052 - $750,000 (for DeMamiel Golf Course Acquisition), $660,000 issued).
Bylaw No. 4634 - $3,150,000 (for SEAPARC recreation upgrades), $0 issued).

Change in Budget 2025 to 2026

Service: 1.40X SEAPARC	**Total Expenditure**	**Comments**
2025 Budget	**5,711,058**	
Change in Wages & Benefits:		
Base wages & benefits change	94,000	Inclusive of estimated collective agreement changes
Step increase/paygrade change	26,020	
Auxilary wages	95,191	Increased program offering
Total Change in Wages & Benefits	215,211	
Other Changes:		
Standard Overhead Allocation	19,645	Increase in 2025 operating costs
Transfers to reserve	49,060	Reflects growth in assets and inflation
Debt Servicing	75,000	Borrowing for Skate Park and Heat Recovery projects
Other Costs	(30,296)	
Total Other Changes	113,409	
2026 Budget	**6,039,678**	

Summary of % Expense Increase	
2026 Base salary and benefit change	1.6%
Step increase/paygrade change	0.5%
Auxilary wages	1.7%
Standard Overhead Allocation	0.3%
Transfers to reserve	0.9%
Debt Servicing	1.3%
Other Costs	-0.5%
% expense increase from 2025:	***5.8%***
% Requisition increase from 2025 (if applicable):	***7.4%***

Requisition funding is (62)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $82,600 (1.4%) due mainly to saving in salaries and wages. This variance will be moved to Capital Reserve, which has an expected year end balance of $640,000 before this transfer.

SEAPARC - ALL SERVICE AREAS	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	3,597,210	3,503,243	3,812,421	-	-	3,812,421	3,909,878	4,009,854	4,099,825	4,191,768
Electricity & Utilities	248,210	243,050	259,190	-	-	259,190	264,360	269,640	275,030	280,530
Operating Supplies & Promotion	401,380	367,273	381,262	-	-	381,262	388,910	396,690	404,630	412,740
Maintenance and Repairs	208,615	209,965	200,300	-	-	200,300	204,310	208,400	212,570	216,810
Standard Overhead Allocation	233,490	233,490	253,135	-	-	253,135	257,691	262,845	268,102	273,464
Human Resources Allocation	123,363	123,363	126,146	-	-	126,146	147,588	154,532	148,769	150,211
Internal Allocations	12,662	12,662	1,907	-	10,812	12,719	1,964	2,023	2,084	2,146
Contract for Services	82,350	104,117	94,000	-	-	94,000	95,880	97,780	99,730	101,720
Vehicles and Travel	26,775	24,567	26,000	-	-	26,000	26,520	27,050	27,590	28,140
Operating - Other	80,047	99,675	92,541	-	-	92,541	94,380	96,240	98,130	100,060
Insurance Cost	48,360	48,360	46,740	-	-	46,740	49,078	51,532	54,110	56,816
TOTAL OPERATING COSTS	**5,062,462**	**4,969,765**	**5,293,642**	**-**	**10,812**	**5,304,454**	**5,440,559**	**5,576,586**	**5,690,570**	**5,814,405**
Percentage increase over prior year		-1.8%	4.57%			4.78%	2.57%	2.5%	2.0%	2.2%
CAPITAL / TRANSFER RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	362,100	384,698	369,342	-	-	369,342	376,730	384,260	391,950	399,790
Transfer to Equipment Replacement Fund	217,300	277,300	221,646	-	-	221,646	226,080	230,600	235,210	239,910
Capital Equipment Purchases	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**579,400**	**661,998**	**590,988**	**-**	**-**	**590,988**	**602,810**	**614,860**	**627,160**	**639,700**
		14.3%	2.00%			2.00%	2.00%	2.0%	2.0%	2.0%
DEBT CHARGES	69,196	69,196	69,236	75,000	-	144,236	221,186	353,686	353,686	353,686
TOTAL COSTS	**5,711,058**	**5,700,959**	**5,953,866**	**75,000**	**10,812**	**6,039,678**	**6,264,555**	**6,545,132**	**6,671,416**	**6,807,791**
		-0.18%	4.25%			**5.75%**	3.72%	4.48%	1.93%	2.04%
FUNDING SOURCES (REVENUE)										
Balance C/F from Prior to Current year	(25,000)	(25,000)	-	-	-	-	-	-	-	-
Fee Income	(1,793,510)	(1,743,893)	(1,829,390)	-	-	(1,829,390)	(1,865,970)	(1,903,270)	(1,941,350)	(1,980,170)
Rental Income	(389,566)	(429,084)	(447,561)	-	-	(447,561)	(456,520)	(465,650)	(474,970)	(484,460)
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(10,155)	(10,155)	(10,155)	-	-	(10,155)	(10,155)	(10,155)	(10,155)	(10,155)
TOTAL REVENUE	(2,218,231)	(2,208,132)	(2,287,106)	-	-	(2,287,106)	(2,332,645)	(2,379,075)	(2,426,475)	(2,474,785)
			3.10%			3.10%	1.99%	2.0%	2.0%	2.0%
REQUISITION	**(3,492,827)**	**(3,492,827)**	**(3,666,760)**	**(75,000)**	**(10,812)**	**(3,752,572)**	**(3,931,910)**	**(4,166,057)**	**(4,244,941)**	**(4,333,006)**
Percentage increase over prior year requisition			4.98%			7.44%	4.78%	5.96%	1.89%	2.07%
PARTICIPANTS: Sooke and JDF AUTHORIZED POSITIONS:										
Salaried	20.60	20.60	20.60	-	-	20.60	20.60	20.60	20.60	20.60

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.40X SEAPARC	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$2,572,500	$275,000	$351,000	$560,500	$2,283,000	$6,042,000
Equipment		$0	$332,250	$132,700	$188,850	$533,500	$265,430	$1,452,730
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$35,750	$35,000	$36,800	$36,500	$38,500	$182,550
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$2,940,500**	**$442,700**	**$576,650**	**$1,130,500**	**$2,586,930**	**$7,677,280**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$1,910,000	$0	$45,000	$426,000	$1,850,000	$4,231,000
Equipment Replacement Fund		$0	$252,250	$116,700	$127,350	$107,500	$248,430	$852,230
Grants (Federal, Provincial)		$0	$150,000	$0	$0	$0	$0	$150,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$628,250	$326,000	$404,300	$597,000	$488,500	$2,444,050
		$0	**$2,940,500**	**$442,700**	**$576,650**	**$1,130,500**	**$2,586,930**	**$7,677,280**

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 #: 1.40X

Service Name: SEAPARC

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
20-09	Replacement	Domestic Hot Water Replacement	Replacement of hot water storage tanks and update system	$ 100,000	E	Cap		$ -					$ -
22-02	Renewal	Pool Roof Replacement	Pool Roof Replacement	$ 500,000	B	Res		$ 215,000					$ 215,000
23-04	Renewal	Building Assessment and Renewal	Building assessment and repairs	$ 250,000	B	Res		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
23-07	Renewal	Parking Lot Renewal	Renewal parking lot	$ 173,750	S	Res		$ 35,750	$ 35,000	$ 36,800	$ 36,500	$ 38,500	$ 182,550
24-04	Renewal	Roof Repairs	General Roof Repairs	$ 37,500	B	Res		$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
24-06	Renewal	Replace Ventilation Fans	Replace Ventilation Fans	$ 7,000	B	Res			$ 7,500				$ 7,500
24-13	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 48,000	E	Res			$ 16,000	$ 16,500			$ 32,500
24-15	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 73,600	E	ERF		$ 13,600	$ 34,600	$ 3,600	$ 14,100		$ 65,900
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system	$ 2,200,000	B	Debt		$ 1,850,000					$ 1,850,000
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant							$ -
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant		$ 150,000					$ 150,000
25-03	Renewal	Recoat Arena Purlins & Frames	Recoat Arena Purlins & Frames	$ 40,000	B	Res			$ 40,000				$ 40,000
25-05	Replacement	Replace Sewage & Storm Pump System	Replace Sewage & Storm Pump System	$ 20,000	B	ERF		$ 20,000					$ 20,000
25-07	Study	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System	$ 7,750	B	Res				$ 4,000			$ 4,000
25-13	Renewal	Lighting Controls	Renewal of lighting controls	$ 80,000	B	Res		$ 35,000					$ 35,000
26-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 138,900	E	ERF		$ 138,900					$ 138,900
26-08	Renewal	Duct cleaning	Duct cleaning	$ 37,000	B	Res		$ 22,000			$ 25,000		$ 47,000
26-09	Replacement	Pool Lectronator System	Replacement of lectronator cells and components	$ 85,000	E	ERF		$ 19,750	$ 21,000	$ 21,750	$ 22,750	$ 24,000	$ 109,250
26-10	Study	Infrastructure Growth Plan	Plan to guide new infrastructure needs	$ 150,000	B	Res		$ 150,000					$ 150,000
26-10	Study	Infrastructure Growth Plan	Plan to guide new infrastructure needs		B	Grant							$ -
26-11	Renewal	Irrigation allowance	Repair & replacement of irrigation components	$ 25,000	E	ERF		$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-12	New	Electric Key Entry System	Install electric key entry system	$ 68,000	B	Res		$ 48,000	$ 20,000				$ 68,000
26-13	New	Cellular Service Upgrade	Cellullar Service Upgrade	$ 40,000	E	Res		$ 40,000					$ 40,000
26-14	Study	Pool Change Room Renovation	Pool Change Room Renovation (design/scope)	$ 25,000	B	Res		$ 25,000					$ 25,000
26-15	Replacement	Mower replacement - golf	Replace rough mower - golf course	$ 35,000	E	ERF		$ 35,000					$ 35,000
26-16	Renewal	Pool Circulation Pump renewal	Pool Circulation Pump renewal (allowance)	$ 100,000	E	ERF		$ 20,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000	$ 108,000
26-17	Replacement	Turf aerator - golf	Replace greens aerator - golf	$ 60	E	Debt		$ 60,000					$ 60,000
27-03	Renewal	Replace Arena Rubber Mat Flooring	Replace Arena Rubber Mat Flooring	$ 150,000	B	Res			$ 150,000				$ 150,000
27-04	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 34,100	E	ERF			$ 34,100				$ 34,100
28-01	Renewal	Recoat Arena Change Room & Pool Interior Roof	Locally recoat arena interior change room roof steel deck & pool interior roof deck, purlins and beams	$ 84,500	B	Res				$ 84,500			$ 84,500
28-02	Renewal	Repaint Fitness Facility Exterior	Repaint Fitness Facility Exterior	$ 25,000	B	Res				$ 25,000			$ 25,000
28-03	Renewal	Recoat Arena Metal Roof	Recoat Arena Metal Roof	$ 720,000	B	Res				$ 20,000	$ 400,000		$ 420,000
28-04	Renewal	Pool Change Room Renovation	Pool Change Room Renovation	$ 170,000	B	Res				$ 160,000			$ 160,000

Service #: 1.40X

Service Name: SEAPARC

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
28-05	Replacement	Electrification of Pool Boilers	Replacement of secondary pool boilers (oil to electric)	$ 471,000	E	Debt				$ 45,000	$ 426,000		$ 471,000
28-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 75,000	E	ERF				$ 75,000			$ 75,000
29-01	Renewal	Sauna renewal	Renovate sauna room	$ 30,000	B	Res					$ 30,000		$ 30,000
29-02	Study	Electrification of Arena Dehumidifier	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in	$ 30,000	B	Res					$ 30,000		$ 30,000
29-03	Renewal	Storm & Sewer repair allowance	Buried services repair allowance (storm & sanitary)	$ 18,000	B	Res					$ 18,000		$ 18,000
29-05	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 53,250	E	ERF					$ 43,650		$ 43,650
30-01	Renewal	Replace Arena In-Slab Refrigeration	Replace Arena Ice Rink and In-Slab Refrigeration	$ 1,850,000	B	Debt						$ 1,850,000	$ 1,850,000
30-02	Renewal	Arena Change Room Renovation	Renovation of original (1976) arena change rooms	$ 150,000	B	Res						$ 150,000	$ 150,000
30-03	Renewal	Pool Window Wall Repair Allowance	Pool Window Wall Repair Allowance	$ 7,500	B	Res						$ 7,500	$ 7,500
30-04	Replacement	Replace Arena Dehumidifier	Replace Arena Dehumidifier	$ 110,000	B	Res						$ 110,000	$ 110,000
30-05	Replacement	Replace Ventilation Fans	Replace Ventilation Fans - allowance	$ 8,000	B	Res						$ 8,000	$ 8,000
30-06	Study	Energy Recovery - phase 2	Technical design of energy recovery - phase 2	$ 100,000	B	Res						$ 100,000	$ 100,000
30-07	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 17,000	E	Res						$ 17,000	$ 17,000
30-08	Replacement	Radio Replacements	Radio system replacement	$ 40,000	E	ERF						$ 40,000	$ 40,000
30-09	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 13,480	E	ERF						$ 13,480	$ 13,480
30-10	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 143,950	E	ERF						$ 143,950	$ 143,950
			Grand Total	**$ 8,542,340**			**$ -**	**$ 2,940,500**	**$ 442,700**	**$ 576,650**	**$ 1,130,500**	**$ 2,586,930**	**$ 7,677,280**

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
20-09	Domestic Hot Water Replacement	Replacement of hot water storage tanks and update system

Project Rationale Service life is ended for DHW storage tanks for the arena as well as for the pool/gym. This project will consider heat recovery implications in design and implementation.

Project Number	Capital Project Title	Capital Project Description
22-02	Pool Roof Replacement	Pool Roof Replacement

Project Rationale Building envelope evaluation was conducted and replacement of various sections of roofing was identified to be replaced on a multi year plan based on condition and estimated remaining life. Continuing project to ensure integrity of building envelope.

Project Number	Capital Project Title	Capital Project Description
23-04	Building Assessment and Renewal	Building assessment and repairs

Project Rationale Aging facilities. Arena built in 1975, Pool in 2000. Increasing issues with building envelope and finishings.

Project Number	Capital Project Title	Capital Project Description
23-07	Parking Lot Renewal	Renewal parking lot

Project Rationale Regular repairs required to parking lot including paving, line painting and oil separator clean out.

Project Number	Capital Project Title	Capital Project Description
24-04	Roof Repairs	General Roof Repairs

Project Rationale Annual roof repair allowance.

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
24-06	Replace Ventilation Fans	Replace Ventilation Fans

Project Rationale At or nearing end of life

Project Number	Capital Project Title	Capital Project Description
24-13	Arena Compressor Overhaul	Refrigeration plant compressor overhaul

Project Rationale Overhaul of arena compressors(alternating) to ensure continuity of service. Recommended maintenance by CIMCO.

Project Number	Capital Project Title	Capital Project Description
24-15	IT Equipment Replacement	Replacement of IT equipment and computers

Project Rationale CRD IT's infrastructure renewal plan

Project Number	Capital Project Title	Capital Project Description
25-01	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system

Project Rationale A number of pool mechanical systems approaching end of life. Heat recovery system would address replacement of these systems and benefit with reduced GHG emissions to meet climate targets.

Project Number	Capital Project Title	Capital Project Description
25-03	Recoat Arena Purlins & Frames	Recoat Arena Purlins & Frames

Project Rationale To prolong service life of roof supporting steel components in the arena.

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
25-05	Replace Sewage & Storm Pump System	Replace Sewage & Storm Pump System

Project Rationale Condition assessment indicates areas at or nearing end of life

Project Number	Capital Project Title	Capital Project Description
25-07	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System

Project Rationale Code requirement

Project Number	Capital Project Title	Capital Project Description
25-13	Lighting Controls	Renewal of lighting controls

Project Rationale System failure. Replacement will incoporate energy efficiency in collaboration with BC Hydro.

Project Number	Capital Project Title	Capital Project Description
26-06	Equipment Replacement (pooled)	Equipment Replacement

Project Rationale Annual small equipment replacement schedule

Project Number	Capital Project Title	Capital Project Description
26-08	Duct cleaning	Duct cleaning

Project Rationale Regular maintenance of duct system.

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
26-09	Pool Lectronator System	Replacement of lectronator cells and components

Project Rationale Annual replacement of lectronator system components.

Project Number	Capital Project Title	Capital Project Description
26-10	Infrastructure Growth Plan	Plan to guide new infrastructure needs

Project Rationale Action from Strategic plan to guide recreation infrastructure growth required by the community

Project Number	Capital Project Title	Capital Project Description
26-11	Irrigation allowance	Repair & replacement of irrigation components

Project Rationale Annual allowance for repairs

Project Number	Capital Project Title	Capital Project Description
26-12	Electric Key Entry System	Install electric key entry system

Project Rationale Improve facility security and access.

Project Number	Capital Project Title	Capital Project Description
26-13	Cellular Service Upgrade	Cellullar Service Upgrade

Project Rationale For safety and patron convenience.

Service:	1.40X	SEAPARC

Project Number	26-14	**Capital Project Title**	Pool Change Room Renovation	**Capital Project Description**	Pool Change Room Renovation (design/scope)
Project Rationale	Determine scope and pricing for 2028 project				

Project Number	27-03	**Capital Project Title**	Replace Arena Rubber Mat Flooring	**Capital Project Description**	Replace Arena Rubber Mat Flooring
Project Rationale	Flooring at end of life.				

Project Number	27-04	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement schedule				

Project Number	28-01	**Capital Project Title**	Recoat Arena Change Room & Pool Interior Roof	**Capital Project Description**	Locally recoat arena interior change room roof steel deck & pool interior roof deck, purlins and beams
Project Rationale	Recoating of swimming pool interior roof deck, purlins, beams as well as arena interior change room roof steel deck. Project to prolong service life of roof supporting structures.				

Project Number	28-02	**Capital Project Title**	Repaint Fitness Facility Exterior	**Capital Project Description**	Repaint Fitness Facility Exterior
Project Rationale	Maintain aesthetics and extend service life.				

Service:	1.40X	SEAPARC

Project Number	28-03	**Capital Project Title**	Recoat Arena Metal Roof	**Capital Project Description**	Recoat Arena Metal Roof
Project Rationale	Extend roof service life.				

Project Number	28-04	**Capital Project Title**	Pool Change Room Renovation	**Capital Project Description**	Pool Change Room Renovation
Project Rationale	Supported via Strategic Plan				

Project Number	28-05	**Capital Project Title**	Electrification of Pool Boilers	**Capital Project Description**	Replacement of secondary pool boilers (oil to electric)
Project Rationale	Oil tank for the secondary boiler is past end of life. Oil tank to be decommissioned and oil boiler replaced with electric boiler. Electrical upgrades required as part of this project.				

Project Number	28-06	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

Project Number	29-01	**Capital Project Title**	Sauna renewal	**Capital Project Description**	Renovate sauna room
Project Rationale	End of life.				

Project Number	29-02	**Capital Project Title**	Electrification of Arena Dehumidifier	**Capital Project Description**	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in
Project Rationale	Design and replacement of low-temperature dehumidifiers with heat receovery tie in. 2 year project				

Service:	1.40X	SEAPARC			
Project Number	29-03	**Capital Project Title**	Storm & Sewer repair allowance	**Capital Project Description**	Buried services repair allowance (storm & sanitary)
Project Rationale	Regular repair allowance.				
Project Number	29-05	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				
Project Number	30-01	**Capital Project Title**	Replace Arena In-Slab Refrigeration	**Capital Project Description**	Replace Arena Ice Rink and In-Slab Refrigeration
Project Rationale	End of life				
Project Number	30-02	**Capital Project Title**	Arena Change Room Renovation	**Capital Project Description**	Renovation of original (1976) arena change rooms
Project Rationale	Asset management plan and strategic plan need.				
Project Number	30-03	**Capital Project Title**	Pool Window Wall Repair Allowance	**Capital Project Description**	Pool Window Wall Repair Allowance
Project Rationale	Repairs due to leakage				
Project Number	30-04	**Capital Project Title**	Replace Arena Dehumidifier	**Capital Project Description**	Replace Arena Dehumidifier
Project Rationale	End of life				

Service:	1.40X	SEAPARC

Project Number	30-05	**Capital Project Title**	Replace Ventilation Fans	**Capital Project Description**	Replace Ventilation Fans - allowance
Project Rationale	End of life				

Project Number	30-06	**Capital Project Title**	Energy Recovery - phase 2	**Capital Project Description**	Technical design of energy recovery - phase 2
Project Rationale	To align with end of life for various mechanical components and climate goals				

Project Number	30-07	**Capital Project Title**	Arena Compressor Overhaul	**Capital Project Description**	Refrigeration plant compressor overhaul
Project Rationale	Regular renewal schedule				

Project Number	30-08	**Capital Project Title**	Radio Replacements	**Capital Project Description**	Radio system replacement
Project Rationale	End of life				

Project Number	30-09	**Capital Project Title**	IT Equipment Replacement	**Capital Project Description**	Replacement of IT equipment and computers
Project Rationale	End of life				

Project Number	30-10	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

1.40X SEAPARC

Operating Reserve Summary

2026 - 2030 Financial Plan

Profile

SEAPARC

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. Legacy Fund established by Bylaw 4103 for donations received.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve	36,815	37,815	37,815	37,815	37,815	37,815
Operating Reserve - Legacy Fund	2,300	2,390	2,390	2,390	2,390	2,390
Total projected year end balance	**39,115**	**40,205**	**40,205**	**40,205**	**40,205**	**40,205**

See attached reserve schedules for projected annual cash flows.

1.40X SEAPARC
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

SEAPARC

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105301

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	35,815	36,815	37,815	37,815	37,815	37,815
Planned Purchase	-	-	-	-	-	-
Transfer from Ops Budget	-	-	-		-	-
Interest Income*	1,000	1,000				
Total projected year end balance	**36,815**	**37,815**	**37,815**	**37,815**	**37,815**	**37,815**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Legacy Fund
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

SEAPARC Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105101

Operating Reserve Schedule Projected year end balance	Est Actual 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	2,210	2,300	2,390	2,390	2,390	2,390
Planned Purchase						
Transfer from Ops Budget	-					
Interest Income*	90	90				
Total projected year end balance	**2,300**	**2,390**	**2,390**	**2,390**	**2,390**	**2,390**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Recreation Combined
Asset and Reserve Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

SEAPARC Recreation (1.401 &1.403 Combined)

Assets held by the Sooke Parks and Recreation service consist of a pool, an arena, ball field, skate park and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve	727,145	488,237	538,967	518,927	313,877	225,167
Equipment Replacement Fund	96,090	66,236	175,616	278,866	406,576	398,056
Total projected year end balance	**823,235**	**554,473**	**714,583**	**797,793**	**720,453**	**623,223**

1.40X SEAPARC Recreation Combined
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.40X SEAPARC Recreation and Pool Combined Capital Reserve Fund

Capital Reserve Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	873,101	727,145	488,237	538,967	518,927	313,877
Planned Capital Expenditure (Based on Capital Plan)	(550,188)	(628,250)	(326,000)	(404,300)	(597,000)	(488,500)
Transfer from Operating Budget	374,232	369,342	376,730	384,260	391,950	399,790
Interest Income*	30,000	20,000				
Ending Balance $	**727,145**	**488,237**	**538,967**	**518,927**	**313,877**	**225,167**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Recreation Combined
Equipment Replacement Fund Schedule (ERF)
2026 - 2030 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.40X Combined SEAPARC Recreation and Pool ERF

Equipment Replacement Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	270,540	96,090	66,236	175,616	278,866	406,576
Planned Purchase (Based on Capital Plan)	(393,250)	(252,250)	(116,700)	(127,350)	(107,500)	(248,430)
Transfer from Operating Budget	217,300	221,646	226,080	230,600	235,210	239,910
Equipment Disposal						
Interest Income*	1,500	750				
Ending Balance $	**96,090**	**66,236**	**175,616**	**278,866**	**406,576**	**398,056**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Parks, Recreation & Environmental Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.028 GM - Parks, Recreation & Environmental Services **Committee: Environmental Services**

DEFINITION:

The oversight of Parks, Recreation & Environmental Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Parks, Recreation & Environmental Services. The department and its divisions report to the Board, Hospital District Board, the Environmental Services Committee and the Regional Parks Committee.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.028 - GM - Parks, Recreation & Environmental Services	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	404,894	407,964	445,715	-	-	445,715	458,519	471,683	482,908	494,393
Contract for Services	3,279	-	10,000	-	-	10,000	10,202	3,412	3,480	3,549
Allocation - Standard Overhead	54,452	54,452	52,370	-	-	52,370	51,478	52,508	53,558	54,629
Allocation - Human Resources	15,726	15,726	15,312	-	-	15,312	17,914	18,757	18,058	18,233
Allocation - Building Occupancy	26,609	26,609	25,570	-	-	25,570	26,790	27,969	28,420	28,883
Insurance	720	720	660	-	-	660	695	731	768	807
TOTAL OPERATING COSTS	**505,680**	**505,471**	**549,627**	**-**	**-**	**549,627**	**565,598**	**575,060**	**587,192**	**600,495**
*Percentage Increase over prior year		0.0%	8.7%	0.0%	0.0%	8.7%	2.9%	1.7%	2.1%	2.3%
Recovery for First Aid Officer	(102)	(102)	(104)	-	-	(104)	(106)	(108)	(110)	(112)
NET COSTS	**505,578**	**505,369**	**549,523**	**-**	**-**	**549,523**	**565,492**	**574,952**	**587,082**	**600,383**
*Percentage increase over prior year Net Costs		0.0%	8.7%	0.0%	0.0%	8.7%	2.9%	1.7%	2.1%	2.3%
AUTHORIZED POSITIONS: Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Environmental Administration Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.575 Environmental Administration Services **Committee: Environmental Services**

DEFINITION:

To provide administrative and clerical support services to the Environmetnal Protection, Environmental Innovation, and Environmental Resource Management Divisions.

PARTICIPATION:

All Functions administered by Environmental Services

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

Allocations to Environmental Protection, Environmental Innovation and Environment Resource Management Divisions.

OTHER:

The Legislative and General Government requisition covers costs associated with the General Manager's services to the Board.

1.575 - Env Services - Administration	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	93,854	89,496	96,784	-	-	96,784	99,544	102,382	104,810	107,294
Allocations	76,590	76,590	68,486	-	-	68,486	67,887	70,468	71,711	73,191
Operating - Other Costs - Summary	47,790	48,439	55,531	-	-	55,531	59,239	61,941	63,079	64,249
TOTAL OPERATING COSTS	**218,233**	**214,525**	**220,801**	**-**	**-**	**220,801**	226,670	234,791	239,600	244,734
*Percentage Increase over prior year		-1.7%	1.2%	0.0%	0.0%	1.2%	2.7%	3.6%	2.0%	2.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	3,141	3,247	3,582	-	-	3,582	4,444	3,256	5,589	7,811
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	3,141	3,247	3,582	-	-	3,582	4,444	3,256	5,589	7,811
TOTAL COSTS	221,374	217,772	224,383	-	-	224,383	231,114	238,047	245,189	252,545
*Percentage Increase over prior year		-1.6%	1.4%	0.0%	0.0%	1.4%	3.0%	3.0%	3.0%	3.0%
Internal Recoveries	(217,772)	(217,772)	(224,382)	-	-	(224,382)	(231,114)	(238,047)	(245,189)	(252,544)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	-	-	-	-	-	-	-	-	-
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Transfer from Ops Reserve Fund	(3,604)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(3,604)	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year										
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.575 Environmental Administration Serv	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$5,000	$8,700	$6,000	$4,500	$4,500	$28,700
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	**$5,000**	**$8,700**	**$6,000**	**$4,500**	**$4,500**	**$28,700**
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	$0	$5,000	$8,700	$6,000	$4,500	$4,500	$28,700
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	**$5,000**	**$8,700**	**$6,000**	**$4,500**	**$4,500**	**$28,700**

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 #: 1.575

Service Name: Environmental Administration Services

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
20-01	Replacement	Office Furniture	ERF replacement of desks, chairs, shelves	$ 19,570	E	ERF	$ -	$ 3,000	$ 3,000	$ 3,000	$ 1,500	$ 1,500	$ 12,000
20-02	Replacement	Office Equipment	ERF replacement of computers, printers	$ 25,843	E	ERF	$ -	$ 2,000	$ 5,700	$ 3,000	$ 3,000	$ 3,000	$ 16,700
													$ -
													$ -
			Grand Total	**$ 45,413**			**$ -**	**$ 5,000**	**$ 8,700**	**$ 6,000**	**$**	**$ 4,500**	**$ 28,700**

4,500

Service:	**1.575**	**Environmental Administration Services**

Project Number	20-01	**Capital Project Title**	Office Furniture	**Capital Project Description**	ERF replacement of desks, chairs, shelves
Project Rationale	2026-2030 - miscellaneous furniture required by ES-HQ, as needed (shelving, chairs, tables, desks).				

Project Number	20-02	**Capital Project Title**	Office Equipment	**Capital Project Description**	ERF replacement of computers, printers
Project Rationale	NOTE: Env Admin purchased a new MFP (ESD-30) in 2022 for $13,000. There is no equipment replacement scheduled for the MFP. It will be replaced only when broken, though this might change when IT revisits the MFP deployment and maintenance strategy.) The same is true for the shared printer (Luisa) and Wanda's printer -- only to be replaced if not working/fixable. Added computer replacements based on the four-year replacement cycle as per IT.				

1.575 ES HQ Administration
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105523	2025	2026	2027	2028	2029	2030
Beginning Balance	82,055	85,055	85,055	85,055	85,055	85,055
Planned Purchase	-					
Transfer from Ops Budget		-	-	-	-	-
Interest Income*	3,000	-	-	-	-	-
Total projected year end balance	**85,055**	**85,055**	**85,055**	**85,055**	**85,055**	**85,055**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.575 ES HQ Administration
ERF Reserve Summary
2026 - 2030 Financial Plan

ERF Reserve Cash Flow (Equipment Portion)

ERF: Environmental HQ/Administration support Senior Budget - ERF for Equipment

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Center: 101449	2025	2026	2027	2028	2029	2030
Beginning Balance	153,619	157,669	156,251	151,995	149,251	150,340
Planned Purchase (Based on Capital Plan)		(5,000)	(8,700)	(6,000)	(4,500)	(4,500)
Transfer from Operating Budget	3,247	3,582	4,444	3,256	5,589	7,811
Interest Income*	803	-	-	-	-	-
Total projected year end balance	**157,669**	**156,251**	**151,995**	**149,251**	**150,340**	**153,651**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Environmental Innovation

COMMITTEE OF THE WHOLE

October 2025

Service: 1.574 Environmental Innovation **Committee: Environmental Services**

DEFINITION:

To provide support services to the the Environmental Innovation Division.

PARTICIPATION:

All Functions administered by Environmental Innovation

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

Allocations to Climate Action Programs, Environmental Resource Programs, and Environmental Programs.

Change in Budget 2025 to 2026 Service: 1.574 Environmental Innovation	Total Expenditure	Comments
2025 Budget	**-**	
Change in Wages & Benefits:		
Base wages & benefits change	-	Inclusive of estimated collective agreement changes
Step increase/paygrade change	-	
1.0 FTE Senior Manager - Environmental Innovation	248,559	2025 IBC 1b-4.2 Innovation Work Unit; Position relocated from service 1.521 ERM Energy Recovery
1.0 FTE Manager - Environmental Innovation	164,270	2025 IBC 1b-4.2 Innovation Work Unit; Position relocated from service 1.521 ERM Energy Recovery
1.0 FTE Manager - Climate Action Program	178,363	Position relocated from service 1.309 Climate Action Program
1.0 FTE Climate Action Coordinator	121,570	Position relocated from service 1.012 Other Leg & Gen - CLIMATE
1.0 FTE Biosolids Coordinator	107,222	Position relocated from service 1.578 Environmental Protection
1.0 FTE Community Energy Specialist	129,417	Position relocated from service 1.309 Climate Action Program
1.0 FTE Corporate Energy Specialist	137,715	Position relocated from service 1.309 Climate Action Program
1.0 FTE Climate Action Program Assistant	100,746	Position relocated from service 1.309 Climate Action Program
1.0 FTE Electric Mobility Coordinator	121,944	Position relocated from service 1.309 Climate Action Program
Auxiliary wages	50,000	
Other (explain as necessary)	14,943	
Total Change in Wages & Benefits	1,374,749	
Other Changes:		
Human Resources Allocation	18,649	Increase in 2025 wages & benefits
Environmental Services HQ Allocation	39,320	Increase in 2025 operating costs
Building Occupancy	32,918	
Contract for Services	50,000	
Staff Training & Development	8,000	
Transfer to Equipment Replacement Fund	10,000	
Transfer to Operating Reserve Fund	10,000	
Travel Expenses	25,000	
Telecommunications Costs	10,000	
Vehicle Costs	10,200	
Other Costs	25,000	
Total Other Changes	239,087	
2026 Budget	**1,613,836**	

Summary of % Expense Increase		
2026 Base salary and benefit change	#DIV/0!	
Standard Overhead Allocation	#DIV/0!	
Balance of increase	#DIV/0!	
% expense increase from 2025:	***#DIV/0!***	
% Requisition increase from 2025 (if applicable):	***0%***	*Requisition funding is 0% of service revenue*

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

N/A

1.574 - Environmental Innovation	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	-	-	1,374,748	-	-	1,374,748	1,331,324	1,340,978	1,372,805	1,270,025
Allocations	-	-	90,886	-	-	90,886	101,736	100,416	101,405	103,511
Operating - Other Costs - Summary	-	-	128,200	-	-	128,200	130,764	133,379	136,047	138,768
TOTAL OPERATING COSTS	**-**	**-**	**1,593,834**	**-**	**-**	**1,593,834**	1,563,824	1,574,773	1,610,258	1,512,304
*Percentage Increase over prior year		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-1.9%	0.7%	2.3%	-6.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	10,000	-	-	10,000	17,843	36,361	43,331	117,761
Transfer to Operating Reserve Fund	-	-	10,000	-	-	10,000	17,843	36,361	43,331	117,761
TOTAL CAPITAL / RESERVES	-	-	20,000	-	-	20,000	35,685	72,721	86,661	235,522
TOTAL COSTS	-	-	1,613,834	-	-	1,613,834	1,599,509	1,647,494	1,696,919	1,747,826
*Percentage Increase over prior year		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-0.9%	3.0%	3.0%	3.0%
Internal Recoveries	-	-	(1,613,834)	-	-	(1,613,834)	(1,599,509)	(1,647,494)	(1,696,919)	(1,747,826)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	-	-	-	-	-	-	-	-	-
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Transfer from Ops Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year										
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	7.00	0.00	0.00	7.00	7.00	7.00	7.00	7.00
Term	0.00	0.00	2.00	0.00	0.00	2.00	2.00	1.00	1.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.574 Environmental Innovation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
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	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**
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	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
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	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

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 #: 1.574

Service Name: Environmental Innovation

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
26-01	Replacement	Office Furniture	ERF replacement of desks, chairs, shelves	$ 15,000	E	ERF	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
26-02	Replacement	Computer Equipment	ERF replacement of computers, printers	$ 15,000	E	ERF	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
													$ -
													$ -
			Grand Total	**$ 30,000**			**$ -**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 30,000**

Service:	1.574	Environmental Innovation

Project Number	26-01	Capital Project Title	Office Furniture	Capital Project Description	ERF replacement of desks, chairs, shelves
Project Rationale	2026-2030 - miscellaneous furniture required by Env Innovation, as needed (shelving, chairs, tables, desks).				

Project Number	26-02	Capital Project Title	Computer Equipment	Capital Project Description	ERF replacement of computers, printers
Project Rationale	2026-2030 - computer equipment required by Env Innovation				

1.574 Environmental Innovation
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105522	2025	2026	2027	2028	2029	2030
Beginning Balance		-	10,000	27,843	64,203	107,534
Planned Purchase	-					
Transfer from Ops Budget		10,000	17,843	36,361	43,331	117,761
Interest Income*		-	-	-	-	-
Total projected year end balance	**-**	**10,000**	**27,843**	**64,203**	**107,534**	**225,295**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.574 Environmental Innovation
ERF Reserve Summary
2026 - 2030 Financial Plan

ERF Reserve Cash Flow (Equipment Portion)

ERF: Environmental Innovation Senior Budget - ERF for Equipment

Equipment Replacement Fund Fund: 1022 Fund Center: 101647	Estimate 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance		-	4,000	15,843	46,203	83,534
Planned Purchase (Based on Capital Plan)		(6,000)	(6,000)	(6,000)	- (6,000)	- (6,000)
Transfer from Operating Budget		10,000	17,843	36,361	43,331	117,761
Interest Income*		-	-	-	-	-
Total projected year end balance	**-**	**4,000**	**15,843**	**46,203**	**83,534**	**195,295**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Climate Action and Adaptation

COMMITTEE OF THE WHOLE

October 2025

Service: 1.309 Climate Action and Adaptation **Committee: Environmental Services**

DEFINITION:

Establishment Bylaw No. 3510 (Jan 2009), as amended by Bylaw No. 4058 (Feb 2016) and Bylaw No. 4468 (Jan 2022), to establish and to operate the service of regional climate action coordination, including:

- Collaboration and cooperation with members on climate action and adaptation, including carbon neutrality commitments
- Information dissemination and public education
- Seek funding from other regional levels of government to support regional climate action programs
- Monitoring and reporting on air quality, energy consumption and greenhouse gas emissions

SERVICE DESCRIPTION:

The service facilitates climate change action throughout the region, provides support for emission reduction and adaptation strategies to the corporation and municipal governments, and delivers outreach and education programs to the public.

PARTICIPATION:

All municipalities and electoral areas

MAXIMUM LEVY:

The greater of $1,737,635 or $0.0130 / $1,000 of taxable value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Property value tax
Cost apportionment: 50% RPS population and 50% converted assessments

Change in Budget 2025 to 2026
Service: 1.309 - CLIMATE ACTION AND ADAPTATION

	Total Expenditure	Comments
2025 Budget	**3,081,849**	
Change in Wages & Benefits:		
Base wages & benefits change	(45,000)	Inclusive of estimated collective agreement changes
Step increase/paygrade change	-	
Relocation of 5.0 FTE Climate Action	(665,111)	Position relocated from service 1.309 Climate Action Program
Other (explain as necessary)	-	
Total Change in Wages & Benefits	(710,111)	
Other Changes:		
Standard Overhead Allocation	(2,939)	
Environmental Innovation Allocation	857,294	Relocated from service 1.309 Climate Action Program to 1.574 Environmental Innovation
Human Resources Allocation	(17,825)	Relocated from service 1.309 Climate Action Program to 1.574 Environmental Innovation
Building Occupancy Allocation	(36,468)	Relocated from service 1.309 Climate Action Program to 1.574 Environmental Innovation
Contract for Services	122,321	Increase in contract cost related to building benchmarking program to support municipalities implement reporting bylaws to collect energy data from large building
Legal Services	97,000	Increase in legal cost
Contributions Projects	(163,874)	
Transfer to General Capital Fund	(189,967)	Decrease dues to the timing of contract cost for the Regional Public EV Network Program.
Transfer to ERF	(10,200)	Relocated from service 1.309 Climate Action Program to 1.574 Environmental Innovation
Other Costs	(41,849)	
Total Other Changes	613,493	
2026 Budget	**2,985,231**	

Summary of % Expense Increase	
2026 Base salary and benefit change	-1.5%
Standard Overhead Allocation	-0.1%
Environmental Innovation Allocation	28.7%
Contract for Services	4.0%
Balance of increase	-34.3%
% expense increase from 2025:	***-3.1%***
% Requisition increase from 2025 (if applicable):	***3.3%***

Requisition funding is 56.9% of service revenue

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

Projecting operating expenses under budget, mainly due to savings related to the timing of contract cost for the Home Energy Retrofit Program & Regional Public EV Network Program.

1.309 - CLIMATE ACTION AND ADAPTATION	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	710,111	716,952	-	-	-	-	-	-	-	-
Allocations - Environmental Innovation & Others	120,555	120,555	917,623	-	2,500	920,123	878,118	904,254	930,849	958,237
Allocations - Environmental Protection	13,608	13,608	14,084	-	-	14,084	14,507	14,942	15,390	15,852
Contract For Services	731,519	525,000	853,840	-	-	853,840	909,571	824,918	801,839	809,613
Operating - Other Costs	391,203	379,586	268,037	-	-	268,037	202,488	204,728	217,008	219,348
Insurance Costs	3,530	3,530	3,460	-	-	3,460	3,634	3,816	4,007	4,207
TOTAL OPERATING COSTS	**1,970,527**	**1,759,231**	**2,057,045**	**-**	**2,500**	**2,059,545**	**2,008,318**	**1,952,658**	**1,969,093**	**2,007,257**
*Percentage Increase over prior year		-10.7%	4.4%	0.0%	0.1%	4.5%	-2.5%	-2.8%	0.8%	1.9%
Transfer to General Capital Fund	1,043,257	309,649	853,290	-	-	853,290	577,000	200,000	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	68,065	68,065	72,396	-	-	72,396	76,610	76,610	76,610	76,610
TOTAL CAPITAL / RESERVES	1,111,322	377,714	925,686	-	-	925,686	653,610	276,610	76,610	76,610
TOTAL COSTS	3,081,849	2,136,945	2,982,731	-	2,500	2,985,231	2,661,928	2,229,268	2,045,703	2,083,867
*Percentage Increase over prior year		-30.7%	-3.2%	0.0%	0.1%	-3.1%	-10.8%	-16.3%	-8.2%	1.9%
Internal Recoveries										
OPERATING COSTS LESS INTERNAL RECOVERIES	**3,081,849**	**2,136,945**	**2,982,731**	**-**	**2,500**	**2,985,231**	**2,661,928**	**2,229,268**	**2,045,703**	**2,083,867**
*Percentage Increase over prior year	0.00%	-30.66%	-3.22%	0.00%	0.08%	-3.14%	-10.83%	-16.25%	-8.23%	1.87%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(83,841)	(83,841)	(83,841)	-	-	(83,841)	(75,874)	(75,874)	(75,874)	(75,874)
Grants - Federal/Provincial/Other	(862,521)	(403,500)	(877,500)	-	-	(877,500)	(531,210)	(166,000)	-	-
User Fee Revenue -EV	(25,347)	(5,000)	(25,347)			(25,347)	(67,653)	(67,653)	(67,653)	(67,653)
Transfer From Own Funds	(465,536)	-	(300,000)	-	-	(300,000)	(155,790)	(54,000)	-	-
TOTAL REVENUE	(1,437,245)	(492,341)	(1,286,688)	-	-	(1,286,688)	(830,527)	(363,527)	(143,527)	(143,527)
REQUISITION	**(1,644,604)**	**(1,644,604)**	**(1,696,043)**	**0**	**(2,500)**	**(1,698,544)**	**(1,831,401)**	**(1,865,741)**	**(1,902,176)**	**(1,940,340)**
*Percentage Increase over prior year		0.0%	3.1%	0.0%	0.2%	3.3%	7.8%	1.9%	2.0%	2.0%
PARTICIPANTS: All Municipalities and Electoral Areas										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.309 Climate Action and Adaptation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$733,257	$1,000,000	$577,000	$200,000	$0	$0	$1,777,000
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
	$733,257	**$1,000,000**	**$577,000**	**$200,000**	**$0**	**$0**	**$1,777,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$197,979	$270,000	$155,790	$54,000	$0	$0	$479,790
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)	$535,278	$730,000	$421,210	$146,000	$0	$0	$1,297,210
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$733,257	**$1,000,000**	**$577,000**	**$200,000**	**$0**	**$0**	**$1,777,000**

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 #: 1.309

Service Name: Climate Action and Adaptation

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	Cost Estimate Class
23-01	New	Regional electric vehicle charging infrastructure	146 level 2 electric vehicle charging stations	$ 721,938	E	Cap	$ 197,979.39	$ 270,000.00	$ 155,790	$ 54,000	$ -	$ -	$ 479,790	Class B (±15-25%)
23-01	New	Regional electric vehicle charging infrastructure	146 level 2 electric vehicle charging stations	$ 1,984,991	E	Grant	$ 535,277.61	$ 730,000.00	$ 421,210	$ 146,000	$ -	$ -	$ 1,297,210	Class B (±15-25%)
													$ -	
													$ -	
			Grand Total	**$ 2,706,929**			**$ 733,257**	**$ 1,000,000**	**$ 577,000**	**$ 200,000**	**$**	**$** -	**$ 1,777,000**	

-

Service:	1.309	Climate Action and Adaptation

Project Number	23-01	Capital Project Title	Regional electric vehicle charging infrastructure	Capital Project Description	146 level 2 electric vehicle charging stations

Project Rationale	Grant supporterd: Project intends to install approximately 152 level 2 EV charging stations as part of regional network. Stations will be installed/owned/operated by CRD, some by municipal partners. TBD amount at this point. This spreadsheet assumes 152, amount will be reduced once grant confirmed and negotiations occur with municipalities as project progresses.. Climate ACTION total funding: $725,000 Clean BC Grant funding: $ $2,561,729 Approved via 2022 climate action service planning as part of regional electric vehicle infrastructure program. Leveraging provincial/federal Clean BC Investing in Canada grant to develop regional electric vehicle charging network.

1.309 Climate Action and Adaptation
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Climate Action and Adaptation

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105503	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Projected year end balance						
Beginning Balance	1,418,695	1,434,295	1,134,295	978,505	924,505	924,505
Planned Project						-
Transfer to/from Ops Budget		(300,000)	(155,790)	(54,000)		
Interest Income*	15,600	-	-	-	-	-
Total projected year end balance	**1,434,295**	**1,134,295**	**978,505**	**924,505**	**924,505**	**924,505**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
Reserve balance retained for projects to be co-funded by grants. LGCAP funds ($243,347) is held in reserve.

1.309 Climate Action and Adaptation
Equipment Reserve Summary
2026 - 2030 Financial Plan

Profile

Climate Action and Adaptation

The service facilitates climate change action throughout the region, provides support for emission reduction and adaptation strategies to the corporation and municipal governments, and delivers outreach and education programs to the public.

Equipment Reserve Schedule

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Center: 102274	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	57,866	57,907	130,303	206,913	283,523	360,133
Planned Purchase (Based on Capital Plan)						
Transfer to/from Ops Budget		72,396	76,610	76,610	76,610	76,610
Interest Income*	41	-	-	-	-	-
Total projected year end balance	**57,907**	**130,303**	**206,913**	**283,523**	**360,133**	**436,743**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Other Legislative & General - Climate

COMMITTEE OF THE WHOLE

October 2025

Service: 1.012 Other Legislative & General - Climate **Committee: Environmental Services**

DEFINITION:

Authorized by Letters Patent to provide for legislative expenditures of the Board.

PARTICIPATION:

All municipalities and electoral area.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

N/A

FUNDING:

Requisition

1.012 OTHER LEGISLATIVE & GENERAL - CLIMATE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	117,557	100,000	-	-	-	-	-	-	-	-
Allocations - Environmental Innovation & Others	901	901	120,963	-	901	121,864	124,592	128,330	132,180	136,145
Other Operating Expenses	-	5,272	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**118,458**	**106,173**	**120,963**	**-**	**901**	**121,864**	**124,592**	**128,330**	**132,180**	**136,145**
*Percentage Increase over prior year		-10.4%	2.1%	0.0%	0.8%	2.9%	2.2%	3.0%	3.0%	3.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	106,090	106,090	109,273	-	-	109,273	111,458	113,687	115,961	118,280
TOTAL CAPITAL / RESERVES	**106,090**	**106,090**	**109,273**	**-**	**-**	**109,273**	**111,458**	**113,687**	**115,961**	**118,280**
TOTAL COSTS	**224,548**	**212,263**	**230,236**	**-**	**901**	**231,137**	**236,050**	**242,017**	**248,141**	**254,425**
*Percentage increase over prior year requisition		-5.5%	2.5%	0.0%	0.4%	2.9%	2.1%	2.5%	2.5%	2.5%
REVENUE										
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	-	-	-	-	**-**	**-**	**-**	**-**
NET COSTS	**224,548**	**212,263**	**230,236**	**-**	**901**	**231,137**	**236,050**	**242,017**	**248,141**	**254,425**
*Percentage increase over prior year Net Costs		-5.5%	2.5%	0.0%	0.0%	2.9%	2.1%	2.5%	2.5%	2.5%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Environmental Resource Management

COMMITTEE OF THE WHOLE

October 2025

Service: 1.521 Environmental Resource Management **Committee: Environmental Services**

PARTICIPATION:

All costs recovered through tipping fees & Sale of Goods and Services.

MAXIMUM LEVY:

No requisition

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw 3518	12,270,000	Authorized:	LA Bylaw 4515	36,000,000
Borrowed:	SI Bylaw 3547	(2,000,000)	Borrowed:	SI Bylaw 4562	(7,450,000)
	SI Bylaw 3677	(2,500,000)		SI Bylaw 4597	(4,300,000)
	SI Bylaw 3769	(2,200,000)		SI Bylaw 4621	(5,500,000)
				SI Bylaw 4659	(4,900,000)
				SI Bylaw	(3,500,000)
Remaining:	Expired May 14, 2013	$5,570,000	Remaining:		$10,350,000

Total debt outstanding (LA3518) at Dec 31, 2025 $188,501
Final debt payments (LA3518) in 2026.

Total debt outstanding (LA4515) at Dec 31, 2025 $24,359,696
Final debt payments (LA4515) in 2040

COMMISSION:

OPERATING COSTS - REFUSE DISPOSAL:

To be recovered through user fees & sale of goods and services

RESERVE FUND:

Solid Waste Refuse Disposal Reserve Fund, Bylaw No. 2164 (Sept. 8, 1993).
Waste Reduction Sustainability Operating Reserve Fund Bylaw No. 3867 (Nov 14, 2012).

Change in Budget 2025 to 2026 Service: 1.521 & 1.525 ERM	Total Expenditure	Comments
2025 Budget	**54,219,524**	
Change in Wages & Benefits:		
Base wages & benefits change	127,669	Inclusive of estimated collective agreement changes
Step increase/paygrade change	-	
Other (explain as necessary)	-	
1.0 FTE Senior Manager Energy Recovery	(239,812)	Position relocated to service 1.574 Environmental Innovation
1.0 FTE Manager Energy Recovery	(179,250)	Position relocated to service 1.574 Environmental Innovation
Reduction of 1 FTE Communications Liaison	(110,544)	CRD Evolves Transition: Position relocated to service 1.128 Corporate Communications & Engagement
Total Change in Wages & Benefits	(401,937)	
Other Changes:		
Trf to Capital Reserve Fund	(3,779,520)	Decrease in Transfer to Captial Reserve Fund due to lower revenue and cost adjustments
Program Development	(1,264,378)	Decrease in waste diversion program development cost due to lower revenue and cost adjustments
Contract for Services	1,097,512	Increase in RNG project contract
Standard Overhead Allocation	1,794,578	Increase in 2025 operating costs
Human Resources Allocation	21,984	Increase in 2025 wages & benefits
Bylaw Allocation	158,172	2025 IBC 3a-1.3 Hartland 2100
Software Licences	52,000	Increase in licence fees
Communications & Engagement Allocation	265,744	CRD Evolves: Communication & Engagement support
Electricity Costs	559,220	Increase in the electricity cost for the RNG Project
Debt Expenditures	528,612	To fund 2026 Capital Plan requirements
Landfill Gas Program	(103,000)	To relocate Landfill Gas Program cost to RNG contract
Other Costs	(189,079)	
Total Other Changes	(858,155)	
2026 Budget	**52,959,432**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.2%
Waste Diversion	-2.3%
RNG Project	2.9%
Standard Overhead Allocation	3.3%
Capital Transfers	-7.0%
Balance of increase	0.6%
% expense increase from 2025:	***-2.3%***
% Requisition increase from 2025 (if applicable):	**%**

Requisition funding is 0 % of service revenue

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

Overall Solid Waste Tipping Revenue for 2025 is forecasted to lower than budget by $0.8 million. RNG sales revenues lower due to the delayed completion time of the RNG plant. Landfill Operations/Diversion Services/Energy Recovery services expenses are forecasted to be lower than budget for 2025 by $3.7 million. The estimated year-end transfer to the Capital Reserve Fund will be reduced from $3.7M to $2.6M.

1.521 & 1.525 - Environmental Resource Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
GENERAL PROGRAM EXPENDITURES:										
Diversion Services	28,643,375	25,881,174	27,539,775	-	-	27,539,775	28,720,131	28,490,466	29,895,219	29,762,028
Landfilling Services	14,989,719	14,715,691	16,304,293	-	2,500	16,306,793	14,925,897	15,259,538	15,571,688	15,894,117
Energy Recovery Services	3,679,863	2,972,309	4,995,853	-	-	4,995,853	5,054,005	5,119,220	5,183,053	5,249,044
TOTAL OPERATING COSTS	47,312,957	43,569,174	48,839,921	-	2,500	48,842,421	48,700,033	48,869,223	50,649,960	50,905,188
*Percentage Increase over prior year		-7.9%	3.2%	0.0%	0.0%	3.2%	-0.3%	0.3%	3.6%	0.5%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	204,000	204,000	204,000	-	-	204,000	204,000	204,000	204,000	204,000
Transfer to Operating Reserve Fund	419,048	419,048	420,000		-	420,000	420,000	420,000	420,000	420,000
Transfer to General Capital Reserve Fund	3,783,990	2,625,871	474,000	-	-	474,000	474,000	474,000	504,000	474,000
Transfer to Landfill Closure Capital Reserve Fund	464,222	464,222	464,222	-	-	464,222	473,506	482,977	492,636	502,489
Transfer to Millstream Remediation Debt	9,129	9,129	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,880,389	3,722,270	1,562,222	-	-	1,562,222	1,571,506	1,580,977	1,620,636	1,600,489
Debt Expenditures	2,026,178	1,976,526	2,554,790	-	-	2,554,790	3,028,689	3,171,591	3,231,188	3,234,688
TOTAL COSTS	54,219,524	49,267,971	52,956,932	-	2,500	52,959,432	53,300,228	53,621,791	55,501,784	55,740,365
*Percentage Increase over prior year		-9.1%	-2.3%	0.0%	0.0%	-2.3%	0.6%	0.6%	3.5%	0.4%
Allocation Recovery	(232,000)	(232,000)		-		-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	53,987,524	49,035,971	52,956,932	-	2,500	52,959,432	53,300,228	53,621,791	55,501,784	55,740,365
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Sale of Renewable Natural Gas	(6,666,938)	(4,025,000)	(6,817,254)	-	-	(6,817,254)	(6,953,599)	(7,092,671)	(7,234,524)	(7,379,215)
Revenue - Other	(13,629,520)	(15,047,120)	(16,187,680)	-	-	(16,187,680)	(16,444,630)	(16,727,120)	(17,015,260)	(17,309,150)
Transfer from Operating Reserve	(3,877,066)	(966,270)		-	-	-	-	-	(1,600,000)	(1,600,000)
TOTAL REVENUE	(24,173,524)	(20,038,390)	(23,004,934)	-	-	(23,004,934)	(23,398,229)	(23,819,791)	(25,849,784)	(26,288,365)
TIPPING FEE (based on inflation)	**(29,844,000)**	**(29,000,000)**	**(29,952,000)**		**(2,500)**	**(29,954,500)**	**(29,902,000)**	**(29,802,000)**	**(29,652,000)**	**(29,452,000)**
PROJECTED TONNAGE (General Refuse)	158,000	150,000	155,000			155,000	150,000	145,000	140,000	135,000
*Percentage Increase over prior year		-2.8%	0.4%	0.0%	0.0%	0.4%	-0.2%	-0.3%	-0.5%	-0.7%
AUTHORIZED POSITIONS:										
On-going	34.20	34.20	30.70			30.70	30.70	30.70	30.70	30.70
Term										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.521 Environmental Resource Managem	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$385,000	$385,000	$385,000	$385,000	$385,000	$1,925,000
Land		$0	$0	$1,000,000	$0	$0	$0	$1,000,000
Engineered Structures		$4,750,000	$16,905,000	$9,680,000	$5,680,000	$1,855,000	$2,980,000	$37,100,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$4,750,000	**$17,290,000**	**$11,065,000**	**$6,065,000**	**$2,240,000**	**$3,365,000**	**$40,025,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$4,150,000	$4,850,000	$0	$0	$75,000	$850,000	$5,775,000
Debenture Debt (New Debt Only)		$0	$7,330,000	$1,680,000	$530,000	$1,780,000	$2,130,000	$13,450,000
Equipment Replacement Fund		$0	$535,000	$535,000	$785,000	$385,000	$385,000	$2,625,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$600,000	$4,575,000	$8,850,000	$4,750,000	$0	$0	$18,175,000
		$4,750,000	**$17,290,000**	**$11,065,000**	**$6,065,000**	**$2,240,000**	**$3,365,000**	**$40,025,000**

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 #: 1.521

Service Name: Environmental Resource Management

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	2,026	2027	2028	2029	2030	5 - Year Total
16-06	Renewal	Replacing of Small Equipments	Replacing of Small Equipments	$ 1,430,000	E	ERF	$ -	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 1,350,000
17-01	Renewal	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension	$ 2,550,000	S	Res	$ -	$ 500,000	$ 550,000	$ 550,000	$ -	$ -	$ 1,600,000
17-01	Renewal	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension		S	Debt	$ -	$ -	$ -	$ -	$ 550,000	$ 550,000	$ 1,100,000.00
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use	$ 15,135,000	S	Res	$ -	$ 500,000	$ 850,000	$ 850,000	$ -	$ -	$ 2,200,000
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use		S	Debt	$ -	$ -	$ -	$ -	$ 850,000	$ 850,000	$ 1,700,000.00
17-04	Renewal	Progressive Closure of External Faces	Progressive Closure of External Faces	$ 10,000,000	S	Res	$ -	$ 1,000,000	$ 6,000,000	$ 3,000,000			$ 10,000,000
17-07	Renewal	Computer Equipment	Computer Equipment	$ 71,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
17-09	Renewal	Vehicle Replacements	Vehicle Replacements	$ 500,000	E	ERF	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
18-01	New	Interim Covers	Interim Covers - West and North Slopes	$ 1,000,000	S	Res	$ -	$ -	$ 200,000	$ 200,000	$ -	$ -	$ 400,000
18-01	New	Interim Covers	Interim Covers - West and North Slopes		S	Debt	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000	$ 400,000.00
22-01	Renewal	Sedimentation Pond Relining	NW Sedimentation Pond Relining & Expansion	$ 1,000,000	S	Res	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
23-05	New	Existing Manual and Commercial Scale Upgrades	Existing Manual and Commercial Scale Upgrades	$ 250,000	S	ERF	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction	$ 2,750,000	S	Debt	$ -	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction		S	Cap	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000.00
24-02	Study	Hartland North Master Plan	Hartland North Master Plan	$ 150,000	S	Res	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
24-03	New	Hartland Amenity Project	Hartland Amenity Project	$ 4,000,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction	$ 11,300,000	S	Debt	$ -	$ 3,400,000	$ -	$ -	$ -	$ -	$ 3,400,000
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction		S	Cap	$ 3,400,000	$ 3,400,000	$ -	$ -	$ -	$ -	$ 3,400,000
24-07	New	Relocation of N. Toe Road Sedimentation Pond	Relocation of N. Toe Road Sedimentation Pond	$ 500,000	S	Cap	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
25-02	Renewal	North End Wheel Wash	North End Wheel Wash	$ 800,000	S	Res	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
25-03	New	Landfill Gas capture to meet New Federal Regs	Landfill Gas capture to meet New Federal Regs	$ 250,000	S	Res	$ 100,000	$ 100,000	$ 150,000	$ -	$ -	$ -	$ 250,000
25-04	New	Hartland Operating Certificate Renewal	Hartland Operating Certificate Renewal	$ 100,000	S	Res	$ 100,000	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
25-05	New	Hartland Leachate Pipe Mods for Pigging	Hartland Leachate Pipe Mods for Pigging	$ 75,000	S	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
25-07	New	Cell 4, 5A & 5B Construction Field QA/QC	Cell 4, 5A & 5B Construction Field QA/QC	$ 500,000	S	Debt	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-11	New	Hartland Environmental Montoring and Containment Projects	Hartland Environmental Montoring and Containment Projects	$ 225,000	S	Cap	$ -	$ 75,000	$ -	$ -	$ 75,000	$ -	$ 150,000
26-01	New	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	$ 700,000	S	Debt	$ -	$ 350,000	$ -	$ 350,000	$ -	$ 350,000	$ 1,050,000
26-02	New	Hartland 5 year DOCP update	Hartland 5 year DOCP update	$ 125,000	S	Cap	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
26-03	New	ERM Land Acquisition	ERM Land Acquisition	$ 1,000,000	L	Res	$ -		$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
26-04	New	RTF Biogas Tie-In to RNG	RTF Biogas Tie-In to RNG	$ 1,000,000	S	Res	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
26-05	New	Exising Utilities - Relocate for Cell 5	Exising Utilities - Relocate for Cell 5	$ 1,150,000	S	Debt	$ -	$ 1,150,000	$ -	$ -	$ -	$ -	$ 1,150,000
26-06	New	Landfill Gas Wellfield Optimization	Landfill Gas Wellfield Optimization	$ 900,000	S	Debt	$ -	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 900,000
26-07	New	NW Vegetation Buffer	NW Vegetation Buffer	$ 250,000	S	Debt	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000
26-08	New	Surface Water Retention Pond - 100 year storm	Surface Water Retention Pond - 100 year storm	$ 1,250,000	S	Debt	$ -	$ -	$ 1,250,000	$ -	$ -	$ -	$ 1,250,000
26-09	New	HB-13 Generator and Electrical Pole Replacement	HB-13 Generator and Electrical Pole Replacement	$ 350,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ 350,000
26-10	New	Gr. Road Recycled Asphalt Milling - Dust Suppression	Gr. Road Recycled Asphalt Milling - Dust Suppression	$ 450,000	S	ERF	$ -	$ 150,000	$ 150,000	$ 150,000	$ -	$ -	$ 450,000

Service #: 1.521

Service Name: Environmental Resource Management

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	2,026	2027	2028	2029	2030	5 - Year Total
26-11	New	Hartland 2100 Planning / Consultation / Permitting	Hartland 2100 Planning / Consultation / Permitting	$ 500,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
			Grand Total	**$ 60,261,000**			**4,750,000**	**17,290,000**	**$ 11,065,000**	**$ 6,065,000**	**$ 2,240,000**	**$ 3,365,000**	**$ 40,025,000**

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
16-06	Replacing of Small Equipments	Replacing of Small Equipments

Project Rationale Replacement of small equipments that have reached their end of life

Project Number	Capital Project Title	Capital Project Description
17-01	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension

Project Rationale To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing header system to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each gas well and leachate collector. The gas is then conveyed to the gas plant, and the leachate is conveyed to the lined storage lagoons and then discharged into the municipal sewer. Cost estimate is derived from historical construction information and includes consulting costs to layout pipe design/headers.

Project Number	Capital Project Title	Capital Project Description
17-02	Aggregate Production for Internal Use	Aggregate Production for Internal Use

Project Rationale Producing aggregate annually from shot rock that was quarried to make airspace provides the CRD with a number of benefits including: prolonging the landfill life (creating landfilling airspace), providing aggregate for on-site needs, effective interception of shallow groundwater inflows, cost and space savings by not having to import aggregate, and reduced social and environmental impacts by not having to truck in aggregate. Cost estimate is derived from historical tender data.

Project Number	Capital Project Title	Capital Project Description
17-04	Progressive Closure of External Faces	Progressive Closure of External Faces

Project Rationale As specified under the BC Ministry of Environments Landfill Criteria for Municipal Solid Waste, completed landfill areas and slopes must be closed with a progressive closure system on an annual basis. The closure system consists of a clay or synthetic cover placed over a gravel drainage layer This progressive closure system stays in place until economies of scale makes it cost effective to proceed with installation of a final closure system. The completion of Cell 3 in 2025/2026 requires closure of the areas that will not be filled against going forward.

Project Number	Capital Project Title	Capital Project Description
17-07	Computer Equipment	Computer Equipment

Project Rationale Replacement of computer equipment due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
17-09	Vehicle Replacements	Vehicle Replacements

Project Rationale Replacement of vehicle due to end of life cycle

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
18-01	Interim Covers	Interim Covers - West and North Slopes

Project Rationale Following Golder's Leachate Management Plan, once an active landfilling cell is completed, but hasn't reached future filling contours, tarping is required to shed rainwater and divert to the freshwater collection system to prevent it from entering the leachate collection system and overwhelming the leachate storage ponds. Cost estimate is derived from historical in-house cost data.

Project Number	Capital Project Title	Capital Project Description
22-01	Sedimentation Pond Relining	NW Sedimentation Pond Relining & Expansion

Project Rationale To prevent leakage and fines from migrating off site into the north freshwater drainage area, the sedimentation pond must be relined. In addition the sedimentation pond must be enlarged to meet MOE requirements for retaining 24 hrs of preciptiation from a 100 year storm event. Finally, the sedimentation pond requires inlet valving and piping to permit flows to be diverted to the upper lagoon in the event there is an onsite spill that must be contained and diverted from fresh water courses.

Project Number	Capital Project Title	Capital Project Description
23-05	Existing Manual and Commercial Scale Upgrades	Existing Manual and Commercial Scale Upgrades

Project Rationale The South Entrance Commercial scale approach/exit ramps are in poor condition. This project includes sawcutting and removal of old scale ramps and pouring new concrete with Rebar to eliminate further safety hazards to trucks and employees. The South Entrance Manual Scale deck is in poor condition. It requires replacement and/or major repair. This project accounts for all work that needs to be done after detailed assement to ensure life of the existing manual and commercial scales can continue reliably for the next 20 years.

Project Number	Capital Project Title	Capital Project Description
24-01	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction

Project Rationale This project will allow for the construction of a new mounded structural earth berm north of cell 1&2 at 5 corners intersection to serve as the new toe of cells 5 & 6. As part of this berm, the project includes installation of a critical sub-grade landfill leachate containment system (grout wall/curtain) and raising the clay containment berm from 130mAsl to 135mASL to ensure leachate capture from future landfill cells 4, 5 & 6. The project also includes relocation of any existing infrastructure (LFG, Leachate, Water, electrical etc) that currently resides in the future footprint of the MSE berm.

Project Number	Capital Project Title	Capital Project Description
24-02	Hartland North Master Plan	Hartland North Master Plan

Project Rationale With the recent completion of the new Residuals Treatment Facilty and associated access and new scales at Hartland North, this design project will ensure that there is adequate future planning and integration with the existing landfill site

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
24-03	Hartland Amenity Project	Hartland Amenity Project

Project Rationale This project considers all road and dintersection improvements necessary to move commercial access from Hartland Avenue to Willis Point Rd.

Project Number	Capital Project Title	Capital Project Description
24-05	Cell 5 Liner Construction	Cell 5 Liner Construction

Project Rationale A new drainage and liner system will ensure effective removal of leachate from within the new Cell 5 area and prevent any off site migration. The liner will also include an underdrain which will relieve pore pressure and ensure fresh ground water does not contribute to ongoing leachate collection and processing. Improvements include all temporary and permanent access road and related infrastructure to allow refuse to be deposited in Cell 5.

Project Number	Capital Project Title	Capital Project Description
24-07	Relocation of N. Toe Road Sedimentation Pond	Relocation of N. Toe Road Sedimentation Pond

Project Rationale The North Toe Road fresh water sedimentation collection pond sits ontop of Cell 1 garbage. The future Gravity Retaining Wall will be constructed ontop of the pond so it must be relocated.

Project Number	Capital Project Title	Capital Project Description
25-02	North End Wheel Wash	North End Wheel Wash

Project Rationale This project accounts for a new commercial truck wheel wash system to be installed on the North End to ensure trucks don't track mud onto Willis Point Road. Project includes a temporary wheel wash needed until the final Cell 5 access roads are ready to be utilized.

Project Number	Capital Project Title	Capital Project Description
25-03	Landfill Gas capture to meet New Federal Regs	Landfill Gas capture to meet New Federal Regs

Project Rationale Environment & Climate Change Canada has released a proposed Landfill Methane Regulation that is expected to come into force in Q1/Q2 of 2024, with the intent of reducing fugitive landfill emissions across the country. The regulation sets thresholds for surface emissions at landfills emitting more than 10,000 tonnes of CO2e per year (Hartland exceeds this). Based on required monitoring events, any surface methane concentrations that exceed proposed levels require a corrective action plan and mitigation within a specified timeframe. Based on current surface emissions data, it is expected that Hartland will need to implement additional controls, improve gas collection, or repair infrastructure to reduce surface methane concentrations to achieve compliance with these proposed limits.

Service:	1.521	Environmental Resource Management

Project Number	25-04	Capital Project Title	Hartland Operating Certificate Renewal	Capital Project Description	Hartland Operating Certificate Renewal
Project Rationale	Hartland's Operating Certificate (OC) has not been modified since January 27, 2010. CRD has committed to updating its OC in light of recent MOE diuscussion and approval of ERM's SWMP. This project covers staff time and consultant/legal fees to assist the CRD in updating the OC with the MOE.				

Project Number	25-05	Capital Project Title	Hartland Leachate Pipe Mods for Pigging	Capital Project Description	Hartland Leachate Pipe Mods for Pigging
Project Rationale	Leachate design, materials and installation to modify the leachate piping between HB-15 and the new RTF Centrate Line to reinstate pigging of the section of pipe between HB-15 and the Centrate return line).				

Project Number	25-07	Capital Project Title	Cell 4, 5A & 5B Construction Field QA/QC	Capital Project Description	Cell 4, 5A & 5B Construction Field QA/QC
Project Rationale	Cell 4, 5 and 6 and related incfrastructure construction will occur over multiple years. The project requires that the engineer of record be onsite during critical milestones throughout the construction project to ensure the construction is installer per the design. The original design budget contemplated a 1 year installation of all capital improvements for Cell 4, 5 & 6 projects. However, logistics and filling plans required phasing of the projects over a number of years which stretches the QA/QC budget over a longer period. The funds are to allow all travel, coordination meetings, onsite QA/QC field review, design modifications etc required to ensure construction meets the design requirements.				

Project Number	25-11	Capital Project Title	Hartland Environmental Montoring and Containment Projects	Capital Project Description	Hartland Environmental Montoring and Containment Projects
Project Rationale	To ensure compliance with BC Ministry of Environment regulations, an active review of current and future environmental controls is necessary. This project accounts for consultant studies, contractor environmental mitigation controls required to review and enhance the current environmental monitoring program at the Hartland landfill and ensure compliance with MOE regulations.				

Project Number	26-01	Capital Project Title	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Capital Project Description	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain
Project Rationale	To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing collection systems to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each combination gas well and leachate collector. The leachate is then conveyed to the lined storage lagoons and then discharged into the municipal sewer. Estimate is derived from historical costs.				

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
26-02	Hartland 5 year DOCP update	Hartland 5 year DOCP update

Project Rationale Hartland's Operating Certificate (OC) issued by the BC Ministry of Environment requires adherance to the BC Landfilling criteria which requires updates to the Landfill DOCP every 5 years. The last DOCP was finalized and submitted to the MOE on May 2022. A new update is required by May 2027. The project includes the procurement of a consultant to complete the DOCP to meet submission requirement.

Project Number	Capital Project Title	Capital Project Description
26-03	ERM Land Acquisition	ERM Land Acquisition

Project Rationale ERM's long term plan to maximize recycling and diversion opportunities for the region requires the acquisition of land/facilities to accommodate the growing needs of the region. This project includes those activities needed to secure land or facilities for future diversion, recycling or waste management requirements of the region.

Project Number	Capital Project Title	Capital Project Description
26-04	RTF Biogas Tie-In to RNG	RTF Biogas Tie-In to RNG

Project Rationale The Residual Solids Treatment facility currently reuses the biogas produced during operation to minimize energy requirements for the facility. However there remains an excess of biogas that is currently flared and contributes to the CRD's carbon footprint. There is opportunity to divert the unused gas to Hartland's newly constructed Renewal Natural Gas plant for to purify the gas and sell it to Fortis over its 20 year sale agreement with the CRD. This project includes the design, procurement and installation of all infrastructure needed to take advantage of this opportunity.

Project Number	Capital Project Title	Capital Project Description
26-05	Exising Utilities - Relocate for Cell 5	Exising Utilities - Relocate for Cell 5

Project Rationale Buildout of the landfill includes the installation of a new toe-berm to maximize airspace in Phase 2. The toe berm will be 10-15meters high. There are a number of utilities (landfill gas, leachate, water, electrical, waste water, surface water etc) that cross through the footprint of the toe berm. These pipes need to be protected or relocated to handle the weight of earth and refuse that will be piled ontop of them. This project includes all design and construction required to protect and/or relocate existing landfill infrastructure that sits within the footprint of the new earthen berm. It also includes any new infrastructure that will be needed to be constructed to ensure continuous service of those utilities to the landfill.

Project Number	Capital Project Title	Capital Project Description
26-06	Landfill Gas Wellfield Optimization	Landfill Gas Wellfield Optimization

Project Rationale This project includes all upgrades/optimizations to the landfill gas wellfield collection system to increase the collection efficiency, maximize RNG revenue potential and minimize the operating expenses needed to operate the wellfield in light of the new RNG facility commissioned in 2025.

Project Number	Capital Project Title	Capital Project Description
26-07	NW Vegetation Buffer	NW Vegetation Buffer

Project Rationale A section of land abutting Mount Work requires vegetation to meet the BC Landfill criteria "sight" buffer of 30-50meters along the Western property boundary. This project includes the design and construction needed to relocate ~25,000m3 of shot rock, hillside shaping, stripping and landscaping to create a vegetion buffer that meets the criteria.

Service:	1.521	Environmental Resource Management

Project Number	26-08	Capital Project Title	Surface Water Retention Pond - 100 year	Capital Project Description	Surface Water Retention Pond - 100 year
Project Rationale	The Landfill Criteria states that a landfill shall have the capacity to contain the surface water runoff generated in 24 hours of a 100 year precipitation event. This project covers the cost to design and build a new surface water retention pond to fulfill this criteria. This project includes the piping systems in/out of the pond to the receiving environment and/or leachate lagoons.				

Project Number	26-09	Capital Project Title	HB-13 Generator and Electrical Pole	Capital Project Description	HB-13 Generator and Electrical Pole
Project Rationale	The Electrical pole at HB-13 and backup generator have reached their useful life and require replacement. This project includes all cost to design, procure and construct the electrical replacement of this infrastructure.				

Project Number	26-10	Capital Project Title	Gr. Road Recycled Asphalt Milling - Dust	Capital Project Description	Gr. Road Recycled Asphalt Milling - Dust
Project Rationale	The roads around the landfill are mainly gravel and require constant maintenance and dust suppression. This project covers the cost of receiving recycled asphalt and deploy it on the gravel roads around the site in order to reduce maintenance and dust suppression activities.				

Project Number	26-11	Capital Project Title	Hartland 2100 Planning / Consultation /	Capital Project Description	Hartland 2100 Planning / Consultation /
Project Rationale	Construction efforts on Phase 3 will need to occur 15-20 years prior to the needing the airspace due to the large volume of rock that is required to be removed. Getting approval to construct will require numerous years of planning and consultation with the ministry and stakeholders. This project covers the cost of any fees, staff time, consultation, events, permits, reports, assessments and other costs that are required to initiate the planning phase, well in advance of construction needing to start.				

1.521 Enviromental Resource Management
Capital Reserve Fund Schedule - ERM
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule - ERM

Capital Reserve Fund ERM - Landfill Closure Portion, Capital Reserve Portion, and Recycling Depots Portion

Capital Reserve Fund Schedule

Bylaw 2164 established a Solid Waste Refuse Disposal Reserve Fund for the ERM Service (was called Solid Waste Service). There are three portions in the Reserve Fund: Landfill Closure, restricted funds to cover the liability of closing Phase 2 - 3 and post-closure maintenance. Capital Reserve is working capital and not restricted.

Landfill Closure Portion	**Estimate**	**Budget**				
Fund: 1020 Fund Centre: 101363	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,271,342	14,885,564	14,349,786	8,823,293	6,306,269	6,798,906
Planned Capital Expenditure (Based on Capital Plan)	-	(1,000,000)	(6,000,000)	(3,000,000)		
Transfer from Ops Budget	464,222	464,222	473,506	482,977	492,636	502,489
Interest Income*	150,000	-	-	-	-	-
Ending Balance $	**14,885,564**	**14,349,786**	**8,823,293**	**6,306,269**	**6,798,906**	**7,301,394**

Assumptions/Background:

Liability reserve to fund closure of Phase 2-3 and post closure maintenance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Capital Reserve Fund Schedule

Capital Reserve Portion Fund: 1020 Fund Centre: 101364	Estimate 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	9,794,032	7,865,903	4,760,903	2,380,903	1,100,903	1,600,903
Planned Capital Expenditure (Based on Capital Plan)	(4,750,000)	(3,575,000)	(2,850,000)	(1,750,000)		
Transfer to/from Ops Budget	2,621,871	470,000	470,000	470,000	500,000	470,000
Interest Income*	200,000	-	-	-	-	-
Ending Balance $	**7,865,903**	**4,760,903**	**2,380,903**	**1,100,903**	**1,600,903**	**2,070,903**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Capital Reserve Fund Schedule

Recycling Depots/Compost Center Reserve Portion Fund: 1020 Fund Centre: 102102	Estimate 2025	Budget 2026	 2027	 2028	 2029	 2030
Beginning Balance	19,918	23,918	27,918	31,918	35,918	39,918
Planned Capital Expenditure		-	-	-	-	-
Transfer to/from Ops Budget	4,000	4,000	4,000	4,000	4,000	4,000
Ending Balance $	**23,918**	**27,918**	**31,918**	**35,918**	**39,918**	**43,918**

Assumptions/Background:

Reimburse operating budget for capital expenditures spent by Compost Center.

1.521 Enviromental Resource Management
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Enviromental Resource Management

Bylaw 3867 - established Operating Reserve for the ERM Service to be used by the service for: mitigating fluctuations in tipping fee revenue and for covering operational expenditures as required, including debt servicing.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center 105509	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	6,784,571	6,374,936	6,794,936	7,214,936	7,634,936	6,454,936
Planned Capital Expenditure (Based on Capital Plan)	(966,270)					
Transfer from Ops Budget	356,634	420,000	420,000	420,000	420,000	420,000
Transfer to Ops Budget					(1,600,000)	(1,600,000)
Interest Income*	200,000			-	-	-
Total projected year end balance	**6,374,936**	**6,794,936**	**7,214,936**	**7,634,936**	**6,454,936**	**5,274,936**

Assumptions/Background:
Reserve for rate stabilization

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.521 Enviromental Resource Management
ERF Reserve Fund Schedule
2026 - 2030 Financial Plan

ERF Reserve Fund Schedule

ERF: ERM ERF or PERS Fund for Equipment

Equipment Replacement Fund Fund: 1022 Fund Centre: 101447	Estimate 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	2,028,945	2,092,945	1,761,945	1,430,945	849,945	668,945
Planned Purchase (Based on Capital Plan)	(150,000)	(535,000)	(535,000)	(785,000)	(385,000)	(385,000)
Transfer to/from Ops Budget	204,000	204,000	204,000	204,000	204,000	204,000
		-	-	-	-	-
Interest Income*	10,000	-	-	-	-	-
Ending Balance $	**2,092,945**	**1,761,945**	**1,430,945**	**849,945**	**668,945**	**487,945**

Assumptions/Background:
ERF Reserve to fund replacement of computer equipment and for PERS (Prority Equipment Replacement) type equipment that lasts less than 15 years

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Environmental Protection and Water Quality

COMMITTEE OF THE WHOLE

October 2025

Service: 1.578 Environmental Protection **Committee: Environmental Services**

DEFINITION:

To provide Protective Programs (Environmental Assessment and Regulatory Programs) relative to various Operating, Environmental and Capital programs. The cost of this function is allocated to other operating budgets and capital projects using these Services.

SERVICE DESCRIPTION:

The division provides scientific, technical and regulatory support to CRD services to ensure protection of human health and the environment.

PARTICIPATION:

Method of cost allocation is:

* Allocation on an hourly basis for services rendered to Third Party Projects, Capital & Operating functions

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

A mixture of allocations and time charges to Protective Programs, Environment Resource Management, and Environmental Programs.

ENVIRONMENTAL PROTECTION	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	7,085,396	6,884,636	7,040,976	-	-	7,040,976	6,921,070	7,118,894	7,303,092	7,475,698
Allocations	1,643,048	1,643,048	1,864,262	-	10,812	1,875,074	1,953,340	2,021,098	2,046,523	2,084,819
Operating Costs - Other - Summary	611,737	400,090	651,687	-	-	651,687	769,364	707,982	759,190	789,406
TOTAL OPERATING COSTS	**9,340,181**	**8,927,774**	**9,556,926**	**-**	**10,812**	**9,567,738**	**9,643,774**	**9,847,974**	**10,108,804**	**10,349,923**
*Percentage Increase over prior year		-4.4%	2.3%	0.0%	0.1%	2.4%	0.8%	2.1%	2.6%	2.4%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	250,000	250,000	225,000	-	-	225,000	98,001	117,175	161,691	196,041
Transfer to Operating Reserve Fund	137,863	137,863	-	-	-	-	25,670	24,590	23,470	22,340
TOTAL CAPITAL / RESERVES	387,863	387,863	225,000	-	-	225,000	123,671	141,765	185,161	218,381
TOTAL COSTS	9,728,044	9,315,637	9,781,926	-	10,812	9,792,738	9,767,445	9,989,739	10,293,965	10,568,304
*Percentage Increase over prior year		-4.2%	0.6%	0.0%	0.1%	0.7%	-0.3%	2.3%	3.0%	2.7%
Allocation Recovery - Environmental Services	(9,649,416)	(9,315,637)	(9,666,215)	-	-	(9,666,215)	(9,767,445)	(9,989,740)	(10,293,966)	(10,568,304)
OPERATING COSTS LESS INTERNAL RECOVERIES	78,627	(0)	115,711	-	10,812	126,523	(0)	0	(0)	(0)
FUNDING SOURCES (REVENUE)										
(Surplus) / Deficit										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer From Operating Reserve	(78,627)	-	(115,711)	-	(10,812)	(126,523)	-	-	-	-
TOTAL REVENUE	(78,627)	-	(115,711)	-	(10,812)	(126,523)	-	-	-	-
REQUISITION	(0)	**-**	**-**	**-**	**-**	**-**	0	(0)	0	0
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Ongoing	55.3	55.3	52.90			52.90	52.90	52.90	52.90	52.90
Term	4.1	4.1	3.00			3.00	0.00	0.00	0.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.578 Environmental Protection	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$424,000	$163,000	$83,000	$109,000	$72,000	$851,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$270,000	$0	$0	$0	$0	$270,000
	$0	**$694,000**	**$163,000**	**$83,000**	**$109,000**	**$72,000**	**$1,121,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$300,000	$50,000	$0	$0	$0	$350,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$394,000	$113,000	$83,000	$109,000	$72,000	$771,000
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	**$694,000**	**$163,000**	**$83,000**	**$109,000**	**$72,000**	**$1,121,000**

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 #: 1.578

Service Name: Environmental Protection

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
18-01	Replacement	Annual Scientific/Field/Outreach/Printers/Copiers equipment replacement	ERF replacement of Scientific/Field/Outreach /Printers/Copiers equipment	$ 325,000	E	ERF	$ -	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ -	$ 260,000
18-02	Replacement	Annual Computer equipment replacement	ERF replacement of computer equipment	$ 202,000	E	ERF	$ -	$ 44,000	$ 33,000	$ 8,000	$ 44,000	$ 72,000	$ 201,000
18-03	Replacement	Annual vehicle replacement	ERF replacement of vehicles	$ 270,000	V	ERF	$ -	$ 270,000	$ -	$ -	$ -	$ -	$ 270,000
18-04	Replacement	Furniture replacement	ERF replacement of furniture	$ 10,000	E	ERF	$ -	$ 5,000	$ 5,000	$ -	$ -	$ -	$ 10,000
19-01	Replacement	IT Database Programs	Address based database & EQIS	$ 350,000	E	Cap	$ -	$ 300,000	$ 50,000	$ -	$ -	$ -	$ 350,000
20-01	New	Furniture	New Furniture	$ 30,000	E	ERF	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 30,000
													$ -
													$ -
			Grand Total	**$ 1,187,000**			**$ -**	**$ 694,000**	**$ 163,000**	**$ 83,000**	**$ 109,000**	**$ 72,000**	**$ 1,121,000**

Service:	**1.578**	**Environmental Protection**	

Project Number	18-01	**Capital Project Title**	Annual Scientific/Field/Outreach/Printers/Copiers equipment replacement	**Capital Project Description**	ERF replacement of Scientific/Field/Outreach /Printers/Copiers equipment
Project Rationale	Replacement of routine sampling/outreach/printers/copiers equipment				

Project Number	18-02	**Capital Project Title**	Annual Computer equipment replacement	**Capital Project Description**	ERF replacement of computer equipment
Project Rationale	Routine replacement of various computer equipment due to end of calculated lifecycle (4yrs). Note: expense is calculated on 2025 values. Each year includes a number of laptop replacements scheduled by IT.				

Project Number	18-03	**Capital Project Title**	Annual vehicle replacement	**Capital Project Description**	ERF replacement of vehicles
Project Rationale	2026-Replace F18029(Kia Soul), FQ6007 (Kia Soul-CCC), F18018(Nissan NV200-EMP), F18019(Nissan NV200-EMP)				

Project Number	18-04	**Capital Project Title**	Furniture replacement	**Capital Project Description**	ERF replacement of furniture
Project Rationale	2nd & 4th floor copier areas, office chairs, bookshelves, storage cabinets, monitor arms.				

Project Number	19-01	**Capital Project Title**	IT Database Programs	**Capital Project Description**	Address based database & EQIS
Project Rationale	Database development and maintenance - Address based database & EQIS				

Project Number	20-01	**Capital Project Title**	Furniture	**Capital Project Description**	New Furniture
Project Rationale	Additional furniture for new cubicles & meeting rooms				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.579 Environmental Water Quality	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$8,400	$8,400	$2,400	$8,600	$9,700	$37,500
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	**$8,400**	**$8,400**	**$2,400**	**$8,600**	**$9,700**	**$37,500**
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	$8,400	$8,400	$2,400	$8,600	$9,700	$37,500
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	**$8,400**	**$8,400**	**$2,400**	**$8,600**	**$9,700**	**$37,500**

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 #: 1.579

Service Name: Environmental Water Quality

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
20-32	Renewal	Annual Computer equipment replacement	ERF replacement of computer equipment	$ 49,544	E	ERF		$ 8,400	$ 8,400	$ 2,400	$ 8,600	$ 9,700	$ 37,500
													$ -
													$ -
			Grand Total	**$ 49,544**			**$ -**	**$ 8,400**	**$ 8,400**	**$ 2,400**	**$**	**$ 9,700**	**$ 37,500**
											8,600		

Service:	**1.579**	**Environmental Water Quality**

Project Number	20-32	**Capital Project Title**	Annual Computer equipment replacement	**Capital Project Description**	ERF replacement of computer equipment
Project Rationale	Routine replacement of various computer equipment due to end of calculated lifecycle (4yrs). Note: expense is calculated on 2025 values. Each year includes a number of laptop replacements scheduled by IT.				

1.578 Environmental Protection
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Environmental Protection

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105525	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,082,435	1,106,435	1,057,283	1,057,283	1,057,283	1,057,283
Planned Purchase		(49,152)	-	-	-	-
Transfer from Ops Budget						
Interest Income*	24,000	-	-	-	-	-
Total projected year end balance	**1,106,435**	**1,057,283**	**1,057,283**	**1,057,283**	**1,057,283**	**1,057,283**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
Reserve balance retained for charge-out rate stabilization

1.578 Environmental Protection
Equipment Reserve Summary
2026 - 2030 Financial Plan

ERF Reserve Cash Flow

Environmental Protection is responsible for providing scientific and technical expertise in order to protect the region's environmental resources and functions. Key areas of focus are the Climate Action Program, Integrated Watershed Management, Wastewater and Marine Environment Program.

Equipment Replacement Fund Fund: 1022 Fund Center: 101492	Estimate 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	1,135,037	852,160	658,160	795,160	987,160	1,203,160
Planned Purchase (Based on Capital Plan)	(300,000)	(394,000)	(113,000)	(83,000)	(109,000)	(72,000)
Transfer from Operating Budget	10,200	200,000	250,000	275,000	325,000	350,000
Equipment disposal		-	-	-	-	-
Interest Income	6,924					
Total projected year end balance	**852,160**	**658,160**	**795,160**	**987,160**	**1,203,160**	**1,481,160**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

1.579 Environmental Sustainability HQ Water Quality
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Environmental Sustainability HQ Water Quality

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105517	2025	2026	2027	2028	2029	2030
Beginning Balance	645,134	811,240	733,869	759,539	784,129	807,599
Planned Purchase	-	(77,371)	-	-	-	-
Transfer from Ops Budget	137,863	-	25,670	24,590	23,470	22,340
Interest Income*	28,243	-	-	-	-	-
Total projected year end balance	**811,240**	**733,869**	**759,539**	**784,129**	**807,599**	**829,939**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.579 Environmental Sustainability HQ Water Quality
Equipment Reserve Summary
2026 - 2030 Financial Plan

ERF Reserve Cash Flow

Water Quality Senior Budget - Equipment Replacement for Equipment

Equipment Replacement Fund Fund: 1022 Fund Center: 102075	**Estimate**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	91,603	81,816	98,416	115,516	138,116	154,516
Planned Purchase (Based on Capital Plan)	(10,000)	(8,400)	(8,400)	(2,400)	(8,600)	(9,700)
Transfer from Operating Budget		25,000	25,500	25,000	25,000	40,000
Interest Income*	213	-	-	-	-	-
Total projected year end balance	**81,816**	**98,416**	**115,516**	**138,116**	**154,516**	**184,816**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
ERF Reserve to fund replacement of equipment used by the staff of the Environmental Water Quality Division.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Source Control Program

COMMITTEE OF THE WHOLE

October 2025

Service: 3.755 Regional Source Control Program **Committee: Environmental Services**

DEFINITION:

Provides for the control of the direct or indirect discharge of contaminants into or through facilities connected to sewage facilities under the regulatory authority of the Capital Regional District. Est. Bylaw No. 2402, 1996, amended Bylaw No. 3351, December 2006.

SERVICE DESCRIPTION:

Source control is a waste management strategy aimed at reducing contaminants that industries, businesses, institutions and households discharge to sanitary sewers. Source control focuses on point-of-discharge reductions in contaminants in order to protect: sewage collection and treatment systems, the quality of treatment plant sewage sludge and biosolids, the marine receiving environment and public and worker health and safety.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

Greater of $1,100,000 or $0.037 / $1,000 of actual assessments

COMMITTEE:

Environmental Services

FUNDING:

Requisition, permit fees and other fees

COST APPORTIONMENT:

(1) Fees.
(2) Based on annual flow of sewage among each municipal and electoral participation area into sewage facilities owned or operated by the CRD.
(3) Remaining balance apportioned to all participating members on the basis of converted net taxable value of land and improvements.

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

Service: 3.755 Regional Source Control Program **Committee: Environmental Services**

COST SHARING ALLOCATION - ESTIMATED YEARLY FLOW

	Estimated Yearly Flow	% of Total Flows	
Central Saanich	1,422,410	3.98%	
Colwood	1,168,430	3.27%	
Esquimalt	2,070,117	5.79%	
Langford	3,846,904	10.76%	
North Saanich	620,617	1.74%	
Oak Bay	2,714,509	7.59%	
Saanich	9,019,968	25.23%	58.36%
Sidney	1,324,456	3.70%	
Victoria	11,976,471	33.50%	
View Royal	815,835	2.28%	
Esquimalt Nation	26,070	0.07%	
Pauquachin First Nation	49,578	0.14%	
Songhees Nation	228,273	0.64%	
Tseycum First Nation	18,690	0.05%	
D.N.D.	128,306	0.36%	
Institute of Ocean Sciences (I.O.S.)	4,159	0.01%	
Ganges Sewer	175,602	0.49%	
Maliview Sewer	17,019	0.05%	
Magic Lake Estates Sewer	103,150	0.29%	
Port Renfrew Sewer	17,482	0.05%	41.64%
TOTAL	**35,748,046**	**100.00%**	**100.00%**

Bylaw 3351

3.755 - REGIONAL SOURCE CONTROL PROGRAM	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Allocations - Environmental Protection	1,434,991	1,440,000	1,461,697	-	-	1,461,697	1,529,772	1,575,665	1,622,935	1,671,623
Operation - Other Costs	150,537	134,877	182,039	-	2,500	184,539	161,982	165,673	169,153	172,724
Contract For Services	149,673	149,800	113,080	-	-	113,080	105,140	107,250	109,390	111,580
Consultant Expenses	20,000	20,000	40,000	-	-	40,000	41,200	-	-	-
TOTAL OPERATING COSTS	**1,755,201**	**1,744,677**	**1,796,816**	**-**	**2,500**	**1,799,316**	**1,838,094**	**1,848,588**	**1,901,478**	**1,955,928**
*Percentage Increase over prior year		-0.60%	2.4%	0.0%	0.1%	2.5%	2.2%	0.6%	2.9%	2.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	1,755,201	1,744,677	1,796,816	-	2,500	1,799,316	1,838,094	1,848,588	1,901,478	1,955,928
*Percentage Increase over prior year		-0.6%	2.4%	0.0%	0.1%	2.5%	2.2%	0.6%	2.9%	2.9%
Internal Recoveries	(55,000)	(55,000)	(55,000)	-	-	(55,000)	(55,495)	(55,945)	(56,392)	(58,623)
OPERATING COSTS LESS INTERNAL RECOVERIES	1,700,201	1,689,677	1,741,816	-	2,500	1,744,316	1,782,599	1,792,643	1,845,086	1,897,305
*Percentage Increase over prior year		-0.6%	2.4%	0.0%	0.1%	2.6%	2.2%	0.6%	2.9%	2.8%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Fees Charged	(63,036)	(63,036)	(64,171)	-	-	(64,171)	(65,454)	(66,763)	(68,098)	(69,460)
Revenue - Other	(1,000)	(1,000)	(1,000)	-	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Grants in Lieu of Taxes	(86,253)	(86,253)	(86,253)	-	-	(86,253)	(86,253)	(86,253)	(86,253)	(86,253)
Transfer From Operating Reserve	(84,483)	(73,959)	(81,000)	-	(2,500)	(83,500)	(81,625)	(43,086)	(45,395)	(46,646)
TOTAL REVENUE	(234,772)	(224,248)	(232,424)	-	(2,500)	(234,924)	(234,332)	(197,102)	(200,746)	(203,359)
REQUISITION	**(1,465,429)**	**(1,465,429)**	**(1,509,392)**	**-**	**-**	**(1,509,392)**	**(1,548,267)**	**(1,595,541)**	**(1,644,340)**	**(1,693,945)**
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	2.6%	3.1%	3.1%	3.0%
PARTICIPANTS: Colwood, Victoria, Esquimalt, Oak Bay, C. Saanich, N. Saanich, Langford; Sewered Local Areas of Ganges, Maliview, Magic Lakes, Pt. Renfrew, D.N.D.										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

3.755 Regional Source Control Program
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Source Control Program

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105504	2025	2026	2027	2028	2029	2030
Beginning Balance	401,369	346,833	263,333	181,708	138,622	93,227
Planned Purchase	(73,959)	(83,500)	(81,625)	(43,086)	(45,395)	(46,646)
Transfer to/from Ops Budget		-	-	-	-	-
Interest Income*	19,423	-	-	-	-	-
Total projected year end balance	**346,833**	**263,333**	**181,708**	**138,622**	**93,227**	**46,581**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Septage Disposal Agreement

COMMITTEE OF THE WHOLE

October 2025

Service: 3.700 Septage Disposal Program **Committee: Core Area Liquid Waste Management**

DEFINITION:

Provision of septage disposal facilities for all areas of the Regional District and to compel persons within all or designated portions of the region to make use of any system established for the disposal of septage and to prescribe the terms and conditions from which persons make use of such system and to impose fines and penalties in respect thereof (Letters Patent - June 1, 1978).

SERVICE DESCRIPTION:

The service provides oversight for the contract between the CRD and SPL Wastewater Recovery Ltd.

PARTICIPATION:

All member municipalities except Saltspring Island and Outer Gulf Islands. Operating and debt costs not met by user charges to be recovered by requisition to all participating members based on member percentage of participant septage input. Properties located in municipalities and capable of being drained into a municipal sanitary sewer are exempt from any levy. Properties connected to a sewage collection system within an electoral area may be exempted by by-law. Annual net cost not to exceed $0.63/1000 on taxable school assessment (excluding property that is taxable for school purposes only Special Act.)

NON-PARTICIPANT, in relation to septage, means septage originating from a municipality or electoral area which does not participate in the septage disposal function under Division XXI of the Supplementary Letters Patent of the Regional District, and as such were charged a higher tipping fee before September 1, 1996. The same tipping fee to be charged to participants and non-participants after September 1, 1996.

COST APPORTIONMENT:

(1) Fees:
User charges permitted by Septage Processing Ltd. to its customers.
Mandatory Waste Tipping Fee:

$0.320 per Imperial Gallon	2021
$0.325 per Imperial Gallon	2022
$0.330 per Imperial Gallon	2023
$0.340 per Imperial Gallon	2024
$0.345 per Imperial Gallon	2025

Septage Processing Ltd. will submit to the CRD an administration fee of $0.015 per Imperial Gallon.
Other wastes have different user charges.

(2) Remaining balance apportioned to all participating members on the basis of percentage of Septage/Sewage delivered to the Septage Facility (No requisition - 2024)

MAXIMUM LEVY:

$0.63 / $1,000 on taxable school assessments (excluding property that is taxable for school purposes only).

Service: 3.700 Septage Disposal Program **Committee: Core Area Liquid Waste Management**

SPL Liquid Waste Volumes - 2025

	Septage Vol1	FOG Vol2	Other Vol3	TOTAL	Total %	Septage %1	FOG %2	Other %3
Central Saanich	207,803	17,995	29,046	254,844	2.8	81.5	7.1	11.4
Colwood	485,812	39,935	20,996	546,743	6.1	88.9	7.3	3.8
Esquimalt	7,791	19,356	166,936	194,083	2.2	4.0	10.0	86.0
Highlands	106,812	0	604,873	711,685	7.9	15.0	0.0	85.0
Langford	332,952	32,509	152,492	517,953	5.7	64.3	6.3	29.4
Metchosin	285,204	430	37,116	322,750	3.6	88.4	0.1	11.5
North Saanich	445,986	6,766	76,668	529,420	5.9	84.2	1.3	14.5
Saanich	550,437	66,080	201,019	817,536	9.1	67.3	8.1	24.6
Sidney	38,078	35,088	45,739	118,905	1.3	32.0	29.5	38.5
Sooke	652,515	5,239	77,884	735,638	8.2	88.7	0.7	10.6
Victoria	318,991	980,359	2,855,385	4,154,735	46.1	7.7	23.6	68.7
View Royal	14,153	575	3,997	18,725	0.2	75.6	3.1	21.3
Port Renfrew	39,185	539	49,061	88,785	1.0	44.1	0.6	55.3
Juan de Fuca	0	0	0	0	0.0	0.0	0.0	0.0
	408,423	600	9,697	418,720	4.6	97.541	0.143	231.6%
TOTAL	3,486,707	1,205,496	4,323,438	9,015,641	10000%			

Notes:

1. Septage = Institutional, Commercial, and Residential

2. FOG = Fats, Oils and Greases

3. Other = Portable Toilets, San. Sew. Ships, San. Sew. Docks, PIT toilet, Car Wash, Catch Basin, Sew. Sludge, Other (whey, dairy, brewery), and Lift Station

3.700 - SEPTAGE DISPOSAL AGREEMENT	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	32,373	32,372	40,257	-	-	40,257	41,069	41,897	42,743	45,412
Allocations - Environmental Protection	57,761	57,761	59,464	-	-	59,464	61,576	63,423	65,326	67,286
Allocations - Others	73,429	73,429	66,783	-	-	66,783	67,533	68,262	68,993	67,892
TOTAL OPERATING COSTS	**163,563**	**163,562**	**166,504**	**-**	**-**	**166,504**	**170,178**	**173,582**	**177,062**	**180,590**
*Percentage Increase over prior year		0.0%	1.8%	0.0%	0.0%	1.8%	2.2%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Sewer Capital Fund	-	-	-	-	-	-	-	-	-	-
	-									
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
	-									
TOTAL COSTS	163,563	163,562	166,504	-	-	166,504	170,178	173,582	177,062	180,590
*Percentage Increase over prior year		0.0%	1.8%	0.0%	0.0%	1.8%	2.2%	2.0%	2.0%	2.0%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	-	-	-	-	-	-	-	-	-	-
	-									
OPERATING COSTS LESS INTERNAL RECOVERIES	163,563	163,562	166,504	-	-	166,504	170,178	173,582	177,062	180,590
*Percentage Increase over prior year	0.00%	0.00%	1.80%	0.00%	0.00%	1.80%	2.21%	2.00%	2.00%	1.99%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Fees Charged	-	-	-	-	-	-	(348)	(360)	(381)	(381)
Sale of Goods and Services	(162,843)	(163,000)	(165,774)	-	-	(165,774)	(169,090)	(172,471)	(175,921)	(179,439)
Revenue - Other	(720)	(562)	(729)	-	-	(729)	(740)	(750)	(760)	(770)
TOTAL REVENUE	(163,563)	(163,562)	(166,503)	-	-	(166,503)	(170,178)	(173,581)	(177,062)	(180,590)
REQUISITION	**(0)**	**0**	**(0)**	**-**	**-**	**(0)**	-	-	-	-
*Percentage Increase over prior year										
PARTICIPANTS: All Muniipalities										

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Millstream Site Remediation

COMMITTEE OF THE WHOLE

October 2025

Service: 3.701 Millstream Site Remediation **Committee: Environmental Services**

DEFINITION:

Establishment Bylaw No. 3519, as amended, establishes a service for the purpose of the remediation of lands legally described as Lot A, Section 5, Range 3 West, Highland District, Plan 40349 operated as the Millstream Meadows Sewage Septage Facility (the '**Millstream Site**") and any other lands that may, now or in future, be affected by the operation of the Millstream Site as a sewage septage disposal facility.

SERVICE DESCRIPTION:

The service oversees the investigation and remediation of the former septage disposal site located at Millstream Meadows.

PARTICIPATION:

All municipalities and the Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Greater of $1,400,000 or the amount equal to the amount that could be raised by a property value tax rate of $0.021 per $1,000 which when applied to the net taxable value of the land and improvements within the Service Area.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3513 (May 14, 2008)	Amended 3662 (Mar 2010)	$7,550,000
Borrowed:	SI Bylaw No. 3547 (July 9, 2008)	5 yr term	($3,850,000)
	SI Bylaw No. 3725	15 yr term	($288,234)
	SI Bylaw No. 3817 (May 2012)	15 yr term	($200,000)
	SI Bylaw No. 3882 (May 2013)	15 yr term	($600,000)
	SI Bylaw No. 3910 (July 2013)	15 yr term	($611,766)
Remaining:	Expired		$2,000,000

COMMITTEE:

Environmental Services

FUNDING:

Capital Project cost shared:

- Agreement with provincial Ministry of Agriculture and Lands (MAL) – 39% of eligible capital costs
- CRD Share is 61% of eligible costs and 100% of ineligible costs
  - Funds on Hand $1,643,000
  - Debt Servicing – up to $5,550,000 funded from property tax from the above participating areas
  - Effective 2010, 50% of the net annual costs of site remediation of the Millstream Meadows Sewage Septage Facility is funded from the annual Solid Waste Disposal Budget

3.701 - MILLSTREAM SITE REMEDIATION	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Allocations	130	130	114	-	-	114	-	-	-	-
Planning Costs	-	-	50,298	-	-	50,298	-	-	-	-
TOTAL OPERATING COSTS	**130**	**130**	**50,412**	**-**	**-**	**50,412**	-	-	-	-
*Percentage Increase over prior year		0.0%	38678.5%	0.0%	0.0%	38678.5%				
CAPITAL / RESERVE										
Transfer to Sewer Capital Fund (Millstream)	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
Debt Expenditures	19,162	18,740	-	-	-	-	-	-	-	-
TOTAL COSTS	19,292	18,870	50,412	-	-	50,412	-	-	-	-
*Percentage Increase over prior year		-2.2%	161.3%	0.0%	0.0%	161.3%				
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(412)	(412)	(412)	-	-	(412)	-	-	-	-
Transfer From Own Funds	(9,129)	(9,129)	(50,000)	-	-	(50,000)	-	-	-	-
Revenue - Other	(622)	(200)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(10,163)	(9,741)	(50,412)	-	-	(50,412)	-	-	-	-
REQUISITION	**(9,129)**	**(9,129)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year		0.0%	-100.0%	0.0%	0.0%	-100.0%				
PARTICIPANTS: All Municipalities and JDF Electoral Area										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00				
Term	0.00	0.00	0.00	0.00	0.00	0.00				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.701 Millstream Site Remediation	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		$60,000	$60,000	$0	$0	$0	$0	$60,000
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$60,000	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$60,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$60,000	$60,000	$0	$0	$0	$0	$60,000
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
		$60,000	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$60,000**

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 #: 3.701

Service Name: Millstream Site Remediation

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
17-01	Renewal	Millstream Meadows Remediation	CRD contaminated site remediation	$ 15,325,734	L	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
17-01	Renewal	Millstream Meadows Remediation	CRD contaminated site remediation				$ -	$ -	$ -	$ -	$ -	$ -	$ -
													$ -
													$ -
			Grand Total	**$ 15,325,734**			**$ 60,000**	**$ 60,000**	**$ -**	**$ -**	**$**	**$ -**	**$ 60,000**

Service:	3.701	Millstream Site Remediation

Project Number	17-01	Capital Project Title	Millstream Meadows Remediation	Capital Project Description	CRD contaminated site remediation

Project Rationale Millstream Site Remediation: Make application for Provincial certification, 2025/2026 Project Completion. Staff will explore retention of the site for service delivery, or divestment in 2026. If retained, any carrying cost will be incurred by the services that the site will support.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

L.W.M.P. On-Site Systems Management Program

COMMITTEE OF THE WHOLE

October 2025

Service: 3.707 LWMP On Site Systems Management Program **Committee: Environmental Services**

DEFINITION:

CRD Bylaw No. 3478 (adopted March 19, 2008) establishing a service for the purpose of developing and implementing a management program for the onsite sewage systems in the service area.
Regulation Bylaw No. 3479 approved April 9, 2008.

SERVICE DESCRIPTION:

To reduce the impacts of failing septic (onsite) systems on human health and the environment through education and regulatory requirements. The Onsite Sewage Management Program (OMP) includes regulatory Bylaw No. 3479, outlining pump-out and maintenance requirements for owners of onsite systems. The program monitors residential compliance with the Bylaw and focuses on education to promote awareness and understanding of onsite system maintenance and care.

PARTICIPATION:

The participating areas are:

	2025 Budget Onsite Systems	%
Colwood	3,063	32.99%
Langford	1,581	17.03%
Saanich	2,259	24.33%
View Royal	60	0.65%
North Saanich	2,322	25.01%
	9,285	100.00%

Note 1: Cost apportionment based on the number of parcels having onsite disposal systems within a participating area as a percentage of the total number of parcels having onsite sewage disposal systems within the service area.

MAXIMUM LEVY:

Greater of $211,070 or the amount that could be raised by a property value tax rate of $0.008 / $1,000 when applied to the net taxable value of land and improvements within the service area.

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Environmental Services

FUNDING:

Parcel tax area created by each jurisdiction apportioned among all properties other than those parcels that are not connected to an onsite sewage disposal system.

3.707 - LWMP - ON SITE SYSTEM MANAGEMENT PROGRAM	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	171,727	165,507	153,288	-	-	153,288	163,989	168,362	172,832	177,403
Contract For Services	30,000	30,000	30,500	-	-	30,500	31,100	31,700	32,300	32,900
TOTAL OPERATING COSTS	**201,727**	**195,507**	**183,788**	**-**	**-**	**183,788**	195,089	200,062	205,132	210,303
*Percentage Increase over prior year		-3.1%	-8.9%	0.0%	0.0%	-8.9%	6.1%	2.5%	2.5%	2.5%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	201,727	195,507	183,788	-	-	183,788	195,089	200,062	205,132	210,303
*Percentage Increase over prior year		-3.1%	-8.9%	0.0%	0.0%	-8.9%	6.1%	2.5%	2.5%	2.5%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)		0								
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(12,232)	(12,232)	(12,232)	-	-	(12,232)	(12,232)	(12,232)	(12,232)	(12,232)
Transfer from Operating Reserve Fund	(21,968)	(15,748)	(40,000)	-	-	(40,000)	(47,749)	(49,074)	(50,397)	(51,721)
TOTAL REVENUE	(34,200)	(27,980)	(52,232)	-	-	(52,232)	(59,981)	(61,306)	(62,629)	(63,953)
REQUISITION	**(167,527)**	**(167,527)**	**(131,556)**	**-**	**-**	**(131,556)**	**(135,108)**	**(138,757)**	**(142,502)**	**(146,350)**
*Percentage Increase over prior year		0.0%	-21.5%	0.0%	0.0%	-21.5%	2.7%	2.7%	2.7%	2.7%
PARTICIPANTS: Colwood, Langford, Saanich, View Royal, North Saanich										

3.707 L.W.M.P. On Site Systems Management Program
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

L.W.M.P. On Site Systems Management Program

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105526	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	401,369	404,828	364,828	317,079	268,005	217,608
Planned Purchase	(15,748)	(40,000)	(47,749)	(49,074)	(50,397)	(51,721)
Transfer from Ops Budget		-	-	-	-	-
Interest Income*	19,207	-	-	-	-	-
Total projected year end balance	**404,828**	**364,828**	**317,079**	**268,005**	**217,608**	**165,887**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

L.W.M.P. Peninsula Programs

COMMITTEE OF THE WHOLE

October 2025

Service: 3.720 L.W.M.P. (Peninsula) **Saanich Peninsula Wastewater Commission**

DEFINITION:

Implementation of the Liquid Waste Management Plan for the Saanich Peninsula. Bylaw No. 2388 (1996), amended by Bylaw No. 2439 (1996) and Bylaw No. 3073 (2003)

SERVICE DESCRIPTION:

To manage the Saanich Peninsula Liquid Waste Management Plan (SPLWMP) and implement the commitments approved under the plan as required:

- planning, reporting, amendment preparation, implementation of commitments, biosolids management program, resource recovery development and inflow/infiltration enhancement program

MAXIMUM LEVY:

Greater of $5,663,000 or $1.56 / $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

Service: 3.720 L.W.M.P. (Peninsula) **Saanich Peninsula Wastewater Commission**

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

Central Saanich	43.18%
North Saanich (*see note below)	16.61%
Sidney	40.21%
Total	**100.00%**

Note:
* North Saanich taxes all of North Saanich, including the Airport, as LWMP benefits all of North Saanich, and not just the sewer area. (March 18, 2002)

Change in Budget 2025 to 2026 Service: 3.720 LWMP (PENINSULA)	Total Expenditure	Comments
2025 Budget	**57,819**	
Change in Wages & Benefits:		
Base wages & benefits change		
Step increase/paygrade change	-	
Total Change in Wages & Benefits	-	
Other Changes:		
Contract for Services	72,411	To hire a public consultation facilitator if the SPWWC confirms that a LWMP rewrite is required. A rewrite will be a multi-year, multi-stakeholder process.
Standard Overhead Allocation	51	Increase in 2025 operating costs
Transfer to Operating Reserve	(22,593)	To Fund Contarct For Services. If the SPWWC confirms that a LWMP rewrite is required, similar draws from reserve will be required in the next couple of years.
Other Costs	1,155	Increase in environmental protection and RWC engineering allocation
Total Other Changes	51,024	
2026 Budget	**108,843**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.0%
Contract of Services	125.2%
Standard Overhead Allocation	0.1%
Operating Reserve Transfers	-39.1%
Balance of increase	2.0%
% expense increase from 2025:	***88.2%***
% Requisition increase from 2025 (if applicable):	***1.8%***

Requisition funding is 0 % of service revenue

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

The overall 2025 budget performance is anticipated to align with the approved budget, with no significant variances expected. At this time, no operating surplus or deficit is projected, and no surplus treatment actions are anticipated.

3.720 - LWMP (PENINSULA)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	35,226	35,226	36,432	-	-	36,432	37,492	38,586	39,713	40,870
Contract For Services	-	-	72,411	-	-	72,411	72,393	72,360	-	-
TOTAL OPERATING COSTS	**35,226**	**35,226**	**108,843**	**-**	**-**	**108,843**	**109,885**	**110,946**	**39,713**	**40,870**
*Percentage Increase over prior year		0.0%	209.0%	0.0%	0.0%	209.0%	1.0%	1.0%	-64.2%	2.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	22,593	22,593	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	22,593	22,593	-	-	-	-	-	-	-	-
TOTAL COSTS	57,819	57,819	108,843	-	-	108,843	109,885	110,946	39,713	40,870
*Percentage Increase over prior year		0.0%	88.2%	0.0%	0.0%	88.2%	1.0%	1.0%	-64.2%	2.9%
OPERATING COSTS LESS INTERNAL RECOVERIES	57,819	57,819	108,843	-	-	108,843	109,885	110,946	39,713	40,870
*Percentage Increase over prior year		0.0%	88.2%	0.0%	0.0%	88.2%	1.0%	1.0%	-64.2%	2.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(949)	(949)	(949)	-	-	(949)	(949)	(949)	(949)	(949)
Transfer From Operating Reserve	-	-	(75,000)	-	-	(75,000)	(75,450)	(75,908)	(4,061)	(4,594)
TOTAL REVENUE	(949)	(949)	(75,949)	-	-	(75,949)	(76,399)	(76,857)	(5,010)	(5,543)
REQUISITION	**(56,870)**	**(56,870)**	**(32,894)**	**-**	**-**	**(32,894)**	**(33,486)**	**(34,089)**	**(34,703)**	**(35,327)**
*Percentage Increase over prior year		0.0%	-42.2%	0.0%	0.0%	-42.2%	1.8%	1.8%	1.8%	1.8%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										

3.720 L.W.M.P. Peninsula
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

L.W.M.P. Peninsula

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105527	2025	2026	2027	2028	2029	2030
Beginning Balance	256,780	288,798	213,798	138,348	62,440	58,379
Planned Purchase		(75,000)	(75,450)	(75,908)	(4,061)	(4,594)
Transfer from Ops Budget	22,593	-	-	-	-	-
Interest Income*	9,425	-	-	-	-	-
Total projected year end balance	**288,798**	**213,798**	**138,348**	**62,440**	**58,379**	**53,785**

Assumptions/Background:
Retain reserve balance for future LWMP planning projects.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

L.W.M.P. Core and West Shore

COMMITTEE OF THE WHOLE

October 2025

Service: 3.750 **L.W.M.P. - Core and West Shore** **Committee: Core Area Liquid Waste Management**

DEFINITION:

To provide under authority of Trunk Sewers and Sewer Disposal Letters of Patent for the study, design, monitoring, materials acquisition, construction, equipment acquisition and all works necessary for the preparation of a Liquid Waste Management Plan and any related works within the Capital Regional District. Establishment Bylaw No. 2312 (1995), amended by Bylaw No. 3028 (2002), 3319 (2006), and 4304 (2020).

SERVICE DESCRIPTION:

To manage the Core Area and West Shore Liquid Waste Management Plan (CALWMP) and implement the commitments approved under the plan

- planning, siting, reporting, amendment preparation, implementation of commitments, public communications, liquid and solid resource recovery development

PARTICIPATION:

City of Colwood, City of Victoria, Township of Esquimalt, City of Langford, Town of View Royal, Oak Bay and District of Saanich.

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

Service:	3.750	L.W.M.P. - Core and West Shore	Committee: Core Area Liquid Waste Management

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

	Flow Amounts*	Allocation for 2025
Colwood	1,168,430	3.65%
Esquimalt	2,070,117	6.47%
Langford	3,846,904	12.02%
Oak Bay	2,714,509	8.48%
Saanich	9,019,968	28.19%
Victoria	11,976,471	37.43%
View Royal	815,835	2.55%
D.N.D	128,306	0.40%
Esquimalt Nation	26,070	0.08%
Songhees Nation	228,273	0.71%
Total	**31,994,883**	**100.00%**

* = Average Annual Flow

Bylaw 4304

3.750 - LWMP - CORE AND WEST SHORE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	186,274	186,274	222,144	-	-	222,144	225,619	229,232	232,949	236,776
Consultant Expenses	110,376	110,376	112,363	-	-	112,363	114,610	116,902	119,240	121,625
Contract For Services	39,293	39,293	40,001	-	-	40,001	40,801	41,617	42,449	43,298
TOTAL OPERATING COSTS	**335,943**	**335,943**	**374,507**	**-**	**-**	**374,507**	**381,030**	**387,751**	**394,639**	**401,699**
*Percentage Increase over prior year		0.0%	11.5%	0.0%	0.0%	11.5%	1.7%	1.8%	1.8%	1.8%
CAPITAL / RESERVE										
Transfer to Reserve Fund	254,861	233,434	254,861	-	-	254,861	261,564	268,400	275,369	282,643
TOTAL CAPITAL / RESERVES	254,861	233,434	254,861	-	-	254,861	261,564	268,400	275,369	282,643
Debt Expenditures (3.751)	21,427	21,427	-	-	-	-	-	-	-	-
TOTAL COSTS	612,231	590,804	629,368	-	-	629,368	642,594	656,151	670,007	684,342
*Percentage Increase over prior year		-3.5%	2.8%	0.0%	0.0%	2.8%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(18,842)	(18,842)	(18,842)	-	-	(18,842)	(18,842)	(18,842)	(18,842)	(18,842)
Transfer From Operating Reserve	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(200,000)	(178,573)	(200,000)	-	-	(200,000)	(204,000)	(208,080)	(212,240)	(216,480)
TOTAL REVENUE	(218,842)	(197,415)	(218,842)	-	-	(218,842)	(222,842)	(226,922)	(231,082)	(235,322)
REQUISITION	**(393,389)**	**(393,389)**	**(410,526)**	**-**	**-**	**(410,526)**	**(419,752)**	**(429,229)**	**(438,925)**	**(449,020)**
*Percentage Increase over prior year		0.0%	4.4%	0.0%	0.0%	4.4%	2.2%	2.3%	2.3%	2.3%
PARTICIPANTS: Colwood, Victoria, Esquimalt, Langford, Saanich, Oak Bay, View Royal.										

3.750 L.W.M.P. Core and West Shore
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

L.W.M.P. Core and West Shore

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105528	2025	2026	2027	2028	2029	2030
Beginning Balance	377,539	381,691	509,121	638,903	771,083	905,708
Planned Purchase				-	-	-
Transfer from Ops Budget		127,431	129,782	132,180	134,625	145,487
Interest Income*	4,152	-	-	-	-	-
Total projected year end balance	**381,691**	**509,121**	**638,903**	**771,083**	**905,708**	**1,051,195**

Assumptions/Background:
Retain reserve balance for future LWMP planning projects

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

3.750 L.W.M.P. Core and West Shore
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Profile

L.W.M.P. Core and West Shore

Established by Bylaw No. 4378 to enable CRD services to help accumulate resources for funding ongoing infrastructure renewal, expanding service levels, and funding unexpected capital investments is essential to ensuring long-term sustainability of infrastructure-dependent CRD services.

Capital Reserve Schedule

Capital Reserve Schedule	Estimate	Budget				
Fund: 1092 Fund Center: 102290	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		254,861	382,292	514,074	650,294	791,038
Planned Purchase						
Transfer from Ops Budget	254,861	127,431	131,782	136,220	140,744	153,727
Interest Income*						
Total projected year end balance	**254,861**	**382,292**	**514,074**	**650,294**	**791,038**	**944,765**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

L.W.M.P. - Harbour Studies

COMMITTEE OF THE WHOLE

October 2025

Service: 3.752 L.W.M.P. - Harbour Studies **Committee: Core Area Liquid Waste Management**

DEFINITION:

Core Area Liquid Waste Management Plan program - provides for the CRD to work in partnership with other agencies to protect and improve the environmental quality of Victoria and Esquimalt harbours. Establishment Bylaw No. 3743, February 16, 2011, as amende by Bylaw No. 3837 (2012).

SERVICE DESCRIPTION:

The service coordinates harbour environmental protection and improvement efforts among community, local governments and senior governments under the Core Area LWMP.

PARTICIPATION:

City of Colwood, City of Victoria, Township of Esquimalt, City of Langford, District of Saanich and Town of View Royal.

MAXIMUM LEVY:

Greater of $350,000 or $0.0064 per $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Core Area Liquid Waste Management Committee

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

3.752 - LWMP - HARBOURS STUDIES	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Allocations - Environmental Protection & others	327,882	327,882	337,823	-	-	337,823	347,868	358,227	368,896	379,884
Consultant Expenses	33,170	25,861	33,770	-	-	33,770	34,450	35,140	35,840	36,560
Contract for Services	2,690	10,000	2,740	-	-	2,740	2,790	2,850	2,910	2,970
Operating - Other Costs	11,871	11,871	12,060	-	-	12,060	12,313	12,577	12,842	13,118
TOTAL OPERATING COSTS	**375,614**	**375,614**	**386,393**	**-**	**-**	**386,393**	397,421	408,794	420,488	432,532
*Percentage Increase over prior year		0.0%	2.9%	0.0%	0.0%	2.9%	2.9%	2.9%	2.9%	2.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	375,614	375,614	386,393	-	-	386,393	397,421	408,794	420,488	432,532
*Percentage Increase over prior year		0.0%	2.9%	0.0%	0.0%	2.9%	2.9%	2.9%	2.9%	2.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Grants in Lieu of Taxes	(22,777)	(22,777)	(22,777)	-	-	(22,777)	(22,777)	(22,777)	(22,777)	(22,777)
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(22,777)	(22,777)	(22,777)	-	-	(22,777)	(22,777)	(22,777)	(22,777)	(22,777)
REQUISITION	**(352,837)**	**(352,837)**	**(363,616)**	**-**	**-**	**(363,616)**	**(374,644)**	**(386,017)**	**(397,711)**	**(409,755)**
*Percentage Increase over prior year		0.0%	3.1%	0.0%	0.0%	3.1%	3.0%	3.0%	3.0%	3.0%
PARTICIPANTS: Colwood, Victoria, Esquimalt, Langford, Saanich, View Royal.										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Goose Management

COMMITTEE OF THE WHOLE

October 2025

Service: 1.312 Regional Goose Management Service **Committee: Environmental Services Committee**

DEFINITION:

Regional coordination of Canada Goose population

Establishment Bylaw No. 4522, March 2023

SERVICE DESCRIPTION:

To provide a Canada goose service to address increasing regional population and inter-regional impacts of non-migtratory, resident geese (economic, environmental and social impacts on multiple stakeholders that requires coordination across governments and with private and non-profit organizations

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

The greater of $251,900 or $0.0016 / $1,000 of taxable value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

RESERVE FUND:

N/A

1.312 - Regional Goose Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Allocation - Environmental Protection	171,645	171,645	178,596	-	-	178,596	-	-	-	-
Contract For Services	147,793	147,793	164,982	-	-	164,982	-	-	-	-
Operating - other costs	12,006	6,010	16,087	-	-	16,087	-	-	-	-
TOTAL OPERATING COSTS	**331,444**	**332,148**	**359,665**	-	**-**	359,665	-	-	-	-
*Percentage Increase over prior year		0.2%	8.5%	0.0%	0.0%	8.5%				
CAPITAL / RESERVE										
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	331,444	332,148	359,665	-	-	359,665	-	-	-	-
*Percentage Increase over prior year		0.2%	8.5%	0.0%	0.0%	8.5%				
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	(12,793)	(12,793)	(12,793)	-	-	(12,793)				
Transfer From Operating Reserve	(66,425)	(67,129)	(48,605)	-	-	(48,605)				
TOTAL REVENUE	(79,218)	(79,922)	(61,398)	-	-	(61,398)	-	-	-	-
REQUISITION	**(252,226)**	**(252,226)**	**(298,267)**	**-**	**-**	**(298,267)**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year		0.0%	18.3%	0.0%	0.0%	18.3%				
PARTICIPANTS: All Municipalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Hourly	-	-	-	-	-	-	-	-	-	-

1.312 - Regional Goose Management
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

- Regional Goose Management

Established by Bylaw No. 4102 and amendend by Bylaw No.4585 to enable CRD Regional Services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105553	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Projected year end balance						
Beginning Balance	109,734	48,605	-	-	-	-
Planned Purchase	(67,129)	(48,605)	-	-	-	-
Transfer from/to Ops Budget						
Interest Income*	6,000					
Total projected year end balance	**48,605**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Environmental Stewardship and Biodiversity

COMMITTEE OF THE WHOLE

October 2025

Service: 1.315 Environmental Stewardship and Biodiversity **Committee: Environmental Services**

DEFINITION:

Regional Coordination of Biodiversity and Environmental Stewardship

Establishment Bylaw No. 4575, (January 2025)

SERVICE DESCRIPTION:

To provide a Regional Biodiversity and Environmental Stewardship service to pursue a regional approach to biodiversity and the protection of ecological assets with public authorities and groups across the capital region.

PARTICIPATION:

All municipalities and electoral areas within the Capital Regional District.

MAXIMUM LEVY:

The greater of $500,000 or $0.0028/$1,000 if the net taxable value of the land and improvements within the service area.

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

RESERVE FUND:

N/A

1.315 - Environmental Stewardship and Biodiversity	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Allocation - Environmental Protection	166,253	166,253	188,405	-	-	188,405	193,951	199,661	205,540	211,593
Consultant Expenses	36,500	36,500	31,151	-	-	31,151	31,774	32,409	33,057	33,719
Contract For Services	9,690	9,690	10,224	-	-	10,224	10,432	10,643	10,858	11,078
Operating - other costs	360	360	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**212,803**	**212,803**	**229,780**	-	**-**	229,780	236,157	242,713	249,455	256,390
*Percentage Increase over prior year		0.0%	8.0%	0.0%	0.0%	8.0%	2.8%	2.8%	2.8%	2.8%
CAPITAL / RESERVE										
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	212,803	212,803	229,780	-	-	229,780	236,157	242,713	249,455	256,390
*Percentage Increase over prior year		0.0%	8.0%	0.0%	0.0%	8.0%	2.8%	2.8%	2.8%	2.8%
Allocation Recovery	(102,296)	(102,296)	(105,876)	-	-	(105,876)	(109,053)	(112,324)	(115,694)	(119,165)
OPERATING COSTS LESS INTERNAL RECOVERIES	110,507	110,507	123,904	-	-	123,904	127,104	130,389	133,761	137,225
*Percentage Increase over prior year		0.0%	12.1%	0.0%	0.0%	12.1%	2.6%	2.6%	2.6%	2.6%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)		-								
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	-	-	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	**(110,507)**	**(110,507)**	**(123,904)**	**-**	**-**	**(123,904)**	**(127,104)**	**(130,389)**	**(133,761)**	**(137,225)**
*Percentage Increase over prior year		0.0%	12.1%	0.0%	0.0%	12.1%	2.6%	2.6%	2.6%	2.6%
PARTICIPANTS: All Municipalities but not Eas										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Hourly	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Sooke Stormwater Quality Management

COMMITTEE OF THE WHOLE

October 2025

Service: 1.531 Sooke Stormwater Quality Management **Committee: Environmental Services**

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. "Stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Work is conducted for the District of Sooke by annual letter of agreement.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Sooke 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 District of Sooke.

MAXIMUM LEVY:

None stated

MAXIMUM CAPITAL DEBT:

Nil

FUNDING:

Requisition

1.531 - STORMWATER QUALITY - SOOKE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	26,180	26,180	23,777	-	-	23,777	24,535	25,245	25,978	26,733
Contract For Services	2,770	2,770	48,783	-	-	48,783	38,789	5,737	5,533	5,316
TOTAL OPERATING COSTS	**28,950**	**28,950**	**72,560**	**-**	**-**	**72,560**	63,324	30,982	31,511	32,049
*Percentage Increase over prior year		0.0%	150.6%	0.0%	0.0%	150.6%	-12.7%	-51.1%	1.7%	1.7%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	12,861	12,861	0	-	-	0	-	2,755	2,831	2,908
TOTAL CAPITAL / RESERVES	12,861	12,861	0	-	-	0	-	2,755	2,831	2,908
TOTAL COSTS	41,811	41,811	72,560	-	-	72,560	63,324	33,737	34,342	34,957
*Percentage Increase over prior year		0.0%	73.5%	0.0%	0.0%	73.5%	-12.7%	-46.7%	1.8%	1.8%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(154)	(154)	(154)	-	-	(154)	(154)	(154)	(154)	(154)
Transfer From Operating Reserve	-	-	(40,000)			(40,000)	(30,180)	-	-	-
TOTAL REVENUE	(154)	(154)	(40,154)	-	-	(40,154)	(30,334)	(154)	(154)	(154)
REQUISITION	**(41,657)**	**(41,657)**	**(32,406)**	**-**	**-**	**(32,406)**	**(32,990)**	**(33,583)**	**(34,188)**	**(34,803)**
*Percentage Increase over prior year		0.0%	-22.2%	0.0%	0.0%	-22.2%	1.8%	1.8%	1.8%	1.8%
PARTICIPANTS: Sooke										

1.531 Storm Water Quality - Sooke
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Storm Water Quality - Sooke

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. 2026 is the next planned water quality objective sampling year during which money will be taken out of reserve. This sampling takes place every 4 years, with 3 years saving up.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105518	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Projected year end balance						
Beginning Balance	81,818	98,364	58,364	28,184	30,939	33,770
Planned Purchase		(40,000)	(30,180)	-	-	-
Transfer from Ops Budget	12,861	-	-	2,755	2,831	2,908
Interest Income*	3,685	-	-	-	-	-
Total projected year end balance	**98,364**	**58,364**	**28,184**	**30,939**	**33,770**	**36,678**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Core and West Shore Stormwater Quality Management

COMMITTEE OF THE WHOLE

October 2025

Service: 1.536 Core and West Shore Stormwater Quality Management **Committee: Core Area Liquid Waste Management**

DEFINITION:

This program coordinates the management of stormwater quality and surface water resources in cooperation with the seven core municipalities. The program includes investigations to assess shoreline discharges and contaminant sources and protect the marine environment using a watershed management planning approach. Establishment Bylaw 2567, adopted Feb 25, 1998.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Core Area to coordinate the management of stormwater quality and surface water resources. The program includes investigation to assess shoreline discharges and contaminant sources and protect the marine environment using an integrated watershed management approach.

PARTICIPATION:

The apportionment of annual operating costs among the participants shall be on the basis of:

- one-sixth in proportion to population of the participants
- one-sixth in proportion to land area of the participants
- one-third in proportion to converted assessments of the participants
- one-third in proportion to the number of high and medium priority discharges of stormwater to the environment in the prior year within the boundaries of each of the participants, as determined by the Capital Region District Board.

The participants are:

City of Colwood
City of Victoria
Township of Esquimalt
District of Langford
District of Oak Bay
District of Saanich
Town of View Royal

MAXIMUM LEVY:

None listed in Establishing Bylaw

COMMISSION:

Core Area Liquid Waste Management Committee

FUNDING:

Requisition for Stormwater Program and Direct Agreement for coordinator for the Bowker Creek Initiative.

1.536 - STORMWATER QUALITY MANAGEMENT-CORE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	600,841	599,620	632,909	-	-	632,909	651,019	669,588	688,703	708,378
Contract For Services	125,021	138,013	117,651	-	-	117,651	111,357	104,814	97,940	90,724
Consultant Expenses	49,378	49,378	50,267	-	-	50,267	51,272	52,298	53,344	54,411
TOTAL OPERATING COSTS	**775,241**	**787,011**	**800,827**	**-**	**-**	**800,827**	**813,648**	**826,700**	**839,987**	**853,512**
*Percentage Increase over prior year		1.5%	3.3%	0.0%	0.0%	3.3%	1.6%	1.6%	1.6%	1.6%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	12,992	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	12,992	-	-	-	-	-	-	-	-	-
TOTAL COSTS	788,233	787,011	800,827	-	-	800,827	813,648	826,700	839,987	853,512
*Percentage Increase over prior year		-0.2%	1.8%	0.0%	0.0%	1.8%	1.7%	1.6%	1.6%	1.6%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	(37,000)	(35,778)	(37,000)	-	-	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)
OPERATING COSTS LESS INTERNAL RECOVERIES	751,233	751,233	763,827	-	-	763,827	776,648	789,700	802,987	816,512
*Percentage Increase over prior year		0.0%	1.7%	0.0%	0.0%	1.7%	1.7%	1.7%	1.7%	1.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Grants in Lieu of Taxes	(51,554)	(51,554)	(51,554)	-	-	(51,554)	(51,554)	(51,554)	(51,554)	(51,554)
Transfer From Operating Reserve	-	-	(50,000)	-	-	(50,000)	(50,900)	(51,816)	(52,749)	(53,698)
TOTAL REVENUE	(51,554)	(51,554)	(101,554)	-	-	(101,554)	(102,454)	(103,370)	(104,303)	(105,252)
REQUISITION	**(699,679)**	**(699,679)**	**(662,273)**	**-**	**-**	**(662,273)**	**(674,194)**	**(686,330)**	**(698,684)**	**(711,260)**
*Percentage Increase over prior year		0.0%	-5.3%	0.0%	0.0%	-5.3%	1.8%	1.8%	1.8%	1.8%
PARTICIPANTS: Victoria, Saanich, Esquimalt, View Royal, Langford, Colwood.										

1.536 Stormwater Quality Management - Core
Operating Reserve Summary
2026- 2030 Financial Plan

Profile

Stormwater Quality Management - Core

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105519	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Projected year end balance						
Beginning Balance	441,494	450,494	400,494	349,594	297,778	245,029
Planned Purchase		-	-	-	-	-
Transfer from Ops Budget		(50,000)	(50,900)	(51,816)	(52,749)	(53,698)
Interest Income*	9,000	-	-	-	-	-
Total projected year end balance	**450,494**	**400,494**	**349,594**	**297,778**	**245,029**	**191,331**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula - Stormwater Quality Management

COMMITTEE OF THE WHOLE

October 2025

Service: 1.537 Saanich Peninsula - Stormwater Quality Management **Commission: Saanich Peninsula Waste Water**

DEFINITION:

Establishment Bylaw No. 3642 (2009), as amended by Bylaw No. 4141 (2017), to identify pollution in stormwater run-off from land in the service area.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Saanich Peninsula 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:

District of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Greater of $106,017 or $0.0103/$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

The apportionment of annual operating costs among the participating areas shall be on the basis of one-sixth in proportion to the population of the participating areas, one-sixth in proportion to the land area of the participating areas, one-sixth in proportion to the length of shoreline in each of the participating areas, and one-half in proportion to the number of high and medium priority discharges of stormwater to the environment in the prior year within the boundaries of each of the participating areas, as determined by the Capital Regional District Board.

USER CHARGE:

N/A

Service: 1.537 Saanich Peninsula - Stormwater Quality Management	Commission: Saanich Peninsula Waste Water

COST SHARING ALLOCATION:

	Stormwater
Central Saanich	27.21%
North Saanich	34.69%
Sidney	24.93%
Tsawout Nations	3.99%
Tsartlip Nations	4.52%
Pauquachin Nations	2.68%
Tseycum Nations	1.98%
Total	**100.00%**

Note:
* Service established effective 2010; previously provided by agreement

Bylaw 4141

1.537 Saanich Peninsula - Stormwater Quality Mgmt	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	86,757	86,757	89,648	-	-	89,648	92,272	94,988	97,539	100,406
Contract For Services	21,134	21,134	21,515	-	-	21,515	21,945	22,384	22,832	23,288
Consultant Expenses	20,861	20,861	19,827	-	-	19,827	19,049	18,211	17,573	16,651
TOTAL OPERATING COSTS	**128,753**	**128,753**	**130,990**	**-**	**-**	**130,990**	**133,266**	**135,584**	**137,943**	**140,345**
*Percentage Increase over prior year		0.0%	1.7%	0.0%	0.0%	1.7%	1.7%	1.7%	1.7%	1.7%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	128,753	128,753	130,990	-	-	130,990	133,266	135,584	137,943	140,345
*Percentage Increase over prior year		0.0%	1.7%	0.0%	0.0%	1.7%	1.7%	1.7%	1.7%	1.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(4,508)	(4,508)	(4,508)	-	-	(4,508)	(4,508)	(4,508)	(4,508)	(4,508)
Transfer From Operating Reserve	-	-	(10,000)	-	-	(10,000)	(10,180)	(10,363)	(10,550)	(10,740)
TOTAL REVENUE	(4,508)	(4,508)	(14,508)	-	-	(14,508)	(14,688)	(14,871)	(15,058)	(15,248)
REQUISITION	**(124,245)**	**(124,245)**	**(116,482)**	**-**	**-**	**(116,482)**	**(118,578)**	**(120,713)**	**(122,885)**	**(125,097)**
*Percentage Increase over prior year	0.0%	0.0%	-6.2%	0.0%	0.0%	-6.2%	1.8%	1.8%	1.8%	1.8%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										

1.537 Saanich Peninsula - Stormwater Quality Mgmt
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Saanich Peninsula - Stormwater Quality Mgmt

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105520	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Projected year end balance						
Beginning Balance	97,802	102,140	92,140	81,960	71,597	61,047
Planned Purchase	-	-	-	-	-	-
Transfer from/to Ops Budget		(10,000)	(10,180)	(10,363)	(10,550)	(10,740)
Interest Income*	4,338	-	-	-	-	-
Total projected year end balance	**102,140**	**92,140**	**81,960**	**71,597**	**61,047**	**50,307**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula - Source Control Stormwater

COMMITTEE OF THE WHOLE

October 2025

Service: 1.538 Saanich Peninsula - Source Control Stormwater **Commission: Saanich Peninsula Waste Water**

DEFINITION:

To regulate, prohibit and impose requirements in respect of discharges to the municipal stormwater system and water courses Bylaw No. 3906 (adopted August, 2013), amended by Bylaw No. 4140 (2016).

SERVICE DESCRIPTION:

The service provides a regulatory stormwater source control program in the Saanich Peninsula to manage stormwater quality in the municipal drainage systems.

PARTICIPATION:

Districts of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Maximum Levy: Greater of $51,715 or $0.005/$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater

FUNDING:

The annual costs for the service, net of grants and other revenues, shall be apportioned on the basis of:
a) The population of the participating areas; and
b) The population estimate as determined annually by the Regional Planning Services department of the Capital Regional District.

USER CHARGE:

N/A

1.538 San Pen - Source Control Stormwater	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	62,006	59,555	54,537	-	-	54,537	55,365	56,926	58,531	60,183
Contract For Services	8,923	10,000	8,084	-	-	8,084	8,076	9,282	9,470	9,664
TOTAL OPERATING COSTS	**70,929**	**69,555**	**62,621**	**-**	**-**	**62,621**	**63,441**	**66,208**	**68,001**	**69,847**
*Percentage Increase over prior year		-1.9%	-11.7%	0.0%	0.0%	-11.7%	1.3%	4.4%	2.7%	2.7%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	70,929	69,555	62,621	-	-	62,621	63,441	66,208	68,001	69,847
*Percentage Increase over prior year		-1.9%	-11.7%	0.0%	0.0%	-11.7%	1.3%	4.4%	2.7%	2.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,594)	(1,594)	(1,594)	-	-	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)
Transfer From Operating Reserve	(10,673)	(9,299)	(606)	-	-	(606)	(1,535)	(2,628)	(2,691)	(2,763)
TOTAL REVENUE	(12,267)	(10,893)	(2,200)	-	-	(2,200)	(3,129)	(4,222)	(4,285)	(4,357)
REQUISITION	**(58,662)**	**(58,662)**	**(60,421)**	**-**	**-**	**(60,421)**	**(60,312)**	**(61,986)**	**(63,716)**	**(65,490)**
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	-0.2%	2.8%	2.8%	2.8%
PARTICIPANTS: Central Saanich, North Saanich, and Sidney										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1.538 San Pen - Source Control Stormwater
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

San Pen - Source Control Stormwater

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures (such as legal challlenges and investigations), unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule (Fund: 1500 / FC: 105521)	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	61,322	54,727	54,121	52,586	49,958	47,267
Planned Purchase	(9,299)	(606)	(1,535)	(2,628)	(2,691)	(2,763)
Transfer from/to Ops Budget		-	-	-	-	-
Interest Income*	2,704	-	-	-	-	-
Total projected year end balance	**54,727**	**54,121**	**52,586**	**49,958**	**47,267**	**44,504**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
October 29, 2025
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part C

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6. Housing, Planning & Protective Services

6.1 GM - Housing, Planning & Protective Services

6.2 Regional Housing
- 6.2.1 Land Banking and Housing (Regional Housing)
- 6.2.2 Regional Housing Trust Fund

6.3 Health & Capital Planning Strategies
- 6.3.1 Health & Capital Planning Strategies
- 6.3.2 Community Health

6.4 Emergency Services
- 6.4.1 Corporate Emergency
- 6.4.2 Regional Emergency Program Support
- 6.4.3 Hazardous Material Incident Response
- 6.4.4 911 Call Answer
- 6.4.5 911 Call Answer - Municipalities
- 6.4.6 913 Fire Dispatch
- 6.4.7 Regional CREST Contribution
- 6.4.8 Animal Care Services
- 6.4.9 ByLaw Services

6.5 Regional and Strategic Planning
- 6.5.1 Regional Planning Services
- 6.5.2 Regional Transportation
- 6.5.3 Regional Growth Strategy
- 6.5.4 Foodlands Access

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
October 29, 2025
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part C

7. Infrastructure & Water Services

7.1 Corporate Capital Project Delivery

7.2 Water Services

7.2.1 Regional Water Supply
7.2.2 JDF Water Distribution
7.2.3 Florence Lake Water
7.2.4 Seagirt Water System

7.3 Liquid Waste Disposal - Core

Core Area Wastewater - Combined View
7.3.1 Core Area Wastewater Operations
7.3.2 Debt - Core Area Wastewater Capital
7.3.3 Wastewater Operations
7.3.4 I & I Enhancement Program

7.4 Saanich Peninsula Liquid Waste & Water Operations

7.4.1 Saanich Peninsula Water Supply
7.4.2 Saanich Peninsula Wastewater

8. Electoral Areas

8.1 GM - Electoral Area Services

Other Electoral Area packages will be presented in Appendix N

Reference to First Nations participation may include services provided as a client to a service by way of service agreement, services provided under a CRD to non-status residents on reserve, or services provided to those Nations that fall within the administrative boundaries of the Juan de Fuca Electoral Area. First Nations service provision and taxation is context dependent, and services may be invoiced or requisitioned depending on the nature of the relationship (for example, where participation in services are as a "client" or where services are provided through taxation by the First Nation on CRD's behalf).

CAPITAL REGIONAL DISTRICT

2026 BUDGET

HOUSING, PLANNING & PROTECTIVE SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025
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CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Housing, Planning & Protective Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.024 GM - Housing, Planning & Protective Services **Committee: Planning & Protective Services**

DEFINITION:

The oversight of planning and protective services for the Capital Regional District Board.

SERVICE DESCRIPTION:

The General Manager and Planning and Protective Services administration provides overall direction and supporting administrative oversight for 40 individual services and functions.

The department and its divisions report to the Board, Hospital District Board, Planning, Transportation and Protective Services Committee, Electoral Area Services Committee, Juan de Fuca Land Use Committee and also provide corporate administration for 17 commissions and the Capital Regional Housing Corporation.

Planning and Protective Services includes the administrative and operating responsibility for:

- Capital Regional Housing Corporation
- Capital Regional Hospital District
- Regional Planning and Information Services
- Emergency Management & Fire Protection
- Regional Housing
- Bylaw Services and Animal Control
- Building Inspection and Numbering
- Juan de Fuca Electoral Area Community Planning and Parks

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning, Transportation and Protective Services

FUNDING:

Requisition and internal allocation

1.024 - GM - Housing, Planning & Protective 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	483,817	459,367	458,285	-	-	458,285	471,507	485,103	496,671	508,516
Contract for Services	2,580	2,500	2,630	-	-	2,630	2,680	2,730	2,880	3,640
Internal Allocations	110,962	110,962	177,247	-	1,802	179,049	185,400	190,749	194,516	198,304
Operating Other	29,700	27,790	29,400	-	-	29,400	21,610	22,040	22,971	23,813
TOTAL OPERATING COSTS	**627,059**	**600,619**	**667,562**	**-**	**1,802**	**669,364**	**681,197**	**700,622**	**717,038**	**734,273**
*Percentage Increase over prior year						6.7%	1.8%	2.9%	2.3%	2.4%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	**-**	**-**	**1,000**	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
TOTAL COSTS	**627,059**	**600,619**	**668,562**	**-**	**1,802**	**670,364**	**682,197**	**701,622**	**718,038**	**735,273**
FUNDING SOURCES (REVENUE)										
Internal Recoveries	(302,126)	(302,126)	(339,598)	-	-	(339,598)	(346,395)	(353,323)	(360,141)	(367,140)
TOTAL REVENUES	**(302,126)**	**(302,126)**	**(339,598)**	**-**	**-**	**(339,598)**	**(346,395)**	**(353,323)**	**(360,141)**	**(367,140)**
NET COSTS	**324,934**	**298,494**	**328,964**	**-**	**1,802**	**330,766**	**335,802**	**348,299**	**357,897**	**368,133**
*Percentage increase over prior year Net Costs						1.8%	1.5%	3.7%	2.8%	2.9%
AUTHORIZED POSITIONS: Salaried	2.5	2.5	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.024 GM - Planning & Protective Service	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$2,203	$3,128	$0	$0	$0	$5,331
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	**$2,203**	**$3,128**	**$0**	**$0**	**$0**	**$5,331**
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	$2,203	$3,128	$0	$0	$0	$5,331
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	**$2,203**	**$3,128**	**$0**	**$0**	**$0**	**$5,331**

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 #: 1.024

Service Name: GM - Planning & Protective Services

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
26-01	Replacement	Computer	Computer Replacement	$ 2,203	E	ERF	$ -	$ 2,203	$ -	$ -	$ -	$ -	$ 2,203
27-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ 3,128	$ -	$ -	$ -	$ 3,128
													$ -
													$ -
			Grand Total	**$ 5,331**			**$ -**	**$ 2,203**	**$ 3,128**	**$ -**	**$**	**$ -**	**$ 5,331**

-

Reserve Schedule

Reserve Fund: 1.024 - GM Housing, Planning & Protective Services

Reserve Cash Flow

Fund: 1022 Fund Center: 101955 ERF Group: PLANPROT.ERF	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	30,044	30,044	28,841	26,713	27,713	28,713
Actual Purchases	-					
Planned Purchase (Based on Capital Plan)	-	(2,203)	(3,128)			-
Transfer from Operating Budget	-	1,000	1,000	1,000	1,000	1,000
Interest Income		-	-	-	-	-
Ending Balance $	**30,044**	**28,841**	**26,713**	**27,713**	**28,713**	**29,713**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Land Banking and Housing (Regional Housing)

COMMITTEE OF THE WHOLE

October 2025

Service: 1.310 Land Banking and Housing **Committee: Hospital & Housing Committee**

DEFINITION:

Service was established by Bylaw No. 3712 cited as "Land Assembly, Housing and Land Banking Service Establishment Bylaw No. 1, 2010". This Service provides strategic planning and administrative oversight of three functions:

- Housing Planning, Policy and Programs,
- Planning and Development, and
- the Capital Region Housing Corporation (CRHC)

SERVICE DESCRIPTION:

This Service empowers the CRD to undertake land assembly for the purpose of either public or private housing and to undertake the development and operation of public housing pursuant to the National and Provincial Housing Acts including all of the powers of a municipality. The Service also has the ability to take on debt to fund these activities.

The Housing Planning, Policy and Programs function receives grants from federal and provincial partner agencies, provides oversight, and deploys funds within the region. This function also administers housing affordability agreements with developers and owners in the region on behalf of municipalities.

The Planning and Development function identifies and pursues opportunities to develop or redevelop housing stock owned by the CRD/CRHC. This function receives grant and project recovery funding and prepares approved projects for implementation.

The Capital Region Housing Corporation (CRHC) is a wholly-owned subsidiary of the CRD, incorporated under authority of this Service. The CRHC owns, operates and maintains more than 2,000 affordable housing units and expects units to increase units into the future with the affordable housing development plan underway for the region.

PARTICIPATION: All member municipalities and electoral areas based on converted hospital assessment values.

MAXIMUM LEVY:

Greater of $2,423,000 or $0.031 per $1,000 Hospital actual assessments for land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3715 (Jan. 12, 2011)			25,000,000
Borrowed:	SI Bylaw No. 4009 (Feb. 11, 2015)	10yr term		-9,413,000
	SI Bylaw No. 4621 (Sep 27, 2024)	15yr term		-9,075,000
	SI Bylaw No. 4659 (Jun 25, 2025)	15yr term		-6,425,000
Remaining:	Active via Temp. Borrowing Bylaw No. 3985 (nil expiry)			$ 87,000
Authorized:	LA Bylaw No. 4327 (Mar. 11, 2020)			10,000,000
Borrowed:	SI Bylaw No. 4659 (Jun 25, 2025)	15yr term		-10,000,000
Remaining:			Active	$ -
Authorized:	LA Bylaw No. 4552 (Feb 14, 2024)			85,000,000
Borrowed:				-
Remaining:			Active	$ 85,000,000

COMMITTEE: Hospitals and Housing

FUNDING: Requisition, internal recoveries, and external grants

Change in Budget 2025 to 2026
Service: 1.310 Land Banking and Housing

	Total Expenditure	Comments
2025 Budget	**5,521,962**	
Change in Salaries:		
Base salary and benefit change	(110,581)	CRD Evolves Transition: Position relocated to 1.118 CorpComms& Engagement
Step increase/paygrade change	23,481	
1.0 FTE Term J16 HIFIS coordinator	(75,259)	CE/HIFIS Administrator ends March 2026
Total Change in Salaries	(162,359)	
Other Changes:		
CRD Evolves - Alloc-CorpComm & Eng	132,872	CRD Evolves Transition: Position previously in 1.310 Land, Banking and Housing
New Debt Costs (RHFP)	97,094	Cost of managing existing debt, no new borrowing expected for 2026.
Standard Overhead Allocation	14,476	Increase in 2026 operating costs
Human Resources Allocation	13,487	Increase in 2026 salary budget; corporate safety resourcing
Building Occupancy	(16,799)	Consistent with assigned spac per facilities.
GM Planning and Protective Services Allocation	24,208	Increase in 2026 operating costs
IM to SharePoint Allocation	10,812	Allocated project costs - SharePoint project.
Consulting costs	(468,482)	Removed $300K for Drake water drilling included in Budget 2025.
New workstations	5,000	Laptop replacement (4)
Other costs	(7,633)	
Total Other Changes	(194,965)	
2026 Budget	**5,164,638**	

Summary of % Expense Increase

2026 Base salary and benefit change	-2.0%
IBC-related costs	-1.4%
New debt costs	1.8%
Consultancy costs	-8.5%
Balance of increase	3.6%
% expense increase from 2025:	***-6.5%***
% Requisition increase from 2025:	***-4.8%***

Requisition funding is 70% of service revenue (2025 was 61%)

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

There is an estmiated one-time favourable variance of $300,00 resulting from cancellation of the Drake water drilling project and salary savings due to hiring lags ($268,000). Of the estimated variance, $400,000 will be carried forward to fund Housing Planning Policy and Programs 2026 Budget, the remainging $473,952 will be added to the Operating Reserve to fund future development, planning, and consultancy work.

1.310 LAND BANKING AND HOUSING	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	1,983,981	1,659,973	1,821,804	-	-	1,821,804	1,725,193	1,733,952	1,425,802	1,340,538
Allocation - Standard OH	109,836	109,836	124,312	-	-	124,312	126,549	129,080	131,662	134,295
Allocation - Building Occupancy	100,900	96,210	84,101	-	-	84,101	88,062	91,896	93,387	94,912
Allocation - Real Estate	40,000	64,553	40,000	-	-	40,000	40,000	40,000	40,000	40,000
Allocation - Human Resources	61,542	61,542	75,029	-	-	75,029	87,781	91,911	88,484	89,342
Allocation - GM Planning and Protective Services	43,342	43,342	67,550	-	-	67,550	68,902	70,280	71,636	73,028
Alloc -IM to SPO	3,604	14,416	14,416	-	-	14,416	-	-	-	-
Alloc-CorpComm & Eng	0	-	132,872	-	-	132,872	-	-	-	-
Consultants	809,492	509,492	57,000	-	284,010	341,010	117,540	119,291	121,077	122,898
Other Operating Expenses	104,981	109,427	80,356	-	21,770	102,126	82,052	83,788	85,570	87,408
TOTAL OPERATING COSTS	**3,257,678**	**2,668,791**	**2,497,440**	**-**	**305,780**	**2,803,220**	**2,336,079**	**2,360,198**	**2,057,617**	**1,982,422**
*Percentage Increase over prior year		-18.1%	-23.3%	0.0%	9.4%	-14.0%	-16.7%	1.0%	-12.8%	-3.7%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	4,130	4,130	4,170	-	-	4,170	4,210	4,250	4,300	2,000
Transfer to Operating Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,130	4,130	4,170	-	-	4,170	4,210	4,250	4,300	2,000
Debt Expenditures	2,090,904	2,090,904	2,357,248	-	-	2,357,248	2,357,248	2,357,248	2,357,248	2,357,248
MFA Debt Reserve	169,250	169,250	0	-	-	0	0	-	-	-
TOTAL COSTS	5,521,962	4,933,075	4,858,858	-	305,780	5,164,638	4,697,536	4,721,696	4,419,165	4,341,669
*Percentage Increase over prior year		0.0%	-12.0%	0.0%	5.5%	-6.5%	-9.0%	0.5%	-6.4%	-1.8%
Transfer from Operating Reserve	(100,000)	(100,000)	-	-	(100,000)	(100,000)	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	5,421,962	4,833,075	4,858,858	-	205,780	5,064,638	4,697,536	4,721,696	4,419,165	4,341,669
Surplus / (Deficit)		873,952								
Balance C/F from Prior to Current year	0	0	0	-	(400,000)	(400,000)	-	-	-	-
Recovery - CRHC	(232,120)	(268,611)	(257,191)	-	-	(257,191)	(263,003)	(270,357)	(275,735)	(281,752)
Recovery - Capital Projects	(266,725)	(266,725)	(294,157)	-	-	(294,157)	-	-	-	-
Lease Revenue	(63,000)	(63,000)	(63,000)	-	-	(63,000)	(63,000)	(63,000)	(63,000)	(63,000)
Grant Revenue	(1,431,141)	(1,431,141)	(784,100)	-	-	(784,100)	(693,586)	(697,758)	(175,024)	-
Payments In Lieu of Taxes	(91,842)	(91,841)	(91,842)	-	-	(91,842)	(91,842)	(91,842)	(91,842)	(91,842)
Other Revenue	(57,593)	(306,168)	(52,410)	-	-	(52,410)	(19,280)	(19,280)	(19,280)	(19,280)
TOTAL REVENUE	(2,142,421)	(1,553,534)	(1,542,700)	-	(400,000)	(1,942,700)	(1,130,710)	(1,142,237)	(624,881)	(455,874)
REQUISITION	**(3,279,541)**	**(3,279,541)**	**(3,316,159)**	**-**	**194,220**	**(3,121,939)**	**(3,566,826)**	**(3,579,460)**	**(3,794,284)**	**(3,885,795)**
*Percentage Increase over prior year			1.1%	0.0%	-5.9%	-4.8%	14.3%	0.4%	6.0%	2.4%
PARTICIPANTS: All Municipalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	7.00	7.00	7.00	0.00	0.00	7.00	7.00	7.00	7.00	7.00
Term		7.00	7.00	0.00	0.00	7.00	6.00	5.00	5.00	1.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.310 Land Banking and Housing	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$1,410,208	$1,410,208	$0	$0	$0	$0	$1,410,208
Equipment		$0	$5,000	$0	$8,000	$2,000	$0	$15,000
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
		$1,410,208	**$1,415,208**	**$0**	**$8,000**	**$2,000**	**$0**	**$1,425,208**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$325,000	$325,000	$0	$0	$0	$0	$325,000
Equipment Replacement Fund		$0	$5,000	$0	$8,000	$2,000	$0	$15,000
Grants (Federal, Provincial)		$935,208	$935,208	$0	$0	$0	$0	$935,208
Donations / Third Party Funding		$150,000	$150,000	$0	$0	$0	$0	$150,000
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$1,410,208	**$1,415,208**	**$0**	**$8,000**	**$2,000**	**$0**	**$1,425,208**

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 #: 1.310

Service Name: Land Banking and Housing

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
18-03	Defer	RHFP Contribution	Remainder of RHFP to be allocated	$ 325,000	B	Debt	$ 325,000	$ 325,000	$ -	$ -	$ -	$ -	$ 325,000
													$ -
24-01	Replacement	Office Equipment Replacement	Office equipment scheduled replacement	$ 15,000	E	ERF		$ 5,000	$ -	$ 8,000	$ 2,000	$ -	$ 15,000
													$ -
24-02	New	GCF Contribution	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	$ 2,078,000	B	Grant	$ 735,208	$ 735,208	$ -	$ -	$ -	$ -	$ 735,208
24-02	New	CWF Contribution	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	$ 700,000	B	Grant	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
24-02	New	Donation	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	$ 150,000	B	Other	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 3,268,000**				**$ 1,415,208**	**$ -**	**$ 8,000**	**$ 2,000**	**$ -**	**$ 1,425,208**

Service:	1.310	Land Banking and Housing

Project Number	18-03	Capital Project Title	RHFP Contribution	Capital Project Description	Remainder of RHFP to be allocated
Project Rationale	In 2018 CMHC signed a definitive agreement with the CRD and BC Housing which created the Regional Housing First Program with a total of $90 million to create new affordable housing units within the region. In 2020, each of the three partners increased their contribution by $10 million to bring the total to $120 million. This is the remaining amount to be allocated.				

Project Number	24-01	Capital Project Title	Office Equipment Replacement	Capital Project Description	Office equipment scheduled replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department. Other office equipment at discretion of management and staffing needs.				

Project Number	24-02	Capital Project Title	GCF Contribution	Capital Project Description	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project
Project Rationale	Forest Homes is a proposed 20-unit housing project, formerly known as Galiano Green, on acquired CRD property (in 2024) at 280 Georgeson Bay Road on Galiano Island. In budget 2025, the CRD Board directed staff to use $2.078M of approved Growing Communities Funds (GCF) to advance project development.				

1.310 Land Bank & Housing
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Land Banking & Housing

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105505

Operating Reserve Schedule	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	651,920	1,139,423	1,039,423	1,039,423	1,039,423	1,039,423
Transfer to Operating Budget	-	(100,000)	-	-	-	-
Transfer to Capital Fund	-					
Transfer from Operating Budget	473,952					
Interest Income	13,551					
Total projected year end balance	**1,139,423**	**1,039,423**	**1,039,423**	**1,039,423**	**1,039,423**	**1,039,423**

Assumptions/Background:

2026: Funding for one-time support to new housing society (GALI).

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.310 Land Bank & Housing
Asset and Reserve Summary
2026-2030 Financial Plan

Asset Profile

Land Banking & Housing

Assets held by the Land, Banking and Housing service area consist of land, 6 building units, five apartment buildings, and office equipment. The equipment replacement funds set aside are for replacement of office equipment only. The building units are currently under operating and maintenance contract and do not require ongoing capital investment. Lifecycle replacement funding has not been set aside for the buildings.

Equipment Replacement Schedule - FC 102079

Equipment Replacement Schedule	Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	19,704	22,153	21,323	25,533	21,783	24,083
Planned Purchase (Based on Capital Plan)		(5,000)	-	(8,000)	(2,000)	-
Actual Purchase	(1,808)					
Transfer from Operating Budget	4,130	4,170	4,210	4,250	4,300	2,000
Interest Income	127					
Total projected year end balance	**22,153**	**21,323**	**25,533**	**21,783**	**24,083**	**26,083**

Assumptions/Background:

2026 - 4 computers replaced
2028 - 4 computers replaced
2029 - 1 computers replaced

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Housing Trust Fund

COMMITTEE OF THE WHOLE

October 2025

Service: 1.311 Regional Housing Trust Fund **Committee: Hospital & Housing Committee**

DEFINITION:

This service was established by Bylaw No. 3266 cited as "Capital Regional District Regional Housing Trust Fund Service Establishment Bylaw No. 1, 2005". Administered by Regional Housing, per Bylaw No.3294 cited as "Capital Regional District Housing Trust Fund Commission and Administrative Bylaw No. 1, 2005".

SERVICE DESCRIPTION:

The function enables the CRD to provide capital funding to:

1) assist in the acquisition, development and retention of housing that is affordable
2) facilitate social and economic investment in affordable housing
3) assist people in core housing need
4) facilitate achieving the strategic directions outlined in the CRD's Regional Growth Strategy / Housing Affordability Strategy

In 2016, the CRD Board approved the development of the Regional Housing First Program (RHFP) under service 1.310 Land Banking and Housing. As borrowing is undertaken in 2024 and 2025 for the RHFP, the Regional Housing Trust Fund will be wound-down and requisition capacity transferred from service 1.311 to service 1.310 to fund RHFP debt costs.

PARTICIPATION:

The member municipalities of Metchosin, North Saanich, Saanich, View Royal, Victoria, Salt Spring Island (2006), Sooke (2006), Central Saanich (2007), Esquimalt (2007), Oak Bay (2008), Sidney and Southern Gulf Islands (2010), Highlands (2014)
based 50% on population and 50% on converted assessments.

MAXIMUM LEVY:

2014: $925,300 (Highlands joined and includes 1.0% increase for inflation)
2015: $934,500 (includes 1.0% increase for inflation)
2016: $953,240 (includes 2.0% increase for inflation)
2017: $967,540 (includes 1.5% increase for inflation)
2018: $986,890 (includes 2.0% increase for inflation)
2019: $1,000,000 (includes 1.3% increase for inflation)
2020: $1,000,000 (includes 0% increase for inflation)
2021: $1,000,000 (includes 0% increase for inflation)
2022: $1,000,000 (includes 0% increase for inflation)
2023: $1,000,000 (includes 0% increase for inflation)
2024: $1,000,000 (includes 0% increase for inflation)
2025: $1,000,000 (includes 0% increase for inflation)

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

Regional Housing Trust Fund

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.311 - REGIONAL HOUSING TRUST FUND	Total Expenditure	Comments
2025 Budget	**4,362,430**	
Change in Salaries:		
Base salary and benefit change	-	
Step increase/paygrade change	-	
Other (explain as necessary)	-	
Total Change in Salaries	-	
Other Changes:		
Capital Grants - prior year carry-forward	(4,300,000)	Decrease in capital grants disbursed from prior year carry-forwards due to funding capital projects.
Capital Grants - current year	350,000	Increase in capital grants disbursed from service requisition to fund the Regional Housing Pilot Program.
Other costs	(2,000)	
	-	
Total Other Changes	(3,952,000)	
2026 Budget	**410,430**	

Summary of % Expense Increase	
2025 Base salary and benefit change	0.0%
Capital Grants	-90.5%
Balance of increase	0.0%
% expense increase from 2025:	***-90.6%***
% Requisition increase from 2025 (if applicable):	***100%***

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

There is an estimated disbursement of $4M to capital projects and $300K to Rural Housing Pilot Program, this significantly reduces the carry forward balance.

1.311 - REGIONAL HOUSING TRUST FUND	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Prior Year Unallocated Capital Grants	4,327,300	-	27,300	-	-	27,300	-	-	-	-
Current Year Capital Grants	-	4,300,000	-	-	350,000	350,000	350,000	-	-	-
Housing Programs Administration Service Fee	33,130	33,130	33,130	-	-	33,130	33,130	-	-	-
Legal Costs	-	-	-	-	-	-	-	-	-	-
Other Costs	2,000	-	0	-	-	0	-	-	-	-
TOTAL OPERATING COSTS	**4,362,430**	**4,333,130**	**60,430**	**-**	**350,000.00**	**410,430**	**383,130**	**-**	**-**	**-**
*Percentage Increase over prior year		(0)	-98.6%	0.0%	8.0%	-90.6%	-	-	-	-
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-				
MFA Debt Reserve	-	-	-	-	-	-				
TOTAL COSTS	4,362,430	4,333,130	60,430	-	350,000	410,430	383,130	-	-	-
*Percentage Increase over prior year		(0)	-98.6%	0.0%	8.0%	-90.6%	-6.7%	-	-	-
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	4,362,430	4,333,130	60,430	-	350,000	410,430	383,130	-	-	-
*Percentage Increase over prior year	0.0%	(0)	-98.6%	0.0%	8.0%	-90.6%	-6.7%	-	-	-
Surplus / (Deficit)		89,750	-	-	-	-	-	-	-	
Balance C/F from Prior to Current year	(4,198,273)	(4,198,273)	(89,750)	-	-	(89,750)	-	-	-	-
Revenue - Other Interest Income	(125,948)	(125,948)	(2,693)	-	-	(2,693)	-	-	-	-
Payments In Lieu of Taxes	(38,209)	(38,209)	(38,209)	-	-	(38,209)	(38,209)	-	-	-
Grants - Other	-	-	-	-	-	-	-	-	-	-
Donations	-	(60,450)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(4,362,430)	(4,422,880)	(130,652)	-	-	(130,652)	(38,209)	-	-	-
REQUISITION	**0**	**-**	**70,222**	**-**	**(350,000)**	**(279,778)**	**(344,921)**	**-**	**-**	**-**
*Percentage Increase over prior year		-	0.0%	0.0%	0.0%	0.0%	23.3%	-100.0%	0.0%	0.0%
PARTICIPANTS: Victoria, C.Saanich, Esquimalt, Saanich, Oak Bay, N. Saanich, Metchosin, View Royal, Sooke, Sidney, Highlands, SSI, SGI										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Hourly	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Health & Capital Planning Strategies

COMMITTEE OF THE WHOLE

October 2025

Change in Budget 2025 to 2026

Service: 1.018 Health and Capital Planning Strategies	**Total Expenditure**	**Comments**
2025 Budget	**746,886**	
Change in Wages & Benefits:		
Base wages & benefits change	10,727	Inclusive of estimated collective agreement changes
Annualization of term position	35,438	2025 IBC 5e-1.2 Health and Capital Planning
Total Change in Wages & Benefits	46,165	
Other Changes:		
Allocation - Standard Overhead	2,051	
Allocation - Other	16,140	
Other Costs	(7,653)	
Total Other Changes	10,538	
2026 Budget	**803,589**	

Summary of % Expense Increase		
2026 Base salary and step increases	1.4%	
Annualization of 2025 positions	4.7%	
Allocations	2.4%	
Balance of increase	-1.0%	
% expense increase from 2025:	***7.6%***	
% Requisition increase from 2025 (if applicable):	***%***	*Requisition funding is (x)% of service revenue*

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

There is an estimated one-time favourable variance of $105,037 (14.1%) due mainly to vacant term capital planner position. This variance will be transferred to the Capital Regional Hospital District (CRHD).

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES	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	325,880	324,906	336,607	-	-	336,607	346,350	356,369	364,883	373,596
Wages & Benefits - Capital Planner	93,943	-	129,380	-	-	129,380	133,125	37,573	-	-
Legal/Auditing Costs	28,240	28,240	29,260	-	-	29,260	29,790	30,330	30,880	31,500
Consultants	3,740	3,740	3,810	-	-	3,810	3,890	3,970	4,050	4,130
Allocations - Standard Overhead	145,126	145,126	147,177	-	-	147,177	149,826	152,823	155,879	158,997
Allocations - Building Occupancy	22,488	22,488	21,720	-	-	21,720	22,704	23,664	24,052	24,449
Allocations - Human Resources	16,151	16,151	15,876	-	-	15,876	18,575	19,449	18,724	18,905
Allocations - Others	72,468	71,678	88,608	-	-	88,608	86,705	88,439	90,146	91,897
Operating - Other Costs	36,850	27,520	26,350	-	2,800	29,150	26,880	23,720	24,200	24,690
TOTAL OPERATING COSTS	**744,886**	**639,849**	**798,789**	**-**	**2,800**	**801,589**	**817,844**	**736,336**	**712,814**	**728,164**
*Percentage Increase over prior year			7.2%	0.0%	0.4%	7.6%	2.0%	-10.0%	-3.2%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	**2,000**	**2,000**	**2,000**	**-**	**-**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**746,886**	**641,849**	**800,789**	**-**	**2,800**	**803,589**	**819,844**	**738,336**	**714,814**	**730,164**
*Percentage Increase over prior year			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.1%
Recovery - Capital Regional Hospital District	(746,886)	(746,886)	(800,789)	-	(2,800)	(803,589)	(819,844)	(738,336)	(714,814)	(730,164)
OPERATING COSTS LESS INTERNAL RECOVERIES	**-**	**(105,037)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Surplus / (Deficit)		105,037								
Balance transferred to HD Section 20 Reserve		(105,037)								
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: all Municpalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0			2.0	2.0	2.0	2.0	2.0
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)	1.0	1.0	1.0			1.0	1.0	0.0	0.0	0.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.018 Health & Capital Planning Strategie	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$3,128	$1,564	$0	$0	$1,564	$6,256
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	**$3,128**	**$1,564**	**$0**	**$0**	**$1,564**	**$6,256**
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	$3,128	$1,564	$0	$0	$1,564	$6,256
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	**$3,128**	**$1,564**	**$0**	**$0**	**$1,564**	**$6,256**

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 #: 1.018

Service Name: Health & Capital Planning Strategies

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
26-01	Replacement	Computer	Replace Computers	$ 3,128	E	ERF	$ -	$ 3,128	$ -	$ -	$ -	$ -	$ 3,128
27-01	Replacement	Computer	Replace Computers	$ 1,564	E	ERF	$ -	$ -	$ 1,564	$ -	$ -	$ -	$ 1,564
30-01	Replacement	Computer	Replace Computers	$ 1,564	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 1,564	$ 1,564
													$ -
													$ -
			Grand Total	**$ 6,256**			**$ -**	**$ 3,128**	**$ 1,564**	**$ -**	**$**	**$ 1,564**	**$ 6,256**

-

Reserve Schedule

Reserve Fund: 1.018 Health & Capital Planning Strategies

Assets held by the Health and Capital Planning Strategies are office equipment and office furniture.

Reserve Cash Flow

Fund: 1022 Fund Center: 101851 ERF Group: HP.ERF	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	7,543	9,593	8,465	8,901	10,901	12,901
Actual Purchase	-					
Planned Purchase (Based on Capital Plan)	-	(3,128)	(1,564)	-	-	(1,564)
Transfer from Operating Budget	2,000	2,000	2,000	2,000	2,000	2,000
Interest Revenue	50					
Ending Balance $	**9,593**	**8,465**	**8,901**	**10,901**	**12,901**	**13,337**

Assumptions/Background:

2026 - 2 standard laptops
2027 - 1 standard laptop
2030 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Community Health

COMMITTEE OF THE WHOLE

October 2025

Service: 1.224 Community Health **Committee: Hospitals and Housing Committee**

SERVICE DESCRIPTION:

Build regional capacity to improve health and well-being through outcomes monitoring (Regional Outcomes Monitoring Collaborative), designing and implementing community health and wellbeing initiatives, and policy development. Addresses homelessness by funding the Greater Victoria Coalition to End Homelessness. Responsible for the public health bylaws (i.e. Clean Air, Idling, and Tanning Bylaws) and regularly engages with Island Health to ensure bylaws remain relevant and responsive to regional public health risks.

PARTICIPATION:

All member municipalities and electoral areas based on converted hospital assessment values

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

NIL

COMMITTEE:

Hospitals and Housing Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.224 - COMMUNITY HEALTH	Total Expenditure	Comments
2025 Budget	**923,215**	
Change in Salaries:		
Base salary change	3,875	Inclusive of estimated collective agreement changes
Total Change in Salaries	3,875	
Other Changes:		
Alliance to End Homelessness in the Capital Region	(325,000)	Discontinuation of funding due to dissolution of AEHCR
Consultants - Violence Prevention and Wellness Promotion	(7,414)	One-time funding in 2025 to support Community Safety Plan
Operating - Other Costs	30,050	One-time grant-funded initiatives in 2026
Contract for Services - Island Health	23,180	Increase to ongoing clean air bylaw enforcement
Other	(1,011)	
Total Other Changes	(280,195)	
2026 Budget	**646,895**	

Summary of % Expense Decrease		
Alliance to End Homelessness in the Capital Regional	-35.2%	
One-time items initiatives	2.5%	
Clean air bylaw enforcement	2.5%	
Balance of change	0.3%	
% expense decrease from 2025:	***-29.9%***	
% Requisition decrease from 2025:	***-55.8%***	*Requisition funding is 68.7% of service revenue*

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

There is an estmiated one-time favourable variance of $280,330 (30.4%) due mainly to the dissolution of the AEHCR. This variance will be moved to Operating Reserve, which has an expected year end balance of $269,801 before this transfer.

1.224 - COMMUNITY HEALTH	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 - Planner (Term)	117,695	117,695	121,570	-	-	121,570	31,272	-	-	-
Contract for Services - AEHCR	325,000	-	-	-	-	-	-	-	-	-
Contract for Services - Island Health	176,750	176,750	179,930	20,000	-	199,930	203,930	208,010	212,170	216,410
Contract for Services - ACEH	158,400	158,400	161,250	-	-	161,250	-	-	-	-
Consultants - Violence Prevention and Wellness Promotion	28,750	7,414	-	-	21,336	21,336	-	-	-	-
Meetings and Workshops	7,800	7,800	7,940	-	-	7,940	8,100	8,260	8,430	8,600
Operating - Other Costs	48,060	42,730	38,110	-	40,000	78,110	12,691	4,272	4,353	4,434
Allocation - Standard Overhead	50,123	50,123	46,161	-	-	46,161	46,992	47,931	48,890	49,868
Allocation - Bylaw Enforcement	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Allocation - Building Occupancy	3,775	3,775	3,647	-	-	3,647	3,821	3,989	4,054	4,119
Allocation - Human Resources	4,212	4,212	4,451	-	-	4,451	5,207	5,452	5,249	5,300
Allocation - Field Operations Centre	150	150	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**923,215**	**571,549**	**565,559**	**20,000**	**61,336**	**646,895**	**314,513**	**280,414**	**285,646**	**291,231**
*Percentage Increase over prior year		-38.1%	-38.7%	2.2%	6.6%	-29.9%	-51.4%	-10.8%	1.9%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	280,330	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	280,330	-	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**923,215**	**851,879**	**565,559**	**20,000**	**61,336**	**646,895**	**314,513**	**280,414**	**285,646**	**291,231**
*Percentage Increase over prior year		-7.7%	-38.7%	2.2%	6.6%	-29.9%	-51.4%	-10.8%	1.9%	2.0%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	**923,215**	**851,879**	**565,559**	**20,000**	**61,336**	**646,895**	**314,513**	**280,414**	**285,646**	**291,231**
*Percentage Increase over prior year		-7.7%	-38.7%	2.2%	6.6%	-29.9%	-51.4%	-10.8%	1.9%	2.0%
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(38,750)	(27,414)	-	-	(177,336)	(177,336)	-	-	-	-
Payments In Lieu of Taxes	(39,893)	(39,893)	(39,893)	-	-	(39,893)	(39,893)	(39,893)	(39,893)	(39,893)
Grants - City of Victoria Contribution AEHCR Agreement	(100,000)	-	-	-	-	-	-	-	-	-
Grants - Island Health (Funding not guaranteed beyond March 2027)	(118,000)	(118,000)	(118,000)	-	-	(118,000)	(29,500)	-	-	-
Grants - Other	-	(40,000)	-	-	(34,000)	(34,000)	(9,000)	-	-	-
Revenue - Other	(940)	(940)	(960)	-	-	(960)	(980)	(1,000)	(1,020)	(1,040)
TOTAL REVENUE	**(297,583)**	**(226,247)**	**(158,853)**	**-**	**(211,336)**	**(370,189)**	**(79,373)**	**(40,893)**	**(40,913)**	**(40,933)**
TOTAL COST	**625,632**	**625,632**	**406,706**	**20,000**	**(150,000)**	**276,706**	**235,140**	**239,521**	**244,733**	**250,298**
*Percentage Increase over prior year			-35.0%	3.2%	-24.0%	-55.8%	-15.0%	1.9%	2.2%	2.3%
PARTICIPANTS: all Municpalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried Position (Term)	1.0	1.0	1.0			1.0	1.0	0.0	0.0	0.0

Operating Reserve Schedule

Operating Reserve Fund: 1.224 Community Health

Established by Bylaw No. 4521, Bylaw No. 4102 Amendment No. 3 2022 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105551	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	290,819	550,131	372,795	372,795	372,795	372,795
Transfer from Operating Budget	280,330	-	-	-	-	-
Transfer to Operating Budget	(27,414)	(177,336)	-	-	-	-
Interest Income	6,396					
Ending Balance $	**550,131**	**372,795**	**372,795**	**372,795**	**372,795**	**372,795**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Emergency

COMMITTEE OF THE WHOLE

October 2025

Service: 1.025 Corporate Emergency **Committee: Planning and Protective Services**

DEFINITION:

Planning and coordination for disasters or emergencies.

SERVICE DESCRIPTION:

Coordinate and administer the Corporate Emergency Plan in accordance with the *Emergency Program Act* as a local authority and regional service provider and ensure integration with the three Electoral Area Emergency Plans to provide business continuity and CRD divisional coordination in the case of an emergency.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning and Protective Services

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.025 Corporate Emergency	Total Expenditure	Comments
2025 Budget	**572,266**	
Change in Salaries:		
Step change/paygrade change	26,775	
Total Change in Salaries	26,775	
Other Changes:		
Standard Overhead Allocation	33,031	Increase in 2025 operating costs
Building Occupancy Allocation	14,688	
Contract for services (2025)	(50,555)	2025 One time contract for services for EDMA review ($40,000 carried over to 2026)
Contract for services (2026)	40,000	2026 One time contract for services for EDMA review ($40,000 carried over from 2025)
Supplies	(10,000)	2025 One time office costs associated with new ongoing FTEs
Software	14,795	Alertable emergency notification system
Other Costs	3,685	
Total Other Changes	45,644	
2026 Budget	**644,685**	

Summary of % Expense Change	
Step/paygrade change	4.7%
Reduction in one-time contract for services	-1.8%
2025 one-time supplies	-1.7%
OH & Building Occupancy allocations	8.3%
Software costs	2.6%
Balance of change	0.6%
% expense increase from 2025:	***12.7%***
% Requisition change from 2025 (if applicable):	***21.8%***

Requisition funding is 77.5% of service revenue

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

There is a an estimated one-time favourable variance of $30,185 (5.3%) largely due to the deferral of EDMA contract for services expenses ($40,000), partially offset by increase in software costs for the new Alertable notification system ($14,800). This variance will be carried forward to 2026 to partially offset increased service costs.

1.025 - Corporate Emergency	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	217,113	218,209	243,888	-	-	243,888	250,940	258,200	264,360	270,680
Contracts and Consulting Services	80,555	40,000	30,000	-	40,000	70,000	30,000	30,000	30,000	30,000
Allocations	199,338	199,338	245,988	-	3,604	249,592	252,024	258,260	263,204	268,260
Supplies	12,520	15,871	2,570	-	-	2,570	2,620	2,670	2,720	2,770
Licences and Fees	8,480	22,000	23,275	-	-	23,275	54,240	24,720	25,210	25,710
Other Operating Expenses	54,260	94,663	55,360	-	-	55,360	56,502	57,665	58,839	60,046
TOTAL OPERATING COSTS	**572,266**	**590,081**	**601,081**	**-**	**43,604**	**644,685**	**646,326**	**631,515**	**644,333**	**657,466**
*Percentage Increase over prior year			5.0%		7.6%	12.7%	0.3%	-2.3%	2.0%	2.0%
Internal Recoveries	(103,805)	(103,805)	(121,944)	-	-	(121,944)	(125,470)	(129,100)	(132,180)	(135,340)
OPERATING COSTS LESS INTERNAL RECOVERIES	**468,461**	**486,276**	**479,137**	**-**	**43,604**	**522,741**	**520,856**	**502,415**	**512,153**	**522,126**
Estimated Balance c/fwd from 2025 to 2026	-	30,185	-	-	(30,185)	(30,185)	-	-	-	-
Balance c/fwd from 2024 to 2025	(64,159)	(64,159)	-	-	-	-	-	-	-	-
Grant Revenue	-	(48,000)	-	-	-	-	-	-	-	-
NET COSTS	**404,302**	**404,302**	**479,137**	**-**	**13,419**	**492,556**	**520,856**	**502,415**	**512,153**	**522,126**
*Percentage increase over prior year			18.5%		3.3%	21.8%	5.7%	-3.5%	1.9%	1.9%
AUTHORIZED POSITIONS										
Salaried FTE	2	2	2			2	2	2	2	2

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.025 Corporate Emergency	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$7,000	$0	$5,000	$0	$0	$12,000
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	**$7,000**	**$0**	**$5,000**	**$0**	**$0**	**$12,000**
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	$7,000	$0	$5,000	$0	$0	$12,000
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	**$7,000**	**$0**	**$5,000**	**$0**	**$0**	**$12,000**

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

-

Service #: 1.025

Service Name: Corporate Emergency

				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
17-01	Replacement	EOC Laptop	EOC Equipment	$ 22,000	E	ERF	$ -	$ 5,000	$ -	$ 5,000	$ -	$ -	$ 10,000
24-01	Replacement	Surface Pro	EOC Equipment	$ 2,000	E	ERF	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
			Grand Total	**$ 24,000**				**$ 7,000**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ 12,000**

Service:	1.025	Corporate Emergency

Project Number	17-01	Capital Project Title	EOC Laptop	Capital Project Description	EOC Equipment
Project Rationale					

Project Number	24-01	Capital Project Title	Surface Pro	Capital Project Description	EOC Equipment
Project Rationale					

Reserve Schedule

Reserve Fund: 1.025 Corporate Emergency - Equipment Replacement Fund

- Capital Regional District Equipment Replacement Fund (ERF) was established in 1991 under Bylaw No. 945. This is a reserve fund pursuant to the provisions of Section 378(c) of the Municipal Act to be known as the "Equipment Replacement Fund"
- The monies in this reserve fund shall be expended only for the purchase of machinery and equipment.
- 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.
- User departments of the Capital Regional District vehicles and equipment may be charged for depreciation of their machinery and equipment and the amount of such depreciation shall be transferred to the equipment replacement fund.
- ERF Group: CRPEMERGE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101978	2025	2026	2027	2028	2029	2030
Beginning Balance		52,373	38,373	31,373	31,373	26,373	26,373
Transfer from Op Budget		-	-	-	-	-	-
Expenditures		(14,000)	(7,000)	-	(5,000)	-	-
Interest Income		-					
Ending Balance $		**38,373**	**31,373**	**31,373**	**26,373**	**26,373**	**26,373**

Assumptions/Background:

Maintain balance sufficient to meet lifecycle replacement needs and emergency needs.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Emergency Program Support

COMMITTEE OF THE WHOLE

October 2025

Service: 1.374 Regional Emergency Program Support **Committee: Planning and Protective Services**

DEFINITION:

An information and resource management system to coordinate with local emergency programs in support of local authorities and strengthen the capacity to manage a multi-jurisdictional emergency event or regional disaster.

SERVICE DESCRIPTION:

Under Bylaw 3530, this service was established in 2008 to provide an information and resource management system to coordinate with local emergency programs in support of local authorities and strengthen the capacity to manage a multi-jurisdictional emergency event or regional disaster.

This service also supports two advisory commissions, the Local Government Emergency Program Advisory Commission (LGEPAC – Bylaw 3531), consisting of municipal and electoral area representatives and the Regional Emergency Coordinators Advisory Commission (RECAC – Bylaw 3566), consisting of government, NGOs, education, utility and health representatives.

PARTICIPATION:

All municipalities and electoral areas.

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.374 Regional Emergency Program Support	**Total Expenditure**	**Comments**
2025 Budget	**150,075**	
Change in Salaries:		
Base salary and benefit change	3,878	Inclusive of estimated collective agreement changes
Step increase/paygrade change	8,378	
Total Change in Salaries	12,256	
Other Changes:		
2026 REMP program costs	50,000	One time program costs, funded by ORF
Other Costs	393	
Total Other Changes	50,393	
2026 Budget	**212,724**	
Summary of % Expense Change		
2026 salaries change	5.6%	
2026 one-time Programs	33.3%	
Balance of change	2.8%	
% expense change from 2025:	***41.7%***	
% Requisition increase from 2025 (if applicable):	***0.0%***	*Requisition funding is 67.0% of service revenue*

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

There is an estimated one-time favourable variance of $28,791 (19.2%) mainly due to position vacancy. This variance will be moved to Operating Reserve, which has an expected year end balance of $138,648 before this transfer.

1.374 - Regional Emergency Program Support	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Salaries	117,520	88,140	129,776	-	-	129,776	133,532	137,394	140,677	144,036
Allocations	22,785	22,785	23,318	-	-	23,318	24,439	25,066	25,258	25,708
Other Operating Expenses	9,770	10,360	9,630	-	50,000	59,630	8,688	8,846	9,005	9,164
TOTAL OPERATING COSTS	**150,075**	**121,285**	**162,724**	**-**	**50,000**	**212,724**	**166,659**	**171,306**	**174,940**	**178,908**
*Percentage Increase over prior year			8.4%			41.7%	-21.7%	2.8%	2.1%	2.3%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	28,791	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**28,791**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**150,075**	**150,076**	**162,724**	**-**	**50,000**	**212,724**	**166,659**	**171,306**	**174,940**	**178,908**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	(12,515)	-	(50,000)	(62,515)	(13,439)	(15,016)	(15,530)	(16,308)
Grants in Lieu of Taxes	(7,376)	(7,377)	(7,510)	-	-	(7,510)	(7,670)	(7,830)	(7,990)	(8,160)
Revenue - Other	(230)	(230)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(7,606)**	**(7,607)**	**(20,255)**	**-**	**(50,000)**	**(70,255)**	**(21,339)**	**(23,076)**	**(23,750)**	**(24,698)**
REQUISITION	**(142,469)**	**(142,469)**	**(142,469)**	**-**	**-**	**(142,469)**	**(145,320)**	**(148,230)**	**(151,190)**	**(154,210)**
*Percentage increase over prior year Requisition			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

Reserve Schedule

Reserve Fund: 1.374 Regional Emergency Program - Operating Reserve Fund - Bylaw 4244

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105538	2025	2026	2027	2028	2029	2030
Beginning Balance		133,114	138,648	76,133	62,694	47,678	32,148
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core		-	(12,515)	(13,439)	(15,016)	(15,530)	(16,308)
REMP program (one-time)		-	(50,000)	-	-	-	-
Interest Income*		5,534					
Ending Balance $		**138,648**	**76,133**	**62,694**	**47,678**	**32,148**	**15,840**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Hazardous Material Incident Response

COMMITTEE OF THE WHOLE

October 2025

Service: 1.375 Hazardous Material Incident Response **Committee: Planning and Protective Services**

DEFINITION:

A service of preparation for a hazardous materials emergency and providing for a system of response to hazardous material emergency incidents in the Capital Regional District. Established by Bylaw No. 3322 (2006).

SERVICE DESCRIPTION:

This regional emergency response service was established in 2006 under Bylaw 3322. The service provides immediate response to hazardous spills or emergencies within the CRD.

The program provides a high level of professional expertise by providing specialized training and equipment to firefighters throughout the CRD to support the response by local fire departments to these events.

PARTICIPATION:

Electoral Area's of Juan de Fuca, Salt Spring Island and Southern Gulf Islands, the municipalities of North Saanich, Sidney, Central Saanich, Saanich, Victoria, Oak Bay, Esquimalt, View Royal, Colwood, Langford, Highlands, Metchosin, and Sooke.

MAXIMUM LEVY:

Greater of $400,000 or $0.007 / $1,000

FUNDING:

Requisition

1.375 - Hazardous Material Incident Response	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	204,310	150,000	182,540	-	-	182,540	186,190	189,910	193,710	197,580
Staff Training & Development	144,870	125,000	145,480	-	-	145,480	148,390	151,360	154,390	157,480
Purchased Maintenance - Equipment	14,330	10,000	14,590	-	-	14,590	14,880	15,180	15,480	15,790
Allocations	131,450	131,450	141,107	-	-	141,107	143,950	146,845	149,737	152,714
Other Operating Expenses	26,950	35,860	29,513	-	-	29,513	30,110	30,735	31,363	32,001
TOTAL OPERATING COSTS	**521,910**	**452,310**	**513,230**	**-**	**-**	**513,230**	**523,520**	**534,030**	**544,680**	**555,565**
*Percentage Increase over prior year			-1.7%			-1.7%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	9,560	54,000	12,900	-	-	12,900	12,640	15,310	26,230	37,775
Transfer to Operating Reserve Fund	-	25,160	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**9,560**	**79,160**	**12,900**	**-**	**-**	**12,900**	**12,640**	**15,310**	**26,230**	**37,775**
TOTAL COSTS	**531,470**	**531,470**	**526,130**	**-**	**-**	**526,130**	**536,160**	**549,340**	**570,910**	**593,340**
*Percentage Increase over prior year			-1.0%			-1.0%	1.9%	2.5%	3.9%	3.9%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(32,066)	(32,066)	-	-	(17,500)	(17,500)	(7,570)	-	-	-
Interest Income	(360)	(360)	(370)	-	-	(370)	(380)	(390)	(400)	(410)
Grants in Lieu of Taxes	(18,731)	(18,731)	(19,070)	-	-	(19,070)	(19,450)	(19,840)	(20,240)	(20,650)
TOTAL REVENUE	**(51,157)**	**(51,157)**	**(19,440)**	**-**	**(17,500)**	**(36,940)**	**(27,400)**	**(20,230)**	**(20,640)**	**(21,060)**
REQUISITION	**(480,313)**	**(480,313)**	**(506,690)**	**-**	**17,500**	**(489,190)**	**(508,760)**	**(529,110)**	**(550,270)**	**(572,280)**
*Percentage increase over prior year Requisition			5.5%		-3.6%	1.8%	4.0%	4.0%	4.0%	4.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.375 Hazardous Material Incident Response	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	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$300,000	$0	$0	$0	$300,000
		$0	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$300,000**
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	$300,000	$0	$0	$0	$300,000
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	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$300,000**

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

Service #: 1.375

Service Nam Hazardous Material Incident Response

				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
27-01	Replacement	Command Vehicle	Replace command vehicle	$ 300,000	V	ERF	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
													$ -
													$ -
													$ -
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													$ -
			Grand Total	**$ 375,000**				**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Service:	1.375	Hazardous Material Incident Response

Project Number	27-01	**Capital Project Title**	Command Vehicle	**Capital Project Description**	Replace command vehicle
Project Rationale					

Hazardous Material Incident Response
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	312,677	325,577	38,217	53,527	79,757	117,532
Operating Reserve Fund	92,878	75,378	67,808	67,808	67,808	67,808
Total	**405,555**	**400,955**	**106,025**	**121,335**	**147,565**	**185,340**

Reserve Schedule

Reserve Fund: 1.375 Hazardous Material Incident Response - Equipment Replacement Fund

ERF Group: HAZMAT.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101957	2025	2026	2027	2028	2029	2030
Beginning Balance		378,117	312,677	325,577	38,217	53,527	79,757
Transfer from Ops Budget		9,560	12,900	12,640	15,310	26,230	37,775
Planned Puchase		(75,000)	-	(300,000)	-	-	-
Interest Income		-					
Ending Balance $		**312,677**	**325,577**	**38,217**	**53,527**	**79,757**	**117,532**

Assumptions/Background:

Transfer as much as operating budget will allow in order to provide sufficient funds to replace expensive assets.

Reserve Schedule

Reserve Fund: 1.375 Hazardous Material Incident Response - Operating Reserve Fund

Operating Resrve Fund was created under bylaw No. 4147 (2016) to fund special projects, cover unforseen opearting expenditures and stabilize revenue as required.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105506	2025	2026	2027	2028	2029	2030
Beginning Balance		120,733	92,878	75,378	67,808	67,808	67,808
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(32,066)	(17,500)	(7,570)	-	-	-
Interest Income*		4,211					
Ending Balance $		**92,878**	**75,378**	**67,808**	**67,808**	**67,808**	**67,808**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

911 Call Answer

COMMITTEE OF THE WHOLE

October 2025

Service: 1.911 911 Call Answer **Committee: Planning and Protective Services**

DEFINITION:

To finance, install, operate and maintain a 911 Emergency Response Telephone Service within all or part of the participating member municipalities, all Electoral Areas(CRD Bylaw No. 2468 "Emergency Response Extended Service Establishment Bylaw No. 1, 1997". Amended by Bylaw 4123).

SERVICE DESCRIPTION:

To finance, install, operate and maintain a 911 emergency response telephone service within all or part of the Capital Region, and to provide primary call answer services (PSAP) at the Emergency Communications Vancouver Island Centre in Saanich operated by E-Comm.

PARTICIPATION:

On the basis of population as determined annually by the Regional Planning Services Department of the Capital Regional District.

MAXIMUM LEVY:

No stated limit in establishment bylaw on operating costs (limited by Municipal Act).

FUNDING:

Requisition, 911 call levy, and lease revenue

1.911 - 911 Call Answer	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										
Service Fees	120,238	117,833	115,476	-	-	115,476	113,167	110,903	108,685	106,512
Transfer to Municipalities	631,757	619,122	606,739	-	-	606,739	594,605	582,713	571,058	559,637
CRD Dispatch Centre Levy	551,720	551,720	579,310	-	-	579,310	608,280	638,690	670,620	704,150
Allocations	293,244	293,244	300,238	-	-	300,238	306,071	312,180	318,429	324,780
Other Operating Expenses	25,180	25,180	24,380	-	-	24,380	25,513	26,699	27,940	29,240
TOTAL OPERATING COSTS	**1,622,139**	**1,607,099**	**1,626,143**	**-**	**-**	**1,626,143**	**1,647,636**	**1,671,185**	**1,696,732**	**1,724,319**
*Percentage Increase over prior year			0.2%			0.2%	1.3%	1.4%	1.5%	1.6%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	7,700	1,956	25,845	-	-	25,845	25,644	27,216	30,875	17,154
Transfer to Equipment Replacement Fund	1,000	-	1,000	-	-	1,000	1,000	1,000	1,000	1,020
Transfer to Capital Reserve Fund	1,000	-	1,000	-	-	1,000	11,410	23,690	25,500	26,750
Debt Servicing Costs	1,016,249	1,016,249	1,016,919	-	-	1,016,919	1,016,919	1,016,919	1,016,919	1,016,919
TOTAL DEBT / RESERVES	**1,025,949**	**1,018,205**	**1,044,764**	**-**	**-**	**1,044,764**	**1,054,973**	**1,068,825**	**1,074,294**	**1,061,843**
TOTAL COSTS	**2,648,088**	**2,625,304**	**2,670,907**	**-**	**-**	**2,670,907**	**2,702,609**	**2,740,010**	**2,771,026**	**2,786,162**
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	29,829	29,829	-	-	-	-				
Transfer from Operating Reserve	-	-	-	-	-	-	-	-	-	-
Service Fees	(120,238)	(117,833)	(115,476)	-	-	(115,476)	(113,167)	(110,903)	(108,685)	(106,512)
CAL Revenue	(1,018,963)	(998,584)	(978,612)	-	-	(978,612)	(959,040)	(939,859)	(921,062)	(902,641)
Lease Revenue	(1,011,949)	(1,011,949)	(1,011,949)	-	-	(1,011,949)	(1,011,949)	(1,011,949)	(1,011,949)	(1,011,949)
Grants in Lieu of Taxes	(17,250)	(17,250)	(17,550)	-	-	(17,550)	(17,900)	(18,260)	(18,620)	(18,990)
Other Revenue	(27,610)	(27,610)	(27,450)	-	-	(27,450)	(28,543)	(29,689)	(30,890)	(32,150)
TOTAL REVENUE	**(2,166,181)**	**(2,143,397)**	**(2,151,037)**	**-**	**-**	**(2,151,037)**	**(2,130,599)**	**(2,110,660)**	**(2,091,206)**	**(2,072,242)**
REQUISITION	**(481,907)**	**(481,907)**	**(519,870)**	**-**	**-**	**(519,870)**	**(572,010)**	**(629,350)**	**(679,820)**	**(713,920)**
*Percentage increase over prior year Requisition			7.9%			7.9%	10.0%	10.0%	8.0%	5.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.911 911 Call Answer	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$1,000,000	$0	$0	$0	$0	$1,000,000
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	**$1,000,000**	**$0**	**$0**	**$0**	**$0**	**$1,000,000**
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	$1,000,000	$0	$0	$0	$0	$1,000,000
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	**$1,000,000**	**$0**	**$0**	**$0**	**$0**	**$1,000,000**

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

Service #: 1.911

Service Name: 911 Call Answer

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
25-01	New	New Equipment	Next-Gen 911 Call Answer Technology-Placeholder	$ 1,000,000	E	ERF	$ -	$ 1,000,000.00	$ -	$ -	$ -	$ -	$ 1,000,000
													$ -
													$ -
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													$ -
			Grand Total	$ 1,000,000				$ 1,000,000.00	$ -	$ -	$ -	$ -	$ 1,000,000

Service:	1.911	911 Call Answer

Project Number	25-01	Capital Project Title	New Equipment	Capital Project Description	Next-Gen 911 Call Answer Technology-Placeholder
Project Rationale					

911 Call Answer
Reserves Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	5,003	30,848	56,492	83,708	114,583	131,737
Equipment Replacement Fund	1,084,159	85,159	86,159	87,159	88,159	89,179
Capital Reserve Fund	125,486	126,486	137,896	161,586	187,086	213,836
Total	**1,214,648**	**242,493**	**280,547**	**332,453**	**389,828**	**434,752**

Reserve Schedule

Reserve Fund: 911 Call Answer - Operating Reserve Fund

To mitigate fluctuating Call Answer Levies

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105508	2025	2026	2027	2028	2029	2030
Beginning Balance		2,925	5,003	30,848	56,492	83,708	114,583
Transfer from Ops Budget		1,956	25,845	25,644	27,216	30,875	17,154
Transfer to Ops Budget - Core		-	-	-	-	-	-
Deficit Recovery		-					
Interest Income*		122					
Ending Balance $		**5,003**	**30,848**	**56,492**	**83,708**	**114,583**	**131,737**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 911 Call Answer - Equipment Replacement Fund

ERF Group: EMGTSV.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101460	2025	2026	2027	2028	2029	2030
Beginning Balance		1,084,159	1,084,159	85,159	86,159	87,159	88,159
Transfer from Ops Budget			1,000	1,000	1,000	1,000	1,020
Expenditures		-	(1,000,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**1,084,159**	**85,159**	**86,159**	**87,159**	**88,159**	**89,179**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 911 Call Answer - Capital Reserve Fund Bylaw 4632

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:	1095	Estimated	Budget				
Fund Centre:	102292	2025	2026	2027	2028	2029	2030
Beginning Balance		123,102	125,486	126,486	137,896	161,586	187,086
Transfer from Ops Budget		-	1,000	11,410	23,690	25,500	26,750
Transfer from General Capital Fund				-	-	-	-
Interest Income*		2,384					
Ending Balance $		**125,486**	**126,486**	**137,896**	**161,586**	**187,086**	**213,836**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

911 Call Answer - Municipalities

COMMITTEE OF THE WHOLE

October 2025

Service: 1.912B - 911 Call Answer - Municipalities **Committee:** Planning and Protective Services

DEFINITION:

To transfer Call Answer Levies received from the telecommunications service providers on behalf of the Victoria and Saanich PSAP participants to the municipalities (Saanich, Victoria, Central Saanich, Esquimalt, and Oak Bay). In Bylaw No. 2468 (adopted March, 1997). Amended by Bylaw No. 4123 (adopted December, 2016).

PARTICIPATION:

On the basis of population as determined annually by the Regional Planning Services Department of the Capital Regional District.

MAXIMUM LEVY:

Negative requisition; no stated limit

1.912B Call Answer - Municipalities	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
EXPENDITURES										
Return Grants in Lieu of Taxes	39,068	39,068	39,780	-	-	39,780	40,570	41,380	42,210	43,060
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Call Answer Levy Revenue	(631,757)	(619,122)	(606,739)	-	-	(606,739)	(594,605)	(582,713)	(571,058)	(559,637)
TOTAL REVENUE	**(631,757)**	**(619,122)**	**(606,739)**	**-**	**-**	**(606,739)**	**(594,605)**	**(582,713)**	**(571,058)**	**(559,637)**
EXCESS OF REVENUE OVER EXPENDITURES	**(592,689)**	**(580,054)**	**(566,959)**	**-**	**-**	**(566,959)**	**(554,035)**	**(541,333)**	**(528,848)**	**(516,577)**
Estimated Balance c/fwd from 2025 to 2026	-	(12,635)	12,635	-	-	12,635	-	-	-	-
Balance c/fwd from 2024 to 2025	37,303	37,303	-	-	-	-	-	-	-	-
NEGATIVE REQUISITION	**555,386**	**555,386**	**554,324**	**-**	**-**	**554,324**	**554,035**	**541,333**	**528,848**	**516,577**
*Percentage increase over prior year Requisition			-0.2%			-0.2%	-0.1%	-2.3%	-2.3%	-2.3%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

913 Fire Dispatch

COMMITTEE OF THE WHOLE

October 2025

Service: 1.913 913 Fire Dispatch **Committee: Planning and Protective Services**

DEFINITION:

To provide emergency communication dispatch service to participating member municipalities and all Electoral Areas.

CRD Bylaw No. 3854 "Emergency Communication Dispatch Service Establishment Bylaw No.1, 2012". Adopted December 12th, 2012.
CRD Bylaw No. 4426 " Emergency Communication Dispatch Service Establishment Bylaw No.1, 2012, Amendment Bylaw No.1, 2021". Adopted July 14th, 2021.
CRD Bylaw No. 4502 " Emergency Communication Dispatch Service Establishment Bylaw No.1, 2012, Amendment Bylaw No.2, 2022". Adopted February 8th, 2023

SERVICE DESCRIPTION:

The service has historically funded a contract with City of Langford to provide the dispatch service.
The City of Langford has withdrawn from participation in the service, effective January 01, 2022 through Bylaw No. 4426.
CRD has entered into the new contract with the District of Saanich to provide the dispatch service in replacement of City of Langford as service provider.

PARTICIPATION:

City of Langford (remove as of January 2022), District of Metchosin, District of Highland, District of Sooke, Juan de Fuca, Salt Spring Island and Southern Gulf Island

COST APPORTIONMENT:

Effective January 1st, 2023, the net annual cost attributable to this service shall be apportioned among the participating municipalities and electoral areas on the basis of their usage as indicated by call volume. Call volume, for the purpose of this section, is the number of calls for service attributed to the individual participant as determined annually by the Capital Regional District. The annual call volume will be determined for budgeting purposes using the last full year's call statistics as recorded by the dispatch service provider. (Bylaw No. 4502, an amend to cost apportionment of "The Emergency Communication Dispatch Service Establishment Bylaw No. 1, 2012", Bylaw No. 3854).

MAXIMUM LEVY:
None stated

FUNDING:

Requisition

1.913 - Fire Dispatch	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contract for Services	280,830	280,830	305,257	-	-	305,257	314,569	323,646	350,827	379,363
Allocations	47,138	47,138	48,936	-	-	48,936	49,874	50,869	51,883	52,925
Other Operating Expenses	70,150	63,785	73,630	-	-	73,630	77,184	80,909	84,815	88,922
TOTAL OPERATING COSTS	**398,118**	**391,753**	**427,823**	**-**	**-**	**427,823**	**441,627**	**455,424**	**487,525**	**521,210**
*Percentage Increase over prior year			7.5%			7.5%	3.2%	3.1%	7.0%	6.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	5,288	11,653	-	-	-	-	7,040	15,116	5,975	-
TOTAL COSTS	**403,406**	**403,406**	**427,823**	**-**	**-**	**427,823**	**448,667**	**470,540**	**493,500**	**521,210**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(14,646)	(14,646)	-	-	-	-	-	-	-	(3,610)
Grants in Lieu of Taxes	(15,428)	(15,428)	(15,700)	-	-	(15,700)	(16,010)	(16,330)	(16,650)	(16,980)
Revenue - Other	(2,525)	(2,525)	(2,535)	-	-	(2,535)	(2,590)	(2,640)	(2,700)	(2,760)
TOTAL REVENUE	**(32,599)**	**(32,599)**	**(18,235)**	**-**	**-**	**(18,235)**	**(18,600)**	**(18,970)**	**(19,350)**	**(23,350)**
REQUISITION	**(370,807)**	**(370,807)**	**(409,588)**	**-**	**-**	**(409,588)**	**(430,067)**	**(451,570)**	**(474,150)**	**(497,860)**
*Percentage increase over prior year Requisition			10.5%			10.5%	5.0%	5.0%	5.0%	5.0%

Reserve Fund: 1.913 Fire Dispatch - Operating Reserve Fund - Bylaw 4585

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105555	2025	2026	2027	2028	2029	2030
Beginning Balance		41,627	33,134	33,134	40,174	55,290	61,265
Transfer from Ops Budget		5,288	-	7,040	15,116	5,975	-
Transfer to Ops Budget		(14,646)	-	-	-	-	(3,610)
Interest Income*		865					
Ending Balance $		**33,134**	**33,134**	**40,174**	**55,290**	**61,265**	**57,655**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional CREST Contribution

COMMITTEE OF THE WHOLE

October 2025

Service: 1.921 Regional CREST Contribution **Committee: Planning and Protective Services**

DEFINITION:

To collect funding for the RCMP Dispatch area's share of costs in the regional emergency communications network (CREST).

PARTICIPATION:

On the basis of population as determined annually by the Regional Planning Services Department of the Capital Regional District.

MAXIMUM LEVY:

No stated limit in establishment bylaw on operating costs (Limited by Municipal Act).

Funding:

Requisition

Change in Budget 2025 to 2026

Service: 1.921 Regional CREST	**Total Expenditure**	**Comments**
2025 Budget	**2,008,152**	
Other Changes:		
2026 Contribution to CREST-Regional	97,919	Increase in 2026 contribution to CREST as per the agreement
2025 one-time deficit	(3,619)	One-time deficit carryover from 2024 to 2025
Other Costs	110	
Total Other Changes	94,410	
2026 Budget	**2,102,562**	

Summary of % Expense Increase		
2025 Contribution to CREST	4.9%	
Balance of increase	-0.2%	
% expense increase from 2025:	***4.7%***	
% Requisition increase from 2025 (if applicable):	***4.9%***	*Requisition funding is 94.9% 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.

1.921 - Regional CREST Contribution	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	1,998,353	1,998,353	2,096,272	-	-	2,096,272	2,157,064	2,200,205	2,244,210	2,289,090
Internal Interest	6,180	5,900	6,290	-	-	6,290	6,420	6,550	6,680	6,810
TOTAL COSTS	**2,004,533**	**2,004,253**	**2,102,562**	**-**	**-**	**2,102,562**	**2,163,484**	**2,206,755**	**2,250,890**	**2,295,900**
*Percentage Increase over prior year			4.9%			4.9%	2.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2024 to 2025	3,619	3,619	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(103,571)	(103,571)	(105,440)	-	-	(105,440)	(107,550)	(109,700)	(111,890)	(114,130)
Revenue-Other	(2,580)	(2,300)	(2,630)	-	-	(2,630)	(2,680)	(2,730)	(2,780)	(2,840)
TOTAL REVENUE	**(102,532)**	**(102,252)**	**(108,070)**	**-**	**-**	**(108,070)**	**(110,230)**	**(112,430)**	**(114,670)**	**(116,970)**
REQUISITION	**(1,902,001)**	**(1,902,001)**	**(1,994,492)**	**-**	**-**	**(1,994,492)**	**(2,053,254)**	**(2,094,325)**	**(2,136,220)**	**(2,178,930)**
*Percentage increase over prior year Requisition			4.9%			4.9%	2.9%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Animal Care Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.313 Animal Care Services **Committee: Planning and Protective Services**

DEFINITION:

Care of domestic animals within all electoral areas of the Regional District (Letters Patent - February 16, 1979; Converted to Establishing Bylaw 4416 - September 2021). We provide service to the three electoral areas as well as Sidney, Saanich, Central Saanich, North Saanich, Highlands, View Royal, Colwood, Langford, Sooke, Metchosin, the Pauquachin, Songhees and Tsawout First nations. We also provide pound keeping services to Sooke, Metchosin and Highlands are charged as if they were part of the service provided to the Electoral Areas. All other participants are levied by contract.

SERVICE DESCRIPTION:

Enforces the Animal Control Bylaw for three Electoral Areas, 10 Municipalities, and 3 First Nations. Also provides Pound Service for the District of Saanich and the areas listed above. Ensures public safety with person/animal contacts, quick return of lost animals, investigations or animal/person public education, re-homing of animals, quality care of animals.

PARTICIPATION:

Salt Spring Island Electoral Area, Southern Gulf Islands Electoral Area, and Juan de Fuca Electoral Area

MAXIMUM LEVY:

None stated.

FUNDING:

Sale of services, licences and dog tags, plus requisition

Change in Budget 2025 to 2026 Service: 1.313 Animal Care Services	Total Expenditure	Comments
2025 Budget	**1,888,210**	
Change in Salaries:		
Base salary and benefit change	35,194	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,867	Various planned step/paygrade changes
Increase in Aux wages	50,890	Realignment of budget with historical and expected future expenses
Other	590	
Total Change in Salaries	96,541	
Other Changes:		
Standard Overhead Allocation	7,442	Increase in 2025 operating costs
Human Resources Allocation	5,759	Increase in 2025 wages & benefits
Software licences	5,780	Estimated increase in licence fees
Bylaw Allocation	10,000	Realignment of budget based on previous actual expenses
Vet services	15,000	Realignment of budget based on previous actual expenses
Reserve Transfers	37,630	ORF transfer increase by $5,000; ERF transfer incease by $22,630; Ongoing contributions to CRF by $10,000
Other	9,620	
Total Other Changes	91,231	
2026 Budget	**2,075,982**	

Summary of % Expense Change	
Base Salary increase	1.9%
Aux wages increase	2.7%
OH, HR & Bylaw Allocations	1.2%
Vet services	0.8%
Reserve transfers	2.0%
Balance of change	1.4%
% expense increase from 2025:	***9.9%***
% Requisition increase from 2025:	***3.6%***

Requisition funding is 27.1% of service revenue

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

There is an estimated one-time favourable variance of $1,498 (0.1%) due to saving in salaries because of temporary vacant positions offset by higher bylaw enforcement, supplies, and veterinary service costs. This variance will be transferred to Equipment Replacement Fund, which has an expected year end balance of $69,811 before this transfer.

1.313 - Animal Care 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	1,274,088	1,226,907	1,370,629	-	-	1,370,629	1,407,980	1,446,344	1,479,862	1,514,124
Vehicle Operating Expenses	50,240	50,240	49,140	-	-	49,140	50,120	51,120	52,150	53,190
Telecommunications	48,950	48,950	49,830	-	-	49,830	50,830	51,840	52,870	53,930
Supplies	50,000	62,509	46,870	-	-	46,870	47,810	48,760	49,740	50,720
Allocations	270,787	287,992	295,288	-	-	295,288	308,239	316,226	319,157	324,964
Vet Services	35,000	47,222	50,000	-	-	50,000	51,000	52,020	53,060	54,120
Other Operating Expenses	116,990	113,371	134,440	-	-	134,440	137,060	139,725	142,446	145,245
TOTAL OPERATING COSTS	**1,846,055**	**1,837,192**	**1,996,197**	**-**	**-**	**1,996,197**	**2,053,039**	**2,106,035**	**2,149,285**	**2,196,293**
*Percentage Increase over prior year			8.1%	0.0%		8.1%	2.8%	2.6%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	42,155	43,653	64,785	-	-	64,785	70,080	70,940	71,500	69,175
Transfer to Capital Reserve Fund	-	-	-	10,000	-	10,000	10,000	10,000	10,000	10,000
Transfer to Operating Reserve Fund	-	-	5,000	-	-	5,000	9,000	9,000	14,000	14,000
TOTAL CAPITAL / RESERVE	**42,155**	**43,653**	**69,785**	**10,000**	**-**	**79,785**	**89,080**	**89,940**	**95,500**	**93,175**
TOTAL COSTS	**1,888,210**	**1,880,845**	**2,065,982**	**10,000**	**-**	**2,075,982**	**2,142,119**	**2,195,975**	**2,244,785**	**2,289,468**
*Percentage Increase over prior year			9.4%	0.5%		9.9%	3.2%	2.5%	2.2%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(20,000)	(20,000)	-	-	-	-	-	-	-	-
Fees Charged	(53,090)	(53,090)	(53,000)	-	-	(53,000)	(54,060)	(55,140)	(56,240)	(57,360)
Sale of Goods and Services	(1,252,020)	(1,245,065)	(1,441,268)	-	-	(1,441,268)	(1,470,080)	(1,499,490)	(1,529,500)	(1,560,090)
Grants in Lieu of Taxes	(13,050)	(13,050)	(13,290)	-	-	(13,290)	(13,550)	(13,820)	(14,090)	(14,370)
Revenue - Other	(6,410)	(6,000)	(5,000)	-	-	(5,000)	(5,100)	(5,200)	(5,300)	(5,410)
TOTAL REVENUE	**(1,344,570)**	**(1,337,205)**	**(1,512,558)**	**-**	**-**	**(1,512,558)**	**(1,542,790)**	**(1,573,650)**	**(1,605,130)**	**(1,637,230)**
REQUISITION	**(543,640)**	**(543,640)**	**(553,424)**	**(10,000)**	**-**	**(563,424)**	**(599,329)**	**(622,325)**	**(639,655)**	**(652,238)**
*Percentage increase over prior year Requisition			1.8%	1.8%		3.6%	6.4%	3.8%	2.8%	2.0%
AUTHORIZED POSITIONS Salaried FTE	11.0		11.0			11.0	11.0	11.0	11.0	11.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No. 1.313 Animal Care Services	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
EXPENDITURE							
Buildings	$50,000	$50,000	$0	$0	$0	$0	$50,000
Equipment	$5,000	$13,000	$13,000	$5,000	$13,000	$5,000	$49,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$4,000	$4,000	$0	$0	$0	$0	$4,000
Vehicles	$50,000	$100,000	$50,000	$50,000	$50,000	$50,000	$300,000
	$109,000	**$167,000**	**$63,000**	**$55,000**	**$63,000**	**$55,000**	**$403,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$59,000	$59,000	$0	$0	$0	$0	$59,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$50,000	$108,000	$63,000	$55,000	$63,000	$55,000	$344,000
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
	$109,000	**$167,000**	**$63,000**	**$55,000**	**$63,000**	**$55,000**	**$403,000**

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 #: 1.313

Service Name: Animal Care Services

				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	Computer Replacements	Replacement of computer equipment	$ 16,000	E	ERF	$ -	$ -	$ 8,000	$ -	$ 8,000	$ -	$ 16,000
23-02	Replacement	Vehicle Replacements	Replacement of vehicles (shared with Bylaw)	$ 250,000	V	ERF	$ 50,000	$ 100,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000
23-03	Renewal	Animal Shelter Improvement	Updating CRD Animal Shelter Facility	$ 200,000	B	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-05	Renewal	Network Upgrade and Security	Network Upgrade and addition of Security Cameras at CRD Animal Shelter	$ 35,000	S	Cap	$ 4,000	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
23-06	Renewal	Outreach	Implementing and enhancing Outreach programs	$ 62,351	E	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	Replacement	Personal Protection Equipment PPE	Replacement of staff PPE - stab protection plates	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-01	Renewal	Network upgrade	Network upgrade (50% shared with Bylaw)	$ 3,000	E	ERF	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 591,351**			**$ 109,000**	**$ 167,000**	**$ 63,000**	**$ 55,000**	**$ 63,000**	**$ 55,000**	**$ 403,000**

Service:	1.313	Animal Care Services

Project Number	23-01	Capital Project Title	Computer Replacements	Capital Project Description	Replacement of computer equipment
Project Rationale	Replace computers as required and requested by IT.				

Project Number	23-02	Capital Project Title	Vehicle Replacements	Capital Project Description	Replacement of vehicles (shared with Bylaw)
Project Rationale	To replace vehicles used for Animal Control and Bylaw Enforcement.				

Project Number	23-03	Capital Project Title	Animal Shelter Improvement	Capital Project Description	Updating CRD Animal Shelter Facility
Project Rationale	Create new reception area at front of Animal Shelter to ensure public are not entering the areas where animals are kept for the safety of the customers and welfare of the animals, provides Officers their own entrance to bring in lost or injured animals. New signage required to identify property and building from a busy highway and ensure they all meet corporate standards. Addition of cat impound room as current impound room will be changed into the front reception area as it is located at the front of the building. Painting of cement floors in building, painting of all spaces and new additions. Upgrade to outside dog area, addition of environment enriching activities and tasks to keep dogs properly exercised, metal pergola and cement picnic table for dog exercise area which creates shade for animals and a meet and greet area for potential animal adoptions, upgrade from current gravel to a rubber or turf on part of area with activities. Repair of fencing surrounding building and addition of entrace gate to back area off the side of the building for deliveries and adding an additional exit from the building in case of emergency. Mural for front of animal shelter with dedication to the bequeathment donor. Wired in generator to furnace and eletrical in case of loss of power, to maintain heating and air flow for the animals.				

Project Number	23-05	Capital Project Title	Network Upgrade and Security	Capital Project Description	Network Upgrade and addition of Security Cameras at CRD Animal Shelter
Project Rationale	Animal Shelter network requires upgrade to allow wifi, a faster connection and Cisco phones, currently no option for wifi, connection is poor when it rains or snows, staff are unable to be integrated into the Cisco phone system with current connectivity. Once upgraded addition of Cisco phones, security cameras for security, tv display to monitor for safety of staff and lone worker checks.				

Service:	1.313	Animal Care Services

Project Number	23-06	**Capital Project Title**	Outreach	**Capital Project Description**	Implementing and enhancing Outreach programs

Project Rationale Enhancement of Petiquette Program to include updated and new information regarding dog parks, dangerous dogs, responsible pet ownership, animal care, licencing and community involvement. Enhancement of Emergency Preparedness for Pets, information, outreach and develop more detailed CRD Grab 'n Go Bags for Pets. Addition of community outreach programs as well as training for outside agencies on how to deal with problem pets. Development of CRD Pets App - app designed by CRD staff that allows users to post their lost animal or found animal. Users would create a profile for their pet and if it becomes lost, they can choose an option to post 'lost' and drop a GIS pin where their pet was lost, all other users with the app will be notified and your dog could be returned to you in a timely fashion. Various volunteers are managing something similar by Facebook. The CRD would be the hub of where all lost and found pets are posted, which in turn will increase the numbers and rate of animals returned to their owners. In addition, the App will have a section for rules regarding dogs in all CRD Parks as well as municipal parks, can use CRD GIS to find areas that are off-leash, dog licence fees, leash laws per municipality and likes to the 13 municipal Animal Control Bylaws, CRD could use all to send out notifications regarding algae bloom so that dog owners don't allow their pets to drink the water at that CRD Regional Park etc.

Project Number	25-01	**Capital Project Title**	Personal Protection Equipment PPE	**Capital Project Description**	Replacement of staff PPE - stab protection plates

Project Rationale In 2023 all bylaw officers were outiftted with personal protective equipment in the form the stab vests. The inner plates have a 5 year life span so will require replacement therefore we require the funds by mid 2028 to order the replacement. The plates cost upwards of $850 per staff member.

Project Number	26-01	**Capital Project Title**	Network upgrade	**Capital Project Description**	Network upgrade (50% shared with Bylaw)

Project Rationale

Animal Care Services
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Operating Reserve Fund	23,010	33,010	43,010	53,010	63,010	73,010
Operating Reserve Fund - Donations	-	-	-	-	-	-
Equipment Replacement Fund	69,811	26,596	33,676	49,616	58,116	72,291
Capital Reserve Fund	-	10,000	20,000	30,000	40,000	50,000
Total	**92,822**	**69,607**	**96,687**	**132,627**	**161,127**	**195,302**

Reserve Schedule

Reserve Fund: 1.313 Animal Control - Operating Reserve Fund

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:	105407	2025	2026	2027	2028	2029	2030
Beginning Balance		42,210	23,010	33,010	43,010	53,010	63,010
Transfer from Ops Budget		-	10,000	10,000	10,000	10,000	10,000
Transfer to Ops Budget - Core Budget		(20,000)	-	-	-	-	-
Interest Income*		800					
Ending Balance $		**23,010**	**33,010**	**43,010**	**53,010**	**63,010**	**73,010**

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.

Reserve Schedule

Reserve Fund: 1.313 Animal Control - Operating Reserve Fund - Donations

Capital Regional District Legacy Reserve Fund was established in 2016 under Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will be paid into this specified Legacy Reserve Fund and until required to be used and may be invested in the manner provided by Section 364(2) of the Municipal Act.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105103	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Transfer from Ops Bud		-					
Donations		-					
Interest Income*		-					
Ending Balance $		**-**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.313 Animal Control - Equipment Replacement Fund

For replacement of vehicles, computers and furnishings.

ERF Group: ANICON.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101424	2025	2026	2027	2028	2029	2030
Beginning Balance		40,656	69,811	26,596	33,676	49,616	58,116
Transfer from Op Budget		42,155	64,785	70,080	70,940	71,500	69,175
Planned Purchases		(13,000)	(108,000)	(63,000)	(55,000)	(63,000)	(55,000)
Interest Income		-					
Ending Balance $		**69,811**	**26,596**	**33,676**	**49,616**	**58,116**	**72,291**

Assumptions/Background:

Maintain level sufficient to fund required vehicle and computer replacements

Reserve Schedule

Reserve Fund: 1.313 Animal Care - Capital Reserve Fund

To be created in 2025

Reserve Cash Flow

Fund:	TBD	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		-	10,000	10,000	10,000	10,000	10,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**-**	**10,000**	**20,000**	**30,000**	**40,000**	**50,000**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Bylaw Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.323 Bylaw Services **Committee: Planning and Protective Services**

DEFINITION:

To provide Bylaw enforcement to functions of the Capital Regional District as required. The cost of this service is reallocated to functions that use Bylaw enforcement services, such as Regional Parks, Noise Control, Nuisances & Unsightly Premises, and others.

SERVICE DESCRIPTION:

Respond to complaints, seek voluntary compliance and use regulatory and legal enforcement options to enforce bylaws in the three electoral areas for Noise, Nuisance and Unsightly Premises as well as Soil Deposit and Removal in the JdF EA.

Bylaw Enforcement services in Metchosin and the Highlands by contract.

Enforce bylaws for internal customers including Hartland Landfill, Environmental Services, Integrated Water, Parks, Community Planning, Building Inspection and Vancouver Island Health Authority.

PARTICIPATION:

Method of cost allocation on the basis of prior year's estimated usage.

MAXIMUM LEVY:

None stated.

FUNDING:

Mainly from functions within the CRD that use Bylaw enforcement.

Change in Budget 2025 to 2026
Service: 1.323 Bylaw Enforcement **Total Expenditure**

2025 Budget	**833,421**	
Change in Wages & Benefits:		
Base wages & benefits change	15,103	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,154	
2026 AUX wages & benefit	90,000	One-time AUX wages to support Hartland
2026 AUX wages & benefit	105,500	One year term position-conversion to 1.0 FTE in 2028 (2025 IBC- 16g-3.4)
Other	3,440	
Total Change in Wages & Benefits	223,197	
Other Changes:		
Standard Overhead Allocation	8,771	Increase in 2025 operating costs
Human Resources Allocation	4,811	Increase in 2025 wages & benefits
Reserves transfer	21,930	Increase in transfer to ERF for future vehicle/equipment purchases ($16,930); First year of contribution to newly created ORF ($5,000)
Uniforms & Staff training	12,700	Increase due to the addition of staffing count & discontinuation of old uniforms
Telecommunication	5,260	Increase for annual cell, radio and surface book charges
Printing & Office supplies	10,000	Printing of BON booklets, MTI books for Hartland, Bylaw Warnings
Other Costs	5,019	Other costs such as meeting costs & legal services
Total Other Changes	68,491	
2026 Budget	**1,125,109**	

Summary of % Expense Increase	
2026 Base salary and benefit change	1.8%
Step increase/paygrade change	1.1%
2026 one-time AUX wages	23.5%
Standard Overhead & HR Allocations	1.6%
Reserves transfer	2.6%
Uniforms, staff training & Printing	2.7%
Balance of increase	1.6%
% expense increase from 2025:	***35.0%***
% Requisition increase from 2025 (if applicable):	***NA***

Requisition funding is (0)% of service revenue

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

There is an estimated one-time favourable variance of $3,338 (0.4%) mainly due to savings in vehicle costs and higher fine refenue, partially offset by higher salary costs. This variance will be moved to Operating Reserve, which has an expected year end balance of $5,171 before this transfer.

1.323 - Bylaw Enforcement	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS										
Salaries & Wages	545,774	582,875	573,471	-	195,500	768,971	713,520	839,704	859,286	879,326
Vehicle Operating Expenses	40,000	25,186	40,720	-	-	40,720	41,530	42,360	43,210	44,070
Telecommunications	9,740	3,857	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Supplies	17,500	11,512	20,000	-	-	20,000	20,400	20,810	21,220	21,650
Allocations	99,667	99,667	107,251	-	7,207	114,458	112,417	115,316	116,171	118,241
Other Operating Expenses	51,610	53,416	74,900	-	-	74,900	76,403	77,936	79,489	81,072
TOTAL OPERATING COSTS	**764,291**	**776,513**	**831,342**	**-**	**202,707**	**1,034,049**	**979,570**	**1,111,736**	**1,135,296**	**1,160,599**
*Percentage Increase over prior year			8.8%	0.0%	26.5%	35.3%	-5.3%	13.5%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	69,130	69,130	86,060	-	-	86,060	109,985	41,455	41,000	39,305
Transfer to Operating Reserve Fund	-	3,338	5,000	-	-	5,000	15,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVE	**69,130**	**72,468**	**91,060**	**-**	**-**	**91,060**	**124,985**	**46,455**	**46,000**	**44,305**
TOTAL COSTS	**833,421**	**848,981**	**922,402**	**-**	**202,707**	**1,125,109**	**1,104,555**	**1,158,191**	**1,181,296**	**1,204,904**
*Percentage Increase over prior year			10.7%	0.0%	24.3%	35.0%	-1.8%	4.9%	2.0%	2.0%
Internal Recoveries	(789,535)	(802,535)	(870,408)	-	(195,500)	(1,065,908)	(1,051,528)	(1,104,110)	(1,126,150)	(1,148,660)
OPERATING COSTS LESS INTERNAL RECOVERIES	**43,886**	**46,446**	**51,994**	**-**	**7,207**	**59,201**	**53,027**	**54,081**	**55,146**	**56,244**
*Percentage Increase over prior year			18.5%			34.9%	-10.4%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Sale of Goods and Services	(40,286)	(40,286)	(48,000)	-	-	(48,000)	(48,960)	(49,940)	(50,930)	(51,950)
Revenue - Other	(3,600)	(6,160)	(3,994)	-	-	(3,994)	(4,067)	(4,141)	(4,216)	(4,294)
TOTAL REVENUE	**(43,886)**	**(46,446)**	**(51,994)**	**-**	**(7,207)**	**(59,201)**	**(53,027)**	**(54,081)**	**(55,146)**	**(56,244)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
AUTHORIZED POSITIONS:										
Salaried FTE	4.0		4.0			4.0	5.0	6.0	6.0	6.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.323 Bylaw Services	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$7,000	$4,000	$4,000	$4,000	$4,000	$23,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$75,000	$25,000	$75,000	$25,000	$75,000	$275,000
	$0	**$82,000**	**$29,000**	**$79,000**	**$29,000**	**$79,000**	**$298,000**
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	$82,000	$29,000	$79,000	$29,000	$79,000	$298,000
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	**$82,000**	**$29,000**	**$79,000**	**$29,000**	**$79,000**	**$298,000**

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 #: 1.323

Service Name: Bylaw Services

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2026	2027	2028	2029	2030	5 - Year Total auto-populates
25-01	Replacement	Computers	Replacement of computer equipment	$ 12,500	E	ERF	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 12,500
25-02	Replacement	Vehicle	Replacement of Bylaw vehicles	$ 275,000	V	ERF	$ -	$ 75,000	$ 25,000	$ 75,000	$ 25,000	$ 75,000	$ 275,000
25-03	Replacement	PPE	Replacement of Personal Protection Equipment	$ 7,500	E	ERF	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 7,500
26-01	Renewal	Network upgrade	Network upgrade (50% shared with AC)	$ 3,000	E	ERF	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
													$ -
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			Grand Total	**$ 298,000**			**$ -**	**$ 82,000**	**$ 29,000**	**$ 79,000**	**$ 29,000**	**$ 79,000**	**$ 298,000**

Service:	1.323	Bylaw Services

Project Number	25-01	**Capital Project Title**	Computers	**Capital Project Description**	Replacement of computer equipment
Project Rationale	Replacement of computer equipment				

Project Number	25-02	**Capital Project Title**	Vehicle	**Capital Project Description**	Replacement of Bylaw vehicles
Project Rationale	Replacement of Bylaw vehicles				

Project Number	25-03	**Capital Project Title**	PPE	**Capital Project Description**	Replacement of Personal Protection Equipment
Project Rationale	Personal protection equiptment have a replacement schedule of 5 years. These are stab/spike resistent vests for our Bylaw staff, purchased in 2024.				

Project Number	26-01	**Capital Project Title**	Network upgrade	**Capital Project Description**	Network upgrade (50% shared with AC)
Project Rationale					

Bylaw Enforcement
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	100,225	104,285	185,270	147,725	159,725	120,030
Operating Reserve Fund	5,171	2,964	17,964	22,964	27,964	32,964
Total	**105,397**	**107,250**	**203,235**	**170,690**	**187,690**	**152,995**

Reserve Schedule

Reserve Fund: 1.323 Bylaw Enforcement - Equipment Replacement Fund

ERF Group: BYLAW.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101426**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		110,095	100,225	104,285	185,270	147,725	159,725
Transfer from Ops Budget		69,130	86,060	109,985	41,455	41,000	39,305
Planned Purchase		(79,000)	(82,000)	(29,000)	(79,000)	(29,000)	(79,000)
Interest Income		-					
Ending Balance $		**100,225**	**104,285**	**185,270**	**147,725**	**159,725**	**120,030**

Assumptions/Background:

Maintain level sufficient to fund required vehicle and computer replacements

Reserve Schedule

Reserve Fund: 1.323 Bylaw Enforcement - Operating Reserve Fund

Created in 2024
To mitigate fluctuations in expenditures and revenues based on the volume of bylaw enforcement services provided.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105565**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance		4,965	5,171	2,964	17,964	22,964	27,964
Transfer from Op Budget		-	5,000	15,000	5,000	5,000	5,000
Transfer to Op Budget		-	(7,207)	-	-	-	-
Interest Income*		206					
Ending Balance $		**5,171**	**2,964**	**17,964**	**22,964**	**27,964**	**32,964**

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Planning Services

COMMITTEE OF THE WHOLE

October 2025

Service: 1.324 Regional Planning Services **Committee: Planning and Protective Services**

DEFINITION:

Regional Planning provides regional information, analysis and mapping services on population, employment, economic development and land use trends. The service provides regional, sub-regional and municipal statistics, trend analysis and research tools to member municipalities and a wide variety of public, private and community clientele.

SERVICE DESCRIPTION:

Regional Planning provides information and planning services including regional, sub-regional and municipal statistics, trend analysis, transportation, policy development, planning and modeling. The information also assists in preparation of indicators relating to the annual legislative reporting requirement for the Regional Growth Strategy and as an information base for the development of municipal and electoral area official community plans. The information and analysis also supports the regional transportation and urban growth models and assists municipalities and local and regional agencies in their planning work.

PARTICIPATION:

All member municipalities (Central Saanich; Colwood; Esquimalt; Highlands; Langford; Metchosin; North Saanich; Oak Bay; Saanich; Sidney; Sooke: Victoria; View Royal) and Electoral Areas within the CRD (Juan de Fuca, Southern Gulf Islands, Salt Spring Island).

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.324 Regional Planning & Growth Strategy

	Total Expenditure	Comments
2025 Budget	**2,989,383**	
Change in Salaries:		
Base salary change	10,481	Inclusive of estimated collective agreement changes
Step change/paygrade change	8,101	Step change due to staff turnover
1.0 FTE Transportation Planner	(141,950)	Position relocated to 1.329 Regional Transportation Service
1.0 FTE Planner	(133,435)	Position relocated to 1.329 Regional Transportation Service
0.5 FTE Planning Assistant	(56,933)	Position relocated to 1.329 Regional Transportation Service
1.0 FTE Manager Regional Transportation	(95,000)	Position relocated to 1.329 Regional Transportation Service
1.0 FTE Manager Strategic Planning	(192,526)	CRD Evolves Transition: Position relocated to 1.014 CAO & Executive Operations
0.5 FTE Communications Liaison	(55,272)	CRD Evolves Transition: Position relocated to 1.118 Corp Comms & Engagement
Other	490	
Total Change in Salaries	(656,044)	
Other Changes:		
Program Development	(906,698)	2025 One-time costs for Transportation Model Update from 2022 and Island Corridor Planning & Consultation. Remaining budget transferred to Regional Transportation
Program Development	(97,910)	Data Review and Ready Step Roll programs trasferred to Regional Transportation
Allocations	(64,334)	Standard OH, HR, and First Aid allocations to Regional Transportation Service
Building Occupancy Allocation	(52,263)	Reduced service headcount in 2026
Planning & Protective Services GM Allocation	(40,598)	Decrease of GM allocation due to re-alignment amomg services within HPPS
Corporate Comms & Engagement Allocation	66,436	CRD Evolves Corporate Communication Allocation
Contract for Services	(300,000)	2025 One-Time costs for Regional Transportation projects
Other Costs	(60,480)	Reduction in software, telecomm, staff training, etc due to staff and program development transferred to Regional Transportation
Total Other Changes	(1,455,847)	
2026 Budget	**877,492**	

Summary of % Expense Change	
Salaries: CRD Evolves Transition	-8.3%
Salaries: Staff department transfers	-14.3%
2025 One time program development	-30.3%
Net reduction in internal allocations	-3.0%
2025 One time contract for services	-10.0%
Balance of change	-4.7%
% expense change from 2025:	***-70.6%***
% Requisition change from 2025 (if applicable):	***-48.9%*** *Requisition funding is 94.9% of service revenue*

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

There is an estimated one-time favourable variance of $132,116 (4.4%) due mainly to temporary staff vacancies ($113,992) and saving on contractor expenses ($14,000). The surplus will be transferred to the Operating Reserve which has an expected year end balance of $2,313,837 before this transfer.

1.324 - Regional Planning 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	1,207,110	1,093,118	551,066	-	-	551,066	566,768	582,910	596,725	610,857
Contract for Services	374,000	360,000	75,000	-	-	75,000	76,500	78,030	79,590	81,180
Allocations	302,415	290,565	197,134	-	10,812	207,946	206,824	213,290	217,204	221,301
Program Development Costs	1,004,608	259,608	-	-	-	-	-	-	-	-
Other Operating Expenses	98,750	105,556	38,930	-	-	38,930	39,829	40,757	41,705	42,674
TOTAL OPERATING COSTS	**2,986,883**	**2,108,847**	**862,130**	**-**	**10,812**	**872,942**	**889,921**	**914,987**	**935,224**	**956,012**
*Percentage Increase over prior year			-71.1%		0.4%	-70.8%	1.9%	2.8%	2.2%	2.2%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	132,116	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,500	2,500	4,550	-	-	4,550	4,640	4,730	4,820	4,910
TOTAL CAPITAL / RESERVES	**2,500**	**134,616**	**4,550**	**-**	**-**	**4,550**	**4,640**	**4,730**	**4,820**	**4,910**
TOTAL COSTS	**2,989,383**	**2,243,463**	**866,680**	**-**	**10,812**	**877,492**	**894,561**	**919,717**	**940,044**	**960,922**
Internal Recoveries	(91,440)	(91,440)	(173,400)	-	-	(173,400)	(178,410)	(183,570)	(187,960)	(192,450)
TOTAL COSTS NET OF RECOVERIES	**2,897,943**	**2,152,023**	**693,280**	**-**	**10,812**	**704,092**	**716,151**	**736,147**	**752,084**	**768,472**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(1,523,263)	(778,263)	-	-	(10,812)	(10,812)	-	-	-	-
Grants in Lieu of Taxes	(62,761)	(62,761)	(23,919)	-	-	(23,919)	(24,398)	(24,884)	(25,382)	(25,892)
Revenue - Other	(3,180)	(2,870)	(1,000)	-	-	(1,000)	(1,020)	(1,040)	(1,060)	(1,080)
Recovery - Other	(610)	-	-	-	-	-	-	-	-	-
	-									
TOTAL REVENUE	**(1,589,814)**	**(843,894)**	**(24,919)**	**-**	**(10,812)**	**(35,731)**	**(25,418)**	**(25,924)**	**(26,442)**	**(26,972)**
REQUISITION	**(1,308,129)**	**(1,308,129)**	**(668,361)**	**-**	**-**	**(668,361)**	**(690,733)**	**(710,223)**	**(725,642)**	**(741,500)**
*Percentage increase over prior year Requisition			-48.9%			-48.9%	3.3%	2.8%	2.2%	2.2%
Salaried	8.5	8.5	3.5			3.5	3.5	3.5	3.5	3.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.324 Regional Planning Services	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$40,000	$48,000	$3,000	$4,000	$0	$0	$55,000
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
		$40,000	**$48,000**	**$3,000**	**$4,000**	**$0**	**$0**	**$55,000**
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		$40,000	$48,000	$3,000	$4,000	$0	$0	$55,000
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
		$40,000	**$48,000**	**$3,000**	**$4,000**	**$0**	**$0**	**$55,000**

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

Service #: 1.324

Service Name: Regional Planning Services

				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	Computer Replacement	Computer Replacement	$ 36,700	E	ERF	$ -	$ 8,000	$ 3,000	$ 4,000	$ -	$ -	$ 15,000
22-01	Replacement	Photocopier Renewal	Photocopier Renewal	$ 40,000	E	ERF	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
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			Grand Total	**$ 76,700**				**$ 48,000**	**$ 3,000**	**$ 4,000**	**$ -**	**$ -**	**$ 55,000**

Service:	1.324	Regional Planning Services

Project Number	18-01	Capital Project Title	Computer Replacement	Capital Project Description	Computer Replacement
Project Rationale	Planned computer replacement for RSP staff complement, per IT replacement schedule.				

Project Number	22-01	Capital Project Title	Photocopier Renewal	Capital Project Description	Photocopier Renewal
Project Rationale	Planned photocopy renewal for RSP office, per IT replacement schedule.				

Regional Planning Services
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	253,359	58,229	59,869	60,599	65,419	70,329
Operating Reserve Fund	2,445,953	154,781	154,781	154,781	154,781	154,781
Total	**2,699,312**	**213,010**	**214,650**	**215,380**	**220,200**	**225,110**

Reserve Schedule

Reserve Fund: 1.324 Regional Planning Services - Equipment Replacement Fund

ERF Group: RGPLAN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101427	2025	2026	2027	2028	2029	2030
Beginning Balance		258,859	253,359	58,229	59,869	60,599	65,419
Transfer from Ops Budget		2,500	4,550	4,640	4,730	4,820	4,910
Transfer to Regional Transportation Service		-	(151,680)	-	-	-	-
Planned Purchase		(8,000)	(48,000)	(3,000)	(4,000)	-	-
Interest Income		-					
Ending Balance $		**253,359**	**58,229**	**59,869**	**60,599**	**65,419**	**70,329**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.324 Regional Planning Services - Operating Reserve Fund

Op Rsv Funds B#4102,03,4144,45,46,47

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105501	2025	2026	2027	2028	2029	2030
Beginning Balance		2,982,906	2,445,953	154,781	154,781	154,781	154,781
Transfer from Ops Budget		132,116	-	-	-	-	-
Transfer to Regional Transportation Service		-	(2,280,360)	-	-	-	-
Transfer to Ops Budget - Program Development							
Ready Step Roll Program		(40,000)	-	-	-	-	-
Implementation of Data Review		(25,000)	-	-	-	-	-
IBC 4b-2.1 - Island Corridor Consultation		(159,550)	-	-	-	-	-
Transportation Model		(2,148)	-	-	-	-	-
Transfer to Ops Budget - Core Budget		(550,565)	(10,812)	-	-	-	-
Transfer to Ops Budget - Manager of Strategic Planning		(1,000)	-	-	-	-	-
Interest Income*		109,194					
Ending Balance $		**2,445,953**	**154,781**	**154,781**	**154,781**	**154,781**	**154,781**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Transportation

COMMITTEE OF THE WHOLE

October 2025

Service: 1.329 Regional Transportation Service **Committee: Planning and Protective Services**

DEFINITION:

To provide services in relation to transportation including development of transportation policies, information and data services, management of regional trails, aquiring land or interests in land, distributing transportation infratructure grants, contructing and operating capital works and facilities, providing services and support to municipal participants and other public authorities, and managining other transportation systems. Establishment Bylaw No. 4630 (June 2025).

SERVICE DESCRIPTION:

Regional Transportation coordinates regional advocacy and governance on transportation, provides strategic planning services, develops and coordinates regional transportation programs, provides transportation data and analysis including regional transportation modelling, coordinates regional policies, and manages and operates regional trails. The service provices advice and information to the CRD Board, other departments and other jurisdictions on policies and issues related to the regional transportation.

PARTICIPATION:

All member municipalities (Central Saanich; Colwood; Esquimalt; Highlands; Langford; Metchosin; North Saanich; Oak Bay; Saanich; Sidney; Sooke: Victoria; View Royal) and Electoral Areas within the CRD (Juan de Fuca, Southern Gulf Islands, Salt Spring Island).

MAXIMUM LEVY:

Greater of $20,000,000 or $0.10834 / $1,000

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.329 Regional Transportation Service	Total Expenditure	Comments
2025 Budget	**-**	
Change in Salaries:		
1.0 FTE Transportation Planner	155,976	Position relocated from 1.324 Regional Planning Service
1.0 FTE Planner	137,861	Position relocated from 1.324 Regional Planning Service
0.5 FTE Planning Assistant	53,611	Position relocated from 1.324 Regional Planning Service
1.0 FTE Manager Regional Transportation	189,495	Position relocated from 1.324 Regional Planning Service
Other	15,000	
Total Change in Salaries	551,943	
Other Changes:		
Program Development	623,000	One-time costs for Transportation Model Update from 2022, Island Corridor Planning & Consultation, and bike map fresh; transferred from 1.324 Regional Planning
Program Development	155,000	Ongoing program development costs
Allocations	282,787	Standard OH, Building Occupancy, HR, GM and Senior Manager allocations
Feasibility Study Costs	350,000	One-time repayment of service feasibility study costs to the CRD Fesibility Reserve Fund
Traffic Safety Service Budget	92,982	1.230 Traffic Safety service function and budget transferred to Regional Transportation
Reserve Transfers	31,500	Transfer to reserve funds including $29,000 to Operating, and $2,500 to Equipment Replacement
Contract for Services	75,330	Ongoing contract costs for core budget delivery
Other Costs	72,160	First year of other operating costs required for service delivery
Total Other Changes	1,682,759	
2026 Budget	**2,234,702**	

Summary of % Expense Change	
2026 Base salary and benefit change	24.7%
Internal allocations	12.7%
Program development	34.8%
One time feasibility study	15.7%
Reserve transfers	1.4%
Traffic Safety Service Budget	4.2%
Balance of change	6.6%
% expense increase from 2025:	***100.0%***

Requisition funding is 69.5% of service revenue

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

Service is newly created for 2026 budget year

1.329 - Regional Transportation 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										
Salaries & Wages	-	-	551,943	-	-	551,943	692,871	812,905	832,265	852,078
Contract for Services	-	-	75,330	-	-	75,330	76,840	78,380	79,950	81,550
Allocations	-	-	282,787	-	350,000	632,787	293,692	302,329	307,055	313,124
Program Development Costs	-	-	155,000	-	623,000	778,000	828,100	189,260	164,480	195,770
Other Operating Expenses	-	-	72,160	-	-	72,160	77,769	79,448	81,165	82,905
Traffic Safety			92,982	-	-	92,982	77,815	78,679	79,557	80,456
TOTAL OPERATING COSTS	**-**	**-**	**1,230,202**	**-**	**973,000**	**2,203,202**	**2,047,087**	**1,541,001**	**1,544,472**	**1,605,883**
*Percentage Increase over prior year							-7.1%	-24.7%	0.2%	4.0%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	-	29,000	-	-	29,000	40,800	41,620	42,450	43,300
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	2,500	-	-	2,500	5,000	5,100	5,200	5,300
TOTAL CAPITAL / RESERVES	**-**	**-**	**31,500**	**-**	**-**	**31,500**	**45,800**	**46,720**	**47,650**	**48,600**
TOTAL COSTS	**-**	**-**	**1,261,702**	**-**	**973,000**	**2,234,702**	**2,092,887**	**1,587,721**	**1,592,122**	**1,654,483**
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS NET OF RECOVERIES	**-**	**-**	**1,261,702**	**-**	**973,000**	**2,234,702**	**2,092,887**	**1,587,721**	**1,592,122**	**1,654,483**
FUNDING SOURCES (REVENUE)										
Estimated Balance C/FW to 2026	-	-	(16,000)	-	-	(16,000)	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(623,000)	(623,000)	(670,000)	(28,000)	-	(28,000)
Grants in Lieu of Taxes	-	-	(42,974)	-	-	(42,974)	(43,832)	(44,706)	(45,598)	(46,508)
	-									
TOTAL REVENUE	**-**	**-**	**(58,974)**	**-**	**(623,000)**	**(681,974)**	**(713,832)**	**(72,706)**	**(45,598)**	**(74,508)**
REQUISITION	**-**	**-**	**(1,202,728)**	**-**	**(350,000)**	**(1,552,728)**	**(1,379,055)**	**(1,515,015)**	**(1,546,524)**	**(1,579,975)**
*Percentage increase over prior year Requisition							-11.2%	9.9%	2.1%	2.2%
Salaried						3.5	3.5	3.5	3.5	3.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.329 Regional Transportation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$0	$0	$0	$72,000	$18,000	$90,000
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	**$0**	**$0**	**$0**	**$72,000**	**$18,000**	**$90,000**
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	$72,000	$18,000	$90,000
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	**$0**	**$0**	**$0**	**$72,000**	**$18,000**	**$90,000**

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 #: 1.329

Service Name: Regional Transportation

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
26-01	Replacement	Eco-Counter Replacement	Replacement of bike and pedestrian counters owned by CRD across the region	$ 90,000	E	ERF	$ -	$ -	$ -	$ -	$ 72,000	$ 18,000	$ 90,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 90,000**			**$ -**	**$ -**	**$ -**	**$ -**	**$ 72,000**	**$ 18,000**	**$ 90,000**

Service:	1.329	Regional Transportation

Project Number	26-01	**Capital Project Title**	Eco-Counter Replacement	**Capital Project Description**	Replacement of bike and pedestrian counters owned by CRD across the region
Project Rationale	The Data Review Implementation program oversaw the installation of 30 on-trail bike and pedestrian counters across the region. Data from the counters is published to a website daily and is used to inform policy. The CRD transferred ownership of 16 counters to third-parties. The remaining counters will start reaching end of life starting in 2028 and will have to be replaced				

Regional Transportation Service
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	-	154,180	159,180	164,280	97,480	84,780
Operating Reserve Fund	-	1,686,360	1,057,160	1,070,780	1,113,230	1,128,530
Capital Reserve Fund	-	-	-	-	-	-
Total	**-**	**1,840,540**	**1,216,340**	**1,235,060**	**1,210,710**	**1,213,310**

Reserve Schedule

Reserve Fund: 1.329 Regional Transportation Service - Equipment Replacement Fund

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102322	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	154,180	159,180	164,280	97,480
Transfer from Ops Budget		-	2,500	5,000	5,100	5,200	5,300
Transfer From Regional Planning Service		-	151,680				
Planned Purchase		-	-	-	-	(72,000)	(18,000)
Interest Income		-					
Ending Balance $		**-**	**154,180**	**159,180**	**164,280**	**97,480**	**84,780**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.329 Regional Transportation Services - Operating Reserve Fund

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	1,686,360	1,057,160	1,070,780	1,113,230
Transfer from Ops Budget		-	29,000	40,800	41,620	42,450	43,300
Transfer From Regional Planning Service		-	2,280,360				
Transfer to Ops Budget - Program Development							
Origin and Destination Survey		-	-	(520,000)	-	-	-
Bike Map Refresh		-	(28,000)	-	(28,000)	-	(28,000)
Transportation Model		-	(180,000)	(150,000)			
IBC 4b-2.1 - Island Corridor Consultation		-	(415,000)				
Transfer to Ops Budget - Core Budget		-	-				
Interest Income*		-					
Ending Balance $		**-**	**1,686,360**	**1,057,160**	**1,070,780**	**1,113,230**	**1,128,530**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.329 Regional Transportation Service - Capital Reserve Fund Fund

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		-	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Growth Strategy

COMMITTEE OF THE WHOLE

October 2025

Service: 1.330 Regional Growth Strategy **Committee: Planning and Protective Services**

DEFINITION:

This service is responsible for developing, coordinating, monitoring and updating the Regional Growth Strategy (RGS). The service includes providing advice and information to the CRD Board and other departments on policies and issues related to the RGS including the ongoing monitoring of its implementation. The Regional Growth Strategy is contained within CRD Bylaw No.4017 (Adopted March 2018).

SERVICE DESCRIPTION:

The Regional Growth Strategy/Sustainability service is responsible for developing, coordinating, monitoring and updating the Regional Growth Strategy (RGS) pursuant to the legislative provisions of the *Local Government Act*. The RGS is contained within CRD Bylaw No.4017 (adopted March 2018). The service administers the RGS through the review and reporting on municipal regional context statements, assessment of compliance of regional district bylaws, and providing advice and information to the CRD Board and other departments on policies and issues related to the RGS including the ongoing monitoring of its implementation.

PARTICIPATION:

All member municipalities (Central Saanich; Colwood; Esquimalt; Highlands; Langford; Metchosin; North Saanich; Oak Bay; Saanich; Sidney; Sooke: Victoria; View Royal) and the Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.330 Regional Growth Strategy	Total Expenditure	Comments
2025 Budget	**792,714**	
Change in Salaries:		
Base salary change	1,149	Inclusive of estimated collective agreement changes
Total Change in Salaries	1,149	
Other Changes:		
Special projects	(80,862)	2025 one-time implementation of 2023 IBC: 11b-1 Foodlands Access Service studies and financial modelling
Special projects	(75,000)	2025 one time UBMC grant funded Growth and Mobility Study
Special projects	(75,000)	2025 IBC 8a-2.1 Regional Growth Strategy Review and Update. Remaining contract work for $220,000 carried over to 2026
Regional Planning Allocation	(29,510)	Decrease in Planning department staff allocated to the service due to increased number of services in the Department in 2026
Reserve transfer	(13,500)	Reduction in transfers to ORF
Other Costs	9,767	
Total Other Changes	(264,105)	
2026 Budget	**529,758**	

Summary of % Expense Change	
2025 IBC Expenses	-9.5%
Decrease one-time special projects costs	-19.7%
Regional Planning Allocation	-3.7%
Reserve transfer	-1.7%
Balance of change	1.4%
% expense decrease from 2025:	***-33.2%***
% Requisition change from 2025 (if applicable):	***-56.2%***

Requisition funding is (26.8%) of service revenue

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

There is an estimated one-time favourable variance of $59,295 (7.5%) mainly due to auxiliary staff and overtime savings ($26,020), and lower than planned contract expenses ($25,570). The variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of $1,903,203 before this transfer.

1.330 - Regional Growth Strategy	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS										
Salaries & Wages	163,346	137,326	164,495	-	-	164,495	167,920	171,119	175,288	179,378
Contract for Services	25,570	-	26,030	-	-	26,030	25,000	25,000	25,000	25,000
Special Projects	430,862	285,862	-	-	220,000	220,000	-	-	-	-
Allocations	122,906	122,906	101,413	-	-	101,413	104,886	107,744	109,712	112,079
Other Operating Expenses	36,530	28,825	17,820	-	-	17,820	18,160	18,320	18,480	18,650
TOTAL OPERATING COSTS	**779,214**	**574,919**	**309,758**	**-**	**220,000**	**529,758**	**315,966**	**322,183**	**328,480**	**335,107**
*Percentage Increase over prior year			-60.2%		28.2%	-32.0%	-40.4%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	13,500	72,795	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**13,500**	**72,795**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**792,714**	**647,714**	**309,758**	**-**	**220,000**	**529,758**	**315,966**	**322,183**	**328,480**	**335,107**
*Percentage Increase over prior year			-60.9%		27.8%	-33.2%	-40.4%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(450,862)	(305,862)	(150,000)	-	(220,000)	(370,000)	-	-	-	-
Grants in Lieu of Taxes	(16,410)	(16,410)	(16,700)	-	-	(16,700)	(17,040)	(17,380)	(17,730)	(18,080)
Revenue - Other	(1,050)	(1,050)	(1,070)	-	-	(1,070)	(1,090)	(1,110)	(1,130)	(1,150)
TOTAL REVENUE	**(468,322)**	**(323,322)**	**(167,770)**	**-**	**(220,000)**	**(387,770)**	**(18,130)**	**(18,490)**	**(18,860)**	**(19,230)**
REQUISITION	**(324,392)**	**(324,392)**	**(141,988)**	**-**	**-**	**(141,988)**	**(297,836)**	**(303,693)**	**(309,620)**	**(315,877)**
*Percentage increase over prior year Requisition			-56.2%			-56.2%	109.8%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried	1.0	1.0	1.0			1.0	1.0	1.0	1.0	1.0

Reserve Schedule

Reserve Fund: 1.330 Regional Growth Strategy - Operating Reserve Fund

Op Rsv Funds B#4102,03,4144,45,46,47

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105502	2025	2026	2027	2028	2029	2030
Beginning Balance		2,114,155	1,903,203	1,533,203	1,533,203	1,533,203	1,533,203
Transfer from Ops Budget		13,500	-	-	-	-	-
Return of Project Surplus		-					
Transfer to Ops Budget		(305,862)	(370,000)	-	-	-	-
Interest Income*		81,410					
Ending Balance $		**1,903,203**	**1,533,203**	**1,533,203**	**1,533,203**	**1,533,203**	**1,533,203**

Assumptions/Background:

2025 - $81k - 2023 IBC 11b-1: Foodlands Access Service
2025 - $150k - IBC 8a-2.1 Regional Growth Strategy Review and Update
2025 - $75k - Growth and Mobility Study
2026 - $220k - IBC 8a-2.1 Regional Growth Strategy Review and Update
2026 - $150k - Core budget

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Foodlands Access

COMMITTEE OF THE WHOLE

October 2025

Service: 1.326 Foodland Access **Committee: Planning and Protective Services**

DEFINITION:

To preserve and coordinate preservation and access to farmland for agricultural use, and to promote regional food security in the Capital Regional District (CRD).
Establishment Bylaw No. 4602 (February, 2025).

SERVICE DESCRIPTION:

The Regional Foodlands Access Service is a service to preserve and coordinate preservation and access to farmland for agricultural use, and to promote regional food security.

The service will be able to:

- Run agriculture focused programming on regionally owned lands, and/or acquire land or enter into land use agreements for these activities.
- Provide capital funding for improvements and operational funding for delivery of programs.
- Provide grants or financial assistance to support agricultural activities that promote beneficial and sustainable agricultural practices and regional food security,
- deliver education, outreach, and other promotional activities to support agriculture and regional food security.

PARTICIPATION:

All municipalities and electoral areas within the Capital Regional District are the participating areas for this service.

MAXIMUM LEVY:

Greater of $1,000,000 or $0.00543 / $1,000

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.326 Foodland Access	Total Expenditure	Comments
2025 Budget	**270,175**	
Other Changes:		
Grant Programs	40,000	Initiation of ongoing grant programs
Contract for Services	64,750	Annualization of operating contractor costs
Program Development	12,000	New Education and Outreach programs
Allocations	21,604	First year of Regional Planning Staff and GM PPS Allocations
Reserve Transfers	(53,450)	Reduction of transfer to CRF by ($65,000) due to one-time 2025 capital costs; First year of contribution to ORF for $11,550
Other Costs	8,920	Other costs such as staff training, telecommunication, supplies
Total Other Changes	93,824	
2026 Budget	**363,999**	

Summary of % Expense Increase	
Grants & other programs	19.2%
Contract for Services	24.0%
Transfer to Reserves	-19.8%
Internal allocations	8.0%
Balance of increase	3.3%
% expense increase from 2025:	***34.7%***
% Requisition increase from 2025 (if applicable):	***34.7%***

Requisition funding is (100)% 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

1.326 - Foodlands Access	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	-	-	-	-	-	-	48,468	49,870	51,061	52,281
Contract for Services	62,500	62,500	127,250	-	-	127,250	129,800	132,400	135,050	137,750
Grant Programs	-	-	40,000	-	-	40,000	80,000	80,000	80,000	80,000
Program Development	-	-	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Allocations	5,675	5,675	27,279	-	-	27,279	27,924	28,601	29,230	29,871
Other Operating Expenses	27,000	25,000	35,920	-	-	35,920	36,636	37,362	38,109	38,887
TOTAL OPERATING COSTS	**95,175**	**93,175**	**242,449**	**-**	**-**	**242,449**	**335,068**	**340,713**	**346,180**	**351,769**
*Percentage Increase over prior year						154.7%	38.2%	1.7%	1.6%	1.6%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	175,000	175,000	110,000	-	-	110,000	111,800	124,765	129,010	133,320
Transfer to Operating Reserve Fund	-	2,000	11,550	-	-	11,550	17,705	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	**175,000**	**177,000**	**121,550**	**-**	**-**	**121,550**	**129,505**	**144,765**	**149,010**	**153,320**
TOTAL COSTS	**270,175**	**270,175**	**363,999**	**-**	**-**	**363,999**	**464,573**	**485,478**	**495,190**	**505,089**
FUNDING SOURCES (REVENUE)										
Revenue - Other	-	-	(100)	-	-	(100)	(15,100)	(15,100)	(15,100)	(15,100)
TOTAL REVENUE	**-**	**-**	**(100)**	**-**	**-**	**(100)**	**(15,100)**	**(15,100)**	**(15,100)**	**(15,100)**
REQUISITION	**(270,175)**	**(270,175)**	**(363,899)**	**-**	**-**	**(363,899)**	**(449,473)**	**(470,378)**	**(480,090)**	**(489,989)**
*Percentage increase over prior year Requisition						34.7%	23.5%	4.7%	2.1%	2.1%
Salaried							0.5	0.5	0.5	0.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.326 Foodland Access	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$100,000	$100,000	$0	$300,000	$0	$0	$400,000
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
		$100,000	**$100,000**	**$0**	**$300,000**	**$0**	**$0**	**$400,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$100,000	$100,000	$0	$0	$0	$0	$100,000
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	$300,000	$0	$0	$300,000
		$100,000	**$100,000**	**$0**	**$300,000**	**$0**	**$0**	**$400,000**

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

-

Service #: 1.326

Service Name: Foodland Access

				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	New	Bear Hill Farm - Site improvements	Site preparation and equipment costs	$ 175,000	E	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
28-01	New	Second Farm Location - Site improvements	Site preparation and equipment costs	$ 300,000	E	Res	$ -	$ -	$ -	$ 300,000	$ -	$ -	$ 300,000
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
			Grand Total	**$ 475,000**				**$ 100,000**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ 400,000**

Service:	1.326	Foodland Access

Project Number	25-01	**Capital Project Title**	Bear Hill Farm - Site improvements	**Capital Project Description**	Site preparation and equipment costs
Project Rationale	Capital investments in Bear Hill Farm to support farming efforts on the site. These costs will include: site infrastructure, farming equipment, soil amendments, and other costs to be determined with a qualified farm site operator.				

Project Number	28-01	**Capital Project Title**	Second Farm Location - Site improvements	**Capital Project Description**	Site preparation and equipment costs
Project Rationale	Capital investments in a second farm site location to support farming efforts on the site. These costs will include: site infrastructure, farming equipment, soil amendments, and other costs to be determined with a qualified farm site operator.				

Foodlands Access
Reserve Summary Schedule
2026 - 2030 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	-	110,000	221,800	46,565	175,575	308,895
Operating Reserve Fund	-	11,550	29,255	49,255	69,255	89,255
Total	**-**	**121,550**	**251,055**	**95,820**	**244,830**	**398,150**

Reserve Schedule

Reserve Fund: 1.326 Foodland Access - Capital Reserve Fund

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	110,000	221,800	46,565	175,575
Transfer from Ops Budget		175,000	110,000	111,800	124,765	129,010	133,320
Transfer from Capital Fund		-					
Planned Expenditures		(175,000)	-	-	(300,000)	-	-
Interest Income*		-					
Ending Balance $		-	110,000	221,800	46,565	175,575	308,895

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: 1.26 Foodland Access - Operating Reserve Fund

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2025	2026	2027	2028	2029	2030
Beginning Balance		-	-	11,550	29,255	49,255	69,255
Transfer from Ops Budget		-	11,550	17,705	20,000	20,000	20,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**-**	**11,550**	**29,255**	**49,255**	**69,255**	**89,255**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

INFRASTRUCTURE & WATER SERVICES

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025
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CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Capital Project Delivery Service

COMMITTEE OF THE WHOLE

October 2025

Service: 1.576 Corporate Capital Project Delivery Service **Committee: N/A**

DEFINITION:

To provide project management relative to various Operating and Capital projects, for Environmental Services, Intrastructure and Water Services, Parks, and Corporate Services. The cost of this function is principally allocated to functions and capital projects using these Services.

PARTICIPATION:

All budgets and projects receiving Corporate Capital Project Delivery Service

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

Time charges to Capital projects, and Service budgets.

Change in Budget 2025 to 2026

Service: 1.576 Corporate Capital Project Delivery Service	**Total Expenditure**	**Comments**
2025 Budget	**3,851,300**	
Change in Wages & Benefits:		
Base wages & benefits change	73,719	Inclusive of estimated collective agreement changes
Step increase/paygrade change	51,377	
1 FTE transfer	(133,326)	CRD Evolve transfer to 1.118 Communications
9 FTE transfer	1,442,241	CRD Evolve engineering transfer from 2.670 Regional Water Supply
3 FTE transfer	365,996	CRD Evolve contract coordination transfer from 2.670 Regional Water Supply
Total Change in Wages & Benefits	1,800,007	
Other Changes:		
Standard Overhead Allocation	33,765	Increase in 2025 operating costs
Human Resources Allocation	25,541	Increase in 2025 wages & benefits
Mgr Contract Coordinator Allocation	(80,760)	Allocation ended with transfer of Manager to division
Corp Communications Allocation	132,872	CRD Evolve allocation for trail development communications
CAMM Allocation	154,406	CRD Evolve new allocation for space at 479 Island Hwy
PRES Allocations	(79,226)	Allocations ended with transfer of division from PRET to IWS
Transfer to Capital Fund	(45,000)	Vehicle purchase in 2025 not budgeted in 2026
Feasibility Study	(100,000)	PMO Study budgeted in 2025, not in 20206 budget
Other Costs	122,295	
Total Other Changes	163,893	
2026 Budget	**5,815,200**	

Summary of % Expense Increase	
Base wages & benefits change	1.9%
Step increase/paygrade change	1.3%
CRD Evolve transfer to Communications	-3.5%
CRD Evolve engineering transfer	37.4%
CRD Evolve contract coordination transfer	9.5%
Standard Overhead Allocation	0.9%
Human Resources Allocation	0.7%
Mgr Contract Coordinator Allocation	-2.1%
Corp Communications Allocation	3.5%
CAMM Allocation	4.0%
PRES Allocations	-2.1%
Transfer to Capital Fund	-1.2%
Feasibility Study	-2.6%
Other Costs	3.2%
% expense increase from 2025:	***51.0%***
% Requisition increase from 2025 (if applicable):	***0.0%***

Requisition funding is (0)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is no estimated surplus or deficit.

1.576 - Corporate Capital Project Delivery Service	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	2,891,367	2,625,806	4,694,734	-	-	4,694,734	4,923,689	5,064,556	4,641,578	4,751,714
Standard Overhead Allocation	149,385	149,385	183,150	-	-	183,150	186,447	190,176	193,979	197,859
Human Resources Allocation	84,429	84,429	109,970	-	-	109,970	128,569	134,601	129,619	130,881
Building Occupancy Allocation	183,735	183,735	174,041	-	-	174,041	182,035	189,803	192,908	196,085
Mgr Contract Coordinator Allocation	80,760	80,760	-	-	-	-	-	-	-	-
Corp Communications Allocation	-	-	132,872	-	-	132,872	138,270	141,989	-	-
CAMM Allocation	-	-	154,406	-	-	154,406	161,023	165,738	167,856	171,055
Other Internal Allocations	98,338	91,618	1,630	-	10,812	12,442	1,680	1,730	1,770	1,810
Consulting and Legal	7,000	5,004	7,140	-	-	7,140	7,280	7,420	7,570	7,720
Operating Supplies	53,040	65,300	129,005	-	-	129,005	131,571	134,217	136,901	139,634
Telecommunication	35,980	34,664	55,035	-	-	55,035	56,132	57,246	58,388	59,547
Vehicle and Equipment	47,104	37,500	69,330	-	-	69,330	70,710	72,118	73,554	75,019
Operating Cost - Other	142,680	36,430	68,075	-	-	68,075	69,438	70,829	72,250	73,696
Deficit	12,482	12,482	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**3,786,300**	**3,407,113**	**5,779,388**	**-**	**10,812**	**5,790,200**	**6,056,844**	**6,230,423**	**5,676,373**	**5,805,020**
*Percentage increase over prior year operating costs		-10.0%	52.64%			52.93%	4.61%	2.87%	-8.89%	2.27%
CAPITAL / RESERVE										
Transfer to Capital Fund	45,000	45,000	-	-	-	-	-	-	-	-
Transfer to ERF	20,000	20,000	25,000	-	-	25,000	30,000	35,000	40,000	40,000
TOTAL CAPITAL / RESERVES	65,000	65,000	25,000	-	-	25,000	30,000	35,000	40,000	40,000
TOTAL COSTS	**3,851,300**	**3,472,113**	**5,804,388**	**-**	**10,812**	**5,815,200**	**6,086,844**	**6,265,423**	**5,716,373**	**5,845,020**
*Percentage increase over prior year operating costs		-9.8%				50.99%	4.67%	2.93%	-8.76%	2.25%
Internal Recoveries	(3,738,818)	(3,459,631)	(5,804,388)	-	(10,812)	(5,815,200)	(6,086,844)	(6,265,423)	(5,716,373)	(5,845,020)
*Percentage increase over prior year operating costs		-7.5%				55.54%	4.67%	2.93%	-8.76%	2.25%
OPERATING LESS RECOVERIES	**112,482**	**12,482**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next	-	-								
Balance C/F from Prior to Current year	-	-								
Transfer Operating Reserve	(112,482)	(12,482)	-	-	-	-				
TOTAL REVENUE	**(112,482)**	**(12,482)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried	18	18	29		-	29	29	29	29	29

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.576 Corporate Capital Project Delivery	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$200,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$170,000	$85,000	$85,000	$0	$0	$340,000
	$0	**$210,000**	**$125,000**	**$125,000**	**$40,000**	**$40,000**	**$540,000**
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	$210,000	$125,000	$125,000	$40,000	$40,000	$540,000
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	**$210,000**	**$125,000**	**$125,000**	**$40,000**	**$40,000**	**$540,000**

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 #: 1.576

Service Name: Corporate Capital Project Delivery

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
21-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F12013 (7 pass van)	$ 50,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-02	Replacement	Engineering Equipment	Engineering Equipment	$ 75,000	E	ERF	$ -	15,000	15,000	$ -	$ -	$ -	$ 30,000
23-03	Replacement	Computer Equipment	Computer Equipment	$ 125,000	E	ERF	$ -	25,000	25,000	$ -	$ -	$ -	$ 50,000
24-02	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F14017 (4x4 pick-up)	$ 55,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F15014 (4x4 pick-up)	$ 85,000	V	ERF	→	$ -	85,000	$ -	$ -	$ -	$ 85,000
25-02	New	ES Vehicle	New ES Vehicle to support Trestle and Trail Project	$ 45,000	V	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F15015 (4x4 pick-up)	$ 85,000	V	ERF	$ -	85,000	$ -	$ -	$ -	$ -	$ 85,000
26-02	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F12017	$ 85,000	V	ERF	$ -	85,000	$ -	$ -	$ -	$ -	$ 85,000.00
28-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F18027 (PHEV AWD)	$ 85,000	V	ERF	$ -	$ -	$ -	85,000	$ -	$ -	$ 85,000
28-02	Replacement	Engineering Equipment	Engineering Equipment	$ 75,000	E	ERF	$ -	$ -	$ -	15,000	15,000	15,000	$ 45,000
28-03	Replacement	Computer Equipment	Computer Equipment	$ 125,000	E	ERF	$ -	$ -	$ -	25,000	25,000	25,000	$ 75,000
													$ -
													$ -
			Grand Total	**$ 890,000**			**$ -**	**$ 210,000**	**$ 125,000**	**$ 125,000**	**$ 40,000**	**$ 40,000**	**$ 540,000**

Service:	1.576	Corporate Capital Project Delivery

Project Number	Capital Project Title	Capital Project Description
21-01	Replacement ES Vehicle	Replace aging fleet vehicle unit #F12013 (7 pass van)

Project Rationale This vehicle is a 7 passenger mini-van used by all staff in the Engineering Services group as required for group travel to various sites. Vehicle will be beyond the recommended CRD service life.

Project Number	Capital Project Title	Capital Project Description
23-02	Engineering Equipment	Engineering Equipment

Project Rationale Replace engineering equipment based on life cycle assessment.

Project Number	Capital Project Title	Capital Project Description
23-03	Computer Equipment	Computer Equipment

Project Rationale Replace computer equipment based on life cycle assessment.

Project Number	Capital Project Title	Capital Project Description
24-02	Replacement ES Vehicle	Replace aging fleet vehicle unit #F14017 (4x4 pick-up)

Project Rationale This vehicle is a 4x4 pick-up used by project managers for visiting work sites for client meetings and construction inspections. Vehicle will be beyond the recommended CRD service life.

Project Number	Capital Project Title	Capital Project Description
25-01	Replacement ES Vehicle	Replace aging fleet vehicle unit #F15014 (4x4 pick-up)

Project Rationale This vehicle is a 4x4 pick-up used by project managers for visiting work sites for client meetings and construction inspections. Vehicle will be beyond the recommended CRD service life.

Project Number	Capital Project Title	Capital Project Description
25-02	ES Vehicle	New ES Vehicle to support Trestle and Trail Project

Project Rationale This vehicle is to support Trestle and Trail Widening and Lighting Project

Project Number	Capital Project Title	Capital Project Description
26-01	Replacement ES Vehicle	Replace aging fleet vehicle unit #F15015 (4x4 pick-up)

Project Rationale This vehicle is a 4x4 pick-up used by project managers for visiting work sites for client meetings and construction inspections. Vehicle will be beyond the recommended CRD service life.

Service:	1.576	Corporate Capital Project Delivery

Project Number	Capital Project Title	Capital Project Description
28-01	Replacement ES Vehicle	Replace aging fleet vehicle unit #F18027 (PHEV AWD)

Project Rationale This vehicle is a PHEV used by project managers for visiting work sites for client meetings and construction inspections.
At replacement the existing vehicle will be 10 years old.

Project Number	Capital Project Title	Capital Project Description
28-02	Engineering Equipment	Engineering Equipment

Project Rationale Replace engineering equipment based on life cycle assessment.

Project Number	Capital Project Title	Capital Project Description
28-03	Computer Equipment	Computer Equipment

Project Rationale Replace computer equipment based on life cycle assessment.

1.576 Corporate Capital Project Delivery Service
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Corporate Capital Project Delivery Service

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105524

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	504,042	511,560	531,560	531,560	531,560	531,560
Planned Purchase	(12,482)	-				
Transfer from Ops Budget	-					
Interest Income*	20,000	20,000				
Total projected year end balance	**511,560**	**531,560**	**531,560**	**531,560**	**531,560**	**531,560**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.576 Corporate Capital Project Delivery Service
Asset and Reserve Summary
2026 - 2030 Financial Plan

ERF Reserve Cash Flow

ERF: Engineering Senior Budget - ERF for Equipment and Vehicles

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	559,454	487,454	305,454	210,454	120,454	120,454
Planned Purchase (Based on Capital Plan)	(95,000)	(210,000)	(125,000)	(125,000)	(40,000)	(40,000)
Transfer from Ops Budget	20,000	25,000	30,000	35,000	40,000	40,000
Proceed disposal of Equipment	-					
Interest Income*	3,000	3,000				
Total projected year end balance	**487,454**	**305,454**	**210,454**	**120,454**	**120,454**	**120,454**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Water Supply

COMMITTEE OF THE WHOLE

October 2025

Service: 2.670 **Regional Water Supply** **Commission: Regional Water Supply**

DEFINITION:

To finance, install, operate and maintain a water supply local service in the Capital Regional District, as per the Water Supply Local Service Establishment Bylaw No. 2537.

The establishment and operation of a Regional Water Supply Commission is done by Bylaw No. 2539.

SERVICE DESCRIPTION:

Regional Water Supply is responsible for the water supply, treatment and transmission system for the Greater Victoria region, providing wholesale water to municipalities that operate municipal distribution systems. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Victoria	Town of Sidney	District of Metchosin
District of Oak Bay	District of North Saanich	District of Sooke
District of Saanich	Town of View Royal	Juan de Fuca Electoral Area
Township of Esquimalt	City of Colwood	District of Highlands
District of Central Saanich	City of Langford	

MAXIMUM LEVY:

No stated limit in establishment bylaw and no ability to requisition.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Regional Water Supply Water Works Facilities		$137,700,000
Borrowed:			$91,400,000
Remaining:	Expired		$46,300,000
Authorized:	LA Bylaw No. 3451 - Regional Water Supply Land Acquisition		$60,000,000
Borrowed:			$60,000,000
Remaining:			$0
Authorized:	LA Bylaw No. 3902 - Regional Water Supply Water Works Facilities	2014	$12,500,000
Borrowed:			$9,500,000
Remaining:	Expired		$3,000,000
Authorized:	LA Bylaw No. 4382 - Regional Water Supply Water Works Facilities	2021	$46,000,000
Borrowed:			$4,000,000
Remaining:	Active		$42,000,000

FUNDING:

Costs are recovered through the sale of wholesale water.

Change in Budget 2025 to 2026 Service: 2.670 Regional Water Supply	Total Expenditure	Comments
2025 Budget	**44,959,023**	
Change in Wages & Benefits:		
Base wages & benefits change	478,154	Inclusive of estimated collective agreement changes
Step increase/paygrade change	72,383	
IBCs:		
2.0 FTEs - Engineering Resource	310,912	2024 IBC 2b-1.1: Dam Safety Program
0.5 FTE - Operations Coordinator	69,469	2026 IBC: 2b-2.6: Operations Coordinator: 1.0 FTE, 50% RWS, 50% JDFWD
1.0 FTE - Operations Supervisor	115,097	2026 IBC: 2a-2.3: Master Plan Program
1.0 FTE - Reliability/Performance Engineer	129,380	2026 IBC 2b-2.9: Reliability/Operational Performance
1.0 FTE - Sr. Project Manager	169,039	2026 IBC 2a-2.3: Master Plan Program
1.0 FTE - First Nations Liason	108,600	2026 IBC 2a-2.3: Master Plan Program - FTE assigned to 1.027 FNR, cost allocated to 2.670 RWS
1.0 FTE - Paralegal	142,000	2026 IBC 2a-2.3: Master Plan Program - FTE assigned to 1.014B Corporate Services, cost allocated to 2.670 RWS
	(532,842)	Funded through capital program
Total IBCs:	511,654	
Total Change in Wages & Benefits	1,062,191	
Other Changes:		
Transfer to Water Capital Fund	1,500,000	Increased transfer to fund capital program
Contract for Services - one-time	150,000	2026 IBC 2b-2.9: Reliability/Operational Performance - Roadmap Study
Transfer to Equipment Replacement Fund	92,943	Increased contribution for vehicle replacements
Principal and Interest on New Debt	1,070,938	Principal and interest on new debt to fund capital program
Principal and Interest on Maturing Debt	(443,155)	Principal and interest on retiring debt: LA3661-112 of $6.5m; LA3661-116 of $1.5m
Transfer to Debt Reserve Fund	163,817	1% security deposit upon commencement of new debt
Operations & Maintenance Support	70,475	Increased support of ongoing water operations
Conveyance Fee and Agricultural Rate	70,000	
Other Costs	107,920	Inflationary increases on core budget items such as training, travel, professional fees, supplies, etc.
Total Other Changes	2,782,938	
2026 Budget	**48,804,152**	

Summary of % Expense Increase	
Transfer to Water Capital Fund	3.3%
2026 Base salary and benefit change	1.2%
IBCs	1.5%
Debt Servicing Costs	1.4%
Balance of increase	1.1%
% expense increase from 2025:	***8.6%***

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

Water demand is forecasted slightly higher than budget ($432k), while operational costs are forecasted below budget due to temporary vacancies ($208k); and lower debt servicing costs due to decreasing interest rates and deferred capital activity ($220k); and various other costs such as meeting expenses, travel, office supplies ($90k). The forecasted net surplus of $950*k will be transferred to the service's Water Capital Fund.*

Program Group: CRD-Regional Water Supply

SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET REQUEST: 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2027	2028	2029	2030
1	2	3	4	5	6	7	8	9	10	11
GENERAL PROGRAM EXPENDITURES:										
WATERSHED PROTECTION	6,984,067	6,760,304	7,219,613	-	2,500	7,222,113	7,293,184	7,439,692	7,588,844	7,740,979
WATER OPERATIONS	8,138,541	8,023,875	8,572,063	42,965	-	8,615,028	8,866,123	9,223,442	9,412,015	9,609,533
WATER QUALITY	2,133,179	2,106,393	2,185,521	20,000	-	2,205,521	2,268,792	2,333,840	2,400,736	2,469,540
CROSS CONNECTION	836,509	829,299	870,262	-	2,500	872,762	895,145	921,481	948,137	975,568
DEMAND MANAGEMENT	859,872	847,707	882,534	-	2,500	885,034	901,963	925,740	949,723	974,269
INFRASTRUCTURE ENGINEERING	595,345	595,345	653,100	250,600	12,400	916,100	984,180	1,003,874	1,023,942	1,044,409
FLEET OPERATION & MAINTENANCE	(577,541)	(580,379)	(670,484)	-	-	(670,484)	(683,890)	(697,570)	(711,520)	(725,750)
ASSET & MAINTENANCE MANAGEMENT & GM SUPPORT	807,882	809,882	829,236	129,380	163,750	1,122,366	983,385	1,008,606	1,032,962	1,055,999
TOTAL OPERATING EXPENDITURES	19,777,854	19,392,426	20,541,845	442,945	183,650	21,168,440	21,508,882	22,159,105	22,644,839	23,144,547
**Percentage increase over prior year's board budget*			3.86%	2.24%	0.93%	7.03%	1.61%	3.02%	2.19%	2.21%
CONVEYANCE FEE FOR SERVICE TO FIRST NATIONS	480,000	480,000	500,000	-	-	500,000	525,000	550,000	575,000	600,000
AGRICULTURAL WATER RATE FUNDING	1,850,000	1,850,000	1,900,000	-	-	1,900,000	1,950,000	2,000,000	2,050,000	2,100,000
			2.70%			2.70%	2.63%	2.56%	2.50%	2.44%
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO WATER CAPITAL FUND	19,500,000	20,449,682	21,000,000	-	-	21,000,000	23,000,000	25,000,000	26,750,000	32,000,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	577,541	577,541	670,484	-	-	670,484	683,890	697,570	711,520	725,750
TRANSFER TO DEBT RESERVE FUND	186,373	97,620	350,190	-	-	350,190	402,028	807,397	582,422	321,291
TOTAL CAPITAL EXPENDITURES & TRANSFERS	20,263,914	21,124,843	22,020,674	-	-	22,020,674	24,085,918	26,504,967	28,043,942	33,047,041
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	2,587,255	2,454,550	3,215,038	-	-	3,215,038	5,085,239	9,022,542	15,435,390	19,786,491
TOTAL DEBT EXPENDITURES	2,587,255	2,454,550	3,215,038	-	-	3,215,038	5,085,239	9,022,542	15,435,390	19,786,491
DEFICIT TRANSFERRED TO FOLLOWING YR										
TRANSFER TO FOLLOWING YEAR DEFICIT CARRY FORWARD										
TOTAL EXPENDITURES	44,959,023	45,301,819	48,177,557	442,945	183,650	48,804,152	53,155,039	60,236,614	68,749,171	78,678,079
			7.16%	0.99%	0.41%	8.55%	8.91%	13.32%	14.13%	14.44%
SOURCES OF FUNDING										
REVENUE - SALES	(44,190,590)	(44,622,139)	(47,245,307)	(442,945)	(183,650)	(47,871,902)	(52,170,951)	(58,847,157)	(67,584,689)	(77,774,728)
REVENUE - OTHER	(768,433)	(679,680)	(932,250)	-	-	(932,250)	(984,088)	(1,389,457)	(1,164,482)	(903,351)
TOTAL SOURCES OF FUNDING OPERATIONS	(44,959,023)	(45,301,819)	(48,177,557)	(442,945)	(183,650)	(48,804,152)	(53,155,039)	(60,236,614)	(68,749,171)	(78,678,079)
TRANSFER PRIOR YEAR										
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD										
TOTAL SOURCES OF FUNDING	(44,959,023)	(45,301,819)	(48,177,557)	(442,945)	(183,650)	(48,804,152)	(53,155,039)	(60,236,614)	(68,749,171)	(78,678,079)
Percentage increase over prior year's board budget			7.16%	0.99%	0.41%	8.55%	8.91%	13.32%	14.13%	14.44%
Water Rate $ per cu. m.	$ 0.8631					$ 0.9314	$ 1.0130	$ 1.1404	$ 1.3072	$ 1.5014
Pencentage increase over prior year	6.63%					7.91%	8.77%	12.58%	14.63%	14.86%

2026 Demand Estimate

Wholesale Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre
2020	48,730,475		48,000,000
2021	51,797,082		48,000,000
2022	50,297,409		49,000,000
2023	51,886,834		49,500,000
2024	49,774,663		51,000,000
2025	51,700,000	1	51,200,000
2026 Demand Estimate	**51,400,000**		

1. Projected consumption for 2025

Summary of Wholesale Water Rates

	2022	2023	2024	2025	2026	$ Change	% Change
Wholesale water rate							
Unit cost per cu.m.	$ 0.7332	$0.7698	$0.8094	$ 0.8631	$ 0.9314	$ 0.0683	7.91%

Wholesale Water Rate Increase
Impact on Residential Water Bill

Average Annual Consumption: * 239.0 cubic meters

Charge for Twelve Months Consumption	Year	Annual Charge	2026 Annual Change, $
Average Consumption	2025	$ 206.28	
	2026	$ 222.60	$ 16.31
Half Average Consumption	2025	$ 103.14	
	2026	$ 111.30	$ 8.16
Twice Average Consumption	2025	$ 412.56	
	2026	$ 445.19	$ 32.63

** Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection*

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.670 Regional Water Supply	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$11,700,000	$12,200,000	$0	$0	$0	$0	$12,200,000
Equipment	$7,320,000	$7,430,000	$6,845,000	$15,315,000	$17,515,000	$1,565,000	$48,670,000
Land	$830,000	$4,335,000	$2,295,000	$1,795,000	$1,045,000	$695,000	$10,165,000
Engineered Structures	$37,905,000	$45,760,000	$41,855,000	$77,675,000	$58,000,000	$52,500,000	$275,790,000
Vehicles	$804,336	$2,197,336	$945,000	$585,000	$355,000	$0	$4,082,336
	$58,559,336	**$71,922,336**	**$51,940,000**	**$95,370,000**	**$76,915,000**	**$54,760,000**	**$350,907,336**
SOURCE OF FUNDS							
Capital Funds on Hand	$47,235,000	$58,742,253	$20,635,000	$22,717,000	$24,718,000	$26,732,500	$153,544,753
Debenture Debt (New Debt Only)	$0	$882,747	$30,225,000	$72,158,000	$51,642,000	$28,027,500	$182,935,247
Equipment Replacement Fund	$624,336	$1,397,336	$855,000	$495,000	$355,000	$0	$3,102,336
Grants (Federal, Provincial)	$5,500,000	$5,500,000	$0	$0	$0	$0	$5,500,000
Donations / Third Party Funding	$5,200,000	$5,400,000	$225,000	$0	$200,000	$0	$5,825,000
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$58,559,336	**$71,922,336**	**$51,940,000**	**$95,370,000**	**$76,915,000**	**$54,760,000**	**$350,907,336**

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 #: 2.670

Service Name: Regional Water Supply

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
WATERSHED PROTECTION													
Planning													
25-01	Study	Forest Resilience Studies and Assessments	Modelling, studies and assessments of forest fuels, forest health and efficacy of forest treatments in promoting forest resilience.	**$ 685,000**	L	WU	$ 160,000	**$ 285,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	$ 585,000
25-02	New	Public Engagement for Regional Water Supply	Public engagement plans and products.	$ 130,000	L	WU	$ 30,000	$ 30,000	$ -	$ 50,000	$ 50,000	$ -	$ 130,000
25-03	Study	GVWSA Risk Assessments & Procedures	Risk assessments and updating procedures for security, biosecurity, spills	**$ 300,000**	L	WU	$ -	**$ 100,000**	$ -	**$ 100,000**	$ -	**$ 100,000**	$ 300,000
25-04	Study	**Master Plan Projects - Watershed Hydrology Support**	**Additional hydrology/water quality data collection and analyses to inform Master Plan infrastructure projects.**	**$ 725,000**	S	WU	$ 30,000	$ 180,000	$ 155,000	**$ 100,000**	**$ 100,000**	**$ 75,000**	$ 610,000
25-05	Study	Forest Management Plan for the GVWSA	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change.	**$ 220,000**	S	WU	$ -	**$ 100,000**	**$ 100,000**	$ -	$ -	$ -	$ 200,000
Capital													
25-06	New	Forest Resilience Treatments	Thinning, juvenile spacing, forest fuel management treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.	$ 1,900,000	L	WU	$ 200,000	$ 100,000	$ 400,000	$ 200,000	$ 400,000	**$ 200,000**	$ 1,300,000
25-06	New		Revenue from log sales		L	Other		$ -	$ 200,000	$ -	$ 200,000	$ -	$ 400,000
09-01	Renewal	Leech River Watershed Restoration	A 17 year project to restore the Leech WSA lands for water supply.	$	L	WU	$ 240,000	$ 180,000	$ 200,000	$ -	$ -	$ -	$ 380,000
16-06	Renewal	**New Field Operations Centre Building**	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.	$ ~~5,576,000~~ 15,500,000	B	WU	$ 6,700,000	$ 7,200,000	$ -	$ -	$ -	$ -	$ 7,200,000
16-06	Renewal		Revenue from sale of IWS Goldstream gravel pit to City of Langford		B	Other	$ 5,000,000	$ 5,000,000	$ -		$ -	$ -	$ 5,000,000
25-07	New	Hydromet Upgrades	New and upgraded hydrological and weather sensors and stations.	**$ 972,000**	E	WU	$ 20,000	**$ 120,000**	$ 100,000	$ -	$ 100,000	$ -	$ 320,000
20-01	Replacement	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.	**$ 1,190,000**	S	WU	$ -	**$ 300,000**	$ -	$ -	$ -	$ -	$ 300,000
25-08	Renewal	Road Improvements	Gravel crushing, road deactivation and road upgrades to service water supply and watershed protection infrastructure and activities in the GVWSA	**$ 2,170,000**	L	WU	$ -	**$ 560,000**	**$ 400,000**	**$ 350,000**	**$ 300,000**	**$ 300,000**	$ 1,910,000
25-09	New	Climate Change Mitigations	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA	**$ 860,000**	E	WU	$ 100,000	**$ 300,000**	**$ 150,000**	**$ 150,000**	$ 100,000	**$ 100,000**	$ 800,000
25-10	Renewal	Property Management - Assessments and Upgrades	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.	**$ 683,000**	E	WU	$ -	**$ 225,000**	$ 100,000	$ 100,000	$ -	$ -	$ 425,000
25-11	Renewal	GVWSA Bridge Supply & Installation	Replacement of undersized culverts with climate ready bridges which allow for fish passage.	$ 1,905,000	S	WU	$ -	**$ 450,000**	**$ 475,000**	**$ 475,000**	$ -	**$ 475,000**	$ 1,875,000
Watershed Protection Sub-Total				**$ 32,816,000**			**$ 12,480,000**	**$ 15,130,000**	**$ 2,355,000**	**$ 1,600,000**	**$**	**$ 1,325,000**	**$ 21,735,000**
											1,325,000		
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-10	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedness.	$ 2,850,000	S	WU	$ 120,000	$ 320,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,120,000
17-13	New	Asset Management Plan	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.	**$ 1,120,000**	S	WU	$ 180,000	**$ 700,000**	**$ 200,000**	$ -	$ -	$ -	$ 900,000
19-04	Study	Seismic Assessment of Critical Facilities Phase 2	Second phase seismic assessment of critical facilities will now be undertaken.	$ 1,075,000	S	WU	$ 170,000	**$ 170,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	$ 970,000
20-08	Study	Regional Water DCC Program	Design of a Regional DCC Program	**$ 810,000**	S	WU	$ 200,000	**$ 350,000**	$ 100,000	$ 50,000		$ -	$ 500,000
20-10	Study	Condition & Vulnerability Assessment	Conduct a condition assessment of critical supply infrastructure and assess its possibility of risk.	**$ 400,000**	S	WU	$ 20,000	$ 20,000	$ -	**$ 200,000**	$ -	$ -	$ 220,000
21-05	Study	Level of Service and Transfer Agreements	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.	$ 400,000	S	WU	$ 140,000	$ 240,000	$ 100,000	$ 50,000	$ -	$ -	$ 390,000
27-01	Study	Regional Water Master Plan Update	Future update to the Regional Water Master Plan	$ 500,000	S	WU		$ -	$ 250,000	$ 250,000	$ -		$ 500,000
26-01	**Study**	**Master Plan Program Management**	**Initiation and implementation of the RWS 2022 Master Plan Capital Improvement Program.**	**$ 16,400,000**	**S**	**WU**		**$ 1,000,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 7,000,000**
23-12	Study	Project Delivery Strategies and Planning Studies	Develop a strategy to deliver the identified projects from the 2022 RWS Master Plan.	$ 700,000	S	WU	$ 50,000	$ 50,000					$ 50,000.00

Service #: 2.670

Service Name: Regional Water Supply

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
26-02	**Study**	**Master Plan Project Delivery**	**Continued planning, investigation and design of projects identified in the RWS 2022 Master Plan.**	**$ 37,325,000**	**S**	**WU**	**$ -**	**$ 1,675,000**	**$ 4,450,000.00**	**$ 7,950,000.00**	**$ 8,400,000.00**	**$ 14,850,000.00**	**$ 37,325,000.00**
26-03	**Study**	**Water Utility Rate Model**	**Review and assessment of current water rate model to assess best practice going forward.**	**$ 250,000**	**S**	**WU**		**$ 50,000**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ 250,000.00**
Capital													
18-08	Replacement	Bulk Supply Meter Replacement and Backflow Prevention Program	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.	$ 3,700,000	E	WU	$ 500,000	**$ 600,000**	$ 1,000,000	$ 100,000	$ 1,000,000		$ 2,700,000
18-15	Renewal	Corrosion Protection Program	Study deficiencies in the current material protection and implement recommendations.	$ 1,450,000	S	WU	$ 50,000	**$ 200,000**	$ 100,000	$ 100,000	$ 100,000		$ 500,000
19-23	New	Critical Spare Equipment Storage & Pipe Yard	Plan, design and construct a critical equipment storage building.	**$ 4,050,000**	S	WU	$ 700,000	**$ 3,500,000**	$ -	$ -	$ -	$ -	$ 3,500,000
20-16	Replacement	Cecelia Meter Replacement	Replacement of the Cecelia billing meter as well as its enclosure.	$ 1,500,000	S	WU	$ 600,000	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
20-17	Replacement	Decommission & Conceptual Design of the Smith Hill Site	Plan for decommission the conceptual design for the replacement of the Smith Hill reservoir site.	$ 1,450,000	S	WU	$ 300,000	$ 600,000	$ 600,000	$ -	$ -	$ -	$ 1,200,000
21-10	Replacement	SCADA Masterplan and System Upgrades	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	$ 2,150,000	E	WU	$ 850,000	$ 850,000	$ 600,000	$ 300,000	$ -	$ -	$ 1,750,000
21-11	Replacement	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	Upgrade vulnerable sections of the RWS Supply Main No. 4 and Main No. 1 to a resilient system to better able to withstand a seismic event. Vulnerable sections are Concrete Cylinder pipe material which is susceptible to failure during a seismic event. This is part of project partnered with the Saanich Peninsula Water system.	$ 93,000,000	S	WU	$ 2,000,000	$ 5,000,000	$ 15,000,000	$ 60,000,000	$ 11,400,000	$ -	$ 91,400,000
22-15	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.	$ 1,300,000	S	WU	$ 630,000	$ 830,000	$ 100,000	$ 100,000	$ -	$ -	$ 1,030,000
23-16	Renewal	Humpback Channel Assessment	Hydraulically assess the Humpback Overflow channel and conduct a condition assessment of the culverts at the Gatehouse.	$ 200,000	S	WU	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
23-17	Replacement	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	Approximately 2.9km of Main No. 4 concrete cylinder tranmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Tunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.	$ 39,000,000	S	WU	$ 25,500,000	$ 16,000,000	$ 13,700,000	$ -	$ -	$ -	$ 29,700,000
23-17	Replacement				S	Grant	$ 5,500,000	$ 5,500,000	$ -	$ -	$ -	$ -	$ 5,500,000
28-01	Renewal	Transmission Main Upgrade Program	Identify, conceptually design, detail design and construct transmission main upgrades.	$ 160,000,000	S	WU		$ -	$ -	$ -	$ 30,000,000	$ 30,000,000	$ 60,000,000
24-11	Replacement	IT Core Infrastructure Replacement and cyber security upgrades.	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.	$ 420,000	E	WU	$ 25,000	$ 25,000	$ 130,000	$ 250,000	$ -	$ -	$ 405,000
24-12	Renewal	Head Tank Valve & Main No. 4&5 Valve Replacement	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.	**$ 1,750,000**	E	WU	$ 200,000	$ 200,000	**$ 1,100,000**		$ -	$ -	$ 1,300,000
24-19	Renewal	Mount Tolmie Tank Assessment and Improvements	Structural and infiltration improvements, as well as overall hydraulic review of Main No. 3 storage and improvements to controls, piping and other deficiencies.	$ 5,500,000	E	WU	$ 3,000,000	$ 750,000	$ 1,500,000	$ 2,250,000	$ 150,000	$ -	$ 4,650,000
25-24	Renewal	Water Treatment Plant Improvements Program	Ongoing program to address multiple, small to mid-scale capital improvements required at the Goldstream WTP and Sooke River Road WTP.	$ 1,150,000	E	WU	$ 400,000	$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000
26-04	**Study**	**Kapoor Tunnel Assessment and Inspections**	**Development of inspection and monitoring plan for ongoing asset management.**	**$ 750,000**	**E**	**WU**		**$ 250,000**	$ -	**$ 500,000**	$ -	$ -	**$ 750,000.00**
27-02	**Replacement**	**Supply Main No. 11 Concrete Pipe Replacement and bridge crossing**	**Replacement of segment of Concrete Cylinder Pipe from Sooke Lake Dam to Head Tank. Incorporate bridge replacement at spillway crossing.**	**$ 25,000,000**	**E**	**WU**		**$ -**	**$ 500,000.00**	**$ 10,000,000.00**	**$ 14,500,000.00**	**$ -**	**$ 25,000,000.00**
Infrastructure Engineering and Operations Sub-Total				**$ 404,200,000**			**$ 41,215,000**	**$ 40,060,000**	**$ 41,630,000**	**$ 84,100,000**	**$ 67,550,000**	**$ 46,850,000**	**$ 280,190,000**

Service #: 2.670

Service Name: Regional Water Supply

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
DAM SAFETY PROGRAM													
19-07	New	Integrate Dam Performance and Hydromet to SCADA	IT driven project to integrate the dam safety instrumentation/surveillance (i.e. piezometers and weirs) and HydroMet stations to report to WIO through the existing SCADA system.	$ 1,300,000	E	WU	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
19-13	New	Dam Safety Instrumentation	The existing dam safety instrumentation/surveillance equipment is getting older and will need to be replaced/rehabilitated (does not include pending SCADA effort). IT Driven Project	$ 250,000	E	WU	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-13	Study	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.	$ 3,500,000	S	WU	$ 440,000	**$ 1,440,000**	**$ 1,200,000**	**$ 800,000**	**$ 350,000**	**$ 600,000.00**	$ 4,390,000
25-14	Renewal	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.	**$ 18,250,000**	S	WU	$ 500,000	**$ 3,000,000**	**$ 1,500,000**	**$ 3,750,000**	**$ 3,500,000**	**$ 3,000,000**	$ 14,750,000
25-15	Study	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.	$ 7,200,000	S	WU	**$ 250,000**	**$ 550,000**	**$ 300,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	$ 1,000,000
25-16	Renewal	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.	**$ 2,900,000**	S	WU	$ 200,000	**$ 1,200,000**	$ 250,000	$ 750,000	$ 900,000	**$ 400,000**	$ 3,500,000
25-17	Study	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.	$ 100,000	S	WU	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-18	Renewal	Charters Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.	$ 200,000	S	WU	$ 25,000	$ 25,000	$ 25,000	$ -	$ 150,000	$ -	$ 200,000
Dam Safety Program Sub-Total				**$ 33,700,000**			**$ 2,765,000**	**$ 7,565,000**	**$ 3,275,000**	**$ 5,350,000**	**$ 4,950,000**	**$ 4,050,000**	**$ 25,190,000**
WATER QUALITY													
20-04	New	Sooke Lake HyDy Model Development	Critical data collection, model building+calibration, model utilization for 3 different scenarios	$ 520,000	E	WU	$ 150,000	**$ 150,000**	$ -	$ -	$ -		$ 150,000
25-19	Study	WQ Studies and Research Projects	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.	$ 1,000,000	S	WU	$ 100,000	**$ 300,000**	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,100,000
24-04	Study	Sooke Lake Drawdown Study	Investigate drawdown effects on Sooke Lake water quality and ecosystem impacts with max drawdown and determine a safe max drawdown level for SOL.	$ 100,000	S	WU	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Water Quality Sub-Total				**$ 1,620,000**			**$ 270,000**	**$ 470,000**	**$ 200,000**	**$ 200,000**	**$**	**$ 200,000**	**$ 1,270,000**
ANNUAL PROVISIONAL													
17-27	Replacement	Watershed Culvert Replacement	Replacement of small culverts throughout the GVWSA.	$ 1,300,000	S	WU		$ 260,000	$ -	$ -	$ 200,000 -	$ -	$ 260,000
17-28	Replacement	Watershed Security Infrastructure Upgrade & Replacement	New, upgrade and replacement of security infrastructure in the GVWSA.	$ 1,500,000	E	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	**$ 300,000**	$ 1,500,000
17-29	Replacement	Water Supply Area Equipment & Replacement	Hydrometeorological, fireweather and wildfire suppression equipment replacement.	$ 720,000	E	WU		$ 160,000	$ 140,000	$ 140,000	$ 140,000	**$ 140,000**	$ 720,000
17-30	Replacement	Transmission Main Repairs	Emergency repairs to the transmission mains.	$ 1,000,000	S	WU		$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000.00	$ 1,000,000
17-31	Replacement	Transmission System Components Replacement	Replacement and repair of transmission components.	$ 400,000	S	WU		$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000.00	$ 400,000
17-33	Replacement	Disinfection Equipment and other Water Treatment Components and Parts Replacement	Replacement of incidental equipment and parts associated with the water treatment facilities.	$ 1,000,000	E	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
17-34	Renewal	Supply System Computer Model Update	Annual update of the regional hydraulic model.	$ 100,000	S	WU		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
19-16	Replacement	Dam Improvements	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.	$ 1,675,000	S	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
19-22	Replacement	SCADA Repairs, Equipment Replacement and Comms upgrades	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.	$ 750,000	E	WU		$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
21-15	Replacement	Corrosion Protection	Replace corrosion protection assets, such as coatings, for the transmission system when identified.	$ 250,000	S	WU		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
21-16	Replacement	Valve Chamber Upgrades	Replace failing valves and appurtenances along the RWS supply system.	$ 1,500,000	S	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
21-17	Replacement	Water Quality Equipment Replacement	Replacement of water quality equipment for the water quality lab and water quality operations	$ 250,000	E	WU		$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
21-18	Renewal	LIMS support	Support for LIMS database	$ 125,000	E	WU		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
23-20	Study	Land Exchange/Acquisition	Land surveys, appraisals to support decisions regarding land exchange to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.	$ 220,000	L	WU		$ 80,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 160,000
Annual Provisional Sub-Total				**$ 10,790,000**			**$ -**	**2,475,000**	**$ 2,135,000**	**$ 2,135,000**	**$ 2,135,000**	**$ 2,135,000**	**$ 11,015,000**

Service #: 2.670

Service Name: Regional Water Supply

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
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													
17-35	Replacement	Vehicle & Equipment Replacement (Funding from Replacement Fund)	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.	$ 4,169,250	V	ERF	$ 624,336	$ 1,397,336	$ 855,000	$ 495,000	$ 355,000	$ -	$ 3,102,336
23-21	New	EV Charging Stations Electrical Infrastructure	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations	$ 1,255,000	E	WU	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
23-22	New	Fuel Truck	Fuel tender truck	$ 325,000	E	WU	$ 325,000	$ 325,000	$ -	$ -	$ -	$ -	$ 325,000
23-31	New	**Land and Site Works**	**Purchasing of land and site works to support RWS facilities.**	$ 6,500,000	L	WU	$ 200,000	$ 3,000,000	$ 1,000,000	$ 1,000,000	$ -	$ -	$ 5,000,000
25-22	New	New Vehicles - Watershed & Water Operations	4 New Electric Vehicles for Watershed & Water Operations	$ 360,000	V	WU	$ 180,000	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
25-23	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	$ 4,600,000	E	WU	$ -	$ -	$ 375,000	$ 400,000	$ 400,000	$ 200,000	$ 1,375,000
25-23	New	Enterprise Asset Management System			E	Other	$ 200,000	$ 400,000	$ 25,000	$ -	$ -	$ -	$ 425,000
26-05	**New**	**New Electric Vehicles Watershed, Fleet Pool**	**New electric vehicles for Watershed and Fleet pool.**	**$ 360,000**	**V**	**WU**	**$ -**	**$ 180,000**	**$ 90,000.00**	**$ 90,000.00**	**$ -**	**$ -**	**$ 360,000.00**
26-06	**New**	**Fleet Service Trucks**	**One new heavy pickup truck and transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet.**	**$ 180,000**	**V**	**WU**	**$ -**	**$ 180,000**		**$ -**	**$ -**	**$ -**	**$ 180,000.00**
26-07	**New**	**Flail Mower and addition of deck mower attachment**	**Transfer of Parks Flail Mower to RWS-WP and addition of deck mower attachment**	**$ 260,000**	**V**	**WU**		**$ 260,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 260,000.00**
CAMM Sub-Total				**$ 18,009,250**			**$ 1,829,336**	**$ 6,222,336**	**$ 2,345,000**	**$ 1,985,000**	**$**	**$ 200,000**	**$ 11,507,336**
			Grand Total	**$ 501,135,250**			**$ 58,559,336**	**$ 71,922,336**	**$ 51,940,000**	**$ 95,370,000**	**$ 75[illegible]**	**$ 54,760,000**	**$ 350,907,336**

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Project Number	25-01	**Capital Project Title**	Forest Resilience Studies and Assessments	**Capital Project Description**	Modelling, studies and assessments of forest fuels, forest health and efficacy of forest treatments in promoting forest resilience.
Project Rationale	Watershed Protection is undertaking and working collaboratively with academic institutions and federal and provincial agencies on a variety of assessments and research studies relating to the health of forests and other ecosystems in the GVWSA, how projected climate change could affect forest health and wildfire in the GVWSA, how forest management could reduce potential threats to forests, and the effects of existing forest thinning trials and fuel management activities. The results of these assessments and studies will be used to inform the forest management plan for the GVWSA (Project 25-05).				

Project Number	25-02	**Capital Project Title**	Public Engagement for Regional Water Supply	**Capital Project Description**	Public engagement plans and products.
Project Rationale	The Watershed Protection division provides educational tours of the GVWSA and Regional Water Supply infrastructure and is seeking new ways to making this information available to a broader portion of the service area population. In future years, enhanced public engagement on the master plan will be undertaken.				

Project Number	25-03	**Capital Project Title**	GVWSA Risk Assessments & Procedures	**Capital Project Description**	Risk assessments and updating procedures for security, biosecurity, spills
Project Rationale	Assessments such as biosecurity and security are required to determine how best to reduce risks to water quality in the GVWSA. The results of assessments are used to develop and implement plans and procedures.				

Project Number	25-04	**Capital Project Title**	Master Plan Projects - Watershed Hydrology Support	**Capital Project Description**	Additional hydrology/water quality data collection and analyses to inform Master Plan infrastructure projects.
Project Rationale	Additional hydrology and water quality data and analyses are needed to provide a good quality dataset to inform Master Plan infrastructure projects.				

Project Number	25-05	**Capital Project Title**	Forest Management Plan for the GVWSA	**Capital Project Description**	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change.
Project Rationale	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change based on modelling, risk assessment, input from subject matter experts, First Nations and the public.				

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Project Number	25-06	**Capital Project Title**	Forest Resilience Treatments	**Capital Project Description**	Thinning, juvenile spacing, forest fuel management treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.
Project Rationale	This project will be used to fund a variety of forest and fuel management treatments to reduce risks and enhance the resilience of forests in the GVWSA in a changing climate. The specific approaches and methologies will be informed by the results of a variety of landscape level inventories and assessments and learnings from the evaluation of the effectiveness and effects of forest and fuel management to date.				

Project Number	09-01	**Capital Project Title**	Leech River Watershed Restoration	**Capital Project Description**	A 17 year project to restore the Leech WSA lands for water supply.
Project Rationale	A 17 year project to restore the Leech WSA lands for water supply. An update of projects completed and planned was provided in June 2019 (RWSC Report #19-13). Recent years funding has been used predominantly to upgrade the permanent road network. A review will be undertaken and the final years of funding assigned to ensure substantial completion of the recommendations of the Leech River Watershed Assessment.				

Project Number	16-06	**Capital Project Title**	New Field Operations Centre Building	**Capital Project Description**	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.
Project Rationale	Watershed Protection staff (27 FTE and 8 seasonal auxiliaries) are currently located in 2 trailers and a house at the Goldstream Gate entrance to the water supply area, and in office space at the Integrated Water Services office in View Royal. The trailers were considered temporary office space since their implementation over 15 years ago. The trailers are old, prone to leaks and a concern for mold. Water Quality field staff are located in another temporary facility, since their field office was on the gravel pit property that was sold to Langford. In addition, there are insufficient facilities for operational training, equipment storage, emergency management and public education. The separation of staff between various Goldstream facilities and the View Royal location causes inefficiencies and organizational difficulties. The IWS office is also above capacity and moving Watershed Protection staff out will extend the existing office space. A design build contract is being signed in September 2025 to deliver the project with a rough total project cost of $15.5 million. Funding of $ 5 million to the project was obtained through the completion of sale of the IWS gravel pit to City of Langford. Additional funding of $3 million will be transferred from CRD Corporate for Emergency Operations Centre and office space.				

Project Number	25-07	**Capital Project Title**	Hydromet Upgrades	**Capital Project Description**	New and upgraded hydrological and weather sensors and stations.
Project Rationale	Watershed Protection manages a network of 13 weather stations and 23 hydrometric (stream monitoring) stations in the GVWSA. Data from these stations are used to inform decision making relating to reservoir inflows, reservoir management, wildfire restrictions and wildfire response, flood and emergency repnse, and for assessments, modelling, analyses, and strategic and operational planning. The network was started in 1995 and new standards, technologies, and data needs require new stations and the upgrade and expansion of existing stations and data download, management, and distribution capabilities for continual improvement.				

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Project Number	20-01	**Capital Project Title**	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	**Capital Project Description**	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.
Project Rationale	In 2025 the existing culvert at Mile 1 on Kapoor Main (which is the primary access road to Sooke Lake Reservoir and Dam) was replaced with a bridge to improve water carrying capacity at peak flows, fish passage and bank stability. The asphalt section uphill of the bridge is to be replaced in 2026.				

Project Number	25-08	**Capital Project Title**	Road Improvements	**Capital Project Description**	Gravel crushing, road deactivation and road upgrades to service water supply and watershed protection infrastructure and activities in the GVWSA
Project Rationale	The network of roads within the GVWSA provide access to water supply facilities and infrastructure and for emergency response, security patrols, watershed management activities as well as research and monitoring. It is important that these roads be upgraded to accommodate the increased intensity, frequency, duration of major rainfall events with projected climate change, that new roads are developed where needed, and that unneccessary an/or poorly located roads are deactivated to reduce maintenance costs and reduce environmental concerns.				

Project Number	25-09	**Capital Project Title**	Climate Change Mitigations	**Capital Project Description**	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA
Project Rationale	This fund consolidates a number of smaller projects to purchase equipment and develop or update infrastructure within the GVWSA to improve response to extreme weather events, adapt to increased variation in the level of Sooke Lake Reservoir, and reduce risk to key infrastructure. A focus for 2026 is reducing risk of wildfire stemming from sparks from the powerline along Sooke Lake Reservoir by assessing and mitigating trees that could fall onto the line; as well as planning and implementing a dock for Sooke Lake Reservoir.				

Project Number	25-10	**Capital Project Title**	Property Management - Assessments and Upgrades	**Capital Project Description**	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.
Project Rationale	When new properties are aquired, there are assessments that need to be carried out to determine the condition of roads and drainage structures, identify security needs, and other land/forest management issues, and then plan and implement improvements to meet CRD requirements and integrate these lands into Watershed Protection management programs. A focus in 2026 will be the newly acquired Kapoor lands as well as the Malahat Estates parcel.				

Project Number	25-11	**Capital Project Title**	GVWSA Bridge Supply & Installation	**Capital Project Description**	Replacement of undersized culverts with climate ready bridges which allow for fish passage.
Project Rationale	Watershed Protection has inventoried all drainage structures (culverts) within the GVWSA and is systematically replacing undersized structures on major streams with bridges to meet current environmental and flow standards and accommodate the projected increases in stream flows with a changing climate. This fund will be used for the costs associated with assessments, engineering, construction and installation of bridge projects in the GVWSA. The funds allocated implement one bridge project per year.				

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Project Number	16-10	**Capital Project Title**	Post Disaster Emergency Water Supply	**Capital Project Description**	Identify and procure emergency systems for post disaster preparedness.
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. This item will see the study of the issue in 2016 and 2017 with the anticipated purchase of one or more emergency distribution systems in 2017. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to continue implementing these additional works and equipment.				

Project Number	17-13	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	19-04	**Capital Project Title**	Seismic Assessment of Critical Facilities Phase 2	**Capital Project Description**	Second phase seismic assessment of critical facilities will now be undertaken.
Project Rationale	Initially identified as a priority froman earlier iteration of the Strategic Plan, a second phase seismic assessment of critical facilities will now be undertaken.				

Project Number	20-08	**Capital Project Title**	Regional Water DCC Program	**Capital Project Description**	Design of a Regional DCC Program
Project Rationale	Development and implementation of a Developer Cost Charge (DCC) program for the Regional Water Supply system. This program will help identified where projects are required for future growth and help fund those costs from developments.				

Project Number	20-10	**Capital Project Title**	Condition & Vulnerability Assessment	**Capital Project Description**	Conduct a condition assessment of critical supply infrastructure and assess its possibility of risk.
Project Rationale	The RWSC is a large system with infrastructure of various ages and condition. Funding is required to conduct a condition assessment of critical infrastructure, assess their risk of failure, and provide a high level timeline for replacement/renewal.				

Project Number	21-05	**Capital Project Title**	Level of Service and Transfer Agreements	**Capital Project Description**	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.
Project Rationale	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.				

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Project Number	27-01	**Capital Project Title**	Regional Water Master Plan Update	**Capital Project Description**	Future update to the Regional Water Master Plan
Project Rationale	Update the RWS 2022 Master Plan based upon findings of the planning studies completed to date and work-in-progress being completed by Carollo Engineers. To re-assess the impacting factors such as climate change, population growth, water demand, changing regulations, etc. It is proprosed to complete the work that is underway in order to inform the update and therefore deferring this project until 2028.				

Project Number	26-01	**Capital Project Title**	Master Plan Program Management	**Capital Project Description**	Initiation and implementation of the RWS 2022 Master Plan Capital Improvement Program.
Project Rationale	Funding to cover forecasted program management costs.				

Project Number	23-12	**Capital Project Title**	Project Delivery Strategies and Planning Studies	**Capital Project Description**	Develop a strategy to deliver the identified projects from the 2022 RWS Master Plan.
Project Rationale	In 2025, Carollo Engineers initiated its assignment to define many program management related topics, all to be summed up into a Program Implementation Plan (PIP). This PIP will address the program governace framework, program resourcing plan, funding and grant strategy, permitting, regulatory management plan, communications plan, project delivery/procurement models, First Nations engagement, funding strategy, etc. Once Carollo is complete with the current assignment, this capital project will carry-on in subsequent years to address the foregoing during the life of the program.				

Project Number	26-02	**Capital Project Title**	Master Plan Project Delivery	**Capital Project Description**	Continued planning, investigation and design of projects identified in the RWS 2022 Master Plan.
Project Rationale	Consolidates existing projects #23-13, #23-24, #23-25, #23-26, #23-27, and #23-28 in the short-term until Carollo Engineers completes its current assignment. Further, conceptualization of the projects identified in the RWS 2022 Master Plan based on the program risk management strategy, program vision, goal, and guiding principles, and updated project prioritization. A future Comprehensive Project Definition Report will address many topics for all of the proposed projects including siting studies, long term water supply planning, land acquisition requirements, conceptual design, geotechnical investigations, permitting, schedule development and cost estimating. This will also include the Filtration Plant Pilot Testing, and detailed design for the various projects. Carollo will provide a detailed work-breakdown-structure of scope, schedule and budgets for each project that will be reintroduced in subseqent capital plans.				

Project Number	26-03	**Capital Project Title**	Water Utility Rate Model	**Capital Project Description**	Review and assessment of current water rate model to assess best practice going forward.
Project Rationale	Necssary to keep ahead of service financial sustainability.				

Service:	2.670	Regional Water Supply

Project Number	18-08	**Capital Project Title**	Bulk Supply Meter Replacement and Backflow Prevention Program	**Capital Project Description**	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.
Project Rationale	This item is to replace, upgrade and install new bulk water meters and related equipment that measure flow and volumes of water delivered to the wholesale customers. Many of the meter stations are in need of upgrading. Funding is required to replace the flow meter and appurtenances.				

Project Number	18-15	**Capital Project Title**	Corrosion Protection Program	**Capital Project Description**	Study deficiencies in the current material protection and implement recommendations.
Project Rationale	This item is to assess, design and implement cathodic protection for the various infrastructure, including steel pipes, that are susceptible to corrosion. The supply system has various implementations of cathodic protection ranging from interior/exterior coatings for pipe and passive anodes to impressed current systems with variable results and condition. Funding is required for ongoing improvements as recommended by a cathodic protection specialist.				

Project Number	19-23	**Capital Project Title**	Critical Spare Equipment Storage & Pipe Yard	**Capital Project Description**	Plan, design and construct a critical equipment storage building.
Project Rationale	Additional and accessible storage is required at the pipe yard for critical spare equipment such as repair bands and clamps. Funds are required to pland, design and construct an equipment storage building accessible by loading vehicles.				

Project Number	20-16	**Capital Project Title**	Cecelia Meter Replacement	**Capital Project Description**	Replacement of the Cecelia billing meter as well as its enclosure.
Project Rationale	Project to replace Cecelia Water Meter, which was identified in a previous consultant report as in need of replacement for end of life and accuracy. This is RWS' largest billing meter.				

Project Number	20-17	**Capital Project Title**	Decommission & Conceptual Design of the Smith Hill Site	**Capital Project Description**	Plan for decommission the conceptual design for the replacement of the Smith Hill reservoir site.
Project Rationale	The Smith Hill reservoir has not been in operation for many years. Consideration for decommissioning now has to be factored in with recent suggestions in the 2022 Master Plan.				

Project Number	21-10	**Capital Project Title**	SCADA Masterplan and System Upgrades	**Capital Project Description**	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The SCADA and radio system utilized by the RWS comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Juan de Fuca Water Distribution and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system				

Service:	2.670	Regional Water Supply

Project Number	21-11	**Capital Project Title**	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	**Capital Project Description**	Upgrade vulnerable sections of the RWS Supply Main No. 4 and Main No. 1 to a resilient system to better able to withstand a seismic event. Vulnerable sections are Concrete Cylinder pipe material which is susceptible to failure during a seismic event. This is part of project partnered with the Saanich Peninsula Water system.
Project Rationale	Sections of RWS Supply Main No. 4 have been identified as being vulnerable due to age and material type during a seismic event and require replacement. To support replacement of the Goldstream section of Main No. 4, improvements to RWS Supply Main No. 1 are required, such as replacement of approximately 40 m of transmission Main #1 at Watkiss Way and upgrade of the Watkiss PRV, upgrade of the Millstream PRV, modifications to the Humpback PRV and construction of five new pressure control stations. This project is part of a project partnered with the Saanich Peninsula Water System to increase the resilience of the water system by replacing vulnerable sections of transmission mains.The budget breakdown of the works: Goldstream section of Main #4 $21,975,000; Watkiss Way section of Main #1 $950,000; Watkiss PRV $1,250,000; Millstream PRV $1,350,000; Humpback PRV improvements $825,000; Five new PRVs				

Project Number	22-15	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.
Project Rationale	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed. Supports current and future fire detection cameras.				

Project Number	23-16	**Capital Project Title**	Humpback Channel Assessment	**Capital Project Description**	Hydraulically assess the Humpback Overflow channel and conduct a condition assessment of the culverts at the Gatehouse.
Project Rationale	Hydraulically assess the overflow system to determine what upgrades or alterations may be required to avoid system failure in extreme weather events. Previous system failures have resulted in damage to the adjacent roadway and significant erosion at the outlet, exposing main No. 4.				

Service:	2.670	Regional Water Supply

Project Number	23-17	**Capital Project Title**	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	**Capital Project Description**	Approximately 2.9km of Main No. 4 concrete cylinder tranmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Tunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.
Project Rationale	Main No. 4 project portion: Replacement of concrete cylinder pipe on Main No. 4 is deemed critical for resiliency of the water supply to the Saanich Peninsula. A Strategic Priorities Fund grant was approved to fund a portion of this work. CRD have since expanded the scope and adjusted the alignment so that approximately 450meters of additional concrete cylinder pipe can be removed under a single contract private property and environmental impacts can be better mitigated through alignment adjustment. Bear Hill Trunk project portion: This project portion is to be shared with Saanich Peninsula Water Supply but is proposed to be partially funded by RWS, since this will provide better water supply redundancy to the Saanich Peninsula and will also reduce some of the future scope requirements for RWS to proceed with Project M11 as identified in the Master Plan.				

Project Number	28-01	**Capital Project Title**	Transmission Main Upgrade Program	**Capital Project Description**	Identify, conceptually design, detail design and construct transmission main upgrades.
Project Rationale	Transmission mains that are nearing end of life due to long service require condition assessments and then design and construction of replacement mains where needed. Budget is a future placeholder but project details and budgets will be further refined as the delivery year approaches.				

Project Number	24-11	**Capital Project Title**	IT Core Infrastructure Replacement and cyber security upgrades.	**Capital Project Description**	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.
Project Rationale	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life. Includes IT equipment located at tower sites within the RWS system.				

Project Number	24-12	**Capital Project Title**	Head Tank Valve & Main No. 4&5 Valve Replacement	**Capital Project Description**	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.
Project Rationale	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.				

Service:	2.670	Regional Water Supply

Project Number	24-19	**Capital Project Title**	Mount Tolmie Tank Assessment and Improvements	**Capital Project Description**	Structural and infiltration improvements, as well as overall hydraulic review of Main No. 3 storage and improvements to controls, piping and other deficiencies.
Project Rationale	Initial budget for multiple improvements to Mount Tolmie Tank, including structural repairs to address leakage and structural repairs discovered at Mount Tolmie Tank in Q4 2023, control valve and piping upgrades, assessment of adjacent buried pipe work.				

Project Number	25-24	**Capital Project Title**	Water Treatment Plant Improvements Program	**Capital Project Description**	Ongoing program to address multiple, small to mid-scale capital improvements required at the Goldstream WTP and Sooke River Road WTP.
Project Rationale	Program Level budget to allow staff to implement small to mid-scale capital improvements required at the Goldstream and Sooke River Road Water Treatment Plants. This budget is initiated from funds left over from the Goldstream UV and Controls Upgrades project but will be carreid forward and built upon as a program for term projects needing to be coordinated at the two Regional treatment facilities. Some intial projects include improvements to workstations, buried pipe replacement to replace injection line to mech room bypass, systems control training, GWTP #5 Injection Chamber Analyzer Lines improvements, other small scale piping and monitoring improvements.				

Project Number	26-04	**Capital Project Title**	Kapoor Tunnel Assessment and Inspections	**Capital Project Description**	Development of inspection and monitoring plan for ongoing asset management.
Project Rationale	Development of plan for ongoing tunnel monitoring plan. Work with external experts to develop best management practices for monitoring this tunnel asset.				

Project Number	27-02	**Capital Project Title**	Supply Main No. 11 Concrete Pipe Replacement and bridge crossing	**Capital Project Description**	Replacement of segment of Concrete Cylinder Pipe from Sooke Lake Dam to Head Tank. Incorporate bridge replacement at spillway crossing.
Project Rationale	Critical segment of main with vulnerability due to concrete cylinder pipe crossing of spillway channel. Review to replace this segment of pipe and all of this concrete cylinder pipe alignment.				

Service:	2.670	Regional Water Supply

Project Number	19-07	**Capital Project Title**	Integrate Dam Performance and Hydromet to SCADA	**Capital Project Description**	IT driven project to integrate the dam safety instrumentation/surveillance (i.e. piezometers and weirs) and HydroMet stations to report to WIO through the existing SCADA system.
Project Rationale	Based on capital project 18-19, dam performance piezometers and weirs and Hydromet/Dam Safety Instrumentation stations will be integrated through the SCADA system.				

Project Number	19-13	**Capital Project Title**	Dam Safety Instrumentation	**Capital Project Description**	The existing dam safety instrumentation/surveillance equipment is getting older and will need to be replaced/rehabilitated (does not include pending SCADA effort). IT Driven Project
Project Rationale	Aging Hydromet/Dam Safety Instrumentation stations maintained by Infrastructure Engineering require replacement so that ongoing monitoring within the watersheds can be maintained. Funds are required for upgrades and replacement of existing Hydromet Stations.				

Project Number	25-13	**Capital Project Title**	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-14	**Capital Project Title**	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Sooke Lake Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Sooke Lake Dam (SLD) Instrumentation Improvements, SLD Spillway crack repairs (wet side), SLD Spillway crack repairs (Ogee/Wing Walls), Deception Dam Low Level Overflow Replacement, SLD Gate Controls/automation, SLD Stop Logs Replacements, SLD Log Booms (Narrows and Main Dam), future butressing of Deception Dam and various other improvements that may be prioritized based on risk.				

Service:	2.670	Regional Water Supply

Project Number	25-15	**Capital Project Title**	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-16	**Capital Project Title**	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Goldstream Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Goldstream gates (High Level and 3 Low Level) being assessed and potentially replaced, Concrete repairs, instrumentation implementation and project management efforts at the program level to prioritize capital works as studies are being completed.				

Project Number	25-17	**Capital Project Title**	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Service:	2.670	Regional Water Supply

Project Number	25-18	**Capital Project Title**	Charters Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.
Project Rationale	Budget to addredss capital improvements identified through the dam safety risk register.				

Project Number	20-04	**Capital Project Title**	Sooke Lake HyDy Model Development	**Capital Project Description**	Critical data collection, model building+calibration, model utilization for 3 different scenarios
Project Rationale	This project involves building and calibrating a hydrodynamic model of Sooke Lake Reservoir using key data inputs. The model will be applied to assess three different scenarios, providing valuable insight for future management and operational strategies.				

Project Number	25-19	**Capital Project Title**	WQ Studies and Research Projects	**Capital Project Description**	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.
Project Rationale	Managing WQ Studies and Research projects under a program will allow CRD more operational flexibility managing priorities and adapting to changing operational needs.				

Project Number	24-04	**Capital Project Title**	Sooke Lake Drawdown Study	**Capital Project Description**	Investigate drawdown effects on Sooke Lake water quality and ecosystem impacts with max drawdown and determine a safe max drawdown level for SOL.
Project Rationale					

Project Number	17-27	**Capital Project Title**	Watershed Culvert Replacement	**Capital Project Description**	Replacement of small culverts throughout the GVWSA.
Project Rationale	This provides annual funding for the replacement of culverts that have reached end of life and/or are undersized given present knowledge of potential peak water flows and anticipated climate change effects. With the completion of peak flow modelling of all major structures in the Sooke and Goldstream WSAs in 2017, additional funds are required beginning in 2018 to upgrade identified structures to current standards. Costs of upgrades have increased significantly in the last 5 years.				

Service:	2.670	Regional Water Supply

Project Number	Capital Project Title	Capital Project Description
17-28	Watershed Security Infrastructure Upgrade & Replacement	New, upgrade and replacement of security infrastructure in the GVWSA.

Project Rationale The outer boundary of the Leech, Sooke and Goldstream Water Supply Areas is approximately 119 kilometers in length. Main access roads are gated and there are 11 kilometers of existing security fencing. A constant effort is needed to maintain a closed watershed. Through monitoring, high incident areas are identified, security plans are developed, and security infrastructure (fencing, gates and signage) is installed or upgraded where required. An uplift in provisional funding is requested due to increased costs of fencing and gates.

Project Number	Capital Project Title	Capital Project Description
17-29	Water Supply Area Equipment & Replacement	Hydrometeorological, fireweather and wildfire suppression equipment replacement.

Project Rationale This provides annual funding for the replacement or upgrading of equipment for wildfire suppression and spill response, fire weather stations, hydro-meteorological monitoring and water quality sampling and monitoring equipment. Given an expansion of the hydrology and meteorology network of stations and sensors, an additional $50,000 per year is added in 2020 and going forward. In 2021 and going forward, funding is reduced by $20,000 as water quality equipment will be funded under a separate line item (21-17). A revised level of funding is requested beginning in 2023 that reflects forecasted needs.

Project Number	Capital Project Title	Capital Project Description
17-30	Transmission Main Repairs	Emergency repairs to the transmission mains.

Project Rationale Each year a visual inspection of this critical supply tunnel is carried out by CRD staff. This capital item allows for minor repairs that are discovered during these inspections. This also allows for annual funding for repair of emergency breaks on large diameter supply mains.

Project Number	Capital Project Title	Capital Project Description
17-31	Transmission System Components Replacement	Replacement and repair of transmission components.

Project Rationale This is an annual allowance for the capital costs for the replacement and repair of supply system components that fail under normal operation and maintenance during the year.

Project Number	Capital Project Title	Capital Project Description
17-33	Disinfection Equipment and other Water Treatment Components and Parts Replacement	Replacement of incidental equipment and parts associated with the water treatment facilities.

Project Rationale The annual work includes the replacement of the plastic gas feed piping that has become very brittle, installing air valves on the ammonia solution lines, installing and replacing shut off valves on the booster pumps supply piping, installing indicator stems on UV cooling water valves, relocating the UV cooling water feed pipes, improving the landscaping around the UV building to reduce dust and other minor upgrades.

Project Number	Capital Project Title	Capital Project Description
17-34	Supply System Computer Model Update	Annual update of the regional hydraulic model.

Project Rationale This item is to allow for staff and consultant time each year to keep the hydraulic computer model current.

Service:	2.670	Regional Water Supply

Project Number	19-16	**Capital Project Title**	Dam Improvements	**Capital Project Description**	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.
Project Rationale	Dam Safety Inspections are carried out throughout the year and result in minor improvements at each dam annually. This budget is intended for smaller scale improvements, typically to be completed by operations staff in a short duration and which are not captured under the larger "Term" programs.				

Project Number	19-22	**Capital Project Title**	SCADA Repairs, Equipment Replacement and Comms upgrades	**Capital Project Description**	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.
Project Rationale	This item is to allow for unplanned SCADA repairs and equipment replacement not covered by the capital projects SCADA Replacement.				

Project Number	21-15	**Capital Project Title**	Corrosion Protection	**Capital Project Description**	Replace corrosion protection assets, such as coatings, for the transmission system when identified.
Project Rationale	There are numerous assets with varying levels of corrosion protection throughout the RWS system. Funds are required to ensure that corrosion protection assets are replaced or rehabilitated when identified.				

Project Number	21-16	**Capital Project Title**	Valve Chamber Upgrades	**Capital Project Description**	Replace failing valves and appurtenances along the RWS supply system.
Project Rationale	The RWS system has numerous isolation and air valves along the transmission system, usually in underground chambers. Funds are required for replacement of valves and chamber upgrades as they are identified.				

Project Number	21-17	**Capital Project Title**	Water Quality Equipment Replacement	**Capital Project Description**	Replacement of water quality equipment for the water quality lab and water quality operations
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for the water quality lab, sampling, and operations. Of this provisional budget, $20,000 was previously included in item 17-29 (Water Supply Area annual provisional budget)				

Project Number	21-18	**Capital Project Title**	LIMS support	**Capital Project Description**	Support for LIMS database
Project Rationale	Provides for support for the laboratory information management system				

Service:	2.670	Regional Water Supply

Project Number	23-20	**Capital Project Title**	Land Exchange/Acquisition	**Capital Project Description**	Land surveys, appraisals to support decisions regarding land exchange to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Project Number	17-35	**Capital Project Title**	Vehicle & Equipment Replacement (Funding from Replacement Fund)	**Capital Project Description**	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.
Project Rationale	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system. The Equipment Replacement Fund is used to fund the expenditure. The requests have been adjusted to align with the pricing for electric vehicles.				

Project Number	23-21	**Capital Project Title**	EV Charging Stations Electrical Infrastructure	**Capital Project Description**	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations
Project Rationale	In support of the CRD's Climate Action Strategy to reduce the corporate GHG emissions. The CRD Fleet of vehicles is one of the larger contributors to the generation of GHG's. Integrated Water Services identified 44 of the approx. 100 vehicles that operate out of the 479 Island location for replacement with Electrical Vehicles by 2030. I preparation for providing the proper charging network at 479 an Electric Vehicle Fleet Conversion Study was completed in 2021.The results of the study was to upgrade the electrical infrastructure to accommodate the power needs of 44 charging points. It is proposed that phase 1 is started in 2023 to upgrade the electrical distribution system and provide 17 charging points. The larger portion of the costs will be to upgrade the electrical system. Phase 2 to allow for a further 27 charging points can be planned to accommodate the balance of EV vehicles pending their purchasing and delivery.				

Project Number	23-22	**Capital Project Title**	Fuel Truck	**Capital Project Description**	Fuel tender truck
Project Rationale	New fuel truck.				

Project Number	23-31	**Capital Project Title**	Land and Site Works	**Capital Project Description**	Purchasing of land and site works to support RWS facilities.
Project Rationale	Land acquisition and site works to support RWS facilities.				

Service:	2.670	Regional Water Supply

Project Number	25-22	**Capital Project Title**	New Vehicles - Watershed & Water Operations	**Capital Project Description**	4 New Electric Vehicles for Watershed & Water Operations
Project Rationale	1 New EV AWD SUV for water treatment ops 2 Replacement EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response 1 New EV Pickup truck for Watershed Prot. Resource Planning, Wildlife Program				

Project Number	25-23	**Capital Project Title**	Enterprise Asset Management System	**Capital Project Description**	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Project Number	26-05	**Capital Project Title**	New Electric Vehicles Watershed, Fleet Pool	**Capital Project Description**	New electric vehicles for Watershed and Fleet pool.
Project Rationale	2026 - 2 EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response to replace old life-extended vehicles (180k) 2027 - 1 EV truck for Watershed Prot. Ops, Security & Emerg Response to support IBC 2027 2a-5.2 Equipment/Operato Watershed (90k) 2028 - 1 EV truck Forest Management Plan Implementation Forester position in WP requiring a pickup. IBC 2a5.4 for 2028 (90k)				

Project Number	26-06	**Capital Project Title**	Fleet Service Trucks	**Capital Project Description**	One new heavy pickup truck and transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet.
Project Rationale	2026 - Transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet (60K). One new heavy pickup truck to replace old life-extended vehicle (120k).				

Project Number	26-07	**Capital Project Title**	Flail Mower and addition of deck mower attachment	**Capital Project Description**	Transfer of Parks Flail Mower to RWS-WP and addition of deck mower attachment
Project Rationale	Flail mower transfer cost. Benefit for ongoing maintenance.				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.670 Regional Water Supply & Juan de Fuca Water Distribution	Carry Forward 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$300,000	$580,000	$200,000	$80,000	$80,000	$80,000	$1,020,000
Equipment		$448,125	$1,163,125	$430,000	$411,000	$409,000	$405,000	$2,818,125
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$150,000	$100,000	$75,000	$75,000	$50,000	$450,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**
SOURCE OF FUNDS								
Capital Funds on Hand		$705,000	$1,850,000	$730,000	$566,000	$564,000	$535,000	$4,245,000
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		$43,125	$43,125	$0	$0	$0	$0	$43,125
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

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
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	**$ 2,330,000**	B	WU	$ 300,000	**$ 580,000**	$ 200,000	$ 80,000	$ 80,000	$ 80,000	$ 1,020,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	$ 2,325,000	E	WU	$ 200,000	$ 350,000	$ -		$ -		$ 350,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 250,000	E	WU	$ 205,000	$ 215,000	$ 25,000	$ 6,000	$ 4,000	$ -	$ 250,000
25-02	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 400,000	E	Other	$ 43,125	$ 43,125	$ -	$ -	$ -		$ 43,125
26-01	**New**	**479 Island Highway**	**Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.**	**$ 150,000**	**E**	**WU**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
													$ -
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				**$ 5,455,000**			**$ 748,125**	**$ 1,338,125**	**$ 225,000**	**$ 86,000**	**$ 84,000**	**$ 80,000**	**$ 1,813,125**
													$ -
ANNUAL PROVISIONAL CAPITAL ITEMS													
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	$ 450,000	E	WU	$ -	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	$ 950,000	E	WU	$ -	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 950,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	$ 500,000	E	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
17-07	**Replacement**	**Small Equipment & Tool Replacement (Corporate Fleet)**	**Replacement of tools and small equipment for Fleet as required.**	**$ 85,000**	**E**	**WU**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 125,000**
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	**$ 425,000**	S	WU	$ -	**$ 150,000**	**$ 100,000**	**$ 75,000**	**$ 75,000**	**$ 50,000**	$ 450,000
Sub-Total for Annual Provisional Capital Items				**$ 2,410,000**			**$ -**	**$ 555,000**	**$ 505,000**	**$ 480,000**	**$ 480,000**	**$ 455,000**	**$ 2,475,000**
			Grand Total	**$ 7,865,000**			**$ 748,125**	**$ 1,893,125**	**$ 730,000**	**$ 566,000**	**$ 564,000**	**$ 535,000**	**$ 4,288,125**

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	16-01	**Capital Project Title**	Upgrades to Buildings at 479 Island Highway	**Capital Project Description**	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.

Project Rationale The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including:
- Improvements,Repairs, upgrades and changes to the buildings
- Painting of the buildings
- Repair and replacement of carpets, floors and walls
- Climate Action initiatives and feasibility studies
- Improvements to Meeting Rooms, including technology upgrades

Project Number	17-01	**Capital Project Title**	Voice Radio Upgrade	**Capital Project Description**	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.

Project Rationale Service Life and projected replacement:
- The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005.
- The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015.
- Support for repairs and maintenance of the present radio will continue for the next 3 years at least.
- There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.

Project Number	17-03	**Capital Project Title**	Office Equipment, Upgrades and Replacements	**Capital Project Description**	Upgrade and replacement of office equipment as required.

Project Rationale Funds will be used for the replacement and upgrading of office equipment and furniture, as required.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	17-04	**Capital Project Title**	Computer Upgrades	**Capital Project Description**	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.

Project Rationale

This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from $160,000 to $170,000 annually to reflect actual costs.

Capital Budget
Network Switch Maintenance $10,000
Additional Wireless Access Points and Maintenance $15,000
Photocopier Replacement $20,000
Additional Data Storage $15,000
Replacement Computers $75,000
Equipment Maintenance (contingency) $23,000
Replace Access Control System - Gates/ Video Cameras $12,000
Total Capital $170,000

Project Number	17-06	**Capital Project Title**	Small Equipment & Tool Replacement (Water Operations)	**Capital Project Description**	Replacement of tools and small equipment for Water Operations as required.

Project Rationale Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.

Project Number	17-07	**Capital Project Title**	Small Equipment & Tool Replacement (Corporate Fleet)	**Capital Project Description**	Replacement of tools and small equipment for Fleet as required.

Project Rationale Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.

Project Number	24-01	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life

Project Rationale Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	24-02	**Capital Project Title**	Capital Projects Delivery Optimization	**Capital Project Description**	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

Project Number	25-02	**Capital Project Title**	SCADA System Cybersecurity	**Capital Project Description**	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	26-01	**Capital Project Title**	479 Island Highway Autogates	**Capital Project Description**	Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.
Project Rationale					

2.670 Regional Water Supply
Asset / Reserve Schedule
2026 - 2030 Financial Plan

Asset Profile

Regional Water Supply

System assets include the lands, dams and source water reservoirs within the water supply areas, intake and source conduits, two water treatment plants, pressure regulating facilities, nine supply mains, three balancing reservoirs and revenue water meters in the water transmission system.

Equipment Replacement Reserve Schedule

Reserve Fund: 2.670 Regional Water Supply Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101454	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,951,724	2,905,151	2,387,899	2,345,089	2,621,959	3,031,779
Equipment purchases (Based on Capital Plan)	(751,914)	(1,397,336)	(855,000)	(495,000)	(355,000)	-
Transfer from Operating Budget	577,541	670,484	683,890	697,570	711,520	725,750
Proceeds on disposals	112,800	209,600	128,300	74,300	53,300	-
Interest Income*	15,000					
Ending Balance $	**2,905,151**	**2,387,899**	**2,345,089**	**2,621,959**	**3,031,779**	**3,757,529**

General Comments:
Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

JDF Water Distribution

COMMITTEE OF THE WHOLE

October 2025

Service: 2.680 **JDF Water Distribution** **Commission: Juan De Fuca Water Distribution**

DEFINITION:

To finance the administration, development, maintenance, and operational expenses, of the Juan de Fuca Water Distribution local service in the Western Communities of the Capital Regional District, as per the Water Distribution Local Service Area Establishment Bylaw No. 2538.

The establishment and operation of a Juan de Fuca water Distribution Commission is done by Bylaw No. 2540.

SERVICE DESCRIPTION:

Juan de Fuca Water Distribution Service provides retail water distribution system to participants within the Western Communities. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Colwood
City of Langford
Town of View Royal
Juan de Fuca Electoral Area
District of Metchosin
District of Sooke
District of Highlands

MAXIMUM LEVY:

The maximum amount that may be requisitioned is NIL.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Juan de Fuca Water Distribution Facilities		$19,000,000
Borrowed:			$17,500,000
Remaining:	Expired		$1,500,000
Authorized:	MFA Bylaw No. 3981 - Juan de Fuca Water Distribution Facilities		$14,800,000
Borrowed:			$10,100,000
Remaining:	Expired		$4,700,000
Authorized:	MFA Bylaw No. 3164 - Juan de Fuca Water Distribution Facilities Development-DCC		$10,000,000
Borrowed:			$3,500,000
Remaining:	Expired		$6,500,000
Authorized:	MFA Bylaw No. 4379 - Juan de Fuca Water Distribution Facilities	2021	$14,800,000
Borrowed:			$7,500,000
Remaining:	Active		$7,300,000

FUNDING:

Costs are recovered from Water Sales, and transfer from DCC reserves to service DCC debt.

Change in Budget 2025 to 2026

Service:	**2.680 JDF Water Distribution**	**Total Expenditure**	**Comments**
2025 Budget		**29,313,997**	
Change in Wages & Benefits:			
	Base wages & benefits change	8,663	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	1,656	
	Total Change in Wages & Benefits	10,319	
Other Changes:			
	Allocation - Operations		
	Labour Charges	300,663	Labour charges inclusive of estimated collective agreement changes
	Utility Operator	229,558	2026 IBC: 2b-2.5 Utility Operator Program
	Engineering Support	54,154	Inflationary increase in Engineering operational support
	Operations Coordinator	125,997	2026 IBC: 2b-2.6 Operations Coordinator
	Operating - Other Costs	(12,003)	Postage, freight and electricity
	Contract for Services	57,938	
	Allocation - Standard Overhead	91,124	Increase in 2025 Operating Costs
	Wholesale Water Expenditure	789,388	Increased wholesale water rate and budgeted demand
	Transfer to Water Capital Fund	564,494	5 Year Capital Plan funding
	Debt Servicing Costs	27,878	Interest expense on new debt
	Fund Contributions	86,447	Equipment Replacement and Debt Reserve funding
	Total Other Changes	2,315,638	
2026 Budget		**31,639,954**	

Summary of % Expense Increase	
Wholesale Water Purchase	2.7%
Transfer to Water Capital Fund	1.9%
IBCs	1.2%
Labour Charges	1.2%
Balance of increase	0.9%
% expense increase from 2025:	***7.9%***

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

Water demand is forecasted slightly higher than budget leading to a net increase in revenue net of wholesale water expenditures ($395k), while operational costs are forecasted below budget principally due to temporary vacancies ($25k); and lower debt servicing costs due to decreasing interest rates and deferred capital activity ($52k). The forecasted net surplus of $470k will be transferred to the service's Water Capital Fund.

Program Group: CRD-JDF Water Distribution

SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	TOTAL (COL 4, 5 & 6)	2027	2028	2029	2030
			2026 BUDGET REQUEST				**FUTURE PROJECTIONS**			
1	2	3	4	5	6	7	8	9	10	11
OPERATING EXPENDITURES										
ALLOCATION - OPERATIONS	6,195,213	6,202,213	6,538,780	355,555	11,250	6,905,585	7,303,398	7,455,784	7,604,856	7,758,344
OPERATING - OTHER COSTS	823,799	849,984	811,796	-	-	811,796	817,613	823,581	829,729	836,039
SALARIES AND WAGES	495,089	435,998	505,408	-	-	505,408	519,830	534,659	547,341	560,316
CONTRACT FOR SERVICES	480,072	480,692	538,010	-	-	538,010	548,760	559,740	570,920	582,330
ALLOCATION - STANDARD OVERHEAD	793,173	793,173	884,297	-	-	884,297	900,214	918,218	936,583	955,314
TOTAL OPERATING EXPENDITURES	8,787,346	8,762,060	9,278,291	355,555	11,250	9,645,096	10,089,815	10,291,982	10,489,429	10,692,343
**Percentage increase over prior year's board budget*			5.59%	4.05%	0.13%	9.76%	4.61%	2.00%	1.92%	1.93%
WHOLESALE WATER PURCHASE FROM RWS	8,803,620	8,976,214	9,593,008	-	-	9,593,008	10,484,842	11,860,667	13,660,735	15,765,148
WHOLESALE WATER PURCHASE FROM RWS	8,803,620	8,976,214	9,593,008	-	-	9,593,008	10,484,842	11,860,667	13,660,735	15,765,148
			8.97%			8.97%				
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO WATER CAPITAL FUND	8,235,506	8,708,267	8,800,000	-	-	8,800,000	9,100,000	9,750,000	10,500,000	11,200,000
TRANSFER TO DEBT RESERVE FUND	55,620	-	63,527	-	-	63,527	135,925	144,147	153,412	86,245
TRANSFER TO EQUIPMENT REPLACEMENT FUND	661,564	661,564	740,104	-	-	740,104	749,900	759,900	770,090	780,490
TOTAL CAPITAL EXPENDITURES & TRANSFERS	8,952,690	9,369,831	9,603,631	-	-	9,603,631	9,985,825	10,654,047	11,423,502	12,066,735
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	2,770,341	2,718,174	2,798,219	-	-	2,798,219	3,596,756	4,265,302	4,673,480	5,145,471
TOTAL DEBT EXPENDITURES	2,770,341	2,718,174	2,798,219	-	-	2,798,219	3,596,756	4,265,302	4,673,480	5,145,471
TOTAL EXPENDITURES	29,313,997	29,826,278	31,273,149	355,555	11,250	31,639,954	34,157,238	37,071,998	40,247,146	43,669,697
			6.68%	1.21%	0.04%	7.93%	7.96%	8.53%	8.56%	8.50%
SOURCES OF FUNDING										
REVENUE - SALES	(28,962,967)	(29,530,868)	(30,912,032)	(355,555)	(11,250)	(31,278,837)	(33,721,263)	(36,625,291)	(39,788,614)	(43,275,722)
REVENUE - OTHER	(351,030)	(295,410)	(361,117)	-	-	(361,117)	(435,975)	(446,707)	(458,532)	(393,975)
TOTAL SOURCES OF FUNDING OPERATIONS	(29,313,997)	(29,826,278)	(31,273,149)	(355,555)	(11,250)	(31,639,954)	(34,157,238)	(37,071,998)	(40,247,146)	(43,669,697)
SOURCES OF OTHER FUNDING										
TRANSFER FROM DCC RESERVES TO FUND DCC DEBT	-	-	-	-	-	-	-	-	-	-
TRANSFER PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDING	(29,313,997)	(29,826,278)	(31,273,149)	(355,555)	(11,250)	(31,639,954)	(34,157,238)	(37,071,998)	(40,247,146)	(43,669,697)
Percentage increase over prior year's board budget			6.68%	1.21%	0.04%	7.93%	7.96%	8.53%	8.56%	8.50%
Water Rate $ per cu. m.	$ 2.8395					$ 3.0368	$ 3.2581	$ 3.5217	$ 3.8075	$ 4.1215
Pencentage increase over prior year	5.45%					6.95%	7.29%	8.09%	8.12%	8.25%

2026 Demand Estimate

Retail Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre	
2020	9,345,130		8,900,000	
2021	10,270,472		8,900,000	
2022	9,990,739		9,300,000	
2023	10,670,432		9,210,000	2
2024	10,320,208		9,500,000	
2025	10,400,000	1	10,200,000	
2026 Demand Estimate	**10,300,000**			

1. Projected consumption for 2025

2. 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply.

Summary of Retail Water Rates

	2022	2023	2024	2025	2026	$ Change	% Change
Retail (direct) water rate							
Unit cost per cu.m.	$ 2.4024	$ 2.5466	$ 2.6927	$ 2.8395	$ 3.0368	$ 0.1973	6.95%

Retail Water Rate Increase
Impact on Residential Water Bill

Average consumption per 2 month billing cycle: * 40.0 cubic meters (annual = 239.0 cu.m)

Charge for Two Months Consumption	Year	Bi monthly Charge	Annual Charge	2026 Annual Change $
Average Consumption	2025	$ 113.58	$ 681.48	
	2026	$ 121.47	$ 728.83	$ 47.35
Half Average Consumption	2025	$ 56.79	$ 340.74	
	2026	$ 60.74	$ 364.41	$ 23.67
Twice Average Consumption	2025	$ 227.16	$ 1,362.96	
	2026	$ 242.94	$ 1,457.65	$ 94.69

** Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection*

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.680 Juan de Fuca Water Distribution	Carry Forward 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	$7,115,000	$25,821,000	$18,571,000	$17,780,000	$18,266,000	$18,587,000	$99,025,000
Vehicles	$678,508	$774,000	$710,000	$750,000	$250,000	$0	$2,484,000
	$7,793,508	**$26,595,000**	**$19,281,000**	**$18,530,000**	**$18,516,000**	**$18,587,000**	**$101,509,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$5,785,000	$17,228,972	$8,435,000	$8,817,000	$9,468,000	$10,232,500	$54,181,472
Debenture Debt (New Debt Only)	$0	$6,155,028	$10,029,000	$8,686,000	$8,691,000	$8,324,500	$41,885,528
Equipment Replacement Fund	$678,508	$774,000	$710,000	$750,000	$250,000	$0	$2,484,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$50,000	$50,000	$0	$0	$0	$0	$50,000
Reserve Fund	$1,280,000	$2,387,000	$107,000	$277,000	$107,000	$30,000	$2,908,000
	$7,793,508	**$26,595,000**	**$19,281,000**	**$18,530,000**	**$18,516,000**	**$18,587,000**	**$101,509,000**

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 #: 2.680

Service Name: JDF Water Distribution

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
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-03	Renewal	Asset Management Plan	Combine past studies to plan out future capital expenditures.	$ 400,000	S	WU	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
21-14	Renewal	Fire Storage Analysis	Assess and update the fire flow upgrade program to inform future capital works.	$ 120,000	S	WU	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
25-01	Study	Water Meter Strategic Plan	Review of the exisiting meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.	$ 250,000	S	WU	$ 100,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Capital													
26-01	**Renewal**	**Pump Station Renewal Program**	**Ongoing pump station upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.**	**$ 20,000,000**	**S**	**WU**	**$ -**	**$ 1,200,000**	**$ 4,200,000**	**$ 4,200,000**	**$ 4,200,000**	**$ 4,200,000**	**$ 18,000,000**
26-02	**Renewal**	**Storage Tank Renewal Program**	**Ongoing storage tank upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.**	**$ 10,000,000**	**S**	**WU**	**$ -**	**$ 500,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 8,500,000**
18-03	Renewal	JDF Site Decommissioning Program	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional	$ 1,320,000	S	WU	$ 350,000	$ 350,000	$ 80,000	$ 90,000	$ 100,000	$ 100,000	$ 720,000
18-06	New	Post Disaster Emergency Water Distribution	Determine and supply response equipment for disaster response.	$ 600,000	S	WU	$ 10,000	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 260,000
20-03	Replacement	AC Pipe Replacement Program	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.	$ 140,000,000	S	WU	$ 900,000	$ 4,500,000	$ 3,800,000	$ 4,000,000	$ 4,200,000	$ 4,300,000	$ 20,800,000
21-02	Replacement	Sooke Road W/M Replacement - VMP to Jacklin	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment.	$ 8,500,000	S	WU	$ 200,000	$ 7,000,000	$ 1,250,000	$ -	$ -	$ -	$ 8,250,000
21-13	Replacement	SCADA Master Plan Update & Upgrades	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.	$ 2,500,000	S	WU	$ 1,800,000	$ 1,800,000	$ 300,000	$ -	$ -	$ -	$ 2,100,000
22-02	New	Microwave Radio Upgrades	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure	$ 750,000	S	WU	$ 300,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ 600,000
24-02	New	Hwy 14 Watermain Relocation	Relocation of CRD watermain in MOTT right of way. Project work to be bundled within MOTT's project.	$ 2,000,000	S	WU	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
25-06	Replacement	Large Meters & Pressure Control Stations Replacement Program	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.	$ 5,000,000	S	WU	$ 20,000	**$ 670,000**	$ 750,000	$ 750,000	$ 800,000	$ 800,000	$ 3,770,000
25-07	New	New Bulk Water Station	Bulk Water Station for Metchosin, partially funded by Metchosin.	$ 350,000	S	Other	$ 50,000	$ 50,000	$ -	$ -	$ -		$ 50,000
25-07	New	New Bulk Water Station	Bulk Water Station for Metchosin, partially funded by Metchosin.	$ -	S	WU	$ -	$ 175,000	$ -	$ -	$ -		$ 175,000
Sub-Total System Infrastructure Engineering and Operations				**$ 191,790,000**			**$ 5,835,000**	**$ 18,860,000**	**$ 12,530,000**	**$ 11,190,000**	**$ 11,450,000**	**$ 11,450,000**	**$ 65,480,000**
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													
16-06	Replacement	Vehicle & equipment replacement (funding from replacement fund)	Vehicle and equipment replacement.	$ 3,914,000	V	ERF	$ 678,508	$ 774,000	$ 710,000	$ 750,000	$ 250,000	$ -	$ 2,484,000
Sub-Total CAMM				**$ 3,914,000**			**$ 678,508**	**$ 774,000**	**$ 710,000**	**$ 750,000**	**$ 250,000**	**$ -**	**$ 2,484,000**
ANNUAL PROVISIONAL ITEMS													
17-09	Replacement	Emergency Main Replacement	Major main replacement under emergencies.	$ 676,000	S	WU	$ -	$ 110,000	$ 121,000	$ 134,000	$ 148,000	$ 163,000	$ 676,000
17-13	New	Site Security Upgrades	Upgrading and replacement of security systems for sites as required.	$ 273,000	S	WU	$ -	$ 44,000	$ 49,000	$ 54,000	$ 60,000	$ 66,000	$ 273,000
17-15	Renewal	Distribution System Improvements	Unplanned distribution system improvements or decommissioning.	$ 3,026,000	S	WU	$ -	$ 495,000	$ 545,000	$ 600,000	$ 660,000	$ 726,000	$ 3,026,000
17-16	New	Hydraulic Model Yearly Update	Annual hydraulic model update and uni-directional flushing support.	$ 444,000	S	WU	$ -	$ 72,000	$ 80,000	$ 88,000	$ 97,000	$ 107,000	$ 444,000
21-03	Replacement	Hydrant & Flush Replacement, Upgrades and Additions	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.	$ 1,519,000	S	WU	$ -	$ 248,000	$ 273,000	$ 301,000	$ 332,000	$ 365,000	$ 1,519,000
21-04	Replacement	Residential Service & Meter Replacement	Replacement of residential water meters as highlighted by the 2017 KWL Water Audit report.	**$ 21,000,000**	S	WU	$ -	**$ 3,000,000**	**$ 4,200,000**	**$ 4,400,000**	**$ 4,600,000**	**$ 4,800,000**	$ 21,000,000
21-05	Replacement	Pump Station Equipment Replacements	Unplanned pump station repairs and equipment replacement	$ 1,010,000	S	WU	$ -	$ 165,000	$ 182,000	$ 201,000	$ 222,000	$ 240,000	$ 1,010,000
21-06	Replacement	SCADA Equipment Replacement	Unplanned replacement of SCADA and electrical equipment.	$ 673,000	S	WU	$ -	$ 110,000	$ 121,000	$ 134,000	$ 148,000	$ 160,000	$ 673,000
21-07	Renewal	Reservoir Equipment Replacement	Replacement or repairs to components at reservoir sites.	$ 673,000	S	WU	$ -	$ 110,000	$ 121,000	$ 134,000	$ 148,000	$ 160,000	$ 673,000
21-09	Replacement	Valve Replacement	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.	$ 1,343,000	S	WU	$ -	$ 220,000	$ 242,000	$ 267,000	$ 294,000	$ 320,000	$ 1,343,000
Sub-Total for Annual Provisional Items				**$ 30,637,000**			**$ -**	**$ 4,574,000**	**$ 5,934,000**	**$ 6,313,000**	**$ 6,709,000**	**$ 7,107,000**	**$ 30,637,000.00**

Service #: 2.680

Service Name: JDF Water Distribution

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
DEVELOPMENT COST CHARGE (DCC)													
16-07	New	Update DCC Bylaw (Comprehensive Update in 2028)	Planned update of the DCC Bylaw.	$ 325,000	S	Res	$ 5,000	$ 35,000	$ 30,000	$ 200,000	$ 30,000	$ 30,000	$ 325,000
21-01	New	Sooke Henlyn Supply & Distribution Mains	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.	$ 1,000,000	S	Res	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
25-02	New	Throup Road Watermain Installation	Future budget to install new watermain along Throup Road when District of Sooke completes connector road.	$ 900,000	S	Res	$ 10,000	$ 860,000	$ -	$ -	$ -	$ -	$ 860,000
25-03	New	VMP Pump Upgrades	The increased required capacity at the VMP pump station is driven by the high growth demands expected in the HGL 172 m zone.	$ 435,000	S	Res	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-04	New	Center Mountain	CRD project administation fee as calculated in the 2024 DCC program update	$ 385,000	S	Res	$ 65,000	$ 142,000	$ 77,000	$ 77,000	$ 77,000	$ -	$ 373,000
26-03	**New**	**Mountain Heights Tank Options Analysis and Pre-Design**	**Pre-design effort for new Mountain Heights Tank(s), PS, and piping based on the 2025 DCC Program update. Includes analysis for options (sites, locations, required land acquisitions/SRWs, timing etc.) and establishment of next steps.**	**$ 150,000**	**S**	**Res**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
Sub-Total for Development Cost Charges (DCC)				**$ 3,195,000**			**$ 1,280,000**	**$ 2,387,000**	**$ 107,000**	**$ 277,000**	**$ 107,000**	**$ 30,000**	**$ 2,908,000.00**
			Grand Total	**$ 229,536,000**			**$ 7,793,508**	**$ 26,595,000**	**$ 19,281,000**	**$ 18,530,000**	**$ 18,516,000**	**$ 18,587,000**	**$ 101,509,000**

Service:	2.680	JDF Water Distribution

Project Number	16-03	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Combine past studies to plan out future capital expenditures.
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	21-14	**Capital Project Title**	Fire Storage Analysis	**Capital Project Description**	Assess and update the fire flow upgrade program to inform future capital works.
Project Rationale	Assessing fire storage in the JDF system to inform future capital improvements.				

Project Number	25-01	**Capital Project Title**	Water Meter Strategic Plan	**Capital Project Description**	Review of the exisiting meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.
Project Rationale	Review of the exisiting meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.				

Project Number	26-01	**Capital Project Title**	Pump Station Renewal Program	**Capital Project Description**	Ongoing pump station upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.
Project Rationale	Ongiong renewal of existing pump stations is critical to ongoing operations and to minimize infrastructure deficit.				

Project Number	26-02	**Capital Project Title**	Storage Tank Renewal Program	**Capital Project Description**	Ongoing storage tank upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.
Project Rationale	Ongiong renewal of existing water storage tanks is critical to ongoing operations and to minimize infrastructure deficit.				

Service:	2.680	JDF Water Distribution

Project Number	18-03	**Capital Project Title**	JDF Site Decommissioning Program	**Capital Project Description**	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional
Project Rationale	Numerous pump station and PRV facilities have been made redundant or have been decommissioned within the JDF system. Sites have been identified as part of the annual provisional project and funds are required to decomission of the sites and then demolish them. In 2021 the Treanor pump station demolition was carried out. The Townsview PS and Tank are under review for further decommissioning.				

Project Number	18-06	**Capital Project Title**	Post Disaster Emergency Water Distribution	**Capital Project Description**	Determine and supply response equipment for disaster response.
Project Rationale	Proposed work includes developing a response plan to disasters to the Juan de Fuca water supply or distribution system. Funds are required to procure equipment and carry out works developed the in 2018 plan in conjunction with the Regional Water Supply disaster response Plan.				

Project Number	20-03	**Capital Project Title**	AC Pipe Replacement Program	**Capital Project Description**	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.
Project Rationale	Asbestos Watermains within the JDF Water Distribution network are approaching end of life and becoming more prone to failure. Asset replacement prioritization is based on a number of factors, such as age, criticality, leak history, coordination with other municipal projects and synergies with development activities. As identified most recently in the May 2023 Staff Report, this AC Replacement Program is anticipated to continue until all AC pipe in the distribution system has been replaced. Current target deadline for complete replacement is 2055.				

Project Number	21-02	**Capital Project Title**	Sooke Road W/M Replacement - VMP to Jacklin	**Capital Project Description**	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment.
Project Rationale	According to corrosion assessment, a 2.2 kilometre section of an existing steel pipe along Sooke Road and Allendale Road (between Wishart to Jacklin) was unprotected and in need of replacement. In 2014, the design of both phases of the water main was completed by a consultant and construction of the main from Wishart to VMP was completed by CRD resources. The remaining 1.1km of 600mm steel pipe from Jacklin to Veterans Memorial Parkway still requires replacement and upgrades should also include replacement of the Asbestos Cement Pipe along this alignment.				

Service:	2.680	JDF Water Distribution

Project Number	21-13	**Capital Project Title**	SCADA Master Plan Update & Upgrades	**Capital Project Description**	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.
Project Rationale	The SCADA and radio system utilized by JDF Water System comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Regional Water Supply and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system				

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure
Project Rationale	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure				

Project Number	24-02	**Capital Project Title**	Hwy 14 Watermain Relocation	**Capital Project Description**	Relocation of CRD watermain in MOTT right of way. Project work to be bundled within MOTT's project.
Project Rationale	Schedule of project delivery is dictated by Ministry of Transportation project delivery.				

Project Number	25-06	**Capital Project Title**	Large Meters & Pressure Control Stations Replacement Program	**Capital Project Description**	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.
Project Rationale	This is an ongoing term program for the continued replacement of obsolete and worn out large (typically greater than 2” diameter) meters, adding new meters and upgrading meter vaults as well as for the ongoing replacement of Pressure Control Stations.				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.680 Juan de Fuca Water Distribution & Regional Water Supply	Carry Forward 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$300,000	$580,000	$200,000	$80,000	$80,000	$80,000	$1,020,000
Equipment	$448,125	$1,163,125	$430,000	$411,000	$409,000	$405,000	$2,818,125
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$150,000	$100,000	$75,000	$75,000	$50,000	$450,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**
SOURCE OF FUNDS							
Capital Funds on Hand	$705,000	$1,850,000	$730,000	$566,000	$564,000	$535,000	$4,245,000
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	$43,125	$43,125	$0	$0	$0	$0	$43,125
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

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
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	**$ 2,330,000**	B	WU	$ 300,000	**$ 580,000**	$ 200,000	$ 80,000	$ 80,000	$ 80,000	$ 1,020,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	$ 2,325,000	E	WU	$ 200,000	$ 350,000	$ -		$ -		$ 350,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 250,000	E	WU	$ 205,000	$ 215,000	$ 25,000	$ 6,000	$ 4,000	$ -	$ 250,000
25-02	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 400,000	E	Other	$ 43,125	$ 43,125	$ -	$ -	$ -		$ 43,125
26-01	**New**	**479 Island Highway**	**Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.**	**$ 150,000**	**E**	**WU**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
													$ -
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				**$ 5,455,000**			**$ 748,125**	**$ 1,338,125**	**$ 225,000**	**$ 86,000**	**$ 84,000**	**$ 80,000**	**$ 1,813,125**
													$ -
ANNUAL PROVISIONAL CAPITAL ITEMS													
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	$ 450,000	E	WU	$ -	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	$ 950,000	E	WU	$ -	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 950,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	$ 500,000	E	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
17-07	**Replacement**	**Small Equipment & Tool Replacement (Corporate Fleet)**	**Replacement of tools and small equipment for Fleet as required.**	**$ 85,000**	**E**	**WU**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 125,000**
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	**$ 425,000**	S	WU	$ -	**$ 150,000**	**$ 100,000**	**$ 75,000**	**$ 75,000**	**$ 50,000**	$ 450,000
Sub-Total for Annual Provisional Capital Items				**$ 2,410,000**			**$ -**	**$ 555,000**	**$ 505,000**	**$ 480,000**	**$ 480,000**	**$ 455,000**	**$ 2,475,000**
			Grand Total	**$ 7,865,000**			**$ 748,125**	**$ 1,893,125**	**$ 730,000**	**$ 566,000**	**$ 564,000**	**$ 535,000**	**$ 4,288,125**

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	16-01	**Capital Project Title**	Upgrades to Buildings at 479 Island Highway	**Capital Project Description**	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.

Project Rationale The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including:
- Improvements,Repairs, upgrades and changes to the buildings
- Painting of the buildings
- Repair and replacement of carpets, floors and walls
- Climate Action initiatives and feasibility studies
- Improvements to Meeting Rooms, including technology upgrades

Project Number	17-01	**Capital Project Title**	Voice Radio Upgrade	**Capital Project Description**	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.

Project Rationale Service Life and projected replacement:
- The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005.
- The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015.
- Support for repairs and maintenance of the present radio will continue for the next 3 years at least.
- There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.

Project Number	17-03	**Capital Project Title**	Office Equipment, Upgrades and Replacements	**Capital Project Description**	Upgrade and replacement of office equipment as required.

Project Rationale Funds will be used for the replacement and upgrading of office equipment and furniture, as required.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	Capital Project Title	Capital Project Description
17-04	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.

Project Rationale

This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from $160,000 to $170,000 annually to reflect actual costs.

Capital Budget
Network Switch Maintenance $10,000
Additional Wireless Access Points and Maintenance $15,000
Photocopier Replacement $20,000
Additional Data Storage $15,000
Replacement Computers $75,000
Equipment Maintenance (contingency) $23,000
Replace Access Control System - Gates/ Video Cameras $12,000
Total Capital $170,000

Project Number	Capital Project Title	Capital Project Description
17-06	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.

Project Rationale Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.

Project Number	Capital Project Title	Capital Project Description
17-07	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.

Project Rationale Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.

Project Number	Capital Project Title	Capital Project Description
24-01	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life

Project Rationale Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	24-02	**Capital Project Title**	Capital Projects Delivery Optimization	**Capital Project Description**	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

Project Number	25-02	**Capital Project Title**	SCADA System Cybersecurity	**Capital Project Description**	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	26-01	**Capital Project Title**	479 Island Highway Autogates	**Capital Project Description**	Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.
Project Rationale					

2.680 Juan de Fuca Water Distribution
Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Juan de Fuca Water Distribution

Juan de Fuca assets include lands, office buildings, pump stations, pipe lines, meters, equipment, vehicles and other infrastructure.

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
DCC Reserve Account	21,622,587	22,259,487	25,153,587	27,879,387	30,773,487	33,743,787
Equipment Replacement Fund	495,214	577,418	723,818	846,218	1,403,808	2,184,298
Total	**22,117,801**	**22,836,905**	**25,877,405**	**28,725,605**	**32,177,295**	**35,928,085**

2.680 Juan de Fuca Water Distribution
Development Cost Charges
2026 - 2030 Financial Plan

Development Cost Charges Reserve Schedule

Reserve Fund: Development Cost Charges for Juan de Fuca Water Distribution (Bylaw # 2758)

Fund: 1055 Fund Center: 101532	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	18,318,687	21,622,587	22,259,487	25,153,587	27,879,387	30,773,487
Transfer from Operating Budget	15,900	23,900	1,100	2,800	1,100	300
Transfer to Cap Fund to fund DCC projects	(312,000)	(2,387,000)	(107,000)	(277,000)	(107,000)	(30,000)
DCC's received From Member Municipalities	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Interest Income*	600,000					
Ending Balance $	**21,622,587**	**22,259,487**	**25,153,587**	**27,879,387**	**30,773,487**	**33,743,787**

General Comments:
Development Cost Charges Reserve Funds for Juan de Fuca Water Distribution was adopted in year 2000 for the purpose of providing funds for the capital costs of water facilities in the service areas.

These Reserve funds are received from Member Municipalities as Development Cost Charges (DCC's) to provide for the capital costs attributable to water sytem capacity improvements projects specified in the DCC capital expenditure program. Municipalities collect these DCC charges through building permits that are issued to developers for subdivision development.

Future years DCC's received from member municipalities are difficult to predict, due to unknown development activity in the Municipalities, influenced by market conditions. Estimates based on recent annual collections of DCCs, and the cyclical nature of property development.

2.680 Juan de Fuca Water Distribution
Equipment Replacement Reserve
2026 - 2030 Financial Plan

Equipment Replacement Reserve Schedule

Reserve Fund: Juan de Fuca Distribution Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101630	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	774,133	495,214	577,418	723,818	846,218	1,403,808
Equipment purchases (Based on Capital Plan)	(991,492)	(774,000)	(710,000)	(750,000)	(250,000)	-
Transfer from Operating Budget	661,564	740,104	749,900	759,900	770,090	780,490
Proceeds on disposals	46,807	116,100	106,500	112,500	37,500	-
Transfer from Other (MFA etc.)	-	-	-	-	-	-
Interest Income*	4,203					
Ending Balance $	**495,214**	**577,418**	**723,818**	**846,218**	**1,403,808**	**2,184,298**

General Comments:
Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Florence Lake Water System

COMMITTEE OF THE WHOLE

October 2025

Service: 2.681 Florence Lake Water System **Commission: Juan De Fuca Water Distribution**

DEFINITION:

Florence Lake Water System is a water distribution local service of the regional district.
Establishment Bylaw No. 4393, July 14, 2021

SERVICE DESCRIPTION:

The service is established for the purpose of upgrading the existing Florence Lake Water System, the operation of a water utility, and assuming responsibility for the administration, operation, and maintenance of the infrastructure providing water to the residences of Savory Road, Langford BC, in the area formerly known as the Florence Lake Improvement District.

PARTICIPATION:

Only the City of Langford includes a participating area for this service

MAXIMUM LEVY:

Greater of $75,000 or $6.3298 per $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 4394 Florence Lake Water System	2021	$300,000
Borrowed:		2023	$204,000
Remaining:			$96,000

COMMISSION:

Juan De Fuca Water Distribution

FUNDING:

Parcel Tax

RESERVE FUND:

N/A

2.681 - Florence Lake Water 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
DEBT SERVICING										
Debt Reserve Fund	-	-	-	-	-	-	-	-	-	-
Accrued Debt Charges	-	-	-	-	-	-	-	-	-	-
MFA Principal Payment	10,572	10,572	10,572	-	-	10,572	10,572	10,572	10,572	10,572
MFA Interest Payment	8,466	8,466	8,466	-	-	8,466	8,466	8,466	8,466	8,466
Interest income	-	(2)								
Deficit (Surplus) carryforward	(118)	(116)	(4)			(4)	-			
Grant in Lieu	(37)	(37)	(37)			(37)	(37)	(37)	(37)	(37)
TOTAL DEBT	**18,883**	**18,883**	**18,997**	**-**	**-**	**18,997**	**19,001**	**19,001**	**19,001**	**19,001**
REQUISITION - PARCEL TAX	**18,883**	**18,883**	**18,997**	**-**	**-**	**18,997**	**19,001**	**19,001**	**19,001**	**19,001**
Percentage increase over prior year Requisition			0.6%			0.6%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Seagirt Water System

COMMITTEE OF THE WHOLE

October 2025

Service: 2.682 Seagirt Water System **Commission: Juan De Fuca Water Distribution**

DEFINITION:

Seagirt Water System is a water distribution local service of the regional district.
The establishment and operation of Seagirt Water System is done by Bylaw No. 4487, December 14, 2022

SERVICE DESCRIPTION:

The service is established for the purpose of upgrading the existing Seagirt Water System, the operation of a water utility, and assuming responsibility for the administration, operation, and maintenance of the infrastructure providing water to the residences of the area formerly known as the Seagirt Waterworks District.

PARTICIPATION:

Juan de Fuca Electoral Area

MAXIMUM LEVY:

Greater of $320,000 or $3.4824 per $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Authorized: LA Bylaw No. 4488 Seagirt Water System	2022	$2,100,000

COMMISSION:

Juan De Fuca Water Distribution

FUNDING:

Parcel Tax

RESERVE FUND:

N/A

Program Group: **CRD - Seagirt Water System** - ***$2.35M Water System Upgrade***	**2025**		**BUDGET REQUEST**	**2026**			**FUTURE PROJECTIONS**			
	BOARD BUDGET	**ESTIMATED ACTUAL**	**CORE BUDGET**	**ONGOING**	**ONE-TIME**	**TOTAL**	**2027**	**2028**	**2029**	**2030**
DEBT										
Advertising	-	-	-	-	-	-	-	-	-	-
Debt Reserve Fund	20,000	-	20,000	-	-	20,000	-	-	-	-
MFA Principal Payment	-	-	-	-	-	-	49,108	49,108	49,108	49,108
MFA Interest Payment	94,767	68,040	94,767	-	-	94,767	94,928	94,928	94,928	94,928
Transfer to Capital Fund	-	46,727	-	-	-	-	-	-	-	-
TOTAL DEBT	**114,767**	**114,767**	**114,767**	**-**	**-**	**114,767**	**144,036**	**144,036**	**144,036**	**144,036**
REQUISITION - PARCEL TAX	**(114,767)**	**(114,767)**	**(114,767)**	**-**	**-**	**(114,767)**	**(144,036)**	**(144,036)**	**(144,036)**	**(144,036)**
Percentage increase over prior year Requisition						0.0%	25.5%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Core Area Wastewater - Combined View

COMMITTEE OF THE WHOLE

October 2025

Change in Budget 2025 to 2026 Service: 3.717 & 3.798C Core Area Wastewater	Total Expenditure	Comments
2025 Budget	**62,293,864**	
Operation Changes:		
Allocation - IWS Operations	532,166	Labour charge-out rate increased by an average of 6.1%, primarily due to salary benefits increases resulting from a collective agreement
Allocation - Standard Overhead	232,360	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2026
Allocation -EPRO, Engineering	80,789 170,954	Establishment of a new division — *Environmental Innovation* Inflationary increases for Enviro Monitoring & Marine Protection, Infrastructure Engineering, Facilities Management
RTF Operations and Biotreatment and Disposal	158,033	Inflationary increases on the HRMG contract and others, with the disposal budget aligned to 2025 actuals
Operating - Other	(250,000) 114,330	Reduction in overall contract services due to a one-time backwash tank cleaning expense that occurred in 2025 Inflationary increases for equipment and other ongoing expenses
Repairs & Maintenance	(399,400)	Decrease in cyclical maintenance costs following recent inspections, maintenance, and equipment replacement
Electricity & Utilities	248,496 97,609	Increase in water charges is due to accurate meter readings and higher consumption Increase consumption and Inflationary cost adjustments
Supplies - Chemical & Other	163,530	Inflation-driven cost increases for supplies and chemicals
Total Other Changes	1,148,867	
Capital/ Debt Changes:		
Transfer to Capital Reserve	1,000,000	Increasing annual capital reserve to restore to original plan
CAWW Debt	(613,955)	No additional principal repayment is anticipated in 2026
Other	69,181	Interest expense and debt reserve contribution increase
Total Other Changes	455,226	
2026 Budget	**63,897,956**	
% expense increase from 2025:	***2.6%***	*Requisition funding is 97.1% of combined service revenue*
% Requisition increase from 2025 (if applicable):	***6.7%***	

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

3.717 - Core Area Wastewater Operations
"A surplus of $635,000 is forecasted and will be transferred to the Operating Reserve.

3.798C - Debt - Core Area Wastewater Capital
'There is a one-time favorable variance forecasted at $1,500,000, primarily due to savings from delaying a portion of the loan. This amount will be split between the Capital Reserve Fund and Debt Reserve Fund, $1,000,000 and $500,000 allocated to each respectively. .

3.717 & 3.798C - Core Area Wastewater Combined Summary	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
3.717 - OPERATING COSTS:										
Allocation - IWS Operations	7,917,767	8,043,253	8,449,933	-	-	8,449,933	8,742,168	8,921,040	9,101,274	9,285,156
Allocation - Overhead	2,679,370	2,679,370	2,911,730	-	-	2,911,730	2,964,141	3,023,424	3,083,893	3,145,570
Allocation - EPRO, Engineering	5,096,658	5,021,122	5,348,401	-	-	5,348,401	5,491,132	5,638,203	5,788,924	5,943,804
RTF Operations and Biotreatment and Disposal	9,079,767	9,026,617	9,237,800	-	-	9,237,800	9,116,600	9,298,800	7,209,300	7,353,500
Operating - Other	3,307,970	3,409,000	3,172,300	-	-	3,172,300	3,261,915	3,354,620	3,450,534	4,149,852
Repairs & Maintenance	1,704,000	1,555,000	1,304,600	-	-	1,304,600	1,594,690	1,360,070	1,970,790	2,571,790
Electricity & Utilities	3,373,895	3,594,690	3,720,000	-	-	3,720,000	3,794,400	3,870,326	3,947,712	4,026,683
Supplies - Chemical & Other	4,837,200	4,031,805	5,000,730	-	-	5,000,730	5,100,750	5,307,358	5,413,510	5,521,760
Thermal Process	-	-	-	-	-	-	-	-	1,500,000	1,530,000
TOTAL OPERATING COSTS	**37,996,627**	**37,360,857**	**39,145,493**	**-**	**-**	**39,145,493**	**40,065,796**	**40,773,841**	**41,465,937**	**43,528,115**
*Percentage Increase over prior year		-1.67%	3.02%	0.00%	0.00%	3.02%	2.35%	1.77%	1.70%	4.97%
3.717 - RESERVE:										
Transfer to Operating Reserve	700,000	1,335,770	700,000	-	-	700,000	1,300,000	1,400,000	1,400,000	1,500,000
Transfer to Equipment Replacement Fund	100,000	100,000	100,000	-	-	100,000	400,000	600,000	600,000	600,000
3.798C - CAPITAL OBLIGATION										
Transfer to RTF Capital	5,529,745	5,529,745	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
3.798C - RESERVE:										
Transfer to Capital Replacement Reserve	2,121,119	3,121,119	3,121,119	-	-	3,121,119	3,121,119	3,371,119	4,771,119	13,531,369
Transfer to WTP Debt Retirement Reserve	5,418,160	5,924,762	5,489,960	-	-	5,489,960	5,561,760	5,633,560	5,994,778	-
TOTAL CAPITAL / RESERVES	**13,869,024**	**16,011,396**	**14,940,824**	**-**	**-**	**14,940,824**	**15,912,624**	**16,534,424**	**18,295,642**	**21,161,114**
CAWTP Debt	6,737,879	6,737,879	6,661,460	-	-	6,663,460	6,558,240	6,496,440	4,735,222	2,219,750
CAWW Debt	3,457,939	2,083,732	2,994,579	-	-	2,994,579	4,771,205	6,330,391	8,578,079	10,194,990
3.798C - Total Debt Expenditures	10,195,818	8,821,611	9,656,039	-	-	9,658,039	11,329,445	12,826,831	13,313,301	12,414,740
MFA Debt Reserve	232,395	100,000	153,600	-	-	153,600	163,710	252,110	185,760	136,760
Debt Repayment								10,283,553	41,134,212	
TOTAL COSTS	**62,293,864**	**62,293,864**	**63,895,956**	**-**	**-**	**63,897,956**	**67,471,575**	**80,670,759**	**114,394,852**	**77,240,729**
*Percentage Increase over prior year		0.00%	2.57%	0.00%	0.00%	2.58%	5.59%	19.56%	41.80%	-32.48%
Internal Recoveries	(216,480)	(216,480)	(216,480)	-	-	(216,480)	(220,810)	(225,226)	(229,731)	(234,326)
TOTAL COSTS LESS INTERNAL RECOVERIES	62,077,384	62,077,384	63,679,476	-	-	63,681,476	67,250,765	80,445,533	114,165,121	77,006,403
*Percentage Increase over prior year		0.00%								
FUNDING SOURCES (REVENUE)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	(10,283,553)	(41,134,212)	
Grants in Lieu of Taxes	(1,454,245)	(1,454,245)	(1,454,245)	-	-	(1,454,245)	(1,454,245)	(1,454,245)	(1,454,245)	(1,454,245)
Transfer from Operating Reserve	(2,460,406)	(2,460,406)	(170,000)	-	-	(170,000)	(395,000)	(95,000)	(640,000)	(1,225,000)
Revenue - Other	(20,870)	(20,870)	(20,870)	-	-	(20,870)	(20,870)	(20,870)	(20,870)	(20,870)
TOTAL REVENUE	**(3,935,521)**	**(3,935,521)**	**(1,645,115)**	**-**	**-**	**(1,645,115)**	**(1,870,115)**	**(11,853,668)**	**(43,249,327)**	**(2,700,115)**
REQUISITION	**(58,141,863)**	**(58,141,863)**	**(62,034,361)**	**-**	**-**	**(62,036,361)**	**(65,380,650)**	**(68,591,865)**	**(70,915,794)**	**(74,306,288)**
*Percentage increase over prior year		0.00%	6.69%	0.00%	0.00%	6.70%	5.39%	4.91%	3.39%	4.78%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Core Area Wastewater Operations

COMMITTEE OF THE WHOLE

October 2025

Service: 3.717 Core Area Wastewater Operations **Committee: Core Area Liquid Waste Management**

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfalls for member participants.

SERVICE DESCRIPTION:

This program is for the provision of sub-regional wastewater collection and treatment in the Core Area and Western Communities. Although the largest component of the program budget is for the operation and maintenance of the McLoughlin Point Wastewater Treatment and Residuals Treatment Plants and conveyance systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

See Debt Budget 3.798C

FUNDING:

Requisition

RESERVE FUND:

Operating Reserve Fund
Equipment Replacement Reserve Fund

Service: 3.717 Core Area Wastewater Operations **Committee: Core Area Liquid Waste Management**

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

	2021	2022	2023	2024	2025
Colwood	3.72%	3.38%	3.30%	3.74%	3.65%
Esquimalt	6.64%	6.75%	6.71%	6.36%	6.47%
Langford	8.65%	9.61%	10.10%	11.63%	12.02%
Oak Bay	9.24%	8.83%	9.91%	8.30%	8.48%
Saanich	29.11%	29.57%	28.06%	28.62%	28.19%
Victoria	38.88%	38.39%	38.40%	37.50%	37.43%
View Royal	2.61%	2.36%	2.30%	2.61%	2.55%
Songhees Nation	0.67%	0.70%	0.74%	0.74%	0.71%
Esquimalt Nation	0.08%	0.08%	0.08%	0.08%	0.08%
D.N.D.	0.40%	0.33%	0.40%	0.42%	0.40%
	100%	**100%**	**100%**	**100%**	**100%**

Bylaw 4304

Change in Budget 2025 to 2026

Service: 3.717 Core Area Wastewater Operations	**Total Expenditure**	**Comments**
2025 Budget	**38,796,627**	
Operating Changes:		
Allocation - IWS Operations	532,166	Labour charge-out rate increased by an average of 6.1%, primarily due to salary benefits increases resulting from a collective agreement
Allocation - Standard Overhead	232,360	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2026
Allocation - EPRO, Engineering	80,789	Establishment of a new division — *Environmental Innovation*
	170,954	Inflationary increases for Enviro Monitoring & Marine Protection, Infrastructure Engineering, Facilities Management
RTF Operations and Biotreatment and Disposal	158,033	Inflationary increases on the HRMG contract and others, with the disposal budget aligned to 2025 actuals
Operating - Other	(250,000)	Reduction in overall contract services due to a one-time backwash tank cleaning expense that occurred in 2025
	114,330	Inflationary increases for equipment and other ongoing expenses
Repairs & Maintenance	(399,400)	Decrease in cyclical maintenance costs following recent inspections, maintenance, and equipment replacement
Electricity & Utilities	248,496	Increase in water charges is due to accurate meter readings and higher consumption
	97,609	Increase consumption and Inflationary cost adjustments
Supplies - Chemical & Other	163,530	Inflation-driven cost increases for supplies and chemicals
Total Other Changes	1,148,867	
2026 Budget	**39,945,493**	

Summary of % Expense Increase	
2026 IBC Expense	0.2%
Increase reserve transfers	0.0%
Support services	0.6%
Operational expense	1.9%
Balance of increase	0.0%
% expense increase from 2026:	**3.0%**
% Requisition increase from 2026 (if applicable):	***9.7%***

Requisition funding is 97% of service revenue

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

A surplus of $635,000 is forecasted and will be transferred to the Operating Reserve.

3.717 - Core Area Wastewater Operations	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS:										
Allocation - IWS Operations	7,917,767	8,043,253	8,449,933	-	-	8,449,933	8,742,168	8,921,040	9,101,274	9,285,156
Allocation - Standard Overhead	2,679,370	2,679,370	2,911,730	-	-	2,911,730	2,964,141	3,023,424	3,083,893	3,145,570
Allocation - EPRO, Engineering	5,096,658	5,021,122	5,348,401	-	-	5,348,401	5,491,132	5,638,203	5,788,924	5,943,804
RTF Operations and Biotreatment and Disposal	9,079,767	9,026,617	9,237,800	-	-	9,237,800	9,116,600	9,298,800	7,209,300	7,353,500
Operating - Other	3,307,970	3,409,000	3,172,300	-	-	3,172,300	3,261,915	3,354,620	3,450,534	4,149,852
Repairs & Maintenance	1,704,000	1,555,000	1,304,600	-	-	1,304,600	1,594,690	1,360,070	1,970,790	2,571,790
Electricity & Utilities	3,373,895	3,594,690	3,720,000	-	-	3,720,000	3,794,400	3,870,326	3,947,712	4,026,683
Supplies - Chemical & Other	4,837,200	4,031,805	5,000,730	-	-	5,000,730	5,100,750	5,307,358	5,413,510	5,521,760
Thermal Process									1,500,000	1,530,000
TOTAL OPERATING COSTS	**37,996,627**	**37,360,857**	**39,145,493**	**-**	**-**	**39,145,493**	**40,065,796**	**40,773,841**	**41,465,937**	**43,528,115**
*Percentage Increase over prior year		-1.67%	3.02%	0.00%	0.00%	3.02%	2.35%	1.77%	1.70%	4.97%
RESERVE:										
Transfer to Operating Reserve	700,000	1,335,770	700,000	-	-	700,000	1,300,000	1,400,000	1,400,000	1,500,000
Transfer to Equipment Replacement Fund	100,000	100,000	100,000	-	-	100,000	400,000	600,000	600,000	600,000
TOTAL RESERVES	**800,000**	**1,435,770**	**800,000**	**-**	**-**	**800,000**	**1,700,000**	**2,000,000**	**2,000,000**	**2,100,000**
TOTAL COSTS	38,796,627	38,796,627	39,945,493	-	-	39,945,493	41,765,796	42,773,841	43,465,937	45,628,115
*Percentage Increase over prior year		0.00%	2.96%	0.00%	0.00%	2.96%	4.56%	2.41%	1.62%	4.97%
Internal Recoveries	(216,480)	(216,480)	(216,480)	-	-	(216,480)	(220,810)	(225,226)	(229,731)	(234,326)
OPERATING COSTS LESS INTERNAL RECOVERIES	38,580,147	38,580,147	39,729,013	-	-	39,729,013	41,544,986	42,548,615	43,236,206	45,393,789
*Percentage Increase over prior year		0.00%	2.98%	0.00%	0.00%	2.98%	4.57%	2.42%	1.62%	4.99%
REVENUE;										
Balance C/F from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Estimated Balance C/F from 2024 to 2025	(0)	0	0	-	-	0	0	-	0	(0)
Grants in Lieu of Taxes	(805,503)	(805,503)	(805,503)	-	-	(805,503)	(805,503)	(805,503)	(805,503)	(805,503)
Transfer from Operating Reserve	(2,460,406)	(2,460,406)	(170,000)	-	-	(170,000)	(395,000)	(95,000)	(640,000)	(1,225,000)
TOTAL REVENUE	**(3,265,909)**	**(3,265,909)**	**(975,503)**	**-**	**-**	**(975,503)**	**(1,200,503)**	**(900,503)**	**(1,445,503)**	**(2,030,503)**
REQUISITION	**(35,314,237)**	**(35,314,238)**	**(38,753,510)**	**-**	**-**	**(38,753,510)**	**(40,344,483)**	**(41,648,112)**	**(41,790,703)**	**(43,363,286)**
*Percentage increase over prior year		0.00%	9.74%	0.00%	0.00%	9.74%	4.11%	3.23%	0.34%	3.76%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford										

3.717 Core Area Wastewater Operations Asset and Reserve Summary
Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Core Area Wastewater Operations

Construction of the Core Area Wastewater Treatment Plant, Residuals Treatment Plant, pump stations and conveyance systems will be completed in 2021. The treatment plants, pump stations and conveyance systems provide tertiary wastewater treatment to the Core Area and Westshore Communities.

Summary

CAWW Reserve/Fund Summary	**Estimate**	**Budget**				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Core Area Operating Reserve Fund	3,961,559	4,561,559	5,536,559	6,911,559	7,741,559	8,086,559
RTF & EPRO Operating Reserve Fund	6,086,353	6,115,430	6,144,507	6,173,583	6,202,660	6,231,737
Host Community Impact Fee till 2045 -Closing CAWTP project	1,393,175	1,323,175	1,253,175	1,183,175	1,113,175	1,043,175
Equipment Replacement Fund	6,043,483	5,743,483	5,250,483	4,940,483	4,828,483	4,750,483
Total	**17,484,570**	**17,743,646**	**18,184,723**	**19,208,800**	**19,885,877**	**20,111,954**

See attached reserve schedules for projected annual cash flows.

Profile

Core Area Wastewater Operations

Bylaw 4144 - Starting in 2021, the operating reserve account is established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expenses and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance.

Operating Reserve Schedule

Operating Reserve Schedule	**Estimate**	**Budget**				
Fund: 1500 Fund Center: 105543	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Core Area Beginning Balance	4,866,965	3,961,559	4,561,559	5,536,559	6,911,559	7,741,559
Planned Purchase	(2,390,406)	(100,000)	(325,000)	(25,000)	(570,000)	(1,155,000)
Transfer from Ops Budget	700,000	700,000	1,300,000	1,400,000	1,400,000	1,500,000
Interest Income	150,000					
Deficit/surplus YE	635,000					
Year End Balance	**3,961,559**	**4,561,559**	**5,536,559**	**6,911,559**	**7,741,559**	**8,086,559**
Transfer of Host Community Impact Fee until Decommissioning	**1,393,175**	1,323,175	1,253,175	1,183,175	1,113,175	1,043,175
RTF & EPRO Beginning Balance	5,886,353	6,086,353	6,115,430	6,144,507	6,173,583	6,202,660
Planned Purchase	-	-	-	-	-	-
Interest Income	200,000	29,077	29,077	29,077	29,077	29,077
Year End Balance	**6,086,353**	**6,115,430**	**6,144,507**	**6,173,583**	**6,202,660**	**6,231,737**
Total projected year end balance	**11,441,087**	**12,000,163**	**12,934,240**	**14,268,317**	**15,057,394**	**15,361,471**

Assumptions/Background:

Cyclical maintenance reserve account with funding for Outfall Inspection, Heat Recovery Exchange System Cleaning, other major non-annual maintenance expenditures. The Operating Reserve fund also includes contributions from Environmental Services and the Residual Treatment Facility

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

ERF Reserve Fund Schedule

ERF: CAWW Fund for Equipment Replacement

In 2021, all remaining funds from old legacy trunk budgets were transferred into the amalgamated Core Area Wastewater service equipment reserve fund.

Equipment Replacement Fund **Fund: 1022 Fund Center: 102229**	**Estimate** **2025**	**Budget** **2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	6,413,483	6,043,483	5,743,483	5,250,483	4,940,483	4,828,483
Planned Purchase (Based on Capital Plan)	(500,000)	(400,000)	(893,000)	(910,000)	(712,000)	(678,000)
Transfer IN (from Ops Budget)	100,000	100,000	400,000	600,000	600,000	600,000
Interest Income*	30,000					
Ending Balance $	**6,043,483**	**5,743,483**	**5,250,483**	**4,940,483**	**4,828,483**	**4,750,483**

Assumptions/Background:

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the CAWW System. Example motors, pumps etc.

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Debt - Core Area Wastewater Capital

COMMITTEE OF THE WHOLE

October 2025

Service: 3.798C Debt - Core Area Wastewater Capital **Committee:** Core Area Liquid Waste Management

DEFINITION:

Infrastructure improvements and capital work to all wastewater functions of the Capital Regional District.

PARTICIPATION:

Cost apportionment is based on capacity allocated to each participant.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

		Authorized	Borrowed	Remaining
Authorized:				
	LA Bylaw 4204	665,000,000	95,000,000	570,000,000
	LA Bylaw 4374	22,700,000	10,470,000.00	12,230,000
	LA Bylaw 4375	34,300,000	-	34,300,000
Remaining:		**$ 722,000,000**	**$ 105,470,000**	**$ 616,530,000**

CORE AREA WASTEWATER TREATMENT PLANT
COST SHARING ALLOCATION-DESIGN CAPACITY BENEFIT:

Location	Allocation of Debt Servicing Costs
Colwood	4.24%
Esquimalt	6.54%
Langford	12.63%
Oak Bay	6.39%
Saanich	30.34%
Victoria	35.95%
View Royal	3.18%
Esquimalt Nation	0.60%
Songhees Nation	0.13%
Total	**100.00%**

Bylaw 4304

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 3.798C Debt-Core Area Wastewater Capital	**Total Expenditure**	**Comments**
2025 Budget	**23,497,237**	
Changes:		
Transfer to Capital Reserve	1,000,000	Increasing annual capital reserve to restore to original plan
CAWW Debt	(613,955)	No additional principal repayment is anticipated in 2026
Other	69,181	Interest expense and debt reserve contribution increase
Total Other Changes	455,226	
2026 Budget	**23,952,463**	
Summary of % Expense Increase		
Capital Reserve Transfer	*4.3%*	
CAWW Debt	*-2.6%*	
Other	*0.3%*	
% expense increase from 2024:	***1.9%***	
% Requisition increase from 2024 (if applicable):	***1.99%***	*Requisition funding is 97.2% of service revenue*

Note: A new loan authorization of approximately $50,425,000 will be required in 2026 to support the 2026–2030 capital plan.

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

There is a one-time favorable variance forecasted at $1,500,000, primarily due to savings from delaying a portion of the loan. This amount will be split between the Capital Reserve Fund and Debt Reserve Fund, $1,000,000 and $500,000 allocated to each respectively. .

3.798C - Debt - Core Area Wastewater Capital	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
CAPITAL / RESERVE										
Transfer to RTF Capital	5,529,745	5,529,745	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
Transfer to Capital Replacement Reserve	2,121,119	3,121,119	3,121,119	-	-	3,121,119	3,121,119	3,371,119	4,771,119	13,531,369
Transfer to WTP Debt Retirement Reserve	5,418,160	5,924,762	5,489,960	-	-	5,489,960	5,561,760	5,633,560	5,994,778	-
TOTAL CAPITAL / RESERVES	**13,069,024**	**14,575,626**	**14,140,824**	**-**	**-**	**14,140,824**	**14,212,624**	**14,534,424**	**16,295,642**	**19,061,114**
CAWTP Debt	6,737,879	6,737,879	6,663,460	-	-	6,663,460	6,538,715	6,476,915	4,715,697	2,200,225
CAWW Debt	3,457,939	2,083,732	2,994,579	-	-	2,994,579	4,771,205	6,330,391	8,578,079	10,194,990
Total Debt Expenditures	10,195,818	8,821,611	9,658,039	-	-	9,658,039	11,309,920	12,807,306	13,293,776	12,395,215
MFA Debt Reserve	232,395	100,000	153,600	-	-	153,600	163,710	252,110	185,760	136,760
Debt Repayment	-	-						10,283,553	41,134,212	-
TOTAL OPERATING COSTS	**23,497,237**	**23,497,237**	**23,952,463**	**-**	**-**	**23,952,463**	**25,686,254**	**37,877,393**	**70,909,390**	**31,593,089**
*Percentage Increase over prior year			1.94%			1.94%	7.24%	47.46%	87.21%	-55.45%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	-	-	-
Transfer from Reserve	-	-	-	-	-	-	-	(10,283,553)	(41,134,212)	-
Grants in Lieu of Taxes	(648,742)	(648,742)	(648,742)	-	-	(648,742)	(648,742)	(648,742)	(648,742)	(648,742)
Revenue - Interest and Debt Reserve	(20,870)	(20,870)	(20,870)	-	-	(20,870)	(20,870)	(20,870)	(20,870)	(20,870)
TOTAL REVENUE	**(669,612)**	**(669,612)**	**(669,612)**	**-**	**-**	**(669,612)**	**(669,612)**	**(10,953,165)**	**(41,803,824)**	**(669,612)**
REQUISITION	**(22,827,625)**	**(22,827,625)**	**(23,282,851)**	**-**	**-**	**(23,282,851)**	**(25,016,642)**	**(26,924,228)**	**(29,105,566)**	**(30,923,477)**
*Percentage increase over prior year			1.99%			1.99%	7.45%	7.63%	8.10%	6.25%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.798C Debt - Core Area Wastewater Treatr	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$50,000	$50,000	$250,000	$1,000,000	$1,000,000	$0	$2,300,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$11,425,000	$22,535,000	$16,960,000	$24,675,000	$17,740,000	$15,840,000	$97,750,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$11,475,000	**$22,585,000**	**$17,210,000**	**$25,675,000**	**$18,740,000**	**$15,840,000**	**$100,050,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$600,000	$600,000	$0	$0	$0	$0	$600,000
Debenture Debt (New Debt Only)		$10,445,000	$18,930,000	$14,735,000	$23,575,000	$16,940,000	$12,040,000	$86,220,000
Equipment Replacement Fund		$350,000	$550,000	$500,000	$600,000	$300,000	$300,000	$2,250,000
Grants (Federal, Provincial)		$0	$200,000	$75,000	$0	$0	$0	$275,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$80,000	$2,305,000	$1,900,000	$1,500,000	$1,500,000	$3,500,000	$10,705,000
		$11,475,000	**$22,585,000**	**$17,210,000**	**$25,675,000**	**$18,740,000**	**$15,840,000**	**$100,050,000**

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 #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

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
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	- Year Totalauto-populate
MCLOUGHLIN WASTEWATER TREATMENT PLANT													$ -
25-01	New	Secondary Odour Collection System Upgrade - pre-filter	Replacement of existing pre-filter to further optimize odour treatment and extend the life of carbon treatment.	$ 750,000	S	Debt	$ 170,000	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
26-03	New	Electric Vehicle Charging	Electrical and civil work for electric vehicle charger infrastructure.	$ 1,170,000	S	Debt	$ -	$ 715,000	$ -	$ 25,000	$ 40,000	$ 390,000	$ 1,170,000
						Grant		$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
26-04	New	McLoughlin Discharge Energy Reclamation	Feasibility study to look at the cost benefit of pursuing this.	$ 75,000	S	Grant		$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
													$ -
PUMP STATIONS													$ -
21-01	Renewal	Lang Cove Electrical and Building Upgrades	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.	$ 1,200,000	S	Res	$ 50,000	$ 150,000	$ 400,000	$ -	$ -	$ -	$ 550,000
21-02	Renewal	Marigold Electrical and Building Upgrades	Renewals are based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades.	$ 5,850,000	S	Debt	$ 1,400,000	$ 2,145,000	$ 2,420,000	$ -	$ -	$ -	$ 4,565,000
21-03	Renewal	Currie Major Electrical and Seismic Upgrades	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs.	$ 2,350,000	S	Debt	$ 10,000	$ 210,000	$ 1,400,000	$ -	$ -	$ -	$ 1,610,000
21-05	Replacement	Harling PS - Complete Replacement	Based on Delcan's condition assessment and the age of this facility, replacement of Harling Point PS is required.	$ 2,500,000	S	Debt	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
25-04	Renewal	Pump Station Renewal Program	Small to mid-scale upgrades to multiple pump stations based on previous condition assessments, EIC inspections and building structure improvements.	$ 5,500,000	S	Debt	$ 150,000	$ 500,000	$ 1,150,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 4,650,000
26-02	Study	Concrete Condition Assessments	Detailed concrete condition assessments for wet wells and other degraded conrete at pump stations in the core area. Project will evolve following initial assessments being completed.	$ 650,000	S	Debt	$ -	$ 450,000	$ 200,000	$ -	$ -	$ -	$ 650,000
26-05	Renewal	Concrete Improvements	Concrete Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.	$ 5,000,000	S	Debt			$ 500,000	$ 2,000,000	$ 2,000,000	$ 500,000	$ 5,000,000
GRAVITY SEWERS AND MANHOLES													
21-06	Renewal	Shoreline Trunk Sewer Upgrade	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.	$ 4,000,000	S	Debt	$ 2,400,000	$ 2,400,000	$ 1,040,000	$ -	$ -	$ -	$ 3,440,000
21-07	New	Western Trunk Sewer Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.	$ 25,000,000	S	Debt	$ 300,000	$ 300,000	$ 200,000	$ 300,000	$ -	$ -	$ 800,000
24-17	Renewal	Sewer Cleaning and Inspection	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.	$ 1,025,000	S	Debt	$ 25,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
21-11	Renewal	Manhole Repairs and Replacement	Based upon CCTV and staff inspections on manholes, there are a number of deteriorated MH's that require repair or replacement.	$ 5,800,000	S	Debt	$ 1,400,000	$ 2,650,000	$ -	$ 300,000	$ 1,000,000	$ 500,000	$ 4,450,000
23-01	Renewal	Cecelia Ravine Pipe Protection	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe.	$ 500,000	S	Debt	$ 30,000	$ 480,000	$ -	$ -	$ -	$ -	$ 480,000
24-11	Renewal	Western Trunk Grit Chamber Repairs	The Western Trunk (Island Highway) Grit Chamber is badly corroded and requires repairs before extensive structural damage occurs.	$ 3,000,000	S	Debt	$ 1,100,000	$ 1,100,000	$ 1,750,000	$ -	$ -	$ -	$ 2,850,000
26-01	Renewal	NWT Sewer Replacement at Alpha-Terrace	A 5m long section of old concrete pipe downstream of Boundary Transition Chamber is badly corroded and needs to be replaced with new PVC pipe.	$ 1,000,000	S	Debt	$ -	$ -	$ 100,000	$ 900,000	$ -	$ -	$ 1,000,000
PRESSURE PIPES AND APPURTENANCES													$ -
21-13	New	Craigflower Forcemain Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.	$ 20,800,000	S	Debt	$ 10,000	$ 210,000	$ -	$ 5,000,000	$ 7,500,000	$ 7,500,000	$ 20,210,000
24-14	Renewal	Parsons Siphon/Bridge Connection Repairs	The siphon pipe support connections to the Parsons Brdige require repairs.	$ 500,000	S	Res	$ 30,000	$ 480,000	$ -	$ -	$ -	$ 2,000,000	$ 2,480,000
25-03	Renewal	Harriet Siphon Inlet Chamber Upgrade	Assess concrete corrosion and replace seized control gates.	$ 3,000,000	S	Debt	$ 970,000	$ 2,970,000	$ -	$ -	$ -		$ 2,970,000
27-01	Study	Forcemain and Siphon Pipe Assessment Study	There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.	$ 2,250,000	S	Debt	$ -	$ -	$ 250,000	$ 1,000,000	$ 1,000,000	$ -	$ 2,250,000
FLOW METERS													$ -
GENERAL													$ -
21-22	Study	Asset Management Plan Update	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.	$ 450,000	S	Debt	$ 250,000	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
21-23	Study	DCC Program Development	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.	$ 300,000	S	Debt	$ 140,000	$ -	$ -	$ 140,000	$ -	$ -	$ 140,000

Service #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

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
Project Number	pital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	- Year Totalauto-populate
21-24	Renewal	Record Drawing and Wastewater Agreement Updates	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.	$ 1,100,000	S	Debt	$ 160,000	$ 210,000	$ 300,000	$ -	$ -	$ -	$ 510,000
21-25	Renewal	SCADA and Radio Assessment	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.	$ 5,500,000	S	Debt	$ 750,000	$ 750,000	$ 2,000,000	$ 750,000	$ 400,000	$ -	$ 3,900,000
22-03	Renewal	Acquisition of Outstanding Right-of-Ways	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.	$ 700,000	S	Debt	$ 130,000	$ 130,000	$ 200,000	$ 200,000	$ 100,000	$ -	$ 630,000
22-04	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.	$ 650,000	S	ERF	$ 150,000	$ 250,000	$ 100,000	$ 100,000	$ -	$ -	$ 450,000
23-07	New	Enterprise Data Historian Management System	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.	$ 300,000	E	Debt	$ 50,000	$ 50,000	$ 250,000	$ -	$ -	$ -	$ 300,000
28-01	Decommission	Marigold Surge Tank Deconstruction	The old Mariogld Surge Tank has been abandond for many years, is becoming a safety concern for youth, a needs to be removed.	$ 1,660,000	S	Debt		$ -	$ -	$ 160,000	$ 1,500,000		$ 1,660,000
24-15	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 455,000	S	ERF	$ 200,000	$ -	$ 100,000	$ 200,000	$ -	$ -	$ 300,000
27-03	Study	Master Plan and Future Wastewater Treatment Plant Assessment	Create a current Master Plan for the future requirements of Core Area Wastewater System.	$ 1,140,000	S	Debt	$ -	$ 240,000	$ 500,000	$ 400,000	$ -	$ -	$ 1,140,000
26-07	Study	Wastewater Strategic Planning	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning	$ 200,000	S	Debt	$ -	$ 200,000					$ 200,000.00
26-06	New	Office Densification at McLoughlin Point WWTP	Budget to further densify and provide additional work stations at McLoughlin Point WWTP.	$ 175,000	S	Res	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000.00
28-03	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	$ 4,600,000	E	Debt	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000.00	$ -	$ 2,000,000.00
ANNUAL PROVISIONAL													**$ -**
21-26	Replacement	Annual Provisional Emergency Repairs	Unforeseen and unplanned emergency repairs can occur which require immediate attention.	$ 7,500,000	S	Res		$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,500,000
23-06	Replacement	Annual Provisional Equipment Replacement	Replacement of at end of service life, including valves, variable frequency drives, capacitors.	$ 1,500,000	S	ERF		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
23-08	New	Process & Mechanical Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations	$ 4,250,000	S	Debt		$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 4,250,000
23-09	New	Safety & Security Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety	$ 2,400,000	S	Debt		$ 600,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,200,000
													$ -
OUTFALLS / OVERFLOWS													**$ -**
24-08	Renewal	Clover Point Outfall Retrofit	The existing Clover outfall is no longer operated on a regular basis since wastewater is now conveyed to McLoughlin WWTP, but it must be ready for operation during peak storm events. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on limited use.	$ 500,000	S	Debt	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
25-02	Renewal	Macaulay Point Outfall Retrofit	A section of coating on the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and prepare a plan to maintain the deep outfall based on limited use.	$ 750,000	S	Debt	$ -	$ -	$ -	$ 750,000	$ -	$ -	$ 750,000
27-02	Renewal	Broom Overflow Pipe Rehabilitation	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.	$ 575,000	S	Debt		$ -	$ 75,000	$ 500,000	$ -	$ -	$ 575,000
RESIDUAL SOLIDS													**$ -**
26-08	New	Biosolids Advanced Thermal Plant	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.	$ 10,000,000	S	Cap	$600,000	$600,000					$600,000
26-08	New	Biosolids Advanced Thermal Plant	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.		S	Debt			$ 1,000,000	$ 7,250,000	$ -	$ 750,000	$9,000,000
DCC PROJECTS													**$ -**
													$ -
			Grand Total	**$ 136,825,000**			**$ 11,475,000**	**$ 22,585,000**	**$ 17,210,000**	**$ 25,675,000**	**$ 18,740,000**	**$ 15,840,000**	**$ 100,050,000**

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	25-01	**Capital Project Title**	Secondary Odour Collection System Upgrade - pre-filter	**Capital Project Description**	Replacement of existing pre-filter to further optimize odour treatment and extend the life of carbon treatment.
Project Rationale	This work will progress the intent to further optimize odour control for poitential benefits to public impacts and life cycle costs.				

Project Number	26-03	**Capital Project Title**	Electric Vehicle Charging	**Capital Project Description**	Electrical and civil work for electric vehicle charger infrastructure.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.				

Project Number	26-04	**Capital Project Title**	McLoughlin Discharge Energy Reclamation	**Capital Project Description**	Feasibility study to look at the cost benefit of pursuing this.
Project Rationale	ADD RATIONALE				

Project Number	21-01	**Capital Project Title**	Lang Cove Electrical and Building Upgrades	**Capital Project Description**	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-02	**Capital Project Title**	Marigold Electrical and Building Upgrades	**Capital Project Description**	Renewals are based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades.
Project Rationale	Renewals are based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades. Tendering was conducted in 2023, combined with Currie Major PS (21-03) works but the Marigold portion of the scope far exceeded available budget. Re-tendering will be conducted in 2024 with additional budget added.				

Project Number	21-03	**Capital Project Title**	Currie Major Electrical and Seismic Upgrades	**Capital Project Description**	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs. A tender was conducted in 2023, combined with Marigold PS (21-02) works but the Marigold component came in well over budget. Re-tendering will be conducted in 2024 with additional budget added for Marigold.				

Project Number	21-05	**Capital Project Title**	Harling PS - Complete Replacement	**Capital Project Description**	Based on Delcan's condition assessment and the age of this facility, replacement of Harling Point PS is required.
Project Rationale	Replacement of Harling Point PS is based on Delcan's 2013 condition assessment. The preliminary design was completed in 2018. CRD has progressed a scope of work for a Consultant to provide detailed design and construction support services. Detailed design scope was awarded and initiated in 2024 with Construction expected to commence in 2025.				

Project Number	25-04	**Capital Project Title**	Pump Station Renewal Program	**Capital Project Description**	Small to mid-scale upgrades to multiple pump stations based on previous condition assessments, EIC inspections and building structure improvements.
Project Rationale	Electrical, Mechanical and other ancillary upgrades are required at multiple facilities. Due to similarities in work, there is benefit in managing this work within a single program budget. Pump stations requiring this work include Trent, Hood, Currie Minor, Humber, Rutland and Penrhyn.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	26-02	**Capital Project Title**	Concrete Condition Assessments	**Capital Project Description**	Detailed concrete condition assessments for wet wells and other degraded conrete at pump stations in the core area. Project will evolve following initial assessments being completed.
Project Rationale	It has been identified that the condition of the concrete in many of the wet wells and pump stations throughout the Core Areas had degraded, and as a result, condition assessment studies need to take place to quantify the magnitude of damage. Project will evolve following initial assessments being completed.				

Project Number	26-05	**Capital Project Title**	Concrete Improvements	**Capital Project Description**	Concrete Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.
Project Rationale	ADD RATIONALE				

Project Number	21-06	**Capital Project Title**	Shoreline Trunk Sewer Upgrade	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-07	**Capital Project Title**	Western Trunk Sewer Twinning	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon. For 2025, approximately $400k will be allocated to twin a section of this main at the new Galloping Goose pedestrian overpass in partnership with the City of Colwood.				

Project Number	24-17	**Capital Project Title**	Sewer Cleaning and Inspection	**Capital Project Description**	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.
Project Rationale	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.				

Project Number	21-11	**Capital Project Title**	Manhole Repairs and Replacement	**Capital Project Description**	Based upon CCTV and staff inspections on manholes, there are a number of deteriorated MH's that require repair or replacement.
Project Rationale	Based upon CCTV and staff inspections on manholes, high priority repairs and replacement of deteriorated MH's.				

Project Number	23-01	**Capital Project Title**	Cecelia Ravine Pipe Protection	**Capital Project Description**	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe.
Project Rationale	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe. This project is currently being delayed for future coordination with works that CRD Parks is expected to be doing on the Galloping Goose Trail.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	24-11	Capital Project Title	Western Trunk Grit Chamber Repairs	Capital Project Description	The Western Trunk (Island Highway) Grit Chamber is badly corroded and requires repairs before extensive structural damage occurs.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.				

Project Number	26-01	Capital Project Title	NWT Sewer Replacement at Alpha-Terrace	Capital Project Description	A 5m long section of old concrete pipe downstream of Boundary Transition Chamber is badly corroded and needs to be replaced with new PVC pipe.
Project Rationale	Pipe segment replacement required prior to failure.				

Project Number	21-13	Capital Project Title	Craigflower Forcemain Twinning	Capital Project Description	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet.				

Project Number	24-14	Capital Project Title	Parsons Siphon/Bridge Connection Repairs	Capital Project Description	The siphon pipe support connections to the Parsons Brdige require repairs.
Project Rationale	The siphon pipe support connections to the Parsons Brdige require repairs.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	25-03	**Capital Project Title**	Harriet Siphon Inlet Chamber Upgrade	**Capital Project Description**	Assess concrete corrosion and replace seized control gates.
Project Rationale	The concrete chamber is badly corroded and the control gates are seized on this chamber and they need to be replaced so that the individual siphons can be isolated or activated.				

Project Number	27-01	**Capital Project Title**	Forcemain and Siphon Pipe Assessment Study	**Capital Project Description**	There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.				

Project Number	21-22	**Capital Project Title**	Asset Management Plan Update	**Capital Project Description**	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.
Project Rationale	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.				

Project Number	21-23	**Capital Project Title**	DCC Program Development	**Capital Project Description**	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.
Project Rationale	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-24	**Capital Project Title**	Record Drawing and Wastewater Agreement Updates	**Capital Project Description**	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.
Project Rationale	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.				

Project Number	21-25	**Capital Project Title**	SCADA and Radio Assessment	**Capital Project Description**	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.
Project Rationale	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.				

Project Number	22-03	**Capital Project Title**	Acquisition of Outstanding Right-of-Ways	**Capital Project Description**	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.
Project Rationale	Some of the infrastructure is located on privately owned land that do not have right-of-ways. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	22-04	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	23-07	**Capital Project Title**	Enterprise Data Historian Management System	**Capital Project Description**	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

Project Number	28-01	**Capital Project Title**	Marigold Surge Tank Deconstruction	**Capital Project Description**	The old Mariogld Surge Tank has been abandond for many years, is becoming a safety concern for youth, a needs to be removed.
Project Rationale	Future assessment and decommissioning.				

Project Number	24-15	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	CAWW portion of Core IT Infrastructure. Program to be managed by CRD IT.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	27-03	**Capital Project Title**	Master Plan and Future Wastewater Treatment Plant Assessment	**Capital Project Description**	Create a current Master Plan for the future requirements of Core Area Wastewater System.
Project Rationale	Capacity needs, technology review, siting requirements, conceptual layout, Environmental Impact Assessment and other planning efforts.				

Project Number	26-06	**Capital Project Title**	Office Densification at McLoughlin Point WWTP	**Capital Project Description**	Budget to further densify and provide additional work stations at McLoughlin Point WWTP.
Project Rationale	ADD RATIONALE				

Project Number	28-03	**Capital Project Title**	Enterprise Asset Management System	**Capital Project Description**	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	To advance action 3.8 in Corporate Asset Management Strategy to implement an EAM system and approved as part of the 2025 IBC 13b.2-1 for Enterprise Asset Management System				

Project Number	21-26	**Capital Project Title**	Annual Provisional Emergency Repairs	**Capital Project Description**	Unforeseen and unplanned emergency repairs can occur which require immediate attention.
Project Rationale	Funds are required for unforeseen and unplanned emergency repairs can occur which require immediate attention.				

Project Number	23-06	**Capital Project Title**	Annual Provisional Equipment Replacement	**Capital Project Description**	Replacement of at end of service life, including valves, variable frequency drives, capacitors.
Project Rationale	Replacement of equipment at end of service life, including valves, variable frequency drives, capacitors.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	23-08	**Capital Project Title**	Process & Mechanical Upgrades	**Capital Project Description**	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations
Project Rationale	Annual Provisional account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations in order to improve compliance with regulatory requirements, improve equipment and process efficiency, and reduce risk of pre-mature equipment failure.				

Project Number	23-09	**Capital Project Title**	Safety & Security Upgrades	**Capital Project Description**	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety
Project Rationale	Annual Provisional Account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety. This includes constructing safe access platforms to complete maintenance at equipment that present a fall from heights risk and other items that are flagged as health and safety concerns.				

Project Number	24-08	**Capital Project Title**	Clover Point Outfall Retrofit	**Capital Project Description**	The existing Clover outfall is no longer operated on a regular basis since wastewater is now conveyed to McLoughlin WWTP, but it must be ready for operation during peak storm events. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on limited use.
Project Rationale	The existing outfall will see a significant reduction in usage once the Clover Point Pump Station is commissioned and wastewater flows up to 3 times ADWF are redirected to the McLoughlin WWTP. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on expected limited use instead of current continuous use.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	25-02	**Capital Project Title**	Macaulay Point Outfall Retrofit	**Capital Project Description**	A section of coating on the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and prepare a plan to maintain the deep outfall based on limited use.
Project Rationale	A section of coating the emergency short outfall has failed, the pipe is corroding, and the long outfall needs to be assessed/modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.				

Project Number	27-02	**Capital Project Title**	Broom Overflow Pipe Rehabilitation	**Capital Project Description**	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.
Project Rationale	A section of coating the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.				

Project Number	26-08	**Capital Project Title**	Biosolids Advanced Thermal Plant	**Capital Project Description**	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been
Project Rationale	Under direction from the board, the CRD is pursuing a thermal pilot demonstration plant to beneficially utilize biosolids generated from the Residual Treatement Facility (RTF). Early phases of the project include staff time and consutltants required to conduct preliminary design, permitting and detail design to create a tender package. Subsequent phase will involve construction of a themal pilot demonstration plant.				

Project Number	26-07	**Capital Project Title**	Wastewater Strategic Planning	**Capital Project Description**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning
Project Rationale	High level framework of strategic priorities and commitments for liquid waste within the CRD. The strategic plan will guide decision making and long term planning required for executing the CRD Wastewater Master Plan.				

3.798C Debt - Core Area Wastewater Capital Asset and Reserve Summary
Summary Schedule
2025 - 2029 Financial Plan

Reserve Schedule Summary

Core Area Wastewater

The Wastewater Treatment Project (WTP) provides tertiary treatment for wastewater from the core area municipalities of Victoria, Esquimalt, Saanich, Oak Bay, View Royal, Langford and Colwood, and the Esquimalt and Songhees Nations. The WTP is built to meet the provincial and federal regulations for treatment at December 31, 2020. The Project consists of three main elements: McLoughlin Point Wastewater Treatment Plant, Residuals Treatment Facility, and the Conveyance System

Reserve/Fund Summary

	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	18,521,494	19,417,613	20,638,732	22,509,851	25,780,970	35,812,339
Capital Reserve Fund-Western Community	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Debt Reserve Fund	25,370,911	31,621,998	38,132,418	34,626,398	179,492	179,492
Total	**45,892,405**	**53,039,611**	**60,771,150**	**59,136,249**	**27,960,462**	**37,991,831**

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule Core Area Wastewater

Bylaw 4378 - The capital reserve fund was established to provide funding for capital expenditures in respect of capital projects including but not limited to, land, machinery or equipment necessary for the replacement, extension or renewal of existing capital works and related debt servicing payments

Capital Reserve Schedule

Capital Reserve Fund

Fund: 1092	**Estimate**	**Budget**				
Fund Centre: 102227	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	18,780,375	18,521,494	19,417,613	20,638,732	22,509,851	25,780,970
Planned Purchase (Based on Capital Plan)	(4,180,000)	(2,225,000)	(1,900,000)	(1,500,000)	(1,500,000)	(3,500,000)
Transfer IN (from Ops Budget)	2,121,119	3,121,119	3,121,119	3,371,119	4,771,119	13,531,369
Transfer IN (North East Trunk CRF)						
Surplus/Deficit	1,000,000					
Interest Income*	800,000					
Ending Balance $	**18,521,494**	**19,417,613**	**20,638,732**	**22,509,851**	**25,780,970**	**35,812,339**

Assumptions/Background:

The funding strategy for the capital reserve fund is based upon the 25 year replacement plan as by Stantec during the construction of the Core Area Wastewater Treatment Project

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Bylaw 4378 - The capital reserve fund was established to serve both the Core Area and Western Communities. The reserve schedule below is committed to advancing studies for a wastewater treatment proposal in Colwood.

Colwood Treatment Project -Capital Reserve Schedule

Capital Reserve Fund						
Fund: 1092	**Estimate**	**Budget**				
Fund Centre: 102277	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest Income*						
Ending Balance $	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

Assumptions/Background:

Based on the Colwood news release, on December 15, 2016, CAWTP project board approved the transfer of $2 millions once the project is closed. The funds are to be set aside in a separate reserve fund center.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included. which is not included.

Debt Reserve Fund Schedule Core Area Wastewater

Bylaw 4377 - The debt reserve fund was established for the specified purpose of funding future debt servicing payments or debt retirements. Monies in the debt repayment reserve will fund debt servicing and early repayment of debts issued to fund the Core Area Wastewater Treatment Project

Debt Reserve Schedule

Debt Reserve Fund						
Fund: 1093	**Estimate**	**Budget**				
Fund Center: 102228	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	18,702,751	25,370,911	31,621,998	38,132,418	34,626,398	179,492
Debt Payment		-	-	(10,283,553)	(41,134,212)	
Transfer from Ops Budget	5,418,160	5,489,960	5,561,760	5,633,560	5,994,778	-
Surplus/Deficit	500,000					
Interest Income*	750,000	761,127	948,660	1,143,973	692,528	
Ending Balance $	**25,370,911**	**31,621,998**	**38,132,418**	**34,626,398**	**179,492**	**179,492**

Assumptions/Background:

The funding strategy for the debt reserve fund is based upon the project's financing plan as approved during the construction of the Core Area Wastewater Treatment Project. Repayment anticipated by 2031.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Wastewater Operations

COMMITTEE OF THE WHOLE

October 2025

Service: 1.577 Wastewater Operations **Committee: N/A**

DEFINITION:

To provide operations services to wastewater, electrician and technical support to wastewater and water functions of the Capital Regional District. 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: 1.577 Wastewater Operations	**Total Expenditure**	**Comments**
2025 Budget	**15,682,077**	
Change in Salaries:		
Base salary change	275,409	Inclusive of estimated collective agreement changes
Step increase/paygrade change	115,993	Positions reclassification and pay grade change
2.0 FTE Planners	(235,391)	CRD Evolves Transition: Two planners transferred from Wastewater to Regional Water
Annualization of 2025 position	30,941	Net of annualizing the 2025 IBC 2b-2.3 SCADA Technician
Annualization of 2025 position	69,040	Net of annualizing the 2025 IBC 2b-2.4 Systems Maintenance Electrician
Overtime/Standby/Benefits	69,491	Increasing the costs to reflect the actuals
Separation of the EA Utility Budget to Service 1.580	(1,323,351)	CRD Evolve Transition: Wages and benefits for 9.5 FTEs transferred out
Total Change in Salaries	**(997,869)**	
Other Changes:		
Purchase of net new equipment/vehicles	(180,000)	Reduction in net new purchases
Maintenance Management Support	(124,461)	50% of allocation -2 FTEs moved out and repurposed for RWS and Corp Services
Reserve Transfers	307,749	Increasing ERF and ORF contribution to support future EV purchases and achieve CRD EV Readiness Plan
Other Allocations	79,310	Cost increases include standard overhead, HR allocation, and other associated expenses
Other	69,836	Inflation and other operational expenses
Separation of the EA Utility Budget to Service 1.580	(524,242)	CRD Evolve Transition: Based on budgeted wage proportions, 11.26% of non-wage benefit expense were transferred out
Total Other Changes	(371,808)	
2026 Budget	**14,312,400**	

Summary of % Expense Increase	
CRD Evolves	-13.3%
Salary increase	3.6%
Increase reserve transfers	2.0%
Support Services	-0.3%
Net new asset	-1.1%
Balance of increase	0.4%
% expense increase from 2024:	***-8.7%***
% Requisition increase from 2025 (if applicable):	

Primarily due to the separate EA utility budget starting in 2026

No requisition in service

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

There is an estimated one-time small favourable variance of $34,208 (0.22%).This variance will be moved to Operating Reserve.

1.577 - Wastewater 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	11,426,173	10,832,093	10,428,305	-	-	10,428,305	10,720,280	11,020,371	11,279,228	11,544,024
Allocation - Standard Overhead	678,247	678,247	640,803	-	-	640,803	652,338	665,384	678,692	692,266
Allocation - Human Resources	402,045	402,045	383,446	-	-	383,446	439,277	469,732	452,215	456,597
Allocation - Operations	673,921	713,881	492,346	-	-	492,346	496,648	510,913	521,600	533,351
Operating - Other	1,881,871	1,575,689	1,179,827	-	440,000	1,619,827	1,203,440	1,227,490	1,252,050	1,277,070
TOTAL OPERATING COSTS	**15,062,258**	**14,201,955**	**13,124,726**	**-**	**440,000**	**13,564,726**	**13,511,984**	**13,893,889**	**14,183,784**	**14,503,308**
*Percentage Increase over prior year		-5.71%	-12.86%			-9.94%	-0.39%	2.83%	2.09%	2.25%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	499,306	499,306	437,085	-	-	437,085	337,866	238,951	237,716	212,632
Transfer to Operating Reserve Fund	120,513	154,721	310,590	-	-	310,590	300,000	300,000	300,000	300,000
TOTAL CAPITAL / RESERVES	**619,819**	**654,027**	**747,675**	**-**	**-**	**747,675**	**637,866**	**538,951**	**537,716**	**512,632**
TOTAL COSTS	15,682,077	14,855,982	13,872,400	-	440,000	14,312,400	14,149,850	14,432,840	14,721,500	15,015,940
*Percentage Increase over prior year		-5.27%	-11.54%			-8.73%	-1.14%	2.00%	2.00%	2.00%
Internal Recoveries	(14,975,963)	(14,549,868)	(13,872,400)	-	-	(13,872,400)	(14,149,850)	(14,432,840)	(14,721,500)	(15,015,940)
OPERATING COSTS LESS INTERNAL RECOVERIES	706,114	306,114	0	-	440,000	440,000	(0)	0	0	0
*Percentage Increase over prior year		-2.85%	-7.37%			-7.37%	2.00%	2.00%	2.00%	2.00%
SOURCES OF FUNDING (REVENUE)										
Surplus / (Deficit)										
Funds Carried Forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own Funds	(706,114)	(306,114)	-	-	(440,000)	(440,000)	-	-	-	-
Recovery other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(706,114)**	**(306,114)**	**-**	**-**	**(440,000)**	**(440,000)**	**-**	**-**	**-**	**-**
NET COSTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year			-7.37%			-7.37%	2.00%	2.00%	2.00%	2.00%
PARTICIPANTS: Costs recovered internally										
AUTHORIZATED POSITIONS:	77.00	77.00	65.50		-	65.50	65.50	65.50	65.50	65.50
IWS Operations										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.577 Wastewater Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$10,000	$216,000	$81,400	$124,800	$70,200	$70,200	$562,600
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$841,000	$1,255,000	$606,000	$566,500	$1,112,500	$0	$3,540,000
	$851,000	**$1,471,000**	**$687,400**	**$691,300**	**$1,182,700**	**$70,200**	**$4,102,600**
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	$851,000	$1,471,000	$687,400	$691,300	$1,182,700	$70,200	$4,102,600
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
	$851,000	**$1,471,000**	**$687,400**	**$691,300**	**$1,182,700**	**$70,200**	**$4,102,600**

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 #: 1.577

Service Name: Wastewater 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.	$ 230,000	E	ERF	$ -	$ 36,800	$ 36,800	$ 46,000	$ 50,600	$ 50,600	$ 220,800
18-03	Replacement	Replace ERF Equipment	End of life replacement equipment; Gas techs, SCADA/Controls	$ 200,000	E	ERF	$ 5,000.00	$ 50,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 70,000
19-01	Replacement	Replace IWOps Vehicle FQS014	Vehicle replacement - end of life	$ 195,000	V	ERF	$ 195,000.00	$ 195,000	$ -	$ -	$ -	$ -	$ 195,000
19-02	Replacement	Replace IWOps Vehicle F00932 Dump Truck	Vehicle replacement - end of life	$ 180,000	V	ERF	$ -	$ -	$ -	$ -	$ 180,000	$ -	$ 180,000
19-03	Replacement	Replace IWOps Vehicle F00994 Bobcat	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ 90,000	$ -	$ -	$ 90,000
19-05	Replacement	Replace IWOps Vehicle FQP081 Renfrew	Vehicle replacement - end of life	$ 100,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-07	Replacement	Furniture and Office Equipment Replacement	End of life replacement of furniture and office equipment	$ 69,000	E	ERF	$ 5,000.00	$ 9,200	$ 4,600	$ 13,800	$ 4,600	$ 4,600	$ 36,800
20-02	Replacement	Replace IWOps Vehicle F11030	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-04	Replacement	Replace IWOps Vehicle F12009	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
20-05	Replacement	Replace IWOps Vehicle F12024	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-06	Replacement	Replace IWOps Vehicle F12002	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-11	Replacement	Replace IWOps Vehicle F01080	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-02	Replacement	Replace IWOps Vehicle F11033	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-03	Replacement	Replace IWOps Vehicle F12029	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-01	Replacement	SPWWTP - Skid Steer F18036	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ 90,000	$ -	$ 90,000
23-15	Replacement	Replace IWOps Vehicle F19009	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-03	Replacement	Replace IWOps Vehicle - Scissor Lift - F15018	Vehicle replacement - end of life	$ 35,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-06	Replacement	Replace F14024 F550 Diesel Service Truck - Crane/Lift truck	Vehicle replacement - end of life	$ 350,000	V	ERF	$ 250,000.00	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
22-08	Replacement	Replace Mechanical and Electrical Equipment	End of life replacement of equipment	$ 67,500	E	ERF	$ -	$ 25,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 65,000
23-02	Replacement	Replace IWOps Trailer F00753 1997 Generator Trailer	Vehicle replacement - end of life	$ 80,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-03	Replacement	Replace IWOps Trailer F00793 1998 Trailerman Box Trailer	Vehicle replacement - end of life	$ 24,000	V	ERF	$ 24,000.00	$ -	$ 24,000	$ -	$ -	$ -	$ 24,000
23-05	Replacement	Replace IWOps Trailer F00953 2004 Trailtech Tandem Trailer	Vehicle replacement - end of life	$ 12,000	V	ERF	$ 12,000.00	$ -	$ 12,000	$ -	$ -	$ -	$ 12,000
23-06	Replacement	Replace IWOps Trailer F00976 2006 EZ Loader Boat Trailer	Vehicle replacement - end of life Delete replaced with new boat	$ 7,500	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-07	Replacement	Replace IWOps Trailer F00981 2006 Trailtech Flat Deck trailer	Vehicle replacement - end of life	$ 6,500	V	ERF	$ -	$ -	$ -	$ 6,500	$ -	$ -	$ 6,500
23-08	Replacement	Replace IWOps Trailer F01052 2008 Pace American Trailer	Vehicle replacement - end of life	$ 12,500	V	ERF	$ -	$ -	$ -	$ -	$ 12,500	$ -	$ 12,500
23-09	Replacement	Replace IWOps Vehicle F13009	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
23-10	Replacement	Replace IWOps Vehicle F13010	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
23-11	Replacement	F11027 2010 Mercedes Sprinter 25C144 Van	Vehicle replacement - end of life	$ 80,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-12	Replacement	FWP076 2010 Ford F250 Super Duty	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-13	Replacement	Replace EIC and Machine Shop Equipment	End of life replacement of equipment; EIC and Machine Shop	$ 250,000	E	ERF	$ -	$ 20,000.00	$ 25,000.00	$ 50,000.00	$ -	$ -	$ 95,000.00

Service #: 1.577

Service Name: Wastewater 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
24-01	Replacement	Replace IWOps Vehicle F13012	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -		$ -	$ -	$ -
25-02	Replacement	Replace IWOps Vehicle F17021 2017 Ford Transit 350 Cube Van	Vehicle replacement - end of life	$ 100,000	V	ERF	$ 100,000.00	$ -	$ -	$ -	$ 100,000.00	$ -	$ 100,000.00
25-03	Replacement	Replace IWOps Vehicle F17008 2017 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-04	Replacement	Replace IWOps Vehicle F17009 2017 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF	$ 90,000.00	$ -	$ -	$ -	$ 90,000.00	$ -	$ 90,000.00
25-05	Replacement	Replace IWOps Vehicle FQ7010 2017 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-07	Replacement	Replace IWOps Vehicle F17022 2017 Chev Silverado 3500 W/Crane	Vehicle replacement - end of life	$ 200,000	V	ERF	$ 80,000.00	$ -	$ -	$ 200,000.00	$ -	$ -	$ 200,000.00
25-08	Replacement	Replace IWOps Vehicle F17019 2017 Toyota Rav4 Hybrid AWD	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ 90,000.00	$ -	$ 90,000.00
26-01	Replacement	F17027 2018 Chevrolet Silverado 2500	Vehicle replacement - end of life	$ 90,000	V	ERF	$ 90,000.00	$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000.00
26-02	Replacement	F17029 2018 Chevrolet Silverado 3500	Vehicle replacement - end of life	$ 150,000	V	ERF	$ -	$ 150,000.00	$ -	$ -	$ -	$ -	$ 150,000.00
26-03	Replacement	F18003 2018 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000.00
26-05	Replacement	F18010 2018 Ford Transit 250 Cargo Van	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ 90,000.00	$ -	$ -	$ 90,000.00
26-06	Replacement	F18011 2018 Ford Transit 250 Cargo Van	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ 90,000.00	$ -	$ -	$ -	$ -	$ 90,000.00
26-07	Replacement	F18014 2018 GMC Sierra 1500	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ 90,000.00	$ -	$ -	$ 90,000.00
27-01	Replacement	F19006 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ -	$ 275,000.00	$ -	$ 275,000.00
27-02	Replacement	F19007 Chev 3500	Vehicle replacement - end of life	$ 250,000	V	ERF	$ -	$ -	$ -	$ -	$ 275,000.00	$ -	$ 275,000.00
27-03	Replacement	F19008 2019 F350	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000.00
27-04	Replacement	F19019 Pressure Washer Trailer	Vehicle replacement - end of life	$ 25,000	V	ERF	$ -	$ -	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
27-05	Replacement	F14024 F550 Stiff Arm Crane Truck	Vehicle replacement - end of life	$ 275,000	V	ERF	$ -	$ -	$ 275,000.00	$ -	$ -	$ -	$ 275,000.00
28-02	Replacement	F16012 All wheel drive Van	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ 90,000.00	$ -	$ -	$ 90,000.00
26-08	Replacement	F01065 Load Bank	Load Bank - end of life	$ 500,000	E	ERF	$ -	$ 75,000.00	$ -	$ -	$ -	$ -	$ 75,000.00
26-09	Replacement	F18050 GMC van	Vehicle replacement - end of life	$ 200,000	V	ERF	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
													$ -
			Grand Total	**$ 5,939,000**			**$ 851,000.00**	**$ 1,471,000**	**$ 687,400**	**$ 691,300**	**$ 1,182,700**	**$ 70,200**	**$ 4,102,600**

Service:	1.577	Wastewater Operations

Project Number	18-03	Capital Project Title	Replace ERF Equipment	Capital Project Description	End of life replacement equipment; Gas techs, SCADA/Controls
Project Rationale	Replace ERF Equipment - Gas Tech Replacements Core and Saan Pen				

Project Number	19-01	Capital Project Title	Replace IWOps Vehicle FQS014	Capital Project Description	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle FQS014 - Vehicle replacement - end of life				

Project Number	19-02	Capital Project Title	Replace IWOps Vehicle F00932 Dump Truck	Capital Project Description	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F00932 - Vehicle replacement - end of life				

Project Number	19-03	Capital Project Title	Replace IWOps Vehicle F00994 Bobcat	Capital Project Description	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F00994 - Vehicle replacement - end of life				

Service:	1.577	Wastewater Operations

Project Number	19-05	**Capital Project Title**	Replace IWOps Vehicle FQP081 Renfrew	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F01081 - Vehicle replacement - end of life				

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	20-02	**Capital Project Title**	Replace IWOps Vehicle F11030	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F11030 - Vehicle replacement - end of life				

Project Number	20-04	**Capital Project Title**	Replace IWOps Vehicle F12009	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F12009 - Vehicle replacement - end of life				

Service:	1.577	Wastewater Operations

Project Number	20-05	**Capital Project Title**	Replace IWOps Vehicle F12024	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F12024 - Vehicle replacement - end of life				

Project Number	20-06	**Capital Project Title**	Replace IWOps Vehicle F12002	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	20-11	**Capital Project Title**	Replace IWOps Vehicle F01080	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	21-02	**Capital Project Title**	Replace IWOps Vehicle F11033	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	21-03	Capital Project Title	Replace IWOps Vehicle F12029	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	21-03	Capital Project Title	Replace IWOps Vehicle F12029	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	22-01	Capital Project Title	SPWWTP - Skid Steer F18036	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

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	23-15	Capital Project Title	Replace IWOps Vehicle F19009	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	Capital Project Title	Capital Project Description
22-03	Replace IWOps Vehicle - Scissor Lift - F15018	Vehicle replacement - end of life

Project Rationale End of life replacement

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

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
22-06	Replace F14024 F550 Diesel Service Truck - Crane/Lift truck	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
22-08	Replace Mechanical and Electrical Equipment	End of life replacement of equipment

Project Rationale End of life replacement

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

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
23-02	Replace IWOps Trailer F00753 1997 Generator Trailer	Vehicle replacement - end of life

Project Rationale End of life replacement

Service:	1.577	Wastewater Operations

Project Number	23-03	**Capital Project Title**	Replace IWOps Trailer F00793 1998 Trailerman Box Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-05	**Capital Project Title**	Replace IWOps Trailer F00953 2004 Trailtech Tandem Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-06	**Capital Project Title**	Replace IWOps Trailer F00976 2006 EZ Loader Boat Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-07	**Capital Project Title**	Replace IWOps Trailer F00981 2006 Trailtech Flat Deck trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-08	**Capital Project Title**	Replace IWOps Trailer F01052 2008 Pace American Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-09	**Capital Project Title**	Replace IWOps Vehicle F13009	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	23-10	Capital Project Title	Replace IWOps Vehicle F13010	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-11	Capital Project Title	F11027 2010 Mercedes Sprinter 25C144 Van	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-12	Capital Project Title	FWP076 2010 Ford F250 Super Duty	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-13	Capital Project Title	Replace EIC and Machine Shop Equipment	Capital Project Description	End of life replacement of equipment; EIC and Machine Shop
Project Rationale	End of life replacement of equipment; EIC and Machine Shop				

Project Number	23-14	Capital Project Title	Electric Vehicle Charger - Ganges WWTP	Capital Project Description	Ganges WWTP Level II Vehicle Charging Station
Project Rationale	Ganges WWTP Level II Vehicle Charging Station				

Service:	1.577	Wastewater Operations

Project Number	23-16	**Capital Project Title**	Electric Vehicle Charger - McLoughlin WWTP	**Capital Project Description**	McLoughlin WWTP Level II Vehicle Charging Station
Project Rationale					

Project Number	24-01	**Capital Project Title**	Replace IWOps Vehicle F13012	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-02	**Capital Project Title**	Replace IWOps Vehicle F17021 2017 Ford Transit 350 Cube Van	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-03	**Capital Project Title**	Replace IWOps Vehicle F17008 2017 Ford F150	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-04	**Capital Project Title**	Replace IWOps Vehicle F17009 2017 Ford F150	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	25-05	Capital Project Title	Replace IWOps Vehicle FQ7010 2017 Ford F150	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-07	Capital Project Title	Replace IWOps Vehicle F17022 2017 Chev Silverado 3500 W/Crane	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-08	Capital Project Title	Replace IWOps Vehicle F17019 2017 Toyota Rav4 Hybrid AWD	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-01	Capital Project Title	F17027 2018 Chevrolet Silverado 2500	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-02	Capital Project Title	F17029 2018 Chevrolet Silverado 3500	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	Capital Project Title	Capital Project Description
26-03	F18003 2018 Ford F150	Vehicle replacement - end of life

Project Rationale End of life replacement

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

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
26-05	F18010 2018 Ford Transit 250 Cargo Van	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
26-06	F18011 2018 Ford Transit 250 Cargo Van	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
26-07	F18014 2018 GMC Sierra 1500	Vehicle replacement - end of life

Project Rationale End of life replacement

Service:	1.577	Wastewater Operations

Project Number	Capital Project Title	Capital Project Description
27-01	F19006 Crane Truck	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
27-02	F19007 Crane Truck	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
27-03	F19008 2019 F350	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
27-04	F19019 Pressure Washer Trailer	Vehicle replacement - end of life

Project Rationale End of life replacement

Project Number	Capital Project Title	Capital Project Description
28-01	F14024 F550 Stiff Arm Crane Truck	Vehicle replacement - end of life

Project Rationale End of life replacement

Service:	1.577	Wastewater Operations

Project Number	28-02	Capital Project Title	F16012 All wheel drive Van	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	28-03	Capital Project Title	F01065 Load Bank	Capital Project Description	Load Bank - end of life
Project Rationale	End of life replacement				

1.577 Wastewater Operations Asset and Reserve Summary
Summary Schedule
2026 - 2030 Financial Plan

Reserve Schedule Summary

Wastewater Operations

Assets held by the IW Wastewater Operations consist of vehicles and equipment including mechanical, electronic, gas detectors, flow monitors, radio equipment, SCADA hardware and computers.

Reserve/Fund Summary

	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Equipment Replacement Fund	3,482,957	2,274,894	1,925,360	1,473,011	528,027	670,459
Operating Reserve Fund	1,110,309	855,878	1,155,878	1,455,878	1,755,878	2,055,878
Total	**4,593,266**	**3,130,772**	**3,081,238**	**2,928,889**	**2,283,905**	**2,726,337**

See attached reserve schedules for projected annual cash flows.

ERF Reserve Fund Schedule Wastewater Operations

Assets held by the Wastewater Operations consist of vehicles and equipment including mechanical, electronic, gas detectors, flow monitors, radio equipment, SCADA hardware and computers. Ent

Equipment Reserve Wastewater Schedule

95%

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Center: 101451	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	3,297,498	3,308,809	2,274,894	1,925,360	1,473,011	528,027
Planned Purchase (Based on Capital Plan)	(333,000)	(1,471,000)	(687,400)	(691,300)	(1,182,700)	(70,200)
Transfer IN (from Ops Budget)	499,306	437,085	337,866	238,951	237,716	212,632
Proceeds of Disposal	3,153					
Interest Income*	16,000					
Ending Balance $	**3,482,957**	**2,274,894**	**1,925,360**	**1,473,011**	**528,027**	**670,459**

Assumptions/Background:

The ERF Reserve will fund the replacement of equipment and vehicles for the Wastewater Operations Division. Beginning January 1, 2026, expenses related to the Electoria Area will be separated into a new service, 1.580, which will include wages, benefits, training, vehicles, and other associated costs. 5% of the ERF Reserve's ending balance will be transferred to Service 1.580 to establish its beginning balance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

ORF Reserve Fund Schedule IWS Operations

Wastewater Operations

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

88.74%

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105516	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,362,586	985,288	855,878	1,155,878	1,455,878	1,755,878
Planned Purchase	(306,114)	(440,000)	-	-	-	-
Transfer from Ops Budget	154,721	310,590	300,000	300,000	300,000	300,000
Interest Income*	40,000					
Surplus						
Ending Balance $	**1,110,309**	**855,878**	**1,155,878**	**1,455,878**	**1,755,878**	**2,055,878**

Assumptions/Background:

Funds are retained in the reserve for charge-out rate stabilization. Beginning January 1, 2026, expenses related to the Electoria Area will be separated into a new service, 1.580, which will include wages, benefits, training, vehicles, and other associated costs. 11.26% of the ORF Reserve's ending balance will be transferred to Service 1.580 to establish its beginning balance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

I & I Enhancement Program

COMMITTEE OF THE WHOLE

October 2025

Service: 3.709 I & I Enhancement Program **Committee: Core Area Liquid Waste Management**

DEFINITION:

The Inflow and Infiltration (I&I) Program engages with Core area and Peninsula municipalities and First Nations to identify and reduce the amount of rain and ground water that enters the sanitary sewer system

SERVICE DESCRIPTION:

Requirement of the Core Area Liquid Waste Management Plan (LWMP).
Primary program goals include:

- manage and/or reduce Inflow & Infiltration (I&I) and overflows in accordance with LWMP and Municipal Sewage Regulation
- minimize conveyance, treatment and disposal costs

PARTICIPATION:

Core Area Sewer Participants (LWMP)

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Core Area Liquid Waste Committee

FUNDING:

Funded by Core Area Wastewater Treatment Operations Budget

3.709 - I & I ENHANCEMENT PROGRAM	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Allocations - IWS Engineering	275,390	250,892	281,120	-	-	281,120	286,699	292,433	298,282	304,251
Allocations - Environmental Protection	6,058	6,058	6,270	-	-	6,270	6,458	6,652	6,851	7,057
Program Development	147,084	171,582	154,023	-	-	154,023	161,520	169,253	177,278	185,599
Operating - Other Costs	2,101	2,101	2,139	-	-	2,139	2,182	2,225	2,270	2,315
TOTAL OPERATING COSTS	430,633	430,633	443,552	-	-	443,552	456,859	470,564	484,681	499,222
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
TOTAL COSTS	430,633	430,633	443,552	-	-	443,552	456,859	470,564	484,681	499,222
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Internal Recoveries	(430,633)	(430,633)	(443,552)	-	-	(443,552)	(456,859)	(470,564)	(484,681)	(499,222)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	0	0	-	-	0	(0)	-	-	-
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: Saanich, Victoria, Oak Bay, Esquimalt, View Royal,D.N.D, Langford, Colwood										

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula Water Supply

COMMITTEE OF THE WHOLE

October 2025

Service: 2.610 Saanich Peninsula Water Supply **Committee: Saanich Peninsula Water**

DEFINITION:

To purchase water and to acquire, design, construct, reconstruct, purchase, maintain and operate facilities and to acquire property easements, licences and authorities for the supply of water to Central Saanich, North Saanich, and Sidney, for distribution by the municipalities. Letters Patent, December 22, 1976; revised Sept. 27, 1984. Amended SLP April 27, 1978 and March 19, 1986.

SERVICE DESCRIPTION:

This service provides for the purchase of wholesale water for supply to Central Saanich, North Saanich, and Sidney, for distribution within their municipalities. Included in the program is the responsibility to provide design, construction, operation and maintenance, licenses, and water quality monitoring to the service area.

PARTICIPATION:

Central Saanich / North Saanich / Sidney

MAXIMUM LEVY:

MAXIMUM CAPITAL DEBT:

As established by Inspector of Municipalities.

COMMISSION:

Saanich Peninsula Water Commission established by Letters Patent to advise the Board with respect to this function.

FUNDING:

Costs are recovered through the sale of wholesale water.

CAPITAL DEBT:

Authorized:	$12,900,000	2021 - (MFA Bylaw No. 4411 - Saanich Peninsula Water Supply Water Works)
Borrowed:	$0	
Remaining:	$12,900,000	

Change in Budget 2025 to 2026

Service:	**2.610 Saanich Peninsula Water Supply**	**Total Expenditure**	**Comments**
2025 Budget		**8,325,361**	
Changes:			
	Allocation - Operations	72,574	Increased operating costs including contribution to ERF
	Allocation - Standard Overhead	19,520	Increase in 2025 Operating Costs
	Wholesale Water Expenditure	623,136	Increased wholesale water rate and budgeted demand
	Transfer to Capital Reserve Fund	(200,000)	
	Transfer to Equipment Replacement Fund	50,000	
	Debt Servicing Costs	356,102	Interest expense on temporary debt to finance capital plan
	Other Costs	4,600	
	Total Other Changes	925,932	
2026 Budget		**9,251,293**	

Summary of % Expense Increase	
Wholesale Water Purchase	7.5%
Operations Allocation	0.9%
Debt Servicing Costs	4.3%
Balance of increase	-1.5%
% expense increase from 2025:	***11.1%***

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

Water demand is forecasted slightly higher than budget ($126k), while operational costs are forecasted below budget due principally to lower operation allocations ($237k). The forecasted net surplus of $374k will be transferred to the service's Water Capital Reserve.

Program Group: CRD-Saanich Peninsula Water Supply

SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2025 BUDGET REQUEST: 2026 CORE BUDGET	2025 BUDGET REQUEST: 2026 ONGOING	2025 BUDGET REQUEST: 2026 ONE-TIME	2025 BUDGET REQUEST: TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2027	2028	2029	2030
1	2	3	4	5	6	7	8	9	10	11
OPERATING EXPENDITURES:										
ALLOCATION - OPERATIONS	1,224,190	987,320	1,296,764	-	-	1,296,764	1,322,748	1,349,241	1,376,243	1,403,788
UTILITIES	238,150	237,700	247,750	-	-	247,750	252,710	257,770	262,930	268,190
OPERATING - OTHER COSTS	213,660	196,576	208,660	-	-	208,660	214,631	220,799	227,174	233,786
ALLOCATION - STANDARD OVERHEAD	206,221	206,221	225,741	-	-	225,741	262,974	268,744	274,347	280,068
TOTAL OPERATING EXPENDITURES	1,882,221	1,627,817	1,978,915	-	-	1,978,915	2,053,063	2,096,554	2,140,694	2,185,832
*Percentage increase over prior year board budget			5.14%			5.14%	3.75%	2.12%	2.11%	2.11%
WHOLESALE WATER PURCHASE FROM RWS	5,523,840	5,610,133	6,146,976	-	-	6,146,976	6,736,637	7,641,007	8,823,920	10,209,810
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO CAPITAL RESERVE FUND	600,000	973,582	400,000	-	-	400,000	400,000	400,000	400,000	400,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	100,000	100,000	150,000	-	-	150,000	200,000	200,000	200,000	200,000
TOTAL CAPITAL EXPENDITURES & TRANSFERS	700,000	1,073,582	550,000	-	-	550,000	600,000	600,000	600,000	600,000
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	219,300	10,328	575,402	-	-	575,402	1,277,084	1,277,084	1,277,084	1,277,084
TOTAL DEBT EXPENDITURES	219,300	10,328	575,402	-	-	575,402	1,277,084	1,277,084	1,277,084	1,277,084
TOTAL EXPENDITURES	8,325,361	8,321,860	9,251,293	-	-	9,251,293	10,666,784	11,614,645	12,841,698	14,272,726
SOURCES OF FUNDING-OPERATIONS										
REVENUE -WATER SALES	(8,048,251)	(8,173,750)	(8,971,513)	-	-	(8,971,513)	(10,512,984)	(11,457,765)	(12,681,688)	(14,109,526)
REVENUE -OTHER	(277,110)	(148,110)	(279,780)	-	-	(279,780)	(153,800)	(156,880)	(160,010)	(163,200)
TOTAL SOURCES OF FUNDING FROM OPERATIONS	(8,325,361)	(8,321,860)	(9,251,293)	-	-	(9,251,293)	(10,666,784)	(11,614,645)	(12,841,698)	(14,272,726)
SOURCES OF FUNDING-REQUISITION										
PROPERTY TAX REQUSITION FOR DEBT	-	-	-	-	-	-	-	-	-	-
TOTAL REQUSITION	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR	-	-	-	-	-	-	-	-	-	-
TOTAL CARRY FORWARD (SURPLUS)/ DEFICIT	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF ALL FUNDING	(8,325,361)	(8,321,860)	(9,251,293)	-	-	(9,251,293)	(10,666,784)	(11,614,645)	(12,841,698)	(14,272,726)
Percentage increase over prior year's board budget			11.12%			11.12%	15.30%	8.89%	10.56%	11.14%
Water Rate $ per cu. m.	$ 1.2575					$ 1.3593	$ 1.5809	$ 1.7101	$ 1.8788	$ 2.0749
Percentage increase	4.99%					8.10%	16.30%	8.17%	9.86%	10.44%

2026 Demand Estimate

Retail Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre	
2020	6,860,322		6,800,000	
2021	7,556,244		6,800,000	
2022	7,239,389		6,900,000	
2023	7,422,128		6,335,000	2
2024	6,863,797		6,400,000	
2025	6,500,000	1	6,400,000	
2026 Demand Estimate	**6,600,000**			

1. Projected consumption for 2025

2. 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply.

Summary of Supply Water Rates to Participating Municipalities

	2022	2023	2024	2025	2026	$ Change	% Change
Retail (direct) water rate							
Saanich Peninsula Retail cost per cu.m.	$ 1.0886	$ 1.1439	$ 1.1978	$ 1.2575	$ 1.3593	$ 0.1018	8.10%
Agricultural Research Station cost per cu. m.	$ 1.1238	$ 1.1791	$ 1.2330	$ 1.2927	$ 1.3945	$ 0.1018	7.88%

Summary of Wholesale Water Purchase Rates from Regional Water Supply

	2022	2023	2024	2025	2026	$ Change	% Change
CRD Wholesale Water purchase cost per cu. m.	$ 0.7332	$ 0.7698	$ 0.8094	$ 0.8631	$ 0.9314	$ 0.0683	7.91%

Summary of Supply Water Rates to Participating Municipalities

	2022	2023	2024	2025	2026	$ Change	% Change
Retail (direct) water rate							
Unit cost per cu.m.	$ 1.0886	$ 1.1439	$ 1.1978	$ 1.2575	$ 1.3593	$ 0.1018	8.10%

Retail Water Rate Increase
Impact on Participating Municipalities' Water Bill

Average consumption: * 239.0 cubic meters

Charge for Two Months Consumption	Year	Annual Charge	2026 Annual Change, $
Average Consumption	2025	$ 300.54	
	2026	$ 324.88	$ 24.34
Half Average Consumption	2025	$ 150.27	
	2026	$ 162.44	$ 12.17
Twice Average Consumption	2025	$ 601.09	
	2026	$ 649.76	$ 48.67

** Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection*

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.610 Saanich Peninsula Water Supply	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$850,000	$1,150,000	$300,000	$300,000	$50,000	$50,000	$1,850,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$13,322,500	$14,461,500	$1,679,133	$2,000,000	$1,250,000	$1,050,000	$20,440,633
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$14,172,500	**$15,611,500**	**$1,979,133**	**$2,300,000**	**$1,300,000**	**$1,100,000**	**$22,290,633**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$11,370,000	$11,370,000	$0	$0	$0	$0	$11,370,000
Equipment Replacement Fund	$0	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$67,500	$67,500	$0	$0	$0	$0	$67,500
Reserve Fund	$2,735,000	$3,974,000	$1,779,133	$2,100,000	$1,100,000	$900,000	$9,853,133
	$14,172,500	**$15,611,500**	**$1,979,133**	**$2,300,000**	**$1,300,000**	**$1,100,000**	**$22,290,633**

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 #: 2.610

Service Name: Saanich Peninsula Water Supply

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
SYSTEM UPGRADES AND REPLACEMENTS													
18-04	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedeness	$ 1,785,000	S	Res	$ 150,000	$ 300,000	$ 150,000	$ 150,000	$ 150,000	$ -	$ 750,000
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	$ 1,010,867	S	Res	$ 790,000	$ -	$ 190,000	$ 800,000	$ -	$ -	$ 990,000
21-01	New	Level of Service Agreement	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.	**$ 125,000**	S	Res	$ 75,000	$ 125,000	$ -	$ -	$ -		$ 125,000
21-04	Renewal	SCADA Upgrades	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	$ 1,450,000	E	Res	$ 600,000	$ 800,000	$ 200,000	$ 200,000	$ 50,000	$ 50,000	$ 1,300,000
21-05	Renewal	SPW System Upgrade and Expansion	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.	$ 14,700,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-05	Renewal				S	Debt	$ 11,370,000	$ 11,370,000	$ -	$ -	$ -	$ -	$ 11,370,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	$ 550,000	E	Res	$ 250,000	$ 350,000	$ 100,000	$ 100,000	$ -	$ -	$ 550,000
23-01	Study	Master Plan and DCC Program Update	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.	**$ 117,972**	S	Res	$ 110,500	**$ 111,000**	$ -	$ -	$ -	$ -	$ 111,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	**$ 1,000**	S	Res	$ 500	**$ 1,000**	$ -	$ -	$ -	$ -	$ 1,000
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.	$ 6,040	S	Res	$ -	$ 6,040	$ -	$ -	$ -	$ -	$ 6,040
24-01	Decommission	Dean Park Road Well Decommissioning	Decommissioning of a groundwater well(s) on Dean Park Road.	$ 250,000	S	Res	$ 130,000	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000
24-02	New	Reservoir Seismic Isolation Valves	Addition of seismic isolation valves at various Saanich Peninsula tanks.	$ 800,000	S	Res	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
26-01	Decommission	Decommissioning of Various Sites/Components	Various existing facilities within SPWS have redundant valves and piping that require removal.	$ 150,000	S	Res	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ -	$ 150,000
25-02	Study	Asset Management Plan	Update the asset management plan with recent study information.	$ 750,000	S	Res	$ 90,000	**$ 140,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	$ 540,000
25-03	Study	Operational Optimization Review	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.	$ 200,000	S	Res	$ 80,000	**$ 180,000**	$ -	$ -	$ -	$ -	$ 180,000
25-04	Study	Cloake Hill/Deep Cove Hydraulic Assessment	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update	$ 100,000	S	Res	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
27-01	Replacement	Cloake Hill/Deep Cove Upgrades	Potential Construction Upgrades	$ 1,000,000	S	Res	$ -	$ -	$ 500,000	$ 500,000	$ -	$ -	$ 1,000,000
25-05	Renewal	Asset Capital Improvement/Replacement Program	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.	$ 2,550,000	S	Res	$ 25,000	**$ 600,000**	$ 200,000	$ 200,000	$ 750,000	$ 750,000	$ 2,500,000
25-06	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 100,000	S	Other	$ 67,500	$ 67,500	$ -	$ -	$ -	$ -	$ 67,500
Sub-Total System Upgrades and Replacements				**$ 25,645,879**			**$ 14,013,500**	**$ 14,555,540**	**$ 1,490,000**	**$ 2,100,000**	**$ 1,100,000**	**$ 900,000**	**$ 20,145,540**
ANNUAL PROVISIONAL ITEMS													
24-03	Renewal	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank Repairs, Replacements and decommissioning.	Planned and unplanned infrastructure and equipment renewal.	$ 1,200,000	S	ERF	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
													$ -
Sub-Total Annual Provisional Items				**$ 1,200,000**			**$ -**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$**	**$ 200,000**	**$ 1,000,000**
											200,000		
DEVELOPMENT COST CHARGE (DCC) PROGRAM													
22-01	Study	Water Strategic Plan Update	Update the strategic plan to inform future works and identify hydraulic deficiencies.	$ 33,028	S	Res	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-01	Study	Master Plan and DCC Program Update	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.	**$ 132,028**	S	Res	**$ 79,500**	**$ 129,000**	$ -	$ -	$ -	$ -	$ 129,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	**$ 99,000**	S	Res	**$ 49,500**	**$ 99,000**	$ -	$ -	$ -	$ -	$ 99,000
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	$ 289,133	S	Res	$ -	$ -	$ 289,133	$ -	$ -	$ -	$ 289,133
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand.	$ 597,960	S	Res	$ -	$ 597,960	$ -	$ -	$ -	$ -	$ 597,960
													$ -
Sub-Total Development Cost Charge (DCC) Program				**$ 1,151,149**			**$ 159,000**	**$ 855,960**	**$ 289,133**	**$ -**	**$ -**	**$ -**	**$ 1,145,093**
			Grand Total	**$ 27,997,028**			**$ 14,172,500**	**$ 15,611,500**	**$ 1,979,133**	**$ 2,300,000**	**$ 1,300,000**	**$ 1,100,000**	**$ 22,290,633**

Service:	2.610	Saanich Peninsula Water Supply

Project Number	18-04	**Capital Project Title**	Post Disaster Emergency Water Supply	**Capital Project Description**	Identify and procure emergency systems for post disaster preparedeness
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to start implementing these additional works.				

Project Number	20-02	**Capital Project Title**	Hamsterly Pump Station Backup Power Generator	**Capital Project Description**	Addition of a backup power generator at the Hamsterly Pump Station
Project Rationale	Addition of a backup power generator at the Hamsterly Pump Station. Project is temporary being deferred due to market escallation and considerations for combining with future Capacity upgrades.				

Project Number	21-01	**Capital Project Title**	Level of Service Agreement	**Capital Project Description**	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.
Project Rationale	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.				

Project Number	21-04	**Capital Project Title**	SCADA Upgrades	**Capital Project Description**	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The existing SCADA system is nearing end of life for equipment. The SCADA system provides vital operational monitoring and control information for the Saanich Peninsula Water System. Additionally, the Juan de Fuca Water Distribution, Saanich Peninsula Wastewater, Regional Water System, and Core Area Wastewater services require similar upgrades and integration. This project will be carried out with the other services so that an fully integrated system can be implemented.				

Service:	2.610	Saanich Peninsula Water Supply

Project Number	21-05	**Capital Project Title**	SPW System Upgrade and Expansion	**Capital Project Description**	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.
Project Rationale	This project is for expansion and replacement of watermains and appurtenances within the Saanich Peninsula Water Supply system for infrastructure renewal and improved resiliency.Funds are required for detailed design and construction of the Bear Hill Trunk extension section of transmission main from Mt Newton to the Dean Park Lower tank along East Saanich Road, preliminary design of the transmission main from McTavish Tank to Mills Road, and preliminary design of the Dean Park Feeder Main between Dean Lower and Dean Middle Tanks. Additional funding will be required to complete construction of all three project components but the design delivery and construction of the Bear Hill Trunk component are being delivered in partner with similar projects in the RWS system.				

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	23-01	**Capital Project Title**	Master Plan and DCC Program Update	**Capital Project Description**	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.
Project Rationale	This project aims to update the Master Plan and DCC Program to support long-term infrastructure planning and ensure that development cost charges (DCCs) reflect future growth needs. It should provide a list of DCC-eligible projects to guide future investment decisions.				

Project Number	25-01	**Capital Project Title**	Hamsterly Pump Station Capacity Upgrade	**Capital Project Description**	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.
Project Rationale	In the 2018 KWL DCC Update report, the Hamsterly Pump Station was identified to require addition of a third pump to meet increased water demand. Increase the capacity of the Hamsterly Pump Station to address increased water demand. This project will be reassessed in the subsequent DCC update prior to progressing.				

Service:	2.610	Saanich Peninsula Water Supply

Project Number	Capital Project Title	Capital Project Description
24-01	Dean Park Road Well Decommissioning	Decommissioning of a groundwater well(s) on Dean Park Road.

Project Rationale Decommissioning of a former groundwater well at 1557 Dean Park Road. Initial decommissioning may only including well sealing for compliance with provincial regulations but eventually the electrical and concrete structure will also need to be decommissioned.

Project Number	Capital Project Title	Capital Project Description
24-02	Reservoir Seismic Isolation Valves	Addition of seismic isolation valves at various Saanich Peninsula tanks.

Project Rationale Seismic valve upgrades at Cloake Hill, Bear Hill, Dawson and Lower Dean Tanks.

Project Number	Capital Project Title	Capital Project Description
26-01	Decommissioning of Various Sites/Components	Various existing facilities within SPWS have redundant valves and piping that require removal.

Project Rationale Various decommissioning of old assets that are no longer required in the system.

Project Number	Capital Project Title	Capital Project Description
25-02	Asset Management Plan	Update the asset management plan with recent study information.

Project Rationale Update the strategic asset management plan based upon recent studies such as the DCC Program Update. The update will inform future capital works.

Project Number	Capital Project Title	Capital Project Description
25-03	Operational Optimization Review	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.

Project Rationale Engineering and Operations coordination and assessment of the SPWS system to better document operational procedures and assess opportunities for improvement.

Service:	2.610	Saanich Peninsula Water Supply

Project Number	Capital Project Title	Capital Project Description
25-04	Cloake Hill/Deep Cove Hydraulic Assessment	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update

Project Rationale Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update.

Project Number	Capital Project Title	Capital Project Description
27-01	Cloake Hill/Deep Cove Upgrades	Potential Construction Upgrades

Project Rationale Potential upgrades to be further scoped following completion of the Assessment in Project #25-04.

Project Number	Capital Project Title	Capital Project Description
25-05	Asset Capital Improvement/Replacement Program	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.

Project Rationale This program will fund items such as replacement of valves (line, air, check, PRV, etc), replacement and addition of instrumentation, decommissioning infrastructure and other mid sized improvements. This program will primarily address items that are more complex than can be delivered under the Annual Provisional account (24-03) but will comprise of smaller projects than those listed in the SPW System Upgrade and Expansion Program (21-05). Budget forecasts will be further influenced by asset management plans and operational coordination.

Project Number	Capital Project Title	Capital Project Description
25-06	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.

Project Rationale Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.

Project Number	Capital Project Title	Capital Project Description
24-03	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank	Planned and unplanned infrastructure and equipment renewal.

Project Rationale Annual Provisional Account to address planned and unplanned infrastructure and equipment renewals.

Project Number	Capital Project Title	Capital Project Description
22-01	Water Strategic Plan Update	Update the strategic plan to inform future works and identify hydraulic deficiencies.

Project Rationale A water distribution system changes with development demand. A periodic update of the strategic plan to identify hydraulic deficiencies and inform future works is periodically required to ensure the level of service.

2.610 Saanich Peninsula Water
Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Saanich Peninsula Water

One of the 16 CRD drinking water systems across the region, Saanich Peninsula Water Supply obtains treated drinking water from the Regional Water Supply System and is responsible for the bulk trunk water supply systems for Central Saanich, Sidney & North Saanich. Assets include land, 46 kilometres of water supply mains, nine balancing reservoirs, nine pumping stations, two pressure reducing stations, nine supply meters and two rechlorination stations.

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
DCC Reserve Account	2,222,842	1,366,882	1,077,749	1,077,749	1,077,749	1,077,749
Equipment Replacement Fund	1,737,029	1,687,029	1,687,029	1,687,029	1,687,029	1,687,029
Capital Reserve	5,200,942	5,600,942	4,221,809	2,521,809	1,821,809	1,321,809
Total	**9,160,812**	**8,654,852**	**6,986,586**	**5,286,586**	**4,586,586**	**4,086,586**

2.610 Saanich Peninsula Water
Development Cost Charges
2026 - 2030 Financial Plan

Development Cost Charges Reserve Schedule

Reserve Fund: Saanich Peninsula Water Development Cost Charges (Bylaw # 3208)

Saanich Peninsula Water Development Cost charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalites.

Reserve Cash Flow

Fund: 1009, Fund Center: 101353 - DCC Water System only	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	2,162,842	2,222,842	1,366,882	1,077,749	1,077,749	1,077,749
Transfers to Reserve from Operating	-					
Transfers from Reserve based on DCC-capital plan	-	(855,960)	(289,133)	-	-	-
Transfers from Revenue Fund						
DCC's received from Member Municipalities						
Interest Income*	60,000					
Ending Balance $	**2,222,842**	**1,366,882**	**1,077,749**	**1,077,749**	**1,077,749**	**1,077,749**

General Comments:
Saanich Peninsula Water Development Cost Charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalites.

The above cash flow only reflects DCC Reserve information for Water System only (Wastewater's information will be provided in the Wastewater budgets). These Reserve funds are received from member municipalities as Development Cost Charges (DCC's) to provide for the capital costs of water capacity system improvements within the service areas.

In December 2018 the bylaw was ammended to remove Develoment Cost Charges on new projects to recognize that the fund's balance exceeded the total of current development projects.

2.610 Saanich Peninsula Water
Equipment Replacement Reserve Schedule
2026 - 2030 Financial Plan

Equipment Replacement Reserve Schedule

Reserve Fund: Saanich Peninsula Water-Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Reserve Cash Flow

Fund: 1022 Fund Center: 101452	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,867,029	1,737,029	1,687,029	1,687,029	1,687,029	1,687,029
Equipment purchases (Based on Capital Plan)	(240,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer from Operating Budget	100,000	150,000	200,000	200,000	200,000	200,000
Interest Income*	10,000					
Ending Balance $	**1,737,029**	**1,687,029**	**1,687,029**	**1,687,029**	**1,687,029**	**1,687,029**

General Comments: The fund is used to replace water system infrastructure throughout the system as failing components are identified and not funded through operating budgets.

2.610 Saanich Peninsula Water
Capital Reserve Fund
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: Saanich Peninsula Water Capital Reserve Fund (Bylaw #1397)

Reserve Cash Flow

Fund: 1009 Fund Center: 102159	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	4,127,360	5,200,942	5,600,942	4,221,809	2,521,809	1,821,809
Transfers from Reserve based on capital plan	-	-	(1,779,133)	(2,100,000)	(1,100,000)	(900,000)
Transfer from Operating Budget	973,582	400,000	400,000	400,000	400,000	400,000
Interest Income*	100,000					
Ending Balance $	**5,200,942**	**5,600,942**	**4,221,809**	**2,521,809**	**1,821,809**	**1,321,809**

General Comments:
Saanich Peninsula Water Capital Reserve Fund was adopted in 1985 for the purpose of capital payments including planning, engineering and legal costs for providing, latering or expanding water system infrastructure related to the Saanich Peninsula Water Supply System.

The fund is used for the purpose of funding the Service Capital infrastructure related directly or indirectly to water facilities, (excluding DCC) capital expenditures.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula Wastewater

COMMITTEE OF THE WHOLE

October 2025

Service: 3.718 Saanich Peninsula Wastewater **Committee: Environmental Services**

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfall for member participants.

SERVICE DESCRIPTION:

This program is for the provision of wastewater collection and treatment to the Saanich Peninsula municipalities of Central Saanich, North Saanich, and Sidney. Although the largest component of the program budget is for the operation and maintenance of the systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

Establishment Bylaw No. 2388/2439 - Greater of $5,663,000 or $1.56 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

		Authorized	Borrowed	Remaining
Authorized:	LA Bylaw 4596	$ 7,720,000	$ -	7,720,000

SPWWS SEWER SYSTEM:

Location	Cost Sharing Allocation: Annual Wastewater Flows
Airport	2.13%
Sidney	38.50%
Pauquachin	1.44%
Central Saanich	41.35%
North Saanich	15.91%
Tseycum	0.54%
IOS	0.12%
Total	100.00%

FUNDING:

Requisition

RESERVE FUND:

Saanich Peninsula Wastewater Commission approved that operating surpluses be transferred to capital reserve fund, starting with 2009 budget (approved Nov 6, 2008).

Change in Budget 2025 to 2026

Service: 3.718 Saanich Peninsula Wastewater	**Total Expenditure**	**Comments**
2025 Budget	**5,215,006**	
Operating Changes:		
Operating	20,251	Inflation-related increases in operating costs, offset by reduced maintenance requirements
Laboratory	7,419	Inflation cost
Heat Recovery	(12,112)	Reducing electricity budget to align with actual usage
Biosolids Mgmt.	175,869	Waste sludge hauling budget increased due to higher disposal rates for landfilling and trucking costs
Allocation - Standard Overhead	2,935	Calculation based on prior year's budget
Reserve Transfers	(57,890)	Reduction in reserve transfers due to increased biosolids management costs
Debt Serving	53,003	Debt cost related to capital projects for replacement of aged infrastructure
Total Other Changes	189,474	
2026 Budget	**5,404,480**	
Summary of % Expense Increase		
Debt servicing cost	***1.0%***	
Balance of increase	***2.6%***	
% expense increase from 2025:	***3.6%***	
% Requisition increase from 2025 (if applicable):	***5.97%***	*Requisition funding is 96.6% of service revenue*

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

A one-time favorable variance of $69,000 is forecasted and will be transferred to the Capital Reserve Fund.

3.718 - Saanich Peninsula Wastewater	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	3,088,128	2,942,506	3,073,379	-	35,000	3,108,379	3,283,174	3,251,027	3,390,080	3,415,685
Laboratory	186,232	186,232	193,651	-	-	193,651	199,371	205,257	211,315	217,560
Heat Recovery	149,623	150,447	137,511	-	-	137,511	140,274	143,082	145,942	148,864
Biosolids Mgmt.	620,377	769,000	796,246	-	-	796,246	1,049,069	1,052,047	1,055,079	1,058,188
Allocation - Standard Overhead	80,155	80,155	83,090	-	-	83,090	84,586	86,278	88,003	89,763
TOTAL OPERATING COSTS	**4,124,516**	**4,128,340**	**4,283,877**	**-**	**35,000**	**4,318,877**	**4,756,473**	**4,737,690**	**4,890,419**	**4,930,060**
*Percentage Increase over prior year		0.09%	3.86%	0.00%	0.85%	4.71%	10.13%	-0.39%	3.22%	0.81%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	74,940	74,940	75,200	-	-	75,200	75,510	85,820	96,130	106,450
Transfer to Equipment Replacement Fund	531,300	531,300	212,500	-	-	212,500	217,410	221,760	226,200	230,724
Transfer to Capital Reserve Fund	386,000	455,190	646,650	-	-	646,650	427,380	438,130	438,890	439,670
Debt Reserve Fund	30,000	-	47,650	-	-	47,650	16,000	7,500	2,500	500
MFA Principal Payment	-	-	0	-	-	0	265,603	348,524	387,392	400,349
MFA Interest Payment	68,250	4,077	103,603	-	-	103,603	253,065	317,306	346,244	355,504
TOTAL CAPITAL / RESERVES	**1,090,490**	**1,065,507**	**1,085,603**	**-**	**-**	**1,085,603**	**1,254,968**	**1,419,040**	**1,497,356**	**1,533,196**
TOTAL COSTS	5,215,006	5,193,847	5,369,480	-	35,000	5,404,480	6,011,442	6,156,730	6,387,776	6,463,256
*Percentage Increase over prior year		-0.41%	2.96%	0.00%	0.67%	3.63%	11.23%	2.42%	3.75%	1.18%
Internal Recovery - Other	(158,602)	(137,443)	(138,991)	-	-	(138,991)	(141,770)	(144,600)	(147,490)	(150,432)
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	5,056,404	5,056,404	5,230,489	-	35,000	5,265,489	5,869,672	6,012,130	6,240,286	6,312,824
*Percentage Increase over prior year		0.00%	3.44%	0.00%	0.69%	4.14%	11.47%	2.43%	3.79%	1.16%
SOURCES OF FUNDING (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current Year										
Grants in Lieu of Taxes	(7,542)	(7,542)	(7,542)	-	-	(7,542)	(5,295)	(5,295)	(5,295)	(5,295)
Transfer from Own Funds	(120,000)	(120,000)	-	-	(35,000)	(35,000)	(130,000)	(30,000)	(100,000)	(55,000)
TOTAL REVENUE	**(127,542)**	**(127,542)**	**(7,542)**	**-**	**(35,000)**	**(42,542)**	**(135,295)**	**(35,295)**	**(105,295)**	**(60,295)**
REQUISITION	**(4,928,862)**	**(4,928,862)**	**(5,222,947)**	**-**	**-**	**(5,222,947)**	**(5,734,377)**	**(5,976,835)**	**(6,134,991)**	**(6,252,529)**
*Percentage increase over prior year		0.00%	5.97%	0.00%	0.00%	5.97%	9.79%	4.23%	2.65%	1.92%
PARTICIPANTS: C. Saanich, N. Saanich, Sidney, Airport										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 3.718 Saanich Peninsula Wastewater	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$505,000	$990,000	$2,000,000	$1,160,000	$250,000	$50,000	$4,450,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$3,390,000	$5,865,000	$3,000,000	$1,000,000	$950,000	$1,650,000	$12,465,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$3,895,000	**$6,855,000**	**$5,000,000**	**$2,160,000**	**$1,200,000**	**$1,700,000**	**$16,915,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$2,640,000	$4,765,000	$1,600,000	$750,000	$250,000	$50,000	$7,415,000
Equipment Replacement Fund	$555,000	$1,070,000	$400,000	$380,000	$200,000	$200,000	$2,250,000
Grants (Federal, Provincial)	$0	$0	$2,550,000	$580,000	$0	$1,450,000	$4,580,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$700,000	$1,020,000	$450,000	$450,000	$750,000	$0	$2,670,000
	$3,895,000	**$6,855,000**	**$5,000,000**	**$2,160,000**	**$1,200,000**	**$1,700,000**	**$16,915,000**

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 #: 3.718

Service Name: Saanich Peninsula Wastewater

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
Project Number	Capital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	Year Totalauto-popula
WASTEWATER TREATMENT PLANT													$ -
23-03	Renewal	Odour Control Upgrade Construction	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.	$ 1,000,000	S	Res	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
23-03	Renewal	Odour Control Upgrade Construction		$ 3,500,000	S	Debt	$ 2,300,000	$ 3,500,000	$ -	$ -	$ -	$ -	$ 3,500,000
26-01	Renewal	Replace Covers on Primary Clarifiers	Replace covers over clarifiers to more easily removable geomembrane cover system.	$ 200,000	E	ERF	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
23-04	Replacement	Replace SCADA Servers and Ethernet Upgrades	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards	$ 250,000	S	ERF	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
24-01	Renewal	Sludge Tanks and Process Sump Cleaning and Repairs	Detailed Structural assessment of the primary clarifier No. 2 and sludge tanks to determine whether repairs are required. Cleaning, repair and apply protective coating on concrete surfaces inside of the sludge tanks and process sump is required to prevent ongoing corrosion and extensive structural damage.	$ 2,050,000	S	Grant	$ -	$ -	$ 2,050,000	$ -	$ -	$ -	$ 2,050,000
24-01	Renewal	Sludge Tanks and Process Sump Cleaning and Repairs		$ 950,000	S	Debt	$ 10,000	$ 410,000	$ 450,000	$ -	$ -	$ -	$ 860,000
28-01	Study	Bazan Bay Outfall Inspection	Follow-up inspection of Bazan Bay Outfall	$ 250,000	S	Res		$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	$ 30,000	E	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	$ 920,000	E	Debt	$ 30,000	$ 180,000	$ 650,000		$ -	$ -	$ 830,000
24-03	Replacement	SCADA Equipment Replacement	Project to review and address the maturation of SCADA hardware throughout the service areas.	$ 1,000,000	E	Debt	$ 200,000	$ 200,000	$ 250,000	$ 250,000	$ 250,000	$ 50,000	$ 1,000,000
24-04	Replacement	SPWWTP PLC Replacement	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.	$ 500,000	E	Debt	$ 50,000	$ 100,000	$ 250,000	$ -	$ -	$ -	$ 350,000
26-02	Study	Wastewater Treatment Plant Model Development	Initial assessment and plant modelling exercise to help assess future plant optimization.	$ 150,000	E	Res		$ 50,000	$ 50,000	$ 50,000	$ -	$ -	$ 150,000
26-03	Renewal	Decarbonization Improvements at SPWWTP	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.	$ 120,000	E	Res		$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
26-03	Renewal	Decarbonization Improvements at SPWWTP		$ 1,080,000	E	Grant		$ -	$ 500,000	$ 580,000	$ -	$ -	$ 1,080,000
PUMP STATIONS													
24-05	Replacement	Keating Pump Station - Pump Replacement	The existing pumps are nearing end of life and are becoming more difficult to maintain.	$ 600,000	S	ERF	$ 230,000	$ 530,000	$ -	$ -	$ -	$ -	$ 530,000
GENERAL										$ -	$ -	$ -	$ -
21-04	Replacement	Voice Radio Replacement	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.	$ 85,000	E	ERF	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
18-10	Replacement	Equipment Replacement - Annual Provisional	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.	$ 1,200,000	S	ERF	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	$ 550,000	E	Res	$ 150,000	$ 250,000	$ 100,000	$ 100,000	$ -	$ -	$ 450,000
24-06	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 240,000	E	ERF	$ 45,000	$ 60,000	$ -	$ 180,000	$ -	$ -	$ 240,000
29-01	Study	Inflow and Infiltration (I&I) Management Plan Update	Future update to the Saanich Peninsula Wastewater I&I Plan	$ 50,000	S	Res		$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
26-04	**Study**	**Wastewater Strategic Planning**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning	$ 50,000	S	Res		$ 50,000					$ 50,000.00
GRAVITY SEWERS & MANHOLES													$ -
20-04	Renewal	Manhole Repairs and Replacement	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.	$ 100,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-04	Renewal	Manhole Repairs and Replacement	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.	$ 850,000	S	Debt	$ 50,000	$ 375,000	$ -	$ 500,000	$ -	$ -	$ 875,000
27-02	Renewal	Trunk Sewer Relining - Ph2	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.	$ 1,450,000	S	Grant		$ -	$ -	$ -	$ -	$ 1,450,000	$ 1,450,000
27-02	Renewal	Trunk Sewer Relining - Ph2		$ 750,000	S	Res		$ -	$ -	$ 50,000	$ 700,000	$ -	$ 750,000
27-03	Renewal	Flushing and CCTV Inspection	SPWW sewers should be cleaned and inspected on a 5-basis. The next 5-year inspection is planned for 2027.	$ 150,000	S	Res		$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
27-04	Renewal	I&I Flow Monitoring	Flow Monitoring leading up to I&I Plan Updates	$ 150,000	S	Res		$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
PRESSURE PIPES & APPERTUNANCES													$ -
DEVELOPMENT COST CHARGE (DCC) PROJECTS													$ -
23-01	Renewal	DCC Program - 5-year Update	5-year update of the DCC program.	$ 75,000	S	Res	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
													$ -
													$ -
			Grand Total	**$ 18,300,000**			**$ 3,895,000**	**$ 6,855,000**	**$ 5,000,000**	**$ 2,160,000**	**$ 1,200,000**	**$ 1,700,000**	**$ 16,915,000**

Service:	3.718	Saanich Peninsula Wastewater

Project Number	23-03	**Capital Project Title**	Odour Control Upgrade Construction	**Capital Project Description**	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.
Project Rationale	Construction improvements to be implemented based on recommendations made in the KWL report. Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.				

Project Number	26-01	**Capital Project Title**	Replace Covers on Primary Clarifiers	**Capital Project Description**	Replace covers over clarifiers to more easily removable geomembrane cover system.
Project Rationale	The existing aluminum checker plate covers on the clarifiers are difficult to remove. A more easily removeable geomembrane cover system will allow for better operation and maintenance of the clarifiers and prolong carbon life in the odour control system.				

Project Number	23-04	**Capital Project Title**	Replace SCADA Servers and Ethernet Upgrades	**Capital Project Description**	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards
Project Rationale	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards				

Project Number	24-01	**Capital Project Title**	Sludge Tanks and Process Sump Cleaning and Repairs	**Capital Project Description**	Detailed Structural assessment of the primary clarifier No. 2 and sludge tanks to determine whether repairs are required. Cleaning, repair and apply protective coating on concrete surfaces inside of the sludge tanks and process sump is required to prevent ongoing corrosion and extensive structural damage.
Project Rationale	Primary Clarifier No. 1 and the oxidation tanks have had detailed structural assessments, funds are required to conduct a detailed assessment of primary clarifier No. 2 and the sludge tanks to determine whether concrete repairs are required similar to the oxidation tanks and primary clarifier No. 1.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	27-01	**Capital Project Title**	SPWWTP Road Upgrades	**Capital Project Description**	Construct drainage and pavement replacement on the SPWWTP access road.
Project Rationale	The access road to the SPWWTP will be 27 years old and is showing localized pavement failure. Additionally, the road drainage system requires some rehabilitation to maintain its function. Funds are required to design the drainage improvements and pavement repairs, and carry out the improvements.				

Project Number	28-01	**Capital Project Title**	Bazan Bay Outfall Inspection	**Capital Project Description**	Follow-up inspection of Bazan Bay Outfall
Project Rationale	Follow up 2028 inspection of Bazan Bay outfall to meet MWR requirements for 5-years inspection frequencies following the 2023 inspection. Considerations for ROV, Electromagnetic and dye tracing.				

Project Number	24-02	**Capital Project Title**	Standby Power Assessment and Replacement	**Capital Project Description**	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.
Project Rationale	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.				

Project Number	24-03	**Capital Project Title**	SCADA Equipment Replacement	**Capital Project Description**	Project to review and address the maturation of SCADA hardware throughout the service areas.
Project Rationale	Project to review and address the maturation of SCADA hardware throughout the service areas.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	24-04	**Capital Project Title**	SPWWTP PLC Replacement	**Capital Project Description**	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.
Project Rationale	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and all support will be terminated in 2026.				

Project Number	26-02	**Capital Project Title**	Wastewater Treatment Plant Model Development	**Capital Project Description**	Initial assessment and plant modelling exercise to help assess future plant optimization.
Project Rationale	Model development will better help to fine tune processes andbetter analyze and optimize current and future operations.				

Project Number	26-03	**Capital Project Title**	Decarbonization Improvements at SPWWTP	**Capital Project Description**	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.
Project Rationale	Saanich Peninsula WWTP is within the top 5 GHG emitters in the CRD portfolio. Supported by the Government of Canada and Provinc eof BC through the CleanBC Custom Program, a low carbon electrification report was carried out by Prism Engineering in 2024 which recommends improvements that will reduce reliance on natural gas, including a water source heat pump and domestic hot water pre-heating				

Project Number	24-05	**Capital Project Title**	Keating Pump Station - Pump Replacement	**Capital Project Description**	The existing pumps are nearing end of life and are becoming more difficult to maintain.
Project Rationale	Replacement of existing pumps at existing facility.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	26-04	**Capital Project Title**	Wastewater Strategic Planning	**Capital Project Description**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning

Project Rationale High level framework of strategic priorities and commitments for liquid waste within the CRD. The strategic plan will guide decision making and long term planning required for executing the CRD Wastewater Master Plan.

Project Number	21-04	**Capital Project Title**	Voice Radio Replacement	**Capital Project Description**	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.

Project Rationale Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.

Project Number	18-10	**Capital Project Title**	Equipment Replacement - Annual Provisional	**Capital Project Description**	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.

Project Rationale Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.

Project Rationale Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.

Project Number	24-06	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life

Project Rationale Project for IT Core Infrastructure Replacement associated with SPWWS. Program to be managed by IT.

Service:	3.718	Saanich Peninsula Wastewater

Project Number	29-01	**Capital Project Title**	Inflow and Infiltration (I&I) Management Plan Update	**Capital Project Description**	Future update to the Saanich Peninsula Wastewater I&I Plan
Project Rationale	Continual improvements I&I Management reduce the impact on limiting capacity on conveyance and treatment infrastructure.				

Project Number	20-04	**Capital Project Title**	Manhole Repairs and Replacement	**Capital Project Description**	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.
Project Rationale	During the trunk sewer main inspections in 2018-2019, the manholes were inspected as well. A number of manholes were identified with major defects requiring repairs or relining, mostly in Central Saanich and Sidney. Funds are required to retain a contractor to carry out manhole repairs.				

Project Number	27-02	**Capital Project Title**	Trunk Sewer Relining - Ph2	**Capital Project Description**	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.
Project Rationale	The trunk sewer mains were inspected in 2018-2019 resulting in approximately 800 m of 500 mm diameter asbestos cement sewer pipe requiring relining to maintain integrity. Funds are required to retain a contractor to conduct the pipe relining starting where Phase 1 left.				

Project Number	27-03	**Capital Project Title**	Flushing and CCTV Inspection	**Capital Project Description**	SPWW sewers should be cleaned and inspected on a 5-basis. The next 5-year inspection is planned for 2027.
Project Rationale	Flushing and CCTV inspection program for pipe condition of SPWW sewers.				

Project Number	27-04	**Capital Project Title**	I&I Flow Monitoring	**Capital Project Description**	Flow Monitoring leading up to I&I Plan Updates
Project Rationale	Monitoring to facilitate future plan updates.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	23-01	Capital Project Title	DCC Program - 5-year Update	Capital Project Description	5-year update of the DCC program.

Project Rationale	Update to DCC will better align Developer Cost Charges with upgrades to the system required for growth.

Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Saanich Peninsula Wastewater Assets

Construction of the Saanich Peninsula Wastewater Treatment Plant (SPWWTP) was completed in January 2000 to provide wastewater service for Central Saanich, North Saanich and Sidney, as well as the local First Nations, Victoria Airport Authority, and the Institute of Ocean Sciences Centre. Annually, the SPWWTP produces on average 3,600 tonnes of sludge which is currently hauled being treated at the Residuals Treatment Facility at Hartland. The SPWWTP heat recovery system was commissioned in February 2011 and has supplied treatment plant effluent waste heat to the Panorama Recreation Center for heating its swimming pools since then. Assets in the Saanich Peninsula Wastewater System include land, the SPWWTP and a secondary treatment plant, three pumping stations, thermal recovery and other buildings, 14 kilometres of collections and conveyance (gravity & pressure) mains, and a marine outfalls.

Reserve/Fund Summary

	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Funds	1,750,487	2,127,137	2,204,517	2,292,647	2,081,537	2,621,207
Equipment Replacement Fund	1,778,779	1,476,279	1,293,689	1,135,449	1,161,649	1,192,373
Operating Reserve Fund	1,432,645	1,472,845	1,418,355	1,474,175	1,470,305	1,521,755
Total	**4,961,911**	**5,076,261**	**4,916,561**	**4,902,271**	**4,713,491**	**5,335,334**

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule - SPWWTP

Capital Reserve Fund SPWWTP - DCC Portion and Capital Reserve Portion

Bylaw 2760 established a Reserve Fund for the Saanich Peninsula Wastewater System. There are two portions in the Reserve Fund: Development Cost Charges is deposited in the DCC portion and expenditures are restricted. Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.

DCC Portion

Fund: 1012	**Estimate**	**Budget**				
Fund Center: 101356	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	252,148	320,148	370,148	470,148	570,148	670,148
Planned Capital Expenditure (Based on Capital Plan)	-	(50,000)		-	-	-
Transfer OUT - To Capital Reserve						
Fund Return						
Transfer IN - DCC Funding	60,000	100,000	100,000	100,000	100,000	100,000
Interest Income	8,000	-	-	-	-	-
Ending Balance $	**320,148**	**370,148**	**470,148**	**570,148**	**670,148**	**770,148**

Assumptions/Background:

Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.
Approved capital expenditures to be funded by DCC to be determined, as under review.

Capital Reserve Portion

Fund: 1012	**Estimate**	**Budget**				
Fund Center: 102022	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,230,149	1,430,339	1,756,989	1,734,369	1,722,499	1,411,389
Planned Capital Expenditure	(300,000)	(320,000)	(450,000)	(450,000)	(750,000)	-
Transfer from Ops Budget	386,000	646,650	427,380	438,130	438,890	439,670
Planned transfer from DCC Funds			-	-	-	-
Surplus	69,190					
Interest Income*	45,000	-	-	-	-	-
Ending Balance $	**1,430,339**	**1,756,989**	**1,734,369**	**1,722,499**	**1,411,389**	**1,851,059**

Saanich Peninsula Commission approved that operating surpluses be transferred to capital reserve fund each year, starting with 2009 budget.

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Total both funds	1,750,487	2,127,137	2,204,517	2,292,647	2,081,537	2,621,207

ERF Reserve Fund Schedule SPWWTP

ERF: SPWWTP ERF or PERS Fund for Equipment

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the NWT System. Also called PERS (Priority Equipment Replacement). Example motors, pumps… There are 2 PERS, Trunks and Treatment Plant; and 1 ERF for SPWWTP Lab Equipment

Equipment Replacement Fund- SPWWTP

Fund: 1022	**Estimate**	**Budget**				
Fund Center: 101700	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,615,979	1,778,779	1,476,279	1,293,689	1,135,449	1,161,649
Planned Purchase (Based on Capital Plan)	(375,000)	(515,000)	(400,000)	(380,000)	(200,000)	(200,000)
Estimated Surplus						
Transfer IN (from Ops Budget)	531,300	212,500	217,410	221,760	226,200	230,724
Interest Income*	6,500					
Ending Balance $	**1,778,779**	**1,476,279**	**1,293,689**	**1,135,449**	**1,161,649**	**1,192,373**

The ERF funds the replacement or repair of equipment with a service life of 15 years or less. In the past the ERF has also been referred to as a Priority Equipment Replacement Strategy (PERS). There are three individual ERF funds; Wastewater Treatment Plant (E00561), Trunk Sewers (E00562) and Saanich Peninsula Laboratory Equipment (E00586)

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

Profile

Saanich Peninsula Wastewater

Starting in 2003, maintenance reserve accounts were established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expense and to and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance. The maintenance activities are the replacement and disposal of the odour control carbon at the treatment plant approximately every 2 years, replacement and disposal of the odour control carbon at Keating Pump Station every 5 years, the regulatory inspection of the Bazan Bay marine outfall every 5 years and the cleaning and rebuild of the District Energy Sharing System heat exchanger every 5-8 years.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105204	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,432,705	1,432,645	1,472,845	1,418,355	1,474,175	1,470,305
Transfer In						
Planned Purchase	(120,000)	(35,000)	(130,000)	(30,000)	(100,000)	(55,000)
Surplus	-					
Transfer from Ops Budget	74,940	75,200	75,510	85,820	96,130	106,450
Interest Income*	45,000	-	-	-	-	-
Ending Balance $	**1,432,645**	**1,472,845**	**1,418,355**	**1,474,175**	**1,470,305**	**1,521,755**

Assumptions/Background:

Maintenance Reserve Account: Outfall Inspection, Odour Control Carbon Replacement, Heat Recovery Exchange System Cleaning

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Electoral Areas

COMMITTEE OF THE WHOLE

October 2025

COMMITTEE OF THE WHOLE
October 29, 2025
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CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Electoral Area Services

COMMITTEE OF THE WHOLE

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 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	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

January 2026 - Operating and Capital Early Approvals

Purpose: To summarize the budget items that require implementation before final budget approval, as outlined in the updated service plans.

Service Area		Budget Item Description	FTE Impact	IBC	Operating Budget*	Capital Budget	Funding Source
CRD HQ							
	1.106	Gender Neutral Washroom Upgrades				300,000	Capital Reserve Fund
	1.106	Server Room A/C Unit Replacement				200,000	Capital Reserve Fund
Corporate Satellite Facilities							
	1.107	JDF Building Condition Assessment				7,500	Capital Reserve Fund
First Nations Relations							
	1.027	First Nations Liaison	1.0 FTE; regular ongoing	2026 IBC: 2a-2.3 Master Plan Program - 2026 start	91,178		Internal Recovery
SEAPARC							
	1.40X	Infrastructure growth plan				150,000	Capital Reserve Fund
	1.40X	Renewal of lighting controls				35,000	Capital Reserve Fund
Panorama Recreation							
	1.44X	Fire Doors				60,000	Capital Reserve Fund
	1.44X	CO2 tanks for the pool				20,000	Capital Reserve Fund
Regional Parks							
	1.280	Develop Matthew's Point facilities				35,000	Capital Reserve Fund
	1.280	Witty's Lagoon bridges				375,000	Capital Reserve Fund
Galiano Community Building							
	1.137	Building Condition Assessment				7,500	Capital Reserve Fund
Environmental Innovation							
	1.574	Climate Action Coordinator Electric Mobility	1.0 FTE; new term 5 years	2025 6a-1.1. Implement Climate Action Strategy	4,424		Internal Recovery
Regional Housing							
	1.310	Sr. Project Coordinator	1.0 FTE; term extension	2026 IBC 5a-1.7 Housing Capital Project Delivery Terms	4,673		Operating Reserve Fund
	CRHC	Sr. Project Coordinator	2.0 FTEs; term extension	2026 IBC 5a-1.7 Housing Capital Project Delivery Terms	9,273		Stabilization Reserve/Operations
Environmental Resource Management							
	1.521	Replacing of Small Equipment				270,000	ERF
	1.521	Gas & Leachate Collection Pipe Extension				500,000	Capital Reserve
	1.521	Aggregate Production for Internal Use				500,000	Capital Reserve
	1.521	Sedimentation Pond Relining				1,000,000	Capital Reserve
	1.521	Cell 5&6 GRW				2,000,000	Debt
	1.521	Cell 5&6 GRW				750,000	Capital Funds on Hand
	1.521	Cell 5 Liner Construction				3,400,000	Debt
	1.521	Cell 5 Liner Construction				3,400,000	Capital Funds on Hand
	1.521	Relocation of N. Toe Road Sedimentation Pond				500,000	Capital Funds on Hand
	1.521	North End Wheel Wash				400,000	Capital Reserve
	1.521	Cell 4, 5A & 5B Construction Field QA/QC				250,000	Debt
	1.521	Hartland Environmental Monitoring and Containment Projects				75,000	Capital Funds on Hand
	1.521	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain				350,000	Debt
	1.521	RTF Biogas Tie-In to RNG				1,000,000	Capital Reserve
	1.521	Existing Utilities - Relocate for Cell 5				1,150,000	Debt
	1.521	Landfill Gas Wellfield Optimization				180,000	Debt
Royal Theatre							
	1.290	Building condition assessment				45,000	Capital Reserve Fund
	1.290	Building envelope repairs				125,000	Capital Reserve Fund
	1.290	Annual minor capital improvements				115,000	Capital Reserve Fund
McPherson Playhouse							
	1.295	Building condition assessment				45,000	Capital Reserve Fund
	1.295	Annual minor capital improvements				115,000	Capital Reserve Fund
JDF Water Distribution							
	2.680	Pump Station Renewal Program (26-01)				1,200,000	Capital Funds on Hand
	2.680	Utility Operator	1.0 FTE; regular ongoing	2026 IBC: 2b-2.5 Utility Operator Program	229,558		Fee For Service
	2.680	Operations Coordinator	0.5 FTE; regular ongoing	2026 IBC: 2b-2.6 Operations Coordinator	125,997		Fee For Service
Regional Water Service							
	2.670	Master Plan Program Management (26-01)				1,000,000	Capital Funds on Hand
	2.670	Operations Supervisor	1.0 FTE; regular ongoing	2026 IBC: 2a-2.3 Master Plan Program	115,097		Fee For Service
	2.670	Sr. Project Manager	1.0 FTE; regular ongoing	2026 IBC: 2a-2.3 Master Plan Program	169,039		Internal Recovery
	2.670	Operations Coordinator	0.5 FTE; regular ongoing	2026 IBC: 2b-2.6 Operations Coordinator	69,469		Fee For Service
CAWW							
	3.798C	Concrete Condition Assessments				450,000	MFA Debt
	3.798C	Wastewater Strategic Plan				200,000	MFA Debt

January 2026 - Operating and Capital Early Approvals

Purpose: To summarize the budget items that require implementation before final budget approval, as outlined in the updated service plans.

Service Area		Budget Item Description	FTE Impact	IBC	Operating Budget*	Capital Budget	Funding Source
SPWW							
	3.718	Keating Pump Station – Pump Replacement				530,000	Equipment Replacement Fund
	3.718	Wastewater Strategic Plan				50,000	Capital Reserve Fund
Local Services & Electoral Areas							
Bylaw Enforcement							
	1.323	One-time Aux wages to support Hartland			90,000		Internal Recovery
	1.323	One year Aux wages		2025 IBC- 16g-3.4 Bylaw Enforcement Staffing 2025	105,500		Internal Recovery
EA Fire Inspection & Investigation							
	1.368	New services established in 2026. Consulting and travel costs to perform fire inspections and investigations in 3 EA's.			25,000		Requisition
South Galiano Fire							
	1.352	Conversion of Fire Chief and Assistant Chief to CRD Employees	**1.6** FTEs; regular ongoing	2026 IBC - 16g-3.3 EA Fire Chief Conversion to CRD Staff	60,750		Requisition
Otter Point Fire							
	1.353	Conversion of Fire Chief and Assistant Chief to CRD Employees	**2.0** FTEs; regular ongoing	2026 IBC - 16g-3.3 EA Fire Chief Conversion to CRD Staff	-		Requisition
North Galiano Fire							
	1.359	Conversion of Assistant Chief to CRD Employee	**0.6** FTEs; regular ongoing	2026 IBC - 16g-3.3 EA Fire Chief Conversion to CRD Staff	23,300		Requisition
SSI Admin Expenditures							
	1.111	One-time Auxiliary wages (PT Engineering Technician & Clerk)			62,255		Requisition/Internal Recovery
SSI Park, Land, & Rec Programs							
	1.459	SIMS Safety and security upgrades				40,000	Grants
	1.459	Ball Field Development				658,500	Capital Reserve Fund/ Donations/Grants/Capital on Hand
	1.459	Rainbow Recreation Centre re opening STAT holiday			14,500		Program Fees/Requisition
SSI Community Transit							
	1.238A	Bus Shelters				185,000	Grants/Capital Reserve Fund
JDF EA Parks							
	1.405	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	Capital Reserve Fund
	1.405	Construct a multi-use trail and park improvements at Elrose Park				15,000	Capital Reserve Fund
	1.405	Wieland Trail -Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route				200,000	Grants
	1.405	Cedar Coast Rd - Develop a gravel parking area and trailhead improvements for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road				100,000	Grants
	1.405	One-time Auxiliary wages shared between 1.405 (95%) and 1.408 (5%)			54,265		Requisition
JDF EA Recreation							
	1.408	One-time Auxiliary wages shared between 1.405 (95%) and 1.408 (5%)			2,856		Requisition
Highland Fernwood							
	2.621	SCADA Design				40,000	Capital Reserve Fund
	2.621	Maliview PRV 2 Design				30,000	Grants
	2.621	Maliview PRV 2 Construction				50,000	Capital Reserve Fund
	2.621	Manganese Removal				60,000	Capital Reserve Fund
	2.621	SCADA Construction				420,000	MFA Debt/Grants
	2.621	Fernwood Reservoir 1. Repair roof top railing				22,000	Capital Reserve Fund/Capital on Hand
Beddis Water							
	2.624	SCADA Upgrade Design				40,000	Capital Reserve Fund
	2.624	SCADA Upgrade (Construction)				300,000	MFA Debt/Grants
Fulford Water							
	2.626	SCADA Upgrade Design				40,000	Capital Reserve Fund
Ganges Sewer Utility							
	3.810	100% surcharged lines				424,961	Grants/Capital Reserve Fund
	3.810	UF Membrane replacement				500,000	Grants/Equipment Replacement Fund
Maliview Sewer							
	3.820	WWTP Upgrade				3,384,000	MFA Debt/Grants
	3.820	I&I program				70,000	MFA Debt/Capital on Hand
Lyall Harbour Water							
	2.640	Dam Improvement and regulatory requirements				700,000	MFA Debt/Capital on Hand
	2.640	Storage Tank Condition Assessment and Repair Details				100,000	MFA Debt
Magic Lake Estates Sewer							
	3.830	WWTP Optimization				20,000	Capital Reserve Fund
*** Incremental Operating Budget impact from 2025**			**13.2**		**$ 1,257,134**	**$ 28,264,461**	

APPENDIX I

Service Budget Highlights ⟩

Committee of the Whole

Wednesday October 29, 2025

Budget Overview Threshold: 2026 Variance and Funding Sources

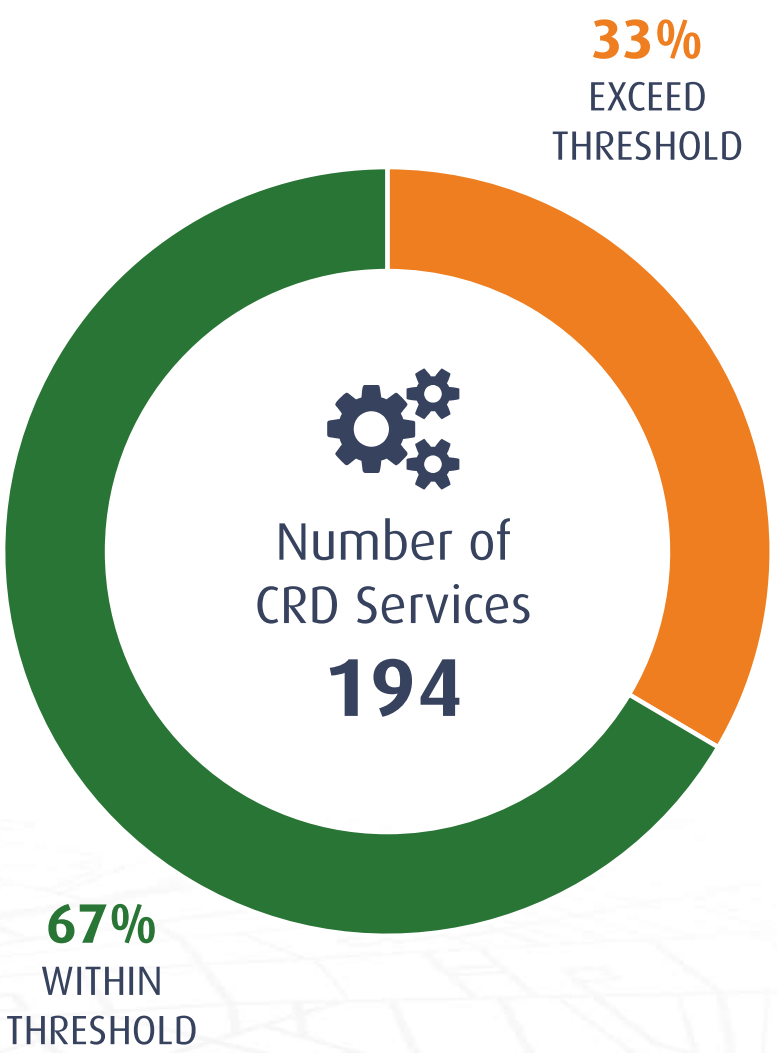
Materiality Threshold

1.8%

FORECASTED CPI

and **$50,000**

all service budgets are included in Appendix G of the agenda package



2) EXECUTIVE SERVICES	$000's				%			
2.1) CAO & Executive Office (Appendix G, Part A, PDF pg 4, Print pg 3)	$332				27.0%			
• Realignment of a position through CRD Evolves, base salary and step increases for existing staff.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	100%	-	-	-				
2.2) Human Resources (Appendix G, Part A, PDF pg 12, Print pg 11)	$321				7.6%			
• Base salary and step increases for existing staff, annualization of a 2025 position, additional transfer to reserve, increased software licenses costs, increased Building Occupancy allocation and other costs. These costs were partially offset from reduced one-time contract for services costs and decreased auxiliary costs.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	7%	-	-	93%				
2.3) Corporate Communications & Engagement (Appendix G, Part A, PDF pg 21, Print pg 20)	$1,577				108.1%			
• Increased wages and benefits and operating costs from the realignment of staff through CRD Evolves.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	1%	-	95%	4%				

3) CORPORATE SERVICES	$000's		%	
3.1) Corporate Services (Appendix G, Part A, PDF pg 31, Print pg 3)	$276		6.7%	
• New Legal Support position (1.0 FTE) associated with the Regional Water Master Plan, realignment of a Legislative Services coordinator position through CRD Evolves and Deputy Corporate Officer, base salary and step increases for existing staff and increased office and equipment costs. These costs were partially offset from reduced one-time contract for services costs related to 2025 initiatives.	Req	Fees	Other	Alloc
	81%	-	-	19%
3.2) Board Expenditures (Appendix G, Part A, PDF pg 39, Print pg 11)	$50		3.6%	
• Board Orientation & Strategic Planning costs begin in 2026 for the new CRD Board. These costs are partially offset from reduced one-time software license costs.	Req	Fees	Other	Alloc
	43%	-	57%	-
3.3) First Nations Relations (Appendix G, Part A, PDF pg 47, Print pg 19)	$236		12.6%	
• New First Nations Liaison (1.0 FTE) associated with the Regional Water Master Plan, annualization of 2025 positions, base salary and step increases for existing staff, one-time contract for services and meeting expenses.	Req	Fees	Other	Alloc
	35%	-	14%	51%
3.7.2) Facility Management (Appendix G, Part A, PDF pg 71, Print pg 43)	($160)		(7.4%)	
• Reduction in costs from the realignment of staff through CRD Evolves and a reduced vehicle purchase. These costs are partially offset from increased salaries.	Req	Fees	Other	Alloc
	2%	-	6%	92%
3.7.6) Health Facilities – VIHA (Appendix G, Part A, PDF pg 109, Print pg 81)	($272)		(15.0%)	
• Repairs and maintenance costs to be paid directly by VIHA and reduced transfers to capital.	Req	Fees	Other	Alloc
		-	100%	-

4) FINANCE AND TECHNOLOGY	$000's	%
4.1.1) Finance (Appendix G, Part A, PDF pg 122, Print pg 3)	$363	3.9%
• Base salary and step increases for existing staff and increased software licenses costs. These costs are partially offset from a reduction in consultant fees and other costs.	Req: 12% / Fees: - / Other: 14% / Alloc: 74%	
4.2.2) Information Technology (Appendix G, Part A, PDF pg 133, Print pg 14)	$909	5.9%
• Base salary and step increases for existing staff, annualization of 2025 positions, and increased software licenses and computer maintenance. These costs are partially offset from one-time reserve-funded initiatives from 2025.	Req: 7% / Fees: - / Other: - / Alloc: 93%	
4.3.3) Arts and Grants (Appendix G, Part A, PDF pg 177, Print pg 58)	$74	2.2%
• Increased grant contributions and base salary and step increases for existing staff. These costs are partially offset from reduced meeting costs.	Req: 99% / Fees: - / Other: - / Alloc: 1%	
4.3.4) Feasibility Study (Appendix G, Part A, PDF pg 187, Print pg 68)	($103)	(63.2%)
• Continuation of a one-time feasibility study for the Regional Arts Facility Service, offset by removal of one-time costs in 2025 associated with a Regional Arts Facility Service, and repayment of transportation study costs from the Transportation service.	Req: 100% / Fees: - / Other: - / Alloc: -	

5) PARKS, RECREATION & ENVIRONMENTAL SERVICES	$000's	%
5.1) Regional Parks (Appendix G, Part B, PDF pg 5, Print pg 4)	$1,221	5.7%
• Base salary and step increases for existing staff, one-time additional debt servicing costs, the realignment of staff through CRD Evolves, and other costs. These costs were partially offset from a reduction in one-time initiatives in 2025.	Req: 95% / Fees: 5% / Other: - / Alloc: -	
5.2) Panorama (Appendix G, Part B, PDF pg 35, Print pg 34)	$927	8.1%
• Base salary and step increases for existing staff, increased auxiliary wages for increased program offering, increase in software costs, increased allocations, one-time costs for development of a service master plan, and increased transfer to reserves.	Req: 21% / Fees: 56% / Other: 23% / Alloc: -	
5.3) SEAPARC (Appendix G, Part B, PDF pg 55, Print pg 56)	$329	5.8%
• Base salary and step increases for existing staff, increased auxiliary wages for increased program offering, increased transfer to reserves and higher debt servicing costs.	Req: 79% / Fees: 16% / Other: 5% / Alloc: -	
5.5.1) Environmental Innovation (Appendix G, Part B, PDF pg 90, Print pg 89)	$1,614	100.0%
• New support service consisting of resources and associated costs transferred in from Climate Action and other Environmental services functions.	Req: - / Fees: - / Other: - / Alloc: 100%	

5) PARKS, RECREATION & ENVIRONMENTAL SERVICES (Cont.)	$000's	%
5.5.2) Climate Action & Adaption (Appendix G, Part B, PDF pg 100, Print pg 99)	($97)	(3.1%)
• Reduction due to the timing of contract work on the Regional Public EV Network Program.	Req: - / Fees: - / Other: 100% / Alloc: -	
5.6.1) Environmental Resource Management (Appendix G, Part B, PDF pg 113, Print pg 112)	($1,290)	(2.4%)
• Decreased transfer to capital reserve fund, decreased waste diversion program development costs, increased contract for services, additional standard overhead allocation, and the realignment of staff through CRD Evolves.	Req: - / Fees: - / Other: 91% / Alloc: 9%	
5.7.6) L.W.M.P. – Peninsula - Implementation (Appendix G, Part B, PDF pg 167, Print pg 166)	$51	88.2%
• Increased contracts for services for a public consultation facilitator, partially offset by a lower transfer to operating reserve.	Req: - / Fees: - / Other: 100% / Alloc: -	

6) HOUSING, PLANNING & PROTECTIVE SERVICES	$000's	%
6.2.1) Land Banking & Housing (Appendix G, Part C, PDF pg 13, Print pg 11)	($344)	(6.1%)
• Reduced one-time consulting costs and reduced salaries with completion of a term role. These costs were partially offset by additional debt servicing costs, and allocations.	Req: 39% / Fees: - / Other: 61% / Alloc: -	
6.2.2) Regional Housing Trust Fund (Appendix G, Part C, PDF pg 23, Print pg 21)	($3,952)	(90.6%)
• Decreased carry forward related to capital grants planned for disbursement in 2025, partially offset from an increase in funding for the Rural Housing Pilot Program.	Req: - / Fees: - / Other: 100% / Alloc: -	
6.3.1) Health Planning (Appendix G, Part C, PDF pg 27, Print pg 25)	$57	7.6%
• Annualization of 2025 term position, base salary and step increases for existing staff.	Req: - / Fees: - / Other: - / Alloc: 100%	
6.3.2) Community Health (Appendix G, Part C, PDF pg 34, Print pg 32)	($276)	(29.9%)
• Discontinuation of contribution to Alliance to End Homelessness due to dissolution, partially offset from one-time grant funded initiatives and increased contract for services.	Req: 100% / Fees: - / Other: - / Alloc: -	
6.4.1) Corporate Emergency (Appendix G, Part C, PDF pg 39, Print pg 37)	$72	12%
• Increased base salary and step increases for existing staff, increased software costs and allocations. These costs were partially offset from a net reduction in one-time costs from 2025 initiatives.	Req: 65% / Fees: - / Other: 22% / Alloc: 13%	

6) HOUSING, PLANNING & PROTECTIVE SERVICES (Cont.)	$000's	%
6.4.2) Regional Emergency Program Support (Appendix G, Part C, PDF pg 48, Print pg 46)	$63	41.7%
• One-time costs for Regional Emergency Management Program and base salary and step increases for existing staff.	Req: - / Fees: - / Other: 100% / Alloc: -	
6.4.7) Regional CREST Contribution (Appendix G, Part C, PDF pg 81, Print pg 79)	$94	4.7%
• Increased annual contribution to CREST, partially offset from a one-time 2025 deficit.	Req: 98% / Fees: - / Other: 2% / Alloc: -	
6.4.8) Animal Care Services (Appendix G, Part C, PDF pg 85, Print pg 83)	$188	9.9%
• Increased auxiliary wages, base salary and step increases for existing staff, additional allocations and increased transfer to reserve.	Req: 10% / Fees: - / Other: 90% / Alloc: -	
6.4.9) Bylaw (Appendix G, Part C, PDF pg 99, Print pg 97)	$292	35.0%
• Base salary and step increases for existing staff, one-time auxiliary costs, increased reserve transfer and additional allocations.	Req: - / Fees: - / Other: 5% / Alloc: 95%	

6) HOUSING, PLANNING & PROTECTIVE SERVICES (Cont.)	$000's		%	
6.5.1) Regional Planning Services (Appendix G, Part C, PDF pg 110, Print pg 108)	($2,112)		(70.6%)	
• Separation of transportation function to the Regional Transportation service, reduced one-time spending from 2025, and a net reduction of other costs.	Req	Fees	Other	Alloc
	29%	-	-	71%
6.5.2) Regional Transportation (Appendix G, Part C, PDF pg 121, Print pg 119)	$2,235		100%	
• New service establishment consisting of salary costs relocated from Regional Planning service, program development costs, feasibility costs, allocations, and integration of the functions from the Traffic Safety service.	Req	Fees	Other	Alloc
	69%	-	31%	-
6.5.3) Regional Growth Strategy (Appendix G, Part C, PDF pg 133, Print pg 131)	($263)		(33.2%)	
• Transfer of one-time costs related to special projects to Regional Transportation service and reduced allocations.	Req	Fees	Other	Alloc
	69%	-	31%	
6.5.4) Foodlands Access (Appendix G, Part C, PDF pg 138, Print pg 136)	$94		34.7%	
• First full year of budget. Initiation of grant programs, annualized contract costs, increased allocations, and new outreach and education programs. These costs were partially offset by reduction in transfer to Capital Reserve Fund.	Req	Fees	Other	Alloc
	100%	-	-	-
Traffic Safety Commission	($100)		(100.0%)	
• Function absorbed by the new Regional Transportation service.	Req	Fees	Other	Alloc
	73%	-	27%	-

7) INFRASTRUCTURE & WATER SERVICES

	$000's	%
7.1) Corporate Capital Project Delivery (Appendix G, Part C, PDF pg 152, Print pg 4)	$1,964	51.0%
• Realignment of resources and associated costs through CRD Evolves. These are partially offset by a one-time study costs from 2025.	Req: - / Fees: - / Other: - / Alloc: 100%	
7.2.1) Regional Water Supply (Appendix G, Part C, PDF pg 163, Print pg 15)	$3,845	8.6%
• Base salary and wage increases on existing staff, 2026 Initiative Business Cases, increased transfers to water capital fund, and net additional debt costs.	Req: - / Fees: 96% / Other: 4% / Alloc: -	
7.2.2) Juan de Fuca Water Distribution (Appendix G, Part C, PDF pg 197, Print pg 49)	$2,326	7.9%
• Higher bulk water expenditures, increased labour allocations, increase in transfers to Water Capital Fund.	Req: - / Fees: 100% / Other: - / Alloc: -	
7.3.1) Core Area Wastewater Operations (Appendix G, Part C, PDF pg 227, Print pg 79)	$1,149	3.0%
• Increased labour allocations, increased utility consumption, increased Residuals Treatment Facility biotreatment and disposal costs, and increased costs for supplies and chemicals. These costs were partially offset from a decrease in cyclical maintenance costs.	Req: 81% / Fees: - / Other: 19% / Alloc: -	

7) INFRASTRUCTURE & WATER SERVICES (Cont.)	$000's		%	
7.3.2) Debt – Core Area Wastewater Treatment Program (Appendix G, Part C, PDF pg 235 , Print pg 87)	$455		1.9%	
• Increased transfer to Capital Reserve to restore the original funding plan, partially offset from debt servicing costs deferred until 2027. Increased interest expense and reserve contributions.	Req	Fees	Other	Alloc
	73%	-	27%	-
7.3.3) Wastewater Operations (Appendix G, Part C, PDF pg 258, Print pg 110)	($1,370)		(8.7%)	
• Realignment of staff through CRD Evolves, partially offset from increased reserve transfer and increased salaries.	Req	Fees	Other	Alloc
	-	-	19%	81%
7.4.1) Saanich Peninsula Water Supply (Appendix G, Part C, PDF pg 284, Print pg 136)	$926		11.1%	
• Increased bulk water purchases and additional debt servicing costs. These costs were partially offset from reduced transfers to the Capital Reserve Fund.	Req	Fees	Other	Alloc
	-	100 %	-	-
7.4.2) Saanich Peninsula Wastewater (Appendix G, Part C, PDF pg 302, Print pg 154)	$189		3.6%	
• Increased waste sludge hauling costs due to higher landfilling disposal rates and trucking costs, additional debt servicing costs, and an inflationary increase in operating costs. These costs were partially offset by reduced reserve transfers.	Req	Fees	Other	Alloc
	64%	-	36%	-
Debt – Core Sewage Integrated Treatment Facilities	($736)		(100%)	
• Reduction in debt servicing costs for the repayment of MFA Issue 110.	Req	Fees	Other	Alloc
	73%	-	27%	-

8) ELECTORAL AREAS	$000's				%			
GM – Electoral Area Services (Appendix G, Part C, PDF pg 319, Print pg 1)	$208				83.1%			
• Annualization of 2025 positions and associated costs. These costs are partially offset from a reduction in one-time costs from 2025.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	30%	-	70%	-				

LOCAL SERVICES – JOINT EA	$000's		%	
Joint EA – Elections (Appendix A-4, PDF pg 9)	$273		N/A	
• 2026 EA election costs, 2026 Island Trust Election, and increased associated allocations.	Req	Fees	Other	Alloc
	15%	-	85%	-
Joint EA - Building Inspection (Appendix A-4, PDF pg 20)	$132		5.5%	
• Additional one-time costs, base salary and step increases for existing staff, allocations, increased software license costs, and increased transfer to ERF.	Req	Fees	Other	Alloc
	53%	19%	28%	-
Joint EA - Electoral Area Emergency Program (Appendix A-4, PDF pg 42)	($110)		(9.9%)	
• Reduced one-time fire smart contribution costs offset from increased salaries.	Req	Fees	Other	Alloc
	-	-	100%	-
Joint EA - Electoral Area Administration (Appendix A-4, PDF pg 17)	$145		83.1%	
• Allocations from GM – Electoral Area Services. 2026 is the first full year of service operation.	Req	Fees	Other	Alloc
	100%	-	-	-
Joint EA - Electoral Area Utility Operations (Appendix A-4, PDF pg 53)	$1,848		100%	
• Realignment of resources and associated costs through CRD Evolves, transferred from Wastewater Operations function.	Req	Fees	Other	Alloc
	-	-	-	100%

JUAN de FUCA	$000's				%			
JDF - East Sooke Fire Protection (Appendix B-5, PDF pg 81)	$62				8.6%			
• Increase in salaries, partially offset from a one-time 2025 contingency.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	42%	58%	-	-				
JDF – EA Community Parks (Appendix B-5, PDF pg 128)	$121				41.7%			
• Increased salaries and other costs.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	97%	-	3%	-				

SOUTHERN GOLF ISLANDS	$000's		%	
SGI – Administration (Appendix D-5, PDF pg 8)	($50)		(9.7%)	
• Decreased contract for services and cost reduction from CRD Evolves. These costs are partially offset from increased salaries.	Req	Fees	Other	Alloc
	-	-	100%	-
SGI – Economic Development Commission (Appendix D-5, PDF pg 24)	($518)		(77.7%)	
• Reduction in one-time grant received in 2025 for Economic Diversification SGI Project and reduction in one-time contract for services.	Req	Fees	Other	Alloc
	-	-	100%	-
SGI – South Galiano Fire Protection (Appendix D-5, PDF pg 68)	$86		13.5%	
• Increased salaries and honorariums, partially offset from reduced insurance costs and transfers to ERF.	Req	Fees	Other	Alloc
	45%	-	-	55%
SGI – Pender Fire Protection (Appendix D-5, PDF pg 80)	$99		6.7%	
• Increased contributions to society and increased capital reserve transfers. These costs are partially offset from a reduction in debt servicing costs and a one-time 2025 deficit.	Req	Fees	Other	Alloc
	100%	-	-	-
SGI – Emergency Program (Appendix D-5, PDF pg 110)	($63)		(19.0%)	
• Reduction in one-time 2025 maintenance costs, decrease in grant programs and other costs.	Req	Fees	Other	Alloc
	-	-	100%	-

SOUTHERN GOLF ISLANDS (Cont.)	$000's				%			
SGI – Magic Lakes Estate Water System (Appendix D-5, PDF pg 188)	$86k				7.8%			
• Additional operating labour, increased transfer to reserves, increase in operating supplies. These costs are partially offset from reduced debt servicing costs due to debt retiring in 2025.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	58%	42%	-	-				
SGI – Surfside Parks Estates (Mayne) (Appendix D-5, PDF pg 234)	$52				31.2%			
• Additional debt servicing costs and increased reserve transfers. These costs are partially offset from a reduction in waste sludge disposal costs.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	77%	23%	-	-				
SGI – Magic Lakes Estate Sewer System (Appendix D-5, PDF pg)	$163				17.0%			
• Increased costs mostly due to the new Wastewater Treatment Plant reduction in sludge hauling and waste disposal due to the new WWTP, increased reserve transfers, and increased other costs.	Req	Fees	Other	Alloc	Req	Fees	Other	Alloc
	61%	31%	8%	-				

SALT SPRING ISLAND	$000's		%	
SSI – Administration (Appendix C-5, PDF pg 8)	$51		3.2%	
• One-time auxiliary wages & benefits, one-time Local Community Commission (LCC) election costs, additional transfers to reserves. These costs are partially offset from reduction in one-time salaries from 2025 and a one-time deficit carry forward.	Req	Fees	Other	Alloc
	-	-	32%	68%
SSI – Community Transit (Appendix C-5, PDF pg 174)	$56		8.4%	
• Increased operating costs and increased transfer to Operating Reserve Fund.	Req	Fees	Other	Alloc
	100%	-	-	-
SSI – Community Parks (Appendix C-5, PDF pg 211)	$82		7.8%	
• Base salary and step increases for existing staff, one-time repair & maintenance costs, increased reserve transfers, increased allocations, increased contract for services, and other costs.	Req	Fees	Other	Alloc
	81%	-	19%	-
SSI – Pool & Park Land (Appendix C-5, PDF pg 237)	$226		8.3%	
• Pool function increased due to salaries, additional debt servicing costs, increased transfers to reserves, and other costs. Park function increased due to higher transfers to reserves, additional allocations, and salaries.	Req	Fees	Other	Alloc
	95%	4%	-	1%

SALT SPRING ISLAND (Cont.)	$000's				%
SSI – Ganges Sewer (Appendix C-5, PDF pg 118)	$160				12.3%
• Increased reserve transfers, increased labour allocation, and one-time repairs and maintenance.	Req	Fees	Other	Alloc	
	4%	77%	19%	-	
SSI – Mailview Estates Sewer System (Appendix C-5, PDF pg 133)	$88				36.8%
• Additional debt servicing costs, increased labour charges, and higher supply costs.	Req	Fees	Other	Alloc	
	63%	37%	-	-	
SSI – Liquid Waste Disposal (Appendix C-5, PDF pg 258)	$63				5.1%
• Increased waste sludge disposal costs and increased transfers to reserves. These costs were partially offset from a reduction in debt servicing costs.	Req	Fees	Other	Alloc	
	26%	74%	-	-	
SSI – Highland and Fernwood Water (Appendix C-5, PDF pg 53)	$57				9.8%
• One-time cyclical maintenance costs, increased operations labour charges, and increased repairs & maintenance costs. These costs are partially offset from a decrease in transfers to capital reserves.	Req	Fees	Other	Alloc	
	15%	46%	39%	-	

Capital Regional District

Initiative Business Cases - 2026 Budget Impact

2026 Preliminary Budget

Initiative	Community Need			Initiative Name	Incremental Requisition $	Incremental Sales of Service $	Incremental Allocation/Other $	Total Incremental Cost $
2a-2.3	Water			Master Plan Program				809,512
2b-1.1	Water			Dam Safety Program				
2b-2.5	Water			Utility Operator Program (JdF/RWS)		534,736	274,776 -	310,912
2b-2.6	Water			Operations Coordinator (RWS/JDF)			310,912 -	
2b-2.9	Water			Reliability/Operational Performance	-	229,558		229,558
5a-1.7	Housing & Health			Housing Capital Project Delivery Terms	-	- 195,466	-	195,466
6a-1.1	Climate Action Programs			Implement Climate Action Strategy (Revised)	-	129,380 -		129,380
6a-5.1	Climate Action Programs			Supplemental Regional Goose Harvesting Support	-	-	4,673	
10b-2.2	Arts & Recreation			Scale Up Regional Participation in the Performing Arts Facilities*	-			4,673
12c-2.1	Open Government			Board Orientation & Strategic Planning 2027-2030	4,424 28,221	- -		4,424 28,221
16g-3.2	Local Government			Fire Service Compliance and Coordination (Revised)	60,000	-	-	60,000
16g-3.3	Local Government			Electoral Area Fire Chief Conversion to CRD staff (Revised)			- 63,600	63,600
					35,000 - 136,550 **264,195**	- **1,089,140**	- **653,961**	35,000 136,550
						-	- -	**2,007,296**

** Further spending subject to AAP approval in 2026.*

Making a difference...together

2026 Staff Establishment Chart PROPOSED

Includes CRD Evolves FTE redistribution in 2025

REGULAR POSITIONS - ONGOING	Approved		Proposed						
Department/Division	2024	2025	2026	2027	2028	2029	2030	Community Need	IBC Reference
Executive Services									
Executive Services	6.00	7.00	7.00	7.00	7.00	7.00	7.00		
Corporate Communications & Engagement	8.00	16.50	16.50	17.50	17.50	17.50	17.50	Open Government	(2025 Approval) 12c-1.1 Support Division IBC (2027: 1) CRD Evolves (2025: 8.5)
People Safety & Culture	17.00	18.00	18.00	22.00	23.00	23.00	23.00	People	11b-1.6 HRIS Talent Suite (Revised) (2028: 1) 11b-1.4 Corporate Recruiting (2027: 3) (2025 Approval) 11b-3.1 Benefits, Wellness & Abilities Management (2027: 1)
TOTAL EXECUTIVE SERVICES	31.00	41.50	41.50	46.50	47.50	47.50	47.50		
SSI Administration (Executive Svcs)									
SSI Administration	7.00	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -7)
SSI Parks & Recreation	11.93	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -11.93)
TOTAL SSI ADMINISTRATION	18.93	0.00	0.00	0.00	0.00	0.00	0.00		
Electoral Area Services									
Electoral Area Services		3.00	3.00	3.00	3.00	3.00	3.00		CRD Evolves (2025: 1)
Salt Spring Island Administration		19.23	19.23	21.43	21.43	21.43	21.43	Local Government	16b-1.5 SSI Admin & Recreation Staffing (2027: 2.2) CRD Evolves (2025: 19.23)
Building Inspection		11.60	11.60	11.60	11.60	11.60	11.60		CRD Evolves (2025: 11.2)
Juan de Fuca Administration		4.30	4.30	5.20	5.20	5.20	5.20	Local Government Local Government	16b-5.1 JdF Parks & Recreation Manager (2027: 0.4) 16f-5.1 JdF Planning Assistant (2027: 0.5) CRD Evolves (2025: 4.3)
Water Wastewater Services Operations		9.50	9.50	9.50	9.50	9.50	9.50		CRD Evolves (2025: 9.5)
TOTAL ELECTORAL AREA SERVICES	0.00	47.63	47.63	50.73	50.73	50.73	50.73		
Corporate Services									
Administration Legal & Risk Management	10.00	7.00	8.00	9.00	9.00	9.00	9.00	Business Systems & Processes Water	(2025 Approval) 13a-1.4 Departmental Administrator - Paralegal & Legal Assistant (2027: 1) 2a-2.3 Master Plan Program (2026: 1) CRD Evolves (2025: -3)
Privacy & Information Services	5.60	6.60	6.60	7.60	8.60	8.60	8.60	Business Systems & Processes	(2025 Approval) 13a-3.1 M365 SharePoint Online Transition to IM (2027: 1, 2028: 1)
Legislative Services	4.00	5.00	6.00	6.00	6.00	6.00	6.00		Reallocation from IWS (2026: 1) CRD Evolves (2025: 1)
First Nations Relations	5.00	6.00	7.00	7.00	7.00	7.00	7.00	Water	2a-2.3 Master Plan Program (2026: 1)
Real Estate & Facilities Management	4.00	14.00	14.00	14.00	14.00	14.00	14.00		CRD Evolves (2025: 10)
TOTAL CORPORATE SERVICES	28.60	38.60	41.60	43.60	44.60	44.60	44.60		
Finance & Technology									
Administration & Corporate Finance	7.50	5.00	5.00	5.00	5.00	5.00	5.00		CRD Evolves (2025: -2.5)
Financial Services	48.50	54.00	55.50	55.50	55.50	55.50	55.50		(2025 Approval) 13d-1.1 Support Division IBC - Financial Services - 2 new 2026 ongoing FTE replaced by repurposing 1.5 vacant term FTE to meet critical requirements (2026: 1.5) CRD Evolves (2025: 1.5)
Technology & Digital Transformation	49.27	54.77	54.77	60.77	61.27	61.27	61.27	Business Systems & Processes	(2025 Approval) 13a-4.1 Data Architect (2027: 1) (2025 Approval) 13a-4.5 Alternate Data Centre (2028: 0.5) 13a-6.4 SAP Developer (2027: 1 Term to Ongoing) 13a-6.5 SAP Analyst (2027: 1 Term to Ongoing) 13a-6.6 Service Desk Staffing (2027: 1) 13a-6.7 TDT Project Management Resource (2027: 1 Term to Ongoing) 13a-6.8 TDT Project Management Resource (2027: 1)
Arts & Culture	3.00	3.00	3.00	3.00	3.00	3.00	3.00	Arts & Recreation	10b-2.2 Scale Up Regional Participation in Performing Arts Facilities (2026: 1) is contingent on Service establishment
TOTAL FINANCE & TECHNOLOGY	108.27	116.77	118.27	124.27	124.77	124.77	124.77		
Infrastructure & Water Services									
IWS Administration	9.29	5.29	5.29	5.29	5.29	5.29	5.29		CRD Evolves (2025: -4)
Corporate Asset & Maintenance Management	17.00	26.00	26.00	28.00	29.00	29.00	29.00	Climate Action Water	2b-2.9 Reliability/Operational Performance (2026: 1, 2027: 2) 6b-2.2 Corporate Fleet Mechanic (2028: 1) Reallocation to Corporate Services (2026: -1) CRD Evolves (2025: 7)
Infrastructure Planning & Engineering	28.00	22.00	25.00	28.00	29.00	29.00	29.00	Climate Action Water Wastewater	(2024 Approval) 2b-1.1 Dam Safety Program (2026: 2, 2027: 1) 2a-2.3 Master Plan Program (2026: 1, 2027: 1, 2028: 1) 1b-2.1 Senior Project Manager Wastewater Engineering (2027: 1) CRD Evolves (2025: -9)
Corporate Capital Project Delivery Services		26.00	26.00	27.00	27.00	27.00	27.00	Water	2b-2.7 CCPDS - Contract Support Services (2027: 1) CRD Evolves (2025: 26)
Wastewater Infrastructure Operations	74.50	65.00	65.00	65.00	65.00	65.00	65.00		CRD Evolves (2025: -11.5)
Water Infrastructure Operations	51.00	54.00	57.00	58.00	59.00	59.00	59.00	Water Water Water	2a-2.3 Master Plan Program (2026: 1) 2b-2.6 Operations Coordinator (RWS/JdF) (2026: 1) 2b-2.5 Utility Operator Program (JdF/RWS) (2026: 1, 2027: 1, 2028: 1) CRD Evolves (2025: 1)
Watershed Protection	27.00	28.50	28.50	30.25	32.00	33.60	33.60	Water	2a-5.2 Equipment/Watershed Operator (2027: 1) 2a-5.3 Seasonal Watershed Protection Program (2027: 0.75, 2028: 0.75, 2029: 0.6) 2a-5.4 Forest Management Plan Implementation (2028: 1) 2a-5.5 Forest Hydrology Technician (2029:1)
TOTAL INFRASTRUCTURE & WATER SERVICES	206.79	226.79	232.79	241.54	246.29	247.89	247.89		
Parks Recreation & Environmental Services									
PRES Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
Environmental Innovation	5.00	7.00	7.00	7.00	7.00	7.00	7.00		
Environmental Protection	54.30	52.40	52.40	52.40	52.40	52.40	52.40		CRD Evolves (2025: -3.5)
Environmental Resource Management	28.70	31.70	31.70	32.20	32.20	32.20	32.20	Solid Waste & Recycling	3a-1.5 Port Renfrew Transfer Station Attendant (2027: 0.5)
Facility Management & Engineering	26.00	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -26)
Panorama Recreation	37.75	38.75	38.75	38.75	38.75	38.75	38.75		CRD Evolves (2025: -1)
Regional Parks	77.00	78.40	78.40	79.40	79.40	79.40	79.40	Regional Parks	7g-1.1 Regional Parks Operations Manager (2027: 1) CRD Evolves (2025: -5)
SEAPARC	20.10	20.60	20.60	20.60	20.60	20.60	20.60		
TOTAL PARKS RECREATION & ENVIRONMENTAL SERVICES	251.85	231.85	231.85	233.35	233.35	233.35	233.35		
Housing Planning & Protective Services									
HPPS Administration	3.00	2.00	2.00	2.00	2.00	2.00	2.00		CRD Evolves (2025: -1)
Building Inspection	11.20	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -11.6)
Health & Capital Planning Strategies	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Juan de Fuca Administration	4.30	0.00	0.00	0.00	0.00	0.00	0.00		CRD Evolves (2025: -4.3)
Protective Services	21.00	24.00	29.20	30.20	31.20	31.20	31.20	Local Government Solid Waste & Recycling Safety & Emergency Management	(2025 Approval) 16g-3.4 Bylaw Enforcement Staffing (2028: 1) 3a-1.3 Hartland 2100 (Revised) (2027: 1) 3a-1.3 Electoral Area Fire Chief Conversion to CRD Staff (2026: 5.2)
Regional Planning & Transportation	8.00	9.00	9.00	10.00	11.00	11.00	11.00	Transportation	4a-1.3 Regional Transportation Service Development (2027: 1, 2028: 1)
Regional Housing	62.00	71.00	71.00	75.00	75.00	75.00	75.00	Housing & Health	(2025 Approval) 5a-1.4 Maintaining CRHC Operations (2027: 4)
TOTAL HOUSING PLANNING & PROTECTIVE SERVICES	111.50	108.00	113.20	119.20	121.20	121.20	121.20		
TOTAL CRD REGULAR POSITIONS (ONGOING)	756.94	811.14	826.84	859.19	868.44	870.04	870.04		

REGULAR POSITIONS - FIXED DURATION	Approved		Proposed						
Department/Division	2024	2025	2026	2027	2028	2029	2030	Community Need	IBC Reference
Executive Services									
Corporate Communications & Engagement		2.00	2.00	1.00	1.00				CRD Evolves (2025: 1)
People Safety & Culture		0.50	0.50	2.00	2.00			People	11b-1.6 HRIS Talent Suite (Revised) (2027: 2)
Finance & Technology									
Financial Services	3.50	4.00	2.50	1.50	1.50	1.00			(2026: 1.5 vacant term FTE repurposed to fund ongoing positions)
Technology & Digital Transformation	4.00	3.00	3.00						(2027: -3 Term to Ongoing)
Parks Recreation & Environmental Services									
Environmental Innovation	1.00	2.00	2.00	1.00	1.00	1.00		Climate Action	6a-1.1 Implement Climate Action Strategy (Revised) (2026: 1 extended through 2029) (2025: 1 transfer from Environmental Protection)
Environmental Protection	3.50	2.50	2.50						(2025: -1 transfer to Environmental Innovation)
Environmental Resource Management	1.00								
Infrastructure & Water Services									
Corporate Capital Project Delivery Services	1.00	3.00	3.00	3.00	3.00				
Housing Planning & Protective Services									
Health & Capital Planning Strategies	2.00	2.00	2.00	1.00					
Regional Housing	14.00	19.00	18.00	16.00	16.00	8.00	3.00	Housing & Health Housing & Health	(2025 Approval) 5a-1.3 Increasing Housing Supply & Rural Pilot Program (2026: 1 year extension) 5a-1.7 Housing Capital Project Delivery Terms (2026: 3 extended through 2030) CRD Evolves (2025: -1)
Regional Planning & Transportation				0.50	0.50	0.50	0.50	Planning	(2024 Approval) 8b-1.1 Foodlands Access - Service Creation & Activation (2027:0.5)
TOTAL CRD REGULAR POSITIONS (FIXED DURATION)	30.00	38.00	35.50	26.00	25.00	10.50	3.50		
TOTAL CRD REGULAR POSITIONS (ALL)	786.94	849.14	862.34	885.19	893.44	880.54	873.54		

Reserve Forecasts
Tables 1 and 3 provide the 2026 budgeted and 2025 forecasted reserve amounts. Tables 2 and 4 provide a summary of significant reserve balances at the start of 2025.

Table 1 - Estimated Operating Reserves Activity (in $ millions)

Reserve Activity	2026 Financial Plan $	2025 Forecast $
Opening Reserve Balance	39.0	41.6
Transfers from Operating	5.2	5.5
Interest Income	0.7	0.7
Transfer to Operating	(6.0)	(8.8)
Closing Reserve Balance	**$38.9**	**$39.0**

Consolidated operating reserves through the end of 2025 are forecasted to be $39.0 million. Net budgeted transfers, interest income, and funding of operating costs result in a budgeted closing balance of $38.9 million at the end of 2026. Operating reserves reflect funds retained and segregated by service to fund future operating activities. The CRD currently manages 86 operating reserve funds.

Table 2 summarizes the significant operating reserve balances by service. A detailed listing of reserve balances is included in the audited financial statements.

Table 2: January 1, 2025 Operating Reserve Balances by Service (>$1M)

Description	Amount ($M)
Core Area Wastewater	12.1
Solid Waste	6.8
Regional Planning	2.7
Legislative & General	2.7
Regional Growth Strategy	2.0
Climate Action	1.4
S.P.W.W.S. Sewer Debt Reserve Fund	1.4
IW Environmental Operations	1.4
Environmental Services Protection	1.1
Various (<$1M)	10.0
Total	**$41.6**

Table 3 - Estimated Capital Reserves Activity (in $ millions)

Capital Reserve Activity	2026 Financial Plan $	2025 Forecast $
Opening balance[1]	141.6	162.9
Transfers from operating	24.5	27.6
Interest income	2.5	2.9
Transfers out (Capital Plan)	(47.1)	(51.8)
Ending balance	**$121.5**	**$141.6**

[1]Reserve balances restated to include specified purpose funds for Landfill Closure and Post Closure, and Development Cost Charges

Capital reserves at the end of 2025 are forecasted to be $141.6 million. Net of budgeted transfers, interest income, and funding to capital projects result in a budgeted closing balance of $121.5 million at the end of 2026. Capital reserves reflect funds retained and segregated by service to fund future capital activities. The CRD currently manages 64 capital reserve funds.

Table 4 summarizes the significant capital reserve balances by service and includes the consolidated balance for the Equipment Replacement Fund (ERF). The ERF is one fund established by bylaw but covers all CRD services. Specified purpose funds for Landfill Closure and Post Closure, and Development Cost Charges have been shown separately. A detailed listing of reserve balances will be included in the unaudited financial statements.

Table 4: January 1, 2025 Capital Reserve Balances by Service, Including ERF (>$1M)

Description	Amount ($M)
Core Area Wastewater	39.7
Equipment Replacement Fund (All Services)	33.2
Regional Parks	10.1
Solid Waste	9.8
Saanich Peninsula Water Supply	6.3
Office Facilities & Equipment	6.3
Saanich Peninsula Ice Arena Facility	5.7
McPherson Theatre	2.9
Royal Theatre	1.5
S.P.W.W.S. Sewer Debt Reserve Fund	1.5
Regional Parks Land	1.3
Magic Lake Estates Water System	1.1
Sidney Treatment Plant	1.1
Various (<$1M)	9.8
Subtotal	**$130.3**
Landfill Closure and Post-Closure	14.3
Development Cost Charges	18.3
Total	**$162.9**

Service Listing for Budgets Direct to Board

Service Number	Service Name	2025 Expenditure	2026 Expenditure	Var $	Var %
1.101	G.I.S.	682,011	700,341	18,330	2.7%
1.112	Regional Grant in Aid	1,692,433	1,737,333	44,900	2.7%
1.123	Prov. Court of B.C. (Family Court)	149,360	149,360	-	0.0%
1.126	Victoria Family Court Committee	48,652	38,623	(10,029)	-20.6%
1.128	Greater Victoria Police Victim Services	332,841	336,006	3,165	1.0%
1.224	Community Health	923,215	646,895	(276,320)	-29.9%
1.226	Health Facilities - VIHA	1,811,746	1,539,297	(272,449)	-15.0%
1.309	Climate Action and Adaptation	3,081,849	2,985,231	(96,618)	-3.1%
1.311	Regional Housing Trust Fund	4,362,430	410,430	(3,952,000)	-90.6%
1.312	Regional Goose Management	331,444	359,665	28,221	8.5%
1.313	Animal Care Services	1,888,210	2,075,982	187,772	9.9%
1.324	Regional Planning Services	2,989,383	877,492	(2,111,891)	-70.6%
1.330	Regional Growth Strategy	792,714	529,758	(262,956)	-33.2%
1.335	Geo-Spatial Referencing System	188,729	176,826	(11,903)	-6.3%
1.374	Regional Emergency Program Support	150,075	212,724	62,649	41.7%
1.375	Hazardous Material Incident Response	531,470	526,130	(5,340)	-1.0%
1.531	Stormwater Quality Management - Sooke	41,810	72,560	30,750	73.5%
1.911	911 Systems	2,677,917	2,670,907	(7,010)	-0.3%
1.912B	911 Call Answer - Municipalities	37,303	12,635	(24,668)	-66.1%
1.913	913 Fire Dispatch	403,406	427,823	24,417	6.1%
1.921	Regional CREST Contribution	2,008,152	2,102,562	94,410	4.7%
2.681	Florence Lake Water System Debt	19,038	19,034	(4)	0.0%
2.682	Seagirt Water System Debt	114,767	114,767	-	0.0%
3.701	Millstream Remediation Service	19,732	50,412	30,680	155.5%
21.ALL	Feasibility Study Reserve Fund - All	162,876	60,000	(102,876)	-63.2%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	735,643	-	(735,643)	-100.0%
	Service Budgets with Revenue From Other Services				
1.574	Environmental Innovation	-	1,613,836	1,613,836	100.0%
1.575	Env. Ser. - Administration	221,376	224,383	3,007	1.4%
1.576	Corporate Capital Project Delivery	3,851,300	5,815,200	1,963,900	51.0%
1.577	Env. Ser. - Operations	15,682,076	14,312,400	(1,369,676)	-8.7%
1.578	Env. Protection and Water Quality	9,728,043	9,792,738	64,695	0.7%
3.709	I & I Enhanced Program	430,633	443,552	12,919	3.0%
		$ 56,090,634	**$ 51,034,902**	**$ (5,055,732)**	**-9.9%**

Operating Budgets with increases/(decreases) over 1.8% and $50,000 in 2026

Making a difference...together

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

SUBJECT **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.

[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

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 No. 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

1.029 GM - Electoral Area Services

1.103 Elections

1.104 UBCM

1.108 Joint EA Admin

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.368 EA Fire Inspection & Investigation

1.372 EA Emergency Coordination

1.580 EA Utility Operations (SGI&SSI)

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 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	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	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 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										
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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 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.

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) $	%	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 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

1.109 Administration

1.114 Grants in Aid

1.317 JDF Building Numbering

1.319 Soil Deposit and Removal

1.325 Community Planning

1.340 Livestock Injury Compensation

1.370 JDF Emergency Program

1.377 JDF Search and Rescue

1.405 JDF Community Parks

1.924 Emergency Communications – CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.119 Vancouver Island Regional Library

1.129 Vancouver Island Regional Library-Debt

1.133 Greater Victoria Public Library

1.232 Port Renfrew Street Lighting

1.350 Willis Point Fire

1.353 Otter Point Fire

1.354 Malahat Fire

1.355 Durrance Road Fire

Appendix B-5:JDF Service Budgets

1.357 East Sooke Fire Protection

1.358 Port Renfrew Fire Protection

1.360 Shirley Fire Protection

1.369 Electoral Area Fire Services

1.408 JDF Community Recreation

1.523 Port Renfrew Refuse Disposal

2.650 Port Renfrew Water

2.691 Wilderness Mountain Water

3.850 Port Renfrew Sewer

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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
													$ -
													$ -
													$ -
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													$ -
			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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

Fund:	1500	Estimated	Budget				
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

-

Service #: 1.325

Service Nar Community Planning

				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	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	20-01	**Capital Project Title**	Computer Equipment	**Capital Project Description**	Computer Replacement
Project Rationale	Computer replacement in keeping with CRD corporate schedule. Replace large monitor and peripheral equipment for video conferencing in 2026.				

Project Number	24-01	**Capital Project Title**	Willis Point OCP	**Capital Project Description**	Willis Point Official Community Plan Review and Update
Project Rationale	Willis Point OCP requires review and update to address emerging community needs.				

Project Number	25-01	**Capital Project Title**	Malahat OCP	**Capital Project Description**	Malahat Official Community Plan Review and Update
Project Rationale	Malahat OCP requires review and update to address emerging community needs.				

Project Number	25-02	**Capital Project Title**	JdF OCP Consolidation	**Capital Project Description**	Consolidate JdF EA OCPs
Project Rationale	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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**

Assumptions/Background:

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 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	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

-

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	23-01	**Capital Project Title**	Tablet trial	**Capital Project Description**	Equip trucks with tablets
Project Rationale					

Project Number	24-02	**Capital Project Title**	Training Center	**Capital Project Description**	Completion of training center.
Project Rationale					

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
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%
CAPITAL / RESERVES										
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**
FUNDING SOURCES (REVENUE)										
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

-

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
													$ -
													$ -
													$ -
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													$ -
			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

Fund:	1062	Estimated	Budget				
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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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)	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

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 accessibiity	$ 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	23-06	**Capital Project Title**	Trail Construction Admirals Forest Park	**Capital Project Description**	Construct/remediate trails at the recently purchased Admirals Forest Property
Project Rationale	Provide/enhance infrastructure for public enjoyment				

Project Number	23-08	**Capital Project Title**	Trail and Park remediation Butler Park	**Capital Project Description**	Butler Park trail and park remediation
Project Rationale	Provide and enhance insfrastucture for public enjoyment				

Project Number	23-10	**Capital Project Title**	Lot 64 Trail Construction	**Capital Project Description**	Trail construction linking the tennis court with the Marina trail and improving parking lot
Project Rationale	Local resident led volunteer project to enhance local park infrstructure and ecology				

Project Number	24-02	**Capital Project Title**	Fish Boat Bay Improvements	**Capital Project Description**	Replace stairs and install viewing platform to improve acccessibiity
Project Rationale	Improve public access for safety and enjoyment				

Service:	1.405	JDF EA Community Parks & Recreation

Project Number	26-01	**Capital Project Title**	Priest Cabin Access	**Capital Project Description**	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.
Project Rationale	Improve Active Transportation Planning				

Project Number	26-02	**Capital Project Title**	Cedar Coast Road	**Capital Project Description**	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
Project Rationale	Response to complaint of park users trespassing				

Project Number	27-01	**Capital Project Title**	Sheringham Trail Foot Bridge	**Capital Project Description**	Replace pedestrain foot bridge in the Sheringham Trail Community Park
Project Rationale	Existing bridge will require replacement to maintain level of service.				

Project Number	27-02	**Capital Project Title**	Coppermine Park Swingset	**Capital Project Description**	Replace aging swingset
Project Rationale	Swingset to be replaced and re-oriented to meet playground safety standards				

Project Number	27-03	**Capital Project Title**	Wieland Trail Connection to Kemp Lake	**Capital Project Description**	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.
Project Rationale	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 / Fund Centre: TBD	Estimated 2025	Budget 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

Fund:	1022	Estimated	Budget				
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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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

-

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	Capital Project Title	Capital Project Description
24-01	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)

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	Capital Project Title	Capital Project Description
25-01	Service Line Replacements	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	Capital Project Title	Capital Project Description
28-01	System Renewal	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 / Fund Centre: 105536	Estimated	Budget				
	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 / Fund Centre: 101370	Estimated	Budget				
	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 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

Service #: 2.691

Service Nam 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 / **Fund Centre:** 105540	**Estimated**	**Budget**				
	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	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

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
													$ -
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													$ -
													$ -
			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) $	Difference Increase/(Decrease) %	Change in Cost per Avg. Household $	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 Requisition %	Change in Cost / Avg HH $	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 ORI • 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

1.111 SSI Administration

1.316 SSI Building Numbering

1.371 SSI Emergency Program

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

LOCAL/SPECIFIED/DEFINED SERVICES

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.810 Ganges Sewer

3.820 Maliview Sewer

Appendix C-5: SSI Service Budgets

LOCAL COMMUNITY COMMISSION

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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 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**	**Estimated**	**Budget**				
Fund Centre:	**101837**	**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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	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

-

Service #: 1.371

Service Name SSI 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
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	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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.	$	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	$ 230,000 16,900,000	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.	$	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.	$ 80,000 140,000	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	Capital Project Title	Capital Project Description
21-01	Public Engagement for Future Projects	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	Capital Project Title	Capital Project Description
22-01	Back up Power	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	Capital Project Title	Capital Project Description
21-04	Water main AC replacement strategy and preliminary design	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	Capital Project Title	Capital Project Description
21-05	Water Main AC replacement detailed design	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	Capital Project Title	Capital Project Description
29-01	Phased program of AC Water main replacement	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	Capital Project Title	Capital Project Description
24-01	Fernwood PS Hazard Assess and Demolition	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	Capital Project Title	Capital Project Description
25-01	Fence installation around storage reservoirs	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	Capital Project Title	Capital Project Description
23-07	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.

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	24-03	**Capital Project Title**	WTP driveway improvements	**Capital Project Description**	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.
Project Rationale	Current access road is filled with potholes and creates a hazard for vehicles.				

Project Number	24-05	**Capital Project Title**	Fernwood Reservoir 1. Repair roof top railing and check for building code compliance and replace or repair	**Capital Project Description**	Code compliance/replacement and ladder enclosure and upper railing are rusting and require assessment. Includes CRD project management. (early approval)
Project Rationale	E H & S issue. Current railing needs to be relaces as it does not meet O H & S requirements.				

Project Number	24-06	**Capital Project Title**	Critical Spares; Chlorine pump and coagulant pump	**Capital Project Description**	Purchase spares. Includes CRD project management.
Project Rationale	These components are critical facility operation and should be on hand for easy replacement to ensure continued service.				

Project Number	24-09	**Capital Project Title**	Addition of another tank is required for backwashing of two filters in sequence.	**Capital Project Description**	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.
Project Rationale	Operational issue. Another tank will proved efficiencies and reduce maintenance costs.				

Project Number	24-10	**Capital Project Title**	Replace or re-line Middle Reservoir - Design	**Capital Project Description**	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes 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 design phase of the project.				

Service:	2.621	Highland & Fernwood Water (SSI)

Project Number	Capital Project Title	Capital Project Description
24-11	Replace or re-line Middle Reservoir - Construction	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	Capital Project Title	Capital Project Description
28-01	Highland Upper Reservoir Replacement	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	Capital Project Title	Capital Project Description
27-01	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.

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

Project Number	Capital Project Title	Capital Project Description
19-01	Replace intake	Construct new intake and screen

Project Rationale Replace temporary inlet line and intake structure.

Project Number	Capital Project Title	Capital Project Description
25-02	Investigate DAF Residual Disposal Alternatives	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 / Fund Centre: 105205	Estimated	Budget				
	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**

Assumptions/Background:

* 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								
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								
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	Capital Project Title	Capital Project Description
21-05	Cholorinator, level transducer and flow meter replacement	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	Capital Project Title	Capital Project Description
27-03	Design new well and dist. System	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	Capital Project Title	Capital Project Description
28-01	Construct new well and dist. System	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 / Fund Centre: 105532	Estimated	Budget				
	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 / Fund Centre: 101843	Estimated	Budget				
	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**

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

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 202(	($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 servic e 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 reservoir	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 / **Fund Centre:** 105206	**Estimated**	**Budget**				
	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 / Fund Centre: 101894	Estimated	Budget				
	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 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

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 Fund Centre: 105207	Estimated	Budget				
	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 / Fund Centre: 101897	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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. Incudes 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 / Fund Centre: 105208	Estimated	Budget				
	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 / Fund Centre: 102020	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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.	$	S	Grant	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
30-01	New	Strategic Asset Management Plan		50,000	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	21-02	**Capital Project Title**	Reclaimed Water Study	**Capital Project Description**	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.
Project Rationale	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.				

Project Number	21-03	**Capital Project Title**	VFD installation for EQ Tank	**Capital Project Description**	Installation of VFD for EQ pumps to equalize feed rate for the plant
Project Rationale	Installation of VFD for EQ pumps to equalize feed rate for the plant				

Project Number	26-02	**Capital Project Title**	Kings Lane sewer extension	**Capital Project Description**	To extend Ganges sewer to 154 Kings Lane affordable housing
Project Rationale	To extend sewer to Kings Lane affordable housing				

Project Number	26-04	**Capital Project Title**	UF Membrane Replacement	**Capital Project Description**	UF Membrane Replacement (early approval)
Project Rationale	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 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	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 Fund Centre: 105211	Estimated	Budget				
	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 Fund Centre: 101385	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Electricity	27,190	27,190	28,210	-	-	28,210	28,770	29,350	29,940	30,540
Allocations	3,652	3,652	3,774	-	-	3,774	3,843	3,917	3,991	4,076
Contribution projects	1,930	-	1,960	-	-	1,960	2,000	2,045	2,090	2,130
Other Operating Expenses	100	180	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	**32,872**	**31,022**	**34,044**	**-**	**-**	**34,044**	**34,713**	**35,412**	**36,121**	**36,846**
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590
TOTAL COSTS	**32,872**	**32,902**	**34,044**	**-**	**-**	**34,044**	**35,273**	**35,982**	**36,701**	**37,436**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(40)**	**(70)**	**(40)**	**-**	**-**	**(40)**	**(40)**	**(40)**	**(40)**	**(40)**
REQUISITION	**(32,832)**	**(32,832)**	**(34,004)**	**-**	**-**	**(34,004)**	**(35,233)**	**(35,942)**	**(36,661)**	**(37,396)**
*Percentage increase over prior year Requisition			3.6%			3.6%	3.6%	2.0%	2.0%	2.0%

Reserve 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	5,500	5,056	5,600	-	-	5,600	5,720	5,840	5,960	6,080
Insurance	3,800	3,800	4,345	-	-	4,345	4,562	4,790	5,030	5,281
Supplies	590	-	600	-	-	600	610	620	630	640
Allocations	4,780	4,780	4,892	-	-	4,892	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 Design	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to en d	$ 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 Construction	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 Gan ges 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 Ave	$ 500,000	S	Grant	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
26-01	New	Ganges Roadside Pathway Construction	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 gran	$ 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 Construction	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 Study	$ 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contribution to SSI SAR Society	25,895	25,895	26,360	-	-	26,360	26,890	27,430	27,980	28,540
Allocations	1,290	1,290	1,376	-	-	1,376	1,401	1,429	1,458	1,487
Other Expenses	340	50	350	-	-	350	360	370	380	390
TOTAL COSTS	**27,525**	**27,235**	**28,086**	**-**	**-**	**28,086**	**28,651**	**29,229**	**29,818**	**30,417**
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	290	(290)	-	-	(290)	-	-	-	-
Balance c/fwd from 2024 to 2025	(945)	(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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 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 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	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	Capital Project Title	Capital Project Description
21-01	Linear Park Development	Trial and parking upgrades or development

Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number	Capital Project Title	Capital Project Description
26-01	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV

Project Rationale Vehicle replacement

Project Number	Capital Project Title	Capital Project Description
23-01	New Maintenance Machinery	New mower, gator, tractor, skid steer

Project Rationale Purchase new maintenance equipment

Project Number	Capital Project Title	Capital Project Description
23-03	Playground Upgrades	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 Fund Centre: 105548	Estimated	Budget				
	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	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	20,909	11,709	4,709	4,709	4,709	4,709
Transfer from Ops Budget - 1.455 Community Parks	15,000	18,000	25,000	25,000	25,000	25,000
Expenditures (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 / Fund Centre: 102030	Estimated	Budget				
	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 Fund Centre: 101444	Estimated	Budget				
	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 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	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 constructior	$ 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 picklebal	$ 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 repiars 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 Fund Centre: 105549	Estimated	Budget				
	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 Fund Centre: 101786	Estimated	Budget				
	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 Fund Centre: 101445	Estimated	Budget				
	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	$	B	Cap	$ 20,000	$ 20,000	$ -	$	$	$	$	
25-01	Renewal	Pool Building Structural Upgrades	Pool Cast Iron Piping Replacement	$ 60,000	B	Cap	$ 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	$ -	$	$	$	
26-09	Renewal	Pool Building Structural Upgrades			B	Res	$ -	$ 50,000	$ -	$	$	$	$	
26-10	Renewal	Accessilbity Upgrades	Recommended accessiblity upgrades based on 2025 Accessiblity Report	$ 25,000	B	Grant	$ -	$ 25,000	$ -	$	$	$	$	
												20,000	$	-
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	$ -	$ -	$ -	$ 50,000	$	
26-12	New	Phoenix Upgrades	Building upgrades and security fencing	$ 20,000	B	Grant	$ -	$ -	$ -	$ -	$ -	$ 25,000	$	
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	$ 700,000	S	Res	$ 20,000	$ 50,000	$ -	$	$	$	$	
20-10	New		Donation to SD64 for hydrofield upgrade		S	Other	$ 300,000	$ 300,000	$ -	$	$	$	$	
20-10	New		CWF/Grant required to complete sports field development and upgrades.		S	Grant	$ 130,000	$ 300,000	$ -	$	$	$	25,000	$
20-10	New		Capital on hand		S	Cap	$ 8,500	$ 8,500	$ -	$ -	$ -	$	20,000	$
													$	-
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	$ -	$ -	$ -	$	50,000 300,000	$
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	$ 95,000	L	Res	$ -	$ 40,000	$ 25,000	$ -	$ -	$	300,000	$
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Cap	$ 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	$ -	$ -	$ -	$ 8,500	$	
23-06	Renewal	SIMS Upgrades	Capital improvements to the Salt Spring Island Multi Space (SIMS)	$ 206,500	B	Res	$ -	$ -	$	$ 10,000	$ 10,000	$ 10,000	$	50,000
23-06	Renewal		CWF/Grant to support project 23-06		B	Grant	$ 50,000	$ -	$	$ -	$	$	633,195	$
26-13	Renewal	SIMS Energy Improvements	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit	$ 500,000	B	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ 65,000	$	
26-14	Renewal	SIMS Safety and Security Improvements	SIMS Safety and Security Improvements including surveilence cameras	$ 40,000	S	Grant	$ -	$ 40,000	$ -	$ -	$ -	$	20,000 500,000	$
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	$ 25,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$	20,000 50,000	$
													50,000	$ -
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement	$ 271,046	E	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$	500,000 $	
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement		B	Other	$ 77,811	$ 77,811	$ -	$ -	$ -	$ 40,000	$	
24-05	New	Portlock Shed and Equipment Replacement	Portlock Shed and Equipment Replacement		B	Res	$ -	$ 40,000	$ -	$ -	$ -	$ 25,000	$	40,000
26-15	New	Park Land Acquisition	Acquisition of parkland to support Harbourwalk Project	$ 250,000	L	Res	$ -	$ 250,000	$ -	$	$	$	$	
												10,000	$	-
			Grand Total	**$ 5,412,546**				**$ 4,484,506**	**$ 405,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**	$	**5,059,506**
									-	-	-	250,000		
									-	-	-			

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	Estimated	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
1.459 SSI Pool & Park Land						
Operating Reserve Fund	34,081	22,477	47,477	77,477	107,477	137,477
Capital Reserve Fund - SSI Pool	111,313	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 Fund Centre: 105550	Estimated	Budget				
	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 / Fund Centre: 102045	Estimated	Budget				
	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 Fund Centre: 101603	Estimated	Budget				
	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 / Fund Centre: 101379	Estimated	Budget				
	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 Fund Centre: 101412	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 / Fund Centre: 105209	Estimated	Budget				
	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 / Fund Centre: 102146	Estimated	Budget				
	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

1.110 SGI Administration

1.117 SGI Grants in Aid

1.125 Economic Development

1.138 Southern Gulf Islands Public Library

1.235 Small Craft Harbour Facilities

1.314 SGI House Numbering

1.341 Livestock Injury Compensation

1.373 SGI Emergency Program

1.533 Stormwater Qualiyty

1.923 Emergency Communications - CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.137 Galiano Island Community Use Building

1.170 Gossip Island Electric Power Supply

1.227 Saturna Health Service

1.228 Galiano Health Service

1.229 Pender Health Service

1.352 South Galiano Island Fire

1.356 Pender Island Fire

1.359 North Galiano Island Fire

Appendix D-5: SGI Service Budgets

1.363 Saturna Island Fire

1.369 EA Fire Services - JDF & SGI

1.465 Saturna Island Community Parks

1.468 Saturna Island Community Recreation

1.475 Mayne Island Community Parks

1.476 Mayne Island Community Parks Donations

1.478 Mayne Island Community Recreation

1.485 Pender Island Community Parks

1.488 Pender Island Community Recreation

1.495 Galiano Island Community Parks

1.498 Galiano Island Community Recreation

2.630 Magic Lake Estates Water (Pender Island)

2.640 Lyall Harbour/Boot Cove Water (Saturna Island)

2.642 Skana Water (Mayne Island)

2.665 Sticks Allison Water (Galiano Island)

2.667 Surfside Water (Mayne Island)

3.830 Magic Lake Estates Sewer System (Pender Island)

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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**

Assumptions/Background:

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 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

-

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
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			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 / Fund Centre: 102135	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST	2026			FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST	2026			FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	Capital Project Title	Capital Project Description
21-03	ANNUAL PROVISIONAL: Dock Improvements	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	Capital Project Title	Capital Project Description
26-02	Swartz Bay Improvements & Dock Replacement	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	Capital Project Title	Capital Project Description
26-01	Hope Bay upgrade	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	Capital Project Title	Capital Project Description
27-01	Retreat Cove Upgrades	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 / Fund Centre: 101467	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

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 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										
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

-

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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
													$ -
													$ -
													$ -
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													$ -
			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 / Fund Centre: 101380	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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	Capital Project Title	Capital Project Description
22-02	Fitness Circuit & Putting Green	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	Capital Project Title	Capital Project Description
23-01	Dinner Bay water; pumphouse upgrade	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	Capital Project Title	Capital Project Description
23-02	Dinner Bay washrooms	Upgrade washroom facilities; flush valves

Project Rationale The washroom facilities need to be upgraded with new fixtures and valves (9@$300)

Project Number	Capital Project Title	Capital Project Description
23-06	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit

Project Rationale

Service:	1.475	Mayne Island Community Parks

Project Number	Capital Project Title	Capital Project Description
24-02	Miners Bay parking wall	Instal a retaining wall in front of the street parking

Project Rationale

Project Number	Capital Project Title	Capital Project Description
25-01	Dinner Bay well pumps	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	Capital Project Title	Capital Project Description
25-02	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase

Project Rationale

Project Number	Capital Project Title	Capital Project Description
25-04	Miners Bay bike repair station	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 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

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	Capital Project Title	Capital Project Description
22-01	Shingle Bay Improvements	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	Capital Project Title	Capital Project Description
22-03	Thieves Bay Improvements	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	Capital Project Title	Capital Project Description
22-05	Trail Development	Schooner Way Trail

Project Rationale Trail Design & Engineering; Driftwood - Library Trail; Medicine Beach Trail; GITS - Davies / Einer Hill Trail

Project Number	Capital Project Title	Capital Project Description
23-01	Magic Lake Park Upgrades	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 / Fund Centre: 101362	Estimated	Budget				
	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 invasiv				

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

Fund:	**1022**	**Estimated**	**Budget**				
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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 / Fund Centre: 105530	Estimated	Budget				
	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

Service:	1.923	SGI Emergency Comm. - CREST	Committee: Planning and Protective Services

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	Capital Project Title	Capital Project Description
21-04	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.

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	Capital Project Title	Capital Project Description
23-01	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.

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	Capital Project Title	Capital Project Description
23-02	ISOPAC Permanent Handling & Storage	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	Capital Project Title	Capital Project Description
26-01	Buck Lake Dam Repairs - Phase 2	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	Capital Project Title	Capital Project Description
26-02	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)

Project Rationale Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.

Project Number	Capital Project Title	Capital Project Description
26-03	Petition / Alternative Approval Process	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	Capital Project Title	Capital Project Description
27-01	Water Main Replacement	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	Capital Project Title	Capital Project Description
27-02	Captains Tank Replacement	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	Capital Project Title	Capital Project Description
26-04	SCADA Improvements	Improvements to SCADA system

Project Rationale

Project Number	Capital Project Title	Capital Project Description
26-05	Kiosk Insulation	Additional insulation to PRS Kiosks (Signal Hill, Compass Cres, Capstan Lane, Schooner Way).

Project Rationale

Project Number	Capital Project Title	Capital Project Description
27-03	ISOPAC Permanent Handling & Storage	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**

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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

-

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 / **Fund Centre:** 105213	**Estimated**	**Budget**				
	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 / Fund Centre: 101369	Estimated 2025	Budget 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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 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	Capital Project Title	Capital Project Description
18-01	Storage Tank Replacement	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	Capital Project Title	Capital Project Description
23-01	Well Protection Upgrades	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	Capital Project Title	Capital Project Description
25-01	Water Sample Station Improvements	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	Capital Project Title	Capital Project Description
28-01	Petition / Alternative Approval Process	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	Capital Project Title	Capital Project Description
28-02	Watermain Replacement Program	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	Capital Project Title	Capital Project Description
26-01	Source Water Surveillance	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						
Capital Reserve Fund	7,588 42,596	16,588 37,566	19,588 64,231	18,588 77,481	27,588 106,946	36,588 137,176
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 / **Fund Centre:** 105214	**Estimated**	**Budget**				
	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 / Fund Centre: 101849	Estimated	Budget				
	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**

Assumptions/Backgrounds:

* 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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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													$ -
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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 / **Fund Centre:** 105215	**Estimated**	**Budget**				
	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 Fund Centre: 101890	Estimated	Budget				
	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 / **Fund Centre:** 105216	**Estimated**	**Budget**				
	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 / Fund Centre: 101850	Estimated	Budget				
	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	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 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:

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**	

Making a difference...together

REPORT TO CORE AREA LIQUID WASTE MANAGEMENT COMMITTEE MEETING OF OCTOBER 15, 2025

SUBJECT **Core Area Wastewater Service 2026 Capital and Operating Budget**

ISSUE SUMMARY

To provide an overview of the draft 2026 Core Area Wastewater Service budget, highlighting the changes from the 2025 budget and the proposed 2026 budget. The report generally follows the information provided in the attached draft budget document (Appendix A).

BACKGROUND

The 2026 Core Area Wastewater Service budget has been prepared for the Core Area Liquid Waste Management Committee's (Committee) consideration. The Core Area Wastewater Service Budget is comprised of two budgets: 3.798 Debt – Core Area Wastewater Capital (Appendix B) and 3.717 Core Area Wastewater Operations (Appendix C). These two budgets are aggregated into a combined view, which is presented in Appendix A. The combined view provides the overall service impacts.

The Committee will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The draft 2026 budget has been prepared considering the CRD Board's 2026 service and financial planning guidelines, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing of service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area. The following sets out the key components of the budget.

2025 Year-End Financial Projections

A budget amendment of $1.6 million (M) was approved on July 9, 2025, to address higher-than-expected biosolids disposal costs. The amendment was funded through a transfer from the Operating Reserve. Following this adjustment, the 2025 total operating budget increased to $38.8M, with projected year end expenditure of $38.16M, resulting in a $0.635M surplus that will be transferred back to the operating reserve at year end. The table below summarizes the estimated variances.

Operating Budget Variance Drivers	Impact $
Allocation - IWS Operations	$125,486
Electricity & Utilities	$220,795
Operating - Other	$101,030
Allocation - EPRO, Engineer	-$75,536
Repairs & Maintenance	-$149,000
Supplies - Chemicals & Other	-$805,395
RTF Operations and Biotreatment and Disposal	-$53,150
Total Variance	**-$635,770**
Transfer to Reserve Fund	$635,770

Staff are projecting overage in Electricity & Utility cost because of higher spending on potable water after the repair and calibration of the potable water meter at the McLoughlin Point Wastewater Treatment Plant.

The most notable projected savings are related to chemical costs; these savings are a result of the first phase of a process optimization trial focusing on reducing the consumption of Ferric Chloride and PolyFloc while still achieving high quality effluent targets.

The Operating Reserve Fund is projected to have a balance of $4.0M after the surplus transfer.

2026 Operating Budget

Conveyance and Treatment Operations

The 2026 conveyance and treatment operations budget is $39.15M which represents a 3.02% increase over the 2025 budget of $38.00M.

The most notable operating budget changes are as follows:

- **Allocation Infrastructure and Water Services (IWS) Operations:** Increase of $0.532M, driven by higher labour charge-out rates increases in line with the projected collective agreement.
- **Allocation Standard Overhead:** Increase of $0.232M.
- **Allocation EPRO, Engineering:** Net increase of $0.252M, related to the establishment of the new Environmental Innovation division ($0.081M), along with inflationary increases across Environmental Monitoring, Marine Protection, Infrastructure Engineering, and Facilities Management ($0.171M). This allocation includes support related to engineering planning and capital delivery, as well as support for the following programs: Environmental Innovation, **Marine Monitoring / Assessment Program and Inflow and Infiltration Enhancement Program.**
- **Residuals Treatment Facility (RTF) Operations and Biotreatment and Disposa**l: Increase of $0.158M over the 2025 amended budget. The increase is to account for inflationary adjustments to the Hartland Resource Management Group (HRMG) contract.
- **Operating Other:** Net reduction of $0.135M, including a $0.25M decrease from one-time backwash tank cleaning in 2025, partially offset by inflationary increases for ongoing services.
- **Repairs and Maintenance:** Reduction of $0.399M, reflecting lower cyclical maintenance needs, including inspections, repairs, and equipment replacements.
- **Electricity & Utilities:** Increase of $0.346M, due to higher potable water use in alignment with 2025 actuals and inflationary costs.
- **Supplies - Chemical and Other:** Increase of $0.164M, reflecting inflationary pressures and uncertainty related to chemical contract renewal in 2026.

Service Realignment - Biosolids Thermal Process

This five-year budget also includes the cost of constructing a new permanent Biosolids Advanced Thermal Plant. The project was originally considered as a demonstration/concept facility under the Service Liquid Waste Management Planning – Core and West Shore; however, since short-lived demonstration facilities are not eligible for debt financing, and the procurement process yielded a fully commercially operational facility with a 20-year service life, the CRD Board directed staff to proceed with a permanent asset. Accordingly, it is appropriate to move this project into the Core Area Wastewater Service operating and capital budgets.

There are no budget impacts to the Core Area Wastewater Service in 2026, with capital costs beginning in 2027 and operating costs commencing in 2029 and continuing thereafter. It is estimated that in 2029 there will be an added $1.5M in operating cost, with a related $2M reduction in Biosolids Disposal costs.

Environmental Services Programs Operations
As part of the requirements to achieving CRD's regulatory commitments under the Core Area Liquid Waste Management Plan (LWMP), the CRD supports several programs.

The following two programs are included within the Core Area Wastewater Service budget and funded under the Allocation EPRO, Engineering line item:

- **Marine Monitoring / Assessment Program:** The program provides for the marine environment sampling and testing and regulatory reporting related to the effluent discharges from CRD wastewater facilities. The program budget is funded through the conveyance and treatment budget.
- **Inflow and Infiltration Enhancement Program:** The program is co-managed with IWS Engineering and provides for the CRD to engage with the participants to identify and reduce the amount of rain and ground water that enters the sanitary sewer systems. The program budget is funded through the conveyance and treatment budget.

In addition, many of the Core Area participants also participate in additional services related to our regulatory commitments under the Core Area LWMP. These additional services are requisitioned separately from the Core Area Wastewater Service but are listed here for information. The total requisition change for these services in 2026 is zero.

- **Onsite Sewage System Management Program:** The program manages septic system maintenance through bylaw compliance monitoring and educational materials to reduce the impacts of failing septic systems on human health and the environment. The District of North Saanich has been added to the service for 2025.
- **Core Area Liquid Waste Management Plan Administration:** The program manages the LWMP and oversees implementation of the commitments. The program also conducts all reporting and plan amendment preparation for the service.
- **Harbours Studies Program** – The program provides for the CRD to work in partnership with other stakeholders, including communities, local governments, and senior governments, to protect and improve the environmental quality of Victoria and Esquimalt harbours.
- **Regional Source Control Program:** The program is aimed at reducing contaminants that industries, institutions, and households discharge into sanitary sewers. The program will be more important than ever in point-of-discharge contaminant reduction to protect the sewage collection and treatment systems, the quality of the treatment plant sludge and biosolids, the marine receiving environment, and public and worker health and safety.
- **Core Area Stormwater Quality Management Program:** Using an integrated watershed management approach, the program coordinates the management of stormwater quality, including investigations to assess shoreline discharges and contaminant sources, to protect the marine environment.
- **Septage Disposal Program:** This program is funded by service fees and provides oversight for the contract between the CRD and SPL Wastewater Recovery Ltd., which provides septage receiving and processing services for the CRD.

2026 Capital Budget

Capital Plan

A five-year capital plan is presented for information (Appendix B). The plan includes projects that will replace infrastructure at end-of-service life to ensure the system continues to operate reliably without service interruptions or risk to property, public health or the environment. The plan also includes projects that add conveyance capacity 'just in time' to convey flows to 2045 and utilize the ultimate design capacity of existing conveyance facilities, such as pump stations, and the McLoughlin Point Wastewater Treatment Plant (MPWWTP).

The capital budget for 2026 is $22.59M and the total 2026-2030 capital budget is $100.05M. There are projects planned in each of the major asset categories including wastewater treatment plant upgrades, pump station upgrades, biosolids advanced thermal plant, gravity sewer and manhole upgrades and replacements, pressure pipe upgrades, replacements, system control and communications upgrades and outfall/overflow improvements.

The budget assumes capital financing will be required in 2026 depending on the progress of projects. Based on Capital Reserve Guidelines, debt will be required. The loan authorization approval process is planned to start in Q4, 2025, to authorize $50.425 million to fund the 2026 to 2030 capital plan in part, including the $9M required for the Biosolids Advanced Thermal Demonstration Plant.

Reserve Funding

There are currently four reserve funds established for this service. Reserves serve several specified purposes, including stabilizing revenue requirements and funding capital renewal and replacement. The service has the following reserve funds **(2025 estimated year-end balances)**:

- **Operating Maintenance (O&M) Reserve ($4.0M):** Used to cover significant O&M expenses that do not occur on an annual basis, including the overages related to the biosolids disposal and cyclical maintenance cost. According to the CRD Operating Reserve Guidelines, the target balance for this reserve is $4.5M–$18M, and the fund is currently underfunded. As part of the Operating Budget Amendment for Biosolids Disposal that went to the Board on June 6, 2025, staff noted this reserve was under funded and proposed a $600,000 increase to the annual contribution beginning in 2026 in order address the gap, staff recommend deferring this increase until 2027 to minimize the increase to requisition.
- **Equipment Replacement Reserve ($6M):** Used to pay for 'minor' equipment replacement that typically has a service life of less than five years and/or a value of less than $25,000. To reduce the impact on the 2026 requisition, the contribution will remain at $100,000 (the same as in 2025), with the intent to increase to $400,000 in 2027.
- **Core Area Wastewater Treatment Plant (CAWWTP) Debt Retirement Reserve ($25.4M):** Used to accumulate funds sufficient to pay down the treatment program debt issuances, in full, as they reach their 10-year renewal option. The establishment of this fund aligns with the financing strategy approved by the CRD Board in 2019, which was designed to deliver the most cost-effective financing structure, with the lowest overall cost to the participants. The combined annual contribution to the Debt Retirement Reserve and the debt servicing costs for the CAWWTP financing totals $12M. Contribution to the Debt Retirement Reserve will continue to increase as debt on the CAWWTP is paid down. This strategy is aimed at achieving full repayment of the CAWWTP project debts at their first renewal in 10 years. After repayment, capacity will be used to reach capital reserve targets

for the capital long range plan.

- **Capital Replacement Reserve ($18.5M):** Used to pay for 'major' equipment and infrastructure replacement that has a service life of five to 25 years or more. The replacement and funding of other components of the wastewater system that have a service life of up to 75 years, such as gravity trunk sewers and forcemains, large pumps, electrical distribution systems, concrete tanks and superstructures and major building components, will be part of the long-term capital plan and largely funded through a combination of reserves and long-term financing. To minimize the impact on requisition in 2025, reserve contributions were reduced by $1M. In 2026, contributions will be reinstated to $3.1M. The reserve will also fund $2.3M of the 2026 capital plan, including $0.08M in carry-forward projects from 2025.

Requisition
The 2026 requisition is $62.04M after incorporating the requisition for capital, which includes debt servicing of the new and existing conveyance and treatment system works, and system operations. The 2026 requisition represents a 6.7% increase over the 2025 requisition. This increase is due to the additional cost of chemical increases, cyclical maintenance, higher insurance premiums, increased labour charges, and issuance of new long-term debt.

ALTERNATIVES

Alternative 1
The Core Area Liquid Waste Management Committee recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Core Area Wastewater Service operating and capital budgets as presented;
2. Direct staff to balance the 2025 actual revenue and expenses on the transfer to the operating reserve; and
3. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end.

Alternative 2
The Core Area Liquid Waste Management Committee recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Core Area Wastewater Service operating and capital budgets as amended;
2. Direct staff to balance the 2025 actual revenue and expenses on the transfer to the operating reserve; and
3. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end.

IMPLICATIONS

Financial Implications

The operating budget reflects costs by type required to support the wastewater treatment service level. The capital budget includes a five-year infrastructure investment to maintain the current system and requires replacement of the aging conveyance lines. Together, with reserve contributions, the five-year plan sustains the service at the level required to ensure community

needs are met. If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific programs and initiatives, on-going operations, or the capital work program. While in the past, reserves may have been used to ease the short-term burden on the requisition, given the current balance, this approach would create higher long-term costs and potential delays in critical infrastructure projects, which could compromise service reliability and increase future financial pressures.

CONCLUSION

This 2026 Core Area Wastewater Service budget is presented for the Core Area Liquid Waste Management Committee's (Committee) consideration. The Committee will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The 2026 budget reflects the operating costs of the Core Area Wastewater System, as well as the existing and new capital costs and reserve fund contributions. The operating budget will continue to be refined as operational efficiencies are realized. The financial implications of the 2026 operating and capital budget vary by participant, depending on the operating and capital cost apportionments associated with annual flow and allocated treatment capacity.

RECOMMENDATION

The Core Area Liquid Waste Management Committee recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Core Area Wastewater Service operating and capital budgets as presented;
2. Direct staff to balance the 2025 actual revenue and expenses on the transfer to the operating reserve; and
3. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Core Area Wastewater - Combined View
Appendix B: Debt – Core Area Wastewater Capital
Appendix C: Core Area Wastewater Operations
Presentation: Core Area Wastewater Service 2026 Budget Review

CAPITAL REGIONAL DISTRICT 2026

BUDGET

Core Area Wastewater - Combined View

CORE AREA LIQUID WASTE MANAGEMENT COMMITTEE

October 2025

Change in Budget 2025 to 2026

Service: 3.717 & 3.798C Core Area Wastewater	**Total Expenditure**	**Comments**
2025 Budget	**62,293,864**	
Operation Changes:		
Allocation - IWS Operations	532,166	Labour charge-out rate increased by an average of 6.1%, primarily due to salary benefits increases resulting from a collective agreement
Allocation - Standard Overhead	232,360	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2026
Allocation -EPRO, Engineering	80,789	Establishment of a new division — *Environmental Innovation*
	170,954	Inflationary increases for Enviro Monitoring & Marine Protection, Infrastructure Engineering, Facilities Management
RTF Operations and Biotreatment and Disposal	158,033	Inflationary increases on the HRMG contract and others, with the disposal budget aligned to 2025 actuals
Operating - Other	(250,000)	Reduction in overall contract services due to a one-time backwash tank cleaning expense that occurred in 2025
	114,330	Inflationary increases for equipment and other ongoing expenses
Repairs & Maintenance	(399,400)	Decrease in cyclical maintenance costs following recent inspections, maintenance, and equipment replacement
Electricity & Utilities	248,496	Increase in water charges is due to accurate meter readings and higher consumption
	97,609	Increase consumption and Inflationary cost adjustments
Supplies - Chemical & Other	163,530	Inflation-driven cost increases for supplies and chemicals
Total Other Changes	1,148,867	
Capital/ Debt Changes:		
Transfer to Capital Reserve	1,000,000	Increasing annual capital reserve to restore to original plan
CAWW Debt	(613,955)	No additional principal repayment is anticipated in 2026
Other	69,181	Interest expense and debt reserve contribution increase
Total Other Changes	455,226	
2026 Budget	**63,897,956**	
% expense increase from 2025:	***2.6%***	*Requisition funding is 97.1% of combined service revenue*
% Requisition increase from 2025 (if applicable):	***6.7%***	

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

3.717 - Core Area Wastewater Operations
"A surplus of $635,000 is forecasted and will be transferred to the Operating Reserve.

3.798C - Debt - Core Area Wastewater Capital
'There is a one-time favorable variance forecasted at $1,500,000, primarily due to savings from delaying a portion of the loan. This amount will be split between the Capital Reserve Fund and Debt Reserve Fund, $1,000,000 and $500,000 allocated to each respectively. .

3.717 & 3.798C - Core Area Wastewater Combined Summary	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
3.717 - OPERATING COSTS:										
Allocation - IWS Operations	7,917,767	8,043,253	8,449,933	-	-	8,449,933	8,742,168	8,921,040	9,101,274	9,285,156
Allocation - Overhead	2,679,370	2,679,370	2,911,730	-	-	2,911,730	2,964,141	3,023,424	3,083,893	3,145,570
Allocation - EPRO, Engineering	5,096,658	5,021,122	5,348,401	-	-	5,348,401	5,491,132	5,638,203	5,788,924	5,943,804
RTF Operations and Biotreatment and Disposal	9,079,767	9,026,617	9,237,800	-	-	9,237,800	9,116,600	9,298,800	7,209,300	7,353,500
Operating - Other	3,307,970	3,409,000	3,172,300	-	-	3,172,300	3,261,915	3,354,620	3,450,534	4,149,852
Repairs & Maintenance	1,704,000	1,555,000	1,304,600	-	-	1,304,600	1,594,690	1,360,070	1,970,790	2,571,790
Electricity & Utilities	3,373,895	3,594,690	3,720,000	-	-	3,720,000	3,794,400	3,870,326	3,947,712	4,026,683
Supplies - Chemical & Other	4,837,200	4,031,805	5,000,730	-	-	5,000,730	5,100,750	5,307,358	5,413,510	5,521,760
Thermal Process	-	-	-	-	-	-	-	-	1,500,000	1,530,000
TOTAL OPERATING COSTS	**37,996,627**	**37,360,857**	**39,145,493**	**-**	**-**	**39,145,493**	**40,065,796**	**40,773,841**	**41,465,937**	**43,528,115**
*Percentage Increase over prior year		-1.67%	3.02%	0.00%	0.00%	3.02%	2.35%	1.77%	1.70%	4.97%
3.717 - RESERVE:										
Transfer to Operating Reserve	700,000	1,335,770	700,000	-	-	700,000	1,300,000	1,400,000	1,400,000	1,500,000
Transfer to Equipment Replacement Fund	100,000	100,000	100,000	-	-	100,000	400,000	600,000	600,000	600,000
3.798C - CAPITAL OBLIGATION										
Transfer to RTF Capital	5,529,745	5,529,745	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
3.798C - RESERVE:										
Transfer to Capital Replacement Reserve	2,121,119	3,121,119	3,121,119	-	-	3,121,119	3,121,119	3,371,119	4,771,119	13,531,369
Transfer to WTP Debt Retirement Reserve	5,418,160	5,924,762	5,489,960	-	-	5,489,960	5,561,760	5,633,560	5,994,778	-
TOTAL CAPITAL / RESERVES	**13,869,024**	**16,011,396**	**14,940,824**	**-**	**-**	**14,940,824**	**15,912,624**	**16,534,424**	**18,295,642**	**21,161,114**
CAWTP Debt	6,737,879	6,737,879	6,661,460	-	-	6,663,460	6,558,240	6,496,440	4,735,222	2,219,750
CAWW Debt	3,457,939	2,083,732	2,994,579	-	-	2,994,579	4,771,205	6,330,391	8,578,079	10,194,990
3.798C - Total Debt Expenditures	10,195,818	8,821,611	9,656,039	-	-	9,658,039	11,329,445	12,826,831	13,313,301	12,414,740
MFA Debt Reserve	232,395	100,000	153,600	-	-	153,600	163,710	252,110	185,760	136,760
Debt Repayment								10,283,553	41,134,212	
TOTAL COSTS	**62,293,864**	**62,293,864**	**63,895,956**	**-**	**-**	**63,897,956**	**67,471,575**	**80,670,759**	**114,394,852**	**77,240,729**
*Percentage Increase over prior year		0.00%	2.57%	0.00%	0.00%	2.58%	5.59%	19.56%	41.80%	-32.48%
Internal Recoveries	(216,480)	(216,480)	(216,480)	-	-	(216,480)	(220,810)	(225,226)	(229,731)	(234,326)
TOTAL COSTS LESS INTERNAL RECOVERIES	62,077,384	62,077,384	63,679,476	-	-	63,681,476	67,250,765	80,445,533	114,165,121	77,006,403
*Percentage Increase over prior year		0.00%								
FUNDING SOURCES (REVENUE)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	(10,283,553)	(41,134,212)	
Grants in Lieu of Taxes	(1,454,245)	(1,454,245)	(1,454,245)	-	-	(1,454,245)	(1,454,245)	(1,454,245)	(1,454,245)	(1,454,245)
Transfer from Operating Reserve	(2,460,406)	(2,460,406)	(170,000)	-	-	(170,000)	(395,000)	(95,000)	(640,000)	(1,225,000)
Revenue - Other	(20,870)	(20,870)	(20,870)	-	-	(20,870)	(20,870)	(20,870)	(20,870)	(20,870)
TOTAL REVENUE	**(3,935,521)**	**(3,935,521)**	**(1,645,115)**	**-**	**-**	**(1,645,115)**	**(1,870,115)**	**(11,853,668)**	**(43,249,327)**	**(2,700,115)**
REQUISITION	**(58,141,863)**	**(58,141,863)**	**(62,034,361)**	**-**	**-**	**(62,036,361)**	**(65,380,650)**	**(68,591,865)**	**(70,915,794)**	**(74,306,288)**
*Percentage increase over prior year		0.00%	6.69%	0.00%	0.00%	6.70%	5.39%	4.91%	3.39%	4.78%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT 2026

BUDGET

Debt - Core Area Wastewater Capital

CORE AREA LIQUID WASTE MANAGEMENT COMMITTEE

October 2025

Service: 3.798C Debt - Core Area Wastewater Capital **Committee:** Core Area Liquid Waste Management

DEFINITION:

Infrastructure improvements and capital work to all wastewater functions of the Capital Regional District.

PARTICIPATION:

Cost apportionment is based on capacity allocated to each participant.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

		Authorized	Borrowed	Remaining
Authorized:				
	LA Bylaw 4204	665,000,000	95,000,000	570,000,000
	LA Bylaw 4374	22,700,000	10,470,000.00	12,230,000
	LA Bylaw 4375	34,300,000	-	34,300,000
Remaining:		**$ 722,000,000**	**$ 105,470,000**	**$ 616,530,000**

CORE AREA WASTEWATER TREATMENT PLANT
COST SHARING ALLOCATION-DESIGN CAPACITY BENEFIT:

Location	Allocation of Debt Servicing Costs
Colwood	4.24%
Esquimalt	6.54%
Langford	12.63%
Oak Bay	6.39%
Saanich	30.34%
Victoria	35.95%
View Royal	3.18%
Esquimalt Nation	0.60%
Songhees Nation	0.13%
Total	**100.00%**

Bylaw 4304

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 3.798C Debt-Core Area Wastewater Capital	**Total Expenditure**	**Comments**
2025 Budget	**23,497,237**	
Changes:		
Transfer to Capital Reserve	1,000,000	Increasing annual capital reserve to restore to original plan
CAWW Debt	(613,955)	No additional principal repayment is anticipated in 2026
Other	69,181	Interest expense and debt reserve contribution increase
Total Other Changes	455,226	
2026 Budget	**23,952,463**	
Summary of % Expense Increase		
Capital Reserve Transfer	*4.3%*	
CAWW Debt	*-2.6%*	
Other	*0.3%*	
% expense increase from 2024:	***1.9%***	
% Requisition increase from 2024 (if applicable):	***1.99%***	*Requisition funding is 97.2% of service revenue*

Note: A new loan authorization of approximately $50,425,000 will be required in 2026 to support the 2026–2030 capital plan.

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

There is a one-time favorable variance forecasted at $1,500,000, primarily due to savings from delaying a portion of the loan. This amount will be split between the Capital Reserve Fund and Debt Reserve Fund, $1,000,000 and $500,000 allocated to each respectively. .

3.798C - Debt - Core Area Wastewater Capital	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027	2028	2029	2030
CAPITAL / RESERVE										
Transfer to RTF Capital	5,529,745	5,529,745	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
Transfer to Capital Replacement Reserve	2,121,119	3,121,119	3,121,119	-	-	3,121,119	3,121,119	3,371,119	4,771,119	13,531,369
Transfer to WTP Debt Retirement Reserve	5,418,160	5,924,762	5,489,960	-	-	5,489,960	5,561,760	5,633,560	5,994,778	-
TOTAL CAPITAL / RESERVES	**13,069,024**	**14,575,626**	**14,140,824**	**-**	**-**	**14,140,824**	**14,212,624**	**14,534,424**	**16,295,642**	**19,061,114**
CAWTP Debt	6,737,879	6,737,879	6,663,460	-	-	6,663,460	6,538,715	6,476,915	4,715,697	2,200,225
CAWW Debt	3,457,939	2,083,732	2,994,579	-	-	2,994,579	4,771,205	6,330,391	8,578,079	10,194,990
Total Debt Expenditures	10,195,818	8,821,611	9,658,039	-	-	9,658,039	11,309,920	12,807,306	13,293,776	12,395,215
MFA Debt Reserve	232,395	100,000	153,600	-	-	153,600	163,710	252,110	185,760	136,760
Debt Repayment	-	-						10,283,553	41,134,212	-
TOTAL OPERATING COSTS	**23,497,237**	**23,497,237**	**23,952,463**	**-**	**-**	**23,952,463**	**25,686,254**	**37,877,393**	**70,909,390**	**31,593,089**
*Percentage Increase over prior year			1.94%			1.94%	7.24%	47.46%	87.21%	-55.45%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	-	-	-
Transfer from Reserve	-	-	-	-	-	-	-	(10,283,553)	(41,134,212)	-
Grants in Lieu of Taxes	(648,742)	(648,742)	(648,742)	-	-	(648,742)	(648,742)	(648,742)	(648,742)	(648,742)
Revenue - Interest and Debt Reserve	(20,870)	(20,870)	(20,870)	-	-	(20,870)	(20,870)	(20,870)	(20,870)	(20,870)
TOTAL REVENUE	**(669,612)**	**(669,612)**	**(669,612)**	**-**	**-**	**(669,612)**	**(669,612)**	**(10,953,165)**	**(41,803,824)**	**(669,612)**
REQUISITION	**(22,827,625)**	**(22,827,625)**	**(23,282,851)**	**-**	**-**	**(23,282,851)**	**(25,016,642)**	**(26,924,228)**	**(29,105,566)**	**(30,923,477)**
*Percentage increase over prior year			1.99%			1.99%	7.45%	7.63%	8.10%	6.25%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	3.798C Debt - Core Area Wastewater Treatr	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$50,000	$50,000	$250,000	$1,000,000	$1,000,000	$0	$2,300,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$11,425,000	$22,535,000	$16,960,000	$24,675,000	$17,740,000	$15,840,000	$97,750,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$11,475,000	**$22,585,000**	**$17,210,000**	**$25,675,000**	**$18,740,000**	**$15,840,000**	**$100,050,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$600,000	$600,000	$0	$0	$0	$0	$600,000
Debenture Debt (New Debt Only)		$10,445,000	$18,930,000	$14,735,000	$23,575,000	$16,940,000	$12,040,000	$86,220,000
Equipment Replacement Fund		$350,000	$550,000	$500,000	$600,000	$300,000	$300,000	$2,250,000
Grants (Federal, Provincial)		$0	$200,000	$75,000	$0	$0	$0	$275,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$80,000	$2,305,000	$1,900,000	$1,500,000	$1,500,000	$3,500,000	$10,705,000
		$11,475,000	**$22,585,000**	**$17,210,000**	**$25,675,000**	**$18,740,000**	**$15,840,000**	**$100,050,000**

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 #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

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
Project Number	pital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	- Year Totalauto-populate
MCLOUGHLIN WASTEWATER TREATMENT PLANT													$ -
25-01	New	Secondary Odour Collection System Upgrade - pre-filter	Replacement of existing pre-filter to further optimize odour treatment and extend the life of carbon treatment.	$	S	Debt	$ 170,000	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
26-03	New	Electric Vehicle Charging	Electrical and civil work for electric vehicle charger infrastructure.	$ 750,000	S	Debt	$ -	$ 715,000	$ -	$ 25,000	$ 40,000	$ 390,000	$ 1,170,000
						Grant		$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
26-04	New	McLoughlin Discharge Energy Reclamation	Feasibility study to look at the cost benefit of pursuing this.	$ 75,000	S	Grant		$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
													$ -
PUMP STATIONS													$ -
21-01	Renewal	Lang Cove Electrical and Building Upgrades	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.	$ 1,200,000	S	Res	$ 50,000	$ 150,000	$ 400,000	$ -	$ -	$ -	$ 550,000
21-02	Renewal	Marigold Electrical and Building Upgrades	Renewals are based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades.	$ 5,850,000	S	Debt	$ 1,400,000	$ 2,145,000	$ 2,420,000	$ -	$ -	$ -	$ 4,565,000
21-03	Renewal	Currie Major Electrical and Seismic Upgrades	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs.	$ 2,350,000	S	Debt	$ 10,000	$ 210,000	$ 1,400,000	$ -	$ -	$ -	$ 1,610,000
21-05	Replacement	Harling PS - Complete Replacement	Based on Delcan's condition assessment and the age of this facility, replacement of Harling Point PS is required.	$ 2,500,000	S	Debt	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
25-04	Renewal	Pump Station Renewal Program	Small to mid-scale upgrades to multiple pump stations based on previous condition assessments, EIC inspections and building structure improvements.	$ 5,500,000	S	Debt	$ 150,000	$ 500,000	$ 1,150,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 4,650,000
26-02	Study	Concrete Condition Assessments	Detailed concrete condition assessments for wet wells and other degraded conrete at pump stations in the core area. Project will evolve following initial assessments being completed.	$ 650,000	S	Debt	$ -	$ 450,000	$ 200,000	$ -	$ -	$ -	$ 650,000
26-05	Renewal	Concrete Improvements	Concrete Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.	$ 5,000,000	S	Debt			$ 500,000	$ 2,000,000	$ 2,000,000	$ 500,000	$ 5,000,000
GRAVITY SEWERS AND MANHOLES													
21-06	Renewal	Shoreline Trunk Sewer Upgrade	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.	$ 4,000,000	S	Debt	$ 2,400,000	$ 2,400,000	$ 1,040,000	$ -	$ -	$ -	$ 3,440,000
21-07	New	Western Trunk Sewer Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.	$ 25,000,000	S	Debt	$ 300,000	$ 300,000	$ 200,000	$ 300,000	$ -	$ -	$ 800,000
24-17	Renewal	Sewer Cleaning and Inspection	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.	$ 1,025,000	S	Debt	$ 25,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
21-11	Renewal	Manhole Repairs and Replacement	Based upon CCTV and staff inspections on manholes, there are a number of deteriorated MH's that require repair or replacement.	$ 5,800,000	S	Debt	$ 1,400,000	$ 2,650,000	$ -	$ 300,000	$ 1,000,000	$ 500,000	$ 4,450,000
23-01	Renewal	Cecelia Ravine Pipe Protection	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe.	$ 500,000	S	Debt	$ 30,000	$ 480,000	$ -	$ -	$ -	$ -	$ 480,000
24-11	Renewal	Western Trunk Grit Chamber Repairs	The Western Trunk (Island Highway) Grit Chamber is badly corroded and requires repairs before extensive structural damage occurs.	$ 3,000,000	S	Debt	$ 1,100,000	$ 1,100,000	$ 1,750,000	$ -	$ -	$ -	$ 2,850,000
26-01	Renewal	NWT Sewer Replacement at Alpha-Terrace	A 5m long section of old concrete pipe downstream of Boundary Transition Chamber is badly corroded and needs to be replaced with new PVC pipe.	$ 1,000,000	S	Debt	$ -	$ -	$ 100,000	$ 900,000	$ -	$ -	$ 1,000,000
PRESSURE PIPES AND APPURTENANCES													$ -
21-13	New	Craigflower Forcemain Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.	$ 20,800,000	S	Debt	$ 10,000	$ 210,000	$ -	$ 5,000,000	$ 7,500,000	$ 7,500,000	$ 20,210,000
24-14	Renewal	Parsons Siphon/Bridge Connection Repairs	The siphon pipe support connections to the Parsons Brdige require repairs.	$ 500,000	S	Res	$ 30,000	$ 480,000	$ -	$ -	$ -	$ 2,000,000	$ 2,480,000
25-03	Renewal	Harriet Siphon Inlet Chamber Upgrade	Assess concrete corrosion and replace seized control gates.	$ 3,000,000	S	Debt	$ 970,000	$ 2,970,000	$ -	$ -	$ -		$ 2,970,000
27-01	Study	Forcemain and Siphon Pipe Assessment Study	There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.	$ 2,250,000	S	Debt	$ -	$ -	$ 250,000	$ 1,000,000	$ 1,000,000	$ -	$ 2,250,000
FLOW METERS													$ -
GENERAL													$ -
21-22	Study	Asset Management Plan Update	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.	$ 450,000	S	Debt	$ 250,000	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
21-23	Study	DCC Program Development	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.	$ 300,000	S	Debt	$ 140,000	$ -	$ -	$ 140,000	$ -	$ -	$ 140,000

Service #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

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
Project Number	pital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	- Year Totalauto-populate
21-24	Renewal	Record Drawing and Wastewater Agreement Updates	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.	$ 1,100,000	S	Debt	$ 160,000	$ 210,000	$ 300,000	$ -	$ -	$ -	$ 510,000
21-25	Renewal	SCADA and Radio Assessment	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.	$ 5,500,000	S	Debt	$ 750,000	$ 750,000	$ 2,000,000	$ 750,000	$ 400,000	$ -	$ 3,900,000
22-03	Renewal	Acquisition of Outstanding Right-of-Ways	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.	$ 700,000	S	Debt	$ 130,000	$ 130,000	$ 200,000	$ 200,000	$ 100,000	$ -	$ 630,000
22-04	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.	$ 650,000	S	ERF	$ 150,000	$ 250,000	$ 100,000	$ 100,000	$ -	$ -	$ 450,000
23-07	New	Enterprise Data Historian Management System	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.	$ 300,000	E	Debt	$ 50,000	$ 50,000	$ 250,000	$ -	$ -	$ -	$ 300,000
28-01	Decommission	Marigold Surge Tank Deconstruction	The old Mariogld Surge Tank has been abandond for many years, is becoming a safety concern for youth, a needs to be removed.	$ 1,660,000	S	Debt		$ -	$ -	$ 160,000	$ 1,500,000		$ 1,660,000
24-15	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 455,000	S	ERF	$ 200,000	$ -	$ 100,000	$ 200,000	$ -	$ -	$ 300,000
27-03	Study	Master Plan and Future Wastewater Treatment Plant Assessment	Create a current Master Plan for the future requirements of Core Area Wastewater System.	$ 1,140,000	S	Debt	$ -	$ 240,000	$ 500,000	$ 400,000	$ -	$ -	$ 1,140,000
26-07	Study	Wastewater Strategic Planning	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning	$ 200,000	S	Debt	$ -	$ 200,000					$ 200,000.00
26-06	New	Office Densification at McLoughlin Point WWTP	Budget to further densify and provide additional work stations at McLoughlin Point WWTP.	$ 175,000	S	Res	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000.00
28-03	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	$ 4,600,000	E	Debt	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000.00	$ -	$ 2,000,000.00
ANNUAL PROVISIONAL													$ -
21-26	Replacement	Annual Provisional Emergency Repairs	Unforeseen and unplanned emergency repairs can occur which require immediate attention.	$ 7,500,000	S	Res		$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,500,000
23-06	Replacement	Annual Provisional Equipment Replacement	Replacement of at end of service life, including valves, variable frequency drives, capacitors.	$ 1,500,000	S	ERF		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
23-08	New	Process & Mechanical Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations	$ 4,250,000	S	Debt		$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 4,250,000
23-09	New	Safety & Security Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety	$ 2,400,000	S	Debt		$ 600,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,200,000
													$ -
OUTFALLS / OVERFLOWS													$ -
24-08	Renewal	Clover Point Outfall Retrofit	The existing Clover outfall is no longer operated on a regular basis since wastewater is now conveyed to McLoughlin WWTP, but it must be ready for operation during peak storm events. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on limited use.	$ 500,000	S	Debt	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
25-02	Renewal	Macaulay Point Outfall Retrofit	A section of coating on the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and prepare a plan to maintain the deep outfall based on limited use.	$ 750,000	S	Debt	$ -	$ -	$ -	$ 750,000	$ -	$ -	$ 750,000
27-02	Renewal	Broom Overflow Pipe Rehabilitation	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.	$ 575,000	S	Debt		$ -	$ 75,000	$ 500,000	$ -	$ -	$ 575,000
RESIDUAL SOLIDS													$ -
26-08	New	Biosolids Advanced Thermal Plant	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.	$ 10,000,000	S	Cap	$600,000	$600,000					$600,000
26-08	New	Biosolids Advanced Thermal Plant	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.		S	Debt			$ 1,000,000	$ 7,250,000	$ -	$ 750,000	$9,000,000
DCC PROJECTS													$ -
													$ -
			Grand Total	**$ 136,825,000**			**$ 11,475,000**	**$ 22,585,000**	**$ 17,210,000**	**$ 25,675,000**	**$ 18,740,000**	**$ 15,840,000**	**$ 100,050,000**

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	25-01	**Capital Project Title**	Secondary Odour Collection System Upgrade - pre-filter	**Capital Project Description**	Replacement of existing pre-filter to further optimize odour treatment and extend the life of carbon treatment.
Project Rationale	This work will progress the intent to further optimize odour control for poitential benefits to public impacts and life cycle costs.				

Project Number	26-03	**Capital Project Title**	Electric Vehicle Charging	**Capital Project Description**	Electrical and civil work for electric vehicle charger infrastructure.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.				

Project Number	26-04	**Capital Project Title**	McLoughlin Discharge Energy Reclamation	**Capital Project Description**	Feasibility study to look at the cost benefit of pursuing this.
Project Rationale	ADD RATIONALE				

Project Number	21-01	**Capital Project Title**	Lang Cove Electrical and Building Upgrades	**Capital Project Description**	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-02	**Capital Project Title**	Marigold Electrical and Building Upgrades	**Capital Project Description**	Renewals are based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades.
Project Rationale	Renewals are based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace MCC, PLC, VFD's, 480v to 600v upgrade, etc), and building upgrades. Tendering was conducted in 2023, combined with Currie Major PS (21-03) works but the Marigold portion of the scope far exceeded available budget. Re-tendering will be conducted in 2024 with additional budget added.				

Project Number	21-03	**Capital Project Title**	Currie Major Electrical and Seismic Upgrades	**Capital Project Description**	Renewals based upon Delcan's condition assessment and EIC inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace VFDs, PLC, SCADA pack, communications), seismic upgrades and driveway repairs. A tender was conducted in 2023, combined with Marigold PS (21-02) works but the Marigold component came in well over budget. Re-tendering will be conducted in 2024 with additional budget added for Marigold.				

Project Number	21-05	**Capital Project Title**	Harling PS - Complete Replacement	**Capital Project Description**	Based on Delcan's condition assessment and the age of this facility, replacement of Harling Point PS is required.
Project Rationale	Replacement of Harling Point PS is based on Delcan's 2013 condition assessment. The preliminary design was completed in 2018. CRD has progressed a scope of work for a Consultant to provide detailed design and construction support services. Detailed design scope was awarded and initiated in 2024 with Construction expected to commence in 2025.				

Project Number	25-04	**Capital Project Title**	Pump Station Renewal Program	**Capital Project Description**	Small to mid-scale upgrades to multiple pump stations based on previous condition assessments, EIC inspections and building structure improvements.
Project Rationale	Electrical, Mechanical and other ancillary upgrades are required at multiple facilities. Due to similarities in work, there is benefit in managing this work within a single program budget. Pump stations requiring this work include Trent, Hood, Currie Minor, Humber, Rutland and Penrhyn.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	26-02	**Capital Project Title**	Concrete Condition Assessments	**Capital Project Description**	Detailed concrete condition assessments for wet wells and other degraded conrete at pump stations in the core area. Project will evolve following initial assessments being completed.

Project Rationale It has been identified that the condition of the concrete in many of the wet wells and pump stations throughout the Core Areas had degraded, and as a result, condition assessment studies need to take place to quantify the magnitude of damage. Project will evolve following initial assessments being completed.

Project Number	26-05	**Capital Project Title**	Concrete Improvements	**Capital Project Description**	Concrete Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.

Project Rationale ADD RATIONALE

Project Number	21-06	**Capital Project Title**	Shoreline Trunk Sewer Upgrade	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.

Project Rationale The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet.

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-07	**Capital Project Title**	Western Trunk Sewer Twinning	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon. For 2025, approximately $400k will be allocated to twin a section of this main at the new Galloping Goose pedestrian overpass in partnership with the City of Colwood.				

Project Number	24-17	**Capital Project Title**	Sewer Cleaning and Inspection	**Capital Project Description**	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.
Project Rationale	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.				

Project Number	21-11	**Capital Project Title**	Manhole Repairs and Replacement	**Capital Project Description**	Based upon CCTV and staff inspections on manholes, there are a number of deteriorated MH's that require repair or replacement.
Project Rationale	Based upon CCTV and staff inspections on manholes, high priority repairs and replacement of deteriorated MH's.				

Project Number	23-01	**Capital Project Title**	Cecelia Ravine Pipe Protection	**Capital Project Description**	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe.
Project Rationale	Based on geotechnical review, a section of the exposed NWT in Cecelia Ravine should be covered & protected from falling rocks upslope from the pipe. This project is currently being delayed for future coordination with works that CRD Parks is expected to be doing on the Galloping Goose Trail.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	24-11	**Capital Project Title**	Western Trunk Grit Chamber Repairs	**Capital Project Description**	The Western Trunk (Island Highway) Grit Chamber is badly corroded and requires repairs before extensive structural damage occurs.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.				

Project Number	26-01	**Capital Project Title**	NWT Sewer Replacement at Alpha-Terrace	**Capital Project Description**	A 5m long section of old concrete pipe downstream of Boundary Transition Chamber is badly corroded and needs to be replaced with new PVC pipe.
Project Rationale	Pipe segment replacement required prior to failure.				

Project Number	21-13	**Capital Project Title**	Craigflower Forcemain Twinning	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet.				

Project Number	24-14	**Capital Project Title**	Parsons Siphon/Bridge Connection Repairs	**Capital Project Description**	The siphon pipe support connections to the Parsons Brdige require repairs.
Project Rationale	The siphon pipe support connections to the Parsons Brdige require repairs.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	25-03	**Capital Project Title**	Harriet Siphon Inlet Chamber Upgrade	**Capital Project Description**	Assess concrete corrosion and replace seized control gates.
Project Rationale	The concrete chamber is badly corroded and the control gates are seized on this chamber and they need to be replaced so that the individual siphons can be isolated or activated.				

Project Number	27-01	**Capital Project Title**	Forcemain and Siphon Pipe Assessment Study	**Capital Project Description**	There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.				

Project Number	21-22	**Capital Project Title**	Asset Management Plan Update	**Capital Project Description**	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.
Project Rationale	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.				

Project Number	21-23	**Capital Project Title**	DCC Program Development	**Capital Project Description**	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.
Project Rationale	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-24	**Capital Project Title**	Record Drawing and Wastewater Agreement Updates	**Capital Project Description**	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.
Project Rationale	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.				

Project Number	21-25	**Capital Project Title**	SCADA and Radio Assessment	**Capital Project Description**	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.
Project Rationale	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.				

Project Number	22-03	**Capital Project Title**	Acquisition of Outstanding Right-of-Ways	**Capital Project Description**	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.
Project Rationale	Some of the infrastructure is located on privately owned land that do not have right-of-ways. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	22-04	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	23-07	**Capital Project Title**	Enterprise Data Historian Management System	**Capital Project Description**	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

Project Number	28-01	**Capital Project Title**	Marigold Surge Tank Deconstruction	**Capital Project Description**	The old Mariogld Surge Tank has been abandond for many years, is becoming a safety concern for youth, a needs to be removed.
Project Rationale	Future assessment and decommissioning.				

Project Number	24-15	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	CAWW portion of Core IT Infrastructure. Program to be managed by CRD IT.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	27-03	**Capital Project Title**	Master Plan and Future Wastewater Treatment Plant Assessment	**Capital Project Description**	Create a current Master Plan for the future requirements of Core Area Wastewater System.
Project Rationale	Capacity needs, technology review, siting requirements, conceptual layout, Environmental Impact Assessment and other planning efforts.				

Project Number	26-06	**Capital Project Title**	Office Densification at McLoughlin Point WWTP	**Capital Project Description**	Budget to further densify and provide additional work stations at McLoughlin Point WWTP.
Project Rationale	ADD RATIONALE				

Project Number	28-03	**Capital Project Title**	Enterprise Asset Management System	**Capital Project Description**	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	To advance action 3.8 in Corporate Asset Management Strategy to implement an EAM system and approved as part of the 2025 IBC 13b.2-1 for Enterprise Asset Management System				

Project Number	21-26	**Capital Project Title**	Annual Provisional Emergency Repairs	**Capital Project Description**	Unforeseen and unplanned emergency repairs can occur which require immediate attention.
Project Rationale	Funds are required for unforeseen and unplanned emergency repairs can occur which require immediate attention.				

Project Number	23-06	**Capital Project Title**	Annual Provisional Equipment Replacement	**Capital Project Description**	Replacement of at end of service life, including valves, variable frequency drives, capacitors.
Project Rationale	Replacement of equipment at end of service life, including valves, variable frequency drives, capacitors.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	23-08	**Capital Project Title**	Process & Mechanical Upgrades	**Capital Project Description**	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations
Project Rationale	Annual Provisional account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations in order to improve compliance with regulatory requirements, improve equipment and process efficiency, and reduce risk of pre-mature equipment failure.				

Project Number	23-09	**Capital Project Title**	Safety & Security Upgrades	**Capital Project Description**	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety
Project Rationale	Annual Provisional Account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety. This includes constructing safe access platforms to complete maintenance at equipment that present a fall from heights risk and other items that are flagged as health and safety concerns.				

Project Number	24-08	**Capital Project Title**	Clover Point Outfall Retrofit	**Capital Project Description**	The existing Clover outfall is no longer operated on a regular basis since wastewater is now conveyed to McLoughlin WWTP, but it must be ready for operation during peak storm events. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on limited use.
Project Rationale	The existing outfall will see a significant reduction in usage once the Clover Point Pump Station is commissioned and wastewater flows up to 3 times ADWF are redirected to the McLoughlin WWTP. As a result, the existing outfall will need to be assessed for best operational and maintenance practices based on expected limited use instead of current continuous use.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	25-02	**Capital Project Title**	Macaulay Point Outfall Retrofit	**Capital Project Description**	A section of coating on the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and prepare a plan to maintain the deep outfall based on limited use.
Project Rationale	A section of coating the emergency short outfall has failed, the pipe is corroding, and the long outfall needs to be assessed/modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.				

Project Number	27-02	**Capital Project Title**	Broom Overflow Pipe Rehabilitation	**Capital Project Description**	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.
Project Rationale	A section of coating the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.				

Project Number	26-08	**Capital Project Title**	Biosolids Advanced Thermal Plant	**Capital Project Description**	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been
Project Rationale	Under direction from the board, the CRD is pursuing a thermal pilot demonstration plant to beneficially utilize biosolids generated from the Residual Treatement Facility (RTF). Early phases of the project include staff time and consutltants required to conduct preliminary design, permitting and detail design to create a tender package. Subsequent phase will involve construction of a themal pilot demonstration plant.				

Project Number	26-07	**Capital Project Title**	Wastewater Strategic Planning	**Capital Project Description**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning
Project Rationale	High level framework of strategic priorities and commitments for liquid waste within the CRD. The strategic plan will guide decision making and long term planning required for executing the CRD Wastewater Master Plan.				

3.798C Debt - Core Area Wastewater Capital Asset and Reserve Summary
Summary Schedule
2025 - 2029 Financial Plan

Reserve Schedule Summary

Core Area Wastewater

The Wastewater Treatment Project (WTP) provides tertiary treatment for wastewater from the core area municipalities of Victoria, Esquimalt, Saanich, Oak Bay, View Royal, Langford and Colwood, and the Esquimalt and Songhees Nations. The WTP is built to meet the provincial and federal regulations for treatment at December 31, 2020. The Project consists of three main elements: McLoughlin Point Wastewater Treatment Plant, Residuals Treatment Facility, and the Conveyance System

Reserve/Fund Summary

	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	18,521,494	19,417,613	20,638,732	22,509,851	25,780,970	35,812,339
Capital Reserve Fund-Western Community	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Debt Reserve Fund	25,370,911	31,621,998	38,132,418	34,626,398	179,492	179,492
Total	**45,892,405**	**53,039,611**	**60,771,150**	**59,136,249**	**27,960,462**	**37,991,831**

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule Core Area Wastewater

Bylaw 4378 - The capital reserve fund was established to provide funding for capital expenditures in respect of capital projects including but not limited to, land, machinery or equipment necessary for the replacement, extension or renewal of existing capital works and related debt servicing payments

Capital Reserve Schedule

Capital Reserve Fund

Fund: 1092	**Estimate**	**Budget**				
Fund Centre: 102227	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	18,780,375	18,521,494	19,417,613	20,638,732	22,509,851	25,780,970
Planned Purchase (Based on Capital Plan)	(4,180,000)	(2,225,000)	(1,900,000)	(1,500,000)	(1,500,000)	(3,500,000)
Transfer IN (from Ops Budget)	2,121,119	3,121,119	3,121,119	3,371,119	4,771,119	13,531,369
Transfer IN (North East Trunk CRF)						
Surplus/Deficit	1,000,000					
Interest Income*	800,000					
Ending Balance $	**18,521,494**	**19,417,613**	**20,638,732**	**22,509,851**	**25,780,970**	**35,812,339**

Assumptions/Background:

The funding strategy for the capital reserve fund is based upon the 25 year replacement plan as by Stantec during the construction of the Core Area Wastewater Treatment Project

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Bylaw 4378 - The capital reserve fund was established to serve both the Core Area and Western Communities. The reserve schedule below is committed to advancing studies for a wastewater treatment proposal in Colwood.

Colwood Treatment Project -Capital Reserve Schedule

Capital Reserve Fund						
Fund: 1092	**Estimate**	**Budget**				
Fund Centre: 102277	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest Income*						
Ending Balance $	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

Assumptions/Background:

Based on the Colwood news release, on December 15, 2016, CAWTP project board approved the transfer of $2 millions once the project is closed. The funds are to be set aside in a separate reserve fund center.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included. which is not included.

Debt Reserve Fund Schedule Core Area Wastewater

Bylaw 4377 - The debt reserve fund was established for the specified purpose of funding future debt servicing payments or debt retirements. Monies in the debt repayment reserve will fund debt servicing and early repayment of debts issued to fund the Core Area Wastewater Treatment Project

Debt Reserve Schedule

Debt Reserve Fund						
Fund: 1093	**Estimate**	**Budget**				
Fund Center: 102228	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	18,702,751	25,370,911	31,621,998	38,132,418	34,626,398	179,492
Debt Payment		-	-	(10,283,553)	(41,134,212)	
Transfer from Ops Budget	5,418,160	5,489,960	5,561,760	5,633,560	5,994,778	-
Surplus/Deficit	500,000					
Interest Income*	750,000	761,127	948,660	1,143,973	692,528	
Ending Balance $	**25,370,911**	**31,621,998**	**38,132,418**	**34,626,398**	**179,492**	**179,492**

Assumptions/Background:

The funding strategy for the debt reserve fund is based upon the project's financing plan as approved during the construction of the Core Area Wastewater Treatment Project. Repayment anticipated by 2031.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT 2026

BUDGET

Core Area Wastewater Operations

CORE AREA LIQUID WASTE MANAGEMENT COMMITTEE

October 2025

Service: 3.717 **Core Area Wastewater Operations** **Committee: Core Area Liquid Waste Management**

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfalls for member participants.

SERVICE DESCRIPTION:

This program is for the provision of sub-regional wastewater collection and treatment in the Core Area and Western Communities. Although the largest component of the program budget is for the operation and maintenance of the McLoughlin Point Wastewater Treatment and Residuals Treatment Plants and conveyance systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

See Debt Budget 3.798C

FUNDING:

Requisition

RESERVE FUND:

Operating Reserve Fund
Equipment Replacement Reserve Fund

Service: 3.717 Core Area Wastewater Operations **Committee: Core Area Liquid Waste Management**

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

	2021	2022	2023	2024	2025
Colwood	3.72%	3.38%	3.30%	3.74%	3.65%
Esquimalt	6.64%	6.75%	6.71%	6.36%	6.47%
Langford	8.65%	9.61%	10.10%	11.63%	12.02%
Oak Bay	9.24%	8.83%	9.91%	8.30%	8.48%
Saanich	29.11%	29.57%	28.06%	28.62%	28.19%
Victoria	38.88%	38.39%	38.40%	37.50%	37.43%
View Royal	2.61%	2.36%	2.30%	2.61%	2.55%
Songhees Nation	0.67%	0.70%	0.74%	0.74%	0.71%
Esquimalt Nation	0.08%	0.08%	0.08%	0.08%	0.08%
D.N.D.	0.40%	0.33%	0.40%	0.42%	0.40%
	100%	**100%**	**100%**	**100%**	**100%**

Bylaw 4304

Change in Budget 2025 to 2026

Service: 3.717 Core Area Wastewater Operations	**Total Expenditure**	**Comments**
2025 Budget	**38,796,627**	
Operating Changes:		
Allocation - IWS Operations	532,166	Labour charge-out rate increased by an average of 6.1%, primarily due to salary benefits increases resulting from a collective agreement
Allocation - Standard Overhead	232,360	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2026
Allocation - EPRO, Engineering	80,789	Establishment of a new division — *Environmental Innovation*
	170,954	Inflationary increases for Enviro Monitoring & Marine Protection, Infrastructure Engineering, Facilities Management
RTF Operations and Biotreatment and Disposal	158,033	Inflationary increases on the HRMG contract and others, with the disposal budget aligned to 2025 actuals
Operating - Other	(250,000)	Reduction in overall contract services due to a one-time backwash tank cleaning expense that occurred in 2025
	114,330	Inflationary increases for equipment and other ongoing expenses
Repairs & Maintenance	(399,400)	Decrease in cyclical maintenance costs following recent inspections, maintenance, and equipment replacement
Electricity & Utilities	248,496	Increase in water charges is due to accurate meter readings and higher consumption
	97,609	Increase consumption and Inflationary cost adjustments
Supplies - Chemical & Other	163,530	Inflation-driven cost increases for supplies and chemicals
Total Other Changes	1,148,867	
2026 Budget	**39,945,493**	

Summary of % Expense Increase	
2026 IBC Expense	0.2%
Increase reserve transfers	0.0%
Support services	0.6%
Operational expense	1.9%
Balance of increase	0.0%
% expense increase from 2026:	**3.0%**
% Requisition increase from 2026 (if applicable):	***9.7%***

Requisition funding is 97% of service revenue

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

A surplus of $635,000 is forecasted and will be transferred to the Operating Reserve.

3.717 - Core Area Wastewater Operations	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS:										
Allocation - IWS Operations	7,917,767	8,043,253	8,449,933	-	-	8,449,933	8,742,168	8,921,040	9,101,274	9,285,156
Allocation - Standard Overhead	2,679,370	2,679,370	2,911,730	-	-	2,911,730	2,964,141	3,023,424	3,083,893	3,145,570
Allocation - EPRO, Engineering	5,096,658	5,021,122	5,348,401	-	-	5,348,401	5,491,132	5,638,203	5,788,924	5,943,804
RTF Operations and Biotreatment and Disposal	9,079,767	9,026,617	9,237,800	-	-	9,237,800	9,116,600	9,298,800	7,209,300	7,353,500
Operating - Other	3,307,970	3,409,000	3,172,300	-	-	3,172,300	3,261,915	3,354,620	3,450,534	4,149,852
Repairs & Maintenance	1,704,000	1,555,000	1,304,600	-	-	1,304,600	1,594,690	1,360,070	1,970,790	2,571,790
Electricity & Utilities	3,373,895	3,594,690	3,720,000	-	-	3,720,000	3,794,400	3,870,326	3,947,712	4,026,683
Supplies - Chemical & Other	4,837,200	4,031,805	5,000,730	-	-	5,000,730	5,100,750	5,307,358	5,413,510	5,521,760
Thermal Process									1,500,000	1,530,000
TOTAL OPERATING COSTS	**37,996,627**	**37,360,857**	**39,145,493**	**-**	**-**	**39,145,493**	**40,065,796**	**40,773,841**	**41,465,937**	**43,528,115**
*Percentage Increase over prior year		-1.67%	3.02%	0.00%	0.00%	3.02%	2.35%	1.77%	1.70%	4.97%
RESERVE:										
Transfer to Operating Reserve	700,000	1,335,770	700,000	-	-	700,000	1,300,000	1,400,000	1,400,000	1,500,000
Transfer to Equipment Replacement Fund	100,000	100,000	100,000	-	-	100,000	400,000	600,000	600,000	600,000
TOTAL RESERVES	**800,000**	**1,435,770**	**800,000**	**-**	**-**	**800,000**	**1,700,000**	**2,000,000**	**2,000,000**	**2,100,000**
TOTAL COSTS	38,796,627	38,796,627	39,945,493	-	-	39,945,493	41,765,796	42,773,841	43,465,937	45,628,115
*Percentage Increase over prior year		0.00%	2.96%	0.00%	0.00%	2.96%	4.56%	2.41%	1.62%	4.97%
Internal Recoveries	(216,480)	(216,480)	(216,480)	-	-	(216,480)	(220,810)	(225,226)	(229,731)	(234,326)
OPERATING COSTS LESS INTERNAL RECOVERIES	38,580,147	38,580,147	39,729,013	-	-	39,729,013	41,544,986	42,548,615	43,236,206	45,393,789
*Percentage Increase over prior year		0.00%	2.98%	0.00%	0.00%	2.98%	4.57%	2.42%	1.62%	4.99%
REVENUE;										
Balance C/F from 2023 to 2024	-	-	-	-	-	-	-	-	-	-
Estimated Balance C/F from 2024 to 2025	(0)	0	0	-	-	0	0	-	0	(0)
Grants in Lieu of Taxes	(805,503)	(805,503)	(805,503)	-	-	(805,503)	(805,503)	(805,503)	(805,503)	(805,503)
Transfer from Operating Reserve	(2,460,406)	(2,460,406)	(170,000)	-	-	(170,000)	(395,000)	(95,000)	(640,000)	(1,225,000)
TOTAL REVENUE	**(3,265,909)**	**(3,265,909)**	**(975,503)**	**-**	**-**	**(975,503)**	**(1,200,503)**	**(900,503)**	**(1,445,503)**	**(2,030,503)**
REQUISITION	**(35,314,237)**	**(35,314,238)**	**(38,753,510)**	**-**	**-**	**(38,753,510)**	**(40,344,483)**	**(41,648,112)**	**(41,790,703)**	**(43,363,286)**
*Percentage increase over prior year		0.00%	9.74%	0.00%	0.00%	9.74%	4.11%	3.23%	0.34%	3.76%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford										

3.717 Core Area Wastewater Operations Asset and Reserve Summary
Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Core Area Wastewater Operations

Construction of the Core Area Wastewater Treatment Plant, Residuals Treatment Plant, pump stations and conveyance systems will be completed in 2021. The treatment plants, pump stations and conveyance systems provide tertiary wastewater treatment to the Core Area and Westshore Communities.

Summary

CAWW Reserve/Fund Summary	**Estimate**	**Budget**				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Core Area Operating Reserve Fund	3,961,559	4,561,559	5,536,559	6,911,559	7,741,559	8,086,559
RTF & EPRO Operating Reserve Fund	6,086,353	6,115,430	6,144,507	6,173,583	6,202,660	6,231,737
Host Community Impact Fee till 2045 -Closing CAWTP project	1,393,175	1,323,175	1,253,175	1,183,175	1,113,175	1,043,175
Equipment Replacement Fund	6,043,483	5,743,483	5,250,483	4,940,483	4,828,483	4,750,483
Total	**17,484,570**	**17,743,646**	**18,184,723**	**19,208,800**	**19,885,877**	**20,111,954**

See attached reserve schedules for projected annual cash flows.

Profile

Core Area Wastewater Operations

Bylaw 4144 - Starting in 2021, the operating reserve account is established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expenses and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance.

Operating Reserve Schedule

Operating Reserve Schedule	**Estimate**	**Budget**				
Fund: 1500 Fund Center: 105543	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Core Area Beginning Balance	4,866,965	3,961,559	4,561,559	5,536,559	6,911,559	7,741,559
Planned Purchase	(2,390,406)	(100,000)	(325,000)	(25,000)	(570,000)	(1,155,000)
Transfer from Ops Budget	700,000	700,000	1,300,000	1,400,000	1,400,000	1,500,000
Interest Income	150,000					
Deficit/surplus YE	635,000					
Year End Balance	**3,961,559**	**4,561,559**	**5,536,559**	**6,911,559**	**7,741,559**	**8,086,559**
Transfer of Host Community Impact Fee until Decommissioning	**1,393,175**	1,323,175	1,253,175	1,183,175	1,113,175	1,043,175
RTF & EPRO Beginning Balance	5,886,353	6,086,353	6,115,430	6,144,507	6,173,583	6,202,660
Planned Purchase	-	-	-	-	-	-
Interest Income	200,000	29,077	29,077	29,077	29,077	29,077
Year End Balance	**6,086,353**	**6,115,430**	**6,144,507**	**6,173,583**	**6,202,660**	**6,231,737**
Total projected year end balance	**11,441,087**	**12,000,163**	**12,934,240**	**14,268,317**	**15,057,394**	**15,361,471**

Assumptions/Background:

Cyclical maintenance reserve account with funding for Outfall Inspection, Heat Recovery Exchange System Cleaning, other major non-annual maintenance expenditures. The Operating Reserve fund also includes contributions from Environmental Services and the Residual Treatment Facility

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

ERF Reserve Fund Schedule

ERF: CAWW Fund for Equipment Replacement

In 2021, all remaining funds from old legacy trunk budgets were transferred into the amalgamated Core Area Wastewater service equipment reserve fund.

Equipment Replacement Fund **Fund: 1022 Fund Center: 102229**	**Estimate** **2025**	**Budget** **2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	6,413,483	6,043,483	5,743,483	5,250,483	4,940,483	4,828,483
Planned Purchase (Based on Capital Plan)	(500,000)	(400,000)	(893,000)	(910,000)	(712,000)	(678,000)
Transfer IN (from Ops Budget)	100,000	100,000	400,000	600,000	600,000	600,000
Interest Income*	30,000					
Ending Balance $	**6,043,483**	**5,743,483**	**5,250,483**	**4,940,483**	**4,828,483**	**4,750,483**

Assumptions/Background:

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the CAWW System. Example motors, pumps etc.

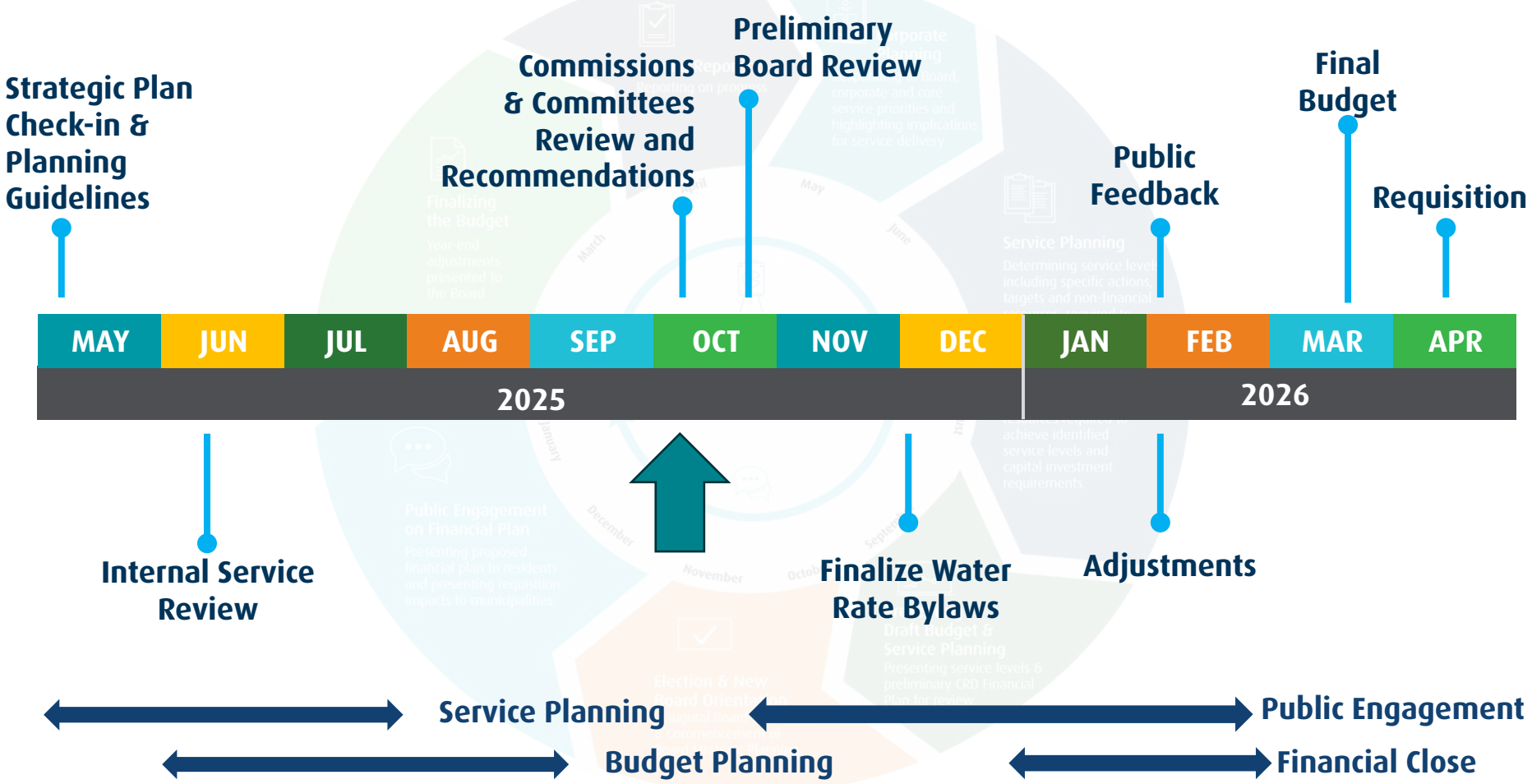
* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

Core Area Wastewater Service 2026 Budget Overview

Core Area Liquid Waste Management Committee
October 15, 2025

Budget Process Overview



Current System Overview

Wastewater Treatment Conveyance and Biosolids Management

McLoughlin Treatment Plant

92 km Conveyance System

18 Pumping Stations

LWMP Programs

Residual Treatment Facility

Arbutus Attenuation Tank

2026 Budget Considerations

- 2025 Budget – year end budget projections
- Community Needs Summary
- Existing Asset Condition, Infrastructure Growth and Resiliency Needs
- Operating budget adjustments
- Capital funding & debt servicing
- Biosolids disposal alternatives and Board direction

2025 Year End Projections

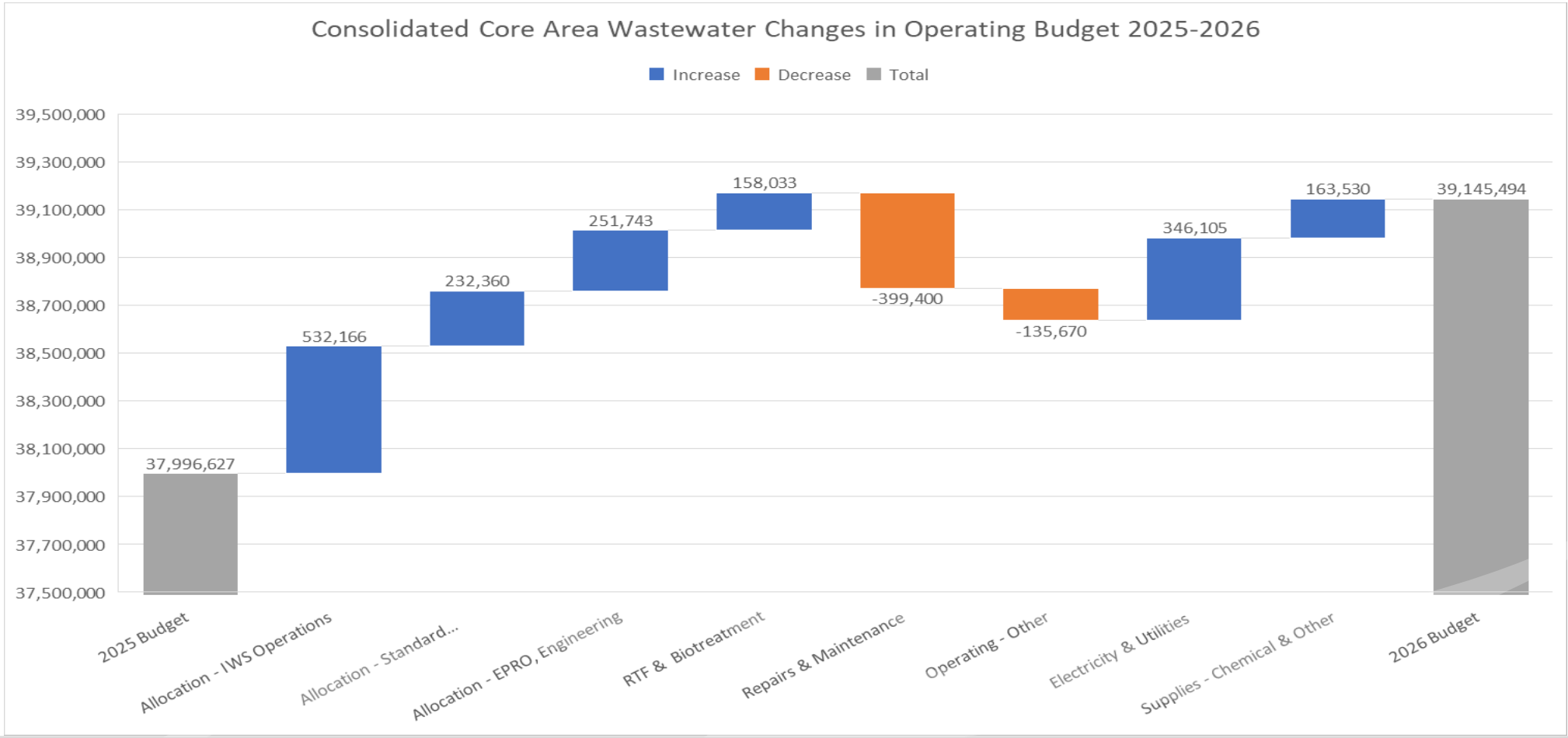
Budget Item	Variance ($)
Allocation - IWS Operations	$125,486
Electricity & Utilities	$220,795
Operating - Other	$101,030
Allocation - EPRO, Engineer	-$75,536
Repairs & Maintenance	-$149,000
Supplies - Chemicals & Other	-$805,395
RTF Operations and Biotreatment and Disposal	-$53,150
TOTAL OPERATING EXPENDITURES	-$635,770
TOTAL REVENUE	$0
TRANSFER TO RESERVE FUND	$635,770

*The surplus noted above, following the budget amendment that transferred $1.6M from the Operating Reserve Fund to cover additional landfill tipping fees for biosolids, will be returned to the Operating Reserve Fund at the end of 2025.

2026 Budget Overview – Conveyance & Treatment Operating Costs

Overview:
Operations Costs: $39,145,493 (+3.02%)

Highlights:
- Inflationary pressures on existing operations
- Cyclical maintenance costs are expected to decrease in 2026 following inspections, maintenance, and equipment replacement.



2026 Budget Overview

Capital Budget

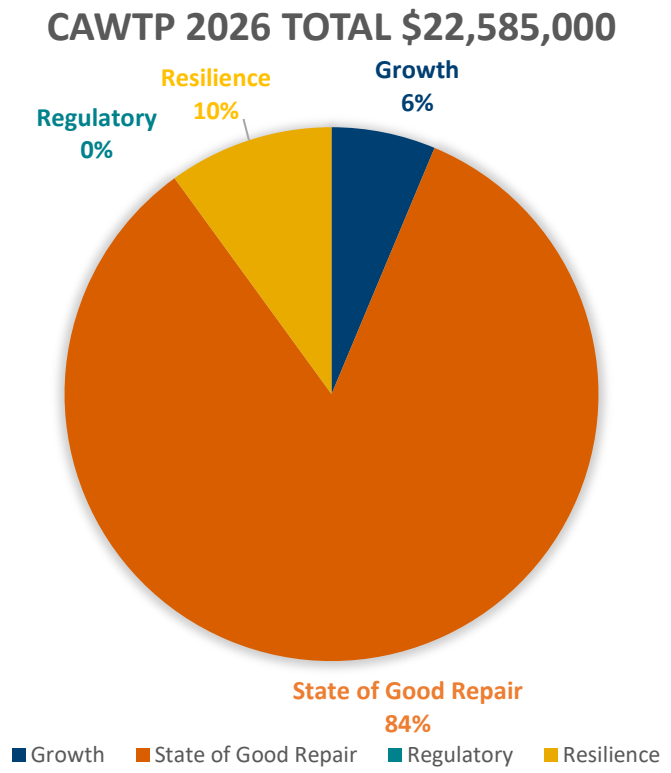
Overview	Core Capital (millions)
Projects in Progress	$15.24
2026 Capital Budget	$22.59
5-Year Capital Budget	$100.05

2026 Key Projects:

- Secondary Odour Collection System Upgrade
- Marigold/Currie/Lang Cove Pump Stations - Electrical Upgrades
- Harling Pump Station Replacement
- On-going Manhole Repairs and Replacement
- Optimization of Residual Treatment Facility Operations
- Shoreline Trunk Sewer Upgrade
- Harriet Siphon Inlet Chamber Upgrade
- Regional Liquid Waste Management Strategic Plan (Growth)

Future Years

- Western Trunk Sewer Twinning and Craigflower Forcemain (Growth)
- SCADA and Radio Assessment
- Biosolids Thermal Processing Plant



2026 Budget Overview

RTF Capital and Reserve Funding

Overview:
Capital & Reserve: $14,940,824 (+7.7%)
RTF Capital: $5,529,745 (0%, contractual obligation)

Transfer to Reserves: $9,411,079

Highlights:

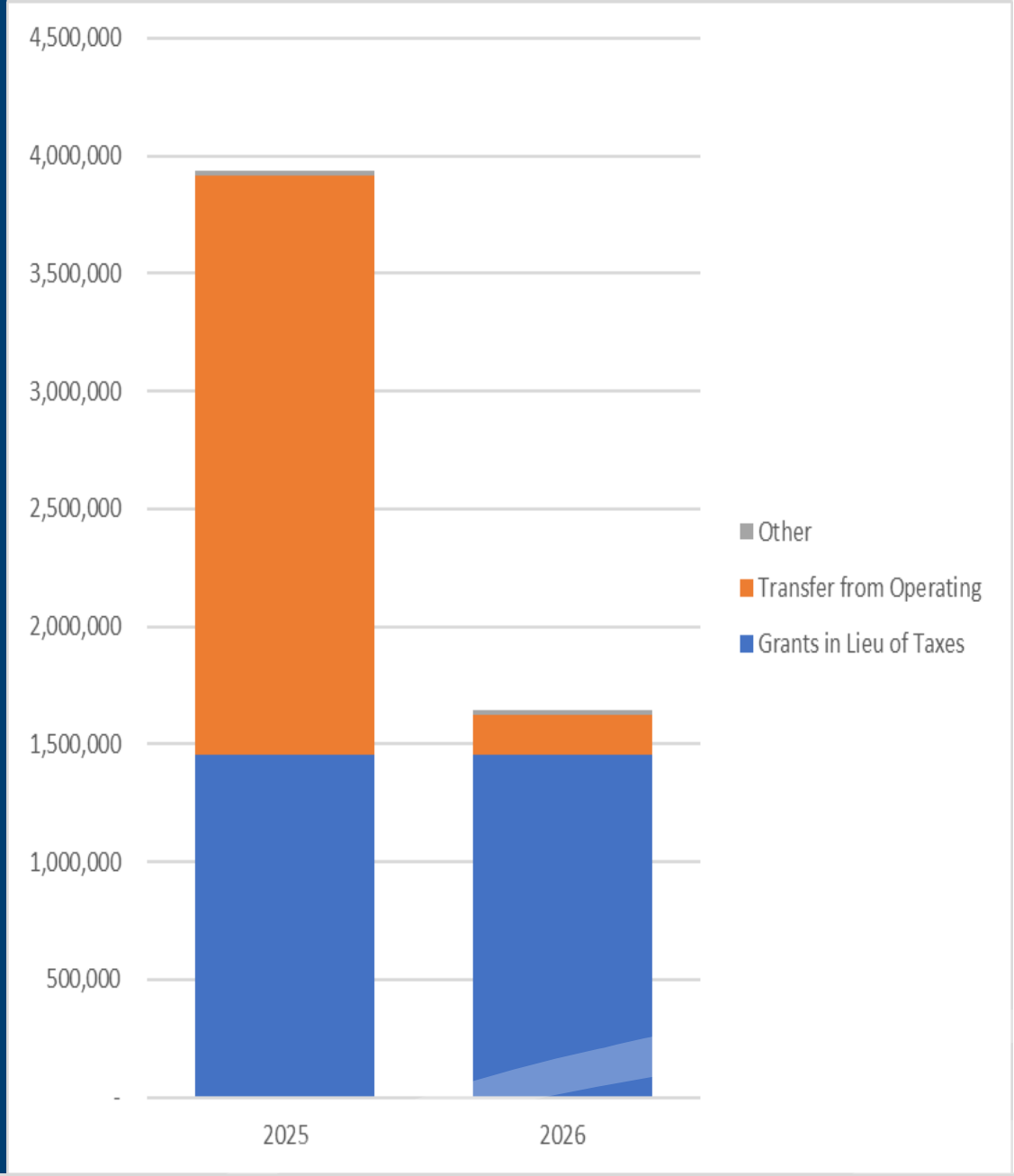
- The Operating Maintenance Reserve is underfunded after the 2025 draw, and efforts to keep requisition increases low make it challenging to rebuild.
- Contributions to the Capital Replacement Reserve will return to their original level after a temporary reduction to manage cost escalations and requisition impacts.

Reserve	2025 Estimated Year-End Balance	2026 Contribution	2026 Draw	Projected 2026 Year End
Operating Maintenance**	$3.96M**	$0.70M	($0.10M)	$4.56M
Equipment Replacement	$6.04M	$0.10M	($0.40M)	$5.74M
CAWTP Debt Retirement	$25.37M	$12.00M	($5.75M)	$31.62M
Capital Replacement	$18.52M	$3.12M	($2.23M)	$19.42M

** Based on the CRD Operating Reserve Guidelines target minimum fund level is $4.5M

2026 Budget Overview

Revenue



Non-Requisition Revenue: 1,645,115 (-58.20%)

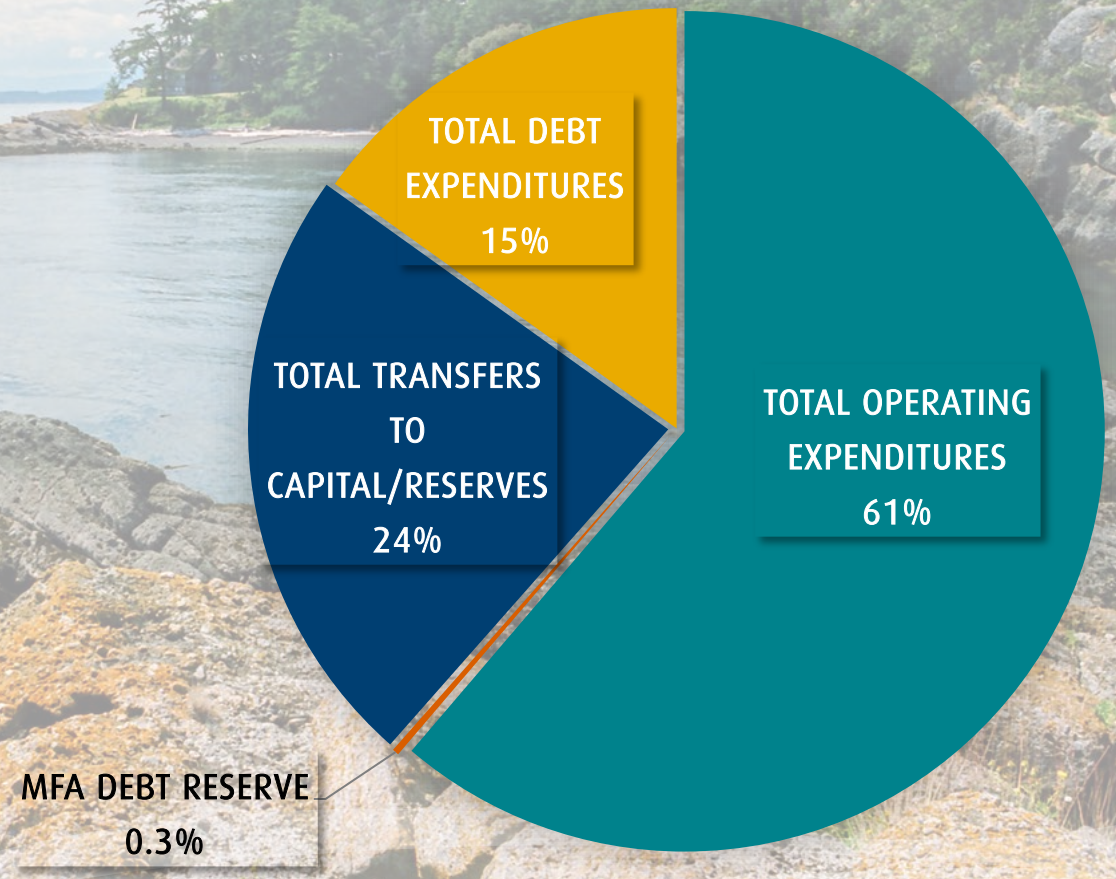
- 2025 operating reserve transfer required to fund overspending on biosolids disposal, cyclical repairs and maintenance, clean backwash tank, and cover the annual host community impact. In 2026, there will be a reduced draw from reserves.

Requisition: $62,036,361 (6.70%)

Total Costs: $63,897,956 (2.6% increase)

Total Non-Requisition Revenue: $1,645,115 (58.2% decrease)

Total 2026 Requisition: $62,036,361 (6.7% increase)

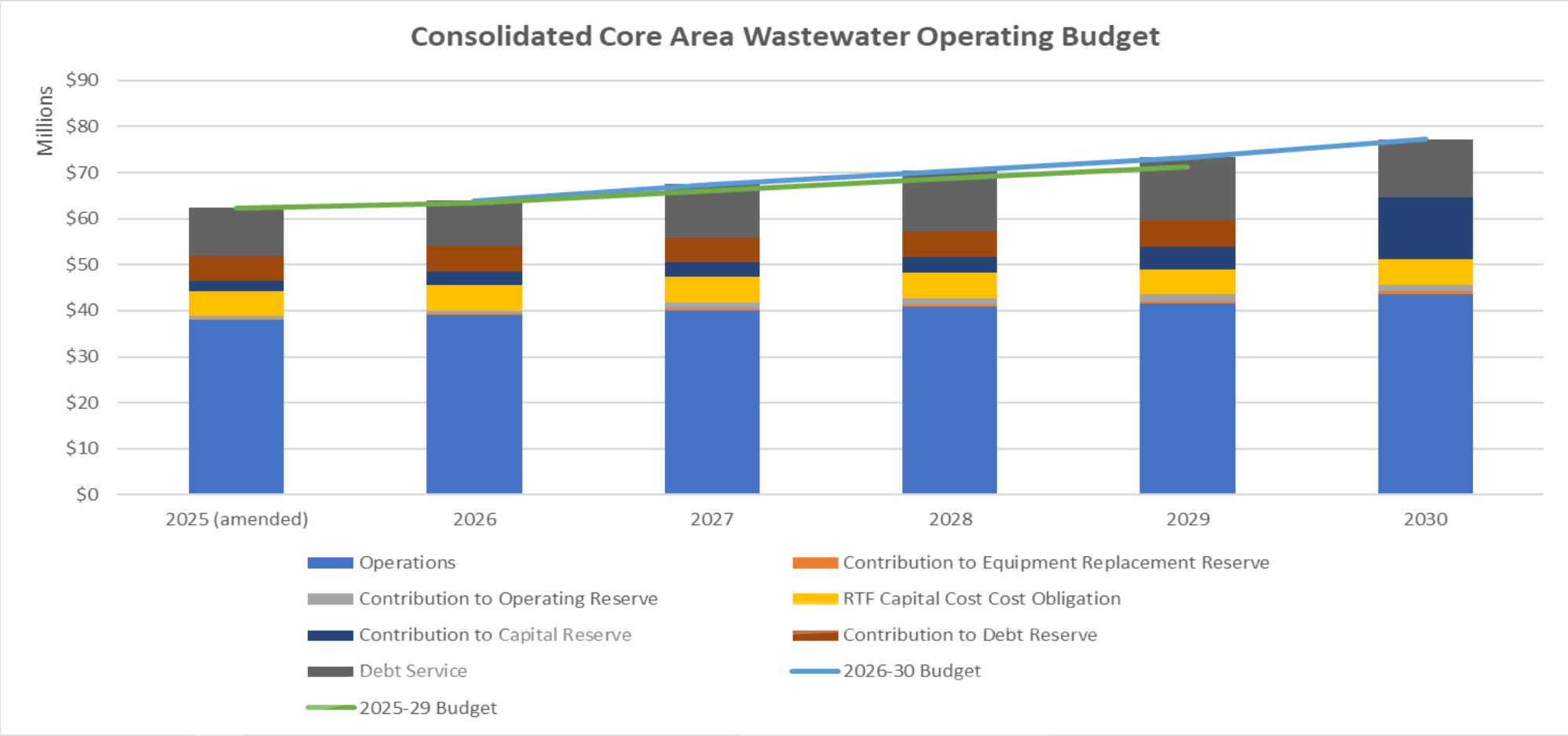


Breakdown of Costs

5 Year Budget Projection

Highlights:

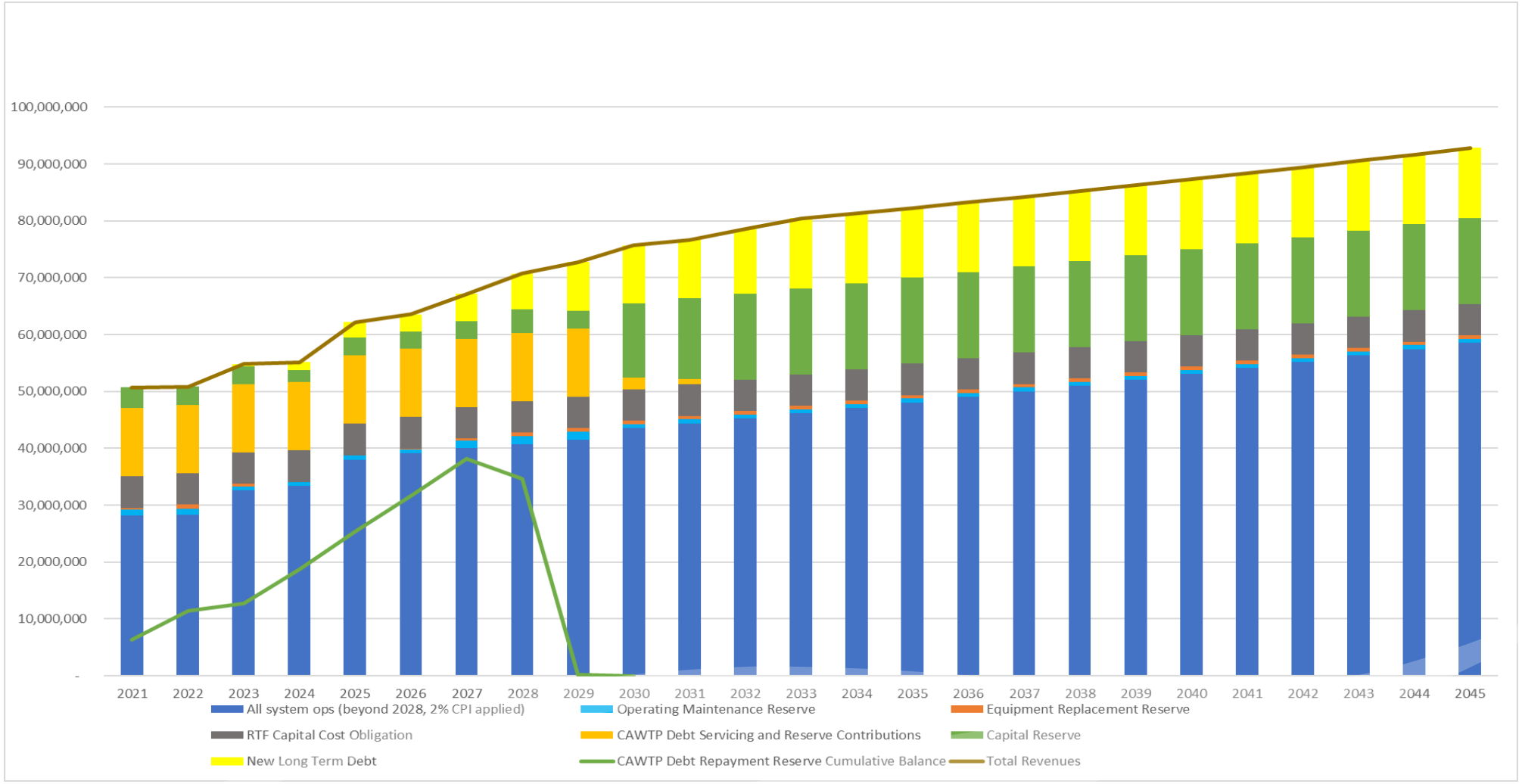
- Average annual increase of 4.4%, ranging from 2.58% to 5.59%.
- Look to mitigate future year projection by improving resiliency of biosolids disposal and optimizing chemical usage and potable water consumption.
- The Operating Maintenance Reserve is expected to meet minimum guideline levels by the end of 2026, assuming expenditures that would require funds to be drawn in 2026.



Long Term Budget Overview

Highlights:

- CAWTP Debt will be repaid in 2031
- In 2030 contributions will be diverted to the Capital Replacement Reserve



Budget

Recommendations

1. Review and approve the 2026 Core Area Liquid Waste Management Service operating and capital budgets as presented; and

2. Direct staff to balance the 2025 actual revenue and expenses on the transfer to the operating, equipment, and capital replacement reserves; and

3. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end.

Thank You

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ERM 25-37

REPORT TO ENVIRONMENTAL SERVICES COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 15, 2025

SUBJECT **Environmental Resource Management – 2026 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the draft Environmental Resource Management (ERM) 2026 budget, highlighting the changes from the 2025 budget.

BACKGROUND

The Capital Regional District (CRD) established a local service for solid waste disposal in 1973. The ERM division is responsible for municipal solid waste management, including waste reduction, recycling programs and the operation of Hartland Landfill.

ERM, in the capital region, is based on the Ministry of Environment & Parks 5R pollution prevention hierarchy of Reduce, Reuse, Recycle, Resource Recovery and Residuals Management, with the goal of extending the life of Hartland Landfill by minimizing waste disposal and maximizing diversion opportunities. The CRD's solid waste mandate, using the 5R pollution hierarchy, is delivered to the community through a provincially mandated and recently approved regional Solid Waste Management Plan (SWMP). The SWMP targets reducing per capita waste from the current rate of 338 kg/capita (2024) to 250 kg/capita by 2030.

All costs associated with the CRD's solid waste disposal and diversion programs are funded through tipping and user fee revenues at Hartland Landfill, service delivery agreements for stewarded materials, sale of energy and sale of recyclables. There is no requisition for this service.

DISCUSSION

The draft ERM 2026 budget has been prepared for consideration by the Environmental Services Committee (Appendix A).

2025 Year-End Financial Projections

There is an estimated net unfavorable variance of $1.2 million for ERM's 2025 operating budget. This variance will result in a reduction of the capital reserve transfer at year end. The net variance is due to a reduction in revenue ($4.9 million) offset by savings in operating expenditures ($3.7 million). Details can be found in Appendix A under the 2025 Estimated Actual column.

Year-end revenue and expenditure projections for 2025 have been established, and estimated variances are summarized, as follows:

Budget Item	Variance ($) 2025 Estimated Surplus / - Deficit	Variance (%) 2025 Estimated Surplus / - Deficit
Diversion Services Expenditures	$2,700,000	9.6%
Landfilling Services Expenditures	$275,000	1.8%
Energy Recovery Services Expenditures	$700,000	19.2%
Total Operating Expenditures	**$3,725,000**	**7.9%**
Revenue: Tipping Fee	-$850,000	-2.8%
Revenue: Other	-$4,100,000	-17.1%
Total Revenue	**-$4,950,000**	**-6.0%**
Reserve Fund Transfers	-$1,225,000	-30.6%

Operating cost variance/savings (7.9%): Expenses related to the program development in the Hartland diversion program, community support program in the waste diversion services, and contract for services and electricity cost in the energy recovery services are forecasted to be lower than budget, due to delayed completion of the Renewable Natural Gas (RNG) plant, resulting in $3.7 million savings.

Revenue variance/pressures (-6.0%): Overall total revenue is expected to be lower than budgeted by $4.9 million. While other revenue for 2025 forecasted to be higher than budgeted by $1.4 million, the solid waste tipping revenue for 2025 is forecasted to be lower than budget due to decreased tipping fee revenues from quantity of solid waste being received by $850,000. The Operating Reserve transfer is forecasted to be $2.9 million below the budget, and RNG sales revenue is forecasted to be lower than budgeted by $2.6 million due to the postponed project completion date of the Hartland Biogas Upgrading Plant construction.

The 2025 net budget deficit of $1.2 million will be funded by reducing the capital reserve transfer.

2026 Operating Budget

The draft ERM 2026 budget was prepared, considering the Board's 2026 Service and Financial Planning Guidelines, and the goals set out in the new Board approved SWMP. The following are key components of the proposed ERM 2026 budget:

Operating Budget

Operating budget expenses have increased by a total of $1.5 million over 2025 budget (3.2%), as follows:

- Diversion Services: decreased expenses by $1.1 million over 2025 budget (-3.9%)
  - Reduced Hartland diversion program development expenditures including the new diversion initiatives such as the waste collector incentive program to more accurately reflect projected program uptake based on actual 2025 experience.
- Landfilling Services: increased by $1.3 million over 2025 budget (8.8%)
  - Standard Overhead Allocation
- Energy Recovery Services: increased by $1.3 million over 2025 budget (35.8%)
  - Annualization of RNG operating contract and utility usage. The 2025 budget only includes a partial year of RNG expenses based on assumed project completion timing.

Operating budget revenues are budgeted to increase by a total of $2.7 million (13.3%), as follows:

- Diversion Services revenue increase $2.5 million (18.8%): Blue Box revenue increase from Recycle BC, recycling tipping fees, and compost tipping fees
- Landfilling Services revenue increase $110,000 (0.4%): revenue from general refuge tipping fee increases
- Energy Recovery Services revenue increase of $150,000 (2.3%): revenue from the new RNG facility, based on first full year of operation

Capital/Reserve Transfer

Transfers to reserves are allocated to the Operating Reserve fund, Equipment Replacement fund and Capital Reserve fund. The 2026 transfer to reserve budget is $1.6 million, which is a 68% decrease over 2025. This decrease is due to lower RNG revenue and annualization of RNG operating contract and utility cost adjustments. While transfers to reserves may fluctuate year to year, reserve balances are managed to meet minimum corporate reserve balance guidelines.

Debt Servicing

Current debt servicing costs relate to borrowing under Loan Authorization Bylaw No. 4515 for funding to complete the planned infrastructure and improvements in the 2023-2027 capital plan. The authorized $22.1 million in borrowing was issued under four separate loan issues, which are set to expire between 2038 and 2040. Annual interest and principal payments under this bylaw are $1.9 million per year. The total 2026 budgeted debt servicing costs include the above-mentioned interest and principal payments, as well as an additional $580,000 of new debt servicing costs associated with Cell 5 and 6 Gravity Retaining Wall Construction and Existing Utilities - Relocate for Cell 5 projects. Details can be found in Appendix A – Operating Budget.

Table 1: 2026 Year-Over-Year Budget Comparison

Expenditure Type	2026 Financial Plan	2025 Financial Plan	Change	% Change
Operations	$48,842,421	$47,312,957	$1,529,464	3.2%
Debt Servicing	$2,554,790	$2,026,178	$528,612	26.1%
Transfers to Capital / Reserves	$1,562,222	$4,880,389	-$3,318,167	-68.0%
Total	**$52,959,432**	**$54,219,524**	**-$1,260,091**	**-2.3%**

2026 Capital Budget

Capital Plan

The Hartland Landfill five-year capital plan is made up of 30 projects totaling $40 million. These projects can be grouped into five categories:

- **Sustaining Capital:** This group includes projects that are required to support ongoing daily operations. There are 17 projects that cover items such as computer and vehicle replacements, aggregate production, gas and leachate piping purchase and installation. It also includes projects required to maintain regular operations such as landfill gas capture, Operating Certificate renewal, Design, Operations and Closure Plan update, road improvements, vegetation buffer improvements, aging electrical infrastructure replacement

and planning/permitting. The estimated cost for this group of projects for 2026 is $2.3 million, with an estimated five-year total cost of $12.2 million.

- **Progressive Closure of the Landfill:** There are two projects over five years totalling $10 million ($1 million for 2026), which include projects such as final closure and interim cover of external faces. The completion of Cell 3 requires closure of the areas that will not be utilized in the future.

- **Cell 4, 5 and 6 Preparation and North End Commercial Access Improvements:** There are 8 projects over five years totalling $14.1 million ($12.9 million in 2026), which include design and installation of complete liner system for Cell 5, a truck wheel wash system, relining the stormwater sedimentation pond and a new storm water retention pond.

- **Renewable Natural Gas (RNG):** There are two RNG projects over five years totalling $1.9 million ($1.2 million in 2026) to optimize and take advantage of excess biogas from the Residuals Treatment Facility, such that all gas captured at the landfill is processed and injected into the FortisBC natural gas distribution system, while ensuring all environmental requirements are met**.**

- **Solid Waste Management Plan Diversion and Beneficial Use Targets:** There is one project in 2027 totalling $1 million to acquire land/depot asset to further diversion initiatives in the region.

Capital Funding

There are two primary elements to the capital program funding - reserve funds and debt servicing. The reserve funds are established through annual contributions to allow accumulation of funds for future expenditures. Debt servicing costs (principal and interest payments) are associated with long-term capital infrastructure financing.

Debt: New financing under the $36 million loan authorization was approved in 2022 for the purpose of financing the solid waste facility five-year capital plan. The future capital funding will be a combination of reserves and debt financing.

Reserves: There are currently three reserve funds established for this service (2025 estimated year-end balances). Reserve balances are managed to meet minimum corporate reserve balance guidelines:

- **Operating Reserve ($6.4 million):** This fund was established by Bylaw No. 3867 for mitigating fluctuations in tipping fee revenue and for covering operational expenditures, as required, including debt servicing.

- **Equipment Replacement Reserve ($2.1 million):** This fund was established by Bylaw No. 945 to fund replacement of computer equipment and solid waste small equipment that lasts less than 15 years. The 2026 equipment replacement reserve fund annual contributions are set at $204,000.

- **Capital Reserve ($22.7 million):** This fund was established by Bylaw No. 2164 to fund major equipment and infrastructure replacement that has a service life of 5 to 25 years or more, such as landfill facilities, roads and improvements at the Hartland Landfill site, construction of remote transfer stations, composting facilities, watershed management, closure of Phase 2 (cell 3) and post closure maintenance, and all related ancillary works

and equipment necessary for landfill and operations. The 2026 capital reserve fund will be used to fund $474,000 of the 2026 capital plan.

ALTERNATIVES

Alternative 1
The Environmental Services Committee recommends the Committee of the Whole recommend to the Capital Regional Board:
That Appendix A, 2026 Operating and Capital Budget – Environmental Resource Management be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Alternative 2
The Environmental Services Committee recommends the Committee of the Whole recommend to the Capital Regional Board:
That Appendix A, 2026 Operating and Capital Budget – Environmental Resource Management be approved as amended and form the basis of the Final 2026-2030 Financial Plan.

IMPLICATIONS

If the proposed budget is amended, the implications will vary depending on how the amendment impacts specific initiatives, ongoing operations, or the capital work program.

CONCLUSION

The draft 2026 Environmental Resource Management budget has been prepared for consideration by the Environmental Services Committee. The Committee will make budget recommendations to the Capital Regional District Board through the Committee of the Whole. The draft 2026 budget will assist the community in achieving the goals set out in the new Board approved Solid Waste Management Plan.

RECOMMENDATION

The Environmental Services Committee recommends the Committee of the Whole recommend to the Capital Regional Board:
That Appendix A, 2026 Operating and Capital Budget – Environmental Resource Management be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Submitted by:	Russ Smith, Senior Manager, Environmental Resource Management
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2026 Environmental Resource Management Budget
Appendix B: Presentation - 2026 Environmental Resource Management Budget

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Environmental Resource Management

ENVIRONMENTAL SERVICES COMMITTEE REVIEW

October 2025

Service: 1.521 Environmental Resource Management **Committee: Environmental Services**

PARTICIPATION:

All costs recovered through tipping fees & Sale of Goods and Services.

MAXIMUM LEVY:

No requisition

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw 3518	12,270,000	Authorized:	LA Bylaw 4515	36,000,000
Borrowed:	SI Bylaw 3547	(2,000,000)	Borrowed:	SI Bylaw 4562	(7,450,000)
	SI Bylaw 3677	(2,500,000)		SI Bylaw 4597	(4,300,000)
	SI Bylaw 3769	(2,200,000)		SI Bylaw 4621	(5,500,000)
				SI Bylaw 4659	(4,900,000)
				SI Bylaw	(3,500,000)
Remaining:	Expired May 14, 2013	$5,570,000	Remaining:		$10,350,000

Total debt outstanding (LA3518) at Dec 31, 2025 $188,501
Final debt payments (LA3518) in 2026.

Total debt outstanding (LA4515) at Dec 31, 2025 $24,359,696
Final debt payments (LA4515) in 2040

COMMISSION:

OPERATING COSTS - REFUSE DISPOSAL:

To be recovered through user fees & sale of goods and services

RESERVE FUND:

Solid Waste Refuse Disposal Reserve Fund, Bylaw No. 2164 (Sept. 8, 1993).
Waste Reduction Sustainability Operating Reserve Fund Bylaw No. 3867 (Nov 14, 2012).

Change in Budget 2025 to 2026 Service: 1.521 & 1.525 ERM	Total Expenditure	Comments
2025 Budget	**54,219,524**	
Change in Wages & Benefits:		
Base wages & benefits change	127,669	Inclusive of estimated collective agreement changes
Step increase/paygrade change	-	
Other (explain as necessary)	-	
1.0 FTE Senior Manager Energy Recovery	(239,812)	Position relocated to service 1.574 Environmental Innovation
1.0 FTE Manager Energy Recovery	(179,250)	Position relocated to service 1.574 Environmental Innovation
Reduction of 1 FTE Communications Liaison	(110,544)	CRD Evolves Transition: Position relocated to service 1.128 Corporate Communications & Engagement
Total Change in Wages & Benefits	(401,937)	
Other Changes:		
Trf to Capital Reserve Fund	(3,779,520)	Decrease in Transfer to Captial Reserve Fund due to lower revenue and cost adjustments
Program Development	(1,264,378)	Decrease in waste diversion program development cost due to lower revenue and cost adjustments
Contract for Services	1,097,512	Increase in RNG project contract
Standard Overhead Allocation	1,794,578	Increase in 2025 operating costs
Human Resources Allocation	21,984	Increase in 2025 wages & benefits
Bylaw Allocation	158,172	2025 IBC 3a-1.3 Hartland 2100
Software Licences	52,000	Increase in licence fees
Communications & Engagement Allocation	265,744	CRD Evolves: Communication & Engagement support
Electricity Costs	559,220	Increase in the electricity cost for the RNG Project
Debt Expenditures	528,612	To fund 2026 Capital Plan requirements
Landfill Gas Program	(103,000)	To relocate Landfill Gas Program cost to RNG contract
Other Costs	(189,079)	
Total Other Changes	(858,155)	
2026 Budget	**52,959,432**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.2%
Waste Diversion	-2.3%
RNG Project	2.9%
Standard Overhead Allocation	3.3%
Capital Transfers	-7.0%
Balance of increase	0.6%
% expense increase from 2025:	***-2.3%***
% Requisition increase from 2025 (if applicable):	***%***

Requisition funding is 0 % of service revenue

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

Overall Solid Waste Tipping Revenue for 2025 is forecasted to lower than budget by $0.8 million. RNG sales revenues lower due to the delayed completion time of the RNG plant. Landfill Operations/Diversion Services/Energy Recovery services expenses are forecasted to be lower than budget for 2025 by $3.7 million. The estimated year-end transfer to the Capital Reserve Fund will be reduced from $3.7M to $2.6M.

1.521 & 1.525 - Environmental Resource Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
GENERAL PROGRAM EXPENDITURES:										
Diversion Services	28,643,375	25,881,174	27,539,775	-	-	27,539,775	28,720,131	28,490,466	29,895,219	29,762,028
Landfilling Services	14,989,719	14,715,691	16,304,293	-	2,500	16,306,793	14,925,897	15,259,538	15,571,688	15,894,117
Energy Recovery Services	3,679,863	2,972,309	4,995,853	-	-	4,995,853	5,054,005	5,119,220	5,183,053	5,249,044
TOTAL OPERATING COSTS	47,312,957	43,569,174	48,839,921	-	2,500	48,842,421	48,700,033	48,869,223	50,649,960	50,905,188
*Percentage Increase over prior year		-7.9%	3.2%	0.0%	0.0%	3.2%	-0.3%	0.3%	3.6%	0.5%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	204,000	204,000	204,000	-	-	204,000	204,000	204,000	204,000	204,000
Transfer to Operating Reserve Fund	419,048	419,048	420,000		-	420,000	420,000	420,000	420,000	420,000
Transfer to General Capital Reserve Fund	3,783,990	2,625,871	474,000	-	-	474,000	474,000	474,000	504,000	474,000
Transfer to Landfill Closure Capital Reserve Fund	464,222	464,222	464,222	-	-	464,222	473,506	482,977	492,636	502,489
Transfer to Millstream Remediation Debt	9,129	9,129	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,880,389	3,722,270	1,562,222	-	-	1,562,222	1,571,506	1,580,977	1,620,636	1,600,489
Debt Expenditures	2,026,178	1,976,526	2,554,790	-	-	2,554,790	3,028,689	3,171,591	3,231,188	3,234,688
TOTAL COSTS	54,219,524	49,267,971	52,956,932	-	2,500	52,959,432	53,300,228	53,621,791	55,501,784	55,740,365
*Percentage Increase over prior year		-9.1%	-2.3%	0.0%	0.0%	-2.3%	0.6%	0.6%	3.5%	0.4%
Allocation Recovery	(232,000)	(232,000)		-		-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	53,987,524	49,035,971	52,956,932	-	2,500	52,959,432	53,300,228	53,621,791	55,501,784	55,740,365
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Sale of Renewable Natural Gas	(6,666,938)	(4,025,000)	(6,817,254)	-	-	(6,817,254)	(6,953,599)	(7,092,671)	(7,234,524)	(7,379,215)
Revenue - Other	(13,629,520)	(15,047,120)	(16,187,680)	-	-	(16,187,680)	(16,444,630)	(16,727,120)	(17,015,260)	(17,309,150)
Transfer from Operating Reserve	(3,877,066)	(966,270)		-	-	-	-	-	(1,600,000)	(1,600,000)
TOTAL REVENUE	(24,173,524)	(20,038,390)	(23,004,934)	-	-	(23,004,934)	(23,398,229)	(23,819,791)	(25,849,784)	(26,288,365)
TIPPING FEE (based on inflation)	**(29,844,000)**	**(29,000,000)**	**(29,952,000)**		**(2,500)**	**(29,954,500)**	**(29,902,000)**	**(29,802,000)**	**(29,652,000)**	**(29,452,000)**
PROJECTED TONNAGE (General Refuse)	158,000	150,000	155,000			155,000	150,000	145,000	140,000	135,000
*Percentage Increase over prior year		-2.8%	0.4%	0.0%	0.0%	0.4%	-0.2%	-0.3%	-0.5%	-0.7%
AUTHORIZED POSITIONS:										
On-going	34.20	34.20	30.70			30.70	30.70	30.70	30.70	30.70
Term										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.521 Environmental Resource Managem	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$385,000	$385,000	$385,000	$385,000	$385,000	$1,925,000
Land		$0	$0	$1,000,000	$0	$0	$0	$1,000,000
Engineered Structures		$4,750,000	$16,905,000	$9,680,000	$5,680,000	$1,855,000	$2,980,000	$37,100,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$4,750,000	**$17,290,000**	**$11,065,000**	**$6,065,000**	**$2,240,000**	**$3,365,000**	**$40,025,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$4,150,000	$4,850,000	$0	$0	$75,000	$850,000	$5,775,000
Debenture Debt (New Debt Only)		$0	$7,330,000	$1,680,000	$530,000	$1,780,000	$2,130,000	$13,450,000
Equipment Replacement Fund		$0	$535,000	$535,000	$785,000	$385,000	$385,000	$2,625,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$600,000	$4,575,000	$8,850,000	$4,750,000	$0	$0	$18,175,000
		$4,750,000	**$17,290,000**	**$11,065,000**	**$6,065,000**	**$2,240,000**	**$3,365,000**	**$40,025,000**

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 #: 1.521

Service Name: Environmental Resource Management

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	2,026	2027	2028	2029	2030	5 - Year Total
16-06	Renewal	Replacing of Small Equipments	Replacing of Small Equipments	$ 1,430,000	E	ERF	$ -	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 1,350,000
17-01	Renewal	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension	$ 2,550,000	S	Res	$ -	$ 500,000	$ 550,000	$ 550,000	$ -	$ -	$ 1,600,000
17-01	Renewal	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension		S	Debt	$ -	$ -	$ -	$ -	$ 550,000	$ 550,000	$ 1,100,000.00
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use	$ 15,135,000	S	Res	$ -	$ 500,000	$ 850,000	$ 850,000	$ -	$ -	$ 2,200,000
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use		S	Debt	$ -	$ -	$ -	$ -	$ 850,000	$ 850,000	$ 1,700,000.00
17-04	Renewal	Progressive Closure of External Faces	Progressive Closure of External Faces	$ 10,000,000	S	Res	$ -	$ 1,000,000	$ 6,000,000	$ 3,000,000			$ 10,000,000
17-07	Renewal	Computer Equipment	Computer Equipment	$ 71,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
17-09	Renewal	Vehicle Replacements	Vehicle Replacements	$ 500,000	E	ERF	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
18-01	New	Interim Covers	Interim Covers - West and North Slopes	$ 1,000,000	S	Res	$ -	$ -	$ 200,000	$ 200,000	$ -	$ -	$ 400,000
18-01	New	Interim Covers	Interim Covers - West and North Slopes		S	Debt	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000	$ 400,000.00
22-01	Renewal	Sedimentation Pond Relining	NW Sedimentation Pond Relining & Expansion	$ 1,000,000	S	Res	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
23-05	New	Existing Manual and Commercial Scale Upgrades	Existing Manual and Commercial Scale Upgrades	$ 250,000	S	ERF	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction	$ 2,750,000	S	Debt	$ -	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction		S	Cap	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000.00
24-02	Study	Hartland North Master Plan	Hartland North Master Plan	$ 150,000	S	Res	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
24-03	New	Hartland Amenity Project	Hartland Amenity Project	$ 4,000,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction	$ 11,300,000	S	Debt	$ -	$ 3,400,000	$ -	$ -	$ -	$ -	$ 3,400,000
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction		S	Cap	$ 3,400,000	$ 3,400,000	$ -	$ -	$ -	$ -	$ 3,400,000
24-07	New	Relocation of N. Toe Road Sedimentation Pond	Relocation of N. Toe Road Sedimentation Pond	$ 500,000	S	Cap	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
25-02	Renewal	North End Wheel Wash	North End Wheel Wash	$ 800,000	S	Res	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
25-03	New	Landfill Gas capture to meet New Federal Regs	Landfill Gas capture to meet New Federal Regs	$ 250,000	S	Res	$ 100,000	$ 100,000	$ 150,000	$ -	$ -	$ -	$ 250,000
25-04	New	Hartland Operating Certificate Renewal	Hartland Operating Certificate Renewal	$ 100,000	S	Res	$ 100,000	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
25-05	New	Hartland Leachate Pipe Mods for Pigging	Hartland Leachate Pipe Mods for Pigging	$ 75,000	S	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
25-07	New	Cell 4, 5A & 5B Construction Field QA/QC	Cell 4, 5A & 5B Construction Field QA/QC	$ 500,000	S	Debt	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-11	New	Hartland Environmental Montoring and Containment Projects	Hartland Environmental Montoring and Containment Projects	$ 225,000	S	Cap	$ -	$ 75,000	$ -	$ -	$ 75,000	$ -	$ 150,000
26-01	New	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	$ 700,000	S	Debt	$ -	$ 350,000	$ -	$ 350,000	$ -	$ 350,000	$ 1,050,000
26-02	New	Hartland 5 year DOCP update	Hartland 5 year DOCP update	$ 125,000	S	Cap	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
26-03	New	ERM Land Acquisition	ERM Land Acquisition	$ 1,000,000	L	Res	$ -		$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
26-04	New	RTF Biogas Tie-In to RNG	RTF Biogas Tie-In to RNG	$ 1,000,000	S	Res	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
26-05	New	Exising Utilities - Relocate for Cell 5	Exising Utilities - Relocate for Cell 5	$ 1,150,000	S	Debt	$ -	$ 1,150,000	$ -	$ -	$ -	$ -	$ 1,150,000
26-06	New	Landfill Gas Wellfield Optimization	Landfill Gas Wellfield Optimization	$ 900,000	S	Debt	$ -	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 900,000
26-07	New	NW Vegetation Buffer	NW Vegetation Buffer	$ 250,000	S	Debt	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000
26-08	New	Surface Water Retention Pond - 100 year storm	Surface Water Retention Pond - 100 year storm	$ 1,250,000	S	Debt	$ -	$ -	$ 1,250,000	$ -	$ -	$ -	$ 1,250,000
26-09	New	HB-13 Generator and Electrical Pole Replacement	HB-13 Generator and Electrical Pole Replacement	$ 350,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ 350,000
26-10	New	Gr. Road Recycled Asphalt Milling - Dust Suppression	Gr. Road Recycled Asphalt Milling - Dust Suppression	$ 450,000	S	ERF	$ -	$ 150,000	$ 150,000	$ 150,000	$ -	$ -	$ 450,000

Service #: 1.521

Service Name: Environmental Resource Management

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	2,026	2027	2028	2029	2030	5 - Year Total
26-11	New	Hartland 2100 Planning / Consultation / Permitting	Hartland 2100 Planning / Consultation / Permitting	$ 500,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
			Grand Total	**$ 60,261,000**			**4,750,000**	**17,290,000**	**$ 11,065,000**	**$ 6,065,000**	**$ 2,240,000**	**$ 3,365,000**	**$ 40,025,000**

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
16-06	Replacing of Small Equipments	Replacing of Small Equipments

Project Rationale Replacement of small equipments that have reached their end of life

Project Number	Capital Project Title	Capital Project Description
17-01	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension

Project Rationale To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing header system to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each gas well and leachate collector. The gas is then conveyed to the gas plant, and the leachate is conveyed to the lined storage lagoons and then discharged into the municipal sewer. Cost estimate is derived from historical construction information and includes consulting costs to layout pipe design/headers.

Project Number	Capital Project Title	Capital Project Description
17-02	Aggregate Production for Internal Use	Aggregate Production for Internal Use

Project Rationale Producing aggregate annually from shot rock that was quarried to make airspace provides the CRD with a number of benefits including: prolonging the landfill life (creating landfilling airspace), providing aggregate for on-site needs, effective interception of shallow groundwater inflows, cost and space savings by not having to import aggregate, and reduced social and environmental impacts by not having to truck in aggregate. Cost estimate is derived from historical tender data.

Project Number	Capital Project Title	Capital Project Description
17-04	Progressive Closure of External Faces	Progressive Closure of External Faces

Project Rationale As specified under the BC Ministry of Environments Landfill Criteria for Municipal Solid Waste, completed landfill areas and slopes must be closed with a progressive closure system on an annual basis. The closure system consists of a clay or synthetic cover placed over a gravel drainage layer This progressive closure system stays in place until economies of scale makes it cost effective to proceed with installation of a final closure system. The completion of Cell 3 in 2025/2026 requires closure of the areas that will not be filled against going forward.

Project Number	Capital Project Title	Capital Project Description
17-07	Computer Equipment	Computer Equipment

Project Rationale Replacement of computer equipment due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
17-09	Vehicle Replacements	Vehicle Replacements

Project Rationale Replacement of vehicle due to end of life cycle

Service: 1.521 **Environmental Resource Management**

Project Number	18-01	**Capital Project Title**	Interim Covers	**Capital Project Description**	Interim Covers - West and North Slopes
Project Rationale	Following Golder's Leachate Management Plan, once an active landfilling cell is completed, but hasn't reached future filling contours, tarping is required to shed rainwater and divert to the freshwater collection system to prevent it from entering the leachate collection system and overwhelming the leachate storage ponds. Cost estimate is derived from historical in-house cost data.				

Project Number	22-01	**Capital Project Title**	Sedimentation Pond Relining	**Capital Project Description**	NW Sedimentation Pond Relining & Expansion
Project Rationale	To prevent leakage and fines from migrating off site into the north freshwater drainage area, the sedimentation pond must be relined. In addition the sedimentation pond must be enlarged to meet MOE requirements for retaining 24 hrs of preciptiation from a 100 year storm event. Finally, the sedimentation pond requires inlet valving and piping to permit flows to be diverted to the upper lagoon in the event there is an onsite spill that must be contained and diverted from fresh water courses.				

Project Number	23-05	**Capital Project Title**	Existing Manual and Commercial Scale Upgrades	**Capital Project Description**	Existing Manual and Commercial Scale Upgrades
Project Rationale	The South Entrance Commercial scale approach/exit ramps are in poor condition. This project includes sawcutting and removal of old scale ramps and pouring new concrete with Rebar to eliminate further safety hazards to trucks and employees. The South Entrance Manual Scale deck is in poor condition. It requires replacement and/or major repair. This project accounts for all work that needs to be done after detailed assement to ensure life of the existing manual and commercial scales can continue reliably for the next 20 years.				

Project Number	24-01	**Capital Project Title**	Cell 5&6 GRW	**Capital Project Description**	Cell 5&6 Gravity Retaining Wall Construction
Project Rationale	This project will allow for the construction of a new mounded structural earth berm north of cell 1&2 at 5 corners intersection to serve as the new toe of cells 5 & 6. As part of this berm, the project includes installation of a critical sub-grade landfill leachate containment system (grout wall/curtain) and raising the clay containment berm from 130mAsl to 135mASL to ensure leachate capture from future landfill cells 4, 5 & 6. The project also includes relocation of any existing infrastructure (LFG, Leachate, Water, electrical etc) that currently resides in the future footprint of the MSE berm.				

Project Number	24-02	**Capital Project Title**	Hartland North Master Plan	**Capital Project Description**	Hartland North Master Plan
Project Rationale	With the recent completion of the new Residuals Treatment Facilty and associated access and new scales at Hartland North, this design project will ensure that there is adequate future planning and integration with the existing landfill site				

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
24-03	Hartland Amenity Project	Hartland Amenity Project

Project Rationale This project considers all road and dintersection improvements necessary to move commercial access from Hartland Avenue to Willis Point Rd.

Project Number	Capital Project Title	Capital Project Description
24-05	Cell 5 Liner Construction	Cell 5 Liner Construction

Project Rationale A new drainage and liner system will ensure effective removal of leachate from within the new Cell 5 area and prevent any off site migration. The liner will also include an underdrain which will relieve pore pressure and ensure fresh ground water does not contribute to ongoing leachate collection and processing. Improvements include all temporary and permanent access road and related infrastructure to allow refuse to be deposited in Cell 5.

Project Number	Capital Project Title	Capital Project Description
24-07	Relocation of N. Toe Road Sedimentation Pond	Relocation of N. Toe Road Sedimentation Pond

Project Rationale The North Toe Road fresh water sedimentation collection pond sits ontop of Cell 1 garbage. The future Gravity Retaining Wall will be constructed ontop of the pond so it must be relocated.

Project Number	Capital Project Title	Capital Project Description
25-02	North End Wheel Wash	North End Wheel Wash

Project Rationale This project accounts for a new commercial truck wheel wash system to be installed on the North End to ensure trucks don't track mud onto Willis Point Road. Project includes a temporary wheel wash needed until the final Cell 5 access roads are ready to be utilized.

Project Number	Capital Project Title	Capital Project Description
25-03	Landfill Gas capture to meet New Federal Regs	Landfill Gas capture to meet New Federal Regs

Project Rationale Environment & Climate Change Canada has released a proposed Landfill Methane Regulation that is expected to come into force in Q1/Q2 of 2024, with the intent of reducing fugitive landfill emissions across the country. The regulation sets thresholds for surface emissions at landfills emitting more than 10,000 tonnes of CO2e per year (Hartland exceeds this). Based on required monitoring events, any surface methane concentrations that exceed proposed levels require a corrective action plan and mitigation within a specified timeframe. Based on current surface emissions data, it is expected that Hartland will need to implement additional controls, improve gas collection, or repair infrastructure to reduce surface methane concentrations to achieve compliance with these proposed limits.

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
25-04	Hartland Operating Certificate Renewal	Hartland Operating Certificate Renewal

Project Rationale Hartland's Operating Certificate (OC) has not been modified since January 27, 2010. CRD has committed to updating its OC in light of recent MOE diuscussion and approval of ERM's SWMP. This project covers staff time and consultant/legal fees to assist the CRD in updating the OC with the MOE.

Project Number	Capital Project Title	Capital Project Description
25-05	Hartland Leachate Pipe Mods for Pigging	Hartland Leachate Pipe Mods for Pigging

Project Rationale Leachate design, materials and installation to modify the leachate piping between HB-15 and the new RTF Centrate Line to reinstate pigging of the section of pipe between HB-15 and the Centrate return line).

Project Number	Capital Project Title	Capital Project Description
25-07	Cell 4, 5A & 5B Construction Field QA/QC	Cell 4, 5A & 5B Construction Field QA/QC

Project Rationale Cell 4, 5 and 6 and related incfrastructure construction will occur over multiple years. The project requires that the engineer of record be onsite during critical milestones throughout the construction project to ensure the construction is installer per the design. The original design budget contemplated a 1 year installation of all capital improvements for Cell 4, 5 & 6 projects. However, logistics and filling plans required phasing of the projects over a number of years which stretches the QA/QC budget over a longer period. The funds are to allow all travel, coordination meetings, onsite QA/QC field review, design modifications etc required to ensure construction meets the design requirements.

Project Number	Capital Project Title	Capital Project Description
25-11	Hartland Environmental Montoring and Containment Projects	Hartland Environmental Montoring and Containment Projects

Project Rationale To ensure compliance with BC Ministry of Environment regulations, an active review of current and future environmental controls is necessary. This project accounts for consultant studies, contractor environmental mitigation controls required to review and enhance the current environmental monitoring program at the Hartland landfill and ensure compliance with MOE regulations.

Project Number	Capital Project Title	Capital Project Description
26-01	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain

Project Rationale To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing collection systems to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each combination gas well and leachate collector. The leachate is then conveyed to the lined storage lagoons and then discharged into the municipal sewer. Estimate is derived from historical costs.

Service:	1.521	Environmental Resource Management

Project Number	Capital Project Title	Capital Project Description
26-02	Hartland 5 year DOCP update	Hartland 5 year DOCP update

Project Rationale Hartland's Operating Certificate (OC) issued by the BC Ministry of Environment requires adherance to the BC Landfilling criteria which requires updates to the Landfill DOCP every 5 years. The last DOCP was finalized and submitted to the MOE on May 2022. A new update is required by May 2027. The project includes the procurement of a consultant to complete the DOCP to meet submission requirement.

Project Number	Capital Project Title	Capital Project Description
26-03	ERM Land Acquisition	ERM Land Acquisition

Project Rationale ERM's long term plan to maximize recycling and diversion opportunities for the region requires the acquisition of land/facilities to accommodate the growing needs of the region. This project includes those activities needed to secure land or facilities for future diversion, recycling or waste management requirements of the region.

Project Number	Capital Project Title	Capital Project Description
26-04	RTF Biogas Tie-In to RNG	RTF Biogas Tie-In to RNG

Project Rationale The Residual Solids Treatment facility currently reuses the biogas produced during operation to minimize energy requirements for the facility. However there remains an excess of biogas that is currently flared and contributes to the CRD's carbon footprint. There is opportunity to divert the unused gas to Hartland's newly constructed Renewal Natural Gas plant for to purify the gas and sell it to Fortis over its 20 year sale agreement with the CRD. This project includes the design, procurement and installation of all infrastructure needed to take advantage of this opportunity.

Project Number	Capital Project Title	Capital Project Description
26-05	Exising Utilities - Relocate for Cell 5	Exising Utilities - Relocate for Cell 5

Project Rationale Buildout of the landfill includes the installation of a new toe-berm to maximize airspace in Phase 2. The toe berm will be 10-15meters high. There are a number of utilities (landfill gas, leachate, water, electrical, waste water, surface water etc) that cross through the footprint of the toe berm. These pipes need to be protected or relocated to handle the weight of earth and refuse that will be piled ontop of them. This project includes all design and construction required to protect and/or relocate existing landfill infrastructure that sits within the footprint of the new earthen berm. It also includes any new infrastructure that will be needed to be constructed to ensure continuous service of those utilities to the landfill.

Project Number	Capital Project Title	Capital Project Description
26-06	Landfill Gas Wellfield Optimization	Landfill Gas Wellfield Optimization

Project Rationale This project includes all upgrades/optimizations to the landfill gas wellfield collection system to increase the collection efficiency, maximize RNG revenue potential and minimize the operating expenses needed to operate the wellfield in light of the new RNG facility commissioned in 2025.

Project Number	Capital Project Title	Capital Project Description
26-07	NW Vegetation Buffer	NW Vegetation Buffer

Project Rationale A section of land abutting Mount Work requires vegetation to meet the BC Landfill criteria "sight" buffer of 30-50meters along the Western property boundary. This project includes the design and construction needed to relocate ~25,000m3 of shot rock, hillside shaping, stripping and landscaping to create a vegetion buffer that meets the criteria.

Service:	1.521	Environmental Resource Management

Project Number	26-08	Capital Project Title	Surface Water Retention Pond - 100 year	Capital Project Description	Surface Water Retention Pond - 100 year
Project Rationale	The Landfill Criteria states that a landfill shall have the capacity to contain the surface water runoff generated in 24 hours of a 100 year precipitation event. This project covers the cost to design and build a new surface water retention pond to fulfill this criteria. This project includes the piping systems in/out of the pond to the receiving environment and/or leachate lagoons.				

Project Number	26-09	Capital Project Title	HB-13 Generator and Electrical Pole	Capital Project Description	HB-13 Generator and Electrical Pole
Project Rationale	The Electrical pole at HB-13 and backup generator have reached their useful life and require replacement. This project includes all cost to design, procure and construct the electrical replacement of this infrastructure.				

Project Number	26-10	Capital Project Title	Gr. Road Recycled Asphalt Milling - Dust	Capital Project Description	Gr. Road Recycled Asphalt Milling - Dust
Project Rationale	The roads around the landfill are mainly gravel and require constant maintenance and dust suppression. This project covers the cost of receiving recycled asphalt and deploy it on the gravel roads around the site in order to reduce maintenance and dust suppression activities.				

Project Number	26-11	Capital Project Title	Hartland 2100 Planning / Consultation /	Capital Project Description	Hartland 2100 Planning / Consultation /
Project Rationale	Construction efforts on Phase 3 will need to occur 15-20 years prior to the needing the airspace due to the large volume of rock that is required to be removed. Getting approval to construct will require numerous years of planning and consultation with the ministry and stakeholders. This project covers the cost of any fees, staff time, consultation, events, permits, reports, assessments and other costs that are required to initiate the planning phase, well in advance of construction needing to start.				

1.521 Enviromental Resource Management
Capital Reserve Fund Schedule - ERM
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule - ERM

Capital Reserve Fund ERM - Landfill Closure Portion, Capital Reserve Portion, and Recycling Depots Portion

Capital Reserve Fund Schedule

Bylaw 2164 established a Solid Waste Refuse Disposal Reserve Fund for the ERM Service (was called Solid Waste Service). There are three portions in the Reserve Fund: Landfill Closure, restricted funds to cover the liability of closing Phase 2 - 3 and post-closure maintenance. Capital Reserve is working capital and not restricted.

Landfill Closure Portion	**Estimate**	**Budget**				
Fund: 1020 Fund Centre: 101363	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,271,342	14,885,564	14,349,786	8,823,293	6,306,269	6,798,906
Planned Capital Expenditure (Based on Capital Plan)	-	(1,000,000)	(6,000,000)	(3,000,000)		
Transfer from Ops Budget	464,222	464,222	473,506	482,977	492,636	502,489
Interest Income*	150,000	-	-	-	-	-
Ending Balance $	**14,885,564**	**14,349,786**	**8,823,293**	**6,306,269**	**6,798,906**	**7,301,394**

Assumptions/Background:

Liability reserve to fund closure of Phase 2-3 and post closure maintenance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Capital Reserve Fund Schedule

Capital Reserve Portion Fund: 1020 Fund Centre: 101364	Estimate 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	9,794,032	7,865,903	4,760,903	2,380,903	1,100,903	1,600,903
Planned Capital Expenditure (Based on Capital Plan)	(4,750,000)	(3,575,000)	(2,850,000)	(1,750,000)		
Transfer to/from Ops Budget	2,621,871	470,000	470,000	470,000	500,000	470,000
Interest Income*	200,000	-	-	-	-	-
Ending Balance $	**7,865,903**	**4,760,903**	**2,380,903**	**1,100,903**	**1,600,903**	**2,070,903**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Capital Reserve Fund Schedule

Recycling Depots/Compost Center Reserve Portion Fund: 1020 Fund Centre: 102102	Estimate 2025	Budget 2026	 2027	 2028	 2029	 2030
Beginning Balance	19,918	23,918	27,918	31,918	35,918	39,918
Planned Capital Expenditure		-	-	-	-	-
Transfer to/from Ops Budget	4,000	4,000	4,000	4,000	4,000	4,000
Ending Balance $	**23,918**	**27,918**	**31,918**	**35,918**	**39,918**	**43,918**

Assumptions/Background:

Reimburse operating budget for capital expenditures spent by Compost Center.

1.521 Enviromental Resource Management
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Enviromental Resource Management

Bylaw 3867 - established Operating Reserve for the ERM Service to be used by the service for: mitigating fluctuations in tipping fee revenue and for covering operational expenditures as required, including debt servicing.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center 105509	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	6,784,571	6,374,936	6,794,936	7,214,936	7,634,936	6,454,936
Planned Capital Expenditure (Based on Capital Plan)	(966,270)					
Transfer from Ops Budget	356,634	420,000	420,000	420,000	420,000	420,000
Transfer to Ops Budget					(1,600,000)	(1,600,000)
Interest Income*	200,000			-	-	-
Total projected year end balance	**6,374,936**	**6,794,936**	**7,214,936**	**7,634,936**	**6,454,936**	**5,274,936**

Assumptions/Background:
Reserve for rate stabilization

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.521 Enviromental Resource Management
ERF Reserve Fund Schedule
2026 - 2030 Financial Plan

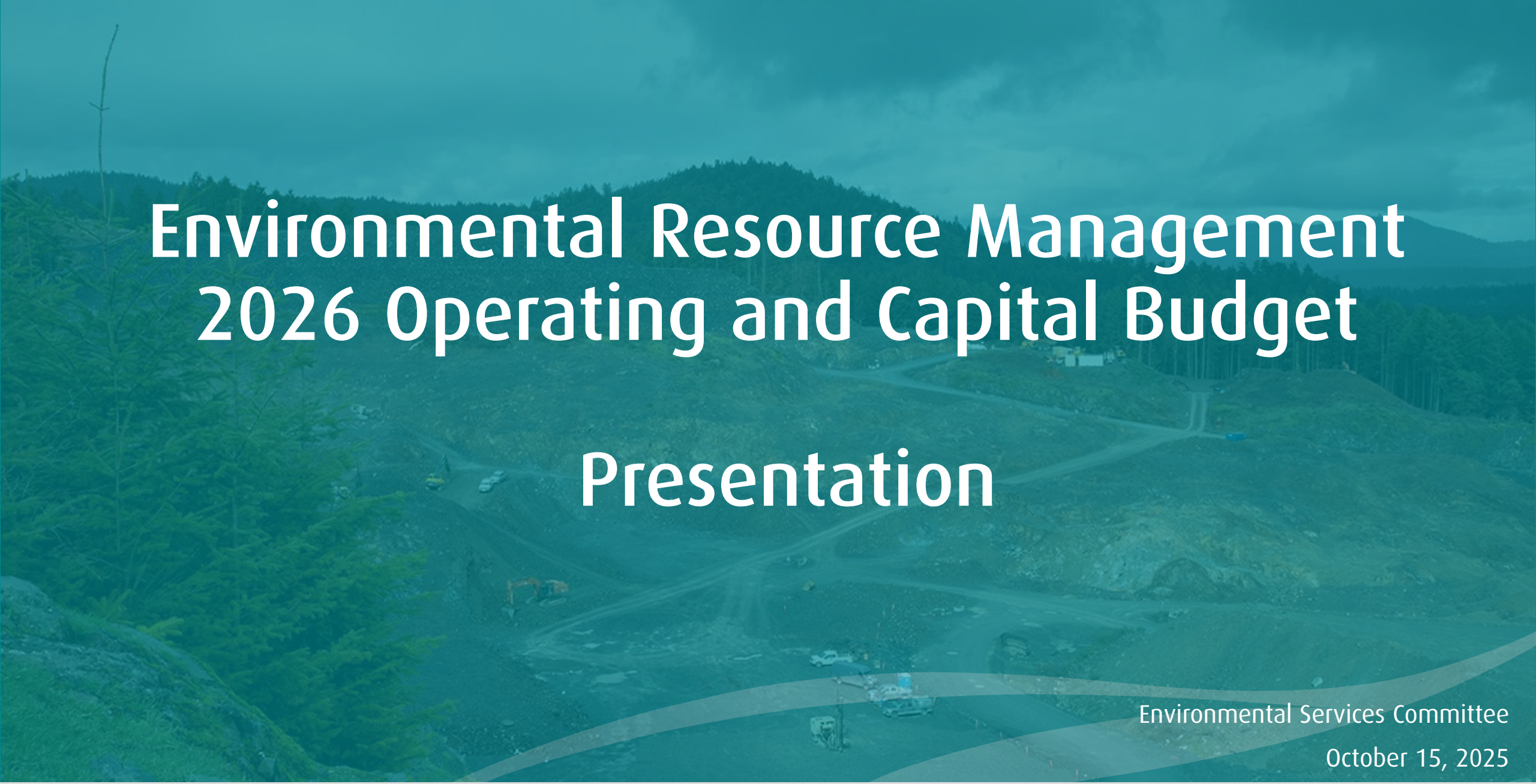
ERF Reserve Fund Schedule

ERF: ERM ERF or PERS Fund for Equipment

Equipment Replacement Fund Fund: 1022 Fund Centre: 101447	Estimate 2025	Budget 2026	2027	2028	2029	2030
Beginning Balance	2,028,945	2,092,945	1,761,945	1,430,945	849,945	668,945
Planned Purchase (Based on Capital Plan)	(150,000)	(535,000)	(535,000)	(785,000)	(385,000)	(385,000)
Transfer to/from Ops Budget	204,000	204,000	204,000	204,000	204,000	204,000
		-	-	-	-	-
Interest Income*	10,000	-	-	-	-	-
Ending Balance $	**2,092,945**	**1,761,945**	**1,430,945**	**849,945**	**668,945**	**487,945**

Assumptions/Background:
ERF Reserve to fund replacement of computer equipment and for PERS (Prority Equipment Replacement) type equipment that lasts less than 15 years

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.



Environmental Resource Management 2026 Operating and Capital Budget

Presentation

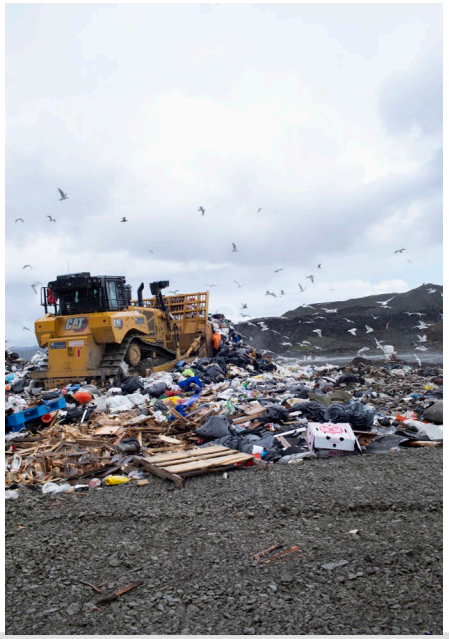
Environmental Services Committee

October 15, 2025

Environmental Resource Management Service Areas

Waste Diversion

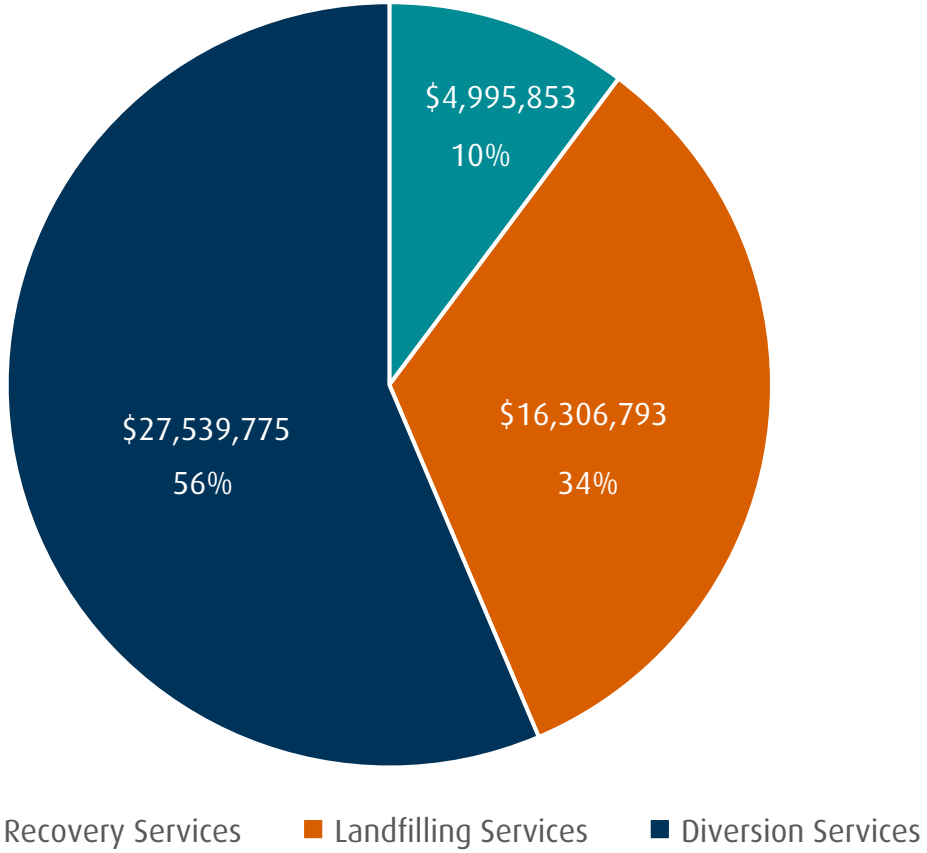
Landfilling



Energy Recovery

2026 Operating Budget Expenses

$48,842,421



Environmental Resource Management Service Areas

2026 Operating Budget

Waste Diversion ($27.5 million)

- Solid Waste Planning $1.7 million
- Community Support Programs $1.4 million
- Hartland Diversion Programs $12.8 million
- Curbside Recycling $11.7 million
- Electoral Area Recycling $1.2 million

Landfilling ($16.3 million)

- Heavy Equipment Contract $5.3 million
- CRD Enviro Programs $1 million
- CRD Engineering $700,000
- Corp Allocation $3 million
- Solid Waste Admin $1.1 million
- Education $500,000
- Leachate $1 million

Energy Recovery ($4.9 million)

- Contract for Services $1.4 million
- Electricity $1 million
- Environmental Resource Management Overhead - $1.5 million
- CRD Enviro $100,000

2026 Operating Budget Expenses: $48.8 million

$1.5 million (~3%) increase over 2025 Operating Budget

- Waste Diversion decreased $1.1 million (~4%)
- Landfilling increased $1.3 million (~9%)
- Energy Recovery increased $1.3 million (~36%)

2025/2026 Operating Budget – Changes

Waste Diversion (-$1.1 million)

- Reduced Hartland diversion program development expenditures including the new diversion initiatives such as the waste collector incentive program
- No significant impact anticipated to achieving the long-term Solid Waste Management Plan goals

2025/2026 Operating Budget - Significant Changes

Landfilling (+$1.3 million, ~9%)

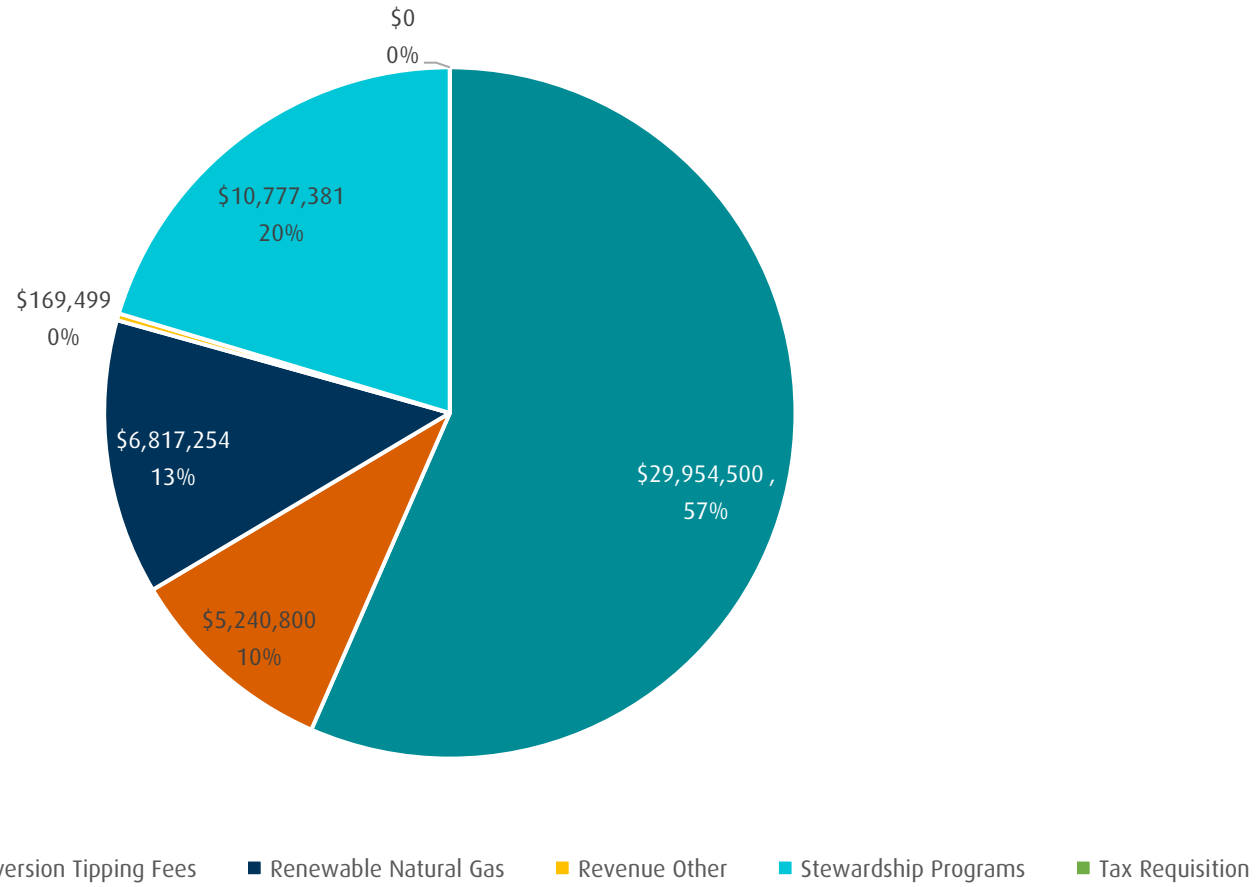
- Standard Overhead Allocation

Energy Recovery Services (+$1.3 million, ~36%)

- Annualization of RNG operating contract and utility usage

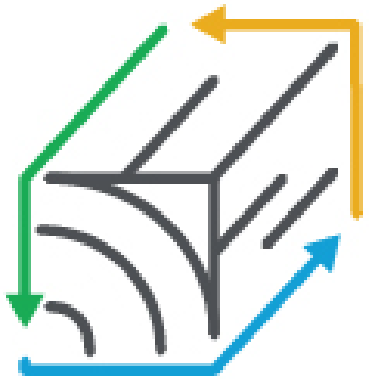
2026 Operating Budget Revenues

$53 million



2025/2026 Operating Budget Revenues

+$2.7 million - before reserve transfers and debt increases



Waste Diversion (+$2.5 million) ~19%

- Blue Box revenue increase from Recycle BC, Recycling Tipping Fees, and Compost Tipping Fees

Landfilling (+$0.1 million) ~0.4%

- Revenue from general refuge tipping fee increases

Energy Recovery (+$0.1 million) ~2%

- Projected revenue from new RNG facility, based first full year of operation

2026 – Capital Budget
$17.3 million

Ongoing capital ($2.3 million)

- Aggregate production, progressive closure, electrical, Operating Certificate

Renewable Natural Gas ($1.2 million)

- Optimize and take advantage of excess biogas from the Residuals Treatment Facility

Cell 4, 5 and 6 Preparation and North End Commercial Access Improvements ($12.9 million)

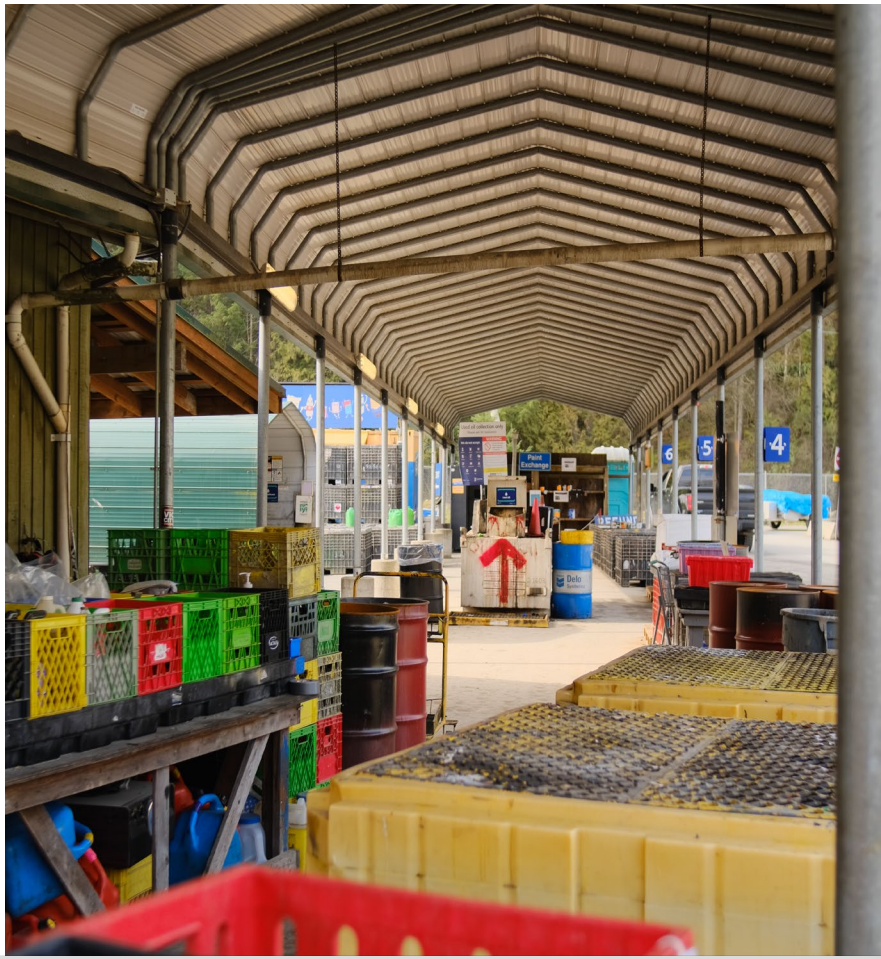
- Design / install new liner, truck wheel wash, relocate shop

Progressive Closure of the Landfill ($1 million)

- Final closure and interim cover of external faces

2026 Environmental Resource Management Operating & Capital Budget Summary

- 2025/26 Operating expenses +$1.5 million ~3%
- 2025/26 ERM Revenues +$2.7 million ~13%
  - Majority of revenue increase from Waste Diversion volumes
  - Minor increase from tipping fee revenue as waste per capita decrease significantly offset population increase / tip fee increase
- 2026 Capital Budget: $17.3 million
- 2026 Capital Funding with ERM Reserves and Debt
- No tax requisition required to fund ERM budget



Thank you

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Capital Regional District

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Making a difference...together

REPORT TO GOVERNANCE AND FIRST NATIONS RELATIONS COMMITTEE MEETING OF WEDNESDAY, OCTOBER 01, 2025

SUBJECT **Legislative and General Government, Facilities Management Services – 2026 Operating and Capital Budgets**

ISSUE SUMMARY

To provide an overview of the proposed 2026 Legislative and General Government and Facilities Management service budgets, including 2025 year-end budget projections.

BACKGROUND

The Capital Regional District (CRD) was created in 1966 as part of the British Columbia Provincial Government's initiative to provide regional decision-making on matters that transcend municipal boundaries, and to enable more effective service delivery through region-wide or shared delivery models. In addition, as the local government for electoral areas, the CRD facilitates and delivers projects and services for residents living in unincorporated areas. The CRD also owns and operates the Capital Region Housing Corporation (CRHC), the second largest non-profit housing provider in the province, and administers the Capital Regional Hospital District (CRHD) which provides capital funding for healthcare infrastructure, such as health facilities and hospital equipment.

The governance structure includes a 24-member Board of Directors which is composed of one or more elected officials from each of municipality and electoral area within CRD boundaries. Each local government and electoral area hold one director position on the Board for every 25,000 residents (or portion thereof). Each director also serves on the CRHD and CRHC Boards.

By way of legislation, costs for legislative and general government activities are included in a Legislative and General Government Service. This service includes sub-budgets for Board Expenditures, the Chief Administrative Officer (CAO) and Executive Services, Corporate Climate Action, Corporate Communications, Corporate Emergency Services, Corporate Services, Financial Services, First Nations Relations, Human Resources (HR), Information Technology (IT), and select General Managers (GM).

These services are primarily funded through cost recovery from CRD services, the CRHC and the CRHD. Legislative and General Government service also receives funding through requisition, and other funding sources including transfers from reserve, grants and surplus carryforward when available.

This report provides forecasted 2025 results and an overview of the 2026-2030 Financial Plan for the Legislative and General Government and Facilities Management service budgets.

2025 Year End Projected Results

Details of each budget, including forecasted year-end results can be found in Appendices B through Q.

The Legislative and General Government service is forecasting a one-time net favourable operating variance of $1.8M for 2025. The surplus is primarily the result of labour market challenges in staffing new and vacant positions. Staff have recommended a surplus carryforward of $1.05 million into 2026 to offset requisition while transferring the balance to fund one-time initiatives identified in the 2026-2030 Financial Plan. The Facilities operating budgets are forecasted to be on budget for 2025.

In 2025, a total of 35 capital projects were planned with combined budgets of $5.0 million. Staff are forecasting a favourable variance of $2.6 million due to timing of Fisgard Boardroom improvements, timing of upgrades to the public website, and data centre upgrades. All projects have been rescoped in 2026 where the funds have been budgeted. For the Facilities capital expenditures, 20 capital projects were planned for 2025, totaling $4.04 million. Staff are projecting a favourable variance of $3.1 million due to timing of the capital contribution for the Field Operations Centre.

2026 Operating Budget

The proposed 2026 Legislative and General Government and Facilities operating budget, including year-over-year changes in expense and revenue, is summarized in Appendix A. Total budgeted expenditures for 2026 are $54.77 million, a 10.9% increase over 2025. Less than a third of operating expenditures are funded through requisition or $14.6 million, a 6.7% increase over 2025. Table 1 summarizes the change in expenditures for each sub-budget in the service.

Table 1. 2026 Year-Over-Year Budget Comparison ($Millions)

Budget Description	2026 Financial Plan	2025 Financial Plan	$ Change	% Change
Board Expenditures	1.463	1.412	0.051	3.6%
CAO & Executive Services	1.561	1.229	0.332	27.0%
Corporate Services	4.396	4.121	0.275	6.7%
HR	4.573	4.252	0.321	7.5%
Financial Services	9.664	9.302	0.362	3.9%
IT	16.302	15.393	0.909	5.9%
First Nations	2.117	1.881	0.236	12.5%
Corporate Communications	3.036	1.459	1.577	108.1%
GM – Electoral Areas	0.458	0.250	0.208	83.2%
Other*	6.154	4.898	1.256	25.6%
Legislative & General	**$49.72**	**$44.20**	**$5.527**	**12.5%**
Facilities Budgets	5.044	5.197	-0.153	-2.9%
Total	**$54.77**	**$49.39**	**$5.37**	**10.9%**

**Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Housing, Planning and Protective Services, Reserve Contributions, Corporate Emergency and GM Regional Parks and Environmental Services*

Drivers for each operating budget are detailed in bridge files found in Appendices B through Q. Appendix R provides descriptions of all initiatives planned for 2026, along with forecasts for 2027 and 2028.

Three overarching drivers are impacting the 2026 operating budgets:

1. Collective bargaining is ongoing and base wages and benefits in the 2026 service budgets have been forecasted based on estimates. These figures will be revised in the final budget, once negotiations are finalized. Standard salary step increases and pay grade adjustments have also been incorporated into the budgets along with annualization costs for incremental positions added during the 2025 planning cycle.
2. In 2023, the Executive Leadership Team (ELT) developed an organizational plan called CRD Evolves to guide the next phase of the CRD's organizational journey. The plan was rolled out in two phases in 2025. As a result, several changes are reflected in various 2026 Legislative & General Government sub-budgets.
3. To prepare for the 2026 service planning financial planning cycle, the ELT directed a pause on new staffing requests for 2026 (unless directed otherwise by the CRD Board or a sub-regional or local Commission). This decision was in response to ongoing economic challenges and the number of staffing positions approved in 2025. The ELT emphasized that essential services would not be compromised, and a separate strategy was developed to meet critical staffing needs by reallocating existing vacancies, where feasible. The transfer of repurposed vacancies is included in the 2026 sub-budgets.

The following explanations provide more detail about drivers for sub-budgets with expenditure changes that exceed the guideline threshold of 1.8% and $50,000, as well as functions affected by initiative-related costs.

Board: The 2026 budget reflects an increase in ongoing directors' remuneration based on projected Consumer Price Index, along with one-time costs for initiative 12c-2.1 Board Orientation and Strategic Planning 2027-2030. Please refer to the description in Appendix R for more information about the latter. These increases are partially offset by a reduction in one-time costs to improve the Board Portal.

CAO & Executive Services: The 2026 budget includes the transfer of one full-time equivalent (FTE) to reflect a shift in responsibilities under CRD Evolves. The resulting increase in staffing, wages and benefits in the CAO budget is balanced by a corresponding reduction in the Regional Planning budget.

Corporate Emergency: The 2026 budget includes increases in software costs for the Alertable emergency notification system and other operating costs. These costs are partially offset by a reduction in one-time expenditures related to the review of the *Emergency and Disaster Management Act* and other expenses.

Corporate Communications & Engagement: The 2026 budget reflects a transfer of 10.5 FTE and auxiliary resources to reflect a shift in responsibilities under CRD Evolves. The shift has resulted in an increase in staffing, wages and benefits in the Corporate Communications & Engagement budget. These increases are balanced by corresponding reductions in wages and benefits and the introduction of new cross-allocations from services that will continue to be served by these resources, namely:

- Environmental Engineering (now called Corporate Capital Project Delivery)
- Environmental Protection
- Environmental Resource Management

- GM – Planning & Protective Services
- Land Banking and Housing
- Panorama Recreation
- Regional Parks
- Regional Planning
- Regional Water Supply (RWS)

Corporate Services: The 2026 budget reflects a net increase of 3 FTEs

- 2 FTEs were transferred from RWS to Legislative Services. One position was moved to reflect a shift in responsibilities under CRD Evolves and one vacant position was repurposed to address a critical staffing need. The resulting increase in staffing, wages and benefits in the Corporate Services budget is balanced by a corresponding reduction in the RWS budget.
- 1 new FTE added to the Legal Services division to support the implementation of the RWS Master Plan (2022), as requested by the RWS Committee on July 16, 2025. This position will be funded through the Regional Water Rate.

The sub-budget also includes increases in base wages and benefits due to anticipated collective agreement changes. These increases are partially offset by cost reductions for one-time initiatives completed in 2025, including records migration to SharePoint online, a preparatory study to advance centralized procurement, and actuarial support to optimize insurance coverage.

HR: The 2026 budget includes annualization cost for 11b-1.2 Manager, Safety and an increase in licensing costs for LinkedIn Talent, which both started in 2025. These increases are partially offset by reduced costs for one-time initiatives, including contract costs for the Employee Experience Survey, which has been deferred to 2026, facilitation costs for Equity, Diversity, Inclusion and Accessibility and support costs for the Human Resource Information System.

Finance: The 2026 budget includes increases in base wages and benefits due to anticipated collective agreement changes, annualization costs for FTEs added in 2025 and an ongoing uplift in software licensing expenses for SAP, the CRD's enterprise resource planning system. These increases have been partially offset by a reduction in consultancy costs and other expenses. In 2026, 1.5 FTEs are being redistributed from existing vacancies within the department to address critical gaps, resulting in a net-zero change to the overall staff complement from 2025 to 2026.

First Nations Relations: The 2026 budget reflects a net increase of 1 new FTE to support the implementation of the RWS Master Plan, as requested by the RWS Committee on July 16, 2025. This position will be funded through the Regional Water Rate.

It also includes annualization costs for 15a-1.2 First Nations Staffing (Project Coordinator), which was approved in 2024 to support relationship building and corporate reconciliation priorities. In addition, one-time contract costs have also been included to prepare the Reconciliation Action Plan, which was approved in 2022.

IT: The 2026 budget includes increases in base wages and benefits due to anticipated collective agreement changes, annualization costs for 5.5 FTEs added in 2025 and both inflationary and non-inflationary adjustments to IT-managed software licensing. Over the past several years, major technology vendors have increased their licensing and maintenance fees at above-inflation rates, on average between 8% and 15% annually. These costs are partially offset by the completion of several one-time initiatives in 2025, which were funded through operating reserves.

The Technology & Digital Transformation division has been working to reduce IT-related operating costs through a range of actions. These include software licensing reconciliation, reduction of legacy applications, renegotiation of vendor agreements, grant assessments, expansion of shared enterprise platforms, device lifecycle management, green IT and efficiency initiatives, automation and self-service, and cross-departmental license pooling. These efforts reflect the organization's commitment to responsible financial management while advancing modernization, resilience, and sustainability.

GM – Electoral Area Services: The 2026 budget includes annualization costs for 16e-5.1 Electoral Area Services Department Oversight, which added 2 FTEs, including a new General Manager position. The department was established in July 2025 and this budget is funded through requisition, split 30/70 between Regional Legislative and General Services and the three Electoral Areas, based on converted assessment.

2026 Capital Budget

The proposed five-year capital plan for the Legislative and General Government Service totals $9.31 million with $6.3M in year one. Table 2 summarizes the capital plan by budget within the service.

Table 2. 2026-2030 Capital Expenditure by Function ($Millions)

Budget Description	Annual Capital Plan (2026)	Total Capital Plan (2026 2030)	% of L&G
Board Expenditures	0.801	0.891	12.67%
CAO	0.002	0.020	0.03%
Corporate Services	0.014	0.039	0.22%
HR	0.005	1.126	0.07%
Financial Services	0.144	0.279	2.28%
IT	5.044	6.564	79.81%
First Nations	0.002	0.012	0.02%
Corporate Communications	0.292	0.337	4.63%
Other*	0.017	0.036	0.27%
Legislative & General	**$6.320**	**$9.305**	**100%**
Facilities Budgets	4.413	7.653	
Total	**$10.733**	**$16.958**	

**Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Planning and Protective Services, Corporate Emergency and GM Regional Parks, ES and Electoral Areas.*

Details for each capital plan can be found in appendices B through Q.

Below are explanations for sub-budgets with capital expenditures exceeding $250,000:

Board Expenditures: This budget includes funding to upgrade the Boardroom, including $240,000 to add additional capacity to the tables in the Boardroom, $446,000 to replace the audio-visual equipment and $115,000 for other technology replacements. Most of this funding was carried forward from 2025.

Corporate Communication: This budget includes $279,500 carried forward from 2025 to support the ongoing implementation of the new public website at crd.ca, which was launched in March 2025 and enhanced digital accessibility and user experience. The remaining budget supports scheduled office equipment replacements.

IT and Digital Transformation: This capital plan includes several critical modernization initiatives aimed at enhancing operational resilience and addressing digital infrastructure needs. For 2026, this budget includes $1.242 million (including $293,000 carried forward from 2025) to complete the migration of SAP from ECC to S/4Hana. It also includes $2.550 million (including $750,000 carried forward from 2025) for SAP system performance enhancements, including expanded analytics and reporting capabilities, increased automation and security improvements. The remaining budget supports cybersecurity improvements, ongoing maintenance and upgrades to the data center and audiovisual equipment in meeting rooms at 625 Fisgard, and the purchase of a field service vehicle to support the maintenance of the CRD's 300+ radio locations.

Geo-Spatial Referencing: This budget includes $250,000 (including $100,000 carried forward from 2025) to replace the Real-Time Kinematic (RTK) Tool System which has reached end-of-life and needs updating. The RTK Tool System is used by the CRD to provide high-precision geo-spatial referencing across 13 municipalities, enabling survey crews and field teams to capture centimeter-level positional data that is essential for asset management, infrastructure planning and engineering projects.

CRD Headquarters Building (625 Fisgard): This budget includes $230,000 for HVAC system upgrades to improve energy efficiency, supporting the CRD's greenhouse gas reduction and climate action objectives. An additional $300,000 is allocated for upgrades to gender neutral washrooms. The remaining budget covers minor building enhancements and operational equipment replacements, addressing components that have reached end-of-life or require updating.

Corporate Satellite Facilities: This budget includes $3.0 million carried forward from 2025 for additional corporate office space at the Infrastructure & Water Services Field Operations Center. As the facility development progresses and departmental occupancy plans are finalized, the budget will be reevaluated to ensure alignment with operational needs. The remaining budget supports emergency repairs.

ALTERNATIVES

Alternative 1
The Governance and First Nations Relations Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendices A through R, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Alternative 2
The Governance and First Nations Relations Committee refer the budget back to staff for additional information for the Capital Regional District Board's consideration.

IMPLICATIONS

Financial Implications

Staff continue to manage cost pressures on revenue through utilization of reserves and surplus carryforward where possible as well as refinement of cost recovery across services.

Alignment with Board and Corporate Priorities

Community Need Summaries present an overview of the operational and strategic context, services levels, initiatives and performance data for each Community Need in the CRD 2023-2026 Corporate Plan. They also provide details of the initiatives, associated staffing, timing and service levels required to advance the work in future years.

The Community Need Summaries related to the Legislative and General Government service are Advocacy, People, Open Government, First Nations, and Business Systems and Processes. These Community Need Summaries are being presented under a separate report to the Committee of the Whole on October 29, 2025, and document the organization's service planning recommendations for 2026.

CONCLUSION

The proposed 2026 Legislative and General Government and Facilities service budgets have been prepared for review by the Governance and First Nations Relations Committee. Following consideration, the Committee will bring forward budget recommendations to the CRD Board through the Committee of the Whole. The proposed 2026 budget reflects the advancement of numerous CRD Corporate Plan initiatives across various Legislative and General functions.

RECOMMENDATION

The Governance and First Nations Relations Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendices A through R, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Submitted by:	Fran Delgadillo Lopez, Manager, Strategic Planning
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Patrick Klassen, Acting General Manager, Housing, Planning and Protective Services
Concurrence:	Stephen Henderson, General Manager, Electoral Area Services
Concurrence:	Kristen Morley, J.D., Corporate Officer & General Manager, Corporate Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2026 Legislative & General Consolidated Operating Budget
Appendix B: CRD 2026 Budget Board Expenditures
Appendix C: CRD 2026 Budget Other Legislative & General - Climate
Appendix D: CRD 2026 Budget CAO & Executive Services
Appendix E: CRD 2026 Budget Corporate Services
Appendix F: CRD 2026 Budget Real Estate
Appendix G: CRD 2026 Budget Human Resources
Appendix H: CRD 2026 Budget Finance
Appendix I: CRD 2026 Budget Health & Capital Planning Strategies
Appendix J: CRD 2026 Budget Information Technology
Appendix K: CRD 2026 Budget GM Housing, Planning & Protective Services
Appendix L: CRD 2026 Budget Corporate Emergency
Appendix M: CRD 2026 Budget First Nations Relations
Appendix N: CRD 2026 Budget GM – Parks, Recreation & Environmental Services
Appendix O: CRD 2026 Budget Corporate Communications & Engagement
Appendix P: CRD 2026 Budget GM – Electoral Area Services
Appendix Q: CRD 2026 Budget – Facility Management
Appendix R: Initiatives Descriptions

2026 Legislative and General Government and Facilities Operating Budget Summary

The following tables summarize the total 2026 Legislative and General Government sub-budgets detailed in appendices B through Q by comparing the change from 2025.

Table 1: 2026 Budgeted Expenses – Legislative & General

Budget Component	2026 Budget	2025 Budget	$ Variance	% Variance
Salaries and Wages	31.855	27.973	3.882	13.9%
Consultancy and Contract for Services	3.415	2.969	0.446	15.0%
Software Licenses	4.228	3.744	0.484	12.9%
Other Operating Costs	10.225	9.510	0.715	7.5%
Total (M)	**$49.723**	**$44.196**	**$5.527**	**12.5%**

Table 2: 2026 Budgeted Revenue – Legislative & General

Budget Component	2026 Budget	2025 Budget	$ Variance	% Variance
Allocations and Other Revenue	33.539	27.952	5.587	20.0%
Requisition	14.394	13.477	0.917	6.8%
Transfers From Reserve	1.790	2.767	-0.977	(35.3%)
Total (M)	**$49.723**	**$44.196**	**$5.527**	**12.5%**

Requisition

The 2026 requisition is $14.4 million, which is a 6.8% increase over 2025.
The key drivers of the increase in requisition are for funding, or partial funding for the following items:

- Salary and remuneration adjustments based on estimated collective agreement and step increases
- Annualization of 2025 IBCs
- Transfer of strategic planning resourcing into Legislative & General
- Increased software licensing costs
- Increased building and overhead costs

The following tables summarize the total 2026 Facilities sub-budgets detailed in appendix Q by comparing the change from 2025.

Table 3: 2026 Budgeted Expenses – Facilities

Budget Component	2026 Budget	2025 Budget	$ Variance	% Variance
Salaries and Wages	1.498	1.461	0.037	2.5%
Rentals & Leases	0.758	0.819	(0.061)	(7.5%)
Internal allocation	0.618	0.715	(0.097)	(13.6%)
Internal Labour	0.350	0.345	0.005	1.5%
Utilities & Insurance	0.270	0.304	0.034	(11.2%)
Supplies, Repairs & Maintenance	0.390	0.349	0.041	(11.8%)
Other Operating Costs	1.160	1.204	(0.044)	(3.7)
Total (M)	**$5.044**	**$5.197**	**$(0.153)**	**(3.0%)**

Table 4: 2026 Budgeted Revenue – Facilities

Budget Component	2026 Budget	2025 Budget	$ Variance	% Variance
Allocations and Other Revenue	4.877	5.027	(0.150)	(3.0%)
Requisition	0.167	0.170	(0.003)	(1.8%)
Total (M)	**$5.044**	**$5.197**	**$(0.153)**	**(3.0%)**

Requisition

The 2026 requisition is $0.167 million, which is a 1.8% decrease from 2025.

The following table summarizes the total Legislative and General Government, and the Facilities budgeted revenue.

Table 5: 2026 Budgeted Revenue – Total

Budget Component	2026 Budget	2025 Budget	$ Variance	% Variance
Allocations and Other Revenue	38.416	32.979	5.437	16.5%
Requisition	14.561	13.647	0.914	6.7%
Transfers From Reserve	1.790	2.767	(0.977)	(35.3%)
Total (M)	**$54.767**	**$49.393**	**5.374**	**10.9%**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Board Expenditures

COMMITTEE REVIEW

October 2025

Service: 1.011 Board Expenditures **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board. One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.011 - Board Expenditures	Total Expenditure	Comments
2025 Budget	**1,412,255**	
Change in Wages & Benefits:		
N/A	-	
Total Change in Wages & Benefits	-	
Other Changes:		
Director's Remuneration	23,046	Estimated increase on projected CPI
Contract for Services	51,600	2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Meeting Expenses	12,000	2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Software Licences	(35,000)	Reduction in one-time spending from 2025 for Board Portal updates
Other Costs	(1,221)	
Total Other Changes	50,425	
2026 Budget	**1,462,680**	

Summary of % Expense Increase	
2026 IBC Expense	4.5%
Director's Remuneration	1.6%
Balance of increase	-2.6%
% expense increase from 2025:	***3.6%***
% Requisition increase from 2025 (if applicable):	***1.6%***

Requisition funding is 100% of service revenue

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

There is an estimated one-time favourable variance of $72,000 (5.1%) due to temporary savings in Director's expenses and per-meeting payments, legal expenses and contract for service expenses.

1.011 - Board Expenditures	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Directors' Remuneration	932,449	900,000	955,495	-	-	955,495	974,600	994,090	1,013,970	1,034,250
Standard Overhead Allocation	68,189	68,189	67,681	-	-	67,681	68,899	70,277	71,683	73,116
Building Occupancy	140,337	135,117	132,694	-	-	132,694	138,973	145,047	147,397	149,800
Legal Expenses	16,000	-	16,290	-	-	16,290	16,620	16,950	17,290	17,640
Contract for Services	10,300	-	10,300	3,000	51,600	64,900	43,340	12,410	12,660	12,910
Software Licenses	113,310	115,000	80,660	-	-	80,660	82,270	83,920	85,600	87,310
Meetings & Printing	15,520	14,900	15,800	-	12,000	27,800	25,120	16,520	16,850	17,190
Scholarship Programs	19,240	19,070	19,320	-	-	19,320	19,610	19,900	20,200	20,500
Other Operating Expenses	38,270	29,630	38,140	-	-	38,140	38,982	39,841	40,737	41,650
TOTAL OPERATING COSTS	**1,353,615**	**1,281,906**	**1,336,380**	**3,000**	**63,600**	**1,402,980**	**1,408,414**	**1,398,955**	**1,426,387**	**1,454,366**
*Percentage Increase over prior year						3.6%	0.4%	-0.7%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve	-	-	-	-	-	-	-	30,000	30,000	30,000
Transfer to Equipment Replacement Fund	58,640	58,640	59,700	-	-	59,700	60,890	62,110	63,350	64,620
TOTAL CAPITAL / RESERVE	**58,640**	**58,640**	**59,700**	**-**	**-**	**59,700**	**60,890**	**92,110**	**93,350**	**94,620**
TOTAL COSTS	**1,412,255**	**1,340,546**	**1,396,080**	**3,000**	**63,600**	**1,462,680**	**1,469,304**	**1,491,065**	**1,519,737**	**1,548,986**
						3.6%	0.5%	1.5%	1.9%	1.9%
INTERNAL RECOVERIES										
Transfer from Internal Reserve	(35,000)	(35,000)	-	-	(63,600)	(63,600)	(40,800)	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	**1,374,755**	**1,303,046**	**1,393,580**	**3,000**	**-**	**1,396,580**	**1,426,004**	**1,488,565**	**1,517,237**	**1,546,486**
*Percentage increase over prior year Total Costs			1.4%			1.6%	2.1%	4.4%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.011 Board Expenditures	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$696,000	$801,000	$0	$0	$20,000	$70,000	$891,000
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
	$696,000	**$801,000**	**$0**	**$0**	**$20,000**	**$70,000**	**$891,000**
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	$696,000	$801,000	$0	$0	$20,000	$70,000	$891,000
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
	$696,000	**$801,000**	**$0**	**$0**	**$20,000**	**$70,000**	**$891,000**

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 #: 1.011

Service Name: Board 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
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	$ 81,000	E	ERF	$ 81,000	$ 91,000	$ -	$ -	$ -	$ -	$ 91,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	$ 60,000	E	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-03	Replacement	Boardroom Chairs	Replace boardroom chairs	$ 30,000	E	ERF	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	$ 21,700	E	ERF	$ 10,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment	$ 20,000	E	ERF	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	$ 50,000	E	ERF	$ -	$ 50,000	$ -	$ -	$ -	$ 70,000	$ 120,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	$ 100,000	E	ERF	$ 100,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	$ 25,000	E	ERF	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
23-03	Replacement	Multi-Camera System	Replace existing video Camera with a Mult-=Camera System	$ 80,000	E	ERF	$ 75,000	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
24-01	Replacement	AV & lighting for Boardroom	AV for Boardroom, as identiefied in 2024 IBC 12b-4.1: Meeting Management Improvements	$ 150,000	E	ERF	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
24-02	Replacement	Boardroom Table redesign & upgrades	Replace Boardroom Table, as identiefied in 2024 IBC 12b-4.1: Meeting Management Improvements	$ 200,000	E	ERF	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
24-03	Replacement	Wiring	Replace wiring to accommodate new Board table	$ 15,000	E	ERF	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-05	New	Granicus Integrated Voting		$ 20,000	E	ERF	$ 10,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
			Grand Total	**$ 852,700**			**$ 696,000**	**$ 801,000**	**$ -**	**$ -**	**$ 20,000**	**$ 70,000**	**$ 891,000**

Reserve Schedule

Reserve Fund: 1.011 Board

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

Reserve Cash Flow

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	**Estimate**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	780,344	783,984	42,684	103,574	165,684	209,034
Actual Purchases		-	-	-	-	
Planned Purchases (Based on Capital Plan)	(55,000)	(801,000)	-	-	(20,000)	(70,000)
Transfer from Operating Budget	58,640	59,700	60,890	62,110	63,350	64,620
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance $	**783,984**	**42,684**	**103,574**	**165,684**	**209,034**	**203,654**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Other Legislative & General - Climate

COMMITTEE REVIEW

October 2025

Service: **1.012** **Other Legislative & General - Climate** **Committee: Environmental Services**

DEFINITION:

Authorized by Letters Patent to provide for legislative expenditures of the Board.

PARTICIPATION:

All municipalities and electoral area.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

N/A

FUNDING:

Requisition

1.012 OTHER LEGISLATIVE & GENERAL - CLIMATE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	117,557	100,000	-	-	-	-	-	-	-	-
Allocations - Environmental Innovation & Others	901	901	120,963	-	901	121,864	124,592	128,330	132,180	136,145
Other Operating Expenses	-	5,272	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**118,458**	**106,173**	**120,963**	**-**	**901**	**121,864**	**124,592**	**128,330**	**132,180**	**136,145**
*Percentage Increase over prior year		-10.4%	2.1%	0.0%	0.8%	2.9%	2.2%	3.0%	3.0%	3.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	106,090	106,090	109,273	-	-	109,273	111,458	113,687	115,961	118,280
TOTAL CAPITAL / RESERVES	**106,090**	**106,090**	**109,273**	**-**	**-**	**109,273**	**111,458**	**113,687**	**115,961**	**118,280**
TOTAL COSTS	**224,548**	**212,263**	**230,236**	**-**	**901**	**231,137**	**236,050**	**242,017**	**248,141**	**254,425**
*Percentage increase over prior year requisition		-5.5%	2.5%	0.0%	0.4%	2.9%	2.1%	2.5%	2.5%	2.5%
REVENUE										
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	-	-	-	-	**-**	**-**	**-**	**-**
NET COSTS	**224,548**	**212,263**	**230,236**	**-**	**901**	**231,137**	**236,050**	**242,017**	**248,141**	**254,425**
*Percentage increase over prior year Net Costs		-5.5%	2.5%	0.0%	0.0%	2.9%	2.1%	2.5%	2.5%	2.5%

1.012 Other Legislative & General
Operating Reserve Summary
2026-2030 Financial Plan

Profile

Other Legislative & General

Established by Bylaw No.4638 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105566	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Projected year end balance						
Beginning Balance		-	109,273	220,731	334,418	450,379
Planned Project						-
Transfer to/from Ops Budget		109,273	111,458	113,687	115,961	118,280
Interest Income*		-	-	-	-	-
Total projected year end balance	**-**	**109,273**	**220,731**	**334,418**	**450,379**	**568,660**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
Reserve balance retained for projects

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CAO & Executive Services

COMMITTEE REVIEW

October 2025

Service: 1.014 CAO & Executive Operations **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.014 CAO & Executive Operations	**Total Expenditure**	**Comments**
2025 Budget	**1,228,861**	
Change in Wages & Benefits:		
Base wages & benefits change	34,343	Inclusive of estimated collective agreement changes
Step increase/paygrade change	61,830	
1.0 FTE Manager Strategic Planning	222,774	CRD Evolves Transition: Position relocated from 1.324 Regional Planning
Total Change in Wages & Benefits	318,947	
Other Changes:		
Software Licences	8,140	Estimated increase in licence fees
Other Costs	4,740	
Total Other Changes	12,880	
2026 Budget	**1,560,688**	

Summary of % Expense Increase	
CRD Evolves Transition	18.1%
2026 Base salary and benefit change	7.8%
Balance of increase	1.0%
% expense increase from 2025:	***27.0%***
% Requisition increase from 2025 (if applicable):	***27.0%***

Requisition funding is (100)% of service revenue

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

There is an estimated one-time favourable variance of $241,000 (19.6%) due mainly to temporary staff vacancies ($190,000) and savings on contractor spending ($36,000) and supplies and training ($12,000).

CAO & Executive 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 and Wages	1,053,719	867,000	1,377,046	-	-	1,377,046	1,416,747	1,457,576	1,492,329	1,527,892
Building Occupancy	33,393	32,213	32,213	-	-	32,213	33,646	35,047	35,626	36,218
Legal Expenses	2,030	-	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Software Licenses	7,790	12,000	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Other Operating Expenses	126,929	78,594	128,339	-	-	128,339	130,663	122,435	125,053	127,745
TOTAL OPERATING COSTS	**1,223,861**	**989,807**	**1,555,598**	**-**	**-**	**1,555,598**	**1,599,416**	**1,633,788**	**1,672,108**	**1,711,335**
*Percentage Increase over prior year						27.1%	2.8%	2.1%	2.3%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL CAPITAL / RESERVES	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL COSTS	**1,228,861**	**994,807**	**1,560,688**	**-**	**-**	**1,560,688**	**1,604,606**	**1,639,078**	**1,677,508**	**1,716,845**
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	**1,228,861**	**994,807**	**1,560,688**	**-**	**-**	**1,560,688**	**1,604,606**	**1,639,078**	**1,677,508**	**1,716,845**
*Percentage increase over prior year Net Costs			27.0%			27.0%	2.8%	2.1%	2.3%	2.3%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	7.0		-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.014 CAO &Executive Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$1,564	$3,128	$15,297	$0	$0	$19,989
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	**$1,564**	**$3,128**	**$15,297**	**$0**	**$0**	**$19,989**
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	$1,564	$3,128	$15,297	$0	$0	$19,989
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	**$1,564**	**$3,128**	**$15,297**	**$0**	**$0**	**$19,989**

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 #: 1.014

Service Name: CAO &Executive 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
26-01	Replacement	Computer	Computer Replacement	$ 1,564	E	ERF	$ -	$ 1,564	$ -	$ -	$ -	$ -	$ 1,564
27-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ 3,128	$ -	$ -	$ -	$ 3,128
28-01	Replacement	Computer	Computer Replacement	$ 15,297	E	ERF	$ -	$ -		$ 15,297	$ -	$ -	$ 15,297
													$ -
													$ -
			Grand Total	**$ 19,989**			**$ -**	**$ 1,564**	**$ 3,128**	**$ 15,297**	**$**	**$ -**	**$ 19,989**

-

Reserve Schedule

Reserve Fund: 1.014 CAO & Executive Operations

Fund: 1022 Fund Center: 101366 ERF Group: CAO.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,994	14,240	17,766	19,828	9,821	15,221
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(1,564)	(3,128)	(15,297)	-	-
Transfer from Operating Budget	5,000	5,090	5,190	5,290	5,400	5,510
Interest Income						
Ending Balance $	**14,240**	**17,766**	**19,828**	**9,821**	**15,221**	**20,731**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Services

COMMITTEE REVIEW

October 2025

Service: 1.014B Corporate Services **Committee:** Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, procurement, records management and privacy and Freedom of information requests.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.014B CORPORATE SERVICES

	Total Expenditure	Comments
2025 Budget	**4,120,682**	
Change in Wages & Benefits:		
Base wages & benefits change	87,709	Inclusive of estimated collective agreement changes
Step increase/paygrade change	27,527	
1.0 FTE Legislative Services Coordinator	107,555	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
1.0 FTE Deputy Corporate Officer	185,377	2026 Critical Position: Position repurposed from 2.670 Regional Water Supply
1.0 FTE Legal support	129,776	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate
Total Change in Wages & Benefits	537,943	
Other Changes:		
Contract for Services	(285,000)	Reduction for 2025 one-time costs for EDRMS
Contract for Services	(120,000)	Reduction for 2025 one-time costs for centralizing procurement study and actuarial support
Software Licences	17,490	Increase in licence fees
Building Occupancy	10,794	
Office & Equipment Costs	69,445	Office costs associated with new ongoing FTEs
Other Costs	45,038	
Total Other Changes	(262,233)	
2026 Budget	**4,396,392**	

Summary of % Expense Increase	
2026 IBC & Critical Position Expense	11.9%
Reduction in one-time contract for services	-9.8%
2026 Base salary and benefit change	2.1%
Balance of increase	2.4%
% expense increase from 2025:	***6.7%***
% Requisition increase from 2025 (if applicable):	***11.2%***

Requisition funding is 83% of service revenue

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

There is an estimated one-time favourable variance of $363,000 (11.3%) largely attributable to temporary staff vacancies.

CORPORATE 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 and Wages	2,796,542	2,401,000	2,939,332	315,153	80,000	3,334,485	3,614,783	3,855,760	3,947,638	4,041,642
Building Occupancy	154,992	149,242	165,786	-	-	165,786	173,644	181,243	184,178	187,180
Legal Expenses	8,160	5,000	8,310	-	-	8,310	8,480	8,650	8,820	9,000
Contract for Services	987,800	947,800	11,945	-	657,800	669,745	12,522	13,128	14,335	15,603
Software Licenses	17,010	31,100	28,500	6,000	-	34,500	39,720	43,210	44,080	44,960
Other Operating Expenses	146,179	131,729	131,567	16,000	26,000	173,567	174,900	174,269	164,378	164,028
TOTAL OPERATING COSTS	**4,110,682**	**3,665,871**	**3,285,439**	**337,153**	**763,800**	**4,386,392**	**4,024,049**	**4,276,260**	**4,363,429**	**4,462,413**
*Percentage Increase over prior year						6.7%	-8.3%	6.3%	2.0%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**10,000**	**10,000**	**10,000**	**-**	**-**	**10,000**	**13,200**	**13,460**	**13,730**	**14,000**
TOTAL COSTS	**4,120,682**	**3,675,871**	**3,295,439**	**337,153**	**763,800**	**4,396,392**	**4,037,249**	**4,289,720**	**4,377,159**	**4,476,413**
*Percentage increase over prior year			-20.0%			6.7%	-8.2%	6.3%	2.0%	2.3%
REVENUE										
FOI Revenue	-	(600)	-	-	-	-	-	-	-	-
Allocation Recovery	(406,339)	(406,339)	(130,000)	(142,000)	(406,339)	(678,339)	(278,740)	(285,657)	(292,745)	(300,017)
Transfer from Operating Reserve	(495,000)	(405,000)	-	-	(90,000)	(90,000)	-	-	-	-
TOTAL REVENUE	**(901,339)**	**(811,939)**	**(130,000)**	**(142,000)**	**(496,339)**	**(768,339)**	**(278,740)**	**-**	**285,657**	**-**	**292,745**	**-**	**300,017**
NET COSTS	**3,219,343**	**2,863,932**	**3,165,439**	**195,153**	**267,461**	**3,628,053**	**3,758,509**	**4,004,063**	**4,084,414**	**4,176,396**
*Percentage increase over prior year Net Costs			-1.7%			12.7%	3.6%	6.5%	2.0%	2.3%
AUTHORIZED POSITIONS:										
Salaried	17.6	17.6	17.6	3.0	-	20.6	22.6	23.6	23.6	23.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.014B Corporate Services	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$14,076	$7,534	$4,692	$3,128	$9,384	$38,814
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	**$14,076**	**$7,534**	**$4,692**	**$3,128**	**$9,384**	**$38,814**
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	$14,076	$7,534	$4,692	$3,128	$9,384	$38,814
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	**$14,076**	**$7,534**	**$4,692**	**$3,128**	**$9,384**	**$38,814**

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 #: 1.014B

Service Name: Corporate Services

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
26-01	Replacement	Computer	Computer Replacement	$ 14,076	E	ERF	$ -	$ 14,076	$ -	$ -	$ -	$ -	$ 14,076
27-01	Replacement	Computer	Computer Replacement	$ 7,534	E	ERF	$ -	$ -	$ 7,534	$ -	$ -	$ -	$ 7,534
28-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF	$ -	$ -	$ -	$ 4,692	$ -	$ -	$ 4,692
29-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ -	$ -	$ 3,128	$ -	$ 3,128
30-01	Replacement	Computer	Computer Replacement	$ 9,384	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 9,384	$ 9,384
													$ -
													$ -
			Grand Total	**$ 38,814**			**$ -**	**$ 14,076**	**$ 7,534**	**$ 4,692**	**$ 3,128**	**$ 9,384**	**$ 38,814**

Reserve Schedule

Reserve Fund: 1.014B Corporate Services

Fund: 1022 Fund Center: 102307 ERF Group: ERF Corporate Services	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,994	14,994	10,918	16,584	25,352	35,954
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(14,076)	(7,534)	(4,692)	(3,128)	(9,384)
Transfer from Operating Budget		10,000	13,200	13,460	13,730	14,000
Interest Income						
Ending Balance $	**14,994**	**10,918**	**16,584**	**25,352**	**35,954**	**40,570**

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Real Estate

COMMITTEE REVIEW

October 2025

Service: 1.015 Real Estate **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate 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 and Wages	478,985	478,945	476,169	-	-	476,169	489,637	503,487	515,375	527,542
Allocations	81,997	80,777	84,308	-	-	84,308	85,819	88,880	89,257	90,694
Legal Expenses	1,550	2,750	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Software Licenses	10,260	10,260	10,440	-	-	10,440	10,650	10,860	11,080	11,300
Other Operating Expenses	29,410	18,025	24,790	-	-	24,790	25,266	25,762	26,259	26,756
TOTAL OPERATING COSTS	**602,202**	**590,757**	**597,287**	**-**	**-**	**597,287**	**612,982**	**630,629**	**643,641**	**657,992**
*Percentage increase/-decrease over prior year						-0.8%	2.6%	2.9%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**602,202**	**590,757**	**597,287**	**-**	**-**	**597,287**	**612,982**	**630,629**	**643,641**	**657,992**
*Percentage increase/-decrease over prior year Total Costs						-0.8%	2.6%	2.9%	2.1%	2.2%
Internal Recoveries	(487,351)	(487,351)	(477,830)	-	-	(477,830)	(490,385)	(504,503)	(514,912)	(526,394)
NET COSTS	**114,851**	**103,406**	**119,457**	**-**	**-**	**119,457**	**122,597**	**126,126**	**128,729**	**131,598**
*Percentage increase over prior year Net Costs						4.0%	2.6%	2.9%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.015 Real Estate	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$4,692	$0	$3,128	$0	$4,692	$12,512
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	**$4,692**	**$0**	**$3,128**	**$0**	**$4,692**	**$12,512**
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	$4,692	$0	$3,128	$0	$4,692	$12,512
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	**$4,692**	**$0**	**$3,128**	**$0**	**$4,692**	**$12,512**

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 #: 1.015

Service Name: Real Estate

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
26-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF	$ -	$ 4,692	$ -	$ -	$ -	$ -	$ 4,692
28-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ -	$ 3,128	$ -	$ -	$ 3,128
30-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 4,692	$ 4,692
													$ -
													$ -
			Grand Total	**$ 12,512**			**$ -**	**$ 4,692**	**$ -**	**$ 3,128**	**$**	**$ 4,692**	**$ 12,512**

-

Reserve Schedule

Reserve Fund: 1.015 Real Estate

Reserve Cash Flow

Fund: 1022 Fund Center: 101418 ERF Group: PRPSRV.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	29,528	29,528	24,836	24,836	21,708	21,708
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(4,692)	-	(3,128)	-	(4,692)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income						
Ending Balance $	**29,528**	**24,836**	**24,836**	**21,708**	**21,708**	**17,016**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Human Resources

COMMITTEE REVIEW

October 2025

Service: 1.016 Human Resources **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide Human Resources services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026 Service: 1.016 - Human Resources	Total Expenditure	Comments
2025 Budget	**4,251,510**	
Change in Wages & Benefits:		
Base wages & benefits change	101,958	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,508	
Annualization of 2025 position	76,818	Annualization of 2025 IBC 11b-1.2: Manager, Safety (6 months)
Auxiliary support	(41,700)	removal of one-time funding from 2025 for HRIS support
Total Change in Wages & Benefits	172,584	
Other Changes:		
Contract for Services	(100,000)	Reduction for 2025 one-time costs for employee survey part 2, and EDIA facilitation
Transfer to Reserve	130,000	Reserve contribution for HR Recruiting function
Software Licences	19,190	Increase in licence fees
	46,184	2025 11b-1.5 Corporate Recruiting - LinkedIn Talent Licensing
Building Occupancy	24,243	
Other Costs	28,919	
Total Other Changes	148,536	
2026 Budget	**4,572,631**	

Summary of % Expense Increase		
IBC Costs and annualization	2.9%	
Reduction in one-time costs	-3.3%	
2026 Base salary and benefit change	3.2%	
Balance of increase	4.8%	
% expense increase from 2025:	***7.6%***	
% Requisition increase from 2025 (if applicable):	***5.4%***	*Requisition funding is 13.6% of service revenue*

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

There is an estimated one-time favourable variance of $413,400 (9.7%) largely attributable to temporary staff vacancies.

1.016 - Human Resources	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	3,189,877	2,820,000	3,250,354	-	112,108	3,362,462	4,018,755	4,288,596	4,137,285	4,194,845	
Allocations	150,280	151,589	151,375	-	25,226	176,601	157,743	163,778	166,460	169,324	
Legal Expenses	17,830	17,500	18,150	-	-	18,150	18,510	18,880	19,260	19,650	
GVLRA Membership Dues and Staff Training	190,930	192,000	203,190	-	-	203,190	224,960	229,460	234,050	238,730	
Contract for Services	451,473	415,500	367,244	-	15,000	382,244	359,999	361,331	368,929	371,534	
Software Licenses	16,440	35,000	81,814	-	-	81,814	98,630	112,780	115,470	122,792	
Other Operating Expenses	202,680	147,800	206,170	-	-	206,170	239,935	238,732	240,461	245,282	
TOTAL OPERATING COSTS	**4,219,510**	**3,779,389**	**4,278,297**	**-**	**152,334**	**4,430,631**	**5,118,532**	**5,413,557**	**5,281,915**	**5,362,156**	
*Percentage Increase over prior year						5.0%	15.5%	5.8%	-2.4%	1.5%	
CAPITAL / RESERVE											
Equipment Purchases	20,000	10,000	-	-	-	-	60,000	10,000	-	-	
Transfer to Equipment Replacement Fund	12,000	25,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000	
Transfer to Operating Reserve	-	20,000	-	-	130,000	130,000	-	-	-	-	
TOTAL CAPITAL / RESERVE	**32,000**	**55,000**	**12,000**	**-**	**130,000**	**142,000**	**72,000**	**22,000**	**12,000**	**12,000**	
TOTAL COSTS	**4,251,510**	**3,834,389**	**4,290,297**	**-**	**282,334**	**4,572,631**	**5,190,532**	**5,435,557**	**5,293,915**	**5,374,156**	
						7.6%	13.5%	4.7%	-2.6%	1.5%	
INTERNAL RECOVERIES											
Recovery Costs	(92,500)	(92,500)	(20,000)	-	(68,608)	(88,608)	(20,000)	(20,000)	(20,000)	(20,000)	
First Aid Recovery	(6,278)	(2,544)	(6,392)	-	-	(6,392)	(6,521)	(6,652)	(6,783)	(6,919)	
Transfer from Internal Reserve	(100,000)	(100,000)	-	-	-	-	-	-	-	-	
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-	
Human Resources	(3,461,768)	(3,461,768)	(3,641,075)	-	(213,726)	(3,854,801)	(4,510,040)	(4,722,235)	(4,546,128)	(4,590,184)	11.4%
TOTAL INTERNAL RECOVERIES	**(3,660,546)**	**(3,656,812)**	**(3,667,467)**	**-**	**(282,334)**	**(3,949,801)**	**(4,536,561)**	**(4,748,887)**	**(4,572,911)**	**(4,617,103)**	
NET COSTS	**590,964**	**177,577**	**622,830**	**-**	**-**	**622,830**	**653,971**	**686,670**	**721,003**	**757,054**	**13.6%**
*Percentage increase over prior year Net Costs						5.4%	5.0%	5.0%	5.0%	5.0%	
AUTHORIZED POSITIONS: Salaried	18.5	18.5	18.5	-	-	18.5	24.0	25.0	23.0	23.0	

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.016 Human Resources	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$4,692	$341,948	$670,148	$101,800	$7,820	$1,126,408
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	**$4,692**	**$341,948**	**$670,148**	**$101,800**	**$7,820**	**$1,126,408**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$331,000	$659,200	$101,800	$0	$1,092,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$4,692	$10,948	$10,948	$0	$7,820	$34,408
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	**$4,692**	**$341,948**	**$670,148**	**$101,800**	**$7,820**	**$1,126,408**

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 #: 1.016

Service Name: Human Resources

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
26-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF		$ 4,692	$ -	$ -	$ -	$ -	$ 4,692
27-01	Replacement	Computer	Computer Replacement	$ 10,948	E	ERF		$ -	$ 10,948	$ -	$ -	$ -	$ 10,948
28-01	Replacement	Computer	Computer Replacement	$ 10,948	E	ERF		$ -	$ -	$ 10,948	$ -	$ -	$ 10,948
30-01	Replacement	Computer	Computer Replacement	$ 7,820	E	ERF		$ -	$ -	$ -	$ -	$ 7,820	$ 7,820
26-02	New	HRIS - Talent Suite	2026 iBC 11b-1.6 11b-1.6 HRIS Talent Suite (Revised)	$ 1,092,000	E	Cap		$ -	$ 331,000	$ 659,200	$ 101,800	$ -	$ 1,092,000
													$ -
			Grand Total	**$ 1,126,408**			**$ -**	**$ 4,692**	**$ 341,948**	**$ 670,148**	**$ 101,800**	**$ 7,820**	**$ 1,126,408**

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419 ERF Group: HR.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	14,679	17,089	24,397	25,449	26,501	38,501
Actual Purchases		-	-	-		-
Planned Purchases (Based on Capital Plan)	(9,590)	(4,692)	(10,948)	(10,948)		(7,820)
Transfer from Operating Budget	12,000	12,000	12,000	12,000	12,000	12,000
Interest Income		-	-	-	-	-
Ending Balance $	**17,089**	**24,397**	**25,449**	**26,501**	**38,501**	**42,681**

Assumptions/Background:

Capital Fund

Capital Fund: 1.016 Human Resources - for HRIS

Reserve Cash Flow

Fund: GSV185008 Fund Center: 191094	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,277,387	1,277,387	1,277,387	946,387	287,187	185,387
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)		-	(331,000)	(659,200)	(101,800)	-
Transfer from Operating Budget		-	-	-	-	-
Transfer from L&G Operating Reserve (BX)						
Interest Income	-	-	-	-	-	-
Ending Balance $	**1,277,387**	**1,277,387**	**946,387**	**287,187**	**185,387**	**185,387**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Finance

COMMITTEE REVIEW

October 2025

Service: 1.017 Finance **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

SERVICE DESCRIPTION:

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026 Service: 1.017 Finance	Total Expenditure	Comments
2025 Budget	**9,203,625**	
Change in Wages & Benefits:		
Base wages & benefits change	241,651	Inclusive of estimated collective agreement changes
Step increase/paygrade change	173,643	Inclusive of step increases ($106k), and annualization ($67k)
Other	(3,668)	
Total Change in Wages & Benefits	411,626	
Other Changes:		
Consultants	(31,895)	
Software Licenses	122,000	2023 IBC 15f-1.9 SAP Lifecycle Replacement
Other	(41,196)	
Total Other Changes	48,909	
2026 Budget	**9,664,161**	
Summary of % Expense Increase		
2026 Base salary and benefit change	4.5%	
Software	1.3%	
Consultant Spend	-0.3%	
Balance of increase	-0.5%	
% expense increase from 2025:	***5.0%***	
% Requisition increase from 2025:	***1.9%***	*Requisition funding is 33% of service revenue*

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

There is an estimated one-time favourable variance of $94,000 (1.0%) largely attributable to temporary staff vacancies, offset by contributions to the capital fund for Financial Systems.

1.017 - FINANCE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS:										
Salaries and Wages	7,647,932	7,027,232	8,059,558	-	-	8,059,558	8,356,192	8,485,588	8,607,977	8,603,057
Allocations	429,898	418,678	418,483	-	-	418,483	398,871	414,915	422,370	429,996
Auditing Expense	86,000	86,000	91,000	-	-	91,000	95,000	96,900	98,840	100,820
Contract for Services	219,375	101,434	190,000	-	-	190,000	190,000	190,000	190,000	190,000
Consulting	-	-	-	-	-	-	-	-	-	-
Postage & Freight	262,820	268,700	267,550	-	-	267,550	272,900	278,360	283,920	289,600
Supplies	92,640	88,071	80,050	-	-	80,050	81,650	83,270	84,930	86,620
Contribution recovery	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	429,960	451,302	400,520	122,000	-	522,520	533,103	543,906	554,940	566,209
TOTAL OPERATING COSTS	**9,168,625**	**8,441,417**	**9,507,161**	**122,000**	**-**	**9,629,161**	**9,927,716**	**10,092,940**	**10,242,977**	**10,266,301**
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to Capital Fund	-	500,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**35,000**	**535,000**	**35,000**	**-**	**-**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**9,203,625**	**8,976,417**	**9,542,161**	**122,000**	**-**	**9,664,161**	**9,962,716**	**10,127,940**	**10,277,977**	**10,301,301**
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
REVENUE										
PCard Rebate	(63,840)	(63,840)	(50,000)	-	-	(50,000)	(51,000)	(52,020)	(53,060)	(54,120)
Provincial Grants	(60,000)	(60,000)	(55,000)	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Print Shop	(256,980)	(269,440)	(261,610)	-	-	(261,610)	(266,850)	(272,180)	(277,620)	(283,170)
Other	(93,201)	(93,201)	(96,228)	-	-	(96,228)	(98,953)	(101,751)	(104,151)	(106,613)
Allocation Recoveries	(110,910)	(110,910)	(293,390)	-	-	(293,390)	(299,260)	(305,250)	(311,360)	(317,590)
Transfer from Reserve	(303,198)	(157,564)	(176,611)	-	-	(176,611)	-	-	-	-
TOTAL REVENUES	**(888,130)**	**(754,955)**	**(932,839)**	**-**	**-**	**(932,839)**	**(771,063)**	**(786,201)**	**(801,191)**	**(816,493)**
NET COSTS	**8,315,495**	**8,221,462**	**8,609,322**	**122,000**	**-**	**8,731,322**	**9,191,653**	**9,341,738**	**9,476,786**	**9,484,809**
*Percentage increase over prior year Net Costs			3.5%	1.5%	0.0%	5.0%	5.3%	1.6%	1.4%	0.1%
AUTHORIZED POSITIONS:										
Salaried	51.0	51.0	52.5	-		52.5	52.5	52.5	52.5	52.5
Term	4.0	4.0	2.5		-	2.5	2.5	1.5	1.5	1.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.017 Finance	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$100,000	$143,791	$65,190	$20,640	$15,948	$33,791	$279,360
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
		$100,000	**$143,791**	**$65,190**	**$20,640**	**$15,948**	**$33,791**	**$279,360**
SOURCE OF FUNDS								
Capital Funds on Hand		$100,000	$100,000	$0	$0	$0	$0	$100,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$43,791	$65,190	$20,640	$15,948	$33,791	$179,360
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
		$100,000	**$143,791**	**$65,190**	**$20,640**	**$15,948**	**$33,791**	**$279,360**

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 #: 1.017

Service Name: Finance

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
26-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 28,791	E	ERF		$ 43,791	$ -	$ -	$ -	$ -	$ 43,791
27-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 38,190	E	ERF		$ -	$ 65,190	$ -	$ -	$ -	$ 65,190
28-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 15,640	E	ERF		$ -	$ -	$ 20,640	$ -	$ -	$ 20,640
29-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 10,948	E	ERF		$ -	$ -	$ -	$ 15,948	$ -	$ 15,948
30-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 28,791	E	ERF		$ -	$ -	$ -	$ -	$ 33,791	$ 33,791
24-02	New	Financial Software	Tool acquisition and ERP Optimization	$ 100,000	E	Cap	$ 100,000.00	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
													$ -
													$ -
			Grand Total	**$ 222,360**			**$ 100,000**	**$ 143,791**	**$ 65,190**	**$ 20,640**	**$ 15,948**	**$ 33,791**	**$ 279,360**

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	416,748	450,842	442,051	411,861	426,221	445,273
Actual Purchases	(3,145)					
Planned Purchases (Based on Capital Plan)		(43,791)	(65,190)	(20,640)	(15,948)	(33,791)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	2,238					
Ending Balance $	**450,842**	**442,051**	**411,861**	**426,221**	**445,273**	**446,482**

Assumptions/Background:

2026 - Replace 17 standard laptops, 1 ultra-portable laptop, peripherals, and postage meter for print shop
2027 - Replace 23 standard laptops, plus peripherals
2028 - Replace 10 standard laptops, plus peripherals
2029 - Replace 7 standard laptops, plus peripherals
2030 - Replace 17 standard laptops, 1 ultra-portable laptop, plus peripherals

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Health & Capital Planning Strategies

COMMITTEE REVIEW

October 2025

Change in Budget 2025 to 2026

Service: 1.018 Health and Capital Planning Strategies	**Total Expenditure**	**Comments**
2025 Budget	**746,886**	
Change in Wages & Benefits:		
Base wages & benefits change	10,727	Inclusive of estimated collective agreement changes
Annualization of term position	35,438	2025 IBC 5e-1.2 Health and Capital Planning
Total Change in Wages & Benefits	46,165	
Other Changes:		
Allocation - Standard Overhead	2,051	
Allocation - Other	16,140	
Other Costs	(7,653)	
Total Other Changes	10,538	
2026 Budget	**803,589**	

Summary of % Expense Increase		
2026 Base salary and step increases	1.4%	
Annualization of 2025 positions	4.7%	
Allocations	2.4%	
Balance of increase	-1.0%	
% expense increase from 2025:	***7.6%***	
% Requisition increase from 2025 (if applicable):	***%***	*Requisition funding is (x)% of service revenue*

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

There is an estimated one-time favourable variance of $105,037 (14.1%) due mainly to vacant term capital planner position. This variance will be transferred to the Capital Regional Hospital District (CRHD).

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES	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	325,880	324,906	336,607	-	-	336,607	346,350	356,369	364,883	373,596
Wages & Benefits - Capital Planner	93,943	-	129,380	-	-	129,380	133,125	37,573	-	-
Legal/Auditing Costs	28,240	28,240	29,260	-	-	29,260	29,790	30,330	30,880	31,500
Consultants	3,740	3,740	3,810	-	-	3,810	3,890	3,970	4,050	4,130
Allocations - Standard Overhead	145,126	145,126	147,177	-	-	147,177	149,826	152,823	155,879	158,997
Allocations - Building Occupancy	22,488	22,488	21,720	-	-	21,720	22,704	23,664	24,052	24,449
Allocations - Human Resources	16,151	16,151	15,876	-	-	15,876	18,188	19,449	18,724	18,905
Allocations - Others	72,468	71,678	88,608	-	-	88,608	86,705	88,439	90,146	91,897
Operating - Other Costs	36,850	27,520	26,350	-	2,800	29,150	26,880	23,720	24,200	24,690
TOTAL OPERATING COSTS	**744,886**	**639,849**	**798,789**	**-**	**2,800**	**801,589**	**817,457**	**736,336**	**712,814**	**728,164**
*Percentage Increase over prior year			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	**2,000**	**2,000**	**2,000**	**-**	**-**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**746,886**	**641,849**	**800,789**	**-**	**2,800**	**803,589**	**819,457**	**738,336**	**714,814**	**730,164**
*Percentage Increase over prior year			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.1%
Recovery - Capital Regional Hospital District	(746,886)	(746,886)	(800,789)	-	(2,800)	(803,589)	(819,457)	(738,336)	(714,814)	(730,164)
OPERATING COSTS LESS INTERNAL RECOVERIES	**-**	**(105,037)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Surplus / (Deficit)		105,037								
Balance transferred to HD Section 20 Reserve		(105,037)								
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: all Municpalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0			2.0	2.0	2.0	2.0	2.0
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)	1.0	1.0	1.0			1.0	1.0	0.0	0.0	0.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.018 Health & Capital Planning Strategie	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$3,128	$1,564	$0	$0	$1,564	$6,256
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	**$3,128**	**$1,564**	**$0**	**$0**	**$1,564**	**$6,256**
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	$3,128	$1,564	$0	$0	$1,564	$6,256
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	**$3,128**	**$1,564**	**$0**	**$0**	**$1,564**	**$6,256**

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 #: 1.018

Service Name: Health & Capital Planning Strategies

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
26-01	Replacement	Computer	Replace Computers	$ 3,128	E	ERF	$ -	$ 3,128	$ -	$ -	$ -	$ -	$ 3,128
27-01	Replacement	Computer	Replace Computers	$ 1,564	E	ERF	$ -	$ -	$ 1,564	$ -	$ -	$ -	$ 1,564
30-01	Replacement	Computer	Replace Computers	$ 1,564	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 1,564	$ 1,564
													$ -
													$ -
			Grand Total	**$ 6,256**			**$ -**	**$ 3,128**	**$ 1,564**	**$ -**	**$**	**$ 1,564**	**$ 6,256**

-

Reserve Schedule

Reserve Fund: 1.018 Health & Capital Planning Strategies

Assets held by the Health and Capital Planning Strategies are office equipment and office furniture.

Reserve Cash Flow

Fund: 1022 Fund Center: 101851 ERF Group: HP.ERF	Estimated	Budget				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	7,543	9,593	8,465	8,901	10,901	12,901
Actual Purchase	-					
Planned Purchase (Based on Capital Plan)	-	(3,128)	(1,564)	-	-	(1,564)
Transfer from Operating Budget	2,000	2,000	2,000	2,000	2,000	2,000
Interest Revenue	50					
Ending Balance $	**9,593**	**8,465**	**8,901**	**10,901**	**12,901**	**13,337**

Assumptions/Background:

2026 - 2 standard laptops
2027 - 1 standard laptop
2030 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Information Technology

COMMITTEE REVIEW

October 2025

Service: 1.022 Information Technology **Committee: Governance Committee & Finance Committee**

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026

Service: 1.022 Information Technology	**Total Expenditure**	**Comments**
2025 Budget	**15,392,770**	
Change in Wages & Benefits:		
Base wages & benefits change	258,504	Inclusive of estimated collective agreement changes
Annualization of 2025 positions	295,242	
Step increase/paygrade change	134,134	
Overtime and standby	23,330	Normalizing budget for actual trends for standby pay and resulting overtime
Total Change in Wages & Benefits	711,210	
Other Changes:		
Software Licences & Computer Maintenance	256,632	Inflationary increase to ongoing IT-managed software licence subscriptions including SAP; Crowdstrike; Palo Alto; and VMWare
	180,000	Vendor increase to annual software licencing for ESRI
	13,000	2025 IBC: 13a-3.2 SAP S4HANA Enhancements
Consulting	25,000	2025 IBC: 13a-5.1 Project Service Management Platform
Transfer to ERP Projects Reserve	8,690	
One-time initiatives	(232,500)	Successful completion of one-time 2025 reserve-funded initiatives
Other Costs	(53,175)	
Total Other Changes	197,647	
2026 Budget	**16,301,627**	

Summary of % Expense Increase		
2026 Base salary and step increases	2.6%	
Annualization of 2025 positions	1.9%	
Software licences	1.8%	
Completion of one-time initiatives	-1.5%	
Balance of increase	1.2%	
% expense increase from 2025:	***5.9%***	
% Requisition increase from 2025 (if applicable):	***3.0%***	*Requisition funding is 18% of service revenue*

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

There is an estimated one-time favourable variance of $21,430 (0.14%) due mainly to vacant positions offset by software licencing costs. This variance will be moved to ERP Projects Reserve, which has an expected year end balance of $4,123,925 before this transfer.

1.022 INFORMATION TECHNOLOGY	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	7,997,638	7,656,469	8,708,848	-	-	8,708,848	9,414,123	9,759,907	9,991,961	10,229,362
Allocations	685,282	671,292	711,844	-	3,604	715,448	759,798	794,044	787,112	797,610
Consulting	267,430	74,930	50,310	-	217,500	267,810	288,720	924,270	91,321	80,061
Contract for Services	800,370	716,200	717,980	-	100,000	817,980	732,330	1,096,970	760,420	774,110
Software Licenses & Computer Mtce	3,523,380	3,561,500	3,073,190	395,562	211,500	3,680,252	4,374,543	5,430,360	5,689,642	5,963,269
Other Operating Expenses	763,200	552,370	667,410	-	120,500	787,910	831,187	825,239	706,119	719,590
TOTAL OPERATING COSTS	**14,037,300**	**13,232,761**	**13,929,582**	**395,562**	**653,104**	**14,978,248**	**16,400,701**	**18,830,791**	**18,026,575**	**18,564,002**
*Percentage Increase over prior year			-0.8%	2.8%	4.7%	6.7%	9.5%	14.8%	-4.3%	3.0%
CAPITAL / RESERVE										
Transfer to ERP Projects Fund	482,630	504,060	491,320	-	-	491,320	557,326	568,470	578,700	589,120
Transfer to S/4 Hana Project Fund	872,840	872,840	832,059	-	-	832,059	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	45,000	53,970	54,950	55,940
TOTAL CAPITAL / RESERVES	**1,355,470**	**1,376,900**	**1,323,379**	**-**	**-**	**1,323,379**	**602,326**	**622,440**	**633,650**	**645,060**
TOTAL COSTS	**15,392,770**	**14,609,661**	**15,252,961**	**395,562**	**653,104**	**16,301,627**	**17,003,027**	**19,453,231**	**18,660,225**	**19,209,062**
*Percentage increase over prior year Total Costs			-0.9%	2.6%	4.2%	5.9%	4.3%	14.4%	-4.1%	2.9%
Funding from Capital Fund	(475,531)	(309,839)	(328,623)	-	-	(328,623)	-	-	-	-
Funding from Operating Reserve	(857,000)	(232,500)	-	-	(624,500)	(624,500)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**14,060,239**	**14,067,322**	**14,924,339**	**395,562**	**28,604**	**15,348,505**	**17,003,027**	**19,453,231**	**18,660,225**	**19,209,062**
Service Fees	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(2,083)	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(40,000)**	**(47,083)**	**(40,000)**	**-**	**-**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**
NET COSTS	**14,020,239**	**14,020,239**	**14,884,339**	**395,562**	**28,604**	**15,308,505**	**16,963,027**	**19,413,231**	**18,620,225**	**19,169,062**
*Percentage increase over prior year Net Costs			6.2%	2.8%	0.2%	9.2%	10.8%	14.4%	-4.1%	2.9%
AUTHORIZED POSITIONS:										
Salaried	51.77	51.77	51.50			51.50	57.50	58.00	58.00	58.00
Term	3.0	3.0	3.0			3.0	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.022 Information Technology	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$30,000	$25,000	$20,000	$0	$0	$0	$45,000
Equipment		$1,537,898	$4,899,311	$791,333	$560,430	$100,628	$47,059	$6,398,761
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
		$1,687,898	**$5,044,311**	**$811,333**	**$560,430**	**$100,628**	**$47,059**	**$6,563,761**
SOURCE OF FUNDS								
Capital Funds on Hand		$1,517,898	$4,766,898	$740,000	$495,000	$60,000	$0	$6,061,898
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$170,000	$277,413	$71,333	$65,430	$40,628	$47,059	$501,863
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
		$1,687,898	**$5,044,311**	**$811,333**	**$560,430**	**$100,628**	**$47,059**	**$6,563,761**

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 #: 1.022

Service Name: Information Technology

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
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts Capacity Upgrade	$ 550,000	E	Cap	$ 100,000.00	$ 100,000	$ 450,000	$ -	$ -	$ -	$ 550,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer Upgrade	$ 65,000	E	Cap	$ -	$ -	$ 65,000	$ -	$ -	$ -	$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supply Upgrades (multiple CRD buildings in IT Communication Closets). Data centre / server room (MDF): racks or rows feeding servers, storage/SAN, hypervisors, core firewalls, load balancers, management/OOB gear, backup systems. Network closets (IDFs): distribution/access switches (especially PoE switches powering phones, APs, cameras), edge firewalls, routers.Voice/Collaboration: SBCs, gateways/ATAs, call queues/IVR hardware, Teams Rooms controllers. OT/SCADA & field sites: PLC/RTU panels, industrial switches, telemetry radios/microwave, plant/lift/pump stations, reservoirs; keeps control/telemetry alive until generator pickup.Security/Building systems: access control panels, NVRs, critical sensors/alarms (for controlled egress and recording continuity). Critical workstations/consoles: dispatch, operations, and NOC seats where a desktop outage is high-impact.	$ 150,000	E	Cap	$ 10,000.00	$ 20,000	$ 10,000	$ 60,000	$ 60,000	$ -	$ 150,000
20-06	Replacement	Data Centre Replacements	Upgrade of Phone switches and servers (625 Fisgard Data Centre). Core components: Call control: Cisco Unified Communications Manager (CUCM) cluster (publisher/subscribers) providing extensions, dial plan, policies, and device registration. Messaging/IVR: Cisco Unity Connection for voicemail; auto-attendants/menus (Unity or UCCX, if used). Gateways/SBC: ISR/ASR routers with CUBE for SIP trunking and/or PRIs/analog; MGCP/SIP control; FXS/FXO for legacy endpoints (elevators, alarms, fax, paging). Survivability: SRST on branch gateways to maintain local calling during WAN outages. Endpoints: Cisco IP phones/softphones powered via PoE switches; optional analog sets via FXS.	$ 430,000	E	Cap	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
18-07	Replacement	Data Centre Replacements	Replacement of legacy server Infrastructure supporinhg corporate applications located at (625 Fisgard Data Centre)	$ 75,000	E	Cap	$ 75,000.00	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
20-07	Replacement	Meeting Room Equipment Replacement	Upgrade of legacy A/V technology to MS Teams Rooms (625 Fisgard) 6th Floor Training Room.	$ 185,000	E	ERF	$ 50,000.00	$ 125,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 205,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP platform upgrade from ECC to S4 HANA (Upgrade of server hardware, software, supporting infrastructure) (625 Fisgard Data Centre).	$ 8,709,000	E	Cap	$ 292,898.00	$ 1,241,898	$ -	$ -	$ -	$ -	$ 1,241,898
24-03	New	Radio Truck Equipment	Provide, install, and certify complete tool and safety packages for two new crew trucks, including tool storage systems, first-aid kits, fire extinguishers, traffic control devices, and PPE (as per standards)	$ 70,000	E	Cap	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
24-05	New	Physical Security	Installation of new Access Card Readers for all IT Communication closets at 625 Fisgard including the Data Center Entry as well as communication closets located 2nd Floor Douglas street location.	$ 100,000	E	Cap	$ 100,000.00	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
24-06	Replacement	Brightsign replacements	Replace and standardize BrightSign digital players to current standards to drive three-monitor display systems for IT operations. (625 Fisgard 2nd floor IT Area).BrightSign is a line of purpose-built, solid-state digital signage media players that deliver reliable 24/7 playback to monitors, kiosks, and video walls. They're centrally managed (e.g., via BrightSign Cloud/BrightAuthor) to schedule content, push updates, and support interactive features (GPIO/serial/USB), synchronized multi-screen playback, and 4K/HDR output on supported models.	$ 10,000	E	Cap	$ 10,000.00	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-18	Replacement	VDI system upgrades	Scale the Virtual Desktop Infrastructure (VDI) — increase compute, storage, and GPU — to improve performance, increase resiliency, and support peak concurrency and high-performance workloads. Virtual Desktop Infrastructure (VDI) delivers Windows desktops and apps from centralized servers (data centre or cloud) to any endpoint. A connection broker authenticates the user (e.g., with MFA), assigns a virtual machine from a pool, and applies policies. Apps, profiles, and data stay in the data centre/cloud—improving security, manageability, and continuity while letting staff work from anywhere.	$ 50,000	E	Cap	$ 50,000.00	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-19	New	New Workstations and Office Densification	Purchase of new computers, peripherals, equipment to support 3 new employees in IT (approved through IBC's)	$ 70,000	B	Cap	$ 30,000.00	$ 25,000	$ 20,000	$ -	$ -	$ -	$ 45,000
25-02	Replacement	Service Van vehicle replacment	Replace the IT service van and professionally upfit it with modular shelving and lockable bins for organized, secure tool and parts storage.	$ 120,000	V	ERF	$ 120,000.00	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000

Service #: 1.022

Service Name: Information Technology

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
25-03	Renewal	2025 IBC 13a-3.2 -SAP S4HANA Enhancements	Post-ECC→S/4HANA follow-on work to optimize system performance and stability, simplify and standardize processes, expand embedded analytics and reporting, enable workflow/RPA automation, and harden scalability and security; includes Fiori UX improvements, modernized backup/DR, and uplifted integrations with SAP and non-SAP applications. Deliver post-conversion enhancements for S/4HANA covering performance tuning, process simplification, embedded analytics, workflow/RPA automation, scalability and security hardening, Fiori UX upgrades, backup/disaster-recovery modernization, and integration remediation/expansion across SAP and third-party systems.	$ 2,610,000	E	Cap	$ 750,000.00	$ 2,550,000	$ -	$ -	$ -	$ -	$ 2,550,000
26-01	Replacement	Computer Equipment Upgrades	IT Staff device refresh: upgrade/replace end-of-life laptops/desktops with standardized, enterprise-managed hardware to enhance reliability, security, and user experience.Modernize staff endpoints by transitioning to current-generation, Windows 11–ready hardware with approved docks, monitors, and accessories, aligned to corporate standards.	$ 176,863	E	ERF	$ -	$ 32,413	$ 51,333	$ 45,430	$ 20,628	$ 27,059	$ 176,863
26-02	Replacement	2025 IBC 13a-3.3 - Communications Infrastructure Improvements	Upgrade core, distribution, and access networks and enhance cellular (LTE/5G) availability to ensure reliable, secure connectivity for critical operations.Upgrade supporting facility networks with increased backhaul capacity, improved Wi-Fi and cellular coverage, and security controls to support always-on services.	$ 160,000	E	Cap	$ -	$ 160,000	$ -	$ -	$ -	$ -	$ 160,000
26-03	Replacement	2025 IBC 13a-4.3 - Cyber Security Network Improvements	Upgrade and/or replace CRD cybersecurity by replacing legacy firewalls, routers, and VPN gateways with next-gen platforms; upgrading endpoint protection to EDR/XDR; enforcing Identity Management, MFA, and PAM; implementing Zero Trust segmentation/micro-segmentation; consolidating detection/response with SIEM/SOAR; and strengthening encryption, backup/DR (immutable + tested), CSPM/CNAPP, DevSecOps, incident response plans, third-party risk, and user awareness training.	$ 200,000	E	Cap	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-07	Replacement	Data Centre Backup and Storage Replacements	Upgrade end-of-life backup servers and repositories to a scale-out, immutable backup platform supporting VM/database/file workloads, cloud/object storage, and rapid recovery.Refresh backup/media servers and storage with an enterprise platform featuring immutability, encryption, MFA/RBAC hardening, and automated recovery testing.	$ 350,000	E	Cap	$ 100,000.00	$ 100,000		$ -	$ -	$ -	$ 100,000
26-04	New	Radio Truck Procurement	Purchase of 3rd field service vehicle truck to support transportation to 300+ radio sites across the CRD - replaces leased vehicle being funded by Hartland	$ 150,000	E	Cap	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
27-02	Replacement	2025 IBC 13a-4.5 - Alternate Data Centre	Build a backup Data Center a (location TBC) by 2027 to support CRD's critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	$ 315,000	E	Cap	$ -	$ -	$ -	$ 315,000	$ -	$ -	$ 315,000
27-03	Replacement	13a-3.6 CRD Legacy Voice Replacem circuits.	Replace legacy voice systems across CRD with Teams Phone and Carrier Services to unify calling, improve reliability, and simplify operations.Migrate all sites from on-prem PBXs or legacy Cisco platforms to Microsoft Teams Voice with certified carriers, including number porting, dial plans, and decommissioning of legacy	$ 240,000	E	Cap	$ -	$ -	$ 120,000	$ 120,000	$ -	$ -	$ 240,000
			Grand Total	**$ 14,785,863**			**$ 1,687,898**	**$ 5,044,311**	**$ 811,333**	**$ 560,430**	**$ 100,628**	**$ 47,059**	**$ 6,563,761**

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101421	**Estimated**	**Budget**				
ERF Group: INFOTECH.ERF (ITG.ERF)	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	363,858	340,650	188,237	181,904	190,444	224,766
Actual Purchases						
Planned Purchases (Based on Capital Plan	(25,348)	(152,413)	(51,333)	(45,430)	(20,628)	(27,059)
Transfer from Operating Budget	-	-	45,000	53,970	54,950	55,940
Interest Income	2,140					
Ending Balance $	**340,650**	**188,237**	**181,904**	**190,444**	**224,766**	**253,647**

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2026-2030) and replacement of one vehicle in 2026.

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217 ERF Group: ITMTGROOM.ERF (ITG.ERF)	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	121,458	142,073	37,073	37,073	37,073	37,073
Actual Purchases						
Planned Purchases (Based on Capital Plan)	-	(125,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	615					
Ending Balance $	**142,073**	**37,073**	**37,073**	**37,073**	**37,073**	**37,073**

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Housing, Planning & Protective Services

COMMITTEE REVIEW

October 2025

Service: 1.024 GM - Housing, Planning & Protective Services **Committee: Planning & Protective Services**

DEFINITION:

The oversight of planning and protective services for the Capital Regional District Board.

SERVICE DESCRIPTION:

The General Manager and Planning and Protective Services administration provides overall direction and supporting administrative oversight for 40 individual services and functions.

The department and its divisions report to the Board, Hospital District Board, Planning, Transportation and Protective Services Committee, Electoral Area Services Committee, Juan de Fuca Land Use Committee and also provide corporate administration for 17 commissions and the Capital Regional Housing Corporation.

Planning and Protective Services includes the administrative and operating responsibility for:

- Capital Regional Housing Corporation
- Capital Regional Hospital District
- Regional Planning and Information Services
- Emergency Management & Fire Protection
- Regional Housing
- Bylaw Services and Animal Control
- Building Inspection and Numbering
- Juan de Fuca Electoral Area Community Planning and Parks

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning, Transportation and Protective Services

FUNDING:

Requisition and internal allocation

1.024 - GM - Housing, Planning & Protective 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	483,817	459,367	458,285	-	-	458,285	471,507	485,103	496,671	508,516
Contract for Services	2,580	2,500	2,630	-	-	2,630	2,680	2,730	2,880	3,640
Internal Allocations	110,962	110,962	177,247	-	1,802	179,049	185,400	190,749	194,516	198,304
Operating Other	29,700	27,790	29,400	-	-	29,400	21,610	22,040	22,971	23,813
TOTAL OPERATING COSTS	**627,059**	**600,619**	**667,562**	**-**	**1,802**	**669,364**	**681,197**	**700,622**	**717,038**	**734,273**
*Percentage Increase over prior year						6.7%	1.8%	2.9%	2.3%	2.4%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	**-**	**-**	**1,000**	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
TOTAL COSTS	**627,059**	**600,619**	**668,562**	**-**	**1,802**	**670,364**	**682,197**	**701,622**	**718,038**	**735,273**
FUNDING SOURCES (REVENUE)										
Internal Recoveries	(302,126)	(302,126)	(339,598)	-	-	(339,598)	(346,395)	(353,323)	(360,141)	(367,140)
TOTAL REVENUES	**(302,126)**	**(302,126)**	**(339,598)**	**-**	**-**	**(339,598)**	**(346,395)**	**(353,323)**	**(360,141)**	**(367,140)**
NET COSTS	**324,934**	**298,494**	**328,964**	**-**	**1,802**	**330,766**	**335,802**	**348,299**	**357,897**	**368,133**
*Percentage increase over prior year Net Costs						1.8%	1.5%	3.7%	2.8%	2.9%
AUTHORIZED POSITIONS: Salaried	2.5	2.5	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.024 GM - Planning & Protective Service	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$2,203	$3,128	$0	$0	$0	$5,331
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	**$2,203**	**$3,128**	**$0**	**$0**	**$0**	**$5,331**
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	$2,203	$3,128	$0	$0	$0	$5,331
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	**$2,203**	**$3,128**	**$0**	**$0**	**$0**	**$5,331**

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 #: 1.024

Service Name: GM - Planning & Protective Services

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
26-01	Replacement	Computer	Computer Replacement	$ 2,203	E	ERF	$ -	$ 2,203	$ -	$ -	$ -	$ -	$ 2,203
27-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF	$ -	$ -	$ 3,128	$ -	$ -	$ -	$ 3,128
													$ -
													$ -
			Grand Total	**$ 5,331**			**$ -**	**$ 2,203**	**$ 3,128**	**$ -**	**$**	**$ -**	**$ 5,331**

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Reserve Schedule

Reserve Fund: 1.024 - GM Housing, Planning & Protective Services

Reserve Cash Flow

Fund: 1022 Fund Center: 101955 ERF Group: PLANPROT.ERF	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	30,044	30,044	28,841	26,713	27,713	28,713
Actual Purchases	-					
Planned Purchase (Based on Capital Plan)	-	(2,203)	(3,128)			-
Transfer from Operating Budget	-	1,000	1,000	1,000	1,000	1,000
Interest Income		-	-	-	-	-
Ending Balance $	**30,044**	**28,841**	**26,713**	**27,713**	**28,713**	**29,713**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Emergency

COMMITTEE REVIEW

October 2025

Service: 1.025 Corporate Emergency **Committee: Planning and Protective Services**

DEFINITION:

Planning and coordination for disasters or emergencies.

SERVICE DESCRIPTION:

Coordinate and administer the Corporate Emergency Plan in accordance with the *Emergency Program Act* as a local authority and regional service provider and ensure integration with the three Electoral Area Emergency Plans to provide business continuity and CRD divisional coordination in the case of an emergency.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning and Protective Services

FUNDING:

Requisition

Change in Budget 2025 to 2026 Service: 1.025 Corporate Emergency	Total Expenditure	Comments
2025 Budget	**572,266**	
Change in Salaries:		
Step change/paygrade change	26,775	
Total Change in Salaries	26,775	
Other Changes:		
Standard Overhead Allocation	33,031	Increase in 2025 operating costs
Building Occupancy Allocation	14,688	
Contract for services (2025)	(50,555)	2025 One time contract for services for EDMA review ($40,000 carried over to 2026)
Contract for services (2026)	40,000	2026 One time contract for services for EDMA review ($40,000 carried over from 2025)
Supplies	(10,000)	2025 One time office costs associated with new ongoing FTEs
Software	14,795	Alertable emergency notification system
Other Costs	3,685	
Total Other Changes	45,644	
2026 Budget	**644,685**	

Summary of % Expense Change	
Step/paygrade change	4.7%
Reduction in one-time contract for services	-1.8%
2025 one-time supplies	-1.7%
OH & Building Occupancy allocations	8.3%
Software costs	2.6%
Balance of change	0.6%
% expense increase from 2025:	***12.7%***
% Requisition change from 2025 (if applicable):	***21.8%***

Requisition funding is 77.5% of service revenue

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

There is a an estimated one-time favourable variance of $30,185 (5.3%) largely due to the deferral of EDMA contract for services expenses ($40,000), partially offset by increase in software costs for the new Alertable notification system ($14,800). This variance will be carried forward to 2026 to partially offset increased service costs.

1.025 - Corporate Emergency	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	217,113	218,209	243,888	-	-	243,888	250,940	258,200	264,360	270,680
Contracts and Consulting Services	80,555	40,000	30,000	-	40,000	70,000	30,000	30,000	30,000	30,000
Allocations	199,338	199,338	245,988	-	3,604	249,592	252,024	258,260	263,204	268,260
Supplies	12,520	15,871	2,570	-	-	2,570	2,620	2,670	2,720	2,770
Licences and Fees	8,480	22,000	23,275	-	-	23,275	54,240	24,720	25,210	25,710
Other Operating Expenses	54,260	94,663	55,360	-	-	55,360	56,502	57,665	58,839	60,046
TOTAL OPERATING COSTS	**572,266**	**590,081**	**601,081**	**-**	**43,604**	**644,685**	**646,326**	**631,515**	**644,333**	**657,466**
*Percentage Increase over prior year			5.0%		7.6%	12.7%	0.3%	-2.3%	2.0%	2.0%
Internal Recoveries	(103,805)	(103,805)	(121,944)	-	-	(121,944)	(125,470)	(129,100)	(132,180)	(135,340)
OPERATING COSTS LESS INTERNAL RECOVERIES	**468,461**	**486,276**	**479,137**	**-**	**43,604**	**522,741**	**520,856**	**502,415**	**512,153**	**522,126**
Estimated Balance c/fwd from 2025 to 2026	-	30,185	-	-	(30,185)	(30,185)	-	-	-	-
Balance c/fwd from 2024 to 2025	(64,159)	(64,159)	-	-	-	-	-	-	-	-
Grant Revenue	-	(48,000)	-	-	-	-	-	-	-	-
NET COSTS	**404,302**	**404,302**	**479,137**	**-**	**13,419**	**492,556**	**520,856**	**502,415**	**512,153**	**522,126**
*Percentage increase over prior year			18.5%		3.3%	21.8%	5.7%	-3.5%	1.9%	1.9%
AUTHORIZED POSITIONS										
Salaried FTE	2	2	2			2	2	2	2	2

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.025 Corporate Emergency	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$7,000	$0	$5,000	$0	$0	$12,000
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	**$7,000**	**$0**	**$5,000**	**$0**	**$0**	**$12,000**
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	$7,000	$0	$5,000	$0	$0	$12,000
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	**$7,000**	**$0**	**$5,000**	**$0**	**$0**	**$12,000**

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

-

Service #: 1.025

Service Name: Corporate Emergency

				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
17-01	Replacement	EOC Laptop	EOC Equipment	$ 22,000	E	ERF	$ -	$ 5,000	$ -	$ 5,000	$ -	$ -	$ 10,000
24-01	Replacement	Surface Pro	EOC Equipment	$ 2,000	E	ERF	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
			Grand Total	$ 24,000				$ 7,000	$ -	$ 5,000	$ -	$ -	$ 12,000

Service:	1.025	Corporate Emergency

Project Number	17-01	Capital Project Title	EOC Laptop	Capital Project Description	EOC Equipment
Project Rationale					

Project Number	24-01	Capital Project Title	Surface Pro	Capital Project Description	EOC Equipment
Project Rationale					

Reserve Schedule

Reserve Fund: 1.025 Corporate Emergency - Equipment Replacement Fund

- Capital Regional District Equipment Replacement Fund (ERF) was established in 1991 under Bylaw No. 945. This is a reserve fund pursuant to the provisions of Section 378(c) of the Municipal Act to be known as the "Equipment Replacement Fund"
- The monies in this reserve fund shall be expended only for the purchase of machinery and equipment.
- 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.
- User departments of the Capital Regional District vehicles and equipment may be charged for depreciation of their machinery and equipment and the amount of such depreciation shall be transferred to the equipment replacement fund.
- ERF Group: CRPEMERGE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101978	2025	2026	2027	2028	2029	2030
Beginning Balance		52,373	38,373	31,373	31,373	26,373	26,373
Transfer from Op Budget		-	-	-	-	-	-
Expenditures		(14,000)	(7,000)	-	(5,000)	-	-
Interest Income		-					
Ending Balance $		**38,373**	**31,373**	**31,373**	**26,373**	**26,373**	**26,373**

Assumptions/Background:

Maintain balance sufficient to meet lifecycle replacement needs and emergency needs.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

First Nations Relations

COMMITTEE REVIEW

October 2025

Service: 1.027 First Nations Relations **Committee: First Nations Relations**

DEFINITION:

To provide for the management of intergovernmental relations between the CRD and the First Nations.

SERVICE DESCRIPTION:

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.027 First Nations Relations	**Total Expenditure**	**Comments**
2025 Budget	**1,880,951**	
Change in Salaries:		
Base wages & benefits change	17,432	Inclusive of estimated collective agreement changes
Annualization of 2025 position	35,438	Annualization of 2024 IBC 15a-1.2: First Nations Project Coordinator
1.0 FTE First Nations Liason	91,178	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate
Total Change in Wages & Benefits	144,048	
Other Changes:		
Contract for Services & Meeting Expenses	41,390	One-time Reconciliation Action Plan engagements deferred to 2026
Standard Overhead Allocation	12,859	Increase in 2025 operating costs
Building Occupancy Allocation	20,546	Increase in 2025 office space
Human Resources Allocation	9,174	Increase in 2025 wages & benefits
Other Costs	8,230	New staffing costs - travel, training, equipment
Total Other Changes	92,199	
2026 Budget	**2,117,198**	

Summary of % Expense Increase		
2026 Base salary and benefit change	0.9%	
+1.0 FTE and salary annualization	6.7%	
2025 one-time initiatives	2.2%	
Allocations	2.3%	
Balance of increase	0.5%	
% expense increase from 2025:	***12.6%***	
% Requisition increase from 2025 (if applicable):	***5.8%***	*Requisition funding is 70% of service revenue*

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

There is an estimated one-time favourable variance of $420k (29.8%) due to temporary staff vacancies resulting in further work being deferred. This surplus will be transferred to the Legislative and General Operating Reserve and held within a BX designated for FNR initiatives.

1.027 First Nations Relations	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	849,475	642,899	889,123	104,400	-	993,523	1,049,262	1,079,563	1,105,333	1,131,699
Allocations	86,586	86,586	108,619	20,546	-	129,165	129,645	133,771	134,106	136,313
Meetings, Programs & Special Events	152,600	71,500	48,450	3,030	57,000	108,480	52,510	53,560	54,630	55,720
Contract for Services	737,970	414,800	376,630	-	450,000	826,630	384,160	391,840	399,680	407,670
Legal Expenses	1,310	7,000	1,330	-	-	1,330	1,360	1,390	1,420	1,450
Other Operating Expenses	50,410	37,500	34,870	8,200	12,400	55,470	43,991	44,937	45,909	46,907
TOTAL OPERATING COSTS	**1,878,351**	**1,260,285**	**1,459,022**	**136,176**	**519,400**	**2,114,598**	**1,660,928**	**1,705,061**	**1,741,078**	**1,779,759**
*Percentage Increase over prior year			-22.3%	7.2%	27.7%	12.6%	-21.5%	2.7%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
TOTAL COSTS	**1,880,951**	**1,262,885**	**1,461,622**	**136,176**	**519,400**	**2,117,198**	**1,665,028**	**1,709,161**	**1,745,178**	**1,783,859**
*Percentage Increase over prior year Total Costs			-22.3%	7.2%	27.6%	12.6%	-21.4%	2.7%	2.1%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,880,951**	**1,262,885**	**1,461,622**	**136,176**	**519,400**	**2,117,198**	**1,665,028**	**1,709,161**	**1,745,178**	**1,783,859**
SOURCES OF FUNDING										
Transfer from Internal Reserve Account	(473,000)	(232,600)	-	-	(507,000)	(507,000)	-	-	-	-
Internal cost recovery	-	-	-	(108,600)	(12,400)	(121,000)	(129,290)	(132,910)	(135,980)	(139,130)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(473,000)**	**(232,600)**	**-**	**(108,600)**	**(519,400)**	**(628,000)**	**(129,290)**	**(132,910)**	**(135,980)**	**(139,130)**
NET COSTS	**1,407,951**	**1,030,285**	**1,461,622**	**27,576**	**-**	**1,489,198**	**1,535,738**	**1,576,251**	**1,609,198**	**1,644,729**
*Percentage Increase over prior year Net Costs			3.8%	2.0%	0.0%	5.8%	3.1%	2.6%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	6.0	1.0	-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.027 First Nations Relations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$1,564	$5,331	$5,331	$0	$0	$12,226
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	**$1,564**	**$5,331**	**$5,331**	**$0**	**$0**	**$12,226**
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	$1,564	$5,331	$5,331	$0	$0	$12,226
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	**$1,564**	**$5,331**	**$5,331**	**$0**	**$0**	**$12,226**

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 #: 1.027

Service Name: First Nations Relations

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
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 1,564	E	ERF	$ -	$ 1,564	$ -	$ -	$ -	$ -	$ 1,564
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,331	E	ERF	$ -	$ -	$ 5,331	$ -	$ -	$ -	$ 5,331
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,331	E	ERF	$ -	$ -	$ -	$ 5,331	$ -	$ -	$ 5,331
													$ -
													$ -
			Grand Total	**$ 12,226**			**$ -**	**$ 1,564**	**$ 5,331**	**$ 5,331**	**$**	**$ -**	**$ 12,226**

-

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

Reserve Cash Flow

Fund: 1022 Fund Center: 102157 ERF Group: INTGOV.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	9,169	11,769	12,805	11,574	10,343	14,443
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	(1,564)	(5,331)	(5,331)	-	-
Transfer from Operating Budget	2,600	2,600	4,100	4,100	4,100	4,100
Interest Income						
Ending Balance $	**11,769**	**12,805**	**11,574**	**10,343**	**14,443**	**18,543**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Parks, Recreation & Environmental Services

COMMITTEE REVIEW

October 2025

Service: 1.028 GM - Parks, Recreation & Environmental Services **Committee: Environmental Services**

DEFINITION:

The oversight of Parks, Recreation & Environmental Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Parks, Recreation & Environmental Services. The department and its divisions report to the Board, Hospital District Board, the Environmental Services Committee and the Regional Parks Committee.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.028 - GM - Parks, Recreation & Environmental Services	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	404,894	407,964	445,715	-	-	445,715	458,519	471,683	482,908	494,393
Contract for Services	3,279	-	10,000	-	-	10,000	10,202	3,412	3,480	3,549
Allocation - Standard Overhead	54,452	54,452	52,370	-	-	52,370	51,478	52,508	53,558	54,629
Allocation - Human Resources	15,726	15,726	15,312	-	-	15,312	17,914	18,757	18,058	18,233
Allocation - Building Occupancy	26,609	26,609	25,570	-	-	25,570	26,790	27,969	28,420	28,883
Insurance	720	720	660	-	-	660	695	731	768	807
TOTAL OPERATING COSTS	**505,680**	**505,471**	**549,627**	**-**	**-**	**549,627**	**565,598**	**575,060**	**587,192**	**600,495**
*Percentage Increase over prior year		0.0%	8.7%	0.0%	0.0%	8.7%	2.9%	1.7%	2.1%	2.3%
Recovery for First Aid Officer	(102)	(102)	(104)	-	-	(104)	(106)	(108)	(110)	(112)
NET COSTS	**505,578**	**505,369**	**549,523**	**-**	**-**	**549,523**	**565,492**	**574,952**	**587,082**	**600,383**
*Percentage increase over prior year Net Costs		0.0%	8.7%	0.0%	0.0%	8.7%	2.9%	1.7%	2.1%	2.3%
AUTHORIZED POSITIONS: Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Communications & Engagement

COMMITTEE REVIEW

October 2025

Service: 1.118 Corporate Communications & Engagement **Committee: Governance Committee & Finance Committee**

DEFINITION:

Authorized by Letters Patent to provide administrative services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service:

1.118 CORPORATE COMMUNICATIONS & ENGAGEMENT	Total Expenditure	Comments
2025 Budget	**1,458,959**	
Change in Wages & Benefits:		
Base wages & benefits change	39,040	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,544	
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications Officer	94,704	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications and Special Event Coordin	114,367	CRD Evolves Transition: Position relocated from 1.44X Panorama
1.0 FTE Communications Liaison	114,221	CRD Evolves Transition: Position relocated from 1.521 ERM
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
0.5 FTE Production Communications Coordinator	50,355	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Supv Communications and Education Development	137,824	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Outreach Coordinator	100,710	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Regional Housing Communications Coordinator	114,221	CRD Evolves Transition: Position relocated from 1.310 Land, Banking and Housing
1.0 FTE Communications Liaison	100,710	CRD Evolves Transition: Position relocated from 50% 1.024 GMPPS; 50% 1.324 Reg
1.0 FTE Communications Liason	114,367	CRD Evolves Transition: Position relocated from 1.576 Environmental Engineering
Auxiliary support costs	90,000	CRD Evolves Transition: Auxiliary support for 1.521 ERM
Overtime and standby pay	40,000	CRD Evolves Transition: Additional employee costs
Other	140	
Total Change in Wages & Benefits	1,374,933	
Other Changes:		
Office & Equipment Costs	192,820	CRD Evolves Transition: Operating costs associated with transferred FTEs
Other Costs	9,298	
Total Other Changes	202,118	
2026 Budget	**3,036,010**	

Summary of % Expense Increase	
CRD Evolves Transition	102.3%
2026 Base salary and benefit change	5.1%
Balance of increase	0.6%
% expense increase from 2025:	***108.1%***
% Requisition increase from 2025 (if applicable):	***2.1%***

Requisition funding is 18% of service revenue

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

There is an estimated one-time favourable variance of $18,700 (1.3%) due minor variances on wages & benefits. This variance will be moved to the Legislative and General Operating Reserve.

1.118 - CORPORATE COMMUNICATIONS & ENGAGEMENT	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 2026 TOTAL	FUTURE PROJECTIONS 2027	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030
OPERATING COSTS:										
Salaries and Wages	1,191,183	1,180,000	2,566,116	-	-	2,566,116	2,635,374	2,710,350	2,651,168	2,714,517
Allocations	107,006	107,006	109,782	-	10,812	120,594	120,466	125,878	124,970	126,661
Contract for Services	61,010	58,000	64,600	-	-	64,600	65,890	67,210	68,550	69,920
Printing & Copying	8,390	1,500	19,240	-	-	19,240	19,620	20,010	20,410	20,820
Other Operating Expenses	85,370	87,770	249,460	-	-	249,460	278,452	270,786	276,201	281,768
TOTAL OPERATING COSTS	**1,452,959**	**1,434,276**	**3,009,198**	**-**	**10,812**	**3,020,010**	**3,119,802**	**3,194,234**	**3,141,299**	**3,213,686**
*Percentage Increase over prior year			107.1%	0.0%	0.7%	107.9%	3.3%	2.4%	-1.7%	2.3%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL CAPITAL / RESERVES	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL COSTS	**1,458,959**	**1,440,276**	**3,025,198**	**-**	**10,812**	**3,036,010**	**3,136,002**	**3,210,634**	**3,157,909**	**3,230,506**
*Percentage increase over prior year Total Costs			107.4%	0.0%	0.7%	108.1%	3.3%	2.4%	-1.6%	2.3%
Funding from Internal Reserves	(28,000)	(28,000)	-	-	-	-	-	-	-	-
Funding from Internal Allocation - CRD Evolves	-	-	(1,528,030)	-	-	(1,528,030)	(1,451,835)	(1,490,887)	(1,401,211)	(1,433,360)
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,430,959**	**1,412,276**	**1,497,168**	**-**	**10,812**	**1,507,980**	**1,684,167**	**1,719,747**	**1,756,698**	**1,797,146**
REVENUE										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
NET COSTS	**1,430,959**	**1,412,276**	**1,497,168**	**-**	**10,812**	**1,507,980**	**1,684,167**	**1,719,747**	**1,756,698**	**1,797,146**
*Percentage increase over prior year Net Costs			4.6%	0.0%	0.8%	5.4%	11.7%	2.1%	2.1%	2.3%
AUTHORIZED POSITIONS:										
Salaried	8.0	8.0	18.5		-	18.5	18.5	18.5	17.5	17.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.118 Corporate Communications & Engagement	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$279,500	$292,419	$19,989	$6,663	$5,099	$13,326	$337,496
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
	$279,500	**$292,419**	**$19,989**	**$6,663**	**$5,099**	**$13,326**	**$337,496**
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	$12,919	$19,989	$6,663	$5,099	$13,326	$57,996
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$279,500	$279,500	$0	$0	$0	$0	$279,500
	$279,500	**$292,419**	**$19,989**	**$6,663**	**$5,099**	**$13,326**	**$337,496**

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 #: 1.118

Service Name: Corporate Communications & Engagement

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
26-01	Replacement	Computer	Computer Replacement	$ 12,919	E	ERF		$ 12,919	$ -	$ -	$ -		$ 12,919
27-01	Replacement	Computer	Computer Replacement	$ 19,989	E	ERF		$ -	$ 19,989	$ -	$ -		$ 19,989
28-01	Replacement	Computer	Computer Replacement	$ 6,663	E	ERF		$ -	$ -	$ 6,663	$ -		$ 6,663
29-01	Replacement	Computer	Computer Replacement	$ 5,099	E	ERF		$ -	$ -	$ -	$ 5,099		$ 5,099
22-01	Replacement	CRD Public Website	CRD Public Website	$ 754,000	E	Res	$ 279,500	$ 279,500	$ -	$ -	$ -	$ -	$ 279,500
30-01	Replacement	Computer	Computer Replacement	$ 13,326	E	ERF						$ 13,326	$ 13,326
													$ -
													$ -
			Grand Total	**$ 811,996**			**$ 279,500**	**$ 292,419**	**$ 19,989**	**$ 6,663**	**$ 5,099**	**$**	**$ 337,496**

13,326

Reserve Fund: 1.118 Corporate Communications & Engagement

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

Reserve Cash Flow

Fund: 1022 Fund Center: 101518 ERF Group: COMREL.ERF	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	16,489	16,735	19,816	16,027	25,764	37,275
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(12,919)	(19,989)	(6,663)	(5,099)	(13,326)
Transfer from Operating Budget	6,000	16,000	16,200	16,400	16,610	16,820
Interest Income						
Ending Balance $	**16,735**	**19,816**	**16,027**	**25,764**	**37,275**	**40,769**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Electoral Area Services

COMMITTEE 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

Facility Management

COMMITTEE REVIEW

October 2025

Service: 1.105 Facility Management **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

SERVICE DESCRIPTION:

Full facility management services including administration, maintenance, technical and project management for nine facilities.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Finance

FUNDING:

GENERAL INFORMATION:

All costs are recovered from user departments and requisition.

Change in Budget 2025 to 2026

Service: 1.105 Facilities Management	**Total Expenditure**	**Comments**
2025 Budget	**2,158,469**	
Change in Wages & Benefits:		
Base wages & benefits change	21,691	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,844	
Overtime and standby pay	5,075	Increased program offering
Total Change in Wages & Benefits	36,610	
Other Changes:		
Management allocation	(119,906)	Transfer of department from Engineering Services to Real Estate
Transfer to capital	(75,000)	Vehicle purchase in 2025 not included in 2026
Other Costs	(1,550)	
Total Other Changes	(196,456)	
2026 Budget	**1,998,623**	

Summary of % Expense Increase	
2026 Base salary and benefit change	1.0%
Step increase/paygrade change	0.5%
Overtime and standby pay	0.2%
Management allocation	-5.6%
Transfer to capital	-3.5%
Other Costs	-0.1%
% expense increase from 2025:	***-7.4%***
% Requisition increase from 2025 (if applicable):	***-1.7%***

Requisition funding is (8.4)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $60,000 (2.8%) due mainly to saving in salaries and wages. This variance will be moved to Operating Reserve, which has an expected year end balance of $220,000 before this transfer.

1.105 Facility Management	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	1,461,333	1,170,324	1,497,943	-	-	1,497,943	1,539,501	1,582,210	1,619,202	1,657,047
Internal Allocations	355,753	353,663	219,976	-	3,604	223,580	233,839	241,558	242,294	246,253
Consulting Service	81,100	58,000	82,560	-	-	82,560	84,210	85,890	87,610	89,360
Operating Supplies	28,190	37,431	28,695	-	-	28,695	29,260	29,860	30,460	31,070
Telecommunication	17,300	16,059	17,615	-	-	17,615	17,970	18,330	18,700	19,070
Vehicle and Equipment	36,985	40,914	37,645	-	-	37,645	38,400	39,170	39,950	40,750
Operating Cost - Other	47,553	36,662	64,685	-	-	64,685	65,980	67,310	68,650	70,020
Deficit	10,255	10,255	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,038,469**	**1,723,308**	**1,949,119**	**-**	**3,604**	**1,952,723**	**2,009,160**	**2,064,328**	**2,106,866**	**2,153,570**
*Percentage increase over prior year operating costs		-15.5%	-4.38%			-4.21%	2.89%	2.75%	2.06%	2.22%
CAPITAL / RESERVE										
Transfer to ERF	45,000	45,000	45,900	-	-	45,900	46,820	47,760	48,720	49,690
Transfer to Genaral Capital Fund	75,000	75,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve	-	60,166								
TOTAL CAPITAL / RESERVES	**120,000**	**180,166**	**45,900**	**-**	**-**	**45,900**	**46,820**	**47,760**	**48,720**	**49,690**
TOTAL COSTS	**2,158,469**	**1,903,474**	**1,995,019**	**-**	**3,604**	**1,998,623**	**2,055,980**	**2,112,088**	**2,155,586**	**2,203,260**
*Percentage increase over prior year operating costs		-11.8%				**-7.41%**	2.87%	2.73%	2.06%	2.21%
Internal Recoveries	(1,944,015)	(1,667,920)	(1,793,684)	-	(3,604)	(1,797,288)	(1,874,790)	(1,925,905)	(1,965,158)	(2,008,489)
OPERATING LESS RECOVERIES	**214,454**	**235,554**	**201,335**	**-**	**-**	**201,335**	**181,190**	**186,183**	**190,428**	**194,771**
FUNDING SOURCES (REVENUE)										
Transfer from Operating reserve	(10,255)	(10,255)	-			-				
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(33,922)	(55,022)	(33,922)	-	-	(33,922)	(8,932)	(8,942)	(8,952)	(8,962)
TOTAL REVENUE	**(44,177)**	**(65,277)**	**(33,922)**	**-**	**-**	**(33,922)**	**(8,932)**	**(8,942)**	**(8,952)**	**(8,962)**
Estimated balance C/F from current to Next year										
REQUISITION	**(170,277)**	**(170,277)**	**(167,413)**	**-**	**-**	**(167,413)**	**(172,258)**	**(177,241)**	**(181,476)**	**(185,809)**
*Percentage increase over prior year requisition						-1.68%	3%	3%	2%	2%
AUTHORIZED POSITIONS FTE:	12	12	12		-	12	12	12	12	12

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.105 Facilities Management	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$175,000	$75,000	$75,000	$0	$0	$325,000
		$0	**$210,000**	**$110,000**	**$110,000**	**$35,000**	**$35,000**	**$500,000**
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	$210,000	$110,000	$110,000	$35,000	$35,000	$500,000
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	**$210,000**	**$110,000**	**$110,000**	**$35,000**	**$35,000**	**$500,000**

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 #: 1.105

Service Name: Facilities Management

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
21-01	Replacement	Unit F01112	Replace 2010 Chev Express Van - 01112	$ 75,000	V	ERF	$ -	$ -	$ -	$ -	$ -	$ -	$
22-01	Replacement	Equipment Replacement	Replace computers	$ 50,000	E	ERF	$ -	$ 10,000	$ -	$ -	$	$ -	$ 10,000
23-01	Replacement	Fleet Replacement	Replace 2012 Jeep Patriot - 12001	$ 75,000	V	ERF	$ -	$ -	$ -	$ 75,000	$	$ -	$ 75,000
23-02	New	Equipment Replacement	New utility trailer	$ 15,000	V	ERF	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Replacement	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601	$ 75,000	V	ERF	$ -	$ 75,000	$ -	$ -	$ - -	$ -	$
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	$ 75,000	V	ERF	$ -	$	$ 75,000	$ -	$ - -	$ -	$ 75,000
26-01	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric	$ 125,000	E	ERF	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 75,000 125,000
26-02	Replacement	Fleet Replacement	Replace 2014 Dodge Ram - Unit F14016	$ 85,000	V	ERF	$ -	$ 25,000 85,000	$ -	$ -	$ -	$ -	$
27-01	Replacement	Equipment Replacement	Replace computers	$ 50,000	E	ERF	$ -	$ -	$ 10,000	$ 10,000	$	$ 10,000	$ 85,000 40,000
											10,000		$ -
													$ -
			Grand Total	**$ 625,000**			**$ -**	**$ 210,000**	**$ 110,000**	**$ 110,000**	**$ 35,000**	**$ 35,000**	**$ 500,000**

Service:	1.105	Facilities Management

Project Number	Capital Project Title	Capital Project Description
21-01	Unit F01112	Replace 2010 Chev Express Van - 01112

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number	Capital Project Title	Capital Project Description
22-01	Equipment Replacement	Replace computers

Project Rationale Per IT replacement schedule

Project Number	Capital Project Title	Capital Project Description
23-01	Fleet Replacement	Replace 2012 Jeep Patriot - 12001

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number	Capital Project Title	Capital Project Description
23-02	Equipment Replacement	New utility trailer

Project Rationale Purchase new utility trailer to tow equipment with smaller light duty truck.

Project Number	Capital Project Title	Capital Project Description
24-01	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number	Capital Project Title	Capital Project Description
25-01	Fleet Replacement	Replace 2017 Transit Van - Unit 17002

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Service:	1.105	Facilities Management

Project Number	Capital Project Title	Capital Project Description
26-01	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric

Project Rationale Per FM replacement schedule

Project Number	Capital Project Title	Capital Project Description
26-02	Fleet Replacement	Replace 2014 Dodge Ram - Unit F14016

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number	Capital Project Title	Capital Project Description
27-01	Equipment Replacement	Replace computers

Project Rationale Per IT replacement schedule

1.105 Facility Management
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Facility Management

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105541

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	222,260	220,005	228,005	228,005	228,005	228,005
Planned Purchase	(10,255)					
Transfer from Ops Budget	-					
Interest Income*	8,000	8,000				
Total projected year end balance	**220,005**	**228,005**	**228,005**	**228,005**	**228,005**	**228,005**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.105 Facility Management
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Facility Management ERF

Facility Management assets consist of vehicles and equipment.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	438,982	376,982	215,882	152,702	90,462	104,182
Planned Purchase (Based on Capital Plan)	(110,000)	(210,000)	(110,000)	(110,000)	(35,000)	(35,000)
Transfer from Ops Budget	45,000	45,900	46,820	47,760	48,720	49,690
Proceed disposal of Equipment						
Transfer						
Interest Income*	3,000	3,000				
Total projected year end balance	**376,982**	**215,882**	**152,702**	**90,462**	**104,182**	**118,872**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CRD Headquarters Building

COMMITTEE REVIEW

October 2025

Service: 1.106 CRD Headquarter Building **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Finance

FUNDING:

All costs are recovered by building allocation from CRD user departments.

1.106 - CRD HQ BUILDING	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Internal Allocations	329,742	329,742	361,933	-	-	361,933	368,948	376,327	383,852	391,533
Insurance Cost	77,180	77,180	74,250	-	-	74,250	77,963	81,861	85,954	90,251
Repairs and Maintenance Costs	277,475	275,985	317,506	-	-	317,506	323,871	330,340	336,939	343,685
Rental and Leases	128,107	119,735	116,000	-	-	116,000	118,320	120,690	123,100	125,560
Electricity& Utilities	203,000	170,905	171,500	-	-	171,500	174,930	178,430	182,000	185,630
Operating Supplies	17,264	15,365	17,600	-	-	17,600	17,960	18,320	18,690	19,060
Internal Labour Cost	345,000	439,255	350,000	-	-	350,000	357,000	364,140	371,420	378,850
Operating Cost - Other	260,900	262,657	271,550	-	-	271,550	276,939	282,480	288,131	293,895
Additional Space	600,000	529,694	550,000	-	-	550,000	561,000	572,220	583,660	595,330
Deficit	63,357	63,357	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,302,025**	**2,283,875**	**2,230,339**	**-**	**-**	**2,230,339**	**2,276,931**	**2,324,808**	**2,373,746**	**2,423,794**
*Percentage increase over prior year operating costs		-0.8%	-3.11%			-3.11%	2.09%	2.10%	2.11%	2.11%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	370,000	370,000	445,000	-	-	445,000	525,000	600,000	600,000	600,000
Transfer to ERF	70,000	70,000	70,000	-	-	70,000	70,000	70,000	70,000	70,000
TOTAL CAPITAL / RESERVES	440,000	440,000	515,000	-	-	515,000	595,000	670,000	670,000	670,000
						17.05%				
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**2,742,025**	**2,723,875**	**2,745,339**	**-**	**-**	**2,745,339**	**2,871,931**	**2,994,808**	**3,043,746**	**3,093,794**
*Percentage increase over prior year operating costs		-0.7%				0.12%	4.61%	4.28%	1.63%	1.64%
Internal Recoveries(Building Occupancy)	(2,644,118)	(2,644,118)	(2,719,839)	-	-	(2,719,839)	(2,845,931)	(2,968,298)	(3,016,716)	(3,066,234)
*Percentage increase over prior year operating costs		0.0%				2.9%	4.6%	4.3%	1.6%	1.6%
OPERATING LESS RECOVERIES	**97,907**	**79,757**	**25,500**	**-**	**-**	**25,500**	**26,000**	**26,510**	**27,030**	**27,560**
		-18.5%	-73.95%			-73.95%	1.96%	1.96%	1.96%	1.96%
FUNDING SOURCES (REVENUE)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from operating reserve	(63,357)	(63,357)	-	-	-	-	-	-	-	-
Fees Charged	-	-	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-	-	-
Recovery - Other	(34,550)	(16,400)	(25,500)	-	-	(25,500)	(26,000)	(26,510)	(27,030)	(27,560)
					-	-				
						-				
						-				
TOTAL REVENUE	**(97,907)**	**(79,757)**	**(25,500)**	**-**	**-**	**(25,500)**	**(26,000)**	**(26,510)**	**(27,030)**	**(27,560)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried										
Converted Auxillaries	-	-	-	-	-	-				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.106 Facilities and Risk	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$90,000	$1,145,000	$2,540,000	$140,000	$140,000	$130,000	$4,095,000
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
		$90,000	**$1,145,000**	**$2,540,000**	**$140,000**	**$140,000**	**$130,000**	**$4,095,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$90,000	$90,000	$0	$0	$0	$0	$90,000
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	$1,055,000	$2,540,000	$140,000	$140,000	$130,000	$4,005,000
		$90,000	**$1,145,000**	**$2,540,000**	**$140,000**	**$140,000**	**$130,000**	**$4,095,000**

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 #: 1.106

Service Name: Facilities and Risk

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
21-03	New	Interior Renovations	Interior renovations - HQ Building	$ 500,000	B	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
24-02	New	Safety Systems	Minor Security Upgarades	$ 75,000	B	Res	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
24-03	New	Energy Management	Minor Energy Upgrades	$ 75,000	B	Res	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
24-04	Replacement	Interior Finishes	Flooring Replacement	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	$ 50,000	B	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	$ 75,000	B	Cap	$ 70,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	$ 2,640,000	B	Res	$ -	$ 230,000	$ 2,400,000	$ -	$ -	$ -	$ 2,630,000
26-01	Replacement	Interior Upgrades	Interior paint	$ 40,000	B	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ 40,000
26-02	Study	Exterior Finishes	Exterior Renewal Workplan Study	$ 35,000	B	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-03	New	Interior Upgrades	Gender Neutral Washroom Upgrades	$ 300,000	B	Res	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
26-04	Replacement	HVAC Replacement	Server Room A/C Unit Replacement	$ 200,000	B	Res	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
26-05	Defer	Emergency Repairs	For unforeseen emergency repairs	$ 100,000	B	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	$ 500,000	B	Res	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000
													$ -
													$ -
			Grand Total	**$ 4,640,000**			**$ 90,000**	**$ 1,145,000**	**$ 2,540,000**	**$ 140,000**	**$ 140,000**	**$**	**$ 4,095,000**

130,000

Service:	1.106	Facilities and Risk

Project Number	21-03	Capital Project Title	Interior Renovations	Capital Project Description	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfigeration due to department and staff relocations				

Project Number	24-02	Capital Project Title	Safety Systems	Capital Project Description	Minor Security Upgarades
Project Rationale	Various minor security improvements, including access control, building upgrades, etc.				

Project Number	24-03	Capital Project Title	Energy Management	Capital Project Description	Minor Energy Upgrades
Project Rationale	Various minor energy improvements, including building control systems, building upgrades, etc.				

Project Number	24-04	Capital Project Title	Interior Finishes	Capital Project Description	Flooring Replacement
Project Rationale	Carpet tile replacement program.				

Project Number	24-05	Capital Project Title	Interior Upgrades	Capital Project Description	Gender Neutral Washroom Upgrades
Project Rationale	Assessing washrooms and various minor upgrades to all washrooms to be gender neutral.				

Project Number	25-02	Capital Project Title	Roof Replacement	Capital Project Description	4th floor small roof areas
Project Rationale	Roof is at its end of life and requires replacement.				

Service:	1.106	Facilities and Risk

Project Number	25-04	Capital Project Title	Fisgard HQ HVAC Replacement / Upgrades	Capital Project Description	Fisgard HQ HVAC Replacement / Upgrades
Project Rationale	Major HVAC upgrade to meet climate action goals.				

Project Number	26-01	Capital Project Title	Interior Upgrades	Capital Project Description	Interior paint
Project Rationale	Repaint interior of the building.				

Project Number	26-02	Capital Project Title	Exterior Finishes	Capital Project Description	Exterior Renewal Workplan Study
Project Rationale	Exterior Renewal Workplan Study				

Project Number	26-03	Capital Project Title	Interior Upgrades	Capital Project Description	Gender Neutral Washroom Upgrades
Project Rationale	Gender Neutral Washroom Upgrades				

Project Number	26-04	Capital Project Title	HVAC Replacement	Capital Project Description	Server Room A/C Unit Replacement
Project Rationale	Server Room A/C Unit Replacement, end of life				

Project Number	26-05	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Emergency Repairs				

Project Number	27-01	Capital Project Title	Interior Renovations	Capital Project Description	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfigeration due to department and staff relocations				

1.106 Headquarters Facility
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Headquarters Facility

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105542

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
Beginning Balance	63,996	2,639	2,639	2,639	2,639	2,639
Planned Purchase	(63,357)					
Transfer from Ops Budget						
Interest Income*	2,000	-				
Total projected year end balance	**2,639**	**2,639**	**2,639**	**2,639**	**2,639**	**2,639**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.106 CRD HQ Building
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Building ERF

CRD HQ Building assets building equipment / Pool Fleet.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule	**Est Actual**	**Budget**				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	143,507	188,707	233,907	278,907	323,907	368,907
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	25,000	25,000	25,000	25,000	25,000	25,000
Transfer from Ops Budget Pool Fleet	20,000	20,000	20,000	20,000	20,000	20,000
Proceed disposal of Equipment						
Interest Income*	200	200				
Total projected year end balance	**188,707**	**233,907**	**278,907**	**323,907**	**368,907**	**413,907**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Satellite Facilities

COMMITTEE REVIEW

October 2025

Service: 1.107 Corporate Satellite Facilities **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Finance

FUNDING:

All costs are recovered from user departments.

1.107 - CORPORATE SATELLITE FACILITIES	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Rentals and Leases	90,501	92,425	92,135	-	-	92,135	93,980	95,860	97,780	99,740
Internal Allocations	29,946	29,946	32,620	-	-	32,620	33,246	33,910	34,590	35,281
Insurance Cost	2,960	2,960	2,850	-	-	2,850	2,993	3,143	3,300	3,465
Electricity & Utilities	20,674	17,880	21,045	-	-	21,045	21,550	21,900	22,340	22,790
Repairs and Maintenance Costs	26,041	24,415	26,575	-	-	26,575	27,320	27,660	28,210	28,770
Operating Cost - Other	114,299	106,551	112,400	-	-	112,400	115,010	116,582	118,907	121,276
TOTAL OPERATING COSTS	**284,421**	**274,177**	**287,625**	**-**	**-**	**287,625**	**294,099**	**299,055**	**305,127**	**311,322**
*Percentage Increase over prior year		-3.60%	1.13%	-	-	1.13%	2.25%	1.69%	2.03%	2.03%
CAPITAL / RESERVE										
Transfer to Reserve Fund	12,000	22,244	12,580	-	-	12,580	12,830	13,090	13,350	13,620
Transfer to Capital Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	12,000	22,244	12,580	-	-	12,580	12,830	13,090	13,350	13,620
TOTAL COSTS	**296,421**	**296,421**	**300,205**	**-**	**-**	**300,205**	**306,929**	**312,145**	**318,477**	**324,942**
*Percentage Increase over prior year		0.00%	1.28%	-	-	1.28%	2.24%	1.70%	2.03%	2.03%
Internal Recoveries	**(296,421)**	**(296,421)**	**(300,205)**			**(300,205)**	**(306,929)**	**(312,145)**	**(318,477)**	**(324,942)**
Recovery - Other	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.107 Corporate Satellite Facilities	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$3,057,500	$0	$0	$0	$0	$3,057,500
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
		$0	**$3,057,500**	**$0**	**$0**	**$0**	**$0**	**$3,057,500**
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	$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	$3,057,500	$0	$0	$0	$0	$3,057,500
		$0	**$3,057,500**	**$0**	**$0**	**$0**	**$0**	**$3,057,500**

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 #: 1.107

Service Name: Corporate Satellite Facilities

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
JDF 26-01	New	Emergency Repairs	For unforeseen emergency repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
JDF 26-02	Study	Building Condition Assessment	Building Condition Assessment	$ 7,500	B	Res	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500.00
FOC 25-01	New	New FOC Building	L&G interest in new FOC Builiding	$ 3,000,000	B	Res	→	$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
													$ -
													$ -
			Grand Total	**$ 3,057,500**			**$ -**	**$ 3,057,500**	**$ -**	**$ -**	**$**	**$ -**	**$ 3,057,500**

-

Service:	1.107	Corporate Satellite Facilities

Project Number	JDF 26-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For unforeseen emergency repairs
Project Rationale	Funding for emergency repairs.				

Project Number	JDF 26-02	**Capital Project Title**	Building Condition Assessment	**Capital Project Description**	Building Condition Assessment
Project Rationale	Condition assessment to inform future investment needs				

Project Number	FOC 25-01	**Capital Project Title**	New FOC Building	**Capital Project Description**	L&G interest in new FOC Builiding
Project Rationale	L&G interest in new FOC Builiding				

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	**8,137,707**	**4,345,009**	**1,581,805**	**3,070,324**	**4,552,867**	**6,039,197**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Initiatives Descriptions

INITIATIVES PLANNED FOR 2026

12c-2.1 Board Orientation & Strategic Planning 2027-2030

Following the General Local Election, which takes place every four years in B.C., the CRD conducts orientation and training for all appointed Directors and elected Electoral Area Directors to the governance model of the Regional Districts and to the CRD's portfolio of services. This training offers critical information for first-time Directors and a valuable refresh for returning Directors. The Board of Directors then engages in strategic planning to establish its priorities (desired outcomes and associated initiatives) in consideration of corporate resources (financial and staff efforts) and within the context of the organization's operational mandate (regulatory and service-delivery responsibilities and authorities). This process guides decision-making for the next four years and is central to effective governance and resource management. To support this cycle, this initiative seeks to access reserve funding to facilitate Board orientation and recruit a consultant to support the development of new Board Priorities and the CRD Corporate Plan.

INITIATIVES PLANNED FOR 2027

9a-3.1 Emergency Program Accreditation (Revised)

This initiative was planned for 2026 and has been deferred to 2027. The Emergency Management Accreditation Program (EMAP) provides an accredited standard for emergency management program administration and documentation across all levels of government. It also offers a voluntary five-year reaccreditation process to ensure programs evolve and progress in alignment with current industry-specific research and internationally recognized best practices. Without accreditation, programs risk developing independently, siloed from local, national, or international standards. This initiative seeks funding to pursue accreditation for the CRD Emergency Program through EMAP. Achieving accredited status would ensure the CRD's emergency management efforts align with international best practices and are interoperable with neighboring local authorities, First Nations, national, and international partners. Funding will be covered through requisition.

11b-1.4 Corporate Recruiting (Revised)

This initiative was planned for 2026 and has been deferred to 2027. It complements initiative 11b-1.5 Corporate Recruitment – LinkedIn Talent Licensing, which started in 2025. The CRD has experienced significant organizational growth in response to service and regulatory expectations, while also facing pressures from economic conditions, a competitive labor market, and numerous retirements. The number of recruitments and job opportunities in the CRD have also increased, with over 580 job opportunities posted in 2024. These significant internal and external pressures are requiring more focused human resource attention than ever before. This

initiative seeks to create three new regular ongoing positions in 2027 to bolster the complement of recruitment specialists in the People, Safety & Culture division. These roles will develop and implement comprehensive recruitment strategies to recruit top talent and work closely with hiring managers from start to finish to facilitate the identification and selection of candidates and ensure processes are followed, and candidates are evaluated fairly and equitable. Funding will be covered through allocations. *Note that given the critical nature of these roles, one of the positions may be filled early through vacancy management if a suitable opportunity arises.*

11b-1.6 HRIS Talent Suite (Revised)

This initiative was planned for 2026 and has been deferred to 2027. The CRD's Human Resources Information System (HRIS) is a system that maintains all staff information and supports modern recruitment and onboarding processes. Implementation of this mission critical system was completed in January 2024 with the deployment of the first module. This initiative seeks to implement the next tranche of system improvements to HRIS, including modules for learning, performance, and succession planning and management. This will centralize and modernize the CRD's talent management capabilities.

This initiative seeks funding to project manage and implement the system improvements as well as integrate with existing systems. It also seeks to create two two-year term positions in the People, Safety and Culture division for the duration of the project to support the work. An additional regular ongoing position will be created in the division once the system improvements have been completed to manage it moving forward. Funding for this initiative will be covered through requisitions, reserves and allocations. Please note that this initiative has been deferred by the ELT since 2024 to prioritize other, more urgent activities.

13a-1.4 Departmental Administrator (Paralegal and Assistant)

This initiative was planned for 2026 and has been deferred to 2027. The Corporate Services department, which oversees several professional advisory services such as Legal Services & Risk Management, Legislative Services, and Real Estate Services, among others, has operated for several years with only a part-time administrator shared with the Executive Services department. This has resulted in specialized staff such as lawyers and insurance professionals handling tasks that are operational or administrative in nature and would be best handled by an administrative professional. This position is for a paralegal, a high-level administrator, who can assist in organization of legal files, perform routine but advanced legal and insurance tasks, and lead the administration for the department. For example, Legal Services currently receives over 3,000 requests for service annually, while Risk Management receives about the same. Redistributing the requests that are administrative in nature would free up capacity for expert staff to concentrate on specialized activities. This initiative seeks to create a new, regular, ongoing position to provide this important function for the department. Funding will be covered through requisition. *Note that given the critical nature of this role, it may be filled early through vacancy management if a suitable opportunity arises.*

13a-3.5 Mandatory Cybersecurity System Penetration Testing Solution

This initiative is planned for 2027. The CRD has been making enhancements to its cybersecurity approach in response to the growing threats against local governments. This initiative proposes to acquire and deploy Penetration Testing Software, which would enable the CRD to proactively, identify, assess, and address vulnerabilities across its Information

Technology (IT) systems. Until now, the CRD has outsourced this type of testing on an ad hoc basis, but this approach has proven to be increasingly costly and lacking flexibility. By bringing this capability in-house, the CRD will have the ability to conduct more frequent and targeted testing, improve its risk identification and mitigation, enhance cybersecurity readiness and support compliance efforts. Over time, it is expected that this will also reduce costs and increase flexibility. Funding for this initiative will be covered through requisition and allocations.

13a-3.6 CRD Legacy Voice Replacement

This initiative is planned for 2027. The CRD's current telephone system has reached the end of its serviceable life and is no longer supported by the vendor. As a result, the 820+ devices in use today are at increasing risk of failure and becoming unreliable, which could negatively impact public services, internal communications, and emergency coordination. In recent years, the CRD has adopted tools that support hybrid work, mobile access, and secure cloud-based services. To align with these changes, this multi-year initiative proposes to replace the outdated telephone system with a modern telephony solution. The upgrade will streamline infrastructure, improve service continuity, and provide a better user experience by integrating seamlessly with the CRD's existing collaboration tools. The legacy system will be fully decommissioned. Funding will be covered through requisition and transfers from reserves.

13a-4.6 Ransomware Prevention Solution

This initiative is planned for 2027. The CRD has been making enhancements to its cybersecurity approach in response to the growing threats against local governments. Modern ransomware attacks are highly targeted, multi-stage operations designed to evade traditional security measures, disrupt operations, and compromise sensitive data. A successful attack could severely impact critical services, hinder operational capacity and jeopardize public safety and trust in the CRD. To mitigate this growing risk, this initiative proposes to acquire and deploy a next-generation ransomware containment solution. These advanced systems provide proactive protection by autonomously isolating infected systems within seconds, effectively stopping an attack before it can spread. Funding will be covered through requisition.

13a-6.4 SAP Developer (Conversion)

This initiative is planned for 2027. The technical team supporting the development and integration of the CRD's enterprise resource planning (ERP) system currently includes one regular and one term Developer. The term position is set to end in early 2027. This initiative proposes to convert the existing term position to regular ongoing to continue supporting both current and future technology projects. This position will additionally support high-priority projects and help facilitate the planned transition to managed services, which will enable scalable service delivery without increasing staffing levels beyond 2027. Funding will be covered through requisition.

13a-6.5 SAP Analyst (Conversion)

This initiative is planned for 2027. The ERP team in the Technology & Digital Transformation division currently includes one regular and one term Business Analyst. The term position is set to end in early 2027. This initiative proposes to convert the existing term position to regular ongoing to maintain the current service levels and support both current and future technology projects. Business Analysts play a critical role in aligning project objectives with the

organization's long-term goals and help drive productivity improvements. The role will also support the planned transition to managed services, which will enable scalable service delivery without increasing staffing levels beyond 2027. Funding will be covered through requisition.

13a-6.6 Service Desk Staffing

This initiative is planned for 2027. The Service Desk in the Technology & Digital Transformation division provides technical support to all CRD divisions and staff. Currently, the technical support to staff ratio is 1:150+, while comparable industry benchmarks are typically between 1:80 (City of Vancouver, around 8,000 employees) and 1:100 (Metro Vancouver, around 1,700 employees). With the rapid pace of technological change, internal clients expect timely troubleshooting and support across an expanding range of tools, systems, and hardware. This initiative proposes to create an additional regular ongoing position to meet minimum acceptable service levels and enhance the Service Desk's capacity to respond to workload surges, emergencies, and increasing technical complexity. Funding will be covered through requisition.

13a-6.7 Technology & Digital Transformation Project Management Resource (Conversion)

This initiative is planned for 2027. The Project Management Office in the Technology & Digital Transformation division currently includes two regular and one term Project Manager. The term position is set to end in late 2026. This initiative proposes to convert the existing term position to regular ongoing to maintain current service levels and support both current and future technology projects. Professional project management supports the successful delivery of key transformation initiatives. It strengthens cross-departmental collaboration, ensures alignment between technology modernization and operational needs, and improves overall project delivery. Funding will be covered through requisition.

13a-6.8 Technology & Digital Transformation Project Management Resource

This initiative is planned for 2027. In addition to the role conversion outlined above, this initiative proposes to create a new regular ongoing Project Manager position in the Technology & Digital Transformation division to respond to the growing demand for project delivery support. This increased demand is driven by the CRD's strategic priorities, which have led to a surge in new initiatives, and the acceleration of digital transformation organizationally. Expanding the project management capacity will ensure the team can deliver more projects, more efficiently, and with greater consistency. Funding will be covered through requisition.

INITIATIVES PLANNED FOR 2028

13a-3.7 CRD Print Optimization & Managed Print Services Transition

This initiative is planned for 2028. The CRD's current approach to printing is decentralized with over 50 different printer models supported by various vendors across its facilities and managed locally by staff. This is creating inefficiencies, inconsistent service levels and under-utilization of devices, as departments do not currently share printing resources. This initiative proposes to address these challenges by transitioning to a centralized managed print service model. This approach will streamline support, improve service consistency, and provide better visibility over usage patterns to improve future policy development and cost-control strategies. Similar approaches have already proven successful in other public sector organizations. Once

implemented, it is expected that the new approach will reduce printing costs across all service areas and free up staff time. Funding will be covered through requisition.

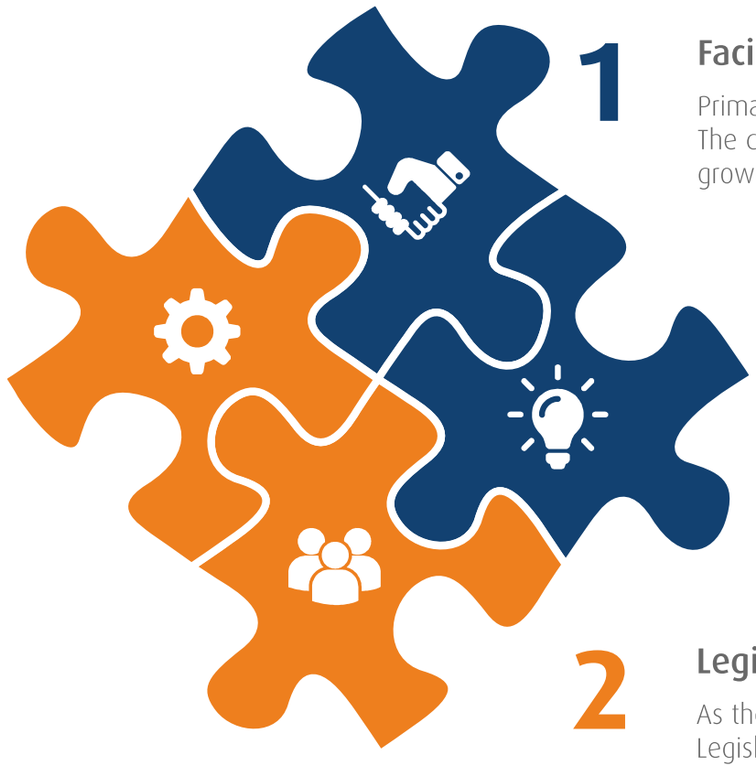
13a-3.10 SAP S4 HANA transition to SAP RISE (Cloud)

This initiative is planned for 2028. The CRD's current ERP system relies on on-premises infrastructure, meaning the software and hardware are hosted and maintained locally in CRD facilities. This set up is increasingly limited in terms of scalability and long-term sustainability, especially as the infrastructure ages. Meanwhile, the software vendor has adopted a cloud-first approach, where systems are hosted on remote servers and accessed via the internet. As a result, critical updates, security enhancements, and advanced features will soon be unavailable for on-premises systems. Continuing with the current set up poses operational and technological risks. To address this, this initiative proposes to work with a solution integration consultant to migrate the ERP system to the vendor's cloud-based platform. This transition will ensure the long-term sustainability of the system and provide access to integrated automation, real-time analytics, and functionality supported by Artificial Intelligence. Funding will be covered through requisition.

Facilities Management, Legislative & General Government

2026 Operating & Capital Budgets
Wednesday October 1, 2025

Services



Facilities Management Service

Primary roles include space planning and maintenance & operations of various buildings. The division leads the organization in spatial planning and improvements to meet the growth requirements of all departments. Other services provided include;

Facilities Planning
- Facilities Master Plans
- Space Planning
- Maintenance Planning
- Building Condition Assessments
- Security Assessments

Energy Management
- Energy Audits & Data Collection

Operations & Maintenance Delivery
- Internal Technical Staff
- External Contractors

Project Management

Legislative & General Government

As the overarching administrative service for the CRD, all services rely on the support of Legislative & General Government to effectively execute and deliver their mandates. Functions included within this service include;

Board Expenditures
CAO & Executive Services
Corporate Climate Action
Corporate Communications
Corporate Emergency Services
Corporate Services
Financial Services
First Nations Relations
People, Safety & Culture
Information Technology

2026 Operating Budget

	2026 Prelim	2025	H/(L) $	H/(L) %
Facilities Management	**5.0**	**5.2**	**(0.2)**	**(2.9%)**
CAO & Executive Services	1.6	1.2	0.4	27.0%
People, Safety & Culture	4.6	4.3	0.3	7.5%
Corp. Comms & Engagement	3.0	1.5	1.5	108.1%
Corporate Services	4.4	4.1	0.3	6.7%
First Nations Relations	2.1	1.9	0.2	12.5%
Financial Services	9.7	9.3	0.4	3.9%
Tech. & Digital Transformation	16.3	15.4	0.9	5.9%
GM – Electoral Areas	0.5	0.3	0.2	83.2%
Other *	7.6	6.3	1.3	20.7%
Legislative & General	**$49.8M**	**$44.2M**	**$5.5M**	**12.5%**
Total LG & FM	**$54.8M**	**$49.4M**	**$5.4M**	**10.9%**
Allocations & Transfers	40.2	35.7	4.5	12.3%
Requisition	14.6	13.7	0.9	6.6%
Total Revenue	**$54.8M**	**$49.4M**	**$5.4M**	**10.9%**

* Includes the functions of Corporate Climate Action, Boards Expenditures, Real Estate, Health Planning, GM Housing Planning & Protective Services, Corporate Emergency and GM Regional Parks, Recreation & Environmental Services

Key Initiatives by Function

CAO & Executive Services	▪ Transfer of 1 FTE for Strategic Planning from Regional Planning service ▪ Contractual step increases and paygrade reclassifications on existing staff
People, Safety & Culture	▪ Annualization of 2025 FTE for Manager of Safety ▪ Annualization of 2025 corporate recruiting software ▪ Contractual step increases on existing staff
Corporate Communications & Engagement	▪ Transfer of 10.5 FTE Communications staff and associated costs from various services
Corporate Services	▪ Transfer of 1 FTE for Deputy Corporate Officer, repurposed from Corporate Asset Management ▪ Transfer of 1 FTE for Legislative Services Coordinator, from Regional Water Supply (RWS) service ▪ Incremental 1 FTE associated with legal support for the RWS Master Plan Program
First Nations	▪ Annualization of 2025 FTE to support relationship building and MOU development with First Nations ▪ Incremental 1 FTE associated with support for the RWS Master Plan Program
Financial Services	▪ Contractual step increases on existing staff ▪ Annualization of 2025 FTEs ▪ (2023) SAP Lifecycle Replacement software licenses
Technology & Digital Transformation	▪ Contractual step increases on existing staff ▪ Annualization of 2025 FTEs ▪ Increased corporate software licenses and computer maintenance expenses, such as SAP, Crowdstrike, Palo Alto, VMWare and ESRI
Board Expenditures	▪ Board Orientation & Strategic Planning expenses begin in 2026 for new Board term 2026-2030

2026 & 5-Year Capital Budget

	2026 Prelim	2026-2030
Facilities Management	**4.4**	**7.7**
People, Safety & Culture	0.0	1.1
Board Budget	0.8	0.9
Financial Services	0.1	0.3
Technology & Digital Transformation	5.0	6.6
Other *	0.4	0.4
Legislative & General	**$6.3M**	**$9.3M**
Total LG & FM	**$10.7M**	**$17.0M**

* Includes the functions of CAO & Executive Services, Corporate Services, First Nations, Corporate Climate Action, Real Estate, Health Planning, GM Housing Planning & Protective Services, Corporate Emergency and GM Regional Parks, Recreation & Environmental Services

Thank you

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Capital Regional District

CRDVictoria

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REPORT TO JUAN DE FUCA WATER DISTRIBUTION COMMISSION
MEETING OF OCTOBER 7, 2025

SUBJECT **Juan de Fuca Water Distribution Service 2026 Capital and Operating Budget**

ISSUE SUMMARY

To provide an overview of the draft 2026 Juan de Fuca (JDF) Water Distribution Service budget, highlighting the proposed significant changes from the 2025 budget. The report generally follows the sequence of information provided in the attached draft budget document (Appendix A).

BACKGROUND

The JDF Water Distribution Service is responsible for the retail distribution of drinking water to approximately 58,000 residential and business customers in the Westshore municipalities, the District of Sooke and parts of the Juan de Fuca Electoral Area.

The draft 2026 JDF Water Distribution Service budget has been prepared for the JDF Water Distribution Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October 2025. As in previous years, the draft 2026 JDF Water Distribution Service budget has been prepared considering the CRD Board's 2026 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area, including incremental ongoing operational and maintenance requirements in the expanding service area. In addition, the budget also considers the July 8, 2025 direction from the Commission to staff "t*o include the proposed Utility Operator and Operations Coordinator positions in the Juan de Fuca Water Distribution service budget for 2026"* (Appendix D). The following sets out the key components of the budget.

2025 Year-End Financial Projections

Year-end revenue and expenditure projections have been established and estimated variances are summarized as follows:

Budget Item	Projected Variance ($)	Projected Variance (%)
Expense		
Distribution System Operating Expenditures	(25,286)	(0.3)%
Wholesale Water Purchase Cost	172,594	2.0%
Capital Expenditures and Transfers	(55,621)	(0.6)%
Debt Servicing - Principal and Interest	(52,167)	(1.9)%
Revenue		
Sales and Other Revenue	512,281	1.7%
Year-end Surplus	**$472,761**	**1.6%**

The service is anticipated to conclude 2025 with a surplus of $472,761 (1.6%), primarily due to higher-than-budgeted water revenue resulting from higher-than-anticipated water consumption. At the end of 2025 this surplus will be transferred to the Water Capital Fund to support future capital projects.

2026 Budget

Operating Budget

The 2026 operating budget reflects an increase in non-discretionary expenses, such as negotiated wage/salary increases, corporate support service allocation increases and maintenance expenses due to new infrastructure additions.

As reported in recent years, the distribution system has continued to expand. Both the water distribution mains and the total number of water meters added to the system have been increasing at a linear rate in the last 10 years. The growth in the system is related to service requirements for new land developments, such as South Skirt Mountain, Bear Mountain and Royal Bay. For context, the table below summarizes the additions in 2024 (over 2023) to the asset units in the major categories:

	JDF System (end of 2023)	Additions in 2024	JDF System (end of 2024)	5 Year Increase	10 Year Increase
Water distribution mains (m)	545,000	3,000	548,000	4.4%	11.4%
Service laterals	26,655	270	26,925	7.6%	20.6%
Fire hydrants	2,540	70	2,610	13.0%	33.2%
Line valves	6,650	140	6,790	13.0%	30.3%
Flush, air and check valves	1,935	24	1,959	6.9%	16.7%
Water meters <50mm	25,530	200	25,730	6.8%	19.3%
Water meters =/>50mm	1,125	70	1,195	29.2%	59.3%

In order to meet the needs of the growing and aging system, 1.5 FTEs are proposed to be added in 2026 to support the service. The 2026 Water Community Needs Summary and the July 8, 2025 staff report entitled *2026 Service Delivery – Staffing Requirements* summarize the proposed 2026 Initiative Business Cases (IBCs). These IBCs were incorporated into the 2026 budget to support the JDF Water Distribution Service. The details of the function of these positions are included in the July 8, 2025, staff report attached as Appendix D. The new positions result in an ongoing additional budget request of $355,555.

Initiative	Implementation year(s)	Staff Impacts (2026)	Estimated Incremental Cost (2026)	Funding Source
2b-2.5 Utility Operator Program – Water Operations	2026-2027	1 New Ongoing Q1 start	$229,558	Fee-for-service (100% JDF)
2b-2.6 Operations Coordinator (RWS/JDF) – Water Operations	2026	1 New Ongoing Q1 start	$125,997	Fee-for-service (50% JDF/50% RWS)

In addition to the 1.5 FTEs proposed in 2026, an additional 1 FTE is proposed in 2027 to support the 2b-2.5 Utility Operator Program. This position has been incorporated into the 5-year budget, however the position will be reviewed and approved as part of the 2027 budget.

Initiative	Implementation year(s)	Staff impacts	Estimated Incremental Cost	Funding Source
2b-2.5 Utility Operator Program – Water Operations	2027	1 New Ongoing Q1 start	$235,178	Fee-for-service (100% JDF)

The net core 2026 operating budget increase is $857,750 (9.76%). Operating budget forecasts for 2027 through 2030 have been presented for information in Appendix A, page 9.

Wholesale Water Purchase

The JDF Water Distribution Service is responsible for distributing and selling drinking water to residents within its service area. To do so, it purchases treated drinking water from the Regional Water Supply System. The cost of this purchase is based on projected demand within the JDF system and the 2026 wholesale water rate set by the Regional Water Supply Service.

Total water consumption in the service area is projected to continue increasing year over year, primarily due to growth. The 2025 year-end actual consumption is estimated at 10,400,000 cubic metres, which is 200,000 cubic metres over budget. The recommended 2026 water rate was calculated using a budgeted demand of 10,300,000 cubic metres (Page 7 of Appendix A), an increase of 100,000 cubic metres over the 2025 budgeted demand but slightly below 2025 projected actuals.

The proposed 2026 CRD Regional Water Supply wholesale water rate is $0.9314 per cubic metre, representing a 7.91% increase over the 2025 rate, subject to approval by the Regional Water Supply Commission (Page 8 of Appendix A).

Based on the proposed 2026 budgeted consumption and the wholesale water rate, the wholesale water purchase budget has been set at $9,593,008 (Page 9 of Appendix A).

Capital Budget

There are several capital projects planned for 2026 with a total spend of $26,595,000. This includes $2,387,000 allocated to Development Cost Charge (DCC) projects and $24,208,000 in

capital projects related to system infrastructure engineering, capital asset maintenance management, and annual provisional items. Of the total planned spend, approximately $17.9 million relates to projects that began prior to 2026, reflecting the continuation of multi-year capital projects.

Additionally, $1,893,125 is allocated to projects that are cost-shared 50%/50% with the Regional Water Supply Service (pages 10 to 22 of Appendix A).

A large portion of the work in progress and resulting capital expenditure is related to major projects summarized below:

1. Project 26-01 Pump Station Renewal Program - This project is to upgrade aging pump stations within the JDF Water Distribution system. This will be an ongoing pump station upgrade program aligned with the 2025 Asset Management Plan and Condition Assessments. Langvista Pump Station in Langford is being assessed as a one of the first locations to be upgraded under this new budget. The budget will continue to be updated in future years to align with Asset Management planning results. This new program budget will replace the previous Capital Budget 16-05 – Comprehensive Pump Station Upgrades, which most recently upgraded Copper Mine Pumpstation #1, Copper Mine Pumpstation #2, and the Copper Mine Pressure Control Station in East Sooke in 2025.

2. Project 26-02 Storage Tank Renewal Program – Many of the existing storage tanks within the system are nearing end of life. This will be an ongoing storage tank upgrade program aligned with the 2025 Asset Management Plan and Condition Assessments. The budget will continue to be updated in future years to align with Asset Management planning results.

3. Project 20-03 Asbestos Cement (AC) Pipe Replacement Program - The forecasted carry-forward of $900,000 is a forecast that will be updated at year end but the estimated surplus is primarily a result of the contracted project in the District of Sooke (Sooke Road from Church Road to Belvista Place) being completed below the pre-bid estimate and CRD crews progressing multiple other AC replacement project's efficiently. Given this is an ongoing program level budget, some level of carry forward is planned for contingency reasons.

4. Project 21-02 – Sooke Road Water Main Replacement – This project is the replacement of 1,100m of aged, 600mm diameter water main and smaller diameter Asbestos Cement water main from Jacklin Road to Veteran Memorial Parkway. This project design is well underway in 2025 and coordination with both City of Colwood and Ministry of Transportation and Transit (MOTT) is underway. CRD are prepared to tender this work in 2026; however, exact timelines are dependent on MOTT authorization, which could have some delays given the current impacts from labour relations on collective bargaining.

5. Project 24-02 Highway 14 Water Main Relocation – This project includes relocation of CRD watermain in Ministry of Transportation and Transit (MOTT) right of way. This project is planned to be bundled within MOTT's overall project and thus is driven by MOTT's timelines. At the time of preparing the 2026 Capital Plan, MOTT have indicated the project is expected to proceed in 2026 and CRD have proposed funding in the amount of $2,000,000.

6. Project 21-01 Sooke Henlyn Supply and Distribution Main – The start of this DCC project is dependent on development work. This work will not be complete in 2025; therefore, the $1,000,000 project has been carried-forward to 2026.

7. Project 25-01 Water Meter Strategic Plan – This consultant assignment will include a review our long-term meter replacement strategy and will incorporate a review of technology advancements. This assignment is expected to be complete in 2026.

8. Project 21-04 Residential Service and Meter Replacement – Many meters are beyond their service life and at risk of failure at any time. This provisional allowance has been increased from $1.8 million in capital funding in 2025, to a total of $3.0 million in the 2026 capital budget to address this growing backlog.

More than 85% of the 2026 capital plan is related to existing water infrastructure asset renewal. A five-year capital plan is presented for information. The total five-year (2026-2030) capital plan budget is currently $101,509,000 with another $4,288,125 cost shared with Regional Water Supply.

Capital and Debt Expenditures

JDF has multiple sources of funding for capital expenditures, including operating transfers to the water capital fund, an equipment replacement fund reserve (ERF), DCC reserves, and debt financing. The operating transfer to the water capital fund is budgeted at $8,800,000 in 2026. The service will draw on the water capital fund to finance capital activity prior to initiating any new debt financing. The 2025 operating surplus will also be transferred to the water capital fund at year-end to reduce the borrowing needs in the coming fiscal year (Appendix B).

Loan Authorization Bylaw 4379 authorizing borrowing of $14,800,000 was approved in 2021 to allow continued partial funding of the five-year capital plan. Staff will bring forward a temporary borrowing bylaw in 2026 to facilitate timely access to debt funds under bylaw 4379 to finance ongoing capital investment.

The upcoming debt retirements on existing borrowings are summarized as follows:

Loan Number	Retirement Date	Principal
LA3782-118	April 2027	$2,500,000
LA3782-124	April 2028	$4,500,000
LA3782-127	April 2029	$5,000,000
LA3981-137	April 2031	$2,000,000
LA3981-145	April 2033	$3,000,000
LA3981-150	April 2035	$5,100,000
LA4379-160	October 2038	$6,000,000
LA4379-162	October 2039	$1,500,000

When assessing key financial health indicators, the service maintains a manageable level of debt over the next five years. The percentage of revenue dedicated to debt costs is forecast to be between 9 and 12%, and debt funding for capital investment in each of the next five years does

not exceed 51%. A summary indicator table is provided below:

Year	% Revenue for Debt	% Capital Funded by Debt
2026	8.84%	22.35%
2027	10.53%	51.05%
2028	11.51%	46.17%
2029	11.61%	46.23%
2030	11.78%	44.15%

2026 debt expenditures for existing and new debt servicing are budgeted to be $2,798,219, an increase of $27,878 (1.0%) from 2025.

DCC projects are funded entirely from the DCC reserve fund, which is projected to have a balance of $21,622,587 at 2025 year-end (Page 24 of Appendix A).

The 2026 transfer to the vehicle/equipment replacement fund is increased to $740,104 to reflect the growth in cost of future vehicle replacement. The reserve fund balance is estimated at $495,214 at 2025 year-end (Page 25 of Appendix A).

Proposed Agricultural Water Rate

At their meeting of November 26, 2024, the Water Advisory Committee recommended that the Regional Water Supply Commission maintain the current agricultural water rate. This was presented to the Regional Water Supply Commission at their meeting of January 15, 2025.

In the absence of any other direction, the 2026 agricultural water rate is maintained at the same 2025 rate of $0.2105 per cubic metre, subject to the Regional Water Supply Commission's approval. The Regional Water Supply agricultural water rate budget funds the difference between the municipal retail water rate and the CRD agricultural water rate.

Proposed 2026 Juan de Fuca Water Distribution Service Retail Water Rate

Rate Base
The rate base for 2026 has increased by $16,044,128 from 2025. This increase relates to physical additions, including distribution pipes, water meters and services, and pump station upgrades (Pages 3 & 4 of Appendix A).

Revenue Requirement
The revenue requirement for 2026 has increased by $1,526,742 over 2025. This is resulting from an increase in operational expenses of $857,750, increased depreciation expenses of $84,182 net of expired depreciation on existing assets, and a net increase in the return on the rate base of $707,900. The increase in the return on the rate base is a result of the growing asset base (Page 5 of Appendix A).

The recommended retail water rate has taken into consideration the revenue required to meet the operating and capital expenditures, debt obligations, the wholesale water expenditure, rate base and the revenue requirements established for 2026.

The proposed 2026 JDF Water Distribution Service retail water rate is $3.0368 per cubic metre, a 6.95% increase from the 2025 rate (Page 9 of Appendix A).

Retail and Wholesale Water Rate History and Projection

The retail and wholesale water rate history and projection are attached (Appendix C). The rates may be adjusted in the future to reflect actual revenue and expenditure circumstances and water demand volumes.

ALTERNATIVES

Alternative 1
The Juan de Fuca Water Distribution Commission recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 Juan de Fuca Water Distribution Service retail water rate of $3.0368 per cubic metre, adjusted if necessary, by any change in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2025 actual operating deficit or surplus on the 2025 capital fund transfer;
4. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
5. Direct staff to amend the Water Distribution Local Service Conditions, Fees and Charges Bylaw accordingly.

Alternative 2
That Juan de Fuca Water Distribution Commission directs staff to bring back a revised 2026 Operating and Capital Budget for the Commission's consideration.

IMPLICATIONS

Financial Implications

The 2026 operating and capital budget and resulting annual water rate have been prepared to meet the needs of the service. The proposed 2026 water rate generally aligns with the rate previously presented in the five-year rate projections. The proposed 2026 rate would result in a $47.35 annual increase in the cost of water for an average household (page 8 of Appendix A).

CONCLUSION

The draft 2026 Juan de Fuca Water Distribution Service budget is presented for the Juan de Fuca Water Distribution Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2026 Juan de Fuca Water Distribution Service budget was prepared considering the requirement to maintain regulatory compliance, the on-going need to undertake infrastructure renewal to ensure the system operates reliably, and annual operational adjustments, including incremental maintenance requirements associated with new development infrastructure in the expanding service area.

RECOMMENDATION

The Juan de Fuca Water Distribution Commission recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 Juan de Fuca Water Distribution Service retail water rate of $3.0368 per cubic metre, adjusted if necessary, by any change in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2025 actual operating deficit or surplus on the 2025 capital fund transfer;
4. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
5. Direct staff to amend the Water Distribution Local Service Conditions, Fees and Charges Bylaw accordingly.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Draft 2026 Juan de Fuca Water Distribution Service Budget
Appendix B: Debt Outstanding vs. Water Capital Fund Balance
Appendix C: Wholesale & Retail Water Rate – Historical & Projections
Appendix D: Staff Report to Commission – July 8, 2025
Presentation: Juan de Fuca Water Distribution Service 2026 Budget Review

CAPITAL REGIONAL DISTRICT

2026 BUDGET

JDF Water Distribution

COMMISSION REVIEW

October 2025

Service: 2.680 **JDF Water Distribution** **Commission: Juan De Fuca Water Distribution**

DEFINITION:

To finance the administration, development, maintenance, and operational expenses, of the Juan de Fuca Water Distribution local service in the Western Communities of the Capital Regional District, as per the Water Distribution Local Service Area Establishment Bylaw No. 2538.

The establishment and operation of a Juan de Fuca water Distribution Commission is done by Bylaw No. 2540.

SERVICE DESCRIPTION:

Juan de Fuca Water Distribution Service provides retail water distribution system to participants within the Western Communities. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Colwood
City of Langford
Town of View Royal
Juan de Fuca Electoral Area
District of Metchosin
District of Sooke
District of Highlands

MAXIMUM LEVY:

The maximum amount that may be requisitioned is NIL.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Juan de Fuca Water Distribution Facilities		$19,000,000
Borrowed:			$17,500,000
Remaining:	Expired		$1,500,000
Authorized:	MFA Bylaw No. 3981 - Juan de Fuca Water Distribution Facilities		$14,800,000
Borrowed:			$10,100,000
Remaining:	Expired		$4,700,000
Authorized:	MFA Bylaw No. 3164 - Juan de Fuca Water Distribution Facilities Development-DCC		$10,000,000
Borrowed:			$3,500,000
Remaining:	Expired		$6,500,000
Authorized:	MFA Bylaw No. 4379 - Juan de Fuca Water Distribution Facilities	2021	$14,800,000
Borrowed:			$7,500,000
Remaining:	Active		$7,300,000

FUNDING:

Costs are recovered from Water Sales, and transfer from DCC reserves to service DCC debt.

Change in Budget 2025 to 2026 Service: 2.680 JDF Water Distribution	Total Expenditure	Comments
2025 Budget	**29,313,997**	
Change in Wages & Benefits:		
Base wages & benefits change	8,663	Inclusive of estimated collective agreement changes
Step increase/paygrade change	1,656	
Total Change in Wages & Benefits	10,319	
Other Changes:		
Allocation - Operations		
Labour Charges	300,663	Labour charges inclusive of estimated collective agreement changes
Utility Operator	229,558	2026 IBC: 2b-2.5 Utility Operator Program
Engineering Support	54,154	Inflationary increase in Engineering operational support
Operations Coordinator	125,997	2026 IBC: 2b-2.6 Operations Coordinator
Operating - Other Costs	(12,003)	Postage, freight and electricity
Contract for Services	57,938	
Allocation - Standard Overhead	91,124	Increase in 2025 Operating Costs
Wholesale Water Expenditure	789,388	Increased wholesale water rate and budgeted demand
Transfer to Water Capital Fund	564,494	5 Year Capital Plan funding
Debt Servicing Costs	27,878	Interest expense on new debt
Fund Contributions	86,447	Equipment Replacement and Debt Reserve funding
Total Other Changes	2,315,638	
2026 Budget	**31,639,954**	

Summary of % Expense Increase	
Wholesale Water Purchase	2.7%
Transfer to Water Capital Fund	1.9%
IBCs	1.2%
Labour Charges	1.2%
Balance of increase	0.9%
% expense increase from 2025:	***7.9%***

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

Water demand is forecasted slightly higher than budget leading to a net increase in revenue net of wholesale water expenditures ($395k), while operational costs are forecasted below budget principally due to temporary vacancies ($25k); and lower debt servicing costs due to decreasing interest rates and deferred capital activity ($52k). The forecasted net surplus of $470k will be transferred to the service's Water Capital Fund.

Rate Base for 2026 Revenue Year

	2024 Application	2025 Application	End of 2025 for 2026 Application	Change	
Retail System					
Physical Plant	$ 203,789,803	$ 212,851,773	$ 222,877,079	$ 10,025,306	1
Construction Work In Progress	3,226,207	4,549,071	10,462,143	5,913,072	1
Cash Working Capital	971,809	1,083,371	1,189,121	105,750	
Inventory	525,000	525,000	525,000	-	
Total Retail Rate Base	$ 208,512,819	$ 219,009,215	**$ 235,053,343**	$ 16,044,128	

Note 1: Refer to the Schedule of Change in Physical Plant & Work in Progress for details.

Schedule of Change in Physical Plant & Work in Progress

Retail

Projected Asset Additions

Coppermine Pump Station	$ 4,111,480
PIPE Replacements	4,052,707
Seagirt Water Main Extension	2,350,000
Pump Stations	2,142,600
Meter Replacement	1,520,000
East Sooke Interconnection Water Main	850,000
Reservoir Upgrades	670,000
Charters Rd Water Main Replacement	650,000
Major Main Replacements	425,000
Hydrant Replacements	225,000
Valve Replacement	220,000
Other Projects	123,492
Total Projected Assets Capitalized	$ 17,340,279
Less: Current Year's Depreciation	(6,333,329)
Add (Less): Change in prior year forecast addition estimates & disposals	(981,644)
Change in Physical Plant	**$ 10,025,306**

Projected Construction Work In Progress (CWIP)

Pump Stations	$ 8,361,873
PIPE Replacements	943,405
Strategic Asset Management	427,417
DCC Program Update	243,617
JDF Hydraulic Model	190,000
JDF Site Decomissioning Program	101,647
Small Diameter Program Update	89,235
Other Projects (5 minor projects under $50k)	104,949
Projected CWIP	$ 10,462,143
Less: Prior year's projected CWIP	(4,549,071)
Change in CWIP	**$ 5,913,072**

Revenue Requirements for 2026 Year

	2024 Application	2025 Application	2026 Application	Change	
Retail System					
Operations & maintenance	$ 7,882,453	$ 8,787,346	$ 9,645,096	$ 857,750	
Depreciation	5,505,087	6,249,147	6,333,329	84,182	
Return on rate base	4,678,200	5,297,200	6,005,100	707,900	1
Subtotal	$ 18,065,740	$ 20,333,693	$ 21,983,525	$ 1,649,832	
Non-rate revenue	(174,500)	(174,500)	(297,590)	(123,090)	
Total Retail	$ 17,891,240	$ 20,159,193	**$ 21,685,935**	$ 1,526,742	

Note 1: Return on rate base is calculated with reference to the long-term Canada bond rate and the average debt rate.

Schedule A
Asset Useful Life Assignments - PSAB

Classes:	Code	Asset Categories	Useful Life, Years
Land	LAND	Land & Rights of Way * (Note 1)	N/A
Building	BLDG	Building, Permanent	50
	BLOT	Building, Temporary/ Portable	20
	BLFX	Building fixture (*sprinklers)*	20
Equipment	BOAT	Boats & Marine Equipment	10
	COMP	Computer Equipment (*includes software*)	5
	ELEC	Electronic Equipment(*hydromet, weather stn eqpt)*	5
	FIRE	Fire & Safety Equipment	10
	GENT	Generator	20
	HYDR	Hydrants and Standpipes	20
	HYDY	Hydrology	10
	MTRS	Meters	20
	OFFE	Office Equipment	5
	OFFF	Office Furniture	10
	SCDA	SCADA Equipment	10
	SCRN	Intake Screens/Membranes *(stop logs)*	20
	SHOP	Shop Equipment	10
	TELE	Telecommunication Eqpt (*radios, phone systems*)	10
	WEQP	Water Works Eqpt(*W.Quality lab, Wshed eqpt)*	10
	NEW GRP	Weather stn & communication tower	15
Vehicle	VEHC	Vehicles	8
Engineering	BRDG	Bridge	50
Structure	CANL	Canal	50
	DAMS	Dam Structures	100
	PIPE	Pipelines, includes Vaults, Kiosks, Valve chambers	75
	PIPF	Pipelines, fittings	20
	PLPV	Parking lot paved	40
	PSEQ	Pump Station Equipment	20
	PSHS	Pump Station Housing	50
	PRVS	Valves, Flushes & PRV's	20
	RDGR	Roads gravel	20
	RDPV	Roads paved	40
	RESS	Reservoirs (steel & concrete)	50
	REST	Reservoirs (tower/tank)	35
	TANK	Storage tank	40
	TELP	Telephone and Power Lines	50
	TUNN	Tunnel, Culvert and Diversions	50
	WATP	Water Treatment Plant	25
	WELL	Wet well/ Well	50
Other Assets	CSTU	Capital Management Studies	5
	FENC	Fences	15
	LIMP	Land & Yard Improvements	20

Note 1: Land is not depreciated so a useful life assignment is not applicable.

2026 Demand Estimate

Retail Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre	
2020	9,345,130		8,900,000	
2021	10,270,472		8,900,000	
2022	9,990,739		9,300,000	
2023	10,670,432		9,210,000	2
2024	10,320,208		9,500,000	
2025	10,400,000	1	10,200,000	
2026 Demand Estimate	**10,300,000**			

1. Projected consumption for 2025

2. 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply.

Summary of Retail Water Rates

	2022	2023	2024	2025	2026	$ Change	% Change
Retail (direct) water rate							
Unit cost per cu.m.	$ 2.4024	$ 2.5466	$ 2.6927	$ 2.8395	$ 3.0368	$ 0.1973	6.95%

Retail Water Rate Increase
Impact on Residential Water Bill

Average consumption per 2 month billing cycle: * 40.0 cubic meters (annual = 239.0 cu.m)

Charge for Two Months Consumption	Year	Bi monthly Charge	Annual Charge	2026 Annual Change $
Average Consumption	2025	$ 113.58	$ 681.48	
	2026	$ 121.47	$ 728.83	$ 47.35
Half Average Consumption	2025	$ 56.79	$ 340.74	
	2026	$ 60.74	$ 364.41	$ 23.67
Twice Average Consumption	2025	$ 227.16	$ 1,362.96	
	2026	$ 242.94	$ 1,457.65	$ 94.69

** Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection*

Program Group: CRD-JDF Water Distribution

SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET REQUEST: 2026 CORE BUDGET	2026 BUDGET REQUEST: 2026 ONGOING	2026 BUDGET REQUEST: 2026 ONE-TIME	2026 BUDGET REQUEST: TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2027	2028	2029	2030
1	2	3	4	5	6	7	8	9	10	11
OPERATING EXPENDITURES										
ALLOCATION - OPERATIONS	6,195,213	6,202,213	6,538,780	355,555	11,250	6,905,585	7,303,398	7,455,784	7,604,856	7,758,344
OPERATING - OTHER COSTS	823,799	849,984	811,796	-	-	811,796	817,613	823,581	829,729	836,039
SALARIES AND WAGES	495,089	435,998	505,408	-	-	505,408	519,830	534,659	547,341	560,316
CONTRACT FOR SERVICES	480,072	480,692	538,010	-	-	538,010	548,760	559,740	570,920	582,330
ALLOCATION - STANDARD OVERHEAD	793,173	793,173	884,297	-	-	884,297	900,214	918,218	936,583	955,314
TOTAL OPERATING EXPENDITURES	8,787,346	8,762,060	9,278,291	355,555	11,250	9,645,096	10,089,815	10,291,982	10,489,429	10,692,343
**Percentage increase over prior year's board budget*			5.59%	4.05%	0.13%	9.76%	4.61%	2.00%	1.92%	1.93%
WHOLESALE WATER PURCHASE FROM RWS	8,803,620	8,976,214	9,593,008	-	-	9,593,008	10,484,842	11,860,667	13,660,735	15,765,148
WHOLESALE WATER PURCHASE FROM RWS	8,803,620	8,976,214	9,593,008	-	-	9,593,008	10,484,842	11,860,667	13,660,735	15,765,148
			8.97%			8.97%				
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO WATER CAPITAL FUND	8,235,506	8,708,267	8,800,000	-	-	8,800,000	9,100,000	9,750,000	10,500,000	11,200,000
TRANSFER TO DEBT RESERVE FUND	55,620	-	63,527	-	-	63,527	135,925	144,147	153,412	86,245
TRANSFER TO EQUIPMENT REPLACEMENT FUND	661,564	661,564	740,104	-	-	740,104	749,900	759,900	770,090	780,490
TOTAL CAPITAL EXPENDITURES & TRANSFERS	8,952,690	9,369,831	9,603,631	-	-	9,603,631	9,985,825	10,654,047	11,423,502	12,066,735
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	2,770,341	2,718,174	2,798,219	-	-	2,798,219	3,596,756	4,265,302	4,673,480	5,145,471
TOTAL DEBT EXPENDITURES	2,770,341	2,718,174	2,798,219	-	-	2,798,219	3,596,756	4,265,302	4,673,480	5,145,471
TOTAL EXPENDITURES	29,313,997	29,826,278	31,273,149	355,555	11,250	31,639,954	34,157,238	37,071,998	40,247,146	43,669,697
			6.68%	1.21%	0.04%	7.93%	7.96%	8.53%	8.56%	8.50%
SOURCES OF FUNDING										
REVENUE - SALES	(28,962,967)	(29,530,868)	(30,912,032)	(355,555)	(11,250)	(31,278,837)	(33,721,263)	(36,625,291)	(39,788,614)	(43,275,722)
REVENUE - OTHER	(351,030)	(295,410)	(361,117)	-	-	(361,117)	(435,975)	(446,707)	(458,532)	(393,975)
TOTAL SOURCES OF FUNDING OPERATIONS	(29,313,997)	(29,826,278)	(31,273,149)	(355,555)	(11,250)	(31,639,954)	(34,157,238)	(37,071,998)	(40,247,146)	(43,669,697)
SOURCES OF OTHER FUNDING										
TRANSFER FROM DCC RESERVES TO FUND DCC DEBT	-	-	-	-	-	-	-	-	-	-
TRANSFER PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDING	(29,313,997)	(29,826,278)	(31,273,149)	(355,555)	(11,250)	(31,639,954)	(34,157,238)	(37,071,998)	(40,247,146)	(43,669,697)
Percentage increase over prior year's board budget			6.68%	1.21%	0.04%	7.93%	7.96%	8.53%	8.56%	8.50%
Water Rate $ per cu. m.	$ 2.8395					$ 3.0368	$ 3.2581	$ 3.5217	$ 3.8075	$ 4.1215
Pencentage increase over prior year	5.45%					6.95%	7.29%	8.09%	8.12%	8.25%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.680 Juan de Fuca Water Distribution	Carry Forward 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	$7,115,000	$25,821,000	$18,571,000	$17,780,000	$18,266,000	$18,587,000	$99,025,000
Vehicles	$678,508	$774,000	$710,000	$750,000	$250,000	$0	$2,484,000
	$7,793,508	**$26,595,000**	**$19,281,000**	**$18,530,000**	**$18,516,000**	**$18,587,000**	**$101,509,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$5,785,000	$17,228,972	$8,435,000	$8,817,000	$9,468,000	$10,232,500	$54,181,472
Debenture Debt (New Debt Only)	$0	$6,155,028	$10,029,000	$8,686,000	$8,691,000	$8,324,500	$41,885,528
Equipment Replacement Fund	$678,508	$774,000	$710,000	$750,000	$250,000	$0	$2,484,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$50,000	$50,000	$0	$0	$0	$0	$50,000
Reserve Fund	$1,280,000	$2,387,000	$107,000	$277,000	$107,000	$30,000	$2,908,000
	$7,793,508	**$26,595,000**	**$19,281,000**	**$18,530,000**	**$18,516,000**	**$18,587,000**	**$101,509,000**

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 #: 2.680

Service Name: JDF Water Distribution

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
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-03	Renewal	Asset Management Plan	Combine past studies to plan out future capital expenditures.	$ 400,000	S	WU	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
21-14	Renewal	Fire Storage Analysis	Assess and update the fire flow upgrade program to inform future capital works.	$ 120,000	S	WU	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
25-01	Study	Water Meter Strategic Plan	Review of the exisiting meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.	$ 250,000	S	WU	$ 100,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Capital													
26-01	Renewal	Pump Station Renewal Program	Ongoing pump station upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.	$ 20,000,000	S	WU	$ -	$ 1,200,000	$ 4,200,000	$ 4,200,000	$ 4,200,000	$ 4,200,000	$ 18,000,000
26-02	Renewal	Storage Tank Renewal Program	Ongoing storage tank upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.	$ 10,000,000	S	WU	$ -	$ 500,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 8,500,000
18-03	Renewal	JDF Site Decommissioning Program	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional	$ 1,320,000	S	WU	$ 350,000	$ 350,000	$ 80,000	$ 90,000	$ 100,000	$ 100,000	$ 720,000
18-06	New	Post Disaster Emergency Water Distribution	Determine and supply response equipment for disaster response.	$ 600,000	S	WU	$ 10,000	$ 60,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 260,000
20-03	Replacement	AC Pipe Replacement Program	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.	$ 140,000,000	S	WU	$ 900,000	$ 4,500,000	$ 3,800,000	$ 4,000,000	$ 4,200,000	$ 4,300,000	$ 20,800,000
21-02	Replacement	Sooke Road W/M Replacement - VMP to Jacklin	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment.	$ 8,500,000	S	WU	$ 200,000	$ 7,000,000	$ 1,250,000	$ -	$ -	$ -	$ 8,250,000
21-13	Replacement	SCADA Master Plan Update & Upgrades	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.	$ 2,500,000	S	WU	$ 1,800,000	$ 1,800,000	$ 300,000	$ -	$ -	$ -	$ 2,100,000
22-02	New	Microwave Radio Upgrades	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure	$ 750,000	S	WU	$ 300,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ 600,000
24-02	New	Hwy 14 Watermain Relocation	Relocation of CRD watermain in MOTT right of way. Project work to be bundled within MOTT's project.	$ 2,000,000	S	WU	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
25-06	Replacement	Large Meters & Pressure Control Stations Replacement Program	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.	$ 5,000,000	S	WU	$ 20,000	$ 670,000	$ 750,000	$ 750,000	$ 800,000	$ 800,000	$ 3,770,000
25-07	New	New Bulk Water Station	Bulk Water Station for Metchosin, partially funded by Metchosin.	$ 350,000	S	Other	$ 50,000	$ 50,000	$ -	$ -	$ -		$ 50,000
25-07	New	New Bulk Water Station	Bulk Water Station for Metchosin, partially funded by Metchosin.	$ -	S	WU	$ -	$ 175,000	$ -	$ -	$ -		$ 175,000
Sub-Total System Infrastructure Engineering and Operations				**$ 191,790,000**			**$ 5,835,000**	**$ 18,860,000**	**$ 12,530,000**	**$ 11,190,000**	**$ 11,450,000**	**$ 11,450,000**	**$ 65,480,000**
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													
16-06	Replacement	Vehicle & equipment replacement (funding from replacement fund)	Vehicle and equipment replacement.	$ 3,914,000	V	ERF	$ 678,508	$ 774,000	$ 710,000	$ 750,000	$ 250,000	$ -	$ 2,484,000
Sub-Total CAMM				**$ 3,914,000**			**$ 678,508**	**$ 774,000**	**$ 710,000**	**$ 750,000**	**$ 250,000**	**$ -**	**$ 2,484,000**
ANNUAL PROVISIONAL ITEMS													
17-09	Replacement	Emergency Main Replacement	Major main replacement under emergencies.	$ 676,000	S	WU	$ -	$ 110,000	$ 121,000	$ 134,000	$ 148,000	$ 163,000	$ 676,000
17-13	New	Site Security Upgrades	Upgrading and replacement of security systems for sites as required.	$ 273,000	S	WU	$ -	$ 44,000	$ 49,000	$ 54,000	$ 60,000	$ 66,000	$ 273,000
17-15	Renewal	Distribution System Improvements	Unplanned distribution system improvements or decommissioning.	$ 3,026,000	S	WU	$ -	$ 495,000	$ 545,000	$ 600,000	$ 660,000	$ 726,000	$ 3,026,000
17-16	New	Hydraulic Model Yearly Update	Annual hydraulic model update and uni-directional flushing support.	$ 444,000	S	WU	$ -	$ 72,000	$ 80,000	$ 88,000	$ 97,000	$ 107,000	$ 444,000
21-03	Replacement	Hydrant & Flush Replacement, Upgrades and Additions	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.	$ 1,519,000	S	WU	$ -	$ 248,000	$ 273,000	$ 301,000	$ 332,000	$ 365,000	$ 1,519,000
21-04	Replacement	Residential Service & Meter Replacement	Replacement of residential water meters as highlighted by the 2017 KWL Water Audit report.	$ 21,000,000	S	WU	$ -	$ 3,000,000	$ 4,200,000	$ 4,400,000	$ 4,600,000	$ 4,800,000	$ 21,000,000
21-05	Replacement	Pump Station Equipment Replacements	Unplanned pump station repairs and equipment replacement	$ 1,010,000	S	WU	$ -	$ 165,000	$ 182,000	$ 201,000	$ 222,000	$ 240,000	$ 1,010,000
21-06	Replacement	SCADA Equipment Replacement	Unplanned replacement of SCADA and electrical equipment.	$ 673,000	S	WU	$ -	$ 110,000	$ 121,000	$ 134,000	$ 148,000	$ 160,000	$ 673,000
21-07	Renewal	Reservoir Equipment Replacement	Replacement or repairs to components at reservoir sites.	$ 673,000	S	WU	$ -	$ 110,000	$ 121,000	$ 134,000	$ 148,000	$ 160,000	$ 673,000
21-09	Replacement	Valve Replacement	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.	$ 1,343,000	S	WU	$ -	$ 220,000	$ 242,000	$ 267,000	$ 294,000	$ 320,000	$ 1,343,000
Sub-Total for Annual Provisional Items				**$ 30,637,000**			**$ -**	**$ 4,574,000**	**$ 5,934,000**	**$ 6,313,000**	**$ 6,709,000**	**$ 7,107,000**	**$ 30,637,000.00**

Service #: 2.680

Service Name: JDF Water Distribution

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
DEVELOPMENT COST CHARGE (DCC)													
16-07	New	Update DCC Bylaw (Comprehensive Update in 2028)	Planned update of the DCC Bylaw.	$ 325,000	S	Res	$ 5,000	$ 35,000	$ 30,000	$ 200,000	$ 30,000	$ 30,000	$ 325,000
21-01	New	Sooke Henlyn Supply & Distribution Mains	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.	$ 1,000,000	S	Res	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
25-02	New	Throup Road Watermain Installation	Future budget to install new watermain along Throup Road when District of Sooke completes connector road.	$ 900,000	S	Res	$ 10,000	$ 860,000	$ -	$ -	$ -	$ -	$ 860,000
25-03	New	VMP Pump Upgrades	The increased required capacity at the VMP pump station is driven by the high growth demands expected in the HGL 172 m zone.	$ 435,000	S	Res	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-04	New	Center Mountain	CRD project administation fee as calculated in the 2024 DCC program update	$ 385,000	S	Res	$ 65,000	$ 142,000	$ 77,000	$ 77,000	$ 77,000	$ -	$ 373,000
26-03	New	Mountain Heights Tank Options Analysis and Pre-Design	Pre-design effort for new Mountain Heights Tank(s), PS, and piping based on the 2025 DCC Program update. Includes analysis for options (sites, locations, required land acquisitions/SRWs, timing etc.) and establishment of next steps.	$ 150,000	S	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Sub-Total for Development Cost Charges (DCC)				**$ 3,195,000**			**$ 1,280,000**	**$ 2,387,000**	**$ 107,000**	**$ 277,000**	**$ 107,000**	**$ 30,000**	**$ 2,908,000.00**
			Grand Total	**$ 229,536,000**			**$ 7,793,508**	**$ 26,595,000**	**$ 19,281,000**	**$ 18,530,000**	**$ 18,516,000**	**$ 18,587,000**	**$ 101,509,000**

Service:	2.680	JDF Water Distribution

Project Number	16-03	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Combine past studies to plan out future capital expenditures.
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	21-14	**Capital Project Title**	Fire Storage Analysis	**Capital Project Description**	Assess and update the fire flow upgrade program to inform future capital works.
Project Rationale	Assessing fire storage in the JDF system to inform future capital improvements.				

Project Number	25-01	**Capital Project Title**	Water Meter Strategic Plan	**Capital Project Description**	Review of the exisiting meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.
Project Rationale	Review of the exisiting meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.				

Project Number	26-01	**Capital Project Title**	Pump Station Renewal Program	**Capital Project Description**	Ongoing pump station upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.
Project Rationale	Ongiong renewal of existing pump stations is critical to ongoing operations and to minimize infrastructure deficit.				

Project Number	26-02	**Capital Project Title**	Storage Tank Renewal Program	**Capital Project Description**	Ongoing storage tank upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.
Project Rationale	Ongiong renewal of existing water storage tanks is critical to ongoing operations and to minimize infrastructure deficit.				

Service:	2.680	JDF Water Distribution

Project Number	18-03	**Capital Project Title**	JDF Site Decommissioning Program	**Capital Project Description**	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional
Project Rationale	Numerous pump station and PRV facilities have been made redundant or have been decommissioned within the JDF system. Sites have been identified as part of the annual provisional project and funds are required to decomission of the sites and then demolish them. In 2021 the Treanor pump station demolition was carried out. The Townsview PS and Tank are under review for further decommissioning.				

Project Number	18-06	**Capital Project Title**	Post Disaster Emergency Water Distribution	**Capital Project Description**	Determine and supply response equipment for disaster response.
Project Rationale	Proposed work includes developing a response plan to disasters to the Juan de Fuca water supply or distribution system. Funds are required to procure equipment and carry out works developed the in 2018 plan in conjunction with the Regional Water Supply disaster response Plan.				

Project Number	20-03	**Capital Project Title**	AC Pipe Replacement Program	**Capital Project Description**	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.
Project Rationale	Asbestos Watermains within the JDF Water Distribution network are approaching end of life and becoming more prone to failure. Asset replacement prioritization is based on a number of factors, such as age, criticality, leak history, coordination with other municipal projects and synergies with development activities. As identified most recently in the May 2023 Staff Report, this AC Replacement Program is anticipated to continue until all AC pipe in the distribution system has been replaced. Current target deadline for complete replacement is 2055.				

Project Number	21-02	**Capital Project Title**	Sooke Road W/M Replacement - VMP to Jacklin	**Capital Project Description**	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment.
Project Rationale	According to corrosion assessment, a 2.2 kilometre section of an existing steel pipe along Sooke Road and Allendale Road (between Wishart to Jacklin) was unprotected and in need of replacement. In 2014, the design of both phases of the water main was completed by a consultant and construction of the main from Wishart to VMP was completed by CRD resources. The remaining 1.1km of 600mm steel pipe from Jacklin to Veterans Memorial Parkway still requires replacement and upgrades should also include replacement of the Asbestos Cement Pipe along this alignment.				

Service:	2.680	JDF Water Distribution

Project Number	21-13	**Capital Project Title**	SCADA Master Plan Update & Upgrades	**Capital Project Description**	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.
Project Rationale	The SCADA and radio system utilized by JDF Water System comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Regional Water Supply and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system				

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure
Project Rationale	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure				

Project Number	24-02	**Capital Project Title**	Hwy 14 Watermain Relocation	**Capital Project Description**	Relocation of CRD watermain in MOTT right of way. Project work to be bundled within MOTT's project.
Project Rationale	Schedule of project delivery is dictated by Ministry of Transportation project delivery.				

Project Number	25-06	**Capital Project Title**	Large Meters & Pressure Control Stations Replacement Program	**Capital Project Description**	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.
Project Rationale	This is an ongoing term program for the continued replacement of obsolete and worn out large (typically greater than 2” diameter) meters, adding new meters and upgrading meter vaults as well as for the ongoing replacement of Pressure Control Stations.				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.680 Juan de Fuca Water Distribution & Regional Water Supply	Carry Forward 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$300,000	$580,000	$200,000	$80,000	$80,000	$80,000	$1,020,000
Equipment		$448,125	$1,163,125	$430,000	$411,000	$409,000	$405,000	$2,818,125
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$150,000	$100,000	$75,000	$75,000	$50,000	$450,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**
SOURCE OF FUNDS								
Capital Funds on Hand		$705,000	$1,850,000	$730,000	$566,000	$564,000	$535,000	$4,245,000
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		$43,125	$43,125	$0	$0	$0	$0	$43,125
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**

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 #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

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
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	$ 2,330,000	B	WU	$ 300,000	$ 580,000	$ 200,000	$ 80,000	$ 80,000	$ 80,000	$ 1,020,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	$ 2,325,000	E	WU	$ 200,000	$ 350,000	$ -		$ -		$ 350,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 250,000	E	WU	$ 205,000	$ 215,000	$ 25,000	$ 6,000	$ 4,000	$ -	$ 250,000
25-02	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 400,000	E	Other	$ 43,125	$ 43,125	$ -	$ -	$ -		$ 43,125
26-01	New	479 Island Highway Autogates	Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.	$ 150,000	E	WU	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
													$ -
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				**$ 5,455,000**			**$ 748,125**	**$ 1,338,125**	**$ 225,000**	**$ 86,000**	**$ 84,000**	**$ 80,000**	**$ 1,813,125**
													$ -
ANNUAL PROVISIONAL CAPITAL ITEMS													
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	$ 450,000	E	WU	$ -	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	$ 950,000	E	WU	$ -	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 950,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	$ 500,000	E	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
17-07	Replacement	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.	$ 85,000	E	WU	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	$ 425,000	S	WU	$ -	$ 150,000	$ 100,000	$ 75,000	$ 75,000	$ 50,000	$ 450,000
Sub-Total for Annual Provisional Capital Items				**$ 2,410,000**			**$ -**	**$ 555,000**	**$ 505,000**	**$ 480,000**	**$ 480,000**	**$ 455,000**	**$ 2,475,000**
			Grand Total	**$ 7,865,000**			**$ 748,125**	**$ 1,893,125**	**$ 730,000**	**$ 566,000**	**$ 564,000**	**$ 535,000**	**$ 4,288,125**

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	16-01	**Capital Project Title**	Upgrades to Buildings at 479 Island Highway	**Capital Project Description**	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.

Project Rationale The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including:
- Improvements,Repairs, upgrades and changes to the buildings
- Painting of the buildings
- Repair and replacement of carpets, floors and walls
- Climate Action initiatives and feasibility studies
- Improvements to Meeting Rooms, including technology upgrades

Project Number	17-01	**Capital Project Title**	Voice Radio Upgrade	**Capital Project Description**	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.

Project Rationale Service Life and projected replacement:
- The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005.
- The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015.
- Support for repairs and maintenance of the present radio will continue for the next 3 years at least.
- There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.

Project Number	17-03	**Capital Project Title**	Office Equipment, Upgrades and Replacements	**Capital Project Description**	Upgrade and replacement of office equipment as required.

Project Rationale Funds will be used for the replacement and upgrading of office equipment and furniture, as required.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	Capital Project Title	Capital Project Description
17-04	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.

Project Rationale

This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from $160,000 to $170,000 annually to reflect actual costs.

Capital Budget
Network Switch Maintenance $10,000
Additional Wireless Access Points and Maintenance $15,000
Photocopier Replacement $20,000
Additional Data Storage $15,000
Replacement Computers $75,000
Equipment Maintenance (contingency) $23,000
Replace Access Control System - Gates/ Video Cameras $12,000
Total Capital $170,000

Project Number	Capital Project Title	Capital Project Description
17-06	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.

Project Rationale Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.

Project Number	Capital Project Title	Capital Project Description
17-07	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.

Project Rationale Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.

Project Number	Capital Project Title	Capital Project Description
24-01	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life

Project Rationale Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	24-02	**Capital Project Title**	Capital Projects Delivery Optimization	**Capital Project Description**	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

Project Number	25-02	**Capital Project Title**	SCADA System Cybersecurity	**Capital Project Description**	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	26-01	**Capital Project Title**	479 Island Highway Autogates	**Capital Project Description**	Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.
Project Rationale					

2.680 Juan de Fuca Water Distribution
Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Juan de Fuca Water Distribution

Juan de Fuca assets include lands, office buildings, pump stations, pipe lines, meters, equipment, vehicles and other infrastructure.

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
DCC Reserve Account						
Equipment Replacement Fund	21,622,587	22,259,487	25,153,587	27,879,387	30,773,487	33,743,787
	495,214	577,418	723,818	846,218	1,403,808	2,184,298
Total	**22,117,801**	**22,836,905**	**25,877,405**	**28,725,605**	**32,177,295**	**35,928,085**

2.680 Juan de Fuca Water Distribution
Development Cost Charges
2026 - 2030 Financial Plan

Development Cost Charges Reserve Schedule

Reserve Fund: Development Cost Charges for Juan de Fuca Water Distribution (Bylaw # 2758)

Fund: 1055 Fund Center: 101532	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	18,318,687	21,622,587	22,259,487	25,153,587	27,879,387	30,773,487
Transfer from Operating Budget	15,900	23,900	1,100	2,800	1,100	300
Transfer to Cap Fund to fund DCC projects	(312,000)	(2,387,000)	(107,000)	(277,000)	(107,000)	(30,000)
DCC's received From Member Municipalities	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Interest Income*	600,000					
Ending Balance $	**21,622,587**	**22,259,487**	**25,153,587**	**27,879,387**	**30,773,487**	**33,743,787**

General Comments:
Development Cost Charges Reserve Funds for Juan de Fuca Water Distribution was adopted in year 2000 for the purpose of providing funds for the capital costs of water facilities in the service areas.

These Reserve funds are received from Member Municipalities as Development Cost Charges (DCC's) to provide for the capital costs attributable to water sytem capacity improvements projects specified in the DCC capital expenditure program. Municipalities collect these DCC charges through building permits that are issued to developers for subdivision development.

Future years DCC's received from member municipalities are difficult to predict, due to unknown development activity in the Municipalities, influenced by market conditions. Estimates based on recent annual collections of DCCs, and the cyclical nature of property development.

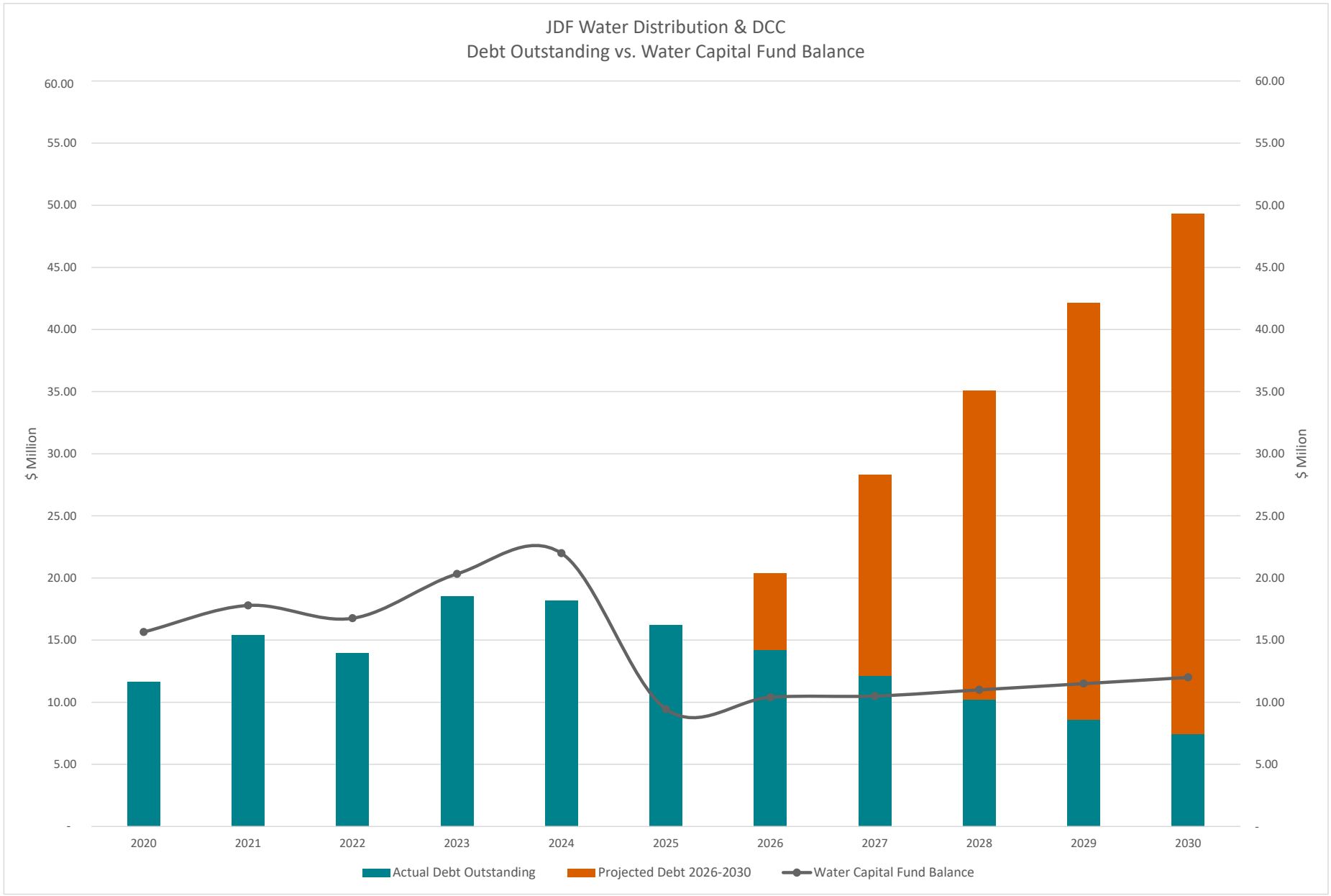
2.680 Juan de Fuca Water Distribution
Equipment Replacement Reserve
2026 - 2030 Financial Plan

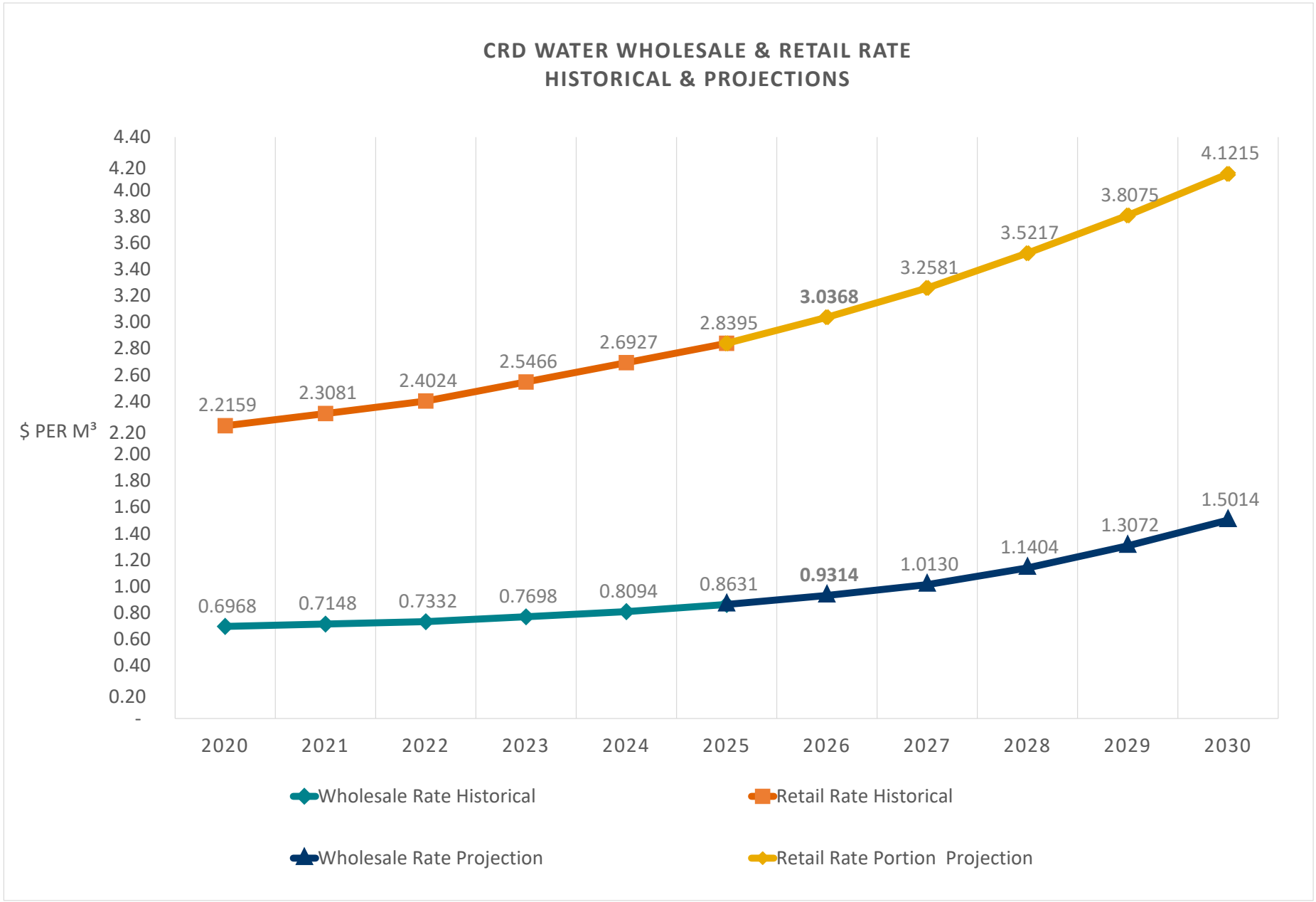
Equipment Replacement Reserve Schedule

Reserve Fund: Juan de Fuca Distribution Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101630	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	774,133	495,214	577,418	723,818	846,218	1,403,808
Equipment purchases (Based on Capital Plan)	(991,492)	(774,000)	(710,000)	(750,000)	(250,000)	-
Transfer from Operating Budget	661,564	740,104	749,900	759,900	770,090	780,490
Proceeds on disposals	46,807	116,100	106,500	112,500	37,500	-
Transfer from Other (MFA etc.)	-	-	-	-	-	-
Interest Income*	4,203					
Ending Balance $	**495,214**	**577,418**	**723,818**	**846,218**	**1,403,808**	**2,184,298**

General Comments:
Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.


JDF Water Distribution & DCC
Debt Outstanding vs. Water Capital Fund Balance
60.00
55.00
50.00
45.00
40.00
35.00
30.00
25.00
20.00
15.00
10.00
5.00
-
$ Million
$ Milion
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
Actual Debt Outstanding
Projected Debt 2026-2030
Water Capital Fund Balance


CRD WATER WHOLESALE & RETAIL RATE
HISTORICAL & PROJECTIONS
$ PER M³
4.40
4.20
4.00
3.80
3.60
3.40
3.20
3.00
2.80
2.60
2.40
2.20
2.00
1.80
1.60
1.40
1.20
1.00
0.80
0.60
0.40
0.20
-
2.2159
2.3081
2.4024
2.5466
2.6927
2.8395
3.0368
3.2581
3.5217
3.8075
4.1215
0.6968
0.7148
0.7332
0.7698
0.8094
0.8631
0.9314
1.0130
1.1404
1.3072
1.5014
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
Wholesale Rate Historical
Retail Rate Historical
Wholesale Rate Projection
Retail Rate Portion Projection

Making a difference...together

**REPORT TO PENINSULA RECREATION COMMISSION
MEETING OF THURSDAY, OCTOBER 02, 2025**

SUBJECT **2026 Budget Review and Approval Process – Panorama Recreation**

ISSUE SUMMARY

This report presents Panorama Recreation's 2026-2030 budget for review and provisional approval.

BACKGROUND

Annually, the Capital Regional District (CRD) must develop a financial plan representing the operating and capital expenditure plans for the next five years. The financial plan is developed in alignment and is consistent with the legislative authority of the various CRD services which, upon approval, provides the expenditure authority for the operations of the CRD. Final budget approval is required no later than March 31 of each year.

The preliminary budget (the provisional financial plan) is developed before the legislated deadline of March 31 to allow service participants and local rate payers to make final recommendations on proposed service levels, revenue requirements and adjustments to fees and charges prior to consideration of final approval by the CRD Board.

Under Board direction, the Peninsula Recreation Commission is responsible for reviewing the budget and recommending it for approval to the Board. All service planning documents will be presented directly to the Board alongside the 2026 Provisional Budget on October 29, 2025 (under separate cover). Ultimately, the Board is responsible for the approval of all the service budgets.

2026 Planning Process

The 2026 planning process marks the final year of the four-year service planning cycle. The four-year planning cycle is designed to ensure alignment and implementation of Board strategic objectives during the election term. Following the completion of the corporate plan, staff commenced annual service planning. The service planning process identified resource implications to implement the corporate plan initiative (including Board Priorities), as well as proposed adjustments to service levels and other departmental initiatives. The service planning process gathered information necessary to assemble a provisional budget for the Peninsula Recreation Commission and Board review. The statutory five-year financial plan shows the projected revenues and expenditures, and the planned contribution of operating revenue required to fund proposed capital projects, together with planned borrowing and anticipated grants.

2026 Financial Plan Approach

The service planning process is a means of aligning operational service requirements and recommendations with Board strategic priorities and the corporate plan. Service plans drive the financial planning process and provide necessary information to evaluate overall organizational requirements, new initiatives, proposed service levels and implications for the budget and financial plan.

On May 14, 2025, the Board approved the 2026 Service and Financial Planning Guidelines. The guidelines supported financial management strategies related to revenue, reserves and debt management. The guidelines also directed staff to prepare the draft financial plan review based on the timeline presented.

2026 Financial Plan Overview

The Financial Plan includes operating, capital and reserve funds. The operating budget identifies the revenues and expenditures of each service. Budgeted revenues are primarily derived from sale of services, fees and charges, requisition and grants. Expenditures are determined through the application of a variety of assumptions and agreements, some of which the Board considers directly, and others that are recommended locally by participants or local service commissions.

Cost drivers such as inflation forecasts and interest rate changes have a direct impact on the overall budget. Items such as wages and benefits, supplies, utilities including electricity and natural gas, vehicles and equipment are subject to inflationary changes that influence the cost-of-service delivery.

Overall, every effort has been made to mitigate financial risk while still meeting the commission's mission of making available a wide range of recreation services and maximizing participation.

ALTERNATIVES

Alternative 1
The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget 2026-2030 – Panorama Recreation, be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Alternative 2
The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget 2026-2030 – Panorama Recreation, be approved as amended and form the basis of the Provisional 2026-2030 Financial Plan.

IMPLICATIONS

Financial Implications

Operating Budget

The 2026 budget includes a requisition increase of $197,257, or 3.34%, from the 2025 requisition. The budget includes the financial impact of operating the new Centennial Park multi-sport box facility, which is expected to be fully operational in September 2025. Core operating expenses are budgeted to increase by 5.46% from 2025. Overall, expenditures are budgeted to increase by 8.94%, which includes funding to undertake a Panorama Recreation master plan as recommended in the recently completed recreation Facility Needs Assessment. The plan would be funded by a one-time transfer from operating reserves.

Revenues generated from user fees are expected to increase by 12.50% in 2026 reflecting user

fee increases, increased attendance, and new and expanded services. The revenue associated with new or expanded services typically has offsetting expenditures associated with it. The requisition funding ratio is expected to be 49.8% in 2026, with the remaining operating expenditures funded primarily by users.

Capital Budget

The 2026-2030 capital budget includes the financial impact of the energy recovery project, which will be completed in 2026. The capital program continues to be sufficiently funded with transfers to capital reserve. The plan includes a $3.4 million (2026-2027) allocation for arena renovations.

The Operating & Capital Budget 2026-2030 – Panorama Recreation is attached as Appendix A for preliminary approval.

CONCLUSION

The service and financial planning process is integral to providing ongoing service delivery. Panorama Recreation's service plan and budget are part of the overall planning cycle for the Capital Regional District. The attached Operating & Capital Budget 2026-2030 - Panorama Recreation is ready for review by the Peninsula Recreation Commission and approval by the Capital Regional District Board.

RECOMMENDATION

The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget 2026-2030 – Panorama Recreation, be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Submitted by:	Steve Meikle, Senior Manager, Panorama Recreation
Concurrence:	Luisa Jones General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Operating & Capital Budget 2026-2030 – Panorama Recreation
Appendix B: Presentation - 2026 Panorama Recreation Budget

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Panorama Recreation

COMMITTEE OF THE WHOLE

October 2025

Service: 1.44X Panorama Recreation **Commission:** Peninsula Recreation

DEFINITION:

To operate an ice arena, swimming pool and recreation and community use service for the Municipalities of Sidney, North Saanich and Central Saanich combined as Saanich Peninsula Recreation Service (Bylaw No. 3008 - October 9, 2002).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation opportunities for Central Saanich, North Saanich, and Sidney through the operation, maintenance, and programming of: Panorama Recreation Centre (2 hockey arenas, 2 pools, 6 tennis courts, 2 squash courts, fitness rooms, weight room, multi-purpose rooms), Greenglade Community Centre in Sidney, Central Saanich Community and Cultural Centre and North Saanich Middle School.

PARTICIPATION:

50% by population and 50% on hospital assessments. North Saanich and Sidney.
Central Saanich added as a participant in 1996, Bylaw No. 2363.

MAXIMUM LEVY:

The greater of $11,220,000 or $1.134 / $1,000 on net taxable value of land and improvements.

CAPITAL DEBT:

Authorized:	Bylaw No. 4116 - Replacement of Arena Floor	$	1,080,000
Borrowed:		$	1,080,000
Remaining:		$	-
Authorized:	Bylaw No. 4546 - Centennial Park Multi-Sport Box	$	2,900,000
Borrowed:		$	-
Remaining:		$	2,900,000
Authorized:	Bylaw No. 4547 - Panorama Heat Recovery System	$	2,453,000
Borrowed:		$	-
Remaining:		$	2,453,000

COMMISSION:

Peninsula Recreation Commission
Established by Bylaw # 2397 (May 1996), amended by Bylaw # 2480 (1997), Bylaw # 2759 (2000) and Bylaw # 3142 (2004).
Originally established in 1976 (Bylaw # 314).

FUNDING:

Change in Budget 2025 to 2026
Service: 1.44X Panorama Recreation

	Total Expenditure		Comments
2025 Budget	**11,508,989**		
Change in Wages & Benefits:			
Base wages & benefits change	241,639		Inclusive of estimated collective agreement changes
Step increase/paygrade change	41,113		
1 FTE transfer	(110,727)		CRD Evolve transfer to 1.118 Communications
Auxilary wages	198,541		Increased program offering
Total Change in Wages & Benefits	370,566		
Other Changes:			
Standard Overhead Allocation	33,901		Increase in 2025 operating costs
Human Resources Allocation	18,200		Increase in 2025 wages & benefits
Communication Allocation	132,872		CRD Evolve transition in 2026 reflecting consolation of Communication staff.
Software Licences	44,718		Estimated increase in licence fees
Strategic planning	200,000		Develop updated service master plan
Transfers to reserve	49,060		Reflects growth in assets and inflation
Operating supplies	56,199		Increased program offering and increase to cost of supplies.
Other Costs	21,667		
Total Other Changes	556,617		
2026 Budget	**12,436,172**		

Summary of % Expense Increase		
2026 Base salary and benefit change	2.1%	
Step increase/paygrade change	0.4%	
Communication staff transfer	-1.0%	
Auxilary wages	1.7%	
Standard Overhead Allocation	0.3%	
Human Resources Allocation	0.2%	
Communication Allocation	1.2%	
Software Licences	0.4%	
Strategic planning	1.7%	
Transfers to reserve	0.4%	
Operating supplies	0.5%	
Other Costs	0.2%	4.8%
% expense increase from 2025:	***8.1%***	
% Requisition increase from 2025 (if applicable):	***3.3%***	*Requisition funding is (49)% of service revenue*

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

There is an estimated one-time favourable variance of $89,600 (0.8%) due mainly to saving on debt servicing offset by additional operating costs. This variance will be moved to Capital Reserve, which has an expected year end balance of $5,617,000 before this transfer.

PANORAMA RECREATION	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	6,456,805	6,461,954	6,822,371	5,000	-	6,827,371	7,001,614	7,180,354	7,341,325	7,505,876
Utilities	625,400	625,400	634,625	-	-	634,625	647,320	660,260	673,460	686,920
Recreation Programs and Special Events	605,088	606,388	551,028	-	200,000	751,028	566,050	581,370	597,000	612,930
Operating Supplies	471,209	470,210	527,408	-	-	527,408	537,950	548,690	559,660	570,880
Maintenance and Repairs	560,114	577,114	577,488	-	-	577,488	589,030	600,810	612,820	625,080
Standard Overhead Allocation	466,007	466,007	499,908	-	-	499,908	508,907	519,085	529,466	540,056
Human Resources Allocation	225,975	225,975	244,175	-	-	244,175	285,680	299,121	287,966	290,757
Communications Allocation			-	132,872	-	132,872	138,270	141,989	147,496	150,880
Other Internal Allocations	23,047	23,047	14,106	-	10,812	24,918	14,517	14,939	15,307	15,686
Licences/Surveys/Legal/Meeting	250,432	382,558	342,049	-	-	342,049	328,190	334,740	341,430	348,230
Advertising/Printing/Brouchures/Signs	42,980	43,180	51,479	-	-	51,479	52,510	53,570	54,640	55,730
Telephone/IT & Network Systems	68,430	68,429	66,912	-	-	66,912	68,260	69,620	71,000	72,420
Vehicles, Travel and Training	111,334	118,034	117,151	-	-	117,151	119,490	121,860	124,260	126,720
Insurance	100,950	100,950	105,450	-	-	105,450	110,724	116,261	122,073	128,177
TOTAL OPERATING COSTS	**10,007,771**	**10,169,246**	**10,554,150**	**137,872**	**210,812**	**10,902,834**	**10,968,512**	**11,242,669**	**11,477,903**	**11,730,342**
*Percentage increase over prior year			5.46%			8.94%	0.60%	2.5%	2.1%	2.2%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	20,000	20,400	20,810	21,230
Transfer to Capital Reserve Fund	688,000	777,625	700,760		-	700,760	714,780	729,070	743,650	758,520
Transfer to Equipment Replacement Fund	414,000	414,000	450,300	-	-	450,300	459,310	468,490	477,870	487,430
TOTAL CAPITAL / RESERVES	**1,102,000**	**1,191,625**	**1,151,060**	**-**	**-**	**1,151,060**	**1,194,090**	**1,217,960**	**1,242,330**	**1,267,180**
*Percentage increase over prior year			4.45%			4.45%	3.74%	2.00%	2.00%	2.00%
DEBT CHARGES	399,218	166,308	328,748	-	53,530	382,278	618,748	618,748	618,748	618,748
TOTAL COSTS	**11,508,989**	**11,527,179**	**12,033,958**	**137,872**	**264,342**	**12,436,172**	**12,781,350**	**13,079,377**	**13,338,981**	**13,616,270**
*Percentage increase over prior year		0.16%	4.56%			8.06%	2.78%	2.33%	1.98%	2.08%
Internal Recoveries										
Recoveries - Other	-	-	-	-	-	-	-	-	-	-
OPERATING LESS RECOVERIES	**11,508,989**	**11,527,179**	**12,033,958**	**137,872**	**264,342**	**12,436,172**	**12,781,350**	**13,079,377**	**13,338,981**	**13,616,270**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year	(52,000)	(52,000)	-	-	-	-				
Fee Income	(3,795,284)	(3,808,474)	(4,318,195)	-	-	(4,318,195)	(4,404,560)	(4,492,660)	(4,582,520)	(4,674,160)
Rental Income	(1,156,599)	(1,161,599)	(1,252,767)	-	-	(1,252,767)	(1,277,810)	(1,303,390)	(1,329,460)	(1,356,040)
Sponsorships	(29,380)	(29,380)	(29,050)	-	-	(29,050)	(29,640)	(30,240)	(30,850)	(31,470)
Transfer from Operating Reserve Fund	(41,517)	(41,517)	-	-	(200,000)	(200,000)	-	-	-	-
Payments - In Lieu of Taxes	(169,950)	(169,950)	(169,950)	-	-	(169,950)	(169,950)	(169,950)	(169,950)	(169,950)
Grants - Other	(366,295)	(366,295)	(370,989)	-	-	(370,989)	(378,410)	(385,980)	(393,700)	(401,570)
TOTAL REVENUE	**(5,611,025)**	**(5,629,215)**	**(6,140,951)**	**-**	**(200,000)**	**(6,340,951)**	**(6,260,370)**	**(6,382,220)**	**(6,506,480)**	**(6,633,190)**
*Percentage increase over prior year		0.32%	9.44%			13.01%	-1.27%	1.95%	1.95%	1.95%
REQUISITION	**(5,897,964)**	**(5,897,964)**	**(5,893,007)**	**(137,872)**	**(64,342)**	**(6,095,221)**	**(6,520,980)**	**(6,697,157)**	**(6,832,501)**	**(6,983,080)**
*Percentage increase over prior year			-0.08%			3.34%	6.99%	2.70%	2.02%	2.20%
PARTICIPANTS: North Saanich. Sidney,Central Saanich										
AUTHORIZED POSITIONS:										
Salaried	39.75	39.75	39.75	-1.00	0.00	38.75	38.75	38.75	38.75	38.75
Converted Auxillaries	0.50	0.50	0.50	0.00	0.00	0.50	0.50	0.50	0.50	0.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.44x Panorama Recreation	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$65,000	$4,083,000	$3,545,000	$555,000	$150,000	$1,065,000	$9,398,000
Equipment		$0	$1,143,109	$360,400	$755,207	$706,845	$505,313	$3,470,874
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$545,000	$350,000	$0	$40,000	$0	$935,000
Vehicles		$0	$126,000	$0	$0	$0	$0	$126,000
		$65,000	**$5,897,109**	**$4,255,400**	**$1,310,207**	**$896,845**	**$1,570,313**	**$13,929,874**
SOURCE OF FUNDS								
Capital Funds on Hand		$65,000	$65,000	$0	$0	$0	$0	$65,000
Debenture Debt (New Debt Only)		$0	$1,368,000	$0	$0	$0	$0	$1,368,000
Equipment Replacement Fund		$0	$669,909	$260,400	$715,207	$706,845	$405,313	$2,757,674
Grants (Federal, Provincial)		$0	$875,000	$0	$0	$0	$0	$875,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$2,919,200	$3,995,000	$595,000	$190,000	$1,165,000	$8,864,200
		$65,000	**$5,897,109**	**$4,255,400**	**$1,310,207**	**$896,845**	**$1,570,313**	**$13,929,874**

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 #: 1.44x

Service Name: Panorama Recreation

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
17-08	Renewal	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage	$ 130,000	B	Cap	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
18-02	New	Install Plant Maintenance SAP Program	Plant Maintenance SAP Program for PRC maintenance projects	$ 150,000	E	Res		$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
18-03	Replacement	DDC Replacement (direct digital controls)	Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware.	$ 150,000	B	Res		$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
18-09	Replacement	Replace Pool change room HVAC Air handling Unit	Replace Pool room HVAC Air handling Unit due to end of life	$ 50,000	B	Res		$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
19-15	New	Heat Recovery Plant	Construct heat recovery plant	$ 4,153,000	B	Debt	$ -	$ 953,000	$ -	$ -	$ -	$ -	$ 953,000
19-15	New	Heat Recovery Plant	Construct heat recovery plant		B	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-15	new	Heat Recovery Plant	Construct heat recovery plant		B	Res	$ -	$ 900,000	$ -	$ -	$ -	$ -	$ 900,000
19-15	new	Heat Recovery Plant	Construct heat recovery plant		B	Grant	$ -	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000
22-02	Replacement	Replace Daktronic/Electronic Road Sign	Replace Daktronic/Electronic Road Sign due to end of life	$ 70,000	S	Res		$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)	$ 340,000	B	Res		$ 265,000	$ -	$ -	$ -	$ -	$ 265,000
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)		B	Grant		$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
23-07	Replacement	Replace Chevrolet Passenger car	Replace Chevrolet Passenger car due to end of life	$ 46,000	V	ERF		$ 46,000	$ -	$ -	$ -	$ -	$ 46,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich	$ 4,972,908	S	Debt		$ 415,000	$ -	$ -	$ -	$ -	$ 415,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Res		$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
24-01	Replacement	Arena A&B insulation	Replace and install insulation Arena A&B ceiling and walls due to end of life	$ 110,000	B	Res		$ 110,000	$ -	$ -	$ -	$ -	$ 110,000
24-11	New	Truck (gas) (IBC)	truck for notice in motion new service area	$ 80,000	V	ERF		$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
25-04	Replacement	Replace lap pool heater	Replacement of 2 gas boilers - pool	$ 100,000	E	Res	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
25-06	Renewal	Re-tile pool	Re-tile pool	$ 300,000	B	Res	$ -	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000
25-07	Renewal	Upgrade flooring in GG	Upgrade flooring throughout the facility classrooms and hallways	$ 125,000	B	Res		$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
25-09	Renewal	GG HVAC Upgrade	GG HVAC replacement design & consult	$ 290,000	E	Res		$ 290,000	$ -	$ -	$ -	$ -	$ 290,000
25-10	New	Boardroom IT upgrade	Boardroom IT upgrade	$ 10,000	E	Res		$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-12	Replacement	PRC main boiler storage tanks	PRC main boiler storage tanks	$ 60,000	E	ERF		$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
25-16	Renewal	WIFI upgrades PRC Centre	WIFI upgrades throughout the PRC complex	$ 100,000	E	Res		$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC	$ 9,200	E	Res		$ 9,200	$ -	$ -	$ -	$ -	$ 9,200.00
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC		E	Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 483,909	E	ERF	$ -	$ 483,909	$ -	$ -	$ -	$ -	$ 483,909.00
26-03	Replacement	Replace sound system in Arena A&B	Replace sound system in Arena A&B	$ 32,000	E	ERF	$ -	$ -	$ -	$ 32,000	$ -	$ -	$ 32,000.00
26-05	Replacement	HVAC equipment replacement	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts	$ 100,000	B	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000.00
26-07	Replacement	Replace squash court floors	Replace squash court floors	$ 30,000	B	Res		$ -	$ -	$ 30,000	$ -	$ -	$ 30,000.00
26-08	Renewal	Upgrade pool chlorination system	Upgrade/replace pool chlorination system	$ 230,000	B	Res	$ -	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000.00
26-09	Replacement	Fire Doors	Fire safety doors throughout Panorama Rec	$ 60,000	B	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000.00
26-10	New	CO_2 tanks for the pools	Upgrade CO_2 system to control the pool pH	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00
26-11	Renewal	ARC Room Renos	ARC Room Renos	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000.00

Service #: 1.44x

Service Name: Panorama Recreation

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
26-12	Renewal	Weight Room Structure Upgrades	Weight Room Structure Upgrades	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000.00
26-13	New	Greenglade Pre-school Yard	Greenglade Pre-school Yard Enhancements	$ 40,000	E	Res	$ -	$	$ -	$ -	$ -	$ -	$ 40,000.00
27-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 260,400	E	ERF	$ -	$ 40,000	$ 260,400	$ -	$ -	$ -	$ 260,400.00
27-02	Renewal	Panorama exterior painting	Panorama exterior painting	$ 150,000	S	Res	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000.00
27-03	Renewal	Panorama lower parking lot renewal	Panorama lower parking lot renewal	$ 200,000	S	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000.00
27-04	Replacement	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life	$ 40,000	S	Res		$ -	$ -	$ -	$ 40,000	$ -	$ 40,000.00
28-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 363,207	E	ERF	$ -	$ -	$ -	$ 363,207	$ -	$ -	$ 363,207.00
28-02	Renewal	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation	$ 3,385,000	B	Res	$ -	$ 100,000	$ 3,285,000	$ -	$ -	$ -	$ 3,385,000.00
28-03	Renewal	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)	$ 110,000	B	Res	$ -	$ -	$	$ -	$ -	$ -	$ 110,000.00
28-04	Replacement	Pool air handing unit	replace pool air handling unit due to end of life	$ 250,000	B	Res	$ -	$ -	$ 110,000	$ 100,000	$ -	$	$ 100,000.00
28-05	Replacement	Link building roof replacement	replace link building roof due to end of life	$ 200,000	B	Res	$	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000.00
28-06	Replacement	LCD Arena B screen (Hockeyville)	replace LCD screen in areana B (Hockeyville)	$ 100,000	E	ERF	$ -	$ -	$ -	$ 100,000	$	$ -	$ 100,000.00
28-07	Replacement	Refinish indoor tennis surface	Refinish indoor tennis surface due to end of life	$ 75,000	B	Res	$	$ -	$ -	$ 75,000	$ -	$ -	$ 75,000.00
28-08	Renewal	Dehumidifer Socks	Upgrade Dehumidifer Socks Pool	$ 40,000	E	Res	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000.00
29-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 324,845	E	ERF	$ -	$ -	$ -	$	$ 324,845	$ -	$ 324,845.00
29-02	Replacement	Replace Ice Resurfacer #1	Olympia ice resurfacer (electric units replace 7 yrs)	$ 220,000	E	ERF		$ -	$ -	$ 220,000	$ -	$ -	$ 220,000.00
29-03	Replacement	Replace Ice Resurfacer #2	Olympia ice resurfacer (electric units replace 7 yrs)	$ 220,000	E	ERF	$	$ -	$ -	$ -	$ 220,000	$ -	$ 220,000.00
29-07	Replacement	Replace Passenger Bus	24 passenger bus (used) (2007 Model)	$ 132,000	E	ERF	$ -	$ -	$ -	$ -	$ 132,000	$ -	$ 132,000.00
29-04	Replacement	Replace Autoscubber	Autoscrubber - Ride on (old comp room)	$ 30,000	E	ERF	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000.00
29-05	Renewal	Arena A rubber floor replacement	Arena A rubber floor replacement	$ 100,000	B	Res	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
29-06	Renewal	Arena A Concrete Pads	Replace concrete pads in Ice Resurfacer area in Arena A	$ 50,000	B	Res	$	$ -	$ -	$ -	$ 50,000	$	$ 50,000
30-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 405,313	E	ERF	$ -	$ -	$ -	$	$ -	$ 405,313	$ 405,313.00
30-02	Replacement	Main Lobby Doors	Auto open doors Concourse main Lobby	$ 30,000	B	Res	$ -	$	$ -	$ -	$ -	$ 30,000	$ 30,000.00
30-03	Replacement	Arena Doors	Arena A & B interior doors from Concourse	$ 45,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 45,000	$ 45,000.00
30-04	Replacement	Slide Replacement	Waterslide replacement	$ 850,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 850,000	$ 850,000.00
30-05	Replacement	Rec software system replacement	Rec software system replacement	$ 100,000	E	Res	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000.00
30-06	New	Island Room Development	Island Room dev - Food Services	$ 65,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 65,000	$ 65,000.00
30-07	Replacement	Floor/tile Replacement link building	Floor/tile Replacement link building	$ 75,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ 75,000.00
													$ -
													$ -
			Grand Total	**$ 20,142,782**			**$ 65,000**	**$ 5,897,109**	**$ 4,255,400**	**$ 1,310,207**	**$ 896,845**	**$ 1,570,313**	**$ 13,929,874**

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
17-08	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage

Project Rationale ***2020 Update*** Roof is at end of life. Project on hold due until energy recovery project is complete as dehumification equipment will be relocated from this roof. ***2021 Update*** waiting on heat recovery project. ***2022 Update*** roof will be replaced once dehumidifier replacement is complete

Project Number	Capital Project Title	Capital Project Description
18-02	Install Plant Maintenance SAP Program	Plant Maintenance SAP Program for PRC maintenance projects

Project Rationale SAP Plant Maintenance (PM) project focused on maintaining the already purchased, built and/or installed assets. Support departments' enhanced asset management activities to manage lifecycles and to plan and schedule maintenance activities as well as monitor job costs.***2018 Update*** update through David Hennigan. I.T. does not have the resources to initiate this project at this time. Will readdress as staffing availablity and I.T. priorities change *** 2019 Update*** No change ***2020 Update*** No change ***2021 Update*** no change ***2024 Update*** preliminary project work began in 2023. expected to come online in 2025

Project Number	Capital Project Title	Capital Project Description
18-03	DDC Replacement (direct digital controls)	Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware.

Project Rationale Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware. The present DDC system were installed in 1977. The software and hardware is nearing the end of its life cycle and requires upgrades to the software and controllers in order to fully automate the facilities. Integration will tie into the new Perfect Mind software which will ensure the two systems communicate, offering seamless bookings, control the HVAC, lighting and automated building controls. Houle Electric has provided a quote for this work. This will extend the automation controls for an additional 15 years. Budget includes contingency, hazmat, other unknown costs. ***2018 update*** project to initiate after energy recovery study and/or project construction. There are likely recommendations from the study to help guide the needs of the DDC system upgrade ***2019 Update*** waiting energy recover project approval. This project should directly follow energy recovery in 2021, If energy recovery project does not move forward project should happen in 2020 ***2020 Update*** heat recovery project approved combining funding for this project. Approval contingent on securing a minimum of $700k in grant funding ***2021 Update*** waiting on decision on ICIP grant ***2024 Update*** to begin after energy recovery

Project Number	Capital Project Title	Capital Project Description
18-09	Replace Pool change room HVAC Air handling Unit	Replace Pool room HVAC Air handling Unit due to end of life

Project Rationale Replace existing air handler unit installed in 2003 as it has received its end of life. This unit supplies tempered air to all pool change rooms. Quote from Island Temperature Controls has been received for replacement of existing unit. Budget includes contingency, hazmat and engineering support. ***2018 Update*** project likely to tie in to energy recovery project. On hold until study is complete. ***2019 Update*** awaiting energy recovery project approval. THis unit near end of life. IF energy recovery does not get approved this unit should be replaced immediately+***2024 Update*** to begin as part of energy recovery project

Project Number	Capital Project Title	Capital Project Description
19-15	Heat Recovery Plant	Construct heat recovery plant

Project Rationale Total Project Budget 2.8M. assumed 700k grant funded, dehumidifier replacement project (320k) and weight room HVAC (50k) all part of 2.453M. ***2020 Update*** project approved for $2.4M contingent on $700k grant funding. Also to ulitize remaining funding from projects 17-04 and 18-09 ***2021 Update*** waiting on decision on ICIP grant ***2022 Update*** ICIP Unsuccessful, new energy recovery design without dehumidification will follow . ****2024 update***** project design has began in 2023. Completion expected in 2025

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
22-02	Replace Daktronic/Electronic Road Sign	Replace Daktronic/Electronic Road Sign due to end of life

Project Rationale Replacement of existing Electric Road Signage due to end of life ***2024 Update*** Defer to 2025

Project Number	Capital Project Title	Capital Project Description
23-01	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)

Project Rationale ***2020 Update*** Pooled LED conversion projects from multiple years ***2021 Update*** project likely to start in 2022. ***2023 Update*** project in process 2022. *** 2024 Update*** project stalled due to staff capacity. Expected to start in 2024 with new Hydro account manager and incentives.*** Defer to 2025

Project Number	Capital Project Title	Capital Project Description
23-07	Replace Chevrolet Passenger car	Replace Chevrolet Passenger car due to end of life

Project Rationale end of lifecycle ***2019 update*** project moved to 2021, for electification ***2021 Update*** waiting on decision on level 2 charger grant ***2024 Update*** vehicle request form submitted in 2023 *** Waiting to see if vehicle received in 2024

Project Number	Capital Project Title	Capital Project Description
23-17	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich

Project Rationale Covered sport box in Centennial Park, Central Saanich, Project expected to be completed Q1 2025

Project Number	Capital Project Title	Capital Project Description
24-01	Arena A&B insulation	Replace and install insulation Arena A&B ceiling and walls due to end of life

Project Rationale Replace and install insulation Arena A&B ceiling and walls due to end of lifecycle and Increase building efficiency

Project Number	Capital Project Title	Capital Project Description
24-11	Truck (gas) (IBC)	truck for notice in motion new service area

Project Rationale Vehicle transportation required to support expended community service

Project Number	Capital Project Title	Capital Project Description
25-04	Replace lap pool heater	Replacement of 2 gas boilers - pool

Project Rationale replace boilers for back up pool heat due to end of life cycle

Service:	1.44x	Panorama Recreation

Project Number	25-06	**Capital Project Title**	Re-tile pool	**Capital Project Description**	Re-tile pool
Project Rationale	replace pool tile liner due to end of life				

Project Number	25-07	**Capital Project Title**	Upgrade flooring in GG	**Capital Project Description**	Upgrade flooring throughout the facility classrooms and hallways
Project Rationale	Upgrade flooring throughout the Greenglade facility classrooms and hallways				

Project Number	25-09	**Capital Project Title**	GG HVAC Upgrade	**Capital Project Description**	GG HVAC replacement design & consult
Project Rationale	GG HVAC replacement design & consult - update old systems put in by school district on that building				

Project Number	25-10	**Capital Project Title**	Boardroom IT upgrade	**Capital Project Description**	Boardroom IT upgrade
Project Rationale	Upgrade the technology in our boardrooms to improve functionality of hybrid meetings and recording				

Project Number	25-12	**Capital Project Title**	PRC main boiler storage tanks	**Capital Project Description**	PRC main boiler storage tanks
Project Rationale	Replace PRC main boiler storage tanks due to end of life				

Project Number	25-16	**Capital Project Title**	WIFI upgrades PRC Centre	**Capital Project Description**	WIFI upgrades throughout the PRC complex
Project Rationale	WIFI upgrades throughout the PRC complex to cover dead-zone areas and instability of service				

Project Number	25-18	**Capital Project Title**	Hearing Loops at GG & PRC	**Capital Project Description**	Hearing Loops at GG & PRC
Project Rationale	Increase accessible for the hearing impared with installation of an Assistive Listening System, Window Intercom system and Induction Loop Amplifier				

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
26-01	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
26-03	Replace sound system in Arena A&B	Replace sound system in Arena A&B

Project Rationale replace due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
26-05	HVAC equipment replacement	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts

Project Rationale replacement due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
26-07	Replace squash court floors	Replace squash court floors

Project Rationale refinish squash court floor due to end of life

Project Number	Capital Project Title	Capital Project Description
26-08	Upgrade pool chlorination system	Upgrade/replace pool chlorination system

Project Rationale Upgrade/replace pool chlorination system to new more efficient salt water chlorination system. Parts for old system becoming cost prohibitive.

Project Number	Capital Project Title	Capital Project Description
26-09	Fire Doors	Fire safety doors throughout Panorama Rec

Project Rationale Fire Marshall has deemed the doors necessary. They have been inactive for 13 years. Once tested if they fail test they are legally required to be replaced.

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
26-10	CO2 tanks for the pools	Upgrade CO2 system to control the pool pH

Project Rationale Cost saving measure. Expected 1-2 year payback on capital cost. Current delivery service is unreliable.

Project Number	Capital Project Title	Capital Project Description
26-11	ARC Room Renos	ARC Room Renos

Project Rationale Should the arena expansion project not go through we are looking at renovating this room to have a couple office spaces in it to have a better staff presence in the arenas as well we are at capacity for offices.

Project Number	Capital Project Title	Capital Project Description
26-12	Weight Room Structure Upgrades	Weight Room Structure Upgrades

Project Rationale As the weight room was originally a viewing area for the pool, the Back wall of the weight room is not solid enough for the activities that take place. The wall moves with the slightest pressure applied and the drywall is cracked and chipping off.

Project Number	Capital Project Title	Capital Project Description
26-13	Greenglade Pre-school Yard	Greenglade Pre-school Yard Enhancements

Project Rationale Looking to install shade sails for the playground outside. The summer days are proving too hot for the little kids that spend hours outside.

Project Number	Capital Project Title	Capital Project Description
27-01	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
27-02	Panorama exterior painting	Panorama exterior painting

Project Rationale renew exterior painting at Panrorama due to end of lifecycle

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
27-03	Panorama lower parking lot renewal	Panorama lower parking lot renewal

Project Rationale refinish lower parking lot due to end of lifecycle

Project Number	Capital Project Title	Capital Project Description
27-04	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life

Project Rationale refinish and resurface outdoor tennis court surface and lines due to end of lifecycle

Project Number	Capital Project Title	Capital Project Description
28-01	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
28-02	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation

Project Rationale Arena changerooms, washrooms, reception area and support spaces enhancement design & renovation - original design started in 2017 during Hockeyville but plan to continue deferred until later date and funding could be secured

Project Number	Capital Project Title	Capital Project Description
28-03	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)

Project Rationale to be completed with Arena changeroom and support spaces enhancements

Project Number	Capital Project Title	Capital Project Description
28-04	Pool air handing unit	replace pool air handling unit due to end of life

Project Rationale replace pool air handling unit due to end of life

Service:	1.44x	Panorama Recreation

Project Number	28-05	**Capital Project Title**	Link building roof replacement	**Capital Project Description**	replace link building roof due to end of life
Project Rationale	replace link building roof due to end of life				

Project Number	28-06	**Capital Project Title**	LCD Arena B screen (Hockeyville)	**Capital Project Description**	replace LCD screen in areana B (Hockeyville)
Project Rationale	IT recommended end of life				

Project Number	28-07	**Capital Project Title**	Refinish indoor tennis surface	**Capital Project Description**	Refinish indoor tennis surface due to end of life
Project Rationale	Refinish indoor tennis surface due to end of life				

Project Number	28-08	**Capital Project Title**	Dehumidifer Socks	**Capital Project Description**	Upgrade Dehumidifer Socks Pool
Project Rationale	Replace Dehumidifier socks at same time as Pool air handling unit replacement [28-04]				

Project Number	29-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle				

Project Number	29-02	**Capital Project Title**	Replace Ice Resurfacer #1	**Capital Project Description**	Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale	End of Life replacement - last purchased in 2022				

Service:	1.44x	Panorama Recreation

Project Number	29-03	**Capital Project Title**	Replace Ice Resurfacer #2	**Capital Project Description**	Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale	End of Life replacement - last purchased in 2022				

Project Number	29-04	**Capital Project Title**	Replace Autoscubber	**Capital Project Description**	Autoscrubber - Ride on (old comp room)
Project Rationale	End of Life replacement				

Project Number	29-05	**Capital Project Title**	Arena A rubber floor replacement	**Capital Project Description**	Arena A rubber floor replacement
Project Rationale	Replace rubber flooring surface due to end of life				

Project Number	29-06	**Capital Project Title**	Arena A Concrete Pads	**Capital Project Description**	Replace concrete pads in Ice Resurfacer area in Arena A
Project Rationale	Replace concrete pad in Arena A in ice resurfacer bay				

Project Number	30-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pool account due to end of life				

Project Number	30-02	**Capital Project Title**	Main Lobby Doors	**Capital Project Description**	Auto open doors Concourse main Lobby
Project Rationale	Replacement due to end of life				

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
30-03	Arena Doors	Arena A & B interior doors from Concourse

Project Rationale Replacement due to end of life

Project Number	Capital Project Title	Capital Project Description
30-04	Slide Replacement	Waterslide replacement

Project Rationale Replacement due to end of life

Project Number	Capital Project Title	Capital Project Description
30-05	Rec software system replacement	Rec software system replacement

Project Rationale Replacement / Upgrade of software

Project Number	Capital Project Title	Capital Project Description
30-06	Island Room Development	Island Room dev - Food Services

Project Rationale Development of under utilized space to potentially include a food services.

Project Number	Capital Project Title	Capital Project Description
30-07	Floor/tile Replacement link building	Floor/tile Replacement link building

Project Rationale Replacement due to end of life

1.44X Panorama Recreation
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Panorama Recreation

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105302

Operating Reserve Schedule	Actual	Est Actual	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029	2030
Beginning Balance	428,520	456,942	425,425	233,425	253,425	273,825	294,635
Planned Purchase	-	(41,517)	(200,000)	-	-		-
Transfer from Ops Budget	8,404	-	-	20,000	20,400	20,810	21,230
Interest Income*	20,018	10,000	8,000				
Total projected year end balance	**456,942**	**425,425**	**233,425**	**253,425**	**273,825**	**294,635**	**315,865**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.44X Panaroama Recreation
Asset and Reserve Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Saanich Peninsula Recreation

Assets held by the Panaroama Recreation service consist of pools, arenas, administration building, courts (request, squash and tennis) and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary Projected year end balance	Est Actual 2025	Budget 2026	2027	2028	2029	2030
Capital Reserve	5,617,484	3,599,044	318,824	452,894	1,006,544	600,064
Equipment Replacement Fund	533,666	321,057	519,967	273,250	44,275	126,392
Total projected year end balance	**6,151,150**	**3,920,101**	**838,791**	**726,144**	**1,050,819**	**726,456**

1.44X Panorama Recreation
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.44X Saanich Peninsula Recreation Service Capital Reserve Fund (Bylaw No. 3038)

1.44X Saanich Peninsula Recreation Service Capital Reserve Fund CASH FLOW

Capital Reserve Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	5,402,084	5,617,484	3,599,044	318,824	452,894	1,006,544
Planned Capital Expenditure (Based on Capital Plan)	(672,600)	(2,919,200)	(3,995,000)	(595,000)	(190,000)	(1,165,000)
Transfer from Operating Budget*	688,000	700,760	714,780	729,070	743,650	758,520
Donations $ other Sponsorships						
Interest Income**	200,000	200,000	-	-	-	-
Ending Balance $	**5,617,484**	**3,599,044**	**318,824**	**452,894**	**1,006,544**	**600,064**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.44X Panaroama Recreation
Equipment Replacement Fund Schedule (ERF)
2026 - 2030 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.44X Saanich Peninsula Recreation Service Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,146,779	533,666	321,057	519,967	273,250	44,275
Planned Purchase (Based on Capital Plan)	(1,035,233)	(669,909)	(260,400)	(715,207)	(706,845)	(405,313)
Transfer to Capital Fund						
Transfer from Operating Budget	414,000	450,300	459,310	468,490	477,870	487,430
Equipment and Vehicle Disposal Proceeds	1,120					
Interest Income*	7,000	7,000				
Ending Balance $	**533,666**	**321,057**	**519,967**	**273,250**	**44,275**	**126,392**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

APPENDIX B

Peninsula Recreation Budget 2026

October 2, 2025

1. 2025 Q2 Financials
2. 2026 Budget Overview
3. Capital Plan
4. Debt Summary

2025 Financial Statement of Operations – January – June

	% of Budget Used	Budget 2025	2025 Estimated	YTD 2025	YTD 2024
Direct Operating Revenues	48%	5,322,178	5,503,326	2,574,734	2,266,061
Direct Operating Expenses	47%	4,100,661	4,237,391	1,918,109	1,747,297
Contribution Direct Operations	54%	1,221,517	1,265,935	656,625	518,764
Indirect Expenses – Admin, Maintenance	48%	5,878,110	6,046,857	2,826,557	2,572,484
Indirect Revenues	77%	288,847	288,847	221,950	176,923
Net Contributions (Deficit)	45%	(4,367,746)	(4,492,075)	(1,947,982)	(1,876,797)
Transfers & Debt	20%	1,530,218	1,297,308	312,617	428,446
Net Before Requisition	38%	(5,897,964)	(5,789,383)	(2,260,598)	(2,305,243)
Requisition	0%	5,897,964	5,897,964	-	-
Projected Surplus /(Deficit)			$ 108,581		

2026 Operating Expenditures

	PANORAMA RECREATION	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2026 vs 2025 Increase / (Decrease) $	%
	OPERATING COSTS:								
1	Salaries and Wages	6,456,805	6,461,954	6,822,371	5,000	-	6,827,371	370,566	5.74%
2	Utilities	625,400	625,400	634,625	-	-	634,625	9,225	1.48%
3	Recreation Programs and Special Events	605,088	606,388	551,028	-	200,000	751,028	145,940	24.12%
4	Operating Supplies	471,209	470,210	527,408	-	-	527,408	56,199	11.93%
5	Maintenance and Repairs	560,114	577,114	577,488	-	-	577,488	17,374	3.10%
6	Standard Overhead Allocation	466,007	466,007	499,908	-	-	499,908	33,901	7.27%
7	Human Resources Allocation	225,975	225,975	244,175	-	-	244,175	18,200	8.05%
8	Communications Allocation			-	132,872	-	132,872		
9	Other Internal Allocations	23,047	23,047	14,106	-	10,812	24,918	1,871	8.12%
10	Licences/Surveys/Legal/Meeting	250,432	382,558	342,049	-	-	342,049	91,617	36.58%
13	Advertising/Printing/Brouchures/Signs	42,980	43,180	51,479	-	-	51,479	8,499	19.77%
14	Telephone/IT & Network Systems	68,430	158,054	66,912	-	-	66,912	(1,518)	-2.22%
15	Vehicles, Travel and Training	111,334	118,034	117,151	-	-	117,151	5,817	5.22%
16	Insurance	100,950	100,950	105,450	-	-	105,450	4,500	4.46%
	TOTAL OPERATING COSTS	**10,007,771**	**10,258,871**	**10,554,150**	**137,872**	**210,812**	**10,902,834**	895,063	8.94%
	*Percentage increase over prior year			5.46%			8.94%		
	CAPITAL / RESERVE								
18	Transfer to Capital Reserve Fund	688,000	688,000	700,760		-	700,760	12,760	1.85%
19	Transfer to Equipment Replacement Fund	414,000	414,000	450,300	-	-	450,300	36,300	8.77%
	TOTAL CAPITAL / RESERVES	**1,102,000**	**1,102,000**	**1,151,060**	**-**	**-**	**1,151,060**	49,060	4.45%
20	DEBT CHARGES	399,218	166,308	328,748	-	53,530	382,278	(16,940)	-4.24%

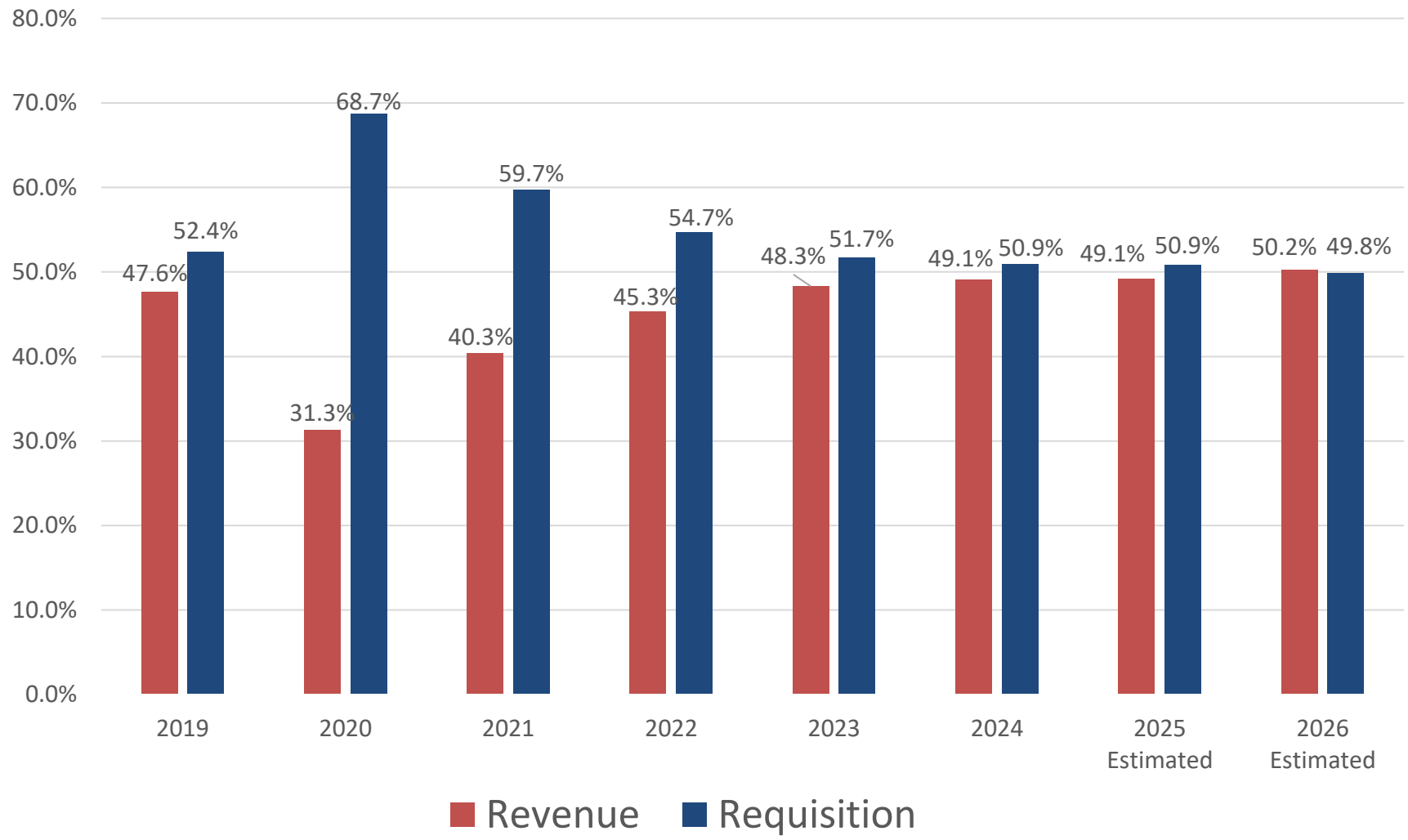
2026 Revenues

		2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2026 vs 2025 Increase / (Decrease) $	%
	FUNDING SOURCES (REVENUE)								
24	Balance C/F from Prior to Current year	52,000	52,000	-	-	-	-		
25	Fee Income	3,795,284	3,808,474	4,318,195	-	-	4,318,195	522,911	13.78%
26	Rental Income	1,156,599	1,161,599	1,252,767	-	-	1,252,767	96,168	8.31%
27	Sponsorships	29,380	29,380	29,050	-	-	29,050	(330)	-1.12%
28	Transfer from Operating Reserve Fund	41,517	41,517	-	-	200,000	200,000	158,483	381.73%
29	Payments - In Lieu of Taxes	169,950	169,950	169,950	-	-	169,950	-	0.00%
30	Grants - Other	366,295	366,295	370,989	-	-	370,989	4,694	1.28%
	TOTAL REVENUE	**5,611,025**	**5,629,215**	**6,140,951**	**-**	**200,000**	**6,340,951**	729,926	13.01%
31	**REQUISITION**	**5,897,964**	**5,897,964**	**5,893,007**	**137,872**	**64,342**	**6,095,221**	197,257	3.34%
	Increase by funding source	Requisition	$ 197,257	24%					
		Sale of Services	$ 618,749	76%					

User Pay Ratio

Target:

50% / 50%



2026 Requisition

		2024	2025	2026(est.)
Requisition Increases	Requisition	$5,499,173	$5,897,964	$6,095,221
	Increase ($)	$238,775	$398,791	$197,257
	Increase (%)	4.54%	7.14%	3.34%
Requisition by Municipality (millions)	North Saanich	$1.770	$1.878	$1.942
	Sidney	$1.609	$1.728	$1.786
	Central Saanich	$2.120	$2.291	$2.368
	Total	$5.399	$5.897	$6.095
Cost per $100,000	North Saanich	$20.75	$22.64	$23.40
	Sidney	$25.09	$26.93	$27.83
	Central Saanich	$26.70	$28.73	$29.69

2026 Planned Capital Expenditures >$100,000

Energy Recovery Plant	$ 2,653,000
Centennial Park Multi-Sport Box	$ 475,000
LED Lighting - Arenas, Pool, GG, Parking Lot, and general facility	$ 340,000
GG HVAC upgrade	$ 290,000
Pool chlorination system	$ 200,000
Install Plant Maintenance SAP Program	$ 150,000
Direct Digital Control (DDC) Replacement	$ 150,000
Upgrade flooring in GG	$ 125,000
Arena A&B insulation	$ 110,000
HVAC equipment, various PRC	$ 100,000
Arena renovation – Design	$ 100,000

2027-2030 Planned Capital Expenditures >$100,000

2027

Arena renovation	$ 3,385,000
Panorama lower parking lot renewal	$ 200,000
Panorama Exterior Painting	$ 150,000
Re-tile pool (phase 1)	$ 150,000
Arena B rubber floor replacement	$ 110,000
Replacement of 2 gas boilers – pool	$ 100,000

2028

Ice Resurfacer	$ 220,000
Link building roof replacement	$ 200,000
Re-tile pool (phase 2)	$ 150,000
Pool air handling unit	$ 100,000
LCD Arena B screen	$ 100,000

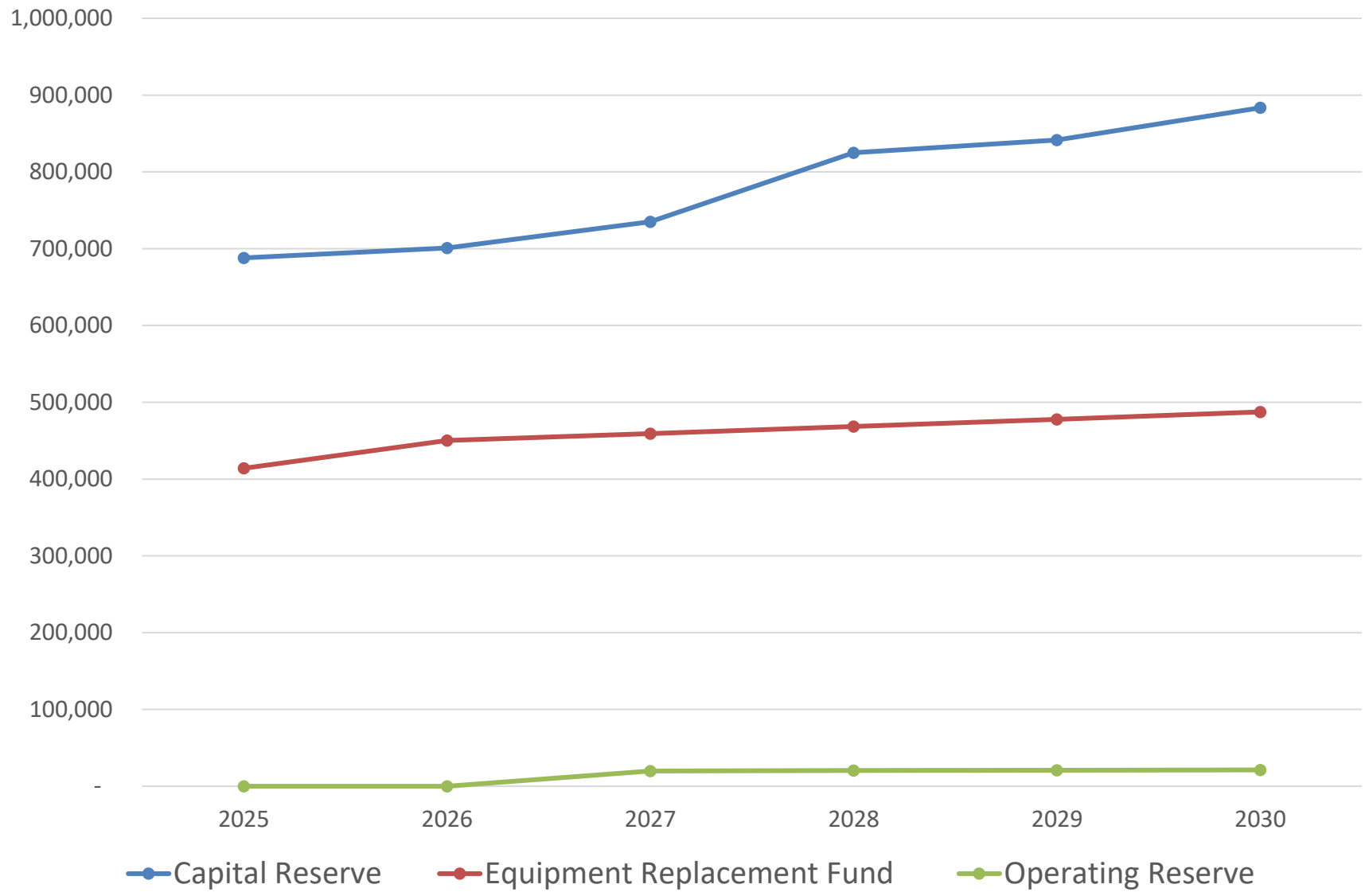
2029

Ice Resurfacer	$ 220,000
24 Passenger Bus	$ 132,000
Arena A rubber floor replacement	$ 100,000

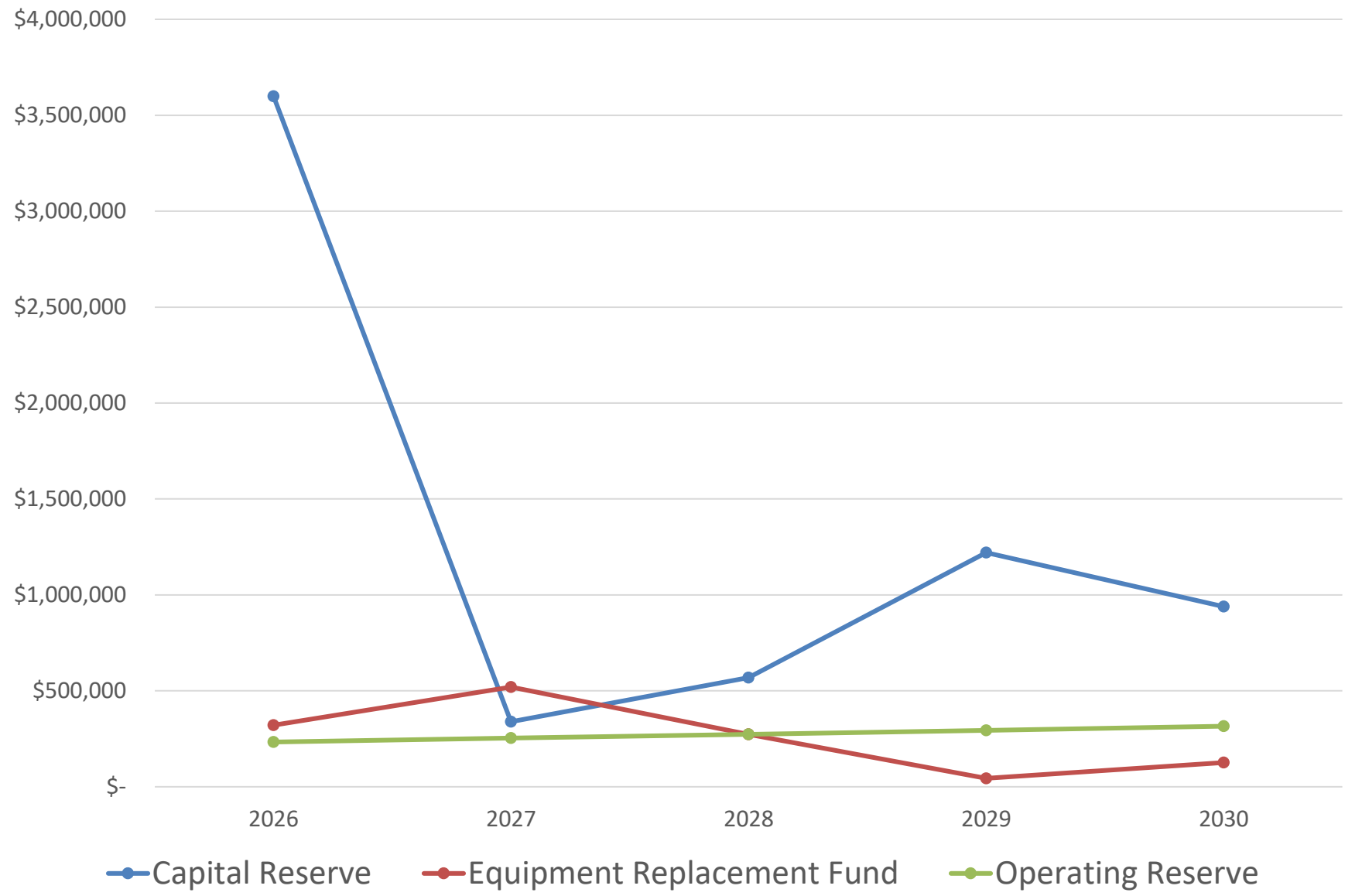
2030

Waterslide replacement	$ 850,000
Recreation Software replacement	$ 100,000

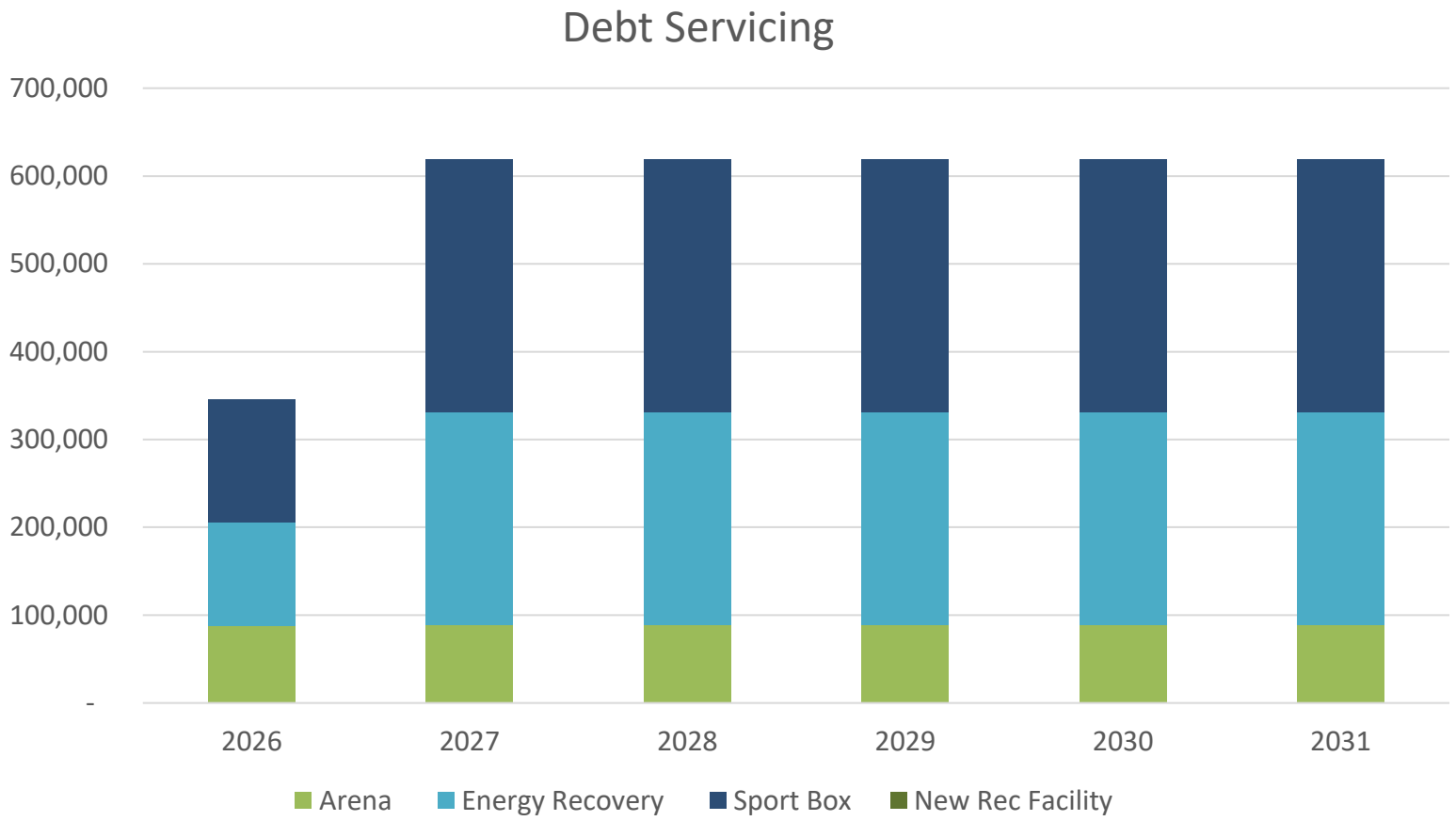
Transfers to Reserves



Reserve Fund Balances



Debt Summary



	Initial Amount	Maturity
Arena	$ 1,080,000	2032
Energy Recovery	$ 2,453,000	2041
Sport Box	$ 2,900,000	2041
	$ 6,433,000	

Recommendation

The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget 2026-2030 – Panorama Recreation, be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Thank you

Making a difference...together

REPORT TO REGIONAL PARKS COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 22, 2025

SUBJECT **Regional Parks Service – 2026 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the draft 2026 Regional Parks budget, including 2025 year-end budget projections and budget highlights.

BACKGROUND

Since its incorporation in 1966, the Capital Regional District (CRD) has provided and maintained regional parks and trails. As of 2025, the system includes 34 regional parks and 4 regional trails, covering over 13,370 hectares, with nearly 95 km of regional trails and over 375 km of internal park trails. Visitation has risen 42% since 2015, with over 4.1 million visits to trails and 5.1 million to parks in 2024.

In 2025, property taxes funded $18.9 million of the $21.3 million operating budget. The CRD Board supports this funding model while exploring ways to reduce taxpayer impact. Non-tax revenues—mainly from fees, permits, donations, fines, and grants—make up about 9% of the budget.

The draft 2026 budget is ready for review by the Regional Parks Committee and will go to the CRD Board, through the Committee of the Whole, on October 29, 2025. The draft budget, provided in Appendix A, includes operating costs for both parks and trails. Considerable efforts have been made to identify trail-related expenses, which will be reallocated to the new Regional Transportation Service. This upcoming change, to be finalized for final budget approval in March, will significantly alter the Regional Parks budget. The current draft does not reflect this transfer, but details will be provided at final budget approval in March 2026.

2025 Year-End Financial Projections

There is an estimated one-time favourable variance of $781,000 for the Regional Parks 2025 operating budget. A portion of this variance will be carried forward into 2026 to reduce requisition, while the remaining amount will be transferred into the capital reserve and operating reserve at year-end. The bulk of the net variance is a result of:

- Reduced salary costs due to challenges filling vacant positions.
- Reduced contract for services costs due to capacity issues related to vacant positions.
- Timing of new debt payments for land acquisition and the Regional Trail Widening and Lighting Project.

Details can be found in Appendix A (page 4) under the 2025 Estimated Actual column.

As outlined in the CRD Board-approved 2025-2029 Capital Plan, 34 capital projects were scheduled for 2025, with a total budget allocation of $19.4 million. Of that, approximately $1.6 million is expected to carry forward into 2026. Funding for these projects has been sourced

through a mix of debt financing, reserves, grants, equipment replacement funds and existing capital allocations. The Capital Program is primarily focused on replacing aging critical infrastructure in regional parks and trails while also meeting dam safety regulatory requirements.

Key capital projects in 2025 included:

- Expansion of the Aylard Farm parking lot.
- Renewal of the Lochside Regional Trail section at North Weiler.
- Girder repairs on E&N Trail bridges.
- Installation of EV charging stations at high-use parks.
- Implementation of the Regional Trestles Renewal, Trail Widening and Lighting Project.

2026 Operating Budget

The Regional Parks budget for 2026 is set at $22.5 million, reflecting a 5.73% increase over the 2025 budget. This total encompasses operating costs, capital and reserve transfers and debt servicing. The increase supports the continued delivery of park services while accounting for inflationary pressures and strategic adjustments across the organization.

Of the total budget, $16.8 million is allocated to operations, representing a 6.42% increase from the previous year. This rise is attributed to both core operational needs and a mix of ongoing and one-time expenditures. The core operating budget alone accounts for $16.5 million, a 4.79% increase over 2025. This growth is driven by nondiscretionary factors such as negotiated staff wages and salaries, corporate support services, and inflationary adjustments required to maintain consistent service levels.

Additionally, the core budget reflects internal service transfers resulting from CRD Evolves, specifically the integration of fleet and communications services. Beyond the core budget, ongoing and one-time operating items contribute 1.63% to the overall increase in operating costs. These items support temporary initiatives and project-specific needs that enhance service delivery without becoming permanent fixtures in the budget.

Ongoing:
- $130,000 – George Hill – maintenance (auxiliary time and hazard tree)

One-time:
- $2,500 Bylaw Initiative
- $50,000 Dam Safety IBC
- $75,000 George Hill – legal surveys and property assessments

<u>Capital/Reserve Transfers</u>

Total capital/reserve transfers are $4.1 million in 2026, which is a -4.12% decrease over 2025. The decrease is a result of a reduction of a 2025 one-time $250,000 transfer to reserves for the Royal Oak Golf Course.

Direct capital funding in 2026 is $290,000. This is a direct transfer into the Capital Fund to support small annual infrastructure maintenance projects. The total transfers to reserves consist of transfers to the Operating Reserve Fund, Equipment Replacement Fund and Capital Reserve

Fund. The 2026 transfer to reserve budgets is $3.8 million. The 2026 transfers include a one-time supplementary amount.

One-time:
- $75,000 – Transfer to Annual Infrastructure Fund for George Hill site securement upgrades

Debt Servicing

Total debt charges for 2026 are projected at $1.7 million, representing a 28.91% increase over the 2025 budget. Currently, Regional Parks has three loan authorization bylaws with the following debt servicing costs for 2026:

- Bylaw No. 4142 – E&N Rail Trail—Humpback Connector – $570,000
- Bylaw No. 4506 – Land Acquisition – $600,000
- Bylaw No. 4588 – Regional Trestles Renewal, Trail Widening and Lighting Project – $540,000

The overall increase in debt charges reflects the addition of new ongoing and one-time servicing costs tied to the Land Acquisition Fund Strategy and regional trail investments, which were not part of the 2025 budget.

Ongoing:
- $7,500 – Land Acquisition Fund (LAF) Principle and Interest (P&I) payments
- $255,000 – Regional Trail Widening P&I payments

One-time:
- $20,000 – LAF Municipal Finance Authority (MFA) Debt Reserve Fund
- $100,000 – Regional Trail Widening and Lighting MFA Debt Reserve Fund

Table 1: 2026 Year-over-Year Budget Comparison

Expenditure Type	2026 Financial Plan	2025 Financial Plan	Change	% Change
Operations	16,765,836	15,754,300	1,011,536	6.42%
Capital / Reserve Transfer	4,055,252	4,229,641	-174,389	-4.12%
Debt Servicing	1,709,671	1,326,257	383,414	28.91%
Total	**$ 22,530,759**	**$ 21,310,198**	**$ 1,220,561**	**5.73%**

Details can be found in Appendix A – Operating Budget.

2026 Capital Budget

The estimated replacement value of built infrastructure in regional parks and trails is $120 million (2023). Regional trails make up $40 million (33%), while dam infrastructure accounts for 45% of the parks' total. These figures are based on asset assessments and may rise due to inflation and material costs.

The 2026–2030 capital budget is set at $92 million, with key investments in:

- Regional Trestles Renewal, Trail Widening and Lighting – $47 million
- Regional Parks – $12 million
- Trail Bridges and Surfaces – $11 million
- Land Acquisition – $10 million
- Dam Projects – $6 million
- Vehicle and Equipment Replacement – $6 million
- Regional Parks Headquarters Service Yard Improvements – $1 million

The 2026 capital budget totals $24.8 million, including $1.6 million carried forward from 2025. Priorities include replacing aging infrastructure, meeting dam safety requirements and improving service delivery. Key projects: bridge replacements at Witty's Lagoon, Beaver Lake Dam upgrades, new portal signs and shoreline restoration at Coles Bay.

Table 2: 2025 Capital Expenditures

Budget Component	2026	% of Total
Buildings	610,000	2.46%
Equipment	183,000	0.74%
Land	2,000,000	8.07%
Engineered Structures	19,918,862	80.33%
Vehicles	2,085,000	8.41%
Total	**$ 24,796,862**	**100%**

Capital Funding Overview

The Capital Program is mainly supported by reserves from annual operating contributions and debt financing for long-term infrastructure and land acquisition. For 2026, funding includes:

- $17 million in new debt
- $5.7 million from reserve funds (ERF and Capital Reserve)
- $500,000 in grants
- $1.6 million in carry-forward capital from 2025

Current reserve levels and annual transfers are not sufficient to meet the growing infrastructure and maintenance needs of the Regional Parks Capital Program. As a result, debt financing has been identified as a necessary tool to bridge the funding gap and support key projects over the next five years.

For a detailed breakdown of expenditures and funding sources, refer to Appendix A (pages 5-9).

Reserve Funding

There are currently five reserve funds established by bylaw for this service. Reserves serve several purposes, including stabilizing revenue requirements and funding capital renewal and replacement.

The five reserve funds are:

- Legacy Reserve—Bylaw No. 4103: Established to set aside money received for specific purposes through bequests, charitable donations or otherwise given.
- Operating Reserve—Bylaw No. 4145: Established to help Regional Parks cover cyclical costs, unexpected expenses, special projects, and revenue fluctuations. Currently, transfers to the fund support cyclical expenses like visitor surveys and mountain bike trail assessments.
- Equipment Replacement Reserve Fund—Bylaw No. 945: Established to allow Regional Parks to save for replacing vehicles, machinery, and equipment. The 2026 contribution is $750,000, a $20,000 increase from 2025, to maintain scheduled replacements and support fleet decarbonization.
- Capital Reserve Fund—Bylaw No. 2313: Established for the purpose of setting aside funds for new infrastructure and renewal or replacement of existing assets. The 2026 contribution is $3.3 million, $50,000 more than 2025. Planned 2026 expenditures total $3.4 million. Current transfers don't fully cover the needs to maintain aging Regional Parks infrastructure. The fund balance includes $2.3 million restricted for the Land Acquisition Levy.
- Land Acquisition Reserve Fund—Bylaw No. 1831: A statutorily required reserve fund where funds received from the sale of designated park land are placed until they can be used for the purpose of purchasing land for regional park purposes.

Details of reserve fund balances and planned expenditures can be found in Appendix A (pages 23-30).

2026 Budget Context

Salaries and wages make up most of the annual operating budget, at approximately 45% of the total 2026 operating expenditures. Other key drivers are internal allocations for corporate services, consultant/contract for services, reserve transfers and debt servicing. Requisition is the main revenue source for Regional Parks, funding approximately 89.5% of the total operating costs.

The totals are summarized in Appendix A (page 4), along with the 2025 year-end estimated actuals and the 2027-2030 future projections.

Requisition

The 2026 requisition is set at $20.2 million, reflecting a 6.94% increase over 2025. This includes a 4.95% rise in the core budget and 1.99% for ongoing and one-time items. The requisition for 2026 has been reduced by $340,000 due to a carryforward of estimated surplus funds from 2025.

ALTERNATIVES

Alternative 1
The Regional Parks Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget – Regional Parks Service, be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Alternative 2
The Regional Parks Committee recommends the Committee of the Whole recommends to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget – Regional Parks Service, be approved as amended and form the basis of the Final 2026-2030 Financial Plan.

IMPLICATIONS

Financial Implications

The CRD's Regional Parks Division is planning for a growing and increasingly complex parks and trails system. Budget increases are driven by inflation, mandatory wage adjustments, the George Hill land acquisition, dam safety work, staffing needs and debt servicing for major capital projects such as the Regional Trestles Renewal, Trail Widening and Lighting Project.

The operating budget includes $280,000 for the George Hill acquisition, covering $130,000 in ongoing maintenance and $150,000 for site securement and assessments. Without this funding, service levels in other areas may be reduced.

Additionally, a one-time $50,000 request has been submitted to address dam safety through a risk assessment, which will help prioritize future investments and avoid impacts to other services.

The Regional Trestles Renewal, Trails Widening and Lighting Project has been included in the five-year capital plan and the debt servicing costs have been included in the five-year operating budget. The 2026 debt servicing for the project is estimated at $535,000, which includes $355,000 in new debt servicing costs.

Alignment with Board & Corporate Priorities

The 2023-2026 CRD Corporate Plan highlights the initiatives the CRD needs to deliver over the Board's four-year term to address the region's most important needs. The Corporate Plan identifies a number of initiatives under various priorities that fall under the regional parks and trails mandate. In addition to these initiatives, other Board-approved plans, such as the Regional Parks and Trails Strategic Plan 2022-2023, provide additional direction for the operating and capital budget.

CONCLUSION

To ensure long-term sustainability and safety across the regional parks system, replacing aging infrastructure remains a top priority. The Capital Reserve Fund, which includes $2.3 million in restricted Land Acquisition Levy funds, plays a critical role in supporting these upgrades. Strategic investments such as the George Hill and Royal Oak Golf Course acquisitions, dam safety assessments, and the Regional Trestles Renewal Project reflect the CRD's commitment to maintaining service levels while addressing future growth. Continued refinement of the financial plan and pursuit of alternative funding sources will help balance infrastructure needs with fiscal responsibility.

RECOMMENDATION

The Regional Parks Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget – Regional Parks Service, be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Submitted by:	Mike MacIntyre, Senior Manager, Regional Parks
Concurrence	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS:

Appendix A: Capital Regional District 2026 Budget – Regional Parks
Presentation: 2026 – 2030 Financial Plan

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Parks

COMMITTEE OF THE WHOLE

October 2025

Service: 1.280 Regional Parks **Committee: Regional Parks Committee & Transportation Committee**

DEFINITION:

To establish an extended service of Regional Parks for all of the Regional District for the purpose of operating Regional Parks.
Bylaw No. 1749 (November 1989); Amended Bylaw No. 2419 (October 1996).

Land Acquisition Fund: 2000 to 2009 Requisition increase equates to $10 per average household each year.
2010 increased requisition equates to $12 per average household.
2011-2014 increased requisition further $2 per average household in each year.
2015-2019 requisition equates to $20 per average household in each year.
2020 requisition equates to $20 per average household in each year.
2021-2025 increased requisition further $1 per average household in each year

SERVICE DESCRIPTION:

This is a service to administer and coordinate the provision of regional parks and trails systems for residents and visitors to the Capital Region. Services include planning and developing strategies for growth and protection of parks and trails, project management of capital facilities, environmental interpretation, conservation, education, security and parks operations of all regional parks and trails. The land acquisition fund acquires regionally significant natural areas to achieve the vision for future regional parks and trails systems. Land acquisition contributes to environmental, social and economic regional sustainability.

PARTICIPATION:

All member municipalities and electoral areas participate.

MAXIMUM LEVY:

Based on converted hospital assessed values for land and improvements.

CAPITAL BORROWING:

Authorized: Bylaw.4142 - Construction of E&N Trail Phase 3&4	$ 6,100,000
Borrowed:	$ (6,100,000)
Remaining	$ -
Authorized: Bylaw.4506 - Acquiring Land for Regional Parks	$ 25,000,000
Borrowed:	$ (5,000,000)
Remaining	$ 20,000,000
Authorized: Bylaw.4588 - Trestles Renewal, Trails Widening and Lighting	$ 50,000,000
Borrowed:	$ -
Remaining	$ 50,000,000

Change in Budget 2025 to 2026 Service: 1.280 Regional Parks	Total Expenditure	Comments
2025 Budget	**21,310,198**	
Change in Wages & Benefits:		
Base wages & benefits change	326,757	Inclusive of estimated collective agreement changes
Step increase/paygrade change	8,162	
2 FTE transfer	(208,044)	CRD Evolve transfer to 1.118 Communications
2 FTE transfer	(233,255)	CRD Evolve transfer to 2.670 Regional Water Supply (Fleet)
Increase auxilary	125,000	George Hill acquisition
Total Change in Wages & Benefits	18,620	
Other Changes:		
Standard Overhead Allocation	37,082	Increase in 2025 operating costs
Human Resources Allocation	24,889	Increase in 2025 wages & benefits
Corp Communications Allocation	265,744	CRD Evolve transition new allocation for communications
Contract for services one time cost	50,000	Dam Safety initiative
Fleet Services Allocation	261,408	CRD Evolve transition new allocation for fleet maintenance
Transfer to Capital Reserve Fund	52,463	Inflationary growth in transfer
Regional Trails debt servicing	355,000	
LAF debt servicing	27,544	
2025 one time items	(385,000)	Ro yal Oak Golf Course
One time costs	150,000	George Hill acqusition
Other Costs	281,189	
Total Other Changes	1,120,319	
2026 Budget	**22,449,137**	

Summary of % Expense Increase	
Base wages & benefits change	1.5%
Step increase/paygrade change	0.0%
CRD Evolve transfer to Communications	-1.0%
CRD Evolve transfer to Fleet	-1.1%
Increase auxilary	0.6%
Standard Overhead Allocation	0.2%
Human Resources Allocation	0.1%
Corp Communications Allocation	1.2%
Contract for services one time cost	0.2%
Fleet Services Allocation	1.2%
Transfer to Capital Reserve Fund	0.2%
Regional Trails debt servicing	1.7%
LAF debt servicing	0.1%
2025 one time items	-1.8%
One time costs	0.7%
Other Costs	1.3%
% expense increase from 2025:	***5.3%***
% Requisition increase from 2025 (if applicable):	***6.9%***

Requisition funding is (89.5)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $781,000 (3.7%) due mainly to staff vacancies and debt servicing savings . This variance will be moved to Capital Reserve, which has an expected year end balance of $5,900,000 before this transfer.

REGIONAL PARKS SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	10,022,995	9,552,309	10,041,615	125,000	-	10,166,615	10,624,519	10,920,310	11,176,723	11,439,012
Internal Allocations	562,416	479,215	517,661	-	2,500	520,161	517,360	533,597	544,668	555,967
Standard Overhead Allocation	740,445	740,445	777,527	-	-	777,527	791,522	807,353	823,499	839,970
Human Resources Allocation	354,148	354,148	379,037	-	-	379,037	443,467	464,331	447,014	451,346
Fleet Services Allocation	-	-	261,408	-	-	261,408	267,944	274,643	281,509	288,546
Communications Allocation	-	-	265,744	-	-	265,744	276,540	283,978	294,992	301,760
Insurance Cost	91,460	91,460	89,715	-	-	89,715	94,201	98,911	103,858	109,052
Consultant and Contract for Services	1,255,616	1,116,790	1,354,752	5,000	125,000	1,484,752	1,394,707	1,402,201	1,430,246	1,458,851
Vehicles and Equipment	664,310	645,907	621,566	-	-	621,566	633,997	646,676	659,610	672,802
Parks Maintenance and Repairs	485,416	610,549	538,990	-	-	538,990	549,770	560,763	571,979	583,420
Utilities & Disposal Costs	241,553	280,401	269,858	-	-	269,858	275,254	280,761	286,373	292,102
Operating Supplies	592,614	748,630	635,509	-	-	635,509	587,018	598,761	610,732	622,948
Legal/Licences/Surveys Cost	66,743	59,308	66,188	-	-	66,188	67,513	68,863	70,240	71,643
Telecommunications&Training	182,275	195,944	179,036	-	-	179,036	182,619	186,267	189,994	193,794
Operating Cost - Other	494,309	428,864	509,730	-	-	509,730	519,924	535,323	546,027	556,948
TOTAL OPERATING COSTS	**15,754,300**	**15,303,970**	**16,508,336**	**130,000**	**127,500**	**16,765,836**	**17,226,355**	**17,662,738**	**18,037,464**	**18,438,161**
*Percentage increase over prior year		-2.9%	4.79%			6.42%	2.75%	2.5%	2.1%	2.2%
CAPITAL / TRANSFER RESERVES										
Transfer to Operating Reserve Fund	15,000	185,000	15,000	-	-	15,000	15,040	15,081	15,122	15,165
Transfer to Capital Fund	275,400	275,400	210,357	-	75,000	285,357	214,564	218,855	223,233	227,697
Land Acquisition Levy	-	-	-	-	-	-	-	-	-	-
Transfer to ERF Reserve	732,830	732,830	746,021	-	-	746,021	871,366	940,974	1,040,813	1,061,629
Transfer to Capital Reserve Fund	3,206,411	3,477,438	3,008,874	-	-	3,008,874	3,068,151	3,128,614	3,190,287	3,253,193
TOTAL CAPITAL / RESERVE TRANSFER	**4,229,641**	**4,670,668**	**3,980,252**	**-**	**75,000**	**4,055,252**	**4,169,121**	**4,303,524**	**4,469,455**	**4,557,684**
*Percentage increase over prior year		10.4%	-5.90%			-4.12%	2.81%	3.2%	3.9%	2.0%
*Percentage increase over prior year Ops and Cap			2.53%			4.19%	2.76%	2.7%	2.5%	2.2%
LAF Debt	574,999	472,543	574,999	7,544	20,000	602,543	791,193	1,019,843	1,344,493	1,734,143
Trail Widening Debt	180,000	20,000	180,000	255,000	100,000	535,000	1,728,251	3,026,502	4,323,003	5,241,253
E&N Trail Debt	571,258	571,258	572,128	-	-	572,128	572,128	572,128	572,128	572,128
Debt Charges	1,326,257	1,063,801	1,327,127	262,544	120,000	1,709,671	3,091,572	4,618,473	6,239,624	7,547,524
TOTAL COSTS	**21,310,198**	**21,038,439**	**21,815,715**	**392,544**	**322,500**	**22,530,759**	**24,487,048**	**26,584,735**	**28,746,543**	**30,543,369**
*Percentage increase over prior year			2.37%			5.73%	8.68%	8.6%	8.1%	6.3%
Internal Recoveries	(77,539)	(77,066)	(81,622)	-	-	(81,622)	(83,256)	(84,920)	(86,617)	(88,350)
OPERATING LESS RECOVERIES	**21,232,659**	**20,961,373**	**21,734,093**	**392,544**	**322,500**	**22,449,137**	**24,403,792**	**26,499,815**	**28,659,926**	**30,455,019**
FUNDING SOURCES (REVENUE)			2.36%			5.73%	8.71%	8.6%	8.2%	6.3%
Estimated balance C/F from current to Next yea	-	340,000	-		-	-	-	-	-	-
Balance C/F from Prior to Current year	(535,000)	(535,000)	-	(17,500)	(322,500)	(340,000)	-	-	-	-
Fee Income	(796,816)	(804,530)	(877,913)	-	-	(877,913)	(892,094)	(906,558)	(921,311)	(936,360)
Rental Income	(106,090)	(113,090)	(108,212)	-	-	(108,212)	(110,376)	(112,584)	(114,835)	(117,132)
Transfer from Operating Reserve Fund	-	-	(20,000)	-	-	(20,000)	(20,000)	-	-	-
Payments - In Lieu of Taxes	(887,899)	(887,899)	(887,899)	-	-	(887,899)	(887,899)	(887,899)	(887,899)	(887,899)
Grants - Other	(60,000)	(114,000)	(60,000)	-	-	(60,000)	-	-	-	-
TOTAL REVENUE	(2,385,805)	(2,114,519)	(1,954,024)	(17,500)	(322,500)	(2,294,024)	(1,910,369)	(1,907,041)	(1,924,045)	(1,941,391)
REQUISITION	**(18,846,854)**	**(18,846,854)**	**(19,780,069)**	**(375,044)**	**-**	**(20,155,113)**	**(22,493,423)**	**(24,592,774)**	**(26,735,881)**	**(28,513,628)**
*Percentage increase over prior year requisition			4.95%			6.94%	11.60%	9.33%	8.71%	6.65%
PARTICIPANTS: Regional. AUTHORIZED POSITIONS:	83.4	83.4	83.4	-4.0	0.0	79.4	79.4	79.4	79.4	79.4

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.280 Regional Parks	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$350,000	$610,000	$1,250,000	$1,000,000	$1,300,000	$0	$4,160,000
Equipment		$0	$183,000	$74,000	$92,000	$466,000	$0	$815,000
Land		$0	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$10,000,000
Engineered Structures		$1,043,862	$19,918,862	$21,315,000	$20,175,000	$7,070,000	$4,180,000	$72,658,862
Vehicles		$0	$2,085,000	$650,000	$788,000	$560,000	$568,000	$4,651,000
		$1,393,862	**$24,796,862**	**$25,289,000**	**$24,055,000**	**$11,396,000**	**$6,748,000**	**$92,284,862**
SOURCE OF FUNDS								
Capital Funds on Hand		$1,393,862	$1,593,862	$0	$0	$0	$0	$1,593,862
Debenture Debt (New Debt Only)		$0	$17,000,000	$18,500,000	$18,450,000	$6,500,000	$6,000,000	$66,450,000
Equipment Replacement Fund		$0	$2,268,000	$724,000	$880,000	$726,000	$568,000	$5,166,000
Grants (Federal, Provincial)		$0	$500,000	$1,000,000	$300,000	$0	$0	$1,800,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$3,435,000	$5,065,000	$4,425,000	$4,170,000	$180,000	$17,275,000
		$1,393,862	**$24,796,862**	**$25,289,000**	**$24,055,000**	**$11,396,000**	**$6,748,000**	**$92,284,862**

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 #: 1.280

Service Name: Regional 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 from 2025	2026	2027	2028	2029	2030	5 - Year Total
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.	$ 2,574,000	S	Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.		S	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
20-03	Renewal	Park Facilities St. John Point	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point	$ 163,000	S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
20-03	Renewal	Park Facilities St. John Point	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point		S	Cap	$ 101,193	$ 101,193	$ -	$ -	$ -	$ -	$ 101,193
20-08	New	Develop Matthew's Point Facilities	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.	$ 90,000	S	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000.00
20-08	New	Develop Matthew's Point Facilities	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.		S	Cap	$ 14,669	$ 14,669	$ -	$ -	$ -	$ -	$ 14,669.00
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report	$ 1,675,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Debt	$ -	$ -	$ -	$ 1,250,000	$ -	$ -	$ 1,250,000
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Cap	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
22-04	Study	Sooke Potholes Lodge Feasibility Study	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes	$ 200,000	B	Res	$ -	$ 100,000	$ 100,000	$ -	$ -	$ -	$ 200,000
23-01	New	Purchase of New Genset for Mt. McDonald	New backup power supply required for emergency communication equipment on Mt. McDonald.	$ 300,000	E	Res	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.	$ 4,690,000	S	Res	$ -	$ -	$ 300,000	$ 330,000	$ -	$ -	$ 630,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.		S	Debt	$ -	$ -	$ -	$ -	$ 3,000,000	$ 1,000,000	$ 4,000,000
23-11	Renewal	Replace Two Bridges at Witty's Lagoon	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 133	$ 710,000	S	Res	$ -	$ 275,000	$ -	$ -	$ -	$ -	$ 275,000
23-11	Renewal	Replace Two Bridges at Witty's Lagoon	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 133		S	Res	$ -	$ 375,000	$ -	$ -	$ -	$ -	$ 375,000
23-14	Replacement	Equipment Replacement	Equipment replacement of outdoor and indoor eqiupment and furniture.	NA	E	ERF	$ -	$ 183,000	$ 74,000	$ 92,000	$ 166,000	$ -	$ 515,000
23-15	New	Potential Land Acquisition Transactions	Potential land acquisition transactions.	NA	L	Debt	$ -	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 10,000,000
24-04	Renewal	Design & Construct Brookleigh Boat Launch	Improvements to the boat launch and dock at Brookleigh Beach with additional site improvements to enhance access, parking, and washrooms accessibility	$ 750,000	S	Res	$ -	$ -	$ 150,000	$ -	$ 500,000	$ -	$ 650,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.	$ 50,000,000	S	Debt	$ -	$ 15,000,000	$ 16,500,000	$ 15,000,000	$ -	$ -	$ 46,500,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.		S	Grant	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
24-07	Renewal	Site Planning for Regional Parks Operations	Development of site plans, design and construction activities at Regional Parks operational facilities	$ 250,000	B	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to allign with Corporate Sign Strategy.	$ 1,055,000	S	Res	$ -	$ 285,000	$ 270,000	$ 50,000	$ -	$ -	$ 605,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to allign with Corporate Sign Strategy.		S	Cap	$ 170,000	$ 170,000	$ -	$ -	$ -	$ -	$ 170,000
24-12	Replacement	Weed Harvester	Replace 2006 aquatic weed harvester	$ 700,000	V	ERF	$ -	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report	$ 3,300,000	S	Res	$ -	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Debt	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000	$ 3,000,000

Service #: 1.280

Service Name: Regional 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 from 2025	2026	2027	2028	2029	2030	5 - Year Total
24-14	Replacement	Light Duty Vehicle Replacement 2024 Carryforward	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward	$ 200,000	V	ERF	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-02	Study	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park	$ 150,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-02	Study	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park		S	Cap	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-04	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.	$ 2,175,000	S	Res	$ -	$ -	$ 950,000	$ 900,000	$ -	$ -	$ 1,850,000
25-04	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.		S	Cap	$ 125,000	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
25-05	Replacement	Implement Kiosk Strategy	Implement kiosk strategy for the purpose of replacing ageing information kiosks.	$ 100,000	S	Res	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ 80,000
25-06	Study	Beaver Lake Dams - IDSRMP	Develop Interim Dam Safety Risk Management Plan - Beaver Lake Dams	$ 200,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay	$ 1,350,000	S	Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000.00
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay		S	Cap	$ 188,000	$ 188,000	$ -	$ -	$ -	$ -	$ 188,000.00
25-08	Replacement	Royal Oak Golf Course Site Securement Fund	Replace the culvert between the two lower ponds and Remediate hydrocarbon-contaminated soils in the storage yard, building, and property fund at ROGC	$ 250,000	S	Cap	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.	$ 800,000	B	Res	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.		B	Cap	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000.00
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations	$ 200,000	S	Res		$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations		S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000.00
25-11	Study	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.	$ 80,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
25-14	Replacement	Replace Wooden Culvert (Trail Way)	Replace Sooke Hills Wilderness Trail wooden culvert	$ 230,000	S	Res	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
25-15	Replacement	F-450 Dump Truck Replacement	F-450 dump truck replacement based on a schedule for fleet vehicles	$ 175,000	V	ERF	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ 175,000
25-16	Replacement	Light Duty Vehicle Replacement 2025 Carryforward	Vehicle replacement based on a schedule for fleet vehicles	NA	V	ERF	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
26-05	Renewal	Site Paving at Mill Hill Work Site	Site paving and related enhancements at Mill Hill work site.	$ 200,000	S	Res	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
26-06	Renewal	Renewal of Elk Beaver Regional Park road surfacing	Full depth renewal and paving of Beaver Lake Road and new paving at Bear Hill Road	$ 450,000	S	Res	$ -	$ -	$ 300,000	$ 150,000	$ -	$ -	$ 450,000
26-07	Replacement	Design and Construct - Jordan River Regional Park Boardwalk	Design and Construct boardwalk at Jordan River Regional Park.	$ 245,000	S	Res	$ -	$ 45,000	$ 200,000	$ -	$ -	$ -	$ 245,000
26-08	Renewal	Humpback Dam - Deficiency Resolution Program	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & IDSRMP	$ 300,000	S	Res	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
26-09	Study	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.	$ 300,000	S	Res	$ -	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000.00
26-10	Decommission	Bear Hill Regional Park Workshop Decommissioning	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.	$ 160,000	B	Res	$ -	$ 160,000	$ -	$ -	$ -	$ -	$ 160,000
26-11	New	Fleet EV chargers at 728 Work Site	Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan	$ 200,000	S	Res	$ -	$ 50,000	$ 150,000	$ -	$ -	$ -	$ 200,000.00
26-12	Replacement	Regional Park and Trail Water Fountain Replacement	Supply and install replacement water fountains for 10 locations on the Regional Trails and 5 locations within Regional Parks	$ 250,000	S	Res	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000.00
26-13	Replacement	Thetis Lake West beach parking lot - water drainage improvements and asphalt replacement	Rehabilitation of the existing parking lot experiencing significant asphalt erosion and cracking. Work includes replacement of the existing drainage pipe and installation of new asphalt and line painting	$ 150,000	S	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000.00
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.	$ 280,000	S	Res	$ -	$ 50,000	$ 30,000	$ -	$ -	$ -	$ 80,000.00

Service #: 1.280

Service Name: Regional 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 from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.		S	Grant	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000.00
26-15	Replacement	John Deere 6105E Tractor Replacement	Replace 2022 John Deere 6105E Tractor	$ 325,000	V	ERF	$ -	$ 325,000	$ -	$ -	$ -	$ -	$ 325,000
26-16	Replacement	Light Duty Vehicle Replacement	Vehicle replacement based on a schedule for fleet vehicles	NA	V	ERF	$ -	$ 435,000	$ 650,000	$ 788,000	$ 560,000	$ 568,000	$ 3,001,000
27-02	Replacement	Replace pit toilet at Lone Tree Hill	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span	$ 150,000	B	Res	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000
27-03	New	Jordan River and Island View Beach Shoreline Stabilization	Design and Construct shoreline Stabilization at Jordan River Regional Park and Island View Beach Regional Park	$ 1,500,000	S	Res	$ -	$ -	$ -	$ 750,000	$ 750,000	$ -	$ 1,500,000
27-04	Replacement	Spring Slamon Place Toilet Upgrades	Replace the existing single wooden pit toilet and old tank at the north end of the campground along with the two-pack wooden toilet building near the cooking shelter	$ 150,000	S	Res	$ -	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000.00
27-05	Decommission	Francis King Rental Bulding Decommissioning	Decommission existing rental bulding at Francis King Regional Park due its age, presence of mold and lack of operational or visitor experience value.	$ 250,000	B	Res	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000.00
27-06	Replacement	Replace pit toilet at Francis King Regional Park	Replace existing double pit toilets at Francis King Regional Park that has exceeded its serviceable life span	$ 150,000	B	Res	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000.00
27-07	Replacement	Pike and Iron Mine Bay Washroom Replacement	Replace and relocate the vault toilets at Pike Road and Iron Mine Bay that has exceeded its serviceable life span	$ 250,000	S	Res	$ -	$ -	$ 50,000	$ 200,000	$ -	$ -	$ 250,000.00
27-08	Renewal	Gonzales Hill Service Road Paving	Renewal and paving of service road in the park as the asphalt has reached the end on its service life	$ 75,000	S	Res	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000.00
27-09	Replacement	Design and construct Technical Training Area at Mount Work Regional Park	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park	$ 170,000	S	Res	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000.00
27-09	Replacement	Design and construct Technical Training Area at Mount Work Regional Park	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park		S	Grant	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000.00
27-10	Replacement	Thetis Lake Washroom Facility Replacement	Design and construct new accessible washroom facility at Thetis Lake, including demolition of the old washroom and decommissioning of the existing septic system off the dam.	$ 2,250,000	B	Res	$ -	$ -	$ 250,000	$ 1,000,000	$ 1,000,000		$ 2,250,000
28-01	Renewal	Thetis Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Thetis Lake Dams -Regulatory, Planning & Analysis Program	$ 150,000	S	Res	$ -	$ -	$ -	$ 50,000	$ 100,000	$ -	$ 150,000
28-02	New	Washroom Replacement and Campground Accessibility Improvements at Island View	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility	$ 550,000	S	Res	$ -	$ 150,000	$ 400,000	$ -	$ -	$ -	$ 550,000
28-03	New	Assess and Repair Regional Trail Land Protection	Conduct culvert assessment and repairs.	$ 550,000	S	Res	$ -	$ -	$ -	$ 250,000	$ 300,000	$ -	$ 550,000
28-04	New	Upgrade Regional Trail surfacing	Upgrade Regional Trail surfacing to paved for Sooke Road to Aldene.	$ 250,000	S	Res	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
28-05	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.	$ 2,175,000	S	Res	$ -	$ -	$ -	$ 325,000	$ 900,000	$ -	$ 1,225,000
28-07	Renewal	Renewal of Regional Trail surfacing - Juskun Road to Mt. Newton	Full depth renewal and paving of Lochside Regional Trail section from Juskun Road to Mt. Newton	$ 1,700,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ -	$ 1,500,000	$ 1,700,000
29-01	Replacement	Hamsterly Beach Waterline Replacement	Replace the waterline at Hamsterly Beach	$ 75,000	S	Cap	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000.00
29-02	Renewal	Renew Sitting Lady Falls Parking	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.	$ 250,000	S	Res	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
29-03	Replacement	Replace pit toilet at Durrance-Mount Work Regional Park	Replace existing double pit toilets to improve location, accessibility and water protection/infiltration	$ 150,000	B	Res	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000
30-01	New	Sooke Potholes Parking Lot 3 Upgrades	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes	$ 80,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 80,000	$ 80,000
30-02	Renewal	Killarney Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Killarney Lake Dam - Regulatory, Planning & Analysis Program.	$ 100,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
													$ -
													$ -
			Grand Total	**$ 86,022,000**			**$ 1,393,862**	**$ 24,796,862**	**$ 25,289,000**	**$ 24,055,000**	**$ 11,396,000**	**$ 6,748,000**	**$ 92,284,862**

Service:	1.280	Regional Parks

Project Number	19-05	**Capital Project Title**	Repair GGRT Bridges (5)	**Capital Project Description**	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.
Project Rationale	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban bridges on the Galloping Goose Trail. The scope of work for the Interurban bridge is expected to continue through 2025, with an increased budget of $150,000.				

Project Number	20-03	**Capital Project Title**	Park Facilities St. John Point	**Capital Project Description**	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point
Project Rationale	Design and construct parking lot, toilet, benches, and information kiosk The St. John Point to addresses actions identified in the Regional Park Management Plan.				

Project Number	20-08	**Capital Project Title**	Develop Matthew's Point Facilities	**Capital Project Description**	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.
Project Rationale	This project is to install facilities at Matthews Point including trail work, signs, kiosk, and toilet building.				

Project Number	22-02	**Capital Project Title**	Beaver Lake Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Beaver Lake Dams from the Dam Safety Risk Register. Some key projects in the near term include: Hydrotechnical and geotechnical assessment, Preliminary design of upgrades for Beaver Lake Dams, Beaver Lake Dam Upgrades – detailed design & construction				

Project Number	22-04	**Capital Project Title**	Sooke Potholes Lodge Feasibility Study	**Capital Project Description**	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes
Project Rationale	This project is to conduct a comprehensive feasibility study focusing on safety measures for the removal and design rehabilitation of the old lodge site which has been abandoned since the 1980s to ensure that all necessary precautions are taken to secure the site and evaluate the best approaches for its rehabilitation.				

Service:	1.280	Regional Parks

Project Number	23-01	**Capital Project Title**	Purchase of New Genset for Mt. McDonald	**Capital Project Description**	New backup power supply required for emergency communication equipment on Mt. McDonald.
Project Rationale	A new backup power supply is required for the emergency communication equipment located on Mount McDonald.				

Project Number	23-05	**Capital Project Title**	Design & Construct Salt Spring Island Regional Trail	**Capital Project Description**	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.
Project Rationale	This project continues implementation of the Gulf Islands Regional Trail Plan to construct regional trails on each of the Gulf Islands. Grant dependent.				

Project Number	23-11	**Capital Project Title**	Replace Two Bridges at Witty's Lagoon	**Capital Project Description**	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 133
Project Rationale	Replacement of Two Bridges at Witty's Lagoon (Asset IDs 100 and 133), including detailed design and construction.				

Project Number	23-14	**Capital Project Title**	Equipment Replacement	**Capital Project Description**	Equipment replacement of outdoor and indoor eqiupment and furniture.
Project Rationale	Regional Parks maintains an equipment replacement fund in order to replace equipment that is not captured within the vehicle replacement program. This includes office eqiupment and operational field equipment.				

Project Number	23-15	**Capital Project Title**	Potential Land Acquisition Transactions	**Capital Project Description**	Potential land acquisition transactions.
Project Rationale	Potential land acquisition transactions estimated at $2 million per year.				

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
24-04	Design & Construct Brookleigh Boat Launch	Improvements to the boat launch and dock at Brookleigh Beach with additional site improvements to enhance access, parking, and washrooms accessibility

Project Rationale Improve visitor experience and enhance safe access through improving the boat launch at Brookleigh Beach on Elk Lake so it more easily accommodates the type of boats that frequent the facility.
In 2026, the scope will be extended to include site improvements at the Brookleigh boat launch to augment 2025 dock replacement, enhance the visitor experience, and improve accessibility. Proposed works include:
- Extent boat ramp as trailers are bottoming out during low water
- pave/formalize the parking to better accommodate trailer/boat launch access and use
- washroom upgrades to improve accessibility

Project Number	Capital Project Title	Capital Project Description
24-05	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.

Project Rationale Design and construct the renewal and enhancement of the Swan, Brett, and Selkirk Trestle, and widen and light 6 km of Regional Trail along priority sections of the Lochside and Galloping Goose Regional Trail.

Project Number	Capital Project Title	Capital Project Description
24-07	Site Planning for Regional Parks Operations	Development of site plans, design and construction activities at Regional Parks operational facilities

Project Rationale Long-term site planning, design and construction of building and improvements at the 728 work site, including office space capacity, electric service capacity, HVAC system and equipment storage based on 2025 feasibility study

Project Number	Capital Project Title	Capital Project Description
24-11	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to allign with Corporate Sign Strategy.

Project Rationale Install new portal signs at regional park access points to align with Corporate Sign Strategy.

Project Number	Capital Project Title	Capital Project Description
24-12	Weed Harvester	Replace 2006 aquatic weed harvester

Project Rationale Replace 2006 weed harvester through the vehicle replacement fund as the equipment reachs end of serviceable life.

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
24-13	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report

Project Rationale This is an ongoing program to be adaptable to addressing projects in the Duurance Lake Dam from the Dam Safety Risk Register. Some key projects in the near term include: Design, public engagement, and implementation of the dam alteration plan for Durrance Lake Dam, including submission of the plan to the Provincial Dam Safety Office

Project Number	Capital Project Title	Capital Project Description
24-14	Light Duty Vehicle Replacement - 2024 Carryforward	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward

Project Rationale Replace vehicles using the vehicle replacement fund as reaching the end of their serviceable life

Project Number	Capital Project Title	Capital Project Description
25-02	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park

Project Rationale Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park, including an environmental study of the proposed options.

Project Number	Capital Project Title	Capital Project Description
25-04	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.

Project Rationale Design and Construct Regional Trail bridge renewals, identified as a priority in the 20-year renewal plan. Bridges include the Bilston Creek Bridge #3, Firehall Creek Bridge, Charters Creek Trestle, Interurban Bridge, and Wilkinson Bridge.

Project Number	Capital Project Title	Capital Project Description
25-05	Implement Kiosk Strategy	Implement kiosk strategy for the purpose of replacing ageing information kiosks.

Project Rationale This is a continuing project to replace ageing information kiosk structures in Regional Parks, project is anticipated to continue through to 2029.

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
25-06	Beaver Lake Dams - IDSRMP	Develop Interim Dam Safety Risk Management Plan - Beaver Lake Dams

Project Rationale Develop Interim Dam Safety Risk Management Plan for the Elk/Beaver Lake dams as required by the dam consultant and acepted by the Provincial Dam Safety Office

Project Number	Capital Project Title	Capital Project Description
25-07	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay

Project Rationale Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay. This is an opportunity to build relationship with the Pauquachin First Nation.

Project Number	Capital Project Title	Capital Project Description
25-08	Royal Oak Golf Course Site Securement Fund	Replace the culvert between the two lower ponds and Remediate hydrocarbon-contaminated soils in the storage yard, building, and property fund at ROGC

Project Rationale Replace the culvert between the two lower ponds, Remove gate vale, vegetation clearing and remediate hydrocarbon-contaminated soils in the storage yard to to ensure compliance with BC Contaminated Site Regulation, building, and property fund at ROGC.

Project Number	Capital Project Title	Capital Project Description
25-09	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.

Project Rationale Upgrading the electrical capacity to support the EV fleet, HVAC system, and equipment storage and upgrading the building's HVAC system at Mill Hill Worksite to reduce energy consumption and greenhouse gas (GHG) emissions

Project Number	Capital Project Title	Capital Project Description
25-10	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations

Project Rationale Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations based on Engineer inspection report recommendation

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
25-11	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.

Project Rationale Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities and Dam Safety Reviews / inspection. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance including Breach Study, Inundation Mapping, and Consequence Classification

Project Number	Capital Project Title	Capital Project Description
25-14	Replace Wooden Culvert (Trail Way)	Replace Sooke Hills Wilderness Trail wooden culvert

Project Rationale Design and construct replacament of Sooke Hills Wilderness Trail Wooden Culvert (Trail Way) . The bridge is closed to vehicles following an engineering assessment.

Project Number	Capital Project Title	Capital Project Description
25-15	F-450 Dump Truck Replacement	F-450 dump truck replacement based on a schedule for fleet vehicles

Project Rationale Replace F-450 dump truck based on a schedule for fleet vehicles

Project Number	Capital Project Title	Capital Project Description
25-16	Light Duty Vehicle Replacement - 2025 Carryforward	Vehicle replacement based on a schedule for fleet vehicles

Project Rationale Vehicle replacement based on a schedule for fleet vehicles

Project Number	Capital Project Title	Capital Project Description
26-05	Site Paving at Mill Hill Work Site	Site paving and related enhancements at Mill Hill work site.

Project Rationale Site paving and related enhancements at the Mill Hill work site.

Service:	1.280	Regional Parks

Project Number	26-06	**Capital Project Title**	Renewal of Elk Beaver Regional Park road surfacing	**Capital Project Description**	Full depth renewal and paving of Beaver Lake Road and new paving at Bear Hill Road
Project Rationale	Full depth renewal and paving of the Elk Beaver Lake Regional Park road.				

Project Number	26-07	**Capital Project Title**	Design and Construct - Jordan River Regional Park Boardwalk	**Capital Project Description**	Design and Construct boardwalk at Jordan River Regional Park.
Project Rationale	Design and Construct boardwalk that is approaching end of life at Jordan River Regional Park.				

Project Number	26-08	**Capital Project Title**	Humpback Dam - Deficiency Resolution Program	**Capital Project Description**	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & IDSRMP
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Humpback Dam from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review				

Project Number	26-09	**Capital Project Title**	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
26-10	Bear Hill Regional Park Workshop Decommissioning	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.

Project Rationale Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.

Project Number	Capital Project Title	Capital Project Description
26-11	Fleet EV chargers at 728 Work Site	Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan

Project Rationale Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan. Phases are as follows:
2026 - Design for the installation of six (6) level 2 chargers.
2027 - Installation of six (6) level 2 chargers on existing electrical infrastructure.

Project Number	Capital Project Title	Capital Project Description
26-12	Regional Park and Trail Water Fountain Replacement	Supply and install replacement water fountains for 10 locations on the Regional Trails and 5 locations within Regional Parks

Project Rationale Supply and install replacement water fountains for 10 locations on the Regional Trails and 5 locations within Regional Parks. Current fountains are end of life with no sourcing for replacement parts. Source water fountains to meet accessible standards.

Project Number	Capital Project Title	Capital Project Description
26-13	Thetis Lake West beach parking lot - water drainage improvements and asphalt replacement	Rehabilitation of the existing parking lot experiencing significant asphalt erosion and cracking. Work includes replacement of the existing drainage pipe and installation of new asphalt and line painting

Project Rationale The asphalt surface on the existing parking lot is eroded and cracking in many areas. This project would involve the removal of the existing pipe and collecton chambers, replacement of these components, backfilling, removal of the parking area asphalt and replacement with new asphalt and line painting.

Service:	1.280	Regional Parks

Project Number	26-14	**Capital Project Title**	Haliburton Creek wetland	**Capital Project Description**	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.
Project Rationale	Design and construction of new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek where it enters EBLRP from the highway. This work aligns with the Elk/Beaver Lake Watershed Management Plan. Wetland design would begin in 2026, with construction in 2028.				

Project Number	27-02	**Capital Project Title**	Replace pit toilet at Lone Tree Hill	**Capital Project Description**	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span
Project Rationale	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span.				

Project Number	27-03	**Capital Project Title**	Jordan River and Island View Beach Shoreline Stabilization	**Capital Project Description**	Design and Construct shoreline Stabilization at Jordan River Regional Park and Island View Beach Regional Park
Project Rationale	Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest at Jordan River Regional Park and Island View Beach Regional Park				

Project Number	27-04	**Capital Project Title**	Spring Slamon Place Toilet Upgrades	**Capital Project Description**	Replace the existing single wooden pit toilet and old tank at the north end of the campground along with the two-pack wooden toilet building near the cooking shelter
Project Rationale	Replace the existing single wooden pit toilet and old tank with a new universal pit toilet at the north end of the campground. Additionally, replace the existing two-packt wooden toilet building near the cooking shelter with a new universal pit toilet building. Both toilet buildings are in poor condition, and upgrading them would enhance the visitor experience at the campground.				

Service:	1.280	Regional Parks

Project Number	27-05	**Capital Project Title**	Francis King Rental Bulding Decommissioning	**Capital Project Description**	Decommission existing rental bulding at Francis King Regional Park due its age, presence of mold and lack of operational or visitor experience value.
Project Rationale	This project would involve the demolition of the existing rental bulding at Francis King Regional Park. This building is showing signs of mold and has no operational or visitor experinece value to the location. Once removed, the location of the building will be filled and graded to provide additonal parking spots and improved parking lot spacing for visitors to the park.				

Project Number	27-06	**Capital Project Title**	Replace pit toilet at Francis King Regional Park	**Capital Project Description**	Replace existing double pit toilets at Francis King Regional Park that has exceeded its serviceable life span
Project Rationale	The existing double toilet has exceeded its serviceable life span and showing deterioration. The project would involve removal of the old toilets and construction of a new set of pump-out toilets near the same area.				

Project Number	27-07	**Capital Project Title**	Pike and Iron Mine Bay Washroom Replacement	**Capital Project Description**	Replace and relocate the vault toilets at Pike Road and Iron Mine Bay that has exceeded its serviceable life span
Project Rationale	This project aims to replace the vault toilets at Pike Road and Iron Mine Bay, as ongoing slope stabilization issues threaten their long-term integrity. The project includes an archaeological impact assessment for Iron Mine Bay, the construction of two new vault toilets, the deconstruction of the existing ones, and site restoration at both locations. There is a possibility of salvaging and resusing both of the existing tanks.				

Project Number	27-08	**Capital Project Title**	Gonzales Hill Service Road Paving	**Capital Project Description**	Renewal and paving of service road in the park as the asphalt has reached the end on its service life
Project Rationale	This project is to renew the 60 m long service road in the park as the asphalt has reached the end on its service life. The project will start at the property line and extend up to the water service buiding, and will include the 3 stall parking area.				

Project Number	27-09	**Capital Project Title**	Design and construct Technical Training Area at Mount Work Regional Park	**Capital Project Description**	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park
Project Rationale	Design and construction of a technical training area within the Designated Mountain Bike Area at Mount Work Regional Park. Area design to include community engagement through the South Island Mountain Bike Society, intergration of current risk management best practices and consideration for rider development.				

Service:	1.280	Regional Parks

Project Number	Capital Project Title	Capital Project Description
27-10	Thetis Lake Washroom Facility Replacement	Design and construct new accessible washroom facility at Thetis Lake, including demolition of the old washroom and decommissioning of the existing septic system off the dam.

Project Rationale This project involves the construction of a new washroom facility at Thetis Lake Regional Park to improve accessibility and visitor experience. The scope includes the full demolition of the existing aging washroom facility and the decommissioning of the associated septic system located off the dam. The new facility will be designed to meet current building codes and accessibility standards. The new washroom facility will be connected to sewer and hydro services and will include staff office space and staff EV chargers

Project Number	Capital Project Title	Capital Project Description
28-01	Thetis Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Thetis Lake Dams - Regulatory, Planning &

Project Rationale Budget to address capital improvements identified through the Dam Safety Risk Register

Project Number	Capital Project Title	Capital Project Description
28-02	Washroom Replacement and Campground Accessibility Improvements at Island View Beach	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility

Project Rationale To improve visitor experience and accessibility at a park with high visitation that attracts a diverse range of users. This project include : Replacement of the six pack vault toilet on the Coast Loop Trail with 1 x 2 pack vault toilets. Construction of 2 x 2 pack vault toilets within the campground. Creation of 3-4 sites within the campground that meet accessibility standards, this includes but is not limited to; paving between the sites and the vault toilets and water tank, resurfacing of site, installation of accessible picnic tables, installation of updated signage.

Project Number	Capital Project Title	Capital Project Description
28-03	Assess and Repair Regional Trail Land Protection	Conduct culvert assessment and repairs.

Project Rationale Assess and repair Regional Trails culvert infrastructure.

Project Number	Capital Project Title	Capital Project Description
28-04	Upgrade Regional Trail surfacing	Upgrade Regional Trail surfacing to paved for Sooke Road to Aldene.

Project Rationale Upgrade the section of Galloping Goose Regional Trail, from Wale Road to Aldene Road, from gravel surface to paved surface, a priority section identified in the Regional Trails Management Plan.

Service:	1.280	Regional Parks

Project Number	28-05	**Capital Project Title**	Design and Construct- Regional Trail Bridge Renewals (4)	**Capital Project Description**	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.
Project Rationale	Design and Construct Regional Trail bridge renewals, identified as a priority in the 20-year renewal plan. Bridges include the the Wildwood/Matheson Creek Bridge, Hereward Bridge, Island Highway Bridge and Helmeken Bridge.				

Project Number	28-07	**Capital Project Title**	Renewal of Regional Trail surfacing - Juskun Road to Mt. Newton	**Capital Project Description**	Full depth renewal and paving of Lochside Regional Trail section from Juskun Road to Mt. Newton
Project Rationale	Full asphalt renewal of approximately 1,300m of trail between Juskun Road to Mt. Newton. Some sections may require full depth replacement. Considerations may include: trail widening (currently 2.5m), re-alignment over culverts to reduce safety risk.				

Project Number	29-01	**Capital Project Title**	Hamsterly Beach Waterline Replacement	**Capital Project Description**	Replace the waterline at Hamsterly Beach
Project Rationale	Replace the waterline at Hamsterly Beach				

Project Number	29-02	**Capital Project Title**	Renew Sitting Lady Falls Parking	**Capital Project Description**	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.
Project Rationale	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.				

Service:	1.280	Regional Parks

Project Number	29-03	**Capital Project Title**	Replace pit toilet at Durrance- Mount Work Regional Park	**Capital Project Description**	Replace existing double pit toilets to improve location, accessibility and water protection/infiltration
Project Rationale	Budget to address capital improvements identified through the Dam Safety Risk Register				

Project Number	30-01	**Capital Project Title**	Sooke Potholes Parking Lot 3 Upgrades	**Capital Project Description**	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes
Project Rationale	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes, extending to the Spring Salmon Place Campground gatehouse turnaround, from gravel to asphalt surfacing. Lot #3 upgrades will also include installing a two-pack vault toilet building. These improvements will enhance visitor experience, improve access, and increase accessibility within the park.				

Project Number	30-02	**Capital Project Title**	Killarney Lake Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Killarney Lake Dam - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Killarney Lake Dam from the Dam Safety Risk Register. Some key projects include: Design, public engagement, and implementation of the dam alteration plan, including submission of the plan to the Provincial Dam Safety Office				

1.280 Regional Parks
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve	312,948	310,948	305,988	321,069	336,191	351,356
Operating Reserve - Legacy Fund	19,731	20,431	20,431	20,431	20,431	20,431
Total projected year end balance	**332,678**	**331,378**	**326,418**	**341,499**	**356,621**	**371,786**

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105500

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	123,948	312,948	310,948	305,988	321,069	336,191
Planned Purchase	-	(20,000)	(20,000)	-	-	-
Transfer from Ops Budget	185,000	15,000	15,040	15,081	15,122	15,165
Interest Income*	4,000	3,000				
Total projected year end balance	**312,948**	**310,948**	**305,988**	**321,069**	**336,191**	**351,356**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks Legacy Fund
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Regional Parks Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105102

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	19,031	19,731	20,431	20,431	20,431	20,431
Planned Purchase						
Donation Received	-					
Interest Income*	700	700				
Total projected year end balance	**19,731**	**20,431**	**20,431**	**20,431**	**20,431**	**20,431**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks
Asset and Reserve Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Regional Parks

Regional Parks and Trails consists of 31 parks and reserves with 400 km of hiking trails and 3 regional trails (100 km). Assets held by the Regional park service consist of lands, buildings, public washrooms as well as various park equipment and vehicles.

Summary

Regional Parks Reserve/Fund Summary	**Est Actual**	**Budget**				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
- Land Acquisition Levy	2,628,739	2,728,739	2,728,739	2,728,739	2,728,739	2,728,739
- Infrastructure/SSI&SGI Trail/Dams	6,170,800	5,944,674	3,947,825	2,651,439	1,671,726	4,744,919
Total Capital Reserve Fund	**8,799,539**	**8,673,413**	**6,676,564**	**5,380,178**	**4,400,465**	**7,473,658**
Parks Statutory Land Acquisition Reserve	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**
Equipment Replacement Fund	**1,996,771**	**482,292**	**629,658**	**690,632**	**1,005,445**	**1,499,074**
Total projected year end balance	**10,822,762**	**9,182,157**	**7,332,674**	**6,097,262**	**5,432,362**	**8,999,184**

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Capital Reserve Fund (Bylaw No. 2313)

- Capital Reserve Fund for Regional Parks Service was established in 1995 under Bylaw No. 2313.
- These reserves can only be used to fund capital expenditure.
- Funding for this reserve may be paid from "the current revenue or, as available, from general revenue surplus, or as otherwise provided in the Municipal Act".

Cost Centre: 101469 (PLO)

Land Acquisition Levy Portion	**Est Actual**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,528,739	2,628,739	2,728,739	2,728,739	2,728,739	2,728,739
Land Acquisition Expenditure	-	-	-	-	-	-
LAF Levy Net Contribution	-	-	-	-	-	-
Other proceeds						
Interest Income*	100,000	100,000				
Ending Balance $ - Land Acquisition Levy Portion	**2,628,739**	**2,728,739**	**2,728,739**	**2,728,739**	**2,728,739**	**2,728,739**
Restricted	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Unrestricted Balance	**628,739**	**478,739**	**478,739**	**478,739**	**478,739**	**478,739**

Assumptions/Background:

- A Regional Park Land Acquisition Requisition was established in 2000 for a ten year period (2000-2009) at a rate of $10 per average residential household assessment. In 2010, the requisition was extended for another ten years(2010-2019) at a rate of $12 per average residential household assessment starting in 2010 and increasing by $2 per year to a maximum of $20 in 2015 and then remaining at this rate until 2019. Program renewed for an additional 10 year 2020-2029 at $20 per average residential household assessment. Beginning in 2021 the rate is to increase by $1 per year until 2025. In 2022 teh program was suspended in favor of debt financing for land acquisition.

1.280 Regional Parks
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Infrastructure Portion	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	7,582,362	6,170,800	5,944,674	3,947,825	2,651,439	1,671,726
Planned Capital Expenditure (Based on Capital Plan)	(5,139,000)	(3,435,000)	(5,065,000)	(4,425,000)	(4,170,000)	(180,000)
Transfer from Operating Budget						
--Other Infrastructure	2,118,931	1,645,697	1,700,210	1,755,814	1,812,531	1,870,888
--SSI/SGI Trails	233,507	238,177	242,941	247,800	252,756	257,305
--Dam/Bridge/Trestle	200,000	200,000	200,000	200,000	200,000	200,000
--Infrastructure Renewal Special	925,000	925,000	925,000	925,000	925,000	925,000
Interest Income*	250,000	200,000	-	-	-	-
Ending Balance $ - Infrastructure Portion	**6,170,800**	**5,944,674**	**3,947,825**	**2,651,439**	**1,671,726**	**4,744,919**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Land Acquisition Reserve Fund (Bylaw No. 1831)

Cost Centre: 101375 (PLO)

Parks Statutory Land Acquisition Reserve	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,251,452	26,452	26,452	26,452	26,452	26,452
Park Land Acquisition	(1,275,000)	-	-	-	-	-
Proceeds from Sale of Surplus Park Land						
Interest Income	50,000					
Ending Balance $ - Parks Statutory Land Acquisition Reserve	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**	**26,452**

1.280 Regional Parks
Equipment Replacement Fund Schedule (ERF)
2026 - 2030 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.280 Regional Parks ERF (Bylaw No. 945)

Cost Centre: 101423 (PLO)
Equipment Replacement Fund

	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,901,196	1,996,771	482,292	629,658	690,632	1,005,445
Planned Purchase (Based on Capital Plan)	(644,755)	(2,268,000)	(724,000)	(880,000)	(726,000)	(568,000)
Transfer from Operating Budget	732,830	746,021	871,366	940,974	1,040,813	1,061,629
Disposal Proceeds		-	-	-	-	-
Interest Income*	7,500	7,500				
Ending Balance $	**1,996,771**	**482,292**	**629,658**	**690,632**	**1,005,445**	**1,499,074**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

2026 – 2030 Financial Plan

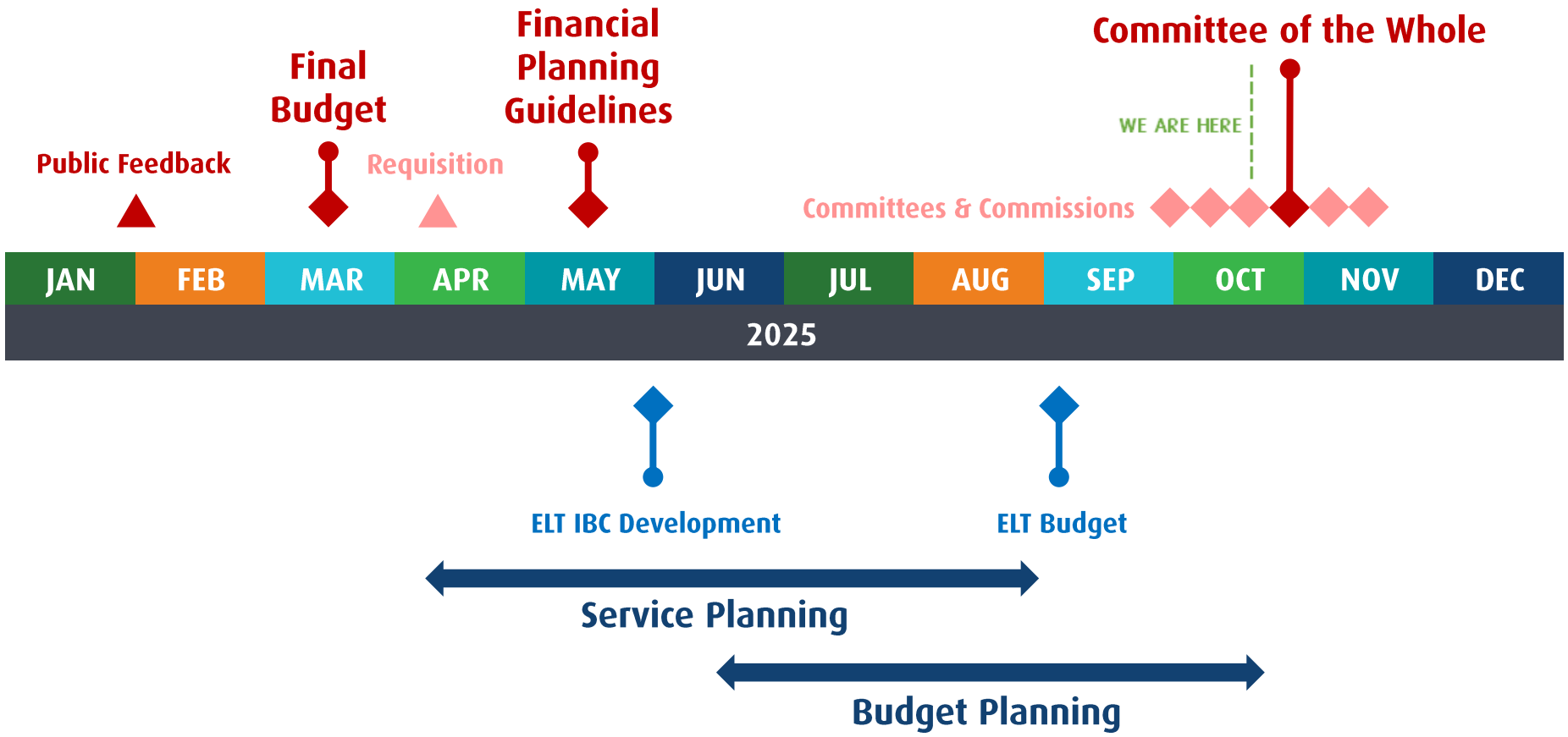
Regional Parks

October 22, 2025

Background

Process & Timeline

2026 Planning



Background

The Capital Regional District (CRD) has managed regional parks and trails since 1966.

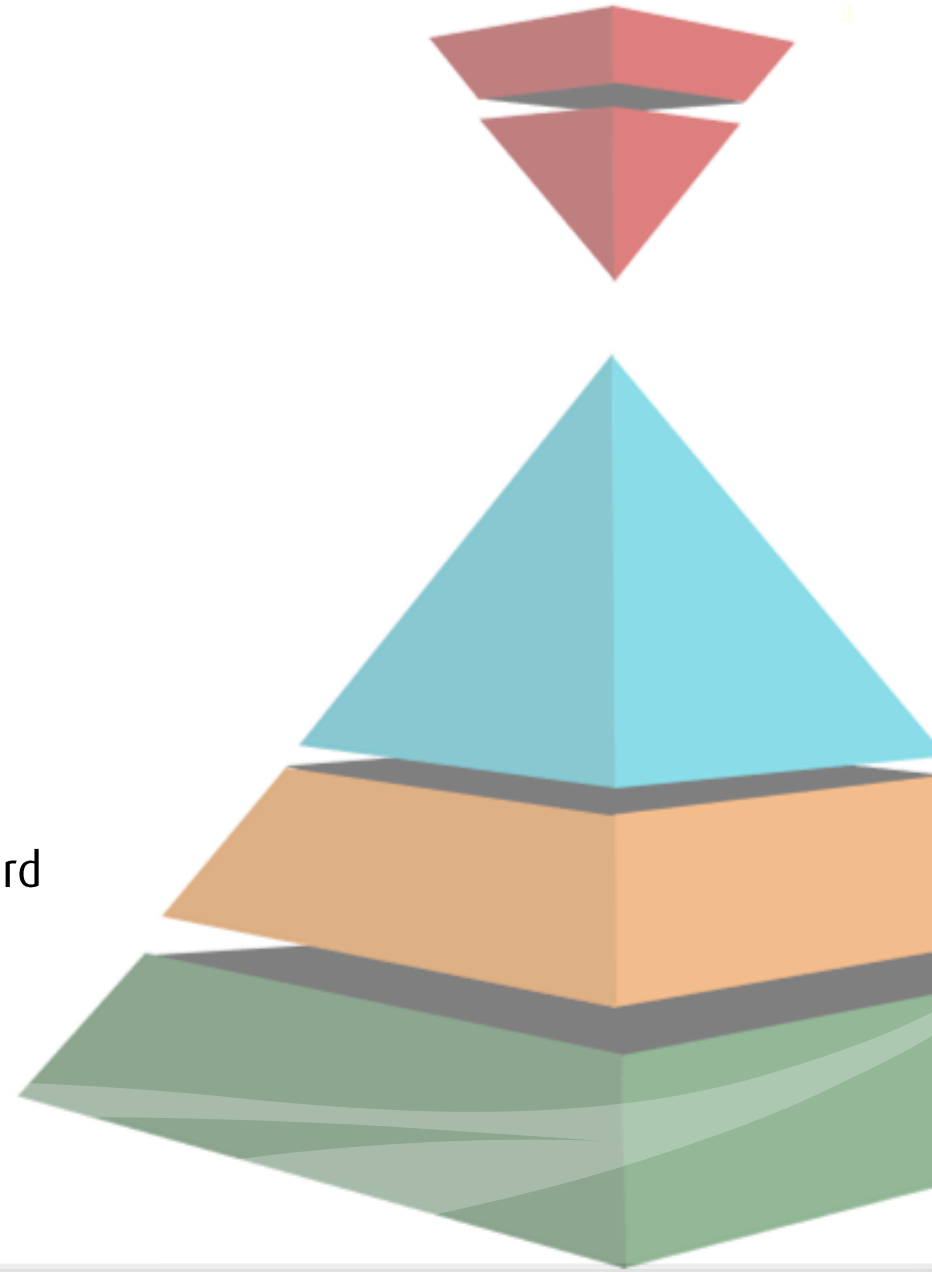
- As of 2025, the CRD system includes:
  - 34 regional parks
  - 4 regional trails
  - Over 13,370 hectares of land
  - Nearly 95 km of regional trails
  - Over 375 km of internal park trails
- Park and trail visitation in 2024:
  - 5.1 million park visits
  - 4.1 million trail visits
  - 42% increase in visitation since 2015
- In 2025, the CRD's parks operating budget was $21.3 million:
  - $18.9 million (89%) funded by requisition
  - 9% from non-tax revenues (fees, permits, donations, fines, grants)
- Preliminary budget includes both regional parks and trails expenditures.

2025 Year-End Projections

2025 BOARD BUDGET

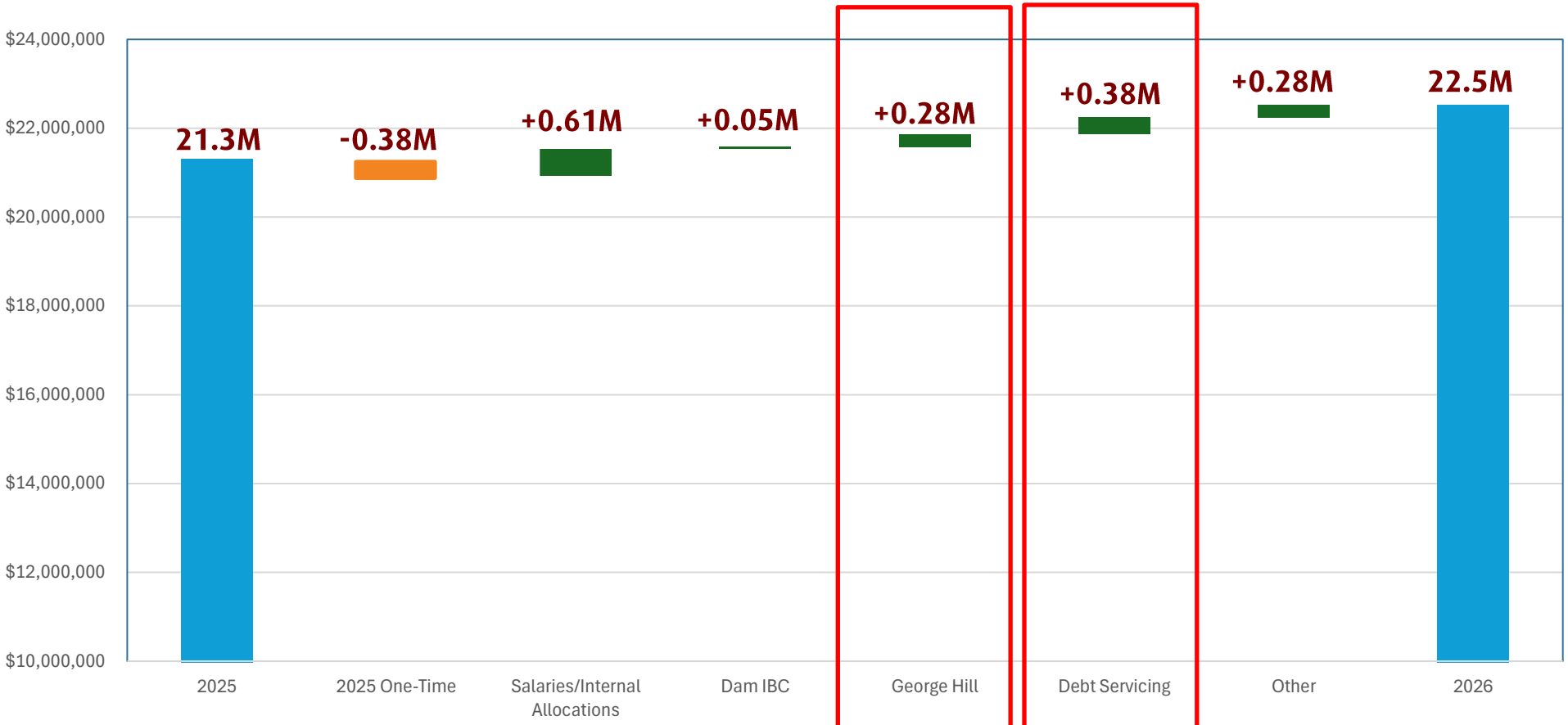
Operating $ |	$21.3M
Capital $ |	$19.4M
Operating Δ |	8.3%
Requisition Δ |	4.8%

- Estimated operating surplus $781K
- Approximately $1.6M capital carry forward
- Completion of key capital projects



2026 Operating Budget Changes

2026 Operating Expenditures increased by $1.22M or 5.7%



~41% of increase = land acquisition O&M and debt servicing (acquisition + regional trails project)

Operating Budget Changes

Operating Expenditures increased by $1.22M or 5.7%

2025 One-Time Costs -$0.38 (-1.8%)	Reduction of 2025 one-time costs for Royal Oak site securement and carryforward of ongoing contracts from 2024.
Salaries/Allocations $0.61M (2.9%)	Non-discretionary salary/wage increases based on the current collective agreement. Reduction of four FTE related to CRD Evolves offset by increased internal allocations.
Dam Safety - $0.05M (0.2%)	Supplementary costs required to conduct a Portfolio Risk Assessment of dam infrastructure.
George Hill - $0.28M (1.3%)	Acquisition costs for George Hill as presented to the CRD Board—$130K ongoing maintenance costs and $150K one-time site securement/legal assessments.
Debt Servicing - $0.38M (1.8%)	New debt servicing costs relating to land acquisition (Loan Authorization Bylaw No. 4506) and the Regional Trestle Renewal, Trails Widening and Lighting Project (Loan Authorization Bylaw No. 4588).
Other - $0.28M (1.3%)	Inflationary increases to core operating and maintenance expenditures ($0.11M), Elk/Beaver oxygenator O&M ($0.06), software licenses ($0.03M), hazard tree program ($0.02M) and annual Equipment Replacement Fund and Capital Reserve contributions ($0.06M).

Operating Budget Changes

2026 Draft Budget – Requisition △11.2% | Operating △ 7.9%

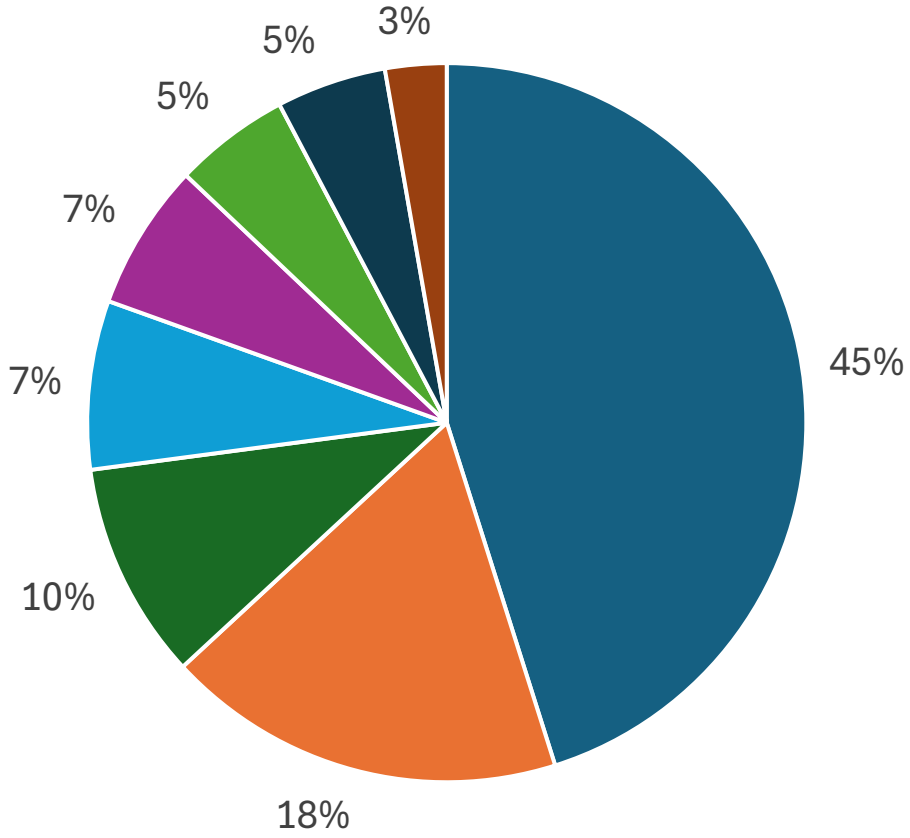
2026 Preliminary Budget – Requisition △6.9% | Operating △5.7%

ELT Review – Directed reductions to reduce requisition by 0.8M (4.27%):

- No new Full-Time Equivalent (FTE) positions added
- Allocated surplus funds from 2025 operating budget to offset 2026 one-time cost increases
- Deferred Capital reserve transfer for Royal Oak Golf Course
- Reduced dams IBC by 0.1M

Operating Budget Expenditures

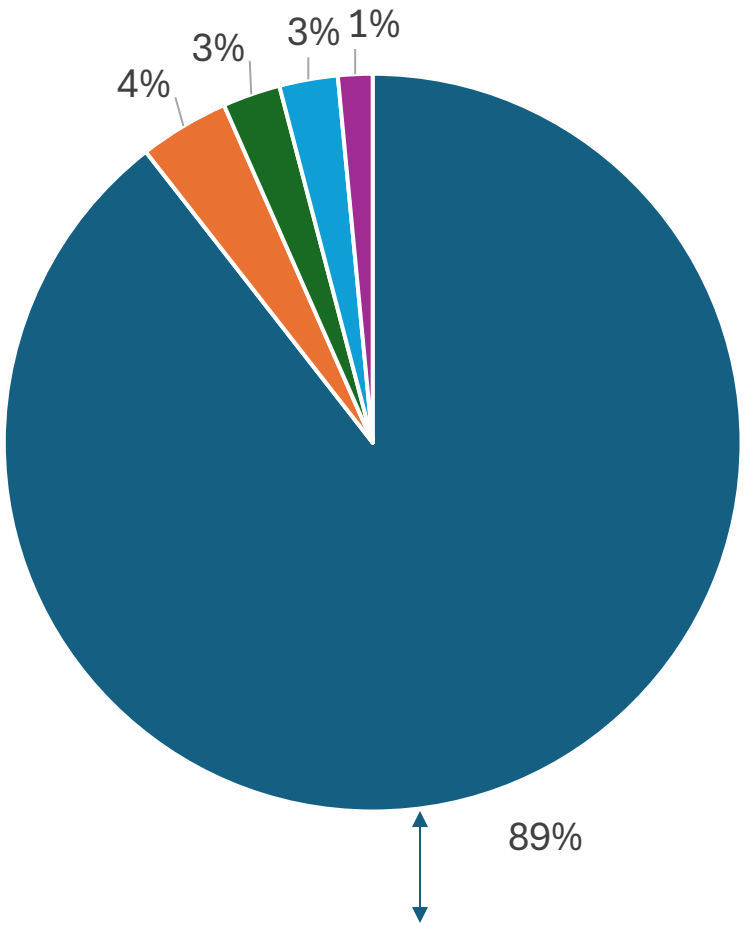
2026 Expenditures by Type



Salaries/Wages	10.2
Capital/Reserve Transfers	4.1
Internal Allocations	2.2
Debt Servicing	1.7
Consultants/Contract for Services	1.5
Park Maintenance and Supplies	1.2
Other Operating Costs	1.1
Vehicles & Equipment	0.6
Total	$22.5M

Operating Budget Revenue

2026 Revenue Sources

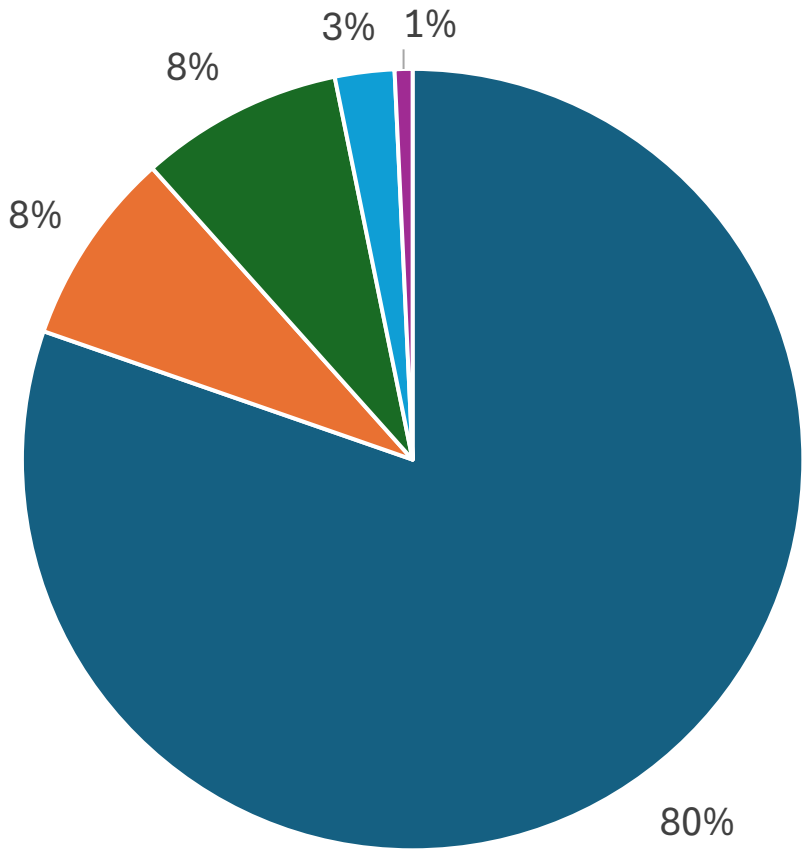


Municipal Requisition	20.2
Payments in Lieu of Taxes	0.9
Parking/Camping Fees	0.6
Other Fees/Recoveries	0.6
2025 Surplus	0.3
Total	$22.5M

2025 Final Budget	2026 Preliminary	Δ $	Δ %
$18.85M	$20.15M	$1.3M	6.94%

Capital Budget Expenditures

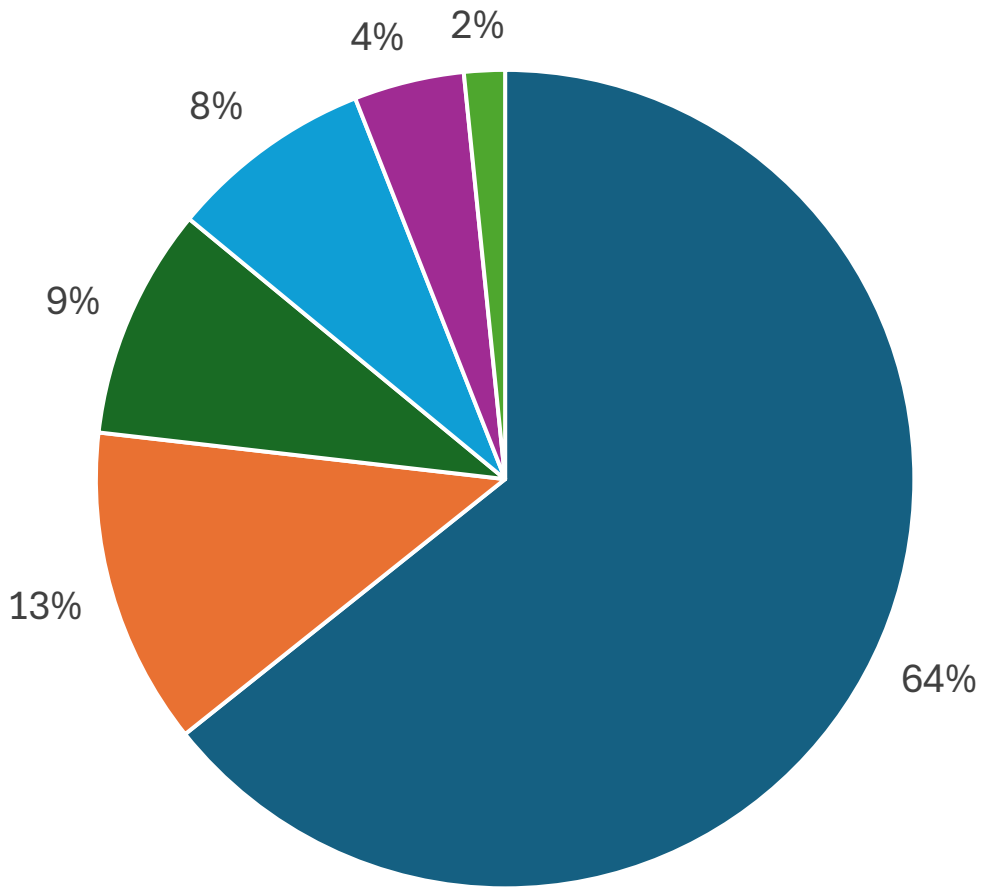
2026 Capital Expenditures by Asset Class



Engineered Structures	19.9
Land	2.0
Vehicles	2.1
Buildings	0.6
Equipment	0.2
Total	$24.8M

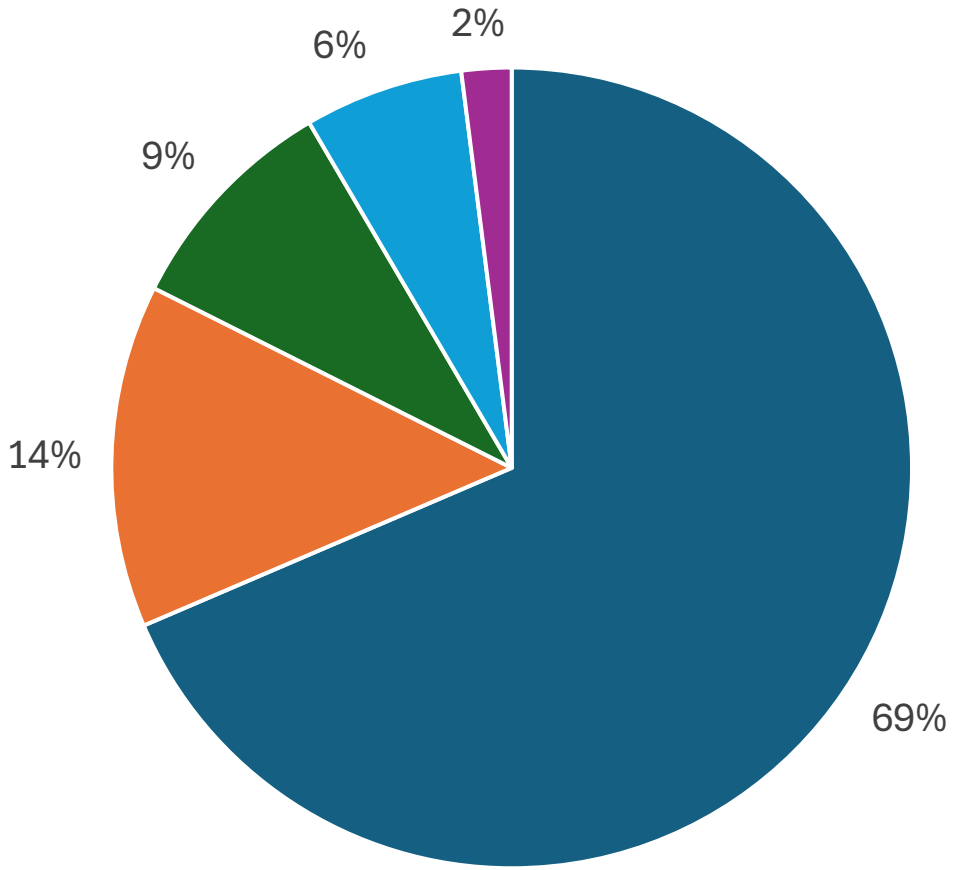
Capital Budget Expenditures

2026 Capital Expenditures by Program



Regional Trails	15.9
Regional Parks	3.1
Fleet	2.0
Land Acquisition	2.3
Dams	1.1
HQ/Service Yard	0.4
Total	$24.8M

Capital Budget Source of Funds



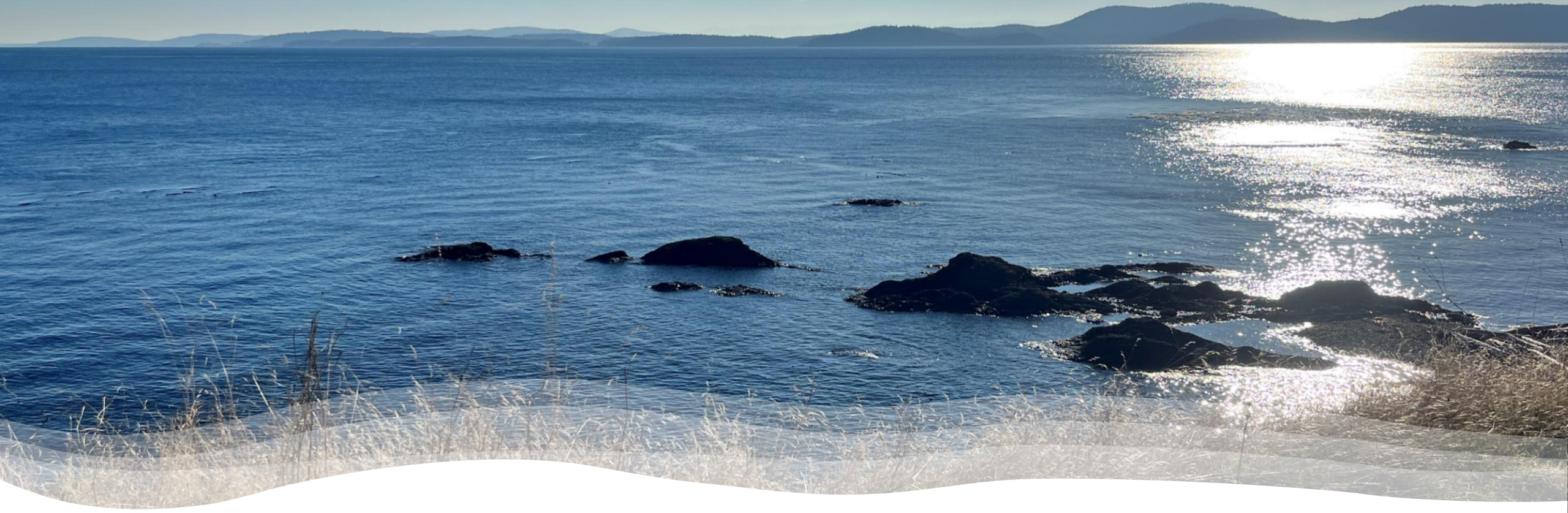
Debt	17.0
Reserve Fund	3.4
Equipment Replacement	2.3
Capital Funds on Hand	1.6
Grants	0.5
Total	$24.8M

Preliminary Budget Summary

2026 Draft Budget Highlights

- 2026 preliminary operating budget includes a **5.7% increase** to operating expenditures and a **6.9%** increase to requisition.
  - Reflects a **$0.38 million** reduction from 2025 one-time budget items.
  - Offset by **$1.6 million** in new budget increases, of which 41% is for Board-driven initiatives and 38% is for non-discretionary wage and internal allocation increases.
  - ELT directed revisions **reduced draft operating expenditures and requisition by 2.2% and 4.3%**, respectively.

- 2026 preliminary capital budget is **24.8 million.**
  - Regional Trestle Renewal, Trails Widening and Lighting Project ($15.5M)
  - Other Regional Parks and Trails projects ($4.4M)
  - Vehicles, equipment & HQ upgrades ($2.9M)
  - Land Acquisition ($2.2M)
  - Key funding sources: Debt $17M (69%) and Reserves $5.7M (23%)



Thank you

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Making a difference...together

REPORT TO REGIONAL WATER SUPPLY COMMISSION
MEETING OF OCTOBER 15, 2025

SUBJECT **Regional Water Supply Service 2026 Capital and Operating Budget**

ISSUE SUMMARY

To provide an overview of the draft 2026 Regional Water Supply Service budget, highlighting the 2025 budget variance and the proposed 2026 budget figures. The report generally follows the information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2026 Regional Water Supply Service budget has been prepared for the Regional Water Supply Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The budget recommendations are also necessary to establish the wholesale water rate and approve the rate by year end through adopting a rate bylaw. As in previous years, the draft 2026 Regional Water Supply Service budget has been prepared considering the CRD Board's 2026 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements and upgrades to maintain service levels within the Region. In addition, the budget also considers the July 16, 2025 direction from the Commission to staff, "*That staff be directed to include the proposed positions for the Dam Safety Program (2 FTE), Master Plan Program (4 FTE), Operations Coordinator (0.5 FTE) and Reliability Engineer (1 FTE) in the Regional Water Supply 2026 budget, and that staff be directed to incorporate future year's FTEs into the 2027-2030 financial plan for annual review"* (Appendix E).

The following sets out the key components of the budget.

2025 Year-End Financial Projections

Year-end revenue and expenditure projections have been established and estimated variances, including the proposed capital fund transfer, are summarized as follows:

Budget Item	Projected Variance Exceed/(Below) Budget ($)	Projected Variance (%)
Expense		
Operating Expenditures	(385,428)	(1.95)%
Capital Fund Transfers	(88,753)	(0.44)%
Debt servicing - Principal and Interest	(132,705)	(5.13)%
Revenue		
Sales and Other Revenue	342,796	0.76%
Year-end Surplus	**$949,682**	**2.11%**

Savings in operating expenditures are primarily due to temporary staff vacancies and savings in contracted services. Capital fund and debt servicing costs are lower than budget due to the deferral of debt-funded capital projects to 2026.

Surplus revenue is the result of projected higher water demand than budgeted. At the end of 2025 this surplus will be transferred to the capital fund to support future capital projects.

2026 Budget

Operating Budget

The 2026 operating budget reflects an inflationary increase in non-discretionary expenses such as estimated wage/salary increases, labour augmentation, corporate support service allocation increases, chemical and electricity costs, vehicle costs and other operating expense adjustments. The net core 2026 operating budget increase is $1,390,586 (7.03%).

To meet the needs of the growing, aging system and commitments outlined in the Regional Water Supply Strategic plan, 7.5 FTEs are proposed to be added in 2026 to support the service. The 2026 Water Community Needs Summary and the July 16, 2025, staff report entitled *2026 Service Delivery – Staffing Requirements* summarize the proposed 2026 Initiative Business Cases (IBCs). These IBCs were incorporated into the 2026 budget to support the Regional Water Supply Service. Further details of the rational for these additions and service level improvements are included in Appendix E. The new positions result in an ongoing additional budget request of $1,044,497, while $511,654 will be funded through the operating budget and the remaining $532,842 will be funded through the capital program.

Initiative	Staff impacts (2026)	Business Driver - Rational	Incremental cost (2026)	Funding source
2a-2.3 Master Plan Program	4 New Ongoing (Q1 Start)	Includes four new positions to advance Master Plan projects with substantial upfront planning and engineering work, support for legal reviews and engagement with First Nations communities.	$534,736	Capital & Fee-for-Service (100% RWS)
2b-1.1 Dam Safety Program – Integrated Water Services	2 New Ongoing (Q1 Start)	Includes two additional Dam Safety Surveillance positions to support the operation, maintenance, and surveillance of the dams, as well as regulatory compliance activities and resolving safety issues through capital and operational safety improvements.	$310,912	Capital
2b-2.6 Operations Coordinator	1 New ongoing (Q1 Start)	Responsible for the administrative aspects of regulatory and operational risk management, addressing inefficiencies and day-to-day service delivery risks.	$69,469	Fee-for-service (50% JDF/ 50% RWS)
2b-2.9 Reliability/ Operational Performance	1 New Ongoing (Q1 Start)	Responsible for improving the reliability of water service by collecting and analyzing asset performance data, developing optimized plans, and improving service reliability.	$129,380	Fee for service (100% RWS)

In addition to the initiatives listed above that have staffing implications in 2026, the following initiatives have staffing implications in 2027 or beyond:

2027 (3 FTE)	2a-2.3 Master Plan Program (1 FTE, Project Engineer)
	2a-5.2 Equipment/Watershed Operator (1 FTE, Watershed Protection)
	2a-5.3 Seasonal Watershed Protection (0.75 FTE, Watershed Protection)
	2b-2.7 Contract Support Service (0.25, FTE shared with other services)
2028 (3.75 FTE)	2a-2.3 Master Plan Program (1 FTE, Senior Project Manager)
	2a-5.3 Seasonal Watershed Protection (0.75 FTE, Watershed Protection)
	2a-5.4 Forest Management Plan Implementation (1 FTE, Watershed Protection)
	2b-2.5 Utility Operator (1 FTE, Water Operations)
2029 (1.6 FTE)	2a-5.3 Seasonal Watershed Protection (0.6 FTE, Watershed Protection)
	2a-5.5 Forest Hydrology Technician (1 FTE, Watershed Protection)

These future year positions have been incorporated into the 5-year budget; however, the position will be reviewed and approved as part of the 2027 budget and beyond.

In addition to the groups that support the provision of water service to the various wholesale customers, there are several environmental programs that are critical to the sustainability of the Regional Water Supply Service, these programs are summarized below.

- **Water Quality Operations Program** – As the core component of the Water Quality portfolio, the Program designs and executes the water quality monitoring and reporting for the source water as well as the treated water in the transmission system and across the CRD-owned and municipal distribution systems. The program also provides technical and scientific support to operations, planning and engineering in the Greater Victoria Drinking Water System.
- **Cross Connection Control Program** – Also part of the overall Water Quality portfolio, this Program reduces the risk of drinking water contamination by identifying potential cross connections and enforcing national and provincial plumbing code requirements.
- **Laboratory Services Program** – Provides a wide range of laboratory services for the CRD drinking water and wastewater operations. Lab services for drinking water operations are integral to the Regional Water Supply.
- **Demand Management Program** – Researches and tracks the various water uses in the Greater Victoria Drinking Water System to design and execute targeted initiatives and campaigns aimed at influencing residential, industrial, institutional or agricultural water demand.

Operating budget forecasts for 2027-2030 are presented in Appendix A for information. These are projections subject to refinement in future years.

It is anticipated that the Regional Water Supply Service will become the direct service provider to the seven First Nations who historically received water from the Regional System. In 2024, two bulk water service agreements have been signed, and the associated two First Nations are in the process of transitioning to be direct customers of the Regional Water Supply. The budget has been prepared to reflect ‘conveyance fee’ payments, in the amount of $500,000 for 2026, that will

fund operating expenses for those water systems required to convey water from the Regional Water Supply system to First Nations Reserve boundaries across Greater Victoria. The conveyance fee payments are subject to the completion of water service agreements with the participating Nations and operating agreements with the 'conveyors' that could include the Juan de Fuca Water Distribution Service, the Saanich Peninsula Water Service, the District of Central Saanich and the District of North Saanich. Agreements will all be applied retroactively to January 1, 2023, meaning that the Nations will receive a credit commensurate with the difference between the Juan de Fuca Water Distribution retail rate it paid during this period and the Regional Water Supply bulk water rate it would have paid.

Capital Budget

Various capital projects are planned for 2026 with a total value of $71,922,336, including $58,559,336 in carry forward projects, with most of the total budget being attributed to large initiatives and in-stream, multi-year projects, such as:

- Goldstream Field Office building project;
- Transmission main upgrade projects;
- Storage Tank Assessments/Improvements;
- Master Plan Planning/Implementation; and,
- Dam safety improvement projects.

There is also $1,893,125 in projects cost-shared 50%/50% with the Juan de Fuca Water Distribution Service (pages 10 to 36 of Appendix A).

The five-year capital plan is presented for consideration. The value of the five-year (2026-2030) capital plan is currently $350,907,336, plus $4,288,125 in projects cost-shared with the Juan de Fuca Water Distribution Service.

A strategy for delivering and implementing the projects identified in the 2022 Regional Water Supply Master Plan was started in 2025 and will continue into 2026. This strategy will look for efficiencies and provide more detailed timelines of the major projects such as the future filtration plant and the deep northern intake over the next 30 years.

Capital and Debt Expenditures

The 2026 capital expenditures will be partially funded through a transfer to the water capital fund budgeted at $21,000,000, with the balance funded from existing cash reserves and borrowed funds (pages 10 and 32 of Appendix A). The 2026 debt expenditures for existing debt servicing are budgeted to be $3,215,038. Debt servicing expenditures will increase by $627,783 (24.26%) over 2025 due to new debt for the Kapoor land purchase ($32,300,000) exceeding maturing debt issuances in 2026. Additional projected water sales revenue and the corresponding capital reserve fund transfer will reduce the borrowing needs in 2026.

Loan Authorization Bylaw 4382 authorizing borrowing of $46,000,000 was approved in 2021 to allow continued partial funding of the five-year capital plan. To date, $4,000,000 has been borrowed, leaving $42,000,000 remaining to fund the five-year capital plan. Staff will bring forward a temporary borrowing bylaw in 2026 to facilitate timely access to debt funds under bylaw 4382 to finance ongoing capital investment.

The upcoming debt retirements on existing borrowings are summarized on the next page:

Loan Number	Retirement Date	Loan Amount
LA3661-116	April 2026	$1,500,000
LA3661-118	April 2027	$4,500,000
LA3661-124	April 2028	$1,700,000
LA3902-131	April 2030	$3,000,000
LA3902-137	April 2031	$1,500,000
LA3902-145	April 2033	$5,000,000
LA4382-159	June 2039	$4,000,000

When assessing key financial health indicators, the service maintains an affordable level of debt over the next five years. The percentage of revenue dedicated to debt costs is forecast to be between 6% and 25%.

Debt funding for capital investment in each of the next five years does not exceed 75% for years 2026 – 2030, consistent with the 60-80% benchmark for engineering infrastructure set by the CRD. While the capital plan includes projects forecasted to occur in the later years for informational purposes, the costs provided are Class D estimates and are refined as part of the capital planning process.

A summary indicator table is provided below:

Year	% Revenue for Debt	Capital Funded by Debt
2026	6.59%	0.70%
2027	9.57%	57.79%
2028	14.98%	75.44%
2029	22.45%	66.90%
2030	25.15%	51.39%

The Regional Water Supply five-year capital plan and 2022 Master Plan reflect a capital program developed to meet today's service requirements and growth needs while also ensuring the future resilience of the utility for generations to come. Through development of the Development Cost Charge (DCC) program and long-term asset management plan completions, the future debt needs will be refined. Capital and debt funding decisions are made in alignment with the life span of the assets to address inter-generational equity, balancing the cost of infrastructure between past, current and future users. The current long-term debt obligations are summarized on the attached graphs (Appendix B).

A $670,484 transfer to the vehicle/equipment replacement fund is planned in 2026. The reserve fund balance is estimated at $2,905,151 at year-end 2025 (Page 37 of Appendix A).

Agricultural Water Rate Funding
The Regional Water Supply agricultural water rate budget funds the difference between the municipal retail water rate and the CRD agricultural water rate. While the bulk water rate has increased annually, the agricultural rate has been held at $0.2105 per cubic metre since the rates

was assessed in 2010. At their meeting of November 26, 2024, the Water Advisory Committee recommended that the Regional Water Supply Commission maintain the current agricultural water rate. This was presented to the Regional Water Supply Commission at their meeting of January 15, 2025.

In the absence of any other direction, the 2026 agricultural water rate is maintained at the same 2025 rate of $0.2105 per cubic metre, subject to the Regional Water Supply Commission's approval. The total budget for the agricultural water rate funding has been increased by $50,000 to $1,900,000.

A summary of the agricultural water volumes and agricultural water rate payments for 2011 to 2024 is attached as Appendix C.

Water Demand
Total water demand across the Region has generally continued to increase year over year primarily due to the continued rate of development and growth. These factors are expected to result in actual demand exceeding budget demand in 2025; the 2025 year-end demand is projected to be 500,000 cubic metres over the budget of 51,200,000 cubic metres.

The recommended 2026 water rate has been calculated using a budget demand of 51,400,000 cubic metres (Page 6 of Appendix A), which is a 200,000 cubic metre increase over the 2025 budget.

Proposed 2026 Wholesale Water Rate
The wholesale water rate is calculated using the water rate model. The water rate model considers the rate base and revenue requirements, which are determined using the various inputs outlined in the preceding sections of this report.

Rate Base
The rate base includes facilities, equipment, infrastructure and other assets used in providing the Regional Water Supply service. The 2026 rate base has increased by $11,240,035 from 2025. This increase relates to physical plant additions, offset by current year depreciation and the change in prior year estimates of additions and disposals. This indicator highlights that we are continuing to invest in our infrastructure at a greater rate than the existing infrastructure is depreciating. The changes in physical plant and work in progress are listed on pages 3 and 4 of the budget document (Appendix A) and are used to project the 2025 year-end total physical plant value and determine the 2026 rate base.

Revenue Requirement
The revenue requirement for 2026 increased by $3,682,423. This is resulting from an increase in operational expenses of $1,440,586 as outline above, an increase in depreciation expenses of $561,337, and an increase in the return on the rate base of $1,680,500.

The proposed 2026 wholesale rate is $0.9314 per cubic metre, a 7.91% increase over the 2025 rate. The increase in annual bulk water cost for the average household using 239 cubic metres per year would be $16.31 (Page 7 of Appendix A).

Wholesale Water Rate History and Projection
The wholesale water rate history and projection is attached as Appendix D. The rates may be

adjusted in the future to reflect actual revenue and expenditure circumstances and water demand volumes

ALTERNATIVES

Alternative 1
The Regional Water Supply Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 wholesale water rate of $0.9314 per cubic metre;
3. Approve the 2026 agricultural water rate of $0.2105 per cubic metre;
4. Direct staff to balance the 2025 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
6. Direct staff to amend the Water Rates Bylaw accordingly.

Alternative 2
The Regional Water Supply Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan as amended;
2. Approve the 2026 wholesale water rate as amended (amended rate);
3. Approve the 2026 agricultural water rate of $0.2105 per cubic metre;
4. Direct staff to balance the 2025 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
6. Direct staff to amend the Water Rates Bylaw accordingly.

IMPLICATIONS

Financial Implications

If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific initiatives (i.e., new initiatives), on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by the Commission to help mitigate the budget and rate increases, but additional capital financing could result in the longer term.

Any changes in the recommended wholesale water rate would have to be incorporated in the Juan de Fuca Water Distribution Service and Saanich Peninsula Water Service budgets and rates.

CONCLUSION

The draft 2026 Regional Water Supply Service budget is presented for the Regional Water Supply Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The

draft 2026 Regional Water Supply Service budget was prepared considering the Commission and CRD Board's 2026 service planning and financial expectations, along with direction provided from this Commission. A proposed increase in operating and capital funding combined with an adjusted revenue budget, is resulting in a recommended wholesale water rate of $0.9314 per cubic metre, a 7.91% increase over the 2025 rate.

RECOMMENDATION

The Regional Water Supply Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 wholesale water rate of $0.9314 per cubic metre;
3. Approve the 2026 agricultural water rate of $0.2105 per cubic metre;
4. Direct staff to balance the 2025 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
6. Direct staff to amend the Water Rates Bylaw accordingly.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Draft 2026 RWS Service Budget
Appendix B: Debt Outstanding vs. Water Capital Fund Balance
Appendix C: Agricultural Water Rate Funding Comparisons 2011-2024
Appendix D: Wholesale Water Rate - Historical and Projections
Appendix E: Staff Report to Commission - July 16, 2025
Presentation: Regional Water Supply Service 2026 Budget Review

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Regional Water Supply

COMMISSION REVIEW

October 2025

Service: 2.670 **Regional Water Supply** **Commission: Regional Water Supply**

DEFINITION:

To finance, install, operate and maintain a water supply local service in the Capital Regional District, as per the Water Supply Local Service Establishment Bylaw No. 2537.

The establishment and operation of a Regional Water Supply Commission is done by Bylaw No. 2539.

SERVICE DESCRIPTION:

Regional Water Supply is responsible for the water supply, treatment and transmission system for the Greater Victoria region, providing wholesale water to municipalities that operate municipal distribution systems. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Victoria	Town of Sidney	District of Metchosin
District of Oak Bay	District of North Saanich	District of Sooke
District of Saanich	Town of View Royal	Juan de Fuca Electoral Area
Township of Esquimalt	City of Colwood	District of Highlands
District of Central Saanich	City of Langford	

MAXIMUM LEVY:

No stated limit in establishment bylaw and no ability to requisition.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Regional Water Supply Water Works Facilities		$137,700,000
Borrowed:			$91,400,000
Remaining:	Expired		$46,300,000
Authorized:	LA Bylaw No. 3451 - Regional Water Supply Land Acquisition		$60,000,000
Borrowed:			$60,000,000
Remaining:			$0
Authorized:	LA Bylaw No. 3902 - Regional Water Supply Water Works Facilities	2014	$12,500,000
Borrowed:			$9,500,000
Remaining:	Expired		$3,000,000
Authorized:	LA Bylaw No. 4382 - Regional Water Supply Water Works Facilities	2021	$46,000,000
Borrowed:			$4,000,000
Remaining:	Active		$42,000,000

FUNDING:

Costs are recovered through the sale of wholesale water.

Change in Budget 2025 to 2026 Service: 2.670 Regional Water Supply	Total Expenditure	Comments
2025 Budget	**44,959,023**	
Change in Wages & Benefits:		
Base wages & benefits change	478,154	Inclusive of estimated collective agreement changes
Step increase/paygrade change	72,383	
IBCs:		
2.0 FTEs - Engineering Resource	310,912	2024 IBC 2b-1.1: Dam Safety Program
0.5 FTE - Operations Coordinator	69,469	2026 IBC: 2b-2.6: Operations Coordinator: 1.0 FTE, 50% RWS, 50% JDFWD
1.0 FTE - Operations Supervisor	115,097	2026 IBC: 2a-2.3: Master Plan Program
1.0 FTE - Reliability/Performance Engineer	129,380	2026 IBC 2b-2.9: Reliability/Operational Performance
1.0 FTE - Sr. Project Manager	169,039	2026 IBC 2a-2.3: Master Plan Program
1.0 FTE - First Nations Liason	108,600	2026 IBC 2a-2.3: Master Plan Program - FTE assigned to 1.027 FNR, cost allocated to 2.670 RWS
1.0 FTE - Paralegal	142,000	2026 IBC 2a-2.3: Master Plan Program - FTE assigned to 1.014B Corporate Services, cost allocated to 2.670 RWS
	(532,842)	Funded through capital program
Total IBCs:	511,654	
Total Change in Wages & Benefits	1,062,191	
Other Changes:		
Transfer to Water Capital Fund	1,500,000	Increased transfer to fund capital program
Contract for Services - one-time	150,000	2026 IBC 2b-2.9: Reliability/Operational Performance - Roadmap Study
Transfer to Equipment Replacement Fund	92,943	Increased contribution for vehicle replacements
Principal and Interest on New Debt	1,070,938	Principal and interest on new debt to fund capital program
Principal and Interest on Maturing Debt	(443,155)	Principal and interest on retiring debt: LA3661-112 of $6.5m; LA3661-116 of $1.5m
Transfer to Debt Reserve Fund	163,817	1% security deposit upon commencement of new debt
Operations & Maintenance Support	70,475	Increased support of ongoing water operations
Conveyance Fee and Agricultural Rate	70,000	
Other Costs	107,920	Inflationary increases on core budget items such as training, travel, professional fees, supplies, etc.
Total Other Changes	2,782,938	
2026 Budget	**48,804,152**	

Summary of % Expense Increase	
Transfer to Water Capital Fund	3.3%
2026 Base salary and benefit change	1.2%
IBCs	1.5%
Debt Servicing Costs	1.4%
Balance of increase	1.1%
% expense increase from 2025:	***8.6%***

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

Water demand is forecasted slightly higher than budget ($432k), while operational costs are forecasted below budget due to temporary vacancies ($208k); and lower debt servicing costs due to decreasing interest rates and deferred capital activity ($220k); and various other costs such as meeting expenses, travel, office supplies ($90k). The forecasted net surplus of $950*k will be transferred to the service's Water Capital Fund.*

Rate Base for 2026 Revenue Year

	2024 Application	2025 Application	End of 2025 for '26 Applic.	Change	
Wholesale System					
Physical Plant	$ 232,362,092	$ 229,399,000	$ 241,893,836	$ 12,494,836	*1*
Construction Work in Progress	11,685,562	19,411,782	17,979,375	(1,432,407)	*1*
Cash Working Capital	2,611,253	2,725,626	2,903,232	177,606	
Inventory	225,000	225,000	225,000	-	
Total Wholesale Rate Base	$ 246,883,907	$ 251,761,408	**$ 263,001,443**	$ 11,240,035	

Note 1: Refer to the Schedule of Change in Physical Plan & work in Progress for details.

Schedule of Change in Physical Plant & Work in Progress

Wholesale

Projected Asset Additions	Projected Assets Capitalized
Replacement of the UV System and Controls Upgrades	$ 10,712,786
Goldstream Gatehouse Upgrade	1,807,592
Road Upgrade	1,342,511
Dam Improvements	964,314
Watershed Security Enhancements	955,004
Pipe Replacements	844,407
Water Supply Equipment Upgrades	664,126
Tunnel/Culvert Replacement	662,075
Watershed Culvert Replacement	532,244
Valve Chamber Upgrades	400,000
Meter Replacement	160,000
Leech Watershed initiatives	150,070
Water Quality Program	137,964
Computer Equipment	84,669
Hydrology Equipment	77,279
Other Projects (8 minor projects below $50k)	139,118
Total Projected Assets Capitalized	$ 19,634,159
Less: Current Year's Depreciation	(7,861,169)
Add (Less): Change in prior year forecast addition estimates & disposals	721,846
Change in Physical Plant	**$ 12,494,836**

Projected Construction Work In Progress (CWIP)	Projected Assets CWIP
PIPES	$ 6,300,000
Goldstream Field Operations Centre	2,204,059
Major Main Repairs	1,600,000
Meter Replacement	886,407
Mt Tolmie Reservoirs	850,000
Supply System	636,588
System Modelling & Analytics	491,088
Assessments	564,084
Dam Safety Improvements	430,000
Program Planning & Delivery	413,230
Road Upgrades	394,927
High Level Output Valve Replacement	330,000
Reservoir	283,092
Cathodic Protection Program	250,000
Valve Replacements	250,000
Hydrology Stations	235,000
Sooke Dam Safety Improvements	230,000
IT Infrastructure	225,862
Strategic Asset Management Plan	214,016
SCADA Upgrades	187,353
Critical Equip Storage Building	161,772
Goldstream Treatment Plant Improvements	153,722
GVWSA Road Rehabilitation	131,326
Watershed Security Enhancements	125,000
Critical Facilities Program	121,876
Tunnel Humpback Channel	120,000
Cross Connection	52,022
Water Quality Laboratory Equipment	50,000
Other Projects (7 minor projects under 50k)	87,951
Projected CWIP	$ 17,979,375
Less: Prior year's projected CWIP	(19,411,782)
Change in CWIP	**$ (1,432,407)**

Revenue Requirements for 2026 Year

	2024 Application	2025 Application	2026 Application	Change	
Wholesale system					
Operations & maintenance	$ 21,180,167	$ 22,107,854	$ 23,548,440	$ 1,440,586	
Depreciation	7,159,519	7,299,832	7,861,169	561,337	
Return on rate base	13,520,100	15,363,900	17,044,400	1,680,500	1
Subtotal	$ 41,859,786	$ 44,771,586	$ 48,454,009	$ 3,682,423	
Non-rate revenue	(582,060)	(582,060)	(582,060)	-	
Total Wholesale	$ 41,277,726	$ 44,189,526	**$ 47,871,949**	$ 3,682,423	

Note 1: Return on rate base is calculated with reference to the long-term Canada bond rate and the average debt rate.

2026 Demand Estimate

Wholesale Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre
2020	48,730,475		48,000,000
2021	51,797,082		48,000,000
2022	50,297,409		49,000,000
2023	51,886,834		49,500,000
2024	49,774,663		51,000,000
2025	51,700,000	1	51,200,000
2026 Demand Estimate	**51,400,000**		

1. Projected consumption for 2025

Summary of Wholesale Water Rates

	2022	2023	2024	2025	2026	$ Change	% Change
Wholesale water rate							
Unit cost per cu.m.	$ 0.7332	$0.7698	$0.8094	$ 0.8631	$ 0.9314	$ 0.0683	7.91%

Wholesale Water Rate Increase
Impact on Residential Water Bill

Average Annual Consumption: * 239.0 cubic meters

Charge for Twelve Months Consumption	Year	Annual Charge	2026 Annual Change, $
Average Consumption	2025	$ 206.28	
	2026	$ 222.60	$ 16.31
Half Average Consumption	2025	$ 103.14	
	2026	$ 111.30	$ 8.16
Twice Average Consumption	2025	$ 412.56	
	2026	$ 445.19	$ 32.63

** Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection*

Schedule A
Asset Useful Life Assignments - PSAB

Classes:	Code	Asset Categories	Useful Life, Years
Land	LAND	Land & Rights of Way * (Note 1)	N/A
Building	BLDG	Building, Permanent	50
	BLOT	Building, Temporary/ Portable	20
	BLFX	Building fixture (*sprinklers)*	20
Equipment	BOAT	Boats & Marine Equipment	10
	COMP	Computer Equipment (*includes software*)	5
	ELEC	Electronic Equipment(*hydromet, weather stn eqpt)*	5
	FIRE	Fire & Safety Equipment	10
	GENT	Generator	20
	HYDR	Hydrants and Standpipes	20
	HYDY	Hydrology	10
	MTRS	Meters	20
	OFFE	Office Equipment	5
	OFFF	Office Furniture	10
	SCDA	SCADA Equipment	10
	SCRN	Intake Screens/Membranes *(stop logs)*	20
	SHOP	Shop Equipment	10
	TELE	Telecommunication Eqpt (*radios, phone systems*)	10
	WEQP	Water Works Eqpt(*W.Quality lab, Wshed eqpt)*	10
	NEW GRP	Weather stn & communication tower	15
Vehicle	VEHC	Vehicles	8
Engineering	BRDG	Bridge	50
Structure	CANL	Canal	50
	DAMS	Dam Structures	100
	PIPE	Pipelines, includes Vaults, Kiosks, Valve chambers	75
	PIPF	Pipelines, fittings	20
	PLPV	Parking lot paved	40
	PSEQ	Pump Station Equipment	20
	PSHS	Pump Station Housing	50
	PRVS	Valves, Flushes & PRV's	20
	RDGR	Roads gravel	20
	RDPV	Roads paved	40
	RESS	Reservoirs (steel & concrete)	50
	REST	Reservoirs (tower/tank)	35
	TANK	Storage tank	40
	TELP	Telephone and Power Lines	50
	TUNN	Tunnel, Culvert and Diversions	50
	WATP	Water Treatment Plant	25
	WELL	Wet well/ Well	50
Other Assets	CSTU	Capital Management Studies	5
	FENC	Fences	15
	LIMP	Land & Yard Improvements	20

Note 1: Land is not depreciated so a useful life assignment is not applicable.

Program Group: CRD-Regional Water Supply

SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET REQUEST: 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2027	2028	2029	2030
1	2	3	4	5	6	7	8	9	10	11
GENERAL PROGRAM EXPENDITURES:										
WATERSHED PROTECTION	6,984,067	6,760,304	7,219,613	-	2,500	7,222,113	7,293,184	7,439,692	7,588,844	7,740,979
WATER OPERATIONS	8,138,541	8,023,875	8,572,063	42,965	-	8,615,028	8,866,123	9,223,442	9,412,015	9,609,533
WATER QUALITY	2,133,179	2,106,393	2,185,521	20,000	-	2,205,521	2,268,792	2,333,840	2,400,736	2,469,540
CROSS CONNECTION	836,509	829,299	870,262	-	2,500	872,762	895,145	921,481	948,137	975,568
DEMAND MANAGEMENT	859,872	847,707	882,534	-	2,500	885,034	901,963	925,740	949,723	974,269
INFRASTRUCTURE ENGINEERING	595,345	595,345	653,100	250,600	12,400	916,100	984,180	1,003,874	1,023,942	1,044,409
FLEET OPERATION & MAINTENANCE	(577,541)	(580,379)	(670,484)	-	-	(670,484)	(683,890)	(697,570)	(711,520)	(725,750)
ASSET & MAINTENANCE MANAGEMENT & GM SUPPORT	807,882	809,882	829,236	129,380	163,750	1,122,366	983,385	1,008,606	1,032,962	1,055,999
TOTAL OPERATING EXPENDITURES	19,777,854	19,392,426	20,541,845	442,945	183,650	21,168,440	21,508,882	22,159,105	22,644,839	23,144,547
**Percentage increase over prior year's board budget*			3.86%	2.24%	0.93%	7.03%	1.61%	3.02%	2.19%	2.21%
CONVEYANCE FEE FOR SERVICE TO FIRST NATIONS	480,000	480,000	500,000	-	-	500,000	525,000	550,000	575,000	600,000
AGRICULTURAL WATER RATE FUNDING	1,850,000	1,850,000	1,900,000	-	-	1,900,000	1,950,000	2,000,000	2,050,000	2,100,000
			2.70%			2.70%	2.63%	2.56%	2.50%	2.44%
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO WATER CAPITAL FUND	19,500,000	20,449,682	21,000,000	-	-	21,000,000	23,000,000	25,000,000	26,750,000	32,000,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	577,541	577,541	670,484	-	-	670,484	683,890	697,570	711,520	725,750
TRANSFER TO DEBT RESERVE FUND	186,373	97,620	350,190	-	-	350,190	402,028	807,397	582,422	321,291
TOTAL CAPITAL EXPENDITURES & TRANSFERS	20,263,914	21,124,843	22,020,674	-	-	22,020,674	24,085,918	26,504,967	28,043,942	33,047,041
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	2,587,255	2,454,550	3,215,038	-	-	3,215,038	5,085,239	9,022,542	15,435,390	19,786,491
TOTAL DEBT EXPENDITURES	2,587,255	2,454,550	3,215,038	-	-	3,215,038	5,085,239	9,022,542	15,435,390	19,786,491
DEFICIT TRANSFERRED TO FOLLOWING YR										
TRANSFER TO FOLLOWING YEAR DEFICIT CARRY FORWARD										
TOTAL EXPENDITURES	44,959,023	45,301,819	48,177,557	442,945	183,650	48,804,152	53,155,039	60,236,614	68,749,171	78,678,079
			7.16%	0.99%	0.41%	8.55%	8.91%	13.32%	14.13%	14.44%
SOURCES OF FUNDING										
REVENUE - SALES	(44,190,590)	(44,622,139)	(47,245,307)	(442,945)	(183,650)	(47,871,902)	(52,170,951)	(58,847,157)	(67,584,689)	(77,774,728)
REVENUE - OTHER	(768,433)	(679,680)	(932,250)	-	-	(932,250)	(984,088)	(1,389,457)	(1,164,482)	(903,351)
TOTAL SOURCES OF FUNDING OPERATIONS	(44,959,023)	(45,301,819)	(48,177,557)	(442,945)	(183,650)	(48,804,152)	(53,155,039)	(60,236,614)	(68,749,171)	(78,678,079)
TRANSFER PRIOR YEAR										
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD										
TOTAL SOURCES OF FUNDING	(44,959,023)	(45,301,819)	(48,177,557)	(442,945)	(183,650)	(48,804,152)	(53,155,039)	(60,236,614)	(68,749,171)	(78,678,079)
Percentage increase over prior year's board budget			7.16%	0.99%	0.41%	8.55%	8.91%	13.32%	14.13%	14.44%
Water Rate $ per cu. m.	$ 0.8631					$ 0.9314	$ 1.0130	$ 1.1404	$ 1.3072	$ 1.5014
Pencentage increase over prior year	6.63%					7.91%	8.77%	12.58%	14.63%	14.86%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 2.670 Regional Water Supply	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$11,700,000	$12,200,000	$0	$0	$0	$0	$12,200,000
Equipment	$7,320,000	$7,430,000	$6,845,000	$15,315,000	$17,515,000	$1,565,000	$48,670,000
Land	$830,000	$4,335,000	$2,295,000	$1,795,000	$1,045,000	$695,000	$10,165,000
Engineered Structures	$37,905,000	$45,760,000	$41,855,000	$77,675,000	$58,000,000	$52,500,000	$275,790,000
Vehicles	$804,336	$2,197,336	$945,000	$585,000	$355,000	$0	$4,082,336
	$58,559,336	**$71,922,336**	**$51,940,000**	**$95,370,000**	**$76,915,000**	**$54,760,000**	**$350,907,336**
SOURCE OF FUNDS							
Capital Funds on Hand	$47,235,000	$58,742,253	$20,635,000	$22,717,000	$24,718,000	$26,732,500	$153,544,753
Debenture Debt (New Debt Only)	$0	$882,747	$30,225,000	$72,158,000	$51,642,000	$28,027,500	$182,935,247
Equipment Replacement Fund	$624,336	$1,397,336	$855,000	$495,000	$355,000	$0	$3,102,336
Grants (Federal, Provincial)	$5,500,000	$5,500,000	$0	$0	$0	$0	$5,500,000
Donations / Third Party Funding	$5,200,000	$5,400,000	$225,000	$0	$200,000	$0	$5,825,000
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$58,559,336	**$71,922,336**	**$51,940,000**	**$95,370,000**	**$76,915,000**	**$54,760,000**	**$350,907,336**

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 #: 2.670

Service Name: Regional Water Supply

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
WATERSHED PROTECTION													
Planning													
25-01	Study	Forest Resilience Studies and Assessments	Modelling, studies and assessments of forest fuels, forest health and efficacy of forest treatments in promoting forest resilience.	**$ 685,000**	L	WU	$ 160,000	**$ 285,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	$ 585,000
25-02	New	Public Engagement for Regional Water Supply	Public engagement plans and products.	$ 130,000	L	WU	$ 30,000	$ 30,000	$ -	$ 50,000	$ 50,000	$ -	$ 130,000
25-03	Study	GVWSA Risk Assessments & Procedures	Risk assessments and updating procedures for security, biosecurity, spills	**$ 300,000**	L	WU	$ -	**$ 100,000**	$ -	**$ 100,000**	$ -	**$ 100,000**	$ 300,000
25-04	Study	**Master Plan Projects - Watershed Hydrology Support**	**Additional hydrology/water quality data collection and analyses to inform Master Plan infrastructure projects.**	**$ 725,000**	S	WU	$ 30,000	$ 180,000	$ 155,000	**$ 100,000**	**$ 100,000**	**$ 75,000**	$ 610,000
25-05	Study	Forest Management Plan for the GVWSA	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change.	**$ 220,000**	S	WU	$ -	**$ 100,000**	**$ 100,000**	$ -	$ -	$ -	$ 200,000
Capital													
25-06	New	Forest Resilience Treatments	Thinning, juvenile spacing, forest fuel management treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.	$ 1,900,000	L	WU	$ 200,000	$ 100,000	$ 400,000	$ 200,000	$ 400,000	**$ 200,000**	$ 1,300,000
25-06	New		Revenue from log sales		L	Other		$ -	$ 200,000	$ -	$ 200,000	$ -	$ 400,000
09-01	Renewal	Leech River Watershed Restoration	A 17 year project to restore the Leech WSA lands for water supply.	$	L	WU	$ 240,000	$ 180,000	$ 200,000	$ -	$ -	$ -	$ 380,000
16-06	Renewal	**New Field Operations Centre Building**	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.	$ ~~5,576,000~~ 15,500,000	B	WU	$ 6,700,000	$ 7,200,000	$ -	$ -	$ -	$ -	$ 7,200,000
16-06	Renewal		Revenue from sale of IWS Goldstream gravel pit to City of Langford		B	Other	$ 5,000,000	$ 5,000,000	$ -		$ -	$ -	$ 5,000,000
25-07	New	Hydromet Upgrades	New and upgraded hydrological and weather sensors and stations.	**$ 972,000**	E	WU	$ 20,000	**$ 120,000**	$ 100,000	$ -	$ 100,000	$ -	$ 320,000
20-01	Replacement	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.	**$ 1,190,000**	S	WU	$ -	**$ 300,000**	$ -	$ -	$ -	$ -	$ 300,000
25-08	Renewal	Road Improvements	Gravel crushing, road deactivation and road upgrades to service water supply and watershed protection infrastructure and activities in the GVWSA	**$ 2,170,000**	L	WU	$ -	**$ 560,000**	**$ 400,000**	**$ 350,000**	**$ 300,000**	**$ 300,000**	$ 1,910,000
25-09	New	Climate Change Mitigations	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA	**$ 860,000**	E	WU	$ 100,000	**$ 300,000**	**$ 150,000**	**$ 150,000**	$ 100,000	**$ 100,000**	$ 800,000
25-10	Renewal	Property Management - Assessments and Upgrades	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.	**$ 683,000**	E	WU	$ -	**$ 225,000**	$ 100,000	$ 100,000	$ -	$ -	$ 425,000
25-11	Renewal	GVWSA Bridge Supply & Installation	Replacement of undersized culverts with climate ready bridges which allow for fish passage.	$ 1,905,000	S	WU	$ -	**$ 450,000**	**$ 475,000**	**$ 475,000**	$ -	**$ 475,000**	$ 1,875,000
Watershed Protection Sub-Total				**$ 32,816,000**			**$ 12,480,000**	**$ 15,130,000**	**$ 2,355,000**	**$ 1,600,000**	**$**	**$ 1,325,000**	**$ 21,735,000**
											1,325,000		
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-10	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedness.	$ 2,850,000	S	WU	$ 120,000	$ 320,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,120,000
17-13	New	Asset Management Plan	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.	**$ 1,120,000**	S	WU	$ 180,000	**$ 700,000**	**$ 200,000**	$ -	$ -	$ -	$ 900,000
19-04	Study	Seismic Assessment of Critical Facilities Phase 2	Second phase seismic assessment of critical facilities will now be undertaken.	$ 1,075,000	S	WU	$ 170,000	**$ 170,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	$ 970,000
20-08	Study	Regional Water DCC Program	Design of a Regional DCC Program	**$ 810,000**	S	WU	$ 200,000	**$ 350,000**	$ 100,000	$ 50,000		$ -	$ 500,000
20-10	Study	Condition & Vulnerability Assessment	Conduct a condition assessment of critical supply infrastructure and assess its possibility of risk.	**$ 400,000**	S	WU	$ 20,000	$ 20,000	$ -	**$ 200,000**	$ -	$ -	$ 220,000
21-05	Study	Level of Service and Transfer Agreements	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.	$ 400,000	S	WU	$ 140,000	$ 240,000	$ 100,000	$ 50,000	$ -	$ -	$ 390,000
27-01	Study	Regional Water Master Plan Update	Future update to the Regional Water Master Plan	$ 500,000	S	WU		$ -	$ 250,000	$ 250,000	$ -		$ 500,000
26-01	**Study**	**Master Plan Program Management**	**Initiation and implementation of the RWS 2022 Master Plan Capital Improvement Program.**	**$ 16,400,000**	**S**	**WU**		**$ 1,000,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 7,000,000**
23-12	Study	Project Delivery Strategies and Planning Studies	Develop a strategy to deliver the identified projects from the 2022 RWS Master Plan.	$ 700,000	S	WU	$ 50,000	$ 50,000					$ 50,000.00

Service #: 2.670

Service Name: Regional Water Supply

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
26-02	**Study**	**Master Plan Project Delivery**	**Continued planning, investigation and design of projects identified in the RWS 2022 Master Plan.**	**$ 37,325,000**	**S**	**WU**	**$ -**	**$ 1,675,000**	**$ 4,450,000.00**	**$ 7,950,000.00**	**$ 8,400,000.00**	**$ 14,850,000.00**	**$ 37,325,000.00**
26-03	**Study**	**Water Utility Rate Model**	**Review and assessment of current water rate model to assess best practice going forward.**	**$ 250,000**	**S**	**WU**		**$ 50,000**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ 250,000.00**
Capital													
18-08	Replacement	Bulk Supply Meter Replacement and Backflow Prevention Program	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.	$ 3,700,000	E	WU	$ 500,000	**$ 600,000**	$ 1,000,000	$ 100,000	$ 1,000,000		$ 2,700,000
18-15	Renewal	Corrosion Protection Program	Study deficiencies in the current material protection and implement recommendations.	$ 1,450,000	S	WU	$ 50,000	**$ 200,000**	$ 100,000	$ 100,000	$ 100,000		$ 500,000
19-23	New	Critical Spare Equipment Storage & Pipe Yard	Plan, design and construct a critical equipment storage building.	**$ 4,050,000**	S	WU	$ 700,000	**$ 3,500,000**	$ -	$ -	$ -	$ -	$ 3,500,000
20-16	Replacement	Cecelia Meter Replacement	Replacement of the Cecelia billing meter as well as its enclosure.	$ 1,500,000	S	WU	$ 600,000	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
20-17	Replacement	Decommission & Conceptual Design of the Smith Hill Site	Plan for decommission the conceptual design for the replacement of the Smith Hill reservoir site.	$ 1,450,000	S	WU	$ 300,000	$ 600,000	$ 600,000	$ -	$ -	$ -	$ 1,200,000
21-10	Replacement	SCADA Masterplan and System Upgrades	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	$ 2,150,000	E	WU	$ 850,000	$ 850,000	$ 600,000	$ 300,000	$ -	$ -	$ 1,750,000
21-11	Replacement	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	Upgrade vulnerable sections of the RWS Supply Main No. 4 and Main No. 1 to a resilient system to better able to withstand a seismic event. Vulnerable sections are Concrete Cylinder pipe material which is susceptible to failure during a seismic event. This is part of project partnered with the Saanich Peninsula Water system.	$ 93,000,000	S	WU	$ 2,000,000	$ 5,000,000	$ 15,000,000	$ 60,000,000	$ 11,400,000	$ -	$ 91,400,000
22-15	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.	$ 1,300,000	S	WU	$ 630,000	$ 830,000	$ 100,000	$ 100,000	$ -	$ -	$ 1,030,000
23-16	Renewal	Humpback Channel Assessment	Hydraulically assess the Humpback Overflow channel and conduct a condition assessment of the culverts at the Gatehouse.	$ 200,000	S	WU	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
23-17	Replacement	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	Approximately 2.9km of Main No. 4 concrete cylinder tranmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Tunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.	$ 39,000,000	S	WU	$ 25,500,000	$ 16,000,000	$ 13,700,000	$ -	$ -	$ -	$ 29,700,000
23-17	Replacement				S	Grant	$ 5,500,000	$ 5,500,000	$ -	$ -	$ -	$ -	$ 5,500,000
28-01	Renewal	Transmission Main Upgrade Program	Identify, conceptually design, detail design and construct transmission main upgrades.	$ 160,000,000	S	WU		$ -	$ -	$ -	$ 30,000,000	$ 30,000,000	$ 60,000,000
24-11	Replacement	IT Core Infrastructure Replacement and cyber security upgrades.	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.	$ 420,000	E	WU	$ 25,000	$ 25,000	$ 130,000	$ 250,000	$ -	$ -	$ 405,000
24-12	Renewal	Head Tank Valve & Main No. 4&5 Valve Replacement	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.	**$ 1,750,000**	E	WU	$ 200,000	$ 200,000	**$ 1,100,000**		$ -	$ -	$ 1,300,000
24-19	Renewal	Mount Tolmie Tank Assessment and Improvements	Structural and infiltration improvements, as well as overall hydraulic review of Main No. 3 storage and improvements to controls, piping and other deficiencies.	$ 5,500,000	E	WU	$ 3,000,000	$ 750,000	$ 1,500,000	$ 2,250,000	$ 150,000	$ -	$ 4,650,000
25-24	Renewal	Water Treatment Plant Improvements Program	Ongoing program to address multiple, small to mid-scale capital improvements required at the Goldstream WTP and Sooke River Road WTP.	$ 1,150,000	E	WU	$ 400,000	$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000
26-04	**Study**	**Kapoor Tunnel Assessment and Inspections**	**Development of inspection and monitoring plan for ongoing asset management.**	**$ 750,000**	**E**	**WU**		**$ 250,000**	$ -	**$ 500,000**	$ -	$ -	**$ 750,000.00**
27-02	**Replacement**	**Supply Main No. 11 Concrete Pipe Replacement and bridge crossing**	**Replacement of segment of Concrete Cylinder Pipe from Sooke Lake Dam to Head Tank. Incorporate bridge replacement at spillway crossing.**	**$ 25,000,000**	**E**	**WU**		**$ -**	**$ 500,000.00**	**$ 10,000,000.00**	**$ 14,500,000.00**	**$ -**	**$ 25,000,000.00**
Infrastructure Engineering and Operations Sub-Total				**$ 404,200,000**			**$ 41,215,000**	**$ 40,060,000**	**$ 41,630,000**	**$ 84,100,000**	**$ 67,550,000**	**$ 46,850,000**	**$ 280,190,000**

Service #: 2.670

Service Name: Regional Water Supply

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
DAM SAFETY PROGRAM													
19-07	New	Integrate Dam Performance and Hydromet to SCADA	IT driven project to integrate the dam safety instrumentation/surveillance (i.e. piezometers and weirs) and HydroMet stations to report to WIO through the existing SCADA system.	$ 1,300,000	E	WU	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
19-13	New	Dam Safety Instrumentation	The existing dam safety instrumentation/surveillance equipment is getting older and will need to be replaced/rehabilitated (does not include pending SCADA effort). IT Driven Project	$ 250,000	E	WU	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-13	Study	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.	$ 3,500,000	S	WU	$ 440,000	**$ 1,440,000**	**$ 1,200,000**	**$ 800,000**	**$ 350,000**	**$ 600,000.00**	$ 4,390,000
25-14	Renewal	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.	**$ 18,250,000**	S	WU	$ 500,000	**$ 3,000,000**	**$ 1,500,000**	**$ 3,750,000**	**$ 3,500,000**	**$ 3,000,000**	$ 14,750,000
25-15	Study	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.	$ 7,200,000	S	WU	**$ 250,000**	**$ 550,000**	**$ 300,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	$ 1,000,000
25-16	Renewal	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.	**$ 2,900,000**	S	WU	$ 200,000	**$ 1,200,000**	$ 250,000	$ 750,000	$ 900,000	**$ 400,000**	$ 3,500,000
25-17	Study	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.	$ 100,000	S	WU	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-18	Renewal	Charters Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.	$ 200,000	S	WU	$ 25,000	$ 25,000	$ 25,000	$ -	$ 150,000	$ -	$ 200,000
Dam Safety Program Sub-Total				**$ 33,700,000**			**$ 2,765,000**	**$ 7,565,000**	**$ 3,275,000**	**$ 5,350,000**	**$ 4,950,000**	**$ 4,050,000**	**$ 25,190,000**
WATER QUALITY													
20-04	New	Sooke Lake HyDy Model Development	Critical data collection, model building+calibration, model utilization for 3 different scenarios	$ 520,000	E	WU	$ 150,000	**$ 150,000**	$ -	$ -	$ -		$ 150,000
25-19	Study	WQ Studies and Research Projects	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.	$ 1,000,000	S	WU	$ 100,000	**$ 300,000**	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,100,000
24-04	Study	Sooke Lake Drawdown Study	Investigate drawdown effects on Sooke Lake water quality and ecosystem impacts with max drawdown and determine a safe max drawdown level for SOL.	$ 100,000	S	WU	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Water Quality Sub-Total				**$ 1,620,000**			**$ 270,000**	**$ 470,000**	**$ 200,000**	**$ 200,000**		**$ 200,000**	**$ 1,270,000**
ANNUAL PROVISIONAL													
17-27	Replacement	Watershed Culvert Replacement	Replacement of small culverts throughout the GVWSA.	$ 1,300,000	S	WU		$ 260,000	$ -	$ -	**$ 200,000** -	$ -	$ 260,000
17-28	Replacement	Watershed Security Infrastructure Upgrade & Replacement	New, upgrade and replacement of security infrastructure in the GVWSA.	$ 1,500,000	E	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	**$ 300,000**	$ 1,500,000
17-29	Replacement	Water Supply Area Equipment & Replacement	Hydrometeorological, fireweather and wildfire suppression equipment replacement.	$ 720,000	E	WU		$ 160,000	$ 140,000	$ 140,000	$ 140,000	**$ 140,000**	$ 720,000
17-30	Replacement	Transmission Main Repairs	Emergency repairs to the transmission mains.	$ 1,000,000	S	WU		$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000.00	$ 1,000,000
17-31	Replacement	Transmission System Components Replacement	Replacement and repair of transmission components.	$ 400,000	S	WU		$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000.00	$ 400,000
17-33	Replacement	Disinfection Equipment and other Water Treatment Components and Parts Replacement	Replacement of incidental equipment and parts associated with the water treatment facilities.	$ 1,000,000	E	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
17-34	Renewal	Supply System Computer Model Update	Annual update of the regional hydraulic model.	$ 100,000	S	WU		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
19-16	Replacement	Dam Improvements	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.	$ 1,675,000	S	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
19-22	Replacement	SCADA Repairs, Equipment Replacement and Comms upgrades	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.	$ 750,000	E	WU		$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
21-15	Replacement	Corrosion Protection	Replace corrosion protection assets, such as coatings, for the transmission system when identified.	$ 250,000	S	WU		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
21-16	Replacement	Valve Chamber Upgrades	Replace failing valves and appurtenances along the RWS supply system.	$ 1,500,000	S	WU		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
21-17	Replacement	Water Quality Equipment Replacement	Replacement of water quality equipment for the water quality lab and water quality operations	$ 250,000	E	WU		$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
21-18	Renewal	LIMS support	Support for LIMS database	$ 125,000	E	WU		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
23-20	Study	Land Exchange/Acquisition	Land surveys, appraisals to support decisions regarding land exchange to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.	$ 220,000	L	WU		$ 80,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 160,000
Annual Provisional Sub-Total				**$ 10,790,000**			**$ -**	**$ 2,475,000**	**$ 2,135,000**	**$ 2,135,000**	**$ 2,135,000**	**$ 2,135,000**	**$ 11,015,000**

Service #: 2.670

Service Name: Regional Water Supply

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
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													
17-35	Replacement	Vehicle & Equipment Replacement (Funding from Replacement Fund)	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.	$ 4,169,250	V	ERF	$ 624,336	$ 1,397,336	$ 855,000	$ 495,000	$ 355,000	$ -	$ 3,102,336
23-21	New	EV Charging Stations Electrical Infrastructure	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations	$ 1,255,000	E	WU	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
23-22	New	Fuel Truck	Fuel tender truck	$ 325,000	E	WU	$ 325,000	$ 325,000	$ -	$ -	$ -	$ -	$ 325,000
23-31	New	**Land and Site Works**	**Purchasing of land and site works to support RWS facilities.**	$ 6,500,000	L	WU	$ 200,000	$ 3,000,000	$ 1,000,000	$ 1,000,000	$ -	$ -	$ 5,000,000
25-22	New	New Vehicles - Watershed & Water Operations	4 New Electric Vehicles for Watershed & Water Operations	$ 360,000	V	WU	$ 180,000	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
25-23	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	$ 4,600,000	E	WU	$ -	$ -	$ 375,000	$ 400,000	$ 400,000	$ 200,000	$ 1,375,000
25-23	New	Enterprise Asset Management System			E	Other	$ 200,000	$ 400,000	$ 25,000	$ -	$ -	$ -	$ 425,000
26-05	**New**	**New Electric Vehicles Watershed, Fleet Pool**	**New electric vehicles for Watershed and Fleet pool.**	**$ 360,000**	**V**	**WU**	**$ -**	**$ 180,000**	**$ 90,000.00**	**$ 90,000.00**	**$ -**	**$ -**	**$ 360,000.00**
26-06	**New**	**Fleet Service Trucks**	**One new heavy pickup truck and transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet.**	**$ 180,000**	**V**	**WU**	**$ -**	**$ 180,000**		**$ -**	**$ -**	**$ -**	**$ 180,000.00**
26-07	**New**	**Flail Mower and addition of deck mower attachment**	**Transfer of Parks Flail Mower to RWS-WP and addition of deck mower attachment**	**$ 260,000**	**V**	**WU**		**$ 260,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 260,000.00**
CAMM Sub-Total				**$ 18,009,250**			**$ 1,829,336**	**$ 6,222,336**	**$ 2,345,000**	**$ 1,985,000**	**$**	**$ 200,000**	**$ 11,507,336**
			Grand Total	**$ 501,135,250**			**$ 58,559,336**	**$ 71,922,336**	**$ 51,940,000**	**$ 95,370,000**	**$ 75,000,000**	**$ 54,760,000**	**$ 350,907,336**

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Project Number	25-01	**Capital Project Title**	Forest Resilience Studies and Assessments	**Capital Project Description**	Modelling, studies and assessments of forest fuels, forest health and efficacy of forest treatments in promoting forest resilience.
Project Rationale	Watershed Protection is undertaking and working collaboratively with academic institutions and federal and provincial agencies on a variety of assessments and research studies relating to the health of forests and other ecosystems in the GVWSA, how projected climate change could affect forest health and wildfire in the GVWSA, how forest management could reduce potential threats to forests, and the effects of existing forest thinning trials and fuel management activities. The results of these assessments and studies will be used to inform the forest management plan for the GVWSA (Project 25-05).				

Project Number	25-02	**Capital Project Title**	Public Engagement for Regional Water Supply	**Capital Project Description**	Public engagement plans and products.
Project Rationale	The Watershed Protection division provides educational tours of the GVWSA and Regional Water Supply infrastructure and is seeking new ways to making this information available to a broader portion of the service area population. In future years, enhanced public engagement on the master plan will be undertaken.				

Project Number	25-03	**Capital Project Title**	GVWSA Risk Assessments & Procedures	**Capital Project Description**	Risk assessments and updating procedures for security, biosecurity, spills
Project Rationale	Assessments such as biosecurity and security are required to determine how best to reduce risks to water quality in the GVWSA. The results of assessments are used to develop and implement plans and procedures.				

Project Number	25-04	**Capital Project Title**	Master Plan Projects - Watershed Hydrology Support	**Capital Project Description**	Additional hydrology/water quality data collection and analyses to inform Master Plan infrastructure projects.
Project Rationale	Additional hydrology and water quality data and analyses are needed to provide a good quality dataset to inform Master Plan infrastructure projects.				

Project Number	25-05	**Capital Project Title**	Forest Management Plan for the GVWSA	**Capital Project Description**	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change.
Project Rationale	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change based on modelling, risk assessment, input from subject matter experts, First Nations and the public.				

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Project Number	25-06	**Capital Project Title**	Forest Resilience Treatments	**Capital Project Description**	Thinning, juvenile spacing, forest fuel management treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.
Project Rationale	This project will be used to fund a variety of forest and fuel management treatments to reduce risks and enhance the resilience of forests in the GVWSA in a changing climate. The specific approaches and methologies will be informed by the results of a variety of landscape level inventories and assessments and learnings from the evaluation of the effectiveness and effects of forest and fuel management to date.				

Project Number	09-01	**Capital Project Title**	Leech River Watershed Restoration	**Capital Project Description**	A 17 year project to restore the Leech WSA lands for water supply.
Project Rationale	A 17 year project to restore the Leech WSA lands for water supply. An update of projects completed and planned was provided in June 2019 (RWSC Report #19-13). Recent years funding has been used predominantly to upgrade the permanent road network. A review will be undertaken and the final years of funding assigned to ensure substantial completion of the recommendations of the Leech River Watershed Assessment.				

Project Number	16-06	**Capital Project Title**	New Field Operations Centre Building	**Capital Project Description**	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.
Project Rationale	Watershed Protection staff (27 FTE and 8 seasonal auxiliaries) are currently located in 2 trailers and a house at the Goldstream Gate entrance to the water supply area, and in office space at the Integrated Water Services office in View Royal. The trailers were considered temporary office space since their implementation over 15 years ago. The trailers are old, prone to leaks and a concern for mold. Water Quality field staff are located in another temporary facility, since their field office was on the gravel pit property that was sold to Langford. In addition, there are insufficient facilities for operational training, equipment storage, emergency management and public education. The separation of staff between various Goldstream facilities and the View Royal location causes inefficiencies and organizational difficulties. The IWS office is also above capacity and moving Watershed Protection staff out will extend the existing office space. A design build contract is being signed in September 2025 to deliver the project with a rough total project cost of $15.5 million. Funding of $ 5 million to the project was obtained through the completion of sale of the IWS gravel pit to City of Langford. Additional funding of $3 million will be transferred from CRD Corporate for Emergency Operations Centre and office space.				

Project Number	25-07	**Capital Project Title**	Hydromet Upgrades	**Capital Project Description**	New and upgraded hydrological and weather sensors and stations.
Project Rationale	Watershed Protection manages a network of 13 weather stations and 23 hydrometric (stream monitoring) stations in the GVWSA. Data from these stations are used to inform decision making relating to reservoir inflows, reservoir management, wildfire restrictions and wildfire response, flood and emergency repnse, and for assessments, modelling, analyses, and strategic and operational planning. The network was started in 1995 and new standards, technologies, and data needs require new stations and the upgrade and expansion of existing stations and data download, management, and distribution capabilities for continual improvement.				

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Project Number	20-01	**Capital Project Title**	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	**Capital Project Description**	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.
Project Rationale	In 2025 the existing culvert at Mile 1 on Kapoor Main (which is the primary access road to Sooke Lake Reservoir and Dam) was replaced with a bridge to improve water carrying capacity at peak flows, fish passage and bank stability. The asphalt section uphill of the bridge is to be replaced in 2026.				

Project Number	25-08	**Capital Project Title**	Road Improvements	**Capital Project Description**	Gravel crushing, road deactivation and road upgrades to service water supply and watershed protection infrastructure and activities in the GVWSA
Project Rationale	The network of roads within the GVWSA provide access to water supply facilities and infrastructure and for emergency response, security patrols, watershed management activities as well as research and monitoring. It is important that these roads be upgraded to accommodate the increased intensity, frequency, duration of major rainfall events with projected climate change, that new roads are developed where needed, and that unneccessary an/or poorly located roads are deactivated to reduce maintenance costs and reduce environmental concerns.				

Project Number	25-09	**Capital Project Title**	Climate Change Mitigations	**Capital Project Description**	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA
Project Rationale	This fund consolidates a number of smaller projects to purchase equipment and develop or update infrastructure within the GVWSA to improve response to extreme weather events, adapt to increased variation in the level of Sooke Lake Reservoir, and reduce risk to key infrastructure. A focus for 2026 is reducing risk of wildfire stemming from sparks from the powerline along Sooke Lake Reservoir by assessing and mitigating trees that could fall onto the line; as well as planning and implementing a dock for Sooke Lake Reservoir.				

Project Number	25-10	**Capital Project Title**	Property Management - Assessments and Upgrades	**Capital Project Description**	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.
Project Rationale	When new properties are aquired, there are assessments that need to be carried out to determine the condition of roads and drainage structures, identify security needs, and other land/forest management issues, and then plan and implement improvements to meet CRD requirements and integrate these lands into Watershed Protection management programs. A focus in 2026 will be the newly acquired Kapoor lands as well as the Malahat Estates parcel.				

Project Number	25-11	**Capital Project Title**	GVWSA Bridge Supply & Installation	**Capital Project Description**	Replacement of undersized culverts with climate ready bridges which allow for fish passage.
Project Rationale	Watershed Protection has inventoried all drainage structures (culverts) within the GVWSA and is systematically replacing undersized structures on major streams with bridges to meet current environmental and flow standards and accommodate the projected increases in stream flows with a changing climate. This fund will be used for the costs associated with assessments, engineering, construction and installation of bridge projects in the GVWSA. The funds allocated implement one bridge project per year.				

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Project Number	16-10	**Capital Project Title**	Post Disaster Emergency Water Supply	**Capital Project Description**	Identify and procure emergency systems for post disaster preparedness.
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. This item will see the study of the issue in 2016 and 2017 with the anticipated purchase of one or more emergency distribution systems in 2017. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to continue implementing these additional works and equipment.				

Project Number	17-13	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	19-04	**Capital Project Title**	Seismic Assessment of Critical Facilities Phase 2	**Capital Project Description**	Second phase seismic assessment of critical facilities will now be undertaken.
Project Rationale	Initially identified as a priority froman earlier iteration of the Strategic Plan, a second phase seismic assessment of critical facilities will now be undertaken.				

Project Number	20-08	**Capital Project Title**	Regional Water DCC Program	**Capital Project Description**	Design of a Regional DCC Program
Project Rationale	Development and implementation of a Developer Cost Charge (DCC) program for the Regional Water Supply system. This program will help identified where projects are required for future growth and help fund those costs from developments.				

Project Number	20-10	**Capital Project Title**	Condition & Vulnerability Assessment	**Capital Project Description**	Conduct a condition assessment of critical supply infrastructure and assess its possibility of risk.
Project Rationale	The RWSC is a large system with infrastructure of various ages and condition. Funding is required to conduct a condition assessment of critical infrastructure, assess their risk of failure, and provide a high level timeline for replacement/renewal.				

Project Number	21-05	**Capital Project Title**	Level of Service and Transfer Agreements	**Capital Project Description**	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.
Project Rationale	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.				

Service:	2.670	Regional Water Supply

Project Number	27-01	**Capital Project Title**	Regional Water Master Plan Update	**Capital Project Description**	Future update to the Regional Water Master Plan
Project Rationale	Update the RWS 2022 Master Plan based upon findings of the planning studies completed to date and work-in-progress being completed by Carollo Engineers. To re-assess the impacting factors such as climate change, population growth, water demand, changing regulations, etc. It is proprosed to complete the work that is underway in order to inform the update and therefore deferring this project until 2028.				

Project Number	26-01	**Capital Project Title**	Master Plan Program Management	**Capital Project Description**	Initiation and implementation of the RWS 2022 Master Plan Capital Improvement Program.
Project Rationale	Funding to cover forecasted program management costs.				

Project Number	23-12	**Capital Project Title**	Project Delivery Strategies and Planning Studies	**Capital Project Description**	Develop a strategy to deliver the identified projects from the 2022 RWS Master Plan.
Project Rationale	In 2025, Carollo Engineers initiated its assignment to define many program management related topics, all to be summed up into a Program Implementation Plan (PIP). This PIP will address the program governace framework, program resourcing plan, funding and grant strategy, permitting, regulatory management plan, communications plan, project delivery/procurement models, First Nations engagement, funding strategy, etc. Once Carollo is complete with the current assignment, this capital project will carry-on in subsequent years to address the foregoing during the life of the program.				

Project Number	26-02	**Capital Project Title**	Master Plan Project Delivery	**Capital Project Description**	Continued planning, investigation and design of projects identified in the RWS 2022 Master Plan.
Project Rationale	Consolidates existing projects #23-13, #23-24, #23-25, #23-26, #23-27, and #23-28 in the short-term until Carollo Engineers completes its current assignment. Further, conceptualization of the projects identified in the RWS 2022 Master Plan based on the program risk management strategy, program vision, goal, and guiding principles, and updated project prioritization. A future Comprehensive Project Definition Report will address many topics for all of the proposed projects including siting studies, long term water supply planning, land acquisition requirements, conceptual design, geotechnical investigations, permitting, schedule development and cost estimating. This will also include the Filtration Plant Pilot Testing, and detailed design for the various projects. Carollo will provide a detailed work-breakdown-structure of scope, schedule and budgets for each project that will be reintroduced in subseqent capital plans.				

Project Number	26-03	**Capital Project Title**	Water Utility Rate Model	**Capital Project Description**	Review and assessment of current water rate model to assess best practice going forward.
Project Rationale	Necssary to keep ahead of service financial sustainability.				

Service: **2.670** **Regional Water Supply**

Project Number	18-08	**Capital Project Title**	Bulk Supply Meter Replacement and Backflow Prevention Program	**Capital Project Description**	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.
Project Rationale	This item is to replace, upgrade and install new bulk water meters and related equipment that measure flow and volumes of water delivered to the wholesale customers. Many of the meter stations are in need of upgrading. Funding is required to replace the flow meter and appurtenances.				

Project Number	18-15	**Capital Project Title**	Corrosion Protection Program	**Capital Project Description**	Study deficiencies in the current material protection and implement recommendations.
Project Rationale	This item is to assess, design and implement cathodic protection for the various infrastructure, including steel pipes, that are susceptible to corrosion. The supply system has various implementations of cathodic protection ranging from interior/exterior coatings for pipe and passive anodes to impressed current systems with variable results and condition. Funding is required for ongoing improvements as recommended by a cathodic protection specialist.				

Project Number	19-23	**Capital Project Title**	Critical Spare Equipment Storage & Pipe Yard	**Capital Project Description**	Plan, design and construct a critical equipment storage building.
Project Rationale	Additional and accessible storage is required at the pipe yard for critical spare equipment such as repair bands and clamps. Funds are required to pland, design and construct an equipment storage building accessible by loading vehicles.				

Project Number	20-16	**Capital Project Title**	Cecelia Meter Replacement	**Capital Project Description**	Replacement of the Cecelia billing meter as well as its enclosure.
Project Rationale	Project to replace Cecelia Water Meter, which was identified in a previous consultant report as in need of replacement for end of life and accuracy. This is RWS' largest billing meter.				

Project Number	20-17	**Capital Project Title**	Decommission & Conceptual Design of the Smith Hill Site	**Capital Project Description**	Plan for decommission the conceptual design for the replacement of the Smith Hill reservoir site.
Project Rationale	The Smith Hill reservoir has not been in operation for many years. Consideration for decommissioning now has to be factored in with recent suggestions in the 2022 Master Plan.				

Project Number	21-10	**Capital Project Title**	SCADA Masterplan and System Upgrades	**Capital Project Description**	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The SCADA and radio system utilized by the RWS comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Juan de Fuca Water Distribution and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system				

Service:	2.670	Regional Water Supply

Project Number	21-11	**Capital Project Title**	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	**Capital Project Description**	Upgrade vulnerable sections of the RWS Supply Main No. 4 and Main No. 1 to a resilient system to better able to withstand a seismic event. Vulnerable sections are Concrete Cylinder pipe material which is susceptible to failure during a seismic event. This is part of project partnered with the Saanich Peninsula Water system.
Project Rationale	Sections of RWS Supply Main No. 4 have been identified as being vulnerable due to age and material type during a seismic event and require replacement. To support replacement of the Goldstream section of Main No. 4, improvements to RWS Supply Main No. 1 are required, such as replacement of approximately 40 m of transmission Main #1 at Watkiss Way and upgrade of the Watkiss PRV, upgrade of the Millstream PRV, modifications to the Humpback PRV and construction of five new pressure control stations. This project is part of a project partnered with the Saanich Peninsula Water System to increase the resilience of the water system by replacing vulnerable sections of transmission mains.The budget breakdown of the works: Goldstream section of Main #4 $21,975,000; Watkiss Way section of Main #1 $950,000; Watkiss PRV $1,250,000; Millstream PRV $1,350,000; Humpback PRV improvements $825,000; Five new PRVs				

Project Number	22-15	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.
Project Rationale	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed. Supports current and future fire detection cameras.				

Project Number	23-16	**Capital Project Title**	Humpback Channel Assessment	**Capital Project Description**	Hydraulically assess the Humpback Overflow channel and conduct a condition assessment of the culverts at the Gatehouse.
Project Rationale	Hydraulically assess the overflow system to determine what upgrades or alterations may be required to avoid system failure in extreme weather events. Previous system failures have resulted in damage to the adjacent roadway and significant erosion at the outlet, exposing main No. 4.				

Service:	2.670	Regional Water Supply

Project Number	23-17	**Capital Project Title**	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	**Capital Project Description**	Approximately 2.9km of Main No. 4 concrete cylinder tranmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Tunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.
Project Rationale	Main No. 4 project portion: Replacement of concrete cylinder pipe on Main No. 4 is deemed critical for resiliency of the water supply to the Saanich Peninsula. A Strategic Priorities Fund grant was approved to fund a portion of this work. CRD have since expanded the scope and adjusted the alignment so that approximately 450meters of additional concrete cylinder pipe can be removed under a single contract private property and environmental impacts can be better mitigated through alignment adjustment. Bear Hill Trunk project portion: This project portion is to be shared with Saanich Peninsula Water Supply but is proposed to be partially funded by RWS, since this will provide better water supply redundancy to the Saanich Peninsula and will also reduce some of the future scope requirements for RWS to proceed with Project M11 as identified in the Master Plan.				

Project Number	28-01	**Capital Project Title**	Transmission Main Upgrade Program	**Capital Project Description**	Identify, conceptually design, detail design and construct transmission main upgrades.
Project Rationale	Transmission mains that are nearing end of life due to long service require condition assessments and then design and construction of replacement mains where needed. Budget is a future placeholder but project details and budgets will be further refined as the delivery year approaches.				

Project Number	24-11	**Capital Project Title**	IT Core Infrastructure Replacement and cyber security upgrades.	**Capital Project Description**	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.
Project Rationale	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life. Includes IT equipment located at tower sites within the RWS system.				

Project Number	24-12	**Capital Project Title**	Head Tank Valve & Main No. 4&5 Valve Replacement	**Capital Project Description**	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.
Project Rationale	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.				

Service:	2.670	Regional Water Supply

Project Number	24-19	**Capital Project Title**	Mount Tolmie Tank Assessment and Improvements	**Capital Project Description**	Structural and infiltration improvements, as well as overall hydraulic review of Main No. 3 storage and improvements to controls, piping and other deficiencies.
Project Rationale	Initial budget for multiple improvements to Mount Tolmie Tank, including structural repairs to address leakage and structural repairs discovered at Mount Tolmie Tank in Q4 2023, control valve and piping upgrades, assessment of adjacent buried pipe work.				

Project Number	25-24	**Capital Project Title**	Water Treatment Plant Improvements Program	**Capital Project Description**	Ongoing program to address multiple, small to mid-scale capital improvements required at the Goldstream WTP and Sooke River Road WTP.
Project Rationale	Program Level budget to allow staff to implement small to mid-scale capital improvements required at the Goldstream and Sooke River Road Water Treatment Plants. This budget is initiated from funds left over from the Goldstream UV and Controls Upgrades project but will be carreid forward and built upon as a program for term projects needing to be coordinated at the two Regional treatment facilities. Some intial projects include improvements to workstations, buried pipe replacement to replace injection line to mech room bypass, systems control training, GWTP #5 Injection Chamber Analyzer Lines improvements, other small scale piping and monitoring improvements.				

Project Number	26-04	**Capital Project Title**	Kapoor Tunnel Assessment and Inspections	**Capital Project Description**	Development of inspection and monitoring plan for ongoing asset management.
Project Rationale	Development of plan for ongoing tunnel monitoring plan. Work with external experts to develop best management practices for monitoring this tunnel asset.				

Project Number	27-02	**Capital Project Title**	Supply Main No. 11 Concrete Pipe Replacement and bridge crossing	**Capital Project Description**	Replacement of segment of Concrete Cylinder Pipe from Sooke Lake Dam to Head Tank. Incorporate bridge replacement at spillway crossing.
Project Rationale	Critical segment of main with vulnerability due to concrete cylinder pipe crossing of spillway channel. Review to replace this segment of pipe and all of this concrete cylinder pipe alignment.				

Service:	2.670	Regional Water Supply

Project Number	19-07	**Capital Project Title**	Integrate Dam Performance and Hydromet to SCADA	**Capital Project Description**	IT driven project to integrate the dam safety instrumentation/surveillance (i.e. piezometers and weirs) and HydroMet stations to report to WIO through the existing SCADA system.
Project Rationale	Based on capital project 18-19, dam performance piezometers and weirs and Hydromet/Dam Safety Instrumentation stations will be integrated through the SCADA system.				

Project Number	19-13	**Capital Project Title**	Dam Safety Instrumentation	**Capital Project Description**	The existing dam safety instrumentation/surveillance equipment is getting older and will need to be replaced/rehabilitated (does not include pending SCADA effort). IT Driven Project
Project Rationale	Aging Hydromet/Dam Safety Instrumentation stations maintained by Infrastructure Engineering require replacement so that ongoing monitoring within the watersheds can be maintained. Funds are required for upgrades and replacement of existing Hydromet Stations.				

Project Number	25-13	**Capital Project Title**	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-14	**Capital Project Title**	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Sooke Lake Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Sooke Lake Dam (SLD) Instrumentation Improvements, SLD Spillway crack repairs (wet side), SLD Spillway crack repairs (Ogee/Wing Walls), Deception Dam Low Level Overflow Replacement, SLD Gate Controls/automation, SLD Stop Logs Replacements, SLD Log Booms (Narrows and Main Dam), future butressing of Deception Dam and various other improvements that may be prioritized based on risk.				

Service:	2.670	Regional Water Supply

Project Number	25-15	**Capital Project Title**	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-16	**Capital Project Title**	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Goldstream Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Goldstream gates (High Level and 3 Low Level) being assessed and potentially replaced, Concrete repairs, instrumentation implementation and project management efforts at the program level to prioritize capital works as studies are being completed.				

Project Number	25-17	**Capital Project Title**	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Service:	2.670	Regional Water Supply

Project Number	25-18	**Capital Project Title**	Charters Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.
Project Rationale	Budget to addredss capital improvements identified through the dam safety risk register.				

Project Number	20-04	**Capital Project Title**	Sooke Lake HyDy Model Development	**Capital Project Description**	Critical data collection, model building+calibration, model utilization for 3 different scenarios
Project Rationale	This project involves building and calibrating a hydrodynamic model of Sooke Lake Reservoir using key data inputs. The model will be applied to assess three different scenarios, providing valuable insight for future management and operational strategies.				

Project Number	25-19	**Capital Project Title**	WQ Studies and Research Projects	**Capital Project Description**	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.
Project Rationale	Managing WQ Studies and Research projects under a program will allow CRD more operational flexibility managing priorities and adapting to changing operational needs.				

Project Number	24-04	**Capital Project Title**	Sooke Lake Drawdown Study	**Capital Project Description**	Investigate drawdown effects on Sooke Lake water quality and ecosystem impacts with max drawdown and determine a safe max drawdown level for SOL.
Project Rationale					

Project Number	17-27	**Capital Project Title**	Watershed Culvert Replacement	**Capital Project Description**	Replacement of small culverts throughout the GVWSA.
Project Rationale	This provides annual funding for the replacement of culverts that have reached end of life and/or are undersized given present knowledge of potential peak water flows and anticipated climate change effects. With the completion of peak flow modelling of all major structures in the Sooke and Goldstream WSAs in 2017, additional funds are required beginning in 2018 to upgrade identified structures to current standards. Costs of upgrades have increased significantly in the last 5 years.				

Service:	2.670	Regional Water Supply

Project Number	17-28	**Capital Project Title**	Watershed Security Infrastructure Upgrade & Replacement	**Capital Project Description**	New, upgrade and replacement of security infrastructure in the GVWSA.
Project Rationale	The outer boundary of the Leech, Sooke and Goldstream Water Supply Areas is approximately 119 kilometers in length. Main access roads are gated and there are 11 kilometers of existing security fencing. A constant effort is needed to maintain a closed watershed. Through monitoring, high incident areas are identified, security plans are developed, and security infrastructure (fencing, gates and signage) is installed or upgraded where required. An uplift in provisional funding is requested due to increased costs of fencing and gates.				

Project Number	17-29	**Capital Project Title**	Water Supply Area Equipment & Replacement	**Capital Project Description**	Hydrometeorological, fireweather and wildfire suppression equipment replacement.
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for wildfire suppression and spill response, fire weather stations, hydro-meteorological monitoring and water quality sampling and monitoring equipment. Given an expansion of the hydrology and meteorology network of stations and sensors, an additional $50,000 per year is added in 2020 and going forward. In 2021 and going forward, funding is reduced by $20,000 as water quality equipment will be funded under a separate line item (21-17). A revised level of funding is requested beginning in 2023 that reflects forecasted needs.				

Project Number	17-30	**Capital Project Title**	Transmission Main Repairs	**Capital Project Description**	Emergency repairs to the transmission mains.
Project Rationale	Each year a visual inspection of this critical supply tunnel is carried out by CRD staff. This capital item allows for minor repairs that are discovered during these inspections. This also allows for annual funding for repair of emergency breaks on large diameter supply mains.				

Project Number	17-31	**Capital Project Title**	Transmission System Components Replacement	**Capital Project Description**	Replacement and repair of transmission components.
Project Rationale	This is an annual allowance for the capital costs for the replacement and repair of supply system components that fail under normal operation and maintenance during the year.				

Project Number	17-33	**Capital Project Title**	Disinfection Equipment and other Water Treatment Components and Parts Replacement	**Capital Project Description**	Replacement of incidental equipment and parts associated with the water treatment facilities.
Project Rationale	The annual work includes the replacement of the plastic gas feed piping that has become very brittle, installing air valves on the ammonia solution lines, installing and replacing shut off valves on the booster pumps supply piping, installing indicator stems on UV cooling water valves, relocating the UV cooling water feed pipes, improving the landscaping around the UV building to reduce dust and other minor upgrades.				

Project Number	17-34	**Capital Project Title**	Supply System Computer Model Update	**Capital Project Description**	Annual update of the regional hydraulic model.
Project Rationale	This item is to allow for staff and consultant time each year to keep the hydraulic computer model current.				

Service:	2.670	Regional Water Supply

Project Number	19-16	**Capital Project Title**	Dam Improvements	**Capital Project Description**	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.
Project Rationale	Dam Safety Inspections are carried out throughout the year and result in minor improvements at each dam annually. This budget is intended for smaller scale improvements, typically to be completed by operations staff in a short duration and which are not captured under the larger "Term" programs.				

Project Number	19-22	**Capital Project Title**	SCADA Repairs, Equipment Replacement and Comms upgrades	**Capital Project Description**	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.
Project Rationale	This item is to allow for unplanned SCADA repairs and equipment replacement not covered by the capital projects SCADA Replacement.				

Project Number	21-15	**Capital Project Title**	Corrosion Protection	**Capital Project Description**	Replace corrosion protection assets, such as coatings, for the transmission system when identified.
Project Rationale	There are numerous assets with varying levels of corrosion protection throughout the RWS system. Funds are required to ensure that corrosion protection assets are replaced or rehabilitated when identified.				

Project Number	21-16	**Capital Project Title**	Valve Chamber Upgrades	**Capital Project Description**	Replace failing valves and appurtenances along the RWS supply system.
Project Rationale	The RWS system has numerous isolation and air valves along the transmission system, usually in underground chambers. Funds are required for replacement of valves and chamber upgrades as they are identified.				

Project Number	21-17	**Capital Project Title**	Water Quality Equipment Replacement	**Capital Project Description**	Replacement of water quality equipment for the water quality lab and water quality operations
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for the water quality lab, sampling, and operations. Of this provisional budget, $20,000 was previously included in item 17-29 (Water Supply Area annual provisional budget)				

Project Number	21-18	**Capital Project Title**	LIMS support	**Capital Project Description**	Support for LIMS database
Project Rationale	Provides for support for the laboratory information management system				

Service:	2.670	Regional Water Supply

Project Number	23-20	**Capital Project Title**	Land Exchange/Acquisition	**Capital Project Description**	Land surveys, appraisals to support decisions regarding land exchange to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Project Number	17-35	**Capital Project Title**	Vehicle & Equipment Replacement (Funding from Replacement Fund)	**Capital Project Description**	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.
Project Rationale	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system. The Equipment Replacement Fund is used to fund the expenditure. The requests have been adjusted to align with the pricing for electric vehicles.				

Project Number	23-21	**Capital Project Title**	EV Charging Stations Electrical Infrastructure	**Capital Project Description**	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations
Project Rationale	In support of the CRD's Climate Action Strategy to reduce the corporate GHG emissions. The CRD Fleet of vehicles is one of the larger contributors to the generation of GHG's. Integrated Water Services identified 44 of the approx. 100 vehicles that operate out of the 479 Island location for replacement with Electrical Vehicles by 2030. I preparation for providing the proper charging network at 479 an Electric Vehicle Fleet Conversion Study was completed in 2021.The results of the study was to upgrade the electrical infrastructure to accommodate the power needs of 44 charging points. It is proposed that phase 1 is started in 2023 to upgrade the electrical distribution system and provide 17 charging points. The larger portion of the costs will be to upgrade the electrical system. Phase 2 to allow for a further 27 charging points can be planned to accommodate the balance of EV vehicles pending their purchasing and delivery.				

Project Number	23-22	**Capital Project Title**	Fuel Truck	**Capital Project Description**	Fuel tender truck
Project Rationale	New fuel truck.				

Project Number	23-31	**Capital Project Title**	Land and Site Works	**Capital Project Description**	Purchasing of land and site works to support RWS facilities.
Project Rationale	Land acquisition and site works to support RWS facilities.				

Service:	2.670	Regional Water Supply

Project Number	25-22	**Capital Project Title**	New Vehicles - Watershed & Water Operations	**Capital Project Description**	4 New Electric Vehicles for Watershed & Water Operations
Project Rationale	1 New EV AWD SUV for water treatment ops 2 Replacement EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response 1 New EV Pickup truck for Watershed Prot. Resource Planning, Wildlife Program				

Project Number	25-23	**Capital Project Title**	Enterprise Asset Management System	**Capital Project Description**	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Project Number	26-05	**Capital Project Title**	New Electric Vehicles Watershed, Fleet Pool	**Capital Project Description**	New electric vehicles for Watershed and Fleet pool.
Project Rationale	2026 - 2 EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response to replace old life-extended vehicles (180k) 2027 - 1 EV truck for Watershed Prot. Ops, Security & Emerg Response to support IBC 2027 2a-5.2 Equipment/Operato Watershed (90k) 2028 - 1 EV truck Forest Management Plan Implementation Forester position in WP requiring a pickup. IBC 2a5.4 for 2028 (90k)				

Project Number	26-06	**Capital Project Title**	Fleet Service Trucks	**Capital Project Description**	One new heavy pickup truck and transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet.
Project Rationale	2026 - Transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet (60K). One new heavy pickup truck to replace old life-extended vehicle (120k).				

Project Number	26-07	**Capital Project Title**	Flail Mower and addition of deck mower attachment	**Capital Project Description**	Transfer of Parks Flail Mower to RWS-WP and addition of deck mower attachment
Project Rationale	Flail mower transfer cost. Benefit for ongoing maintenance.				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	2.670 Regional Water Supply & Juan de Fuca Water Distribution	Carry Forward 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$300,000	$580,000	$200,000	$80,000	$80,000	$80,000	$1,020,000
Equipment		$448,125	$1,163,125	$430,000	$411,000	$409,000	$405,000	$2,818,125
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$150,000	$100,000	$75,000	$75,000	$50,000	$450,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**
SOURCE OF FUNDS								
Capital Funds on Hand		$705,000	$1,850,000	$730,000	$566,000	$564,000	$535,000	$4,245,000
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		$43,125	$43,125	$0	$0	$0	$0	$43,125
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$748,125	**$1,893,125**	**$730,000**	**$566,000**	**$564,000**	**$535,000**	**$4,288,125**

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

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
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	**$ 2,330,000**	B	WU	$ 300,000	**$ 580,000**	$ 200,000	$ 80,000	$ 80,000	$ 80,000	$ 1,020,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	$ 2,325,000	E	WU	$ 200,000	$ 350,000	$ -		$ -		$ 350,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 250,000	E	WU	$ 205,000	$ 215,000	$ 25,000	$ 6,000	$ 4,000	$ -	$ 250,000
25-02	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 400,000	E	Other	$ 43,125	$ 43,125	$ -	$ -	$ -		$ 43,125
26-01	**New**	**479 Island Highway**	**Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.**	**$ 150,000**	**E**	**WU**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
													$ -
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				**$ 5,455,000**			**$ 748,125**	**$ 1,338,125**	**$ 225,000**	**$ 86,000**	**$ 84,000**	**$ 80,000**	**$ 1,813,125**
													$ -
ANNUAL PROVISIONAL CAPITAL ITEMS													
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	$ 450,000	E	WU	$ -	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	$ 950,000	E	WU	$ -	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 950,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	$ 500,000	E	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
17-07	**Replacement**	**Small Equipment & Tool Replacement (Corporate Fleet)**	**Replacement of tools and small equipment for Fleet as required.**	**$ 85,000**	**E**	**WU**	**$ -**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 125,000**
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	**$ 425,000**	S	WU	$ -	**$ 150,000**	**$ 100,000**	**$ 75,000**	**$ 75,000**	**$ 50,000**	$ 450,000
Sub-Total for Annual Provisional Capital Items				**$ 2,410,000**			**$ -**	**$ 555,000**	**$ 505,000**	**$ 480,000**	**$ 480,000**	**$ 455,000**	**$ 2,475,000**
			Grand Total	**$ 7,865,000**			**$ 748,125**	**$ 1,893,125**	**$ 730,000**	**$ 566,000**	**$ 564,000**	**$ 535,000**	**$ 4,288,125**

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	16-01	**Capital Project Title**	Upgrades to Buildings at 479 Island Highway	**Capital Project Description**	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.

Project Rationale The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including:
- Improvements,Repairs, upgrades and changes to the buildings
- Painting of the buildings
- Repair and replacement of carpets, floors and walls
- Climate Action initiatives and feasibility studies
- Improvements to Meeting Rooms, including technology upgrades

Project Number	17-01	**Capital Project Title**	Voice Radio Upgrade	**Capital Project Description**	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.

Project Rationale Service Life and projected replacement:
- The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005.
- The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015.
- Support for repairs and maintenance of the present radio will continue for the next 3 years at least.
- There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.

Project Number	17-03	**Capital Project Title**	Office Equipment, Upgrades and Replacements	**Capital Project Description**	Upgrade and replacement of office equipment as required.

Project Rationale Funds will be used for the replacement and upgrading of office equipment and furniture, as required.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	Capital Project Title	Capital Project Description
17-04	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.

Project Rationale

This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from $160,000 to $170,000 annually to reflect actual costs.

Capital Budget
Network Switch Maintenance $10,000
Additional Wireless Access Points and Maintenance $15,000
Photocopier Replacement $20,000
Additional Data Storage $15,000
Replacement Computers $75,000
Equipment Maintenance (contingency) $23,000
Replace Access Control System - Gates/ Video Cameras $12,000
Total Capital $170,000

Project Number	Capital Project Title	Capital Project Description
17-06	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.

Project Rationale Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.

Project Number	Capital Project Title	Capital Project Description
17-07	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.

Project Rationale Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.

Project Number	Capital Project Title	Capital Project Description
24-01	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life

Project Rationale Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	24-02	**Capital Project Title**	Capital Projects Delivery Optimization	**Capital Project Description**	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

Project Number	25-02	**Capital Project Title**	SCADA System Cybersecurity	**Capital Project Description**	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	26-01	**Capital Project Title**	479 Island Highway Autogates	**Capital Project Description**	Supply and installatin of autogates with intercom and FOB at 479 Island Highway Office.
Project Rationale					

2.670 Regional Water Supply
Asset / Reserve Schedule
2026 - 2030 Financial Plan

Asset Profile

Regional Water Supply

System assets include the lands, dams and source water reservoirs within the water supply areas, intake and source conduits, two water treatment plants, pressure regulating facilities, nine supply mains, three balancing reservoirs and revenue water meters in the water transmission system.

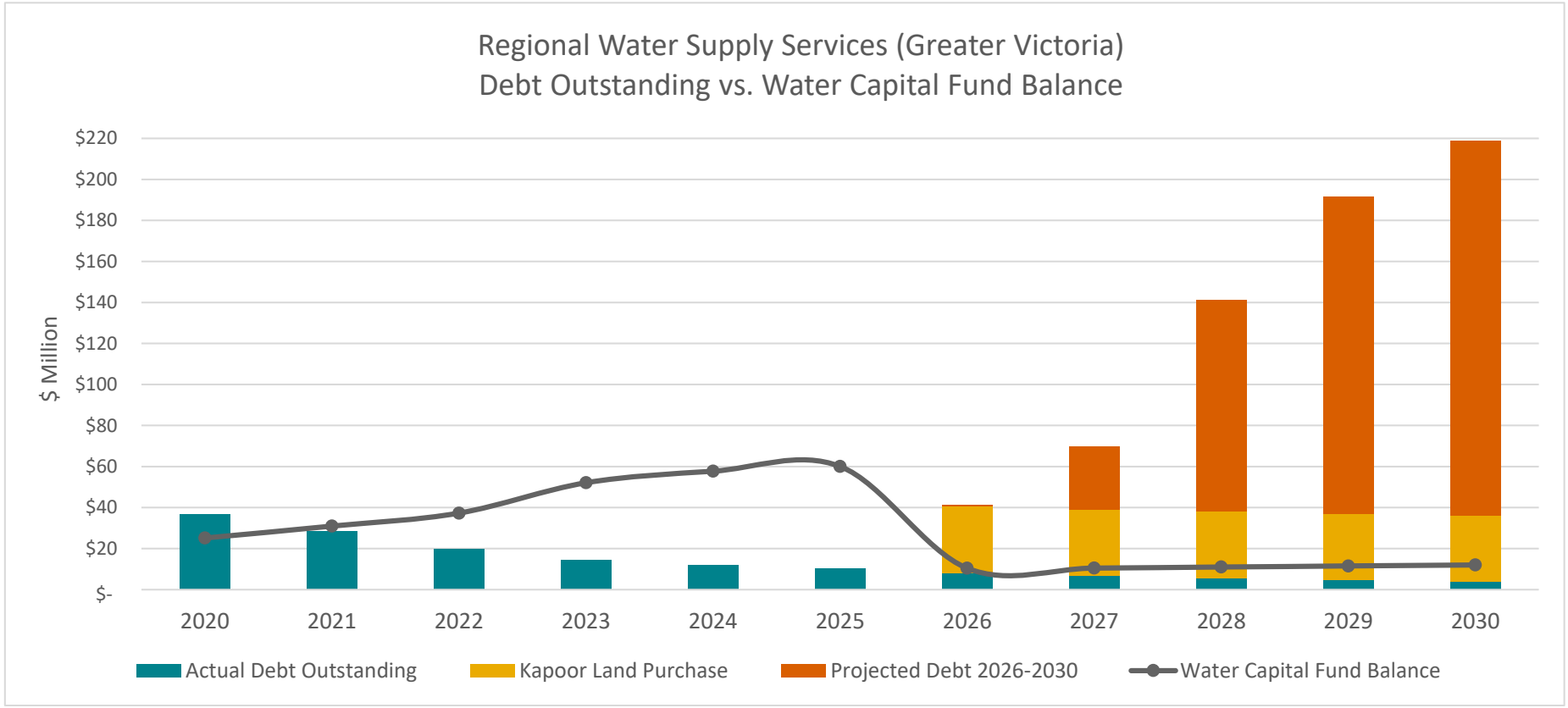
Equipment Replacement Reserve Schedule

Reserve Fund: 2.670 Regional Water Supply Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101454	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	2,951,724	2,905,151	2,387,899	2,345,089	2,621,959	3,031,779
Equipment purchases (Based on Capital Plan)	(751,914)	(1,397,336)	(855,000)	(495,000)	(355,000)	-
Transfer from Operating Budget	577,541	670,484	683,890	697,570	711,520	725,750
Proceeds on disposals	112,800	209,600	128,300	74,300	53,300	-
Interest Income*	15,000					
Ending Balance $	**2,905,151**	**2,387,899**	**2,345,089**	**2,621,959**	**3,031,779**	**3,757,529**

General Comments:
Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.


Regional Water Supply Services (Greater Victoria)
Debt Outstanding vs. Water Capital Fund Balance
$ Million
$220
$200
$180
$160
$140
$120
$100
$80
$60
$40
$20
$-
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
Actual Debt Outstanding
Kapoor Land Purchase
Projected Debt 2026-2030
Water Capital Fund Balance

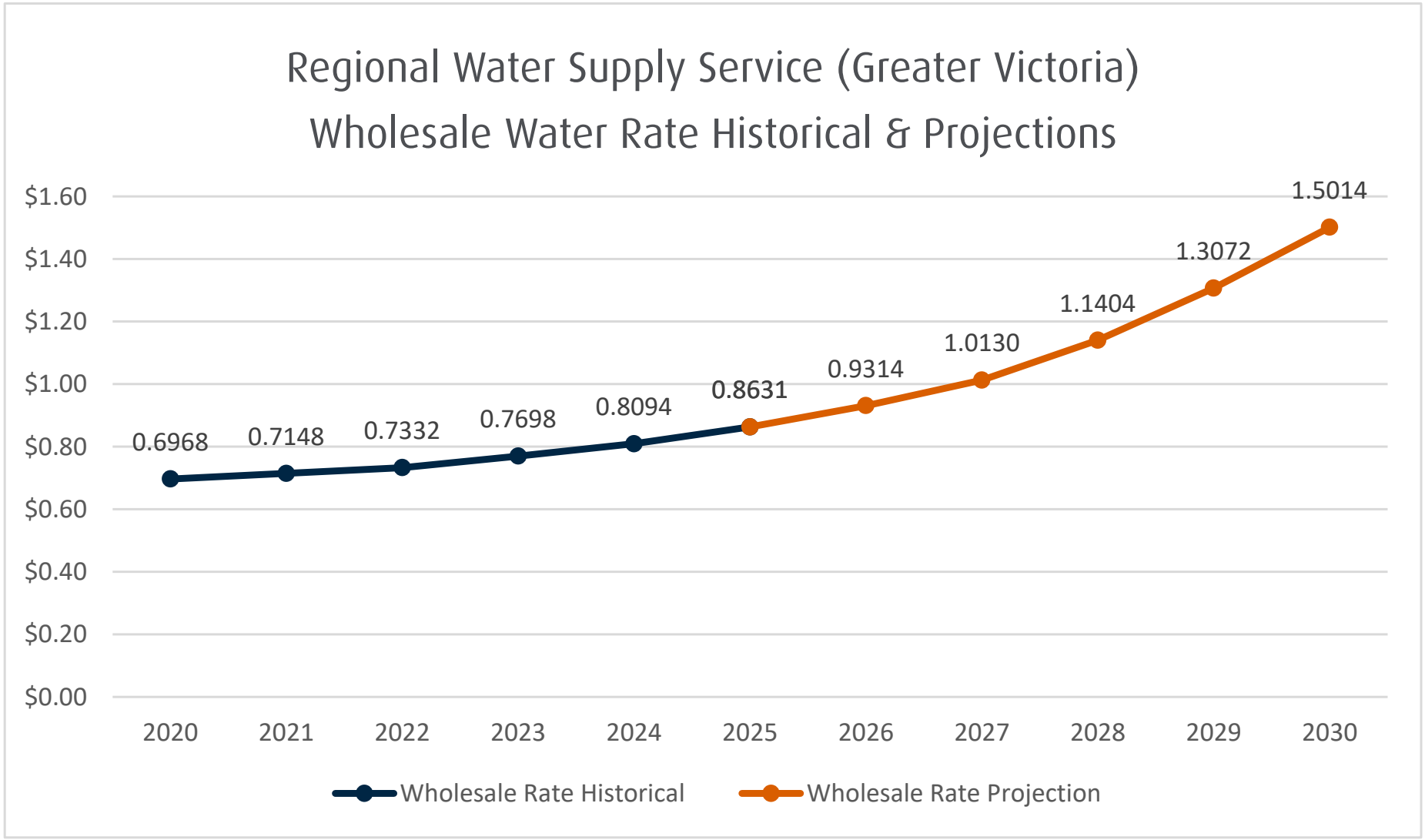
REGIONAL WATER SUPPLY COMMISSION
Agricultural Water Rate Funding Comparisons 2011 - 2024

		No. of AR Accounts	No. of AG Accounts	AR Volume m3	AG Volume m3	Avg AR Volume m3 (Vol/Accts)	Avg AG Volume m3	Agri Rate Consumption Costs	Agri Fixed Charge Costs	Total Agri Subsidy Paid out (Cons + Fixed)	Avg Agri Cost $ (Paid/Accts)	%age of Total Paid out	Rate Differential: Municipal Rate m3	Rate Differential: Agri Rate m3	Rate Differential: Muni-CRD Diff m3
													A	B	A - B
Western Communities & Sooke *															
	2024	85	21	38,614	53,786	454	2,561	$ 229,355	$ -	$ 229,355	$ 2,164	11.9%	$ 2.6927	$ 0.2105	$ 2.4822
	2023	86	16	46,589	62,912	542	3,932	$ 255,805	$ -	$ 255,805	$ 2,508	11.6%	$ 2.5466	$ 0.2105	$ 2.3361
	2022	85	17	45,564	37,292	536	2,194	$ 181,612	$ -	$ 181,612	$ 1,781	10.6%	$ 2.4024	$ 0.2105	$ 2.1919
	2021	84	16	53,773	63,222	640	3,951	$ 245,409	$ -	$ 245,409	$ 2,454	12.3%	$ 2.3081	$ 0.2105	$ 2.0976
	2020	84	15	42,432	51,118	505	3,408	$ 187,605	$ -	$ 187,605	$ 1,895	11.9%	$ 2.2159	$ 0.2105	$ 2.0054
	2019	86	14	36,598	50,277	426	3,591	$ 165,297	$ -	$ 165,297	$ 1,653	11.1%	$ 2.1132	$ 0.2105	$ 1.9027
	2018	95	18	40,657	19,669	428	1,093	$ 112,411	$ -	$ 112,411	$ 995	7.9%	$ 2.0739	$ 0.2105	$ 1.8634
	2017	81	11	33,458	11,628	413	1,057	$ 76,754	$ -	$ 76,754	$ 834	5.6%	$ 1.9129	$ 0.2105	$ 1.7024
	2016	80	11	41,248	8,652	516	787	$ 84,950	$ -	$ 84,950	$ 934	5.9%	$ 1.9129	$ 0.2105	$ 1.7024
	2015	79	11	33,537	7,078	425	643	$ 64,968	$ -	$ 64,968	$ 722	5.1%	$ 1.8101	$ 0.2105	$ 1.5996
	2014	79	11	29,419	9,074	372	825	$ 60,769	$ -	$ 60,769	$ 675	5.6%	$ 1.7892	$ 0.2105	$ 1.5787
	2013	80	11	25,532	5,578	319	507	$ 46,438	$ -	$ 46,438	$ 510	4.7%	$ 1.7032	$ 0.2105	$ 1.4927
	2012	79	13	23,617	5,932	299	456	$ 40,828	$ -	$ 40,828	$ 444	4.3%	$ 1.5922	$ 0.2105	$ 1.3817
	2011	75	11	27,910	4,893	372	445	$ 43,641	$ -	$ 43,641	$ 507	5.2%	$ 1.5409	$ 0.2126	$ 1.3283
Central Saanich															
	2024	297	49	485,371	234,707	1,634	4,790	$ 1,086,758	$ 4,606	$ 1,091,364	$ 3,154	56.8%	$ 1.9460	$ 0.2105	$ 1.7355
	2023	266	48	539,888	283,819	2,030	5,913	$ 1,269,148	$ 6,674	$ 1,275,822	$ 4,063	57.8%	$ 1.9240	$ 0.2105	$ 1.7135
	2022	277	50	398,069	279,385	1,437	5,588	$ 1,005,694	$ 7,050	$ 1,012,744	$ 3,097	59.3%	$ 1.8600	$ 0.2105	$ 1.6495
	2021	277	50	466,809	307,970	1,685	6,159	$ 1,150,198	$ 7,050	$ 1,157,248	$ 3,539	57.9%	$ 1.8600	$ 0.2105	$ 1.6495
	2020	278	49	375,646	233,214	1,351	4,759	$ 873,579	$ 6,768	$ 880,347	$ 2,692	56.0%	$ 1.8047	$ 0.2105	$ 1.5942
	2019	276	47	421,804	210,499	1,528	4,479	$ 862,430	$ 2,162	$ 864,592	$ 2,677	58.0%	$ 1.7260	$ 0.2105	$ 1.5155
	2018	278	49	378,593	297,433	1,362	6,070	$ 866,699	$ 7,003	$ 873,702	$ 2,672	61.3%	$ 1.6350	$ 0.2105	$ 1.4245
	2017	296	49	398,087	298,522	1,345	6,092	$ 792,125	$ 7,003	$ 799,128	$ 2,316	58.7%	$ 1.5575	$ 0.2105	$ 1.3470
	2016	297	51	446,241	303,419	1,502	5,949	$ 879,396	$ 7,191	$ 886,587	$ 2,548	61.1%	$ 1.5139	$ 0.2105	$ 1.3034
	2015	294	51	412,060	246,292	1,402	4,829	$ 739,282	$ 7,144	$ 746,426	$ 2,164	58.4%	$ 1.4582	$ 0.2105	$ 1.2477
	2014	294	49	361,801	190,895	1,231	3,896	$ 596,515	$ 6,808	$ 603,323	$ 1,759	55.7%	$ 1.4033	$ 0.2105	$ 1.1928
	2013	296	45	321,518	194,848	1,086	4,330	$ 542,837	$ 4,186	$ 547,023	$ 1,604	55.7%	$ 1.3799	$ 0.2105	$ 1.0525
	2012	280	41	325,663	210,906	1,163	5,144	$ 518,454	$ 5,658	$ 524,112	$ 1,633	55.6%	$ 1.2841	$ 0.2105	$ 0.9662
	2011	210	38	312,702	169,206	1,489	4,453	$ 462,183	$ 5,244	$ 467,427	$ 1,885	56.1%	$ 1.2867	$ 0.2126	$ 0.9667
North Saanich **															
	2024	104	21	83,051	113,138	799	5,388	$ 269,215	$ -	$ 269,215	$ 2,154	14.0%	$ 1.8562	$ 0.2105	$ 1.6457
	2023	103	20	56,716	119,706	551	5,985	$ 281,923	$ -	$ 281,923	$ 2,292	12.8%	$ 1.8085	$ 0.2105	$ 1.5980
	2022	107	19	52,167	107,838	488	5,676	$ 235,367	$ -	$ 235,367	$ 1,868	13.8%	$ 1.6815	$ 0.2105	$ 1.4710
	2021	105	18	62,904	126,579	599	7,032	$ 265,276	$ -	$ 265,276	$ 2,157	13.3%	$ 1.6105	$ 0.2105	$ 1.4000
	2020	102	16	57,433	108,453	563	6,778	$ 223,532	$ -	$ 223,532	$ 1,894	14.2%	$ 1.5580	$ 0.2105	$ 1.3475
	2019	94	15	58,278	95,030	620	6,335	$ 201,370	$ -	$ 201,370	$ 1,847	13.5%	$ 1.5240	$ 0.2105	$ 1.3135
	2018	100	16	97,574	70,726	976	4,420	$ 220,982	$ -	$ 220,982	$ 1,905	15.5%	$ 1.5240	$ 0.2105	$ 1.3135
	2017	100	13	151,773	53,551	1,518	4,119	$ 245,456	$ -	$ 245,456	$ 2,172	18.0%	$ 1.4643	$ 0.2105	$ 1.2538
	2016	100	12	148,450	36,774	1,485	3,065	$ 230,697	$ -	$ 230,697	$ 2,060	15.9%	$ 1.4560	$ 0.2105	$ 1.2455
	2015	106	14	151,656	38,066	1,431	2,719	$ 230,948	$ -	$ 230,948	$ 1,925	18.1%	$ 1.4278	$ 0.2105	$ 1.2173
	2014	98	14	133,853	30,372	1,366	2,169	$ 194,919	$ -	$ 194,919	$ 1,740	18.0%	$ 1.3974	$ 0.2105	$ 1.1869
	2013	102	13	141,845	30,647	1,391	2,357	$ 200,004	$ -	$ 200,004	$ 1,739	20.4%	$ 1.3700	$ 0.2105	$ 1.1595
	2012	99	13	117,497	45,227	1,187	3,479	$ 188,679	$ -	$ 188,679	$ 1,685	20.0%	$ 1.3700	$ 0.2105	$ 1.1595
	2011	101	13	106,393	34,921	1,053	2,686	$ 163,558	$ -	$ 163,558	$ 1,435	19.6%	$ 1.3700	$ 0.2126	$ 1.1574
Saanich															
	2024	62	58	42,377	126,972	684	2,189	$ 322,017	$ 10,934	$ 332,952	$ 2,775	17.3%	$ 2.1120	$ 0.2105	$ 1.9015
	2023	76	54	47,961	168,198	631	3,115	$ 382,061	$ 10,230	$ 392,291	$ 3,018	17.8%	$ 1.9780	$ 0.2105	$ 1.7675
	2022	66	56	36,146	129,467	548	2,312	$ 267,879	$ 11,330	$ 279,209	$ 2,289	16.3%	$ 1.8280	$ 0.2105	$ 1.6175
	2021	74	55	49,933	158,309	675	2,878	$ 318,923	$ 11,050	$ 329,973	$ 2,558	16.5%	$ 1.7420	$ 0.2105	$ 1.5315
	2020	68	53	40,416	144,443	594	2,725	$ 268,877	$ 10,867	$ 279,745	$ 2,312	17.8%	$ 1.6650	$ 0.2105	$ 1.4545
	2019	68	51	37,086	140,512	545	2,755	$ 249,436	$ 10,278	$ 259,714	$ 2,182	17.4%	$ 1.6150	$ 0.2105	$ 1.4045
	2018	70	49	37,503	111,896	536	2,284	$ 208,786	$ 9,996	$ 218,782	$ 1,839	15.3%	$ 1.5910	$ 0.2105	$ 1.3805
	2017	80	50	38,201	132,092	478	2,642	$ 229,604	$ 9,719	$ 239,324	$ 1,841	17.6%	$ 1.5600	$ 0.2105	$ 1.3495
	2016	71	53	36,409	139,764	513	2,637	$ 237,745	$ 10,056	$ 247,802	$ 1,998	17.1%	$ 1.5600	$ 0.2105	$ 1.3495
	2015	75	51	74,841	129,225	998	2,534	$ 226,276	$ 9,727	$ 236,003	$ 1,873	18.5%	$ 1.5420	$ 0.2105	$ 1.3315
	2014	72	53	46,230	177,633	642	3,352	$ 213,981	$ 9,883	$ 223,863	$ 1,791	20.7%	$ 1.4560	$ 0.2105	$ 1.2455
	2013	65	50	35,745	122,456	550	2,449	$ 179,004	$ 9,655	$ 188,659	$ 1,641	19.2%	$ 1.3420	$ 0.2105	$ 1.1315
	2012	68	47	38,212	138,455	562	2,946	$ 180,466	$ 9,235	$ 189,701	$ 1,650	20.1%	$ 1.2320	$ 0.2105	$ 1.0215
	2011	71	46	101,235	121,896	1,426	2,650	$ 149,584	$ 9,118	$ 158,703	$ 1,356	19.0%	$ 1.1530	$ 0.2126	$ 0.9404
Totals															
	2024	548	149	649,413	528,603	1,185	3,548	$ 1,907,345	$ 15,540	$ 1,922,885	$ 2,759	100%			
	2023	531	138	691,154	634,635	1,302	4,599	$ 2,188,937	$ 16,904	$ 2,205,842	$ 3,297	100%			
	2022	535	142	531,946	553,982	994	3,901	$ 1,690,553	$ 18,380	$ 1,708,933	$ 2,524	100%			
	2021	540	139	633,419	656,080	1,173	4,720	$ 1,979,806	$ 18,100	$ 1,997,906	$ 2,942	100%			
	2020	532	133	515,927	537,228	970	4,039	$ 1,553,594	$ 17,635	$ 1,571,229	$ 2,363	100%			
	2019	524	127	553,766	496,318	1,057	3,908	$ 1,478,533	$ 12,440	$ 1,490,973	$ 2,290	100%			
	2018	543	132	554,327	499,724	1,021	3,786	$ 1,408,879	$ 16,999	$ 1,425,878	$ 2,112	100%			
	2017	557	123	621,519	495,793	1,116	4,031	$ 1,343,940	$ 16,722	$ 1,360,663	$ 2,001	100%			
	2016	548	127	672,348	488,609	1,227	3,847	$ 1,432,788	$ 17,247	$ 1,450,036	$ 2,148	100%			
	2015	554	127	672,094	420,661	1,213	3,312	$ 1,261,474	$ 16,871	$ 1,278,344	$ 1,877	100%			
	2014	543	127	571,304	407,973	1,052	3,212	$ 1,066,184	$ 16,691	$ 1,082,874	$ 1,616	100%			
	2013	543	119	524,640	353,529	966	2,971	$ 968,283	$ 13,841	$ 982,124	$ 1,484	100%			
	2012	526	114	504,989	400,520	960	3,513	$ 928,426	$ 14,893	$ 943,320	$ 1,474	100%			
	2011	457	108	548,240	330,916	1,200	3,064	$ 818,967	$ 14,362	$ 833,329	$ 1,475	100%			

* **Western Communities do not charge a fixed charge**

** **North Saanich charges the fixed charge on property taxes**

*** **AR - Agriculture/Residential customers receive a rebate on consumption over 455 cubic meters annual as the meter feeds both premise and land.**
AG - Agriculture customers receive a rebate on the entire consumption annually as the meter is dedicated only for land


Regional Water Supply Service (Greater Victoria)
Wholesale Water Rate Historical & Projections
$1.60
$1.40
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
0.6968
0.7148
0.7332
0.7698
0.8094
0.8631
0.9314
1.0130
1.1404
1.3072
1.5014
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
Wholesale Rate Historical
Wholesale Rate Projection

Making a difference...together

REPORT TO REGIONAL WATER SUPPLY COMMISSION
MEETING OF WEDNESDAY, JULY 16, 2025

SUBJECT **2026 Service Delivery – Staffing Requirements**

ISSUE SUMMARY

To report back on the five-year staffing requirements for meeting the commitments outlined in the 2025 Strategic Plan and advise on the implications of a 2026 staffing freeze on service delivery and project timelines.

BACKGROUND

At the March 12, 2025, Capital Regional District (CRD) Board meeting, the Chief Administrative Officer (CAO) informed the Board that staff had been directed to pause all new staffing requests for 2026, unless directed otherwise by the CRD Board or a sub-regional or local Commission. This decision was in response to challenging economic conditions and in recognition of the significant number of staffing requests approved for 2025. This pause will allow the organization to focus on filling current vacancies and hiring the 61.5 full-time equivalent (FTE) regular and Term positions already approved for 2025, before reassessing staffing capacity in the future.

On April 16, 2025, the Regional Water Supply Commission (Commission) passed the following notice of motion: "*That staff be directed to report back on the 5-year staffing requirements for meeting the commitments outlined in the 2025 Strategic Plan and advise the implications of a 2026 staffing freeze on service delivery and project timelines*".

At the July 17, 2024, Commission meeting, staff presented the draft 2025 Regional Water Supply Strategic Plan (Strategic Plan). The Strategic Plan outlines 11 priorities and proposes short-, medium- and long-term actions to be implemented in the next five to eight years to advance the commitments identified. The actions span all aspects of service delivery including operations and capital delivery, demand management, asset management, public engagement, First Nations engagement and watershed protection. Though many of these identified actions will be supported by existing resources, the full extent of the effort goes beyond existing capacity in certain areas. An excerpt from the Staff Establishment Chart (SEC) is provided in Appendix A. Table 1 outlines the proposed five-year staffing needs to meet the commitments outlined in the Regional Water Supply Strategic plan, while Table 2 highlights projected staffing needs, however there is insufficient information at this time to define the scope of the roles. The staffing forecast will need to be reviewed each year as the scope of the actions are refined and demands of the service evolve.

As part of the annual service planning process, each proposed initiative is documented in an Initiative Business Case (IBC) and summaries of these initiatives are presented to the CRD Board in the fall for approval. The summaries for the Regional Water Supply-funded IBCs, which include new proposed positions (FTEs) aligned with the Strategic Plan objectives, are included in Appendix B.

Initiatives Planned for 2026

The following provides further details on the key programs that have staffing implications in 2026.

The impact of deferring the staffing plans associated with these programs in 2026 is highlighted in the Service Delivery Implications section, further down in this report.

2a-2.3 Master Plan Program: The Master Plan Program outlines the need for additional staff to advance the planning and implementation of 21 major projects recommended by the 2022 Regional Water Supply Master Plan (Master Plan). These projects are critical to improving the resiliency of the Regional Water Supply system and providing sufficient drinking water to support the growing region and climate change adaptation. The proposed phased staffing plan includes:

2026 (4 FTEs)	***Senior Project Manager*** *(Infrastructure Planning and Engineering)* – Required to undertake the planning for the Master Plan projects – i.e. Filtration Siting study, Environment Assessment, Archaeological Assessment, First Nations engagement.
	Operations Supervisor**:** *(Water Operations)* – Supports Master Plan and capital projects by providing operational input through planning, design, and construction. Ensures integration, operability, and coordination with engineering teams.
	First Nations Liaison *(First Nations Relations, Corporate Services)* – Supports the upcoming Master Plan projects and the required engagement with local First Nations. This role will also support various actions identified in the Strategic Plan related to the management and access to the watershed. These initiatives were identified during the Strategic Plan First Nations consultation as being of particular interest to various First Nations with Traditional Territory in the Watershed.
	Paralegal *(Legal Services & Risk Management, Corporate Services)* – Assist with development and review of contract terms and contract template updates to respond to shifting market and project needs for the Master Plan projects.
2027 (1 FTEs)	***Project Engineer*** *(Infrastructure Planning and Engineering)* – Required to support the planning required for the Master Plan projects – i.e. Filtration Siting study, Environment Assessment, Archaeological Assessment, First Nations engagement.
2028 (1 FTEs)	***Senior Project Manager*** *(Infrastructure Planning and Engineering)* – Required to lead growing program of projects related to the Master Plan.

2b-2.6 Operations Coordinator (RWS/JDF): The Strategic Plan outlines IWS' commitment to providing reliable high-quality drinking water through efficient and effective operations. The ongoing operation and maintenance of our system is foundational to meeting those commitments. In the last five to 10 years, Operational Supervisors and Team Leads responsible for the Regional Water Supply and Juan de Fuca Water Distribution systems have been increasingly spending more time on regulatory and administrative responsibilities. These tasks include preparing safety documentation, acting as contractor coordinators, managing permitting processing, and tracking budgets.

To improve efficiency, increase the effectiveness of operations, and allow the Supervisor and Team Lead positions to spend more time in the field supporting and developing their teams, a new Operations Coordinator position has been proposed. This position would also provide additional capacity to liaise with engineering specialists on planning and capital project implementation, which will improve the likelihood of success on capital works.

2026 (0.5 FTEs)	Operations Coordinator: *(Water Operations)* Required to reduce regulatory and operational risk by managing administrative aspects of key operational compliance components such as contractor oversight, permitting, and safety documentation. This role will support Supervisors and Team Leads by handling budget tracking, permit processes, and contract administration. This position will be shared with the Juan de Fuca Water Distribution Service, if implemented each service would fund 50% of the position.

2b-1.1 Dam Safety Program: The Dam Safety Program aims to create a dedicated Dam Safety section within the Infrastructure Planning and Engineering division to manage dam safety risks proactively. The program will address the challenges of maintaining 23 water supply dams, ensuring compliance with the Dam Safety Regulation, and improving the resiliency of these critical assets. This initiative began in 2024 with the addition of the role listed below, which were approved in previous planning cycles and have been filled:

2024 (2 FTEs)	***Manager, Dam Safety*** *(Infrastructure Planning and Engineering)*
	Team Lead *(Water Infrastructure Operations)*
2025 (3 FTEs)	***Project Engineer – Dam Safety Regulatory Compliance*** *(Infrastructure Planning and Engineering)*
	Project Engineer - Dam Surveillance and Hydrology *(Infrastructure Planning and Engineering)*
	Dam Operator (*Water Infrastructure Operations)*

To ensure regulatory compliance, address the growing list of dam-related deficiencies and undertake the ongoing operational activities, the CRD needs to continue to build the necessary in-house expertise and capacity. This capacity development is being proposed through additional staffing in 2026 and 2027.

2026 (2 FTEs)	***Project Engineer*** *(Corporate Capital Delivery Services)*
	Project Engineer *(Infrastructure Planning and Engineering)*
2027 (1 FTE)	***Technologist*** *(Infrastructure Planning and Engineering)*

Ongoing management of our dams is critical to meeting the commitments outlined in the Strategic Plan, particularly the actions outlined in commitment 3 “to provide efficient, effective and innovative operations of our water system infrastructure”.

The Infrastructure and Water Services (IWS) department is proposing to add two new Project Engineers in 2026 to increase capacity to deliver the following Dam Safety Program projects and initiatives:

1. Improving dam operations, maintenance, and surveillance and adapting to climate change – supporting the needed improvements to the operation, maintenance, and surveillance of the IWS dams in order to adapt to climate change;

2. Completing required engineering analysis and design work for seismic and flood resiliency, and instrumentation improvements – resolving dam safety issues through capital studies focussed on engineering analysis, action plans, and multi-phase design projects to build seismic and flood resiliency, and automate instrumentation systems;

3. Supporting construction of dam safety rehabilitation projects – providing dam safety expertise during tendering, construction, and commissioning of complex dam safety rehabilitation projects;

4. Managing an increasing volume of data – as IWS is working towards automating collection of dam performance data, and increase warning time of any dam safety incident, there is a growing need to manage and analyze larger datasets;

5. Adapting to increasing regulatory oversight in B.C. – increasing capacity to adapt to changing regulatory oversight of dams in B.C. In 2025, the B.C. Dam Safety Office released new guidance and requirements needed to conduct dam safety improvements;

6. Building capacity to engage with First Nations – Dams and reservoirs often have significant cultural and historical significance for First Nations communities. Newly released legislation, such as the *Emergency and Disaster Management Act* includes new requirements for consultation and cooperation with First Nations governing bodies in order to gain acceptance of dam emergency plans;

7. Building public awareness of the Dam Safety Program - the CRD has recently added a public Dam Safety Program webpage to start building public awareness about the program. The CRD is considering a targeted communication plan for all property owners within each dam inundation zone; and

8. Building staff expertise through dam emergency training and exercising – Increasing the training and exercising around emergency preparedness and response is considered by experts as an essential part of an effective Dam Safety Management System.

2b-2.9 Reliability Engineers/Performance Optimization: The Reliability Engineers/ Performance Optimization initiative is dedicated to enhancing asset performance and system reliability within the Corporate Asset & Maintenance Management Division. The initiative supports key actions in the Corporate Asset Management Strategy, including condition and criticality assessments and structured data capture programs. The initiative directly supports actions in the Strategic Plan under Commitment 3 and Priority 1 “to make evidence-based and community-responsive infrastructure decisions to ensure reliable system performance and sustainability”. The proposed staffing plan includes:

2026 (1 FTE)	***Reliability Engineer*** *(Corporate Asset and Maintenance Management)* – Required to establish a dedicated reliability function to optimize asset performance and mitigate asset risks, ensuring dependable service delivery and strategic maintenance and capital replacement planning. This function collaborates with operations and engineering teams to integrate reliability insights into decision-making for capital projects.

This role is foundational to establishing a reliability function that uses data to drive maintenance and capital decisions, leading to efficiency and optimization within the service. The role will work to decrease reactive maintenance demands and a shift to more proactive maintenance and sustainable budgets.

Initiatives Planned for Future Years (2027-2029)

In addition to the initiatives listed above that have staffing implications in 2026, the following six initiatives have staffing implications in 2027 or beyond:

2027 (2 FTE)	2a-5.2 Equipment/Watershed Operator (1 FTE, Watershed Protection)
	2a-5.3 Seasonal Watershed Protection (0.75 FTE, Watershed Protection)
	2b-2.7 Contract Support Service (0.25, FTE shared with other services)
2028 (2.75 FTE)	2a-5.3 Seasonal Watershed Protection (0.75 FTE, Watershed Protection)
	2a-5.4 Forest Management Plan Implementation (1 FTE, Watershed Protection)
	2b-2.5 Utility Operator (1 FTE, Water Operations)
2029 (1.6 FTE)	2a-5.3 Seasonal Watershed Protection (0.6 FTE, Watershed Protection)
	2a-5.5 Forest Hydrology Technician (1 FTE, Watershed Protection)

Descriptions for these initiatives have been included in Appendix B.

Projected Future Initiatives

This report summarizes the staffing requirements to achieve the commitments of the Strategic Plan based on the information currently available. Within the Strategic Plan, there are longer-term initiatives that have not yet been fully scoped, and additional information will be required to determine if existing resources can be optimized to undertake these initiatives or if additional skills or resources will be required. In order to fulfill the Commission's request and present our best projection of the staff required to meet commitments of the Strategic Plan, possible future initiatives have been identified in Appendix A, Table 2. However, there is insufficient information available at this time to confirm the need or scope these roles.

NEXT STEPS

The 2026 Service Planning process began in March 2025. To align with the staffing pause, several initiatives originally planned for or deferred to 2026 were postponed. Following the Regional Water Supply Commission's motion of April 16, 2025, staff evaluated initiatives with staffing implications and reviewed potential downstream service implications. These initiatives were phased over a four-year period (2026-2029) and costed, in alignment with the Commission's interest in understanding the implementation path for the Regional Water Supply Strategic Plan and Master Plan. The proposed initiatives were subsequently reviewed by both the IWS leadership and the ELT. If the Commission wishes to proceed with any initiatives requiring staffing in 2026, a motion should be recommended for consideration by the CRD Board. The provisional budget will be presented to the Committee of the Whole in October 2025.

IMPLICATIONS

Financial Implications

The proposed staffing additions in support of the Strategic Plan reflect an estimated incremental cost increase of $1,202,400 in 2026, based on approved IBCs. These costs represent only new FTEs planned for hire in 2026 and are apportioned between operating and capital budgets.
A high-level estimate of projected salaries and associated costs for 2026 is summarized in Table

1. These figures include both ongoing and one-time costs, covering FTEs hired directly within IWS as well as FTEs hired in other services areas in support of the strategic plan whose costs will be recovered through internal allocation to the Regional Water Supply service.

Table 1:

Cost Distribution by IBC	2026
2024 IBC: 2b-1.1 Dam Safety Program (2 FTE)	310,900
2026 IBC: 2a-2.3 Master Plan Program (4 FTE)	689,000
2026 IBC: 2b-2.6 Operations Coordinator (0.5 FTE)	80,000
2026 IBC: 2b-2.9 Reliability Engineers (1 FTE)	122,500
Total Cost Increase	**$ 1,202,400**

These costs will be integrated into both capital and operating budgets. The operating portion represents a 3.8% increase in total ongoing operating expenditure compared to 2025. The capital portion amounts to approximately 0.4% of the 2025 capital budget. Funding will be sourced through a combination of water sales revenue and MFA debt financing, with the intent to support rate stability and long-term financial sustainability.

A breakdown of projected funding sources is summarized in Table 2.

Table 2:

Funding Breakdown	2026
Operating Budget (Water sales revenue)	742,700
Capital Budget (Water sales revenue & debt)	459,700
Total Funding	**$ 1,202,400**

Environmental & Climate Action

Advancing the actions identified in the Strategic Plan, which include moving forward with the implementation of the Master Plan, directly supports the CRD's Climate Action Strategy by embedding climate resilience and environmental stewardship into the long-term planning and operation of the region's water system. The Strategic Plan emphasizes the need to protect and adapt the watershed and critical water infrastructure in response to increasing climate variability, including more extreme weather events, prolonged droughts, and wildfire risks. By prioritizing risk-based infrastructure investment, these plans align with and operationalize the CRD's broader climate mitigation and adaptation goals.

Key projects such as the addition of water filtration and a second deep intake in the Sooke Lake Reservoir are proactive climate adaptation measures. Filtration will strengthen the system's ability to maintain water quality in the face of increased turbidity events tied to severe storms, wildfire runoff, and ecological shifts—events that are projected to become more frequent and severe with climate change. Similarly, a second deep intake improves system redundancy and operational flexibility, enabling a more stable supply under changing seasonal patterns and potential water quality disruptions. Together, these investments are not just technical upgrades—they are foundational climate adaptation tools that reinforce the CRD's commitment to delivering safe, reliable drinking water in an increasingly uncertain environmental future.

First Nations Reconciliation

The Strategic Plan directly supports the CRD Board's 2023–2026 Priority of "strong relationships with First Nations based on trust and mutual respect, partnerships, and working together on

shared goals" by advancing tangible, ongoing actions that build stronger relationships with First Nations and reflect the region's commitment to shared stewardship. The Plan recognizes that the lands and waters within the Regional Water Supply Area lie within the traditional territories of numerous First Nations, and commits to working collaboratively with them to protect, manage, and access these critical areas. This approach is in alignment with the Board's objective to "foster strong relationships with First Nations" and to "invite, respect and incorporate Indigenous leadership and traditional knowledge to enhance initiatives and strategies".

The proposed addition of a First Nations Liaison position in 2026 supports the delivery of the Strategic Plan and the Board's commitments. This role will directly support the implementation of key projects identified in the Master Plan, many of which require thoughtful and ongoing engagement with Nations whose territories intersect the watershed. Beyond project-level engagement, the First Nations Liaison will help advance several actions in the Strategic Plan related to land access, cultural use, and Indigenous-led monitoring and stewardship—areas highlighted as priorities during the Plan's First Nations consultation process. This dedicated position ensures that the CRD has the internal capacity to support respectful, responsive, and relationship-based engagement, helping to embed reconciliation into both policy and day-to-day practice.

Service Delivery Implications

The service delivery implications of deferring the implementation of the 2026 initiatives are outlined below.

2a-2.3 Master Plan Program: The infrastructure investments outlined in the 2022 Master Plan ensure IWS continues to meet the commitments made in the Strategic Plan while adapting to the needs of the growing population, climate adaptation and improved seismic resiliency. If these positions are deferred to a future year, this will ultimately impact the planning efforts required to move forward with the implementation of the Master Plan and will delay realizing the goal of improving the overall resiliency of the Regional Water Supply system.

Details of some of the specific planning project that would be impacted by a deferral are listed below:

1. Filtration Plant Planning and Preliminary Design – includes initial studies such as:
    - Project definition study outlining the project's purpose, scope, and objectives including integration with other system components and review of current and future technologies.
    - Filtration Plant Siting Study confirming the proposed location of the filtration plant
    - Filtration Plant Pilot Study to confirm proposed treatment efficiency.
    - Other preliminary engineering studies such as Geotechnical, Environmental and Archaeological assessment.
    - Public and First Nations Engagement Strategies

2. Deep Northern Intake and Sooke Lake Pump Station Planning and Conceptual Design – includes initial studies such as:
    - Project definition study outlining the project's purpose, scope, and objectives including integration with other system components and review of current and future technologies (including floating intake versus fixed, tunneled versus overland etc.).
    - Deep Northern Intake Siting Study confirming the proposed location of the Intake based on reservoir circulation and water quality.
    - Other preliminary engineering studies such as Geotechnical, Environmental, and

archaeological assessments; and,
- Public and First Nations Engagement Strategies.

3. Preliminary Planning for a Transmission Main from Sooke Lake Pump Station to Head Tank – Undertake the Preliminary planning and route analysis of a second intake and raw water transmission main pumped to the Head Tank to add redundancy to the existing single southern intake, allow access to deeper, high-quality water and allow for further drawdown of the Sooke Lake Reservoir to increase supply.

4. Preliminary Planning for a Gravity Main from Sooke Lake to Head Tank – Undertake the Preliminary planning and route analysis of a third raw water main extending between the Sooke Lake Dam and the Head Tank to increase capacity, improve redundancy and ensure service continuation in the event of a natural disaster or failure.

5. Preliminary Planning for the Goldstream Reservoir Connector Transmission Main – Undertake the Preliminary planning and route analysis of a piped connection between Goldstream Lake Reservoir and the proposed Filtration Plant to protect the water quality of the secondary water supply for use during emergencies, Kapoor Tunnel shut down, and eventually allow Kapoor Tunnel redundancy and increased raw water transmission capacity.

2b-2.6 Operations Coordinator (RWS/JDF): Operational input and oversight is required to ensure that the capital investments meet operational needs and are practical, maintainable and cost-effective systems in the long term. Currently this is supported by existing operational staff but results in deferral of operational tasks when demand exceeds existing capacity. By dedicating an Operations Supervisor to this role, they can provide a needed link between design and operations, without impacting the day-to-day operational demands. In addition to supporting the projects above this position will also support several large in-stream projects, such as the Mount Tolmie Tank Improvement, the replacement of high-risk Concrete Cylinder Pipe transmission mains, and the high pressuring of Main No.1 that require additional engineering support.

Deferring the Operations Coordinator position will further strain the capacity of the Supervisors and Team Leads, increasing the risk of delays in permit processing and regulatory submissions related to required operational and maintenance activities, ultimately impacting project timelines and operational productivity. In addition, it will limit supervisors' field oversight and increase risk of safety incidents or operational non-compliance.

2b-1.1 Dam Safety Program: Continuing to review and add to the internal resources of the Dam Safety team in a phased approach is essential to maintaining regulatory compliance, resolving the many safety issues, and continually improving the program over time. If there is delay with adding the two FTEs in 2026, progress will be slowed in implementing the projects and initiatives described in the Background, which will increase dam safety and regulatory risks. Specifically, current resources will continue to be prioritized to rehabilitating the "Extreme" consequence Sooke Lake Dam, but IWS will not be able to complete the required engineering analysis, design, and construction related to seismic and instrumentation improvements at multiple "Very High" and "High" consequence dams, as currently planned. Additionally, there will be less capability to support construction of planned dam safety rehabilitation projects, such as rehabilitating concrete outlet structures at the "High" consequence Goldstream Dam and Butchart Dam No.1, currently needing repairs.

2b-2.9 Reliability Engineers/Performance Optimization: Delaying the implementation of the Reliability Engineer role will postpone the establishment of a dedicated reliability function for the

Regional Water Supply service. As a result, operational decision-making will continue to rely on existing staff, potentially affecting efficiency and long-term system optimization.

CONCLUSION

This report outlines the five-year staffing requirements needed to support the implementation of the 2025 Regional Water Supply Strategic Plan and provides information on the potential implications of a new staffing request pause in 2026. The proposed positions address anticipated gaps in capacity related to project planning and delivery, dam safety, operations support, asset reliability, and engagement with First Nations.

Delaying the addition of these positions may impact timelines for initiating major capital projects identified in the Master Plan, reduce capacity for operational oversight, and limit the ability to meet evolving regulatory and engagement requirements. These implications have been identified based on current service needs, resourcing levels, and the projected scope of work.

This phased staffing plan is intended to align with strategic priorities and provide the internal capacity needed to support ongoing service delivery, infrastructure planning, and regulatory compliance over the next five years.

RECOMMENDATION

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

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Concurrence:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: 2025 Staff Establishment Chart Excerpt
Appendix B: Summary of Initiative Business Cases for FTEs in 2026

APPENDIX A

Table 1: CRD Staff Establishment Chart: Proposed Regional Water Supply Needs

REGULAR POSITIONS ONGOING	Proposed					
Department/Division	**2026**	**2027**	**2028**	**2029**	**2030**	**IBC Reference**
Infrastructure & Water Services						
Business Support Services	-	-	-	-	-	
Corporate Asset & Maintenance Management	1.00	-	-	-	-	2b-2.9 Reliability/Operational Performance
Infrastructure Engineering	2.00	1.00	-	-	-	2b-1.1 Dam Safety Program
	1.00	1.00	1.00	-	-	2a-2.3 Master Plan Program
Wastewater Infrastructure Operations	-	-	-	-	-	
Water Infrastructure Operations	1.00	-	-	-	-	2a-2.3 Master Plan Program
	0.50	-	-	-	-	2b-2.6 Operations Coordinator
	-	-	1.00	-	-	2b-2.5 Utility Operator - Water Operations
Watershed Protection	-	1.00	-	-	-	2a-5.2 Equipment/Watershed Operator
	-	0.75	0.75	0.75	-	2a-5.3 Seasonal Watershed Protection
	-	-	1.00	-	-	2a-5.4 Forest Management Plan Implementation
	-	-	-	1.00	-	2a-5.5 Forest Hydrology Technician
Corporate Capital Project Delivery	-	1.00	-	-	-	2b-2.7 Contract Support Service
TOTAL INFRASTRUCTURE & WATER SERVICES	**5.50**	**4.75**	**3.75**	**1.75**	**0.00**	
Corporate Services						
Administration, Legal and Risk Management	1.00	-	-	-	-	2a-2.3 Master Plan Program
First Nations Relations	1.00	-	-	-	-	2a-2.3 Master Plan Program
TOTAL CORPORATE SERVICES	**2.00**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL CRD REGULAR POSITIONS PROPOSED FOR REGIONAL WATER SUPPLY	**7.50**	**4.75**	**3.75**	**1.75**	**0.00**	

Table 2: Projected Regional Water Supply - Insufficent information is available at this time to confirm the need and scope of these positions

REGULAR POSITIONS ONGOING	Projected though Not Verified with an IBC					
Department/Division	**2026**	**2027**	**2028**	**2029**	**2030**	**IBC Reference**
Infrastructure & Water Services						
Business Support Services	-	-	*1.0*	-	-	*Master Plan: Interjurisdictional Relations Liaison (2028)*
			-		*1.0*	*Senior Communications Lead (2030)*
Corporate Asset & Maintenance Management	-	-	-	-	-	
Infrastructure Engineering	-	-	-	-	-	
Wastewater Infrastructure Operations	-	-	-	-	-	
Water Infrastructure Operations	-	-	-	-	*1.00*	*Master Plan: Utility Operator Pilot (2030)*
Watershed Protection	-	-	-	-	-	
Corporate Capital Project Delivery	-	-	*1.00*	-	-	*Capital Program Support (2028)*
TOTAL INFRASTRUCTURE & WATER SERVICES	**0.00**	**0.00**	**1.00**	**0.00**	**1.00**	
Parks, Recreation & Environmental Services						
Environmental Protection	-	-	*1.00*	-	-	*Demand Management - Program Manager*
TOTAL PARKS & ENVIRONMENTAL SERVICES	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	

Infrastructure & Water Services

Summary of Initiative Business Cases for Full-Time Equivalents in 2026

2b-1.1 Dam Safety Program – IWS (multi-year initiative started in 2024)

IWS manages 23 water supply dams. Of these, 15 are directly tied to the Regional Water Supply System. The remaining eight serve three other water services: Magic Lake Estates on North Pender Island (4), Lyall Harbour/Boot Cove on Saturna Island (1), and Wilderness Mountain near East Sooke (3). The Infrastructure & Water Services (IWS) department is responsible for the operation, maintenance, and surveillance of the dams, ensuring regulatory compliance and resolving safety concerns through both capital and operational improvements.

While dams are essential for storing water for delivery to customers, they also pose inherent risks. A dam failure can lead to catastrophic outcomes, including loss of life, property damage, and environmental and social impacts. In line with regulatory requirements, staff conduct regular safety reviews and studies to assess infrastructure conditions and benchmark CRD's dam management practices against industry best practices. These assessments have shown a rising trend in safety issues since 2017.

To proactively manage these risks, IWS launched a strategic initiative in 2024 (initiative 2b-1.1), to consolidated resources and establish a dedicated Dam Safety function with deep expertise in dam safety. This team is tasked with operating, maintaining, and monitoring dams to ensure they remain in a 'safe condition,' prioritizing and addressing known deficiencies, identifying and managing new risks, adapting to changing climatic conditions, and ensuring compliance with the *Dam Safety Regulation and Water Sustainability Act*.

As part of this initiative:

- In 2024, two new regular ongoing positions were created in the Infrastructure Planning & Engineering and Water Infrastructure Operations divisions to support the launch of this new initiative.
- In 2025, three new regular ongoing positions were created in the Infrastructure Planning & Engineering and Water Infrastructure Operations divisions to strengthen the team.
- In 2026, two additional regular ongoing Dam Safety Surveillance positions are proposed for the Infrastructure & Engineering division to support increasing operational needs.

Please note that an additional position is also planned for 2027, which will complete the gradual capacity growth of this initiative in IWS as planned through 2b-1.1. Funding for this initiative is covered through water fees and capital investments.

2a-2.3 Master Plan Program

The Regional Water Supply Master Plan (2022) is a comprehensive strategy to be implemented over the next 30 years to ensure sustainable, reliable drinking water for generations to come. It outlines more than 20 major infrastructure projects of critical importance aimed at enhancing system resilience, supporting population growth, and mitigating risks associated with climate change.

These projects are in addition to the existing capital plans and projects (e.g. the Regional Water Supply transmission upgrades) and will significantly increase planning and development efforts in IWS. Advancing the Master Plan projects will require substantial upfront planning and engineering work. Given the complexity of the projects, additional capacity is also needed to support legal reviews and engagement with First Nations communities.

This initiative proposes a phased increase to the staffing complement aligned with the Master Plan's implementation timeline. As a first step, four new regular ongoing positions are proposed for 2026:

- A Senior Project Manager (Infrastructure Planning & Engineering) that will be responsible for leading planning activities for Master Plan projects, including the filtration siting study, environmental and archaeological assessments, and supporting engagement with First Nations.
- An Operations Supervisor (Infrastructure Planning & Engineering) that will provide operational input during the planning, design, and construction phases of the Master Plan projects; will also ensure integration, operability, and coordination with engineering teams.
- A Paralegal (Legal Services & Risk Management) that will support contract development and provide administrative assistance for legal matters in IWS, including related to Master Plan projects.
- A First Nations Liaison (First Nations Relations) that will facilitate engagement with First Nations to support the successful delivery of Master Plan projects.

Funding for this initiative will be covered through water fees and capital investments. Additional staffing requests are expected in 2027 and 2028 to further build out the program as it matures.

2b-2.6 Operations Coordinator (RWS/JDF)

Operational supervisors and team leads responsible for the Regional Water Supply and Juan de Fuca Water Distribution systems are increasingly spending more time on regulatory and administrative responsibilities. These tasks include preparing safety documentation, acting as contractor coordinators, managing permitting processing, and tracking budgets. While these activities are both required and important, they are reducing the supervisory capacity available for in-field oversight and leadership, particularly in areas of controls and compliance. This shift is creating inefficiencies and increasing day-to-day service delivery risks.

To address this issue, this initiative seeks to create a new regular ongoing operations coordinator role in the Water Infrastructure Operations division in 2026. This position will be responsible for the administrative aspects of regulatory and operational risk management, allowing supervisors to focus on field-based leadership and oversight. Funding for this initiative will be covered through water rates.

2b-2.9 Reliability/Operational Performance

The Regional Water Supply Strategic Plan commits to delivering efficient, effective, and innovative operations across the water system infrastructure. To uphold this commitment and manage the growing complexity of Infrastructure & Water Services' (IWS') infrastructure portfolio, the department is proposing to create a dedicated function focused on optimizing asset performance and enhancing overall system reliability. This function will reside in the Corporate Asset & Maintenance Management division, which was established through the CRD Evolves 2024-2025 initiative to operationalize asset management by embedding it in an operational department and creating alignment with the existing maintenance management function.

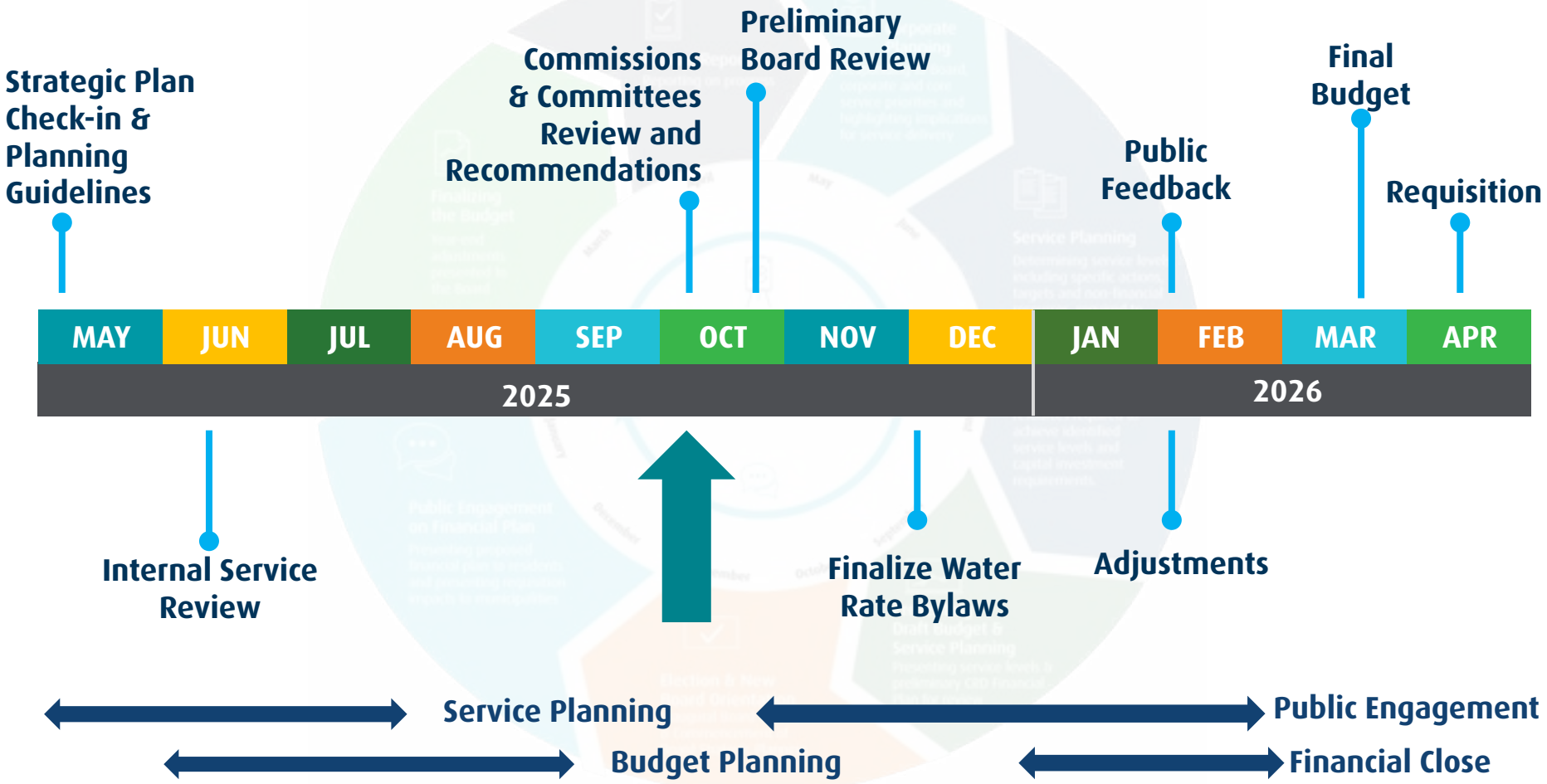
This initiative seeks to create a new regular ongoing Reliability/Operational Performance Engineer position in 2026. The role will be responsible for improving the reliability of the water service by collecting and analyzing asset performance data, developing optimized plans for asset maintenance, enhancements, repairs, and replacements, and supporting data-driven decision-making to improve service reliability. To guide the implementation of this new function, a study will be conducted to develop a roadmap for integrating this capacity into the department.

Staffing for this new function will be increased in a phased way, with additional requests planned for 2027 and 2028. Funding will be covered through water rates and requisition.

Regional Water Supply Service 2026 Budget Review

Regional Water Supply Commission
October 15, 2025

Budget Process Overview



2026 Budget Considerations

- 2025 Budget – year end budget projections
- Community Needs Summary and proposed Regional Water Supply Strategic Plan
- Existing Asset Condition, Infrastructure Growth and Resiliency Needs
- Operating budget adjustments
- Capital funding & debt servicing
- Water demand projection and trends
- Motion Arising from the July 16, 2025 Regional Water Supply Commission Meeting:
  - *That staff be directed to include the proposed positions for the Dam Safety Program (2 FTE), Master Plan Program (4 FTE), Operations Coordinator (0.5 FTE) and Reliability Engineer (1 FTE) in the Regional Water Supply 2026 budget, and*
  - *That staff be directed to incorporate future year's FTEs into the 2027-2030 financial plan for annual review.*

Current System Overview

Treat over 50,450 ML/yr

122.5 kilometers of Transmission Main

26 RWS Operations Staff

Manage 15 Dams

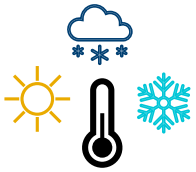
22,416 ha of Protected Watershed

Current Service Priorities

Commitments:

1. Provide high quality, safe drinkable water
2. Provide adequate, reliable, long-term supply of drinkable water
3. Provide efficient, effective and innovative operations of our water system infrastructure

Guiding Principles:



Respecting and adapting to the changing environment

Empowering staff for sustainable water management

Proactively managing and balancing internal and external risks

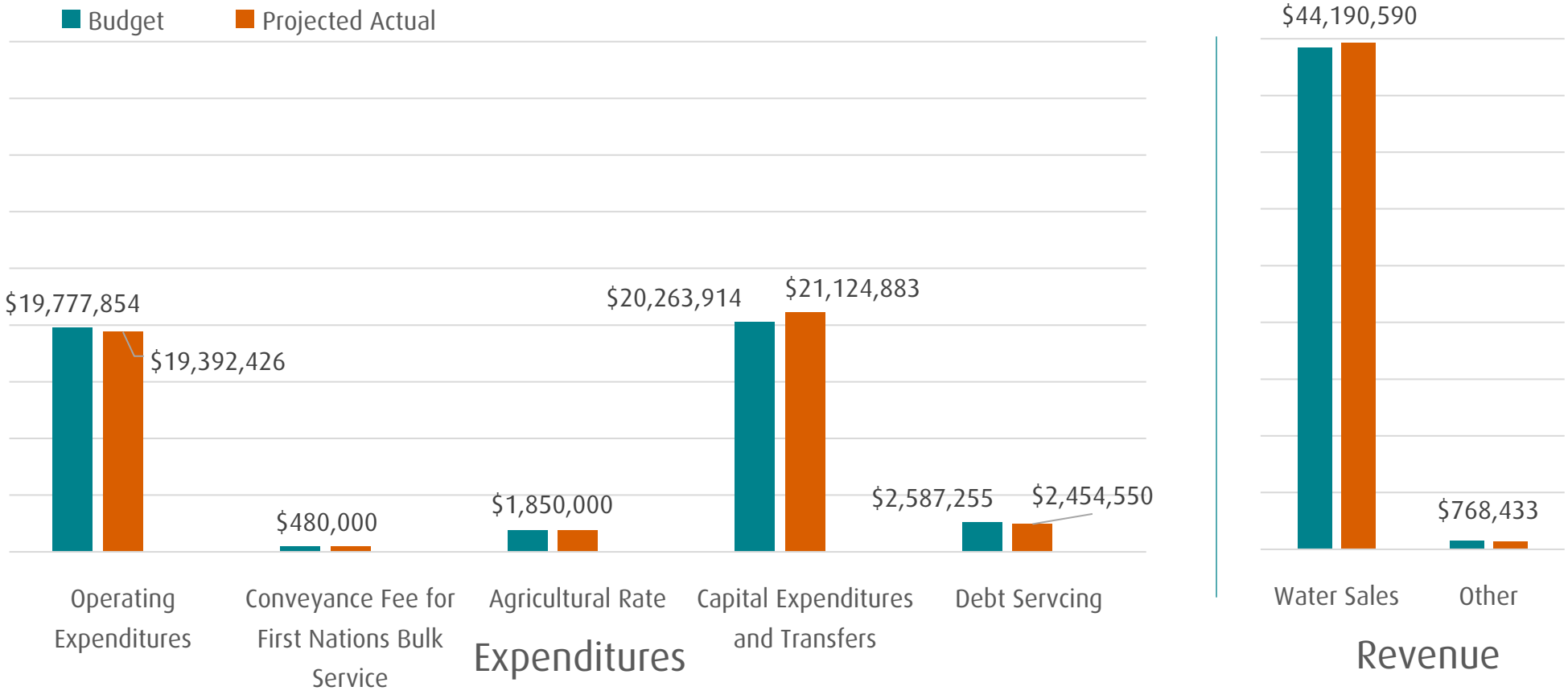
Managing our resources effectively and efficiently

Supporting a growing region with reliable service

Fostering collaborative relationships with customers and partners to improve our service

2025 Year End Projections

Revenue	Budget | $45.0M	Actual* | $45.3M	+ $0.9M | 1.9%
Expenditures	Budget | $45.0M	Actual* | $44.4M	Transfer to Water Capital Fund



* Projected Actuals estimated in July 2025.

How the RWS Budget Works...

Bulk Water Rate

✖

Consumption rate

=

Revenue

Revenue

Saanich Peninsula Water Service

Sidney · north saanich · Central Saanich

JdF Water Distribution Service

District of Highlands · District of Sooke · Langford · Colwood · CRD

Municipalities

City of Victoria · Saanich · Township of Esquimalt · District of Oak Bay

Other Participants

- First Nations Bulk Water Supply
- Westhills Supply

Expenditure

- Capital Transfers
- Operations
- Debt Servicing
- Agricultural Conveyance

Capital Investment

5-year Capital Plan includes:

- ✓ System growth
- ✓ Increased system resilience
- ✓ Asset renewal

Funding sources:

internal
- Reserves
- Capital funds on hand

external
- Debt
- Extra grants

Operations

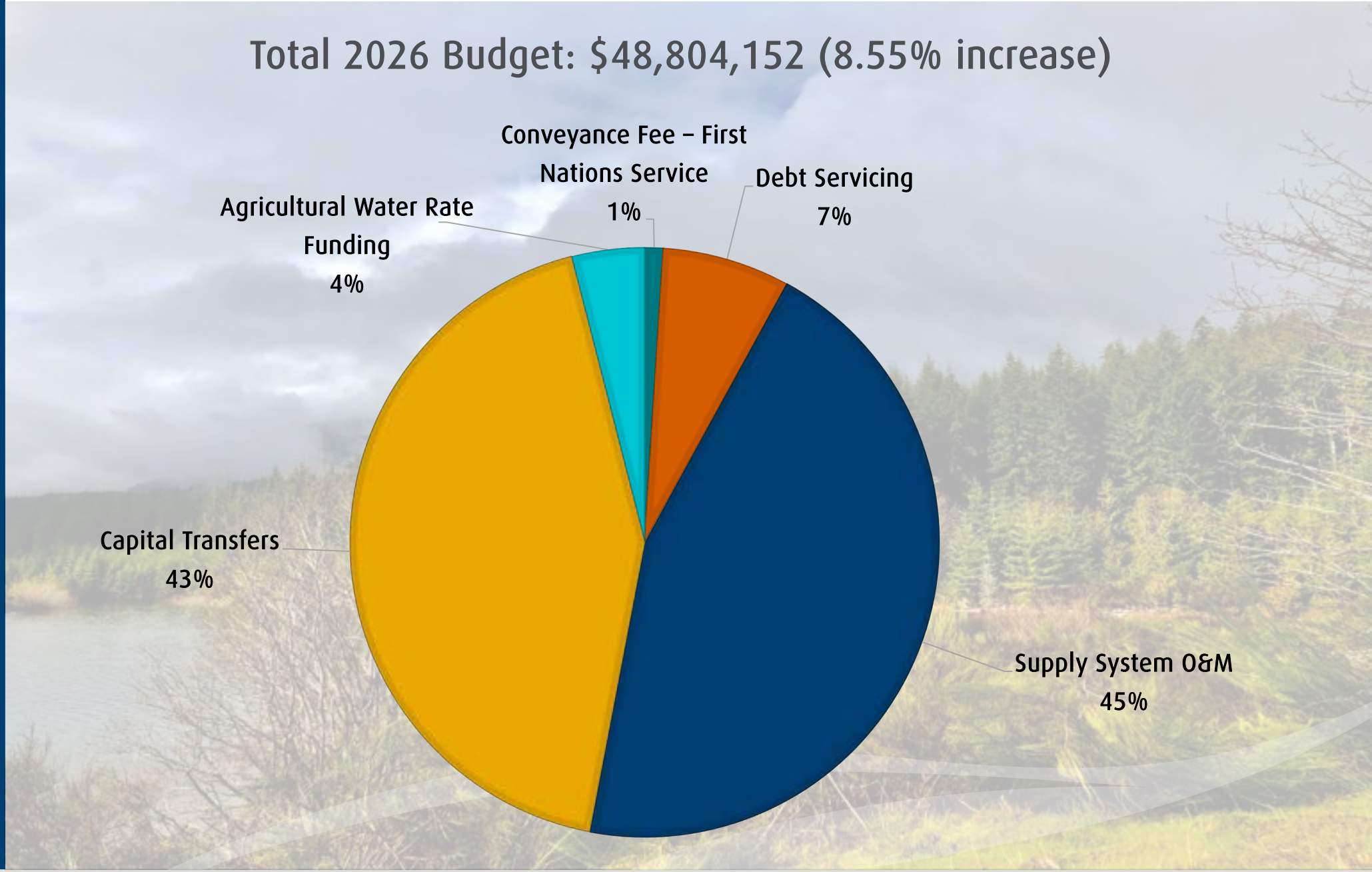
Operation and maintenance of infrastructure and programs to meet service demands for:

- Watershed Protection
- Water Operations
- Water Quality
- Cross Connection
- Demand Management
- Infrastructure Engineering
- Fleet Operation & Maintenance
- Admin Support
- Asset Management

Bulk Water Rate

2026 Budget Overview:

Breakdown of Expenditures

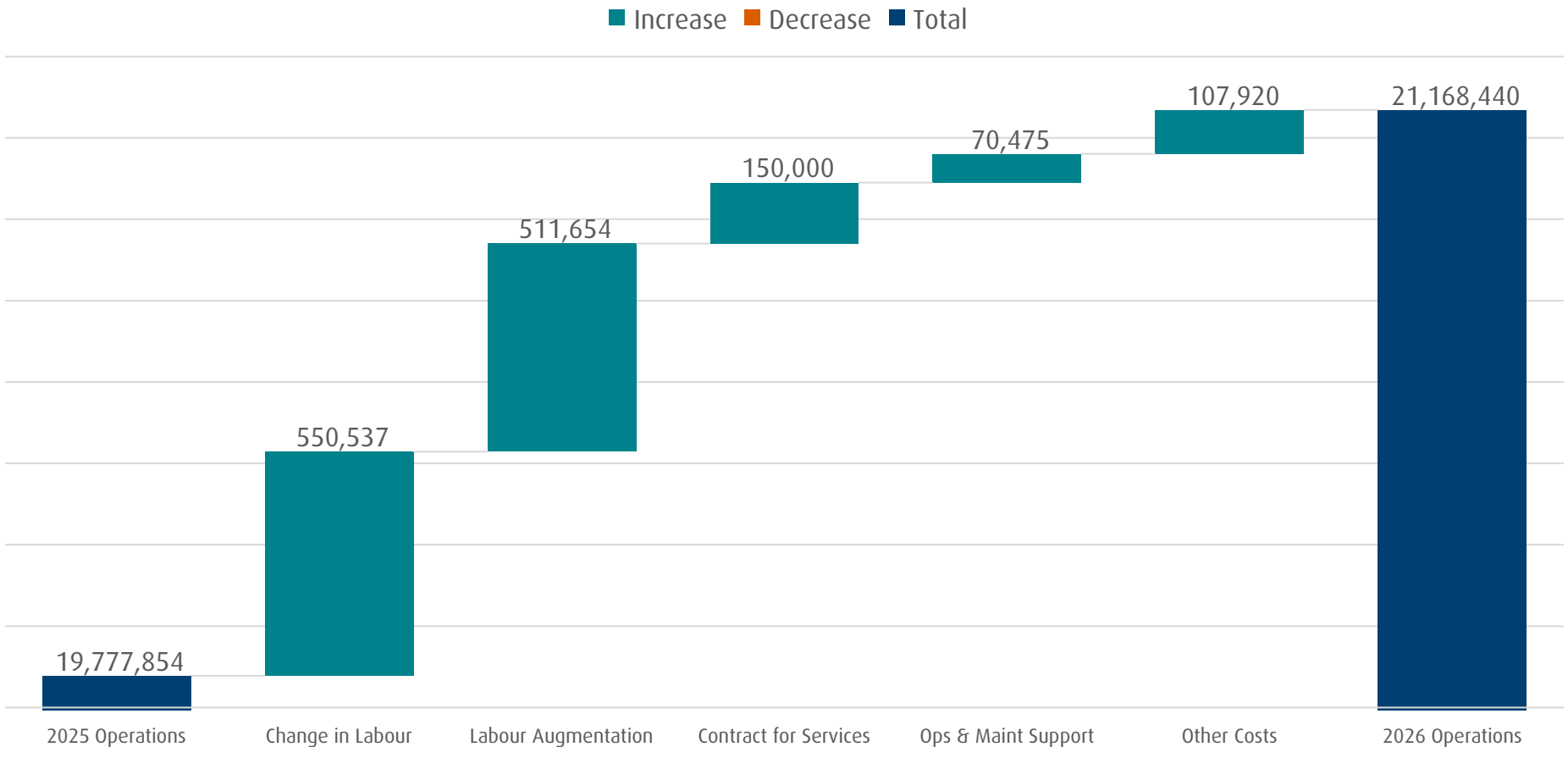


Overview:

Core Operations: $21,168,440 (7.03%)

Highlights:

- Increases resulting from inflationary pressures and collective agreement obligations
- Labour costs related to FTEs to support Strategic Plan Initiatives



2026 Budget Overview:

Water Community Need Initiatives

Overview:

- Water Community Need Summary includes four proposed Initiative Business Cases to support the Regional Water Supply services and the Strategic Plan. Funding for the positions area a mixture of operation and capital budgets.*

Initiative Reference	Program Area	Business Driver - Rational	Staff impacts (2026)	Funding source
2a-2.3	Master Plan Program	Includes four new positions to advance Master Plan projects with substantial upfront planning and engineering work, support for legal reviews and engagement with First Nations communities.	4 New ongoing	Capital & Fee-for-service
2b-1.1	Dam Safety Program – Infrastructure and Water Services (multi-year initiative started in 2024)	Includes two additional Dam Safety Surveillance positions to support the operation, maintenance, and surveillance of the dams, as well as regulatory compliance activities and resolving safety issues through capital and operational safety improvements.	2 New ongoing	Capital & Fee-for-service
2b-2.6	Operations Coordinator (Water Operations)	Responsible for the administrative aspects of regulatory and operational risk management, addressing inefficiencies and day-to-day service delivery risks.	1 New Ongoing	Fee-for-service 50% JDF/ 50% RWS
2b-2.9	Reliability/Operational Performance	Responsible for improving the reliability of water service by collecting and analyzing asset performance data, developing optimized plans, and improving service reliability.	1 New Ongoing	Fee-for-service & Requisition

*Further details presented in July 16, 2025, staff report.

2026 Budget Overview

Water Rate Funding

First Nations Regional Water Service

2026 Conveyance Fee Budget

$500,000 (+4.2%)

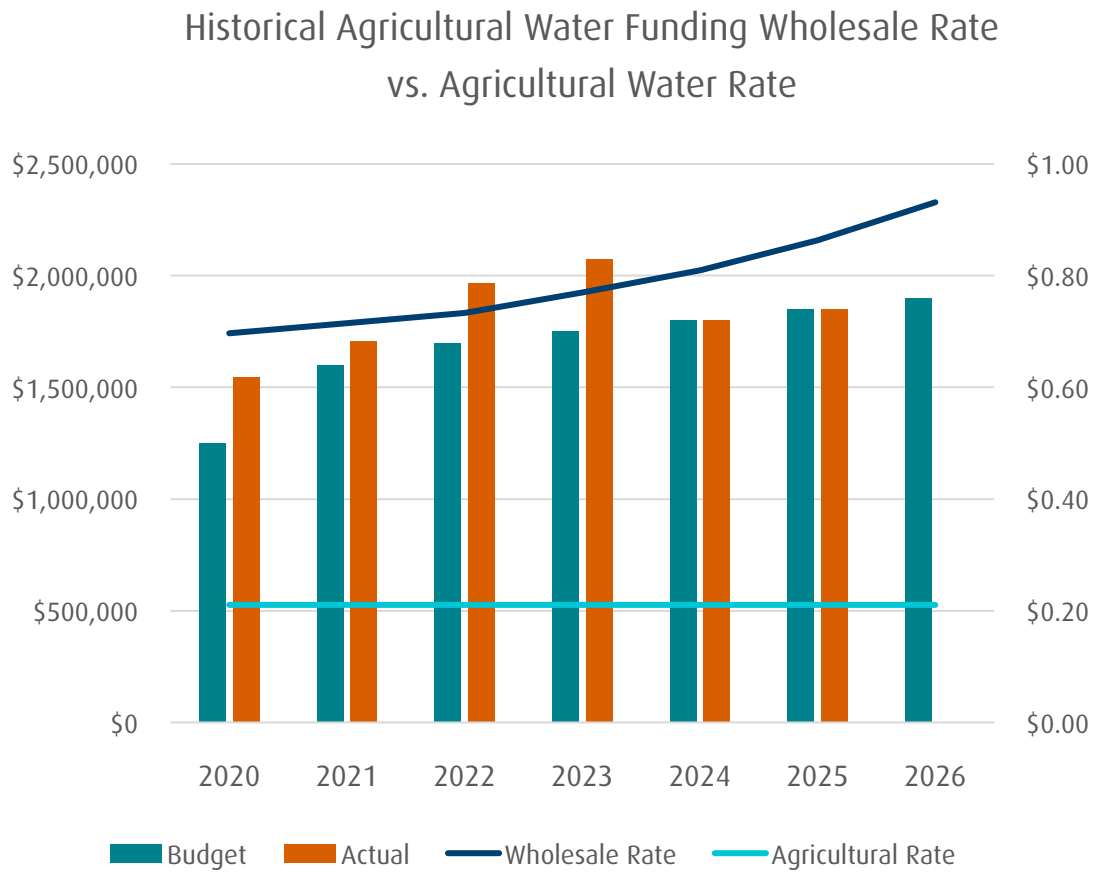
Agricultural Water Rate

2026 Agricultural Water Rate

$0.2105 / m^3 (0%)

2026 Agricultural Water Rate Budget

$1,900,000 (+2.7%)



2026 Budget Overview

Capital Plan

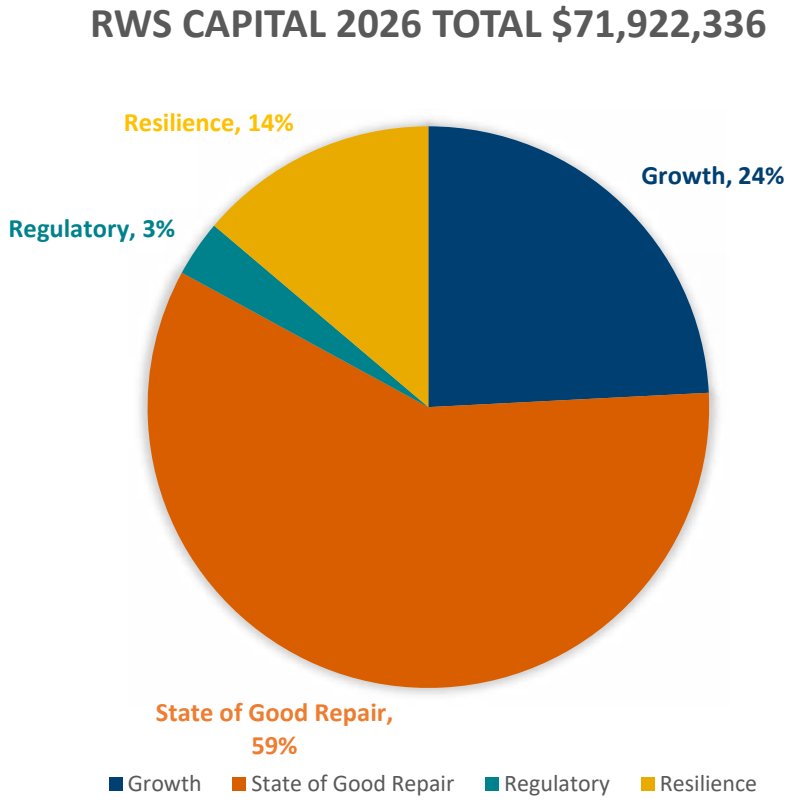
Overview	RWS (millions)	50% of JDF/RWS Combo (millions)	Total (millions)
Projects in Progress	$62.3	$ 0.5	$ 62.8
2026 Capital Budget	$71.9	$ 0.9	$ 72.8
5-Year Capital Budget	$350.9	$ 2.1	$ 353.0

2026 Key Projects:

- Forest Resilience Study
- Goldstream Field Office
- Master Plan Program Implementation
- Transmission Main 4 (Mt Newton to Highway 17 & Bear Hill Trunk Extension)
- Transmission Main 1 High Pressurizing
- Mount Tolmie Tank Assessment
- Critical Spare Equipment Storage & Pipe Yard
- Sooke Lake & Deception Watershed Dams - Upgrades and Improvements Program

Future Years:

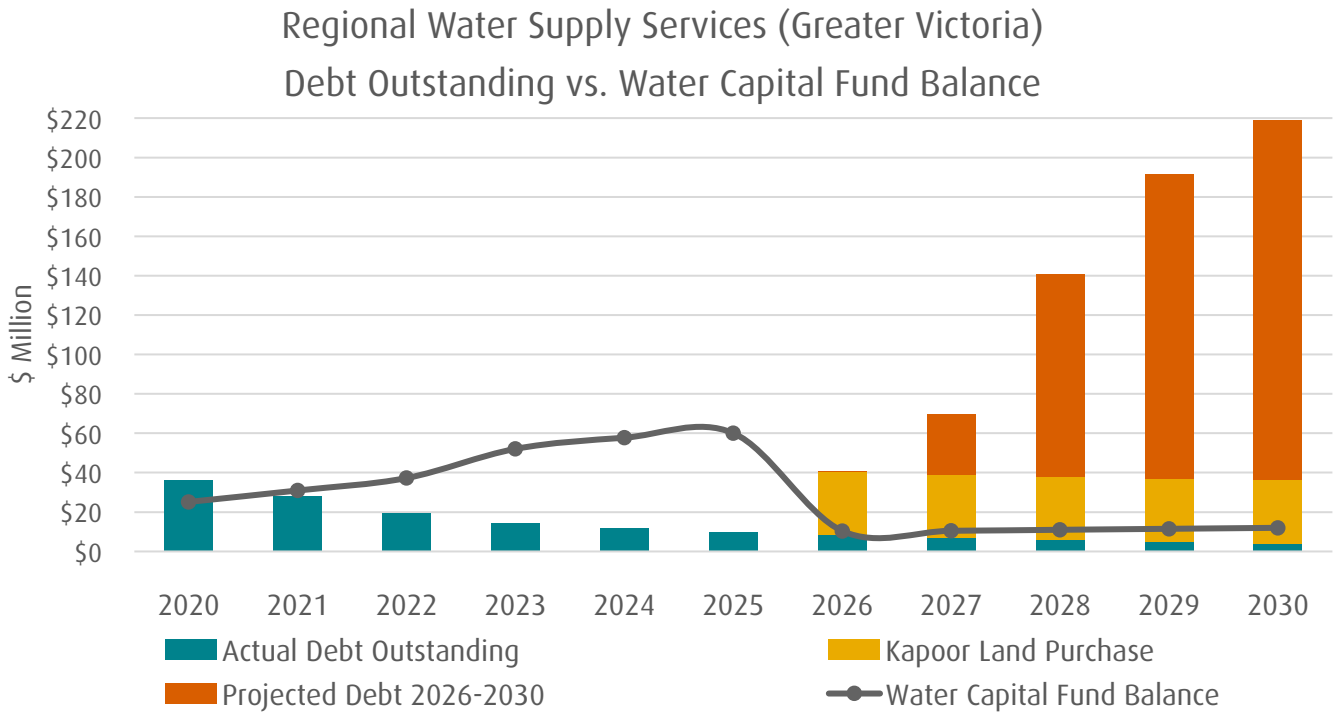
- Transmission Main Upgrades (on going)
- Master Plan Projects



2026 Budget Overview

Outstanding Debt & Capital Funding

2026 Transfer	2026 Budget	Budget change (over 2025 Budget)
Water Capital Fund	$21,000,000	$1,500,000
Debt Reserve Fund	$350,190	$163,817
Equipment Replacement Fund	$670,484	$92,943
Total Capital Transfers	**$22,020,674**	**$1,756,760**
Debt Servicing	**$3,215,038**	**$627,783**



Debt Servicing Costs are increasing 24.26% as a result of $32.3M Kapoor Lands investment.

2026 Budget Overview

Rate Base & Revenue Requirement

Water Rate Model:

Using the various 2026 budget inputs detailed previously, the water rate is calculated using the water rate model. The model considers annual O&M, the increase in rate base which drives asset deprecation and future capital needs and debt servicing cost for the utility.

2026 Rate Base: $11,240,035 increase	
2025 new assets capitalized (projected)	$19,634,159
2025 depreciation & asset value adjustments	$(7,139,323)
Resulting 2025 change in physical plant	$12,494,836
2025 construction work in progress (projected)	$17,979,375

2026 Revenue Requirement: $3,682,423 Increase	
2025 - 2026 O&M expense (change)	$1,440,586
2025 - 2026 depreciation (change)	$561,337
Return on rate base (change)	$1,680,500

2026 Budget Overview

Wholesale Rate History & Projection

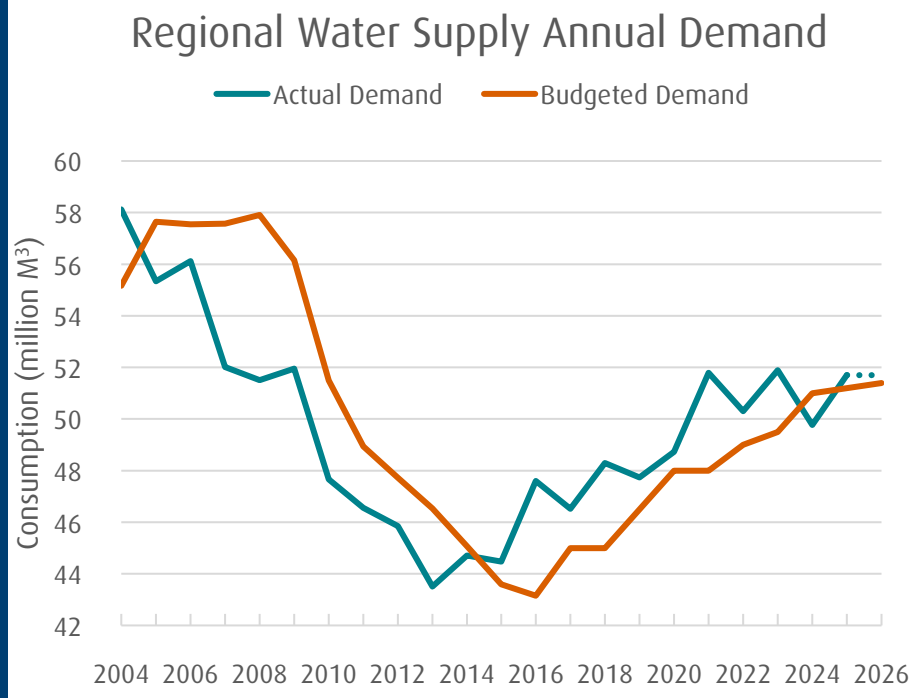
Overview:

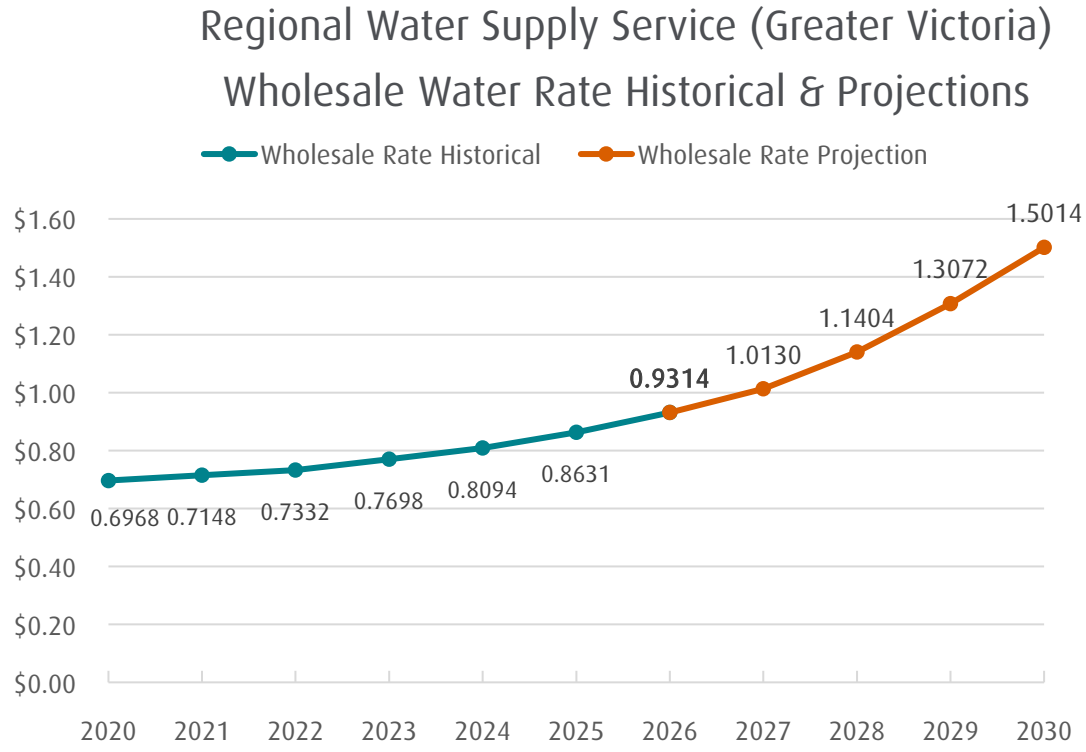
2025 Projected Actual Demand:
51,700,000 cubic metres

2026 Projected Water Demand:
51,400,000 cubic metres
(+200,000 cubic metres)

2025 Wholesale Rate: $0.8631
2026 Wholesale Rate: $0.9314 (+7.91%)

2026 rate is below rate indicated for 2026 in 2025 budget ($0.9441)





2026 Budget Overview

Water Demand and Rates

2026 Total Revenue Budget: $48,804,152

- **2026 Budget Water Demand:**
  51,400,000 cubic metres
  (+200,000 cubic metres)
- **2026 Regional Water Supply Wholesale Rate:**
  $0.9314 / cubic metre (+7.91%)
- **2026 Agricultural Rate:**
  $0.2105 / cubic metre (0%)
- **Annual cost increase to average residential consumption:**
  $16.31

Budget Overview

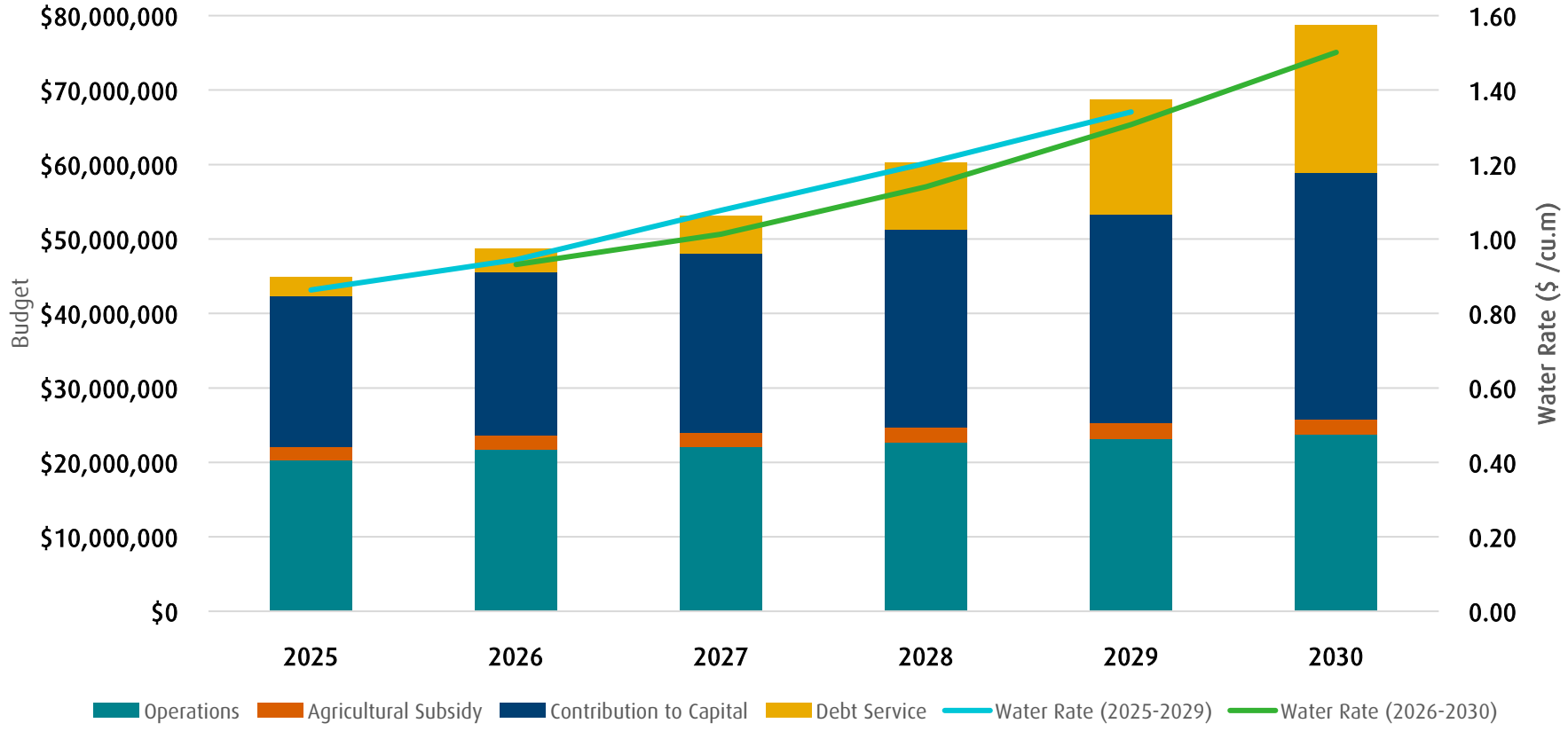
Multi-Year Projection

Overview:

2025 RWS budget: $44,959,023
2026 RWS budget: $48,804,152 (+8.55%)
2026-2030 Average Water Rate Increase: 11.87%

Drivers:

Growing Capital Program linked to development, Master Plan and aging infrastructure*



*Does not account for DCC program or potential future grants

Budget

Recommendations

1. Approve the 2026 Operating & Capital Budget & Five-Year Capital Plan;

2. Approve the 2026 wholesale water rate of $0.9314 per cubic metre;

3. Approve the 2026 agricultural water rate of $0.2105 per cubic metre;

4. Direct staff to balance the 2025 actual revenue and expense on the transfer to the water capital fund;

5. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and

6. Direct staff to amend the water rates bylaw accordingly.

Thank You

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REPORT TO SAANICH PENINSULA WATER COMMISSION
MEETING OF OCTOBER 21, 2025

SUBJECT **Saanich Peninsula Water Service 2026 Capital and Operating Budget**

ISSUE SUMMARY

To provide an overview of the 2026 Saanich Peninsula Water Service operating and capital budget, highlighting the changes from the 2025 budget and the proposed 2026 budget figures. The report generally follows the sequence of information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2026 Saanich Peninsula Water Service (SPWS) budget has been prepared for the Saanich Peninsula Water Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. As in previous years, the draft 2026 budget has been prepared considering the CRD Board's 2026 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing of service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area. The following sets out the key components of the budget.

2025 Year-End Financial Projections

Operating expenses for 2025 are projected to be $254,404 (13.5%) below budget at year-end, primarily due to lower operations allocation expenses. Wholesale water purchase costs are expected to be $86,293 (1.6%) over budget due to higher-than-forecasted water demand. Debt servicing costs are projected to be $208,972 (95.3%) under budget due to the partial deferral of the SPW System Upgrade and Expansion project (Capital Project No. 21-05), which has been carried forward to 2026 in the capital plan.

Water sales are projected to exceed the budget by $125,499 (1.6%) driven by increased demand, while other revenue will be under budget by $129,000 (46.6%). Other revenue includes user charges, interest income on working capital, and earnings on Municipal Finance Authority (MFA) debt reserve funds. The year-end surplus will be balanced by increasing the transfer to the capital reserve fund by $373,582 (62.3%) (Page 4 of Appendix A).

Year-end revenue and expenditure projections are summarized on the next page:

Budget Item	Projected Variance ($)	Projected Variance (%)
Expense		
Distribution System Operating Expenditures	$(254,404)	(13.5%)
Wholesale Water Purchase from Regional Water Service	$86,293	1.6%
Debt Servicing - Principal and Interest	$(208,972)	(95.3%)
Revenue		
Water Sales	$125,499	1.6%
Other	$(129,000)	(46.6)%
Surplus	**$373,582**	**4.5%**

2026 Budget

Operating Budget

The 2026 operating budget reflects an increase in non-discretionary expenses related to anticipated wage/salary increases, corporate support service allocation increases, and other operating expense increases such as electricity costs. The net core 2026 operating budget increase is $96,694 (5.1%).

Wholesale Water Expenditure

The SPWS is responsible for distributing and selling drinking water to the municipalities within its service area. To do so, it purchases treated drinking water from the Regional Water Supply System. The cost of this purchase is based on projected demand within the Saanich Peninsula Water system and the 2026 wholesale water rate set by the Regional Water Supply Service.

Total water consumption in the service area is projected to continue increasing year over year, primarily due to growth. The 2025 year-end actual consumption is estimated at 6,500,000 cubic metres, 100,000 cubic metres over budget. The recommended 2026 water rate is based on a budgeted demand of 6,600,000 cubic metres (Page 7 of Appendix A), an increase of 400,000 cubic metres over the 2025 budgeted.

The 2025 demand estimate was set early in the budget cycle using the best available data at the time. Subsequent summer consumption data suggests that actual 2025 demand is projected to reach 6.6 million. The budget maintained the conservative year end projection for 2025-year end projected but adjusted the 2026 estimate to better reflect observed consumption trends.

The proposed 2026 CRD Regional Water Supply wholesale water rate is $0.9314 per cubic metre, representing a 7.91% increase over the 2025 rate, subject to approval by the Regional Water Supply Commission (Page 8 of Appendix A). This rate increase is being driven by l investments to renew the existing assets, well as investments to ensure reliable drinking water in the face of climate change and population growth. This rate also reflects the recent purchase of the Kapoor Lands.

The wholesale water purchase expense, based on the proposed 2026 Regional Water Supply wholesale water rate and the 2026 Saanich Peninsula Water budget demand volume, has been set at $6,146,976, an increase of $623,136 (11.3%) over 2025 resulting from an increase in projected demand combined with the Wholesale water rate increase.

Capital Budget
There are several capital projects planned for 2026 with a total value of $15,611,500, the majority of which is attributed to Capital Project No. 21-05, which includes construction of the Bear Hill Trunk Watermain extension project that was recently awarded for construction. This single project accounts for 70% of the five-year capital plan and is the single largest project this service has funded in recent years.

A five-year capital plan is presented for information. The value of the five-year (2026-2030) capital plan is currently $22,290,633 including an on-going budget allowance for post-disaster water supply equipment and infrastructure improvements.

The Development Cost Charge (DCC) program represents $855,960 of the five-year (2026-2030) capital plan, and reflects the projects included in the DCC program update. At year-end 2025, the DCC reserve fund balance is estimated to be $2,222,842 (Page 8-14 of Appendix A).

Capital and Debt Expenditures
The planned transfer to the capital reserve fund in 2026 is $400,000, a reduction of $200,000 from the 2025 budgeted contribution. At year-end, the capital reserve fund balance is estimated to be $5,200,942 which is available to fund major capital projects.

Loan authorization Bylaw No. 4411 in the amount of $12,900,000 was approved in 2021 to allow continued partial funding of the five-year capital plan. Staff forecast borrowing under this bylaw with be undertaken in fall of 2026. The debt servicing costs associated with this loan will begin in 2026 and come into full effect in 2027. In 2026, the debt service cost increased $356,102, which represented 38% of the 2026 budget increase.

The planned transfer to the equipment replacement fund in 2026 is $150,000, an increase of $50,000 from the 2025 contribution. At year-end, the equipment replacement fund balance is estimated to be $1,737,029, which is available to fund minor capital and operational equipment replacements including vehicles.

The changes from 2025 to 2026 SPWS expenditures are summarized graphically in Appendix D.

Proposed Agricultural Water Rate
At their meeting of November 26, 2024, the Water Advisory Committee recommended that the Regional Water Supply Commission maintain the current agricultural water rate. This was presented to the Regional Water Supply Commission at their meeting of January 15, 2025.

In the absence of any other direction, the 2026 agricultural water rate is maintained at the same 2025 rate of $0.2105 per cubic metre, subject to the Regional Water Supply Commission's approval. The Regional Water Supply agricultural water rate budget funds the difference between the municipal retail water rate and the CRD agricultural water rate.

A summary of the agricultural water volumes and agricultural water rate payments for 2011 to 2024 is attached as Appendix C.

Proposed 2026 Saanich Peninsula Wholesale Water Rate
The proposed 2026 SPWS wholesale water rate is $1.3593 per cubic meter, an 8.1% increase over the 2025 rate. The increase in annual wholesale water cost for the average household

assuming 239 cubic meters per year would be $24.34 (Page 7 of Appendix A).

The Agricultural Research Station rate has been set at $1.3945 per cubic meter, a 7.9% increase over the 2025 rate. Although both the SPWS and agricultural rates are increasing by the same amount ($0.1018) from 2025 to 2026, the percentage increase is lower for agriculture (7.9% vs. 8.1%) due to its higher 2025 starting rate.

Water Rate and Wholesale Water Rate History and Projection
The Saanich Peninsula Water rate and Regional Water Supply rate history and projection is attached as Appendix B. The rates may be adjusted in the future to reflect actual revenue and expenditure circumstances and water demand volumes.

ALTERNATIVES

Alternative 1
The Saanich Peninsula Water Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 Saanich Peninsula Water Service wholesale water rate of $1.3593 per cubic meter, and the Agricultural Research Station water rate of $1.3945 per cubic meter, adjusted, if necessary, by any changes in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2025 actual revenue and expense on the transfer to capital reserve fund;
4. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
5. Direct staff to amend the Wholesale Water Rates Bylaw accordingly.

Alternative 2
The Saanich Peninsula Water Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 Saanich Peninsula wholesale water rate, and the Agricultural Research Station water rate as amended (amended rate), adjusted, if necessary, by any changes in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2025 actual revenue and expense on the transfer to capital reserve fund;
4. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and,
5. Direct staff to amend the Wholesale Water Rates Bylaw accordingly.

IMPLICATIONS

Financial Implications

If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific programs, on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by the Commission to help mitigate the budget and rate increases, but additional capital financing could result in the longer

term.

CONCLUSION

The draft 2026 Saanich Peninsula Water Service budget is presented for the Saanich Peninsula Water Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2026 Saanich Peninsula Water Service budget was prepared considering the Capital Regional District Board's 2026 service planning and financial expectations. A proposed increase in operating and capital funding that includes an increase in the wholesale water costs from the Regional Water Supply Service, combined with an adjusted revenue budget, is resulting in a recommended wholesale water rate of $1.3593 per cubic meter, an 8.1% increase over the 2025 rate.

RECOMMENDATION

The Saanich Peninsula Water Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Operating and Capital Budget and the Five-Year Capital Plan;
2. Approve the 2026 Saanich Peninsula Water Service wholesale water rate of $1.3593 per cubic meter, and the Agricultural Research Station water rate of $1.3945 per cubic meter, adjusted, if necessary, by any changes in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2025 actual revenue and expense on the transfer to capital reserve fund;
4. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
5. Direct staff to amend the Wholesale Water Rates Bylaw accordingly.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Draft 2026 SPWS Budget
Appendix B: SPWS Retail Rate and RWS Wholesale Rate - History and Projection
Appendix C: Agricultural Water Rate Funding Comparisons 2011-2024
Appendix D: 2026 Budget Waterfall

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula Water Supply

COMMISSION REVIEW

October 2025

Service: 2.610 Saanich Peninsula Water Supply **Committee: Saanich Peninsula Water**

DEFINITION:

To purchase water and to acquire, design, construct, reconstruct, purchase, maintain and operate facilities and to acquire property easements, licences and authorities for the supply of water to Central Saanich, North Saanich, and Sidney, for distribution by the municipalities. Letters Patent, December 22, 1976; revised Sept. 27, 1984. Amended SLP April 27, 1978 and March 19, 1986.

SERVICE DESCRIPTION:

This service provides for the purchase of wholesale water for supply to Central Saanich, North Saanich, and Sidney, for distribution within their municipalities. Included in the program is the responsibility to provide design, construction, operation and maintenance, licenses, and water quality monitoring to the service area.

PARTICIPATION:

Central Saanich / North Saanich / Sidney

MAXIMUM LEVY:

MAXIMUM CAPITAL DEBT:

As established by Inspector of Municipalities.

COMMISSION:

Saanich Peninsula Water Commission established by Letters Patent to advise the Board with respect to this function.

FUNDING:

Costs are recovered through the sale of wholesale water.

CAPITAL DEBT:

Authorized:	$12,900,000	2021 - (MFA Bylaw No. 4411 - Saanich Peninsula Water Supply Water Works)
Borrowed:	$0	
Remaining:	$12,900,000	

Change in Budget 2025 to 2026

Service:	**2.610 Saanich Peninsula Water Supply**	**Total Expenditure**	**Comments**
2025 Budget		**8,325,361**	
Changes:			
	Allocation - Operations	72,574	Increased operating costs including contribution to ERF
	Allocation - Standard Overhead	19,520	Increase in 2025 Operating Costs
	Wholesale Water Expenditure	623,136	Increased wholesale water rate and budgeted demand
	Transfer to Capital Reserve Fund	(200,000)	
	Transfer to Equipment Replacement Fund	50,000	
	Debt Servicing Costs	356,102	Interest expense on temporary debt to finance capital plan
	Other Costs	4,600	
	Total Other Changes	925,932	
2026 Budget		**9,251,293**	

Summary of % Expense Increase	
Wholesale Water Purchase	7.5%
Operations Allocation	0.9%
Debt Servicing Costs	4.3%
Balance of increase	-1.6%
% expense increase from 2025:	***11.1%***

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

Water demand is forecasted slightly higher than budget ($126k), while operational costs are forecasted below budget due principally to lower operation allocations ($237k). The forecasted net surplus of $374k will be transferred to the service's Water Capital Reserve.

Program Group: CRD-Saanich Peninsula Water Supply

SUMMARY	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET REQUEST: 2026 CORE BUDGET	2026 BUDGET REQUEST: 2026 ONGOING	2026 BUDGET REQUEST: 2026 ONE-TIME	2026 BUDGET REQUEST: TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2027	2028	2029	2030
1	2	3	4	5	6	7	8	9	10	11
OPERATING EXPENDITURES:										
ALLOCATION - OPERATIONS	1,224,190	987,320	1,296,764	-	-	1,296,764	1,322,748	1,349,241	1,376,243	1,403,788
UTILITIES	238,150	237,700	247,750	-	-	247,750	252,710	257,770	262,930	268,190
OPERATING - OTHER COSTS	213,660	196,576	208,660	-	-	208,660	214,631	220,799	227,174	233,786
ALLOCATION - STANDARD OVERHEAD	206,221	206,221	225,741	-	-	225,741	262,974	268,744	274,347	280,068
TOTAL OPERATING EXPENDITURES	1,882,221	1,627,817	1,978,915	-	-	1,978,915	2,053,063	2,096,554	2,140,694	2,185,832
*Percentage increase over prior year board budget			5.14%			5.14%	3.75%	2.12%	2.11%	2.11%
WHOLESALE WATER PURCHASE FROM RWS	5,523,840	5,610,133	6,146,976	-	-	6,146,976	6,736,637	7,641,007	8,823,920	10,209,810
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO CAPITAL RESERVE FUND	600,000	973,582	400,000	-	-	400,000	400,000	400,000	400,000	400,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	100,000	100,000	150,000	-	-	150,000	200,000	200,000	200,000	200,000
TOTAL CAPITAL EXPENDITURES & TRANSFERS	700,000	1,073,582	550,000	-	-	550,000	600,000	600,000	600,000	600,000
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	219,300	10,328	575,402	-	-	575,402	1,277,084	1,277,084	1,277,084	1,277,084
TOTAL DEBT EXPENDITURES	219,300	10,328	575,402	-	-	575,402	1,277,084	1,277,084	1,277,084	1,277,084
TOTAL EXPENDITURES	8,325,361	8,321,860	9,251,293	-	-	9,251,293	10,666,784	11,614,645	12,841,698	14,272,726
SOURCES OF FUNDING-OPERATIONS										
REVENUE -WATER SALES	(8,048,251)	(8,173,750)	(8,971,513)	-	-	(8,971,513)	(10,512,984)	(11,457,765)	(12,681,688)	(14,109,526)
REVENUE -OTHER	(277,110)	(148,110)	(279,780)	-	-	(279,780)	(153,800)	(156,880)	(160,010)	(163,200)
TOTAL SOURCES OF FUNDING FROM OPERATIONS	(8,325,361)	(8,321,860)	(9,251,293)	-	-	(9,251,293)	(10,666,784)	(11,614,645)	(12,841,698)	(14,272,726)
SOURCES OF FUNDING-REQUISITION										
PROPERTY TAX REQUSITION FOR DEBT	-	-	-	-	-	-	-	-	-	-
TOTAL REQUSITION	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR	-	-	-	-	-	-	-	-	-	-
TOTAL CARRY FORWARD (SURPLUS)/ DEFICIT	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF ALL FUNDING	(8,325,361)	(8,321,860)	(9,251,293)	-	-	(9,251,293)	(10,666,784)	(11,614,645)	(12,841,698)	(14,272,726)
Percentage increase over prior year's board budget			11.12%			11.12%	15.30%	8.89%	10.56%	11.14%
Water Rate $ per cu. m.	$ 1.2575					$ 1.3593	$ 1.5809	$ 1.7101	$ 1.8788	$ 2.0749
Percentage increase	4.99%					8.10%	16.30%	8.17%	9.86%	10.44%

2026 Demand Estimate

Retail Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre	
2020	6,860,322		6,800,000	
2021	7,556,244		6,800,000	
2022	7,239,389		6,900,000	
2023	7,422,128		6,335,000	2
2024	6,863,797		6,400,000	
2025	6,500,000	1	6,400,000	
2026 Demand Estimate	**6,600,000**			

1. Projected consumption for 2025

2. 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply.

Summary of Supply Water Rates to Participating Municipalities

	2022	2023	2024	2025	2026	$ Change	% Change
Retail (direct) water rate							
Saanich Peninsula Retail cost per cu.m.	$ 1.0886	$ 1.1439	$ 1.1978	$ 1.2575	$ 1.3593	$ 0.1018	8.10%
Agricultural Research Station cost per cu. m.	$ 1.1238	$ 1.1791	$ 1.2330	$ 1.2927	$ 1.3945	$ 0.1018	7.88%

Summary of Wholesale Water Purchase Rates from Regional Water Supply

	2022	2023	2024	2025	2026	$ Change	% Change
CRD Wholesale Water purchase cost per cu. m.	$ 0.7332	$ 0.7698	$ 0.8094	$ 0.8631	$ 0.9314	$ 0.0683	7.91%

Summary of Supply Water Rates to Participating Municipalities

	2022	2023	2024	2025	2026	$ Change	% Change
Retail (direct) water rate							
Unit cost per cu.m.	$ 1.0886	$ 1.1439	$ 1.1978	$ 1.2575	$ 1.3593	$ 0.1018	8.10%

Retail Water Rate Increase
Impact on Participating Municipalities' Water Bill

Average consumption: * 239.0 cubic meters

Charge for Two Months Consumption	Year	Annual Charge	2026 Annual Change, $
Average Consumption	2025	$ 300.54	
	2026	$ 324.88	$ 24.34
Half Average Consumption	2025	$ 150.27	
	2026	$ 162.44	$ 12.17
Twice Average Consumption	2025	$ 601.09	
	2026	$ 649.76	$ 48.67

** Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection*

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 203(

Service No. 2.610 Sannich Peninsula Water Supply	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$850,000	$1,150,000	$300,000	$300,000	$50,000	$50,000	$1,850,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$13,322,500	$14,461,500	$1,679,133	$2,000,000	$1,250,000	$1,050,000	$20,440,633
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$14,172,500	**$15,611,500**	**$1,979,133**	**$2,300,000**	**$1,300,000**	**$1,100,000**	**$22,290,633**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$11,370,000	$11,370,000	$0	$0	$0	$0	$11,370,000
Equipment Replacement Fund	$0	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$67,500	$67,500	$0	$0	$0	$0	$67,500
Reserve Fund	$2,735,000	$3,974,000	$1,779,133	$2,100,000	$1,100,000	$900,000	$9,853,133
	$14,172,500	**$15,611,500**	**$1,979,133**	**$2,300,000**	**$1,300,000**	**$1,100,000**	**$22,290,633**

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 #: 2.610

Service Name: Saanich Peninsula Water Supply

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
SYSTEM UPGRADES AND REPLACEMENTS													
18-04	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedeness	$ 1,785,000	S	Res	$ 150,000	$ 300,000	$ 150,000	$ 150,000	$ 150,000	$ -	$ 750,000
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	$ 1,010,867	S	Res	$ 790,000	$ -	$ 190,000	$ 800,000	$ -	$ -	$ 990,000
21-01	New	Level of Service Agreement	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.	**$ 125,000**	S	Res	$ 75,000	$ 125,000	$ -	$ -	$ -		$ 125,000
21-04	Renewal	SCADA Upgrades	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	$ 1,450,000	E	Res	$ 600,000	$ 800,000	$ 200,000	$ 200,000	$ 50,000	$ 50,000	$ 1,300,000
21-05	Renewal	SPW System Upgrade and Expansion	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.	$ 14,700,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-05	Renewal				S	Debt	$ 11,370,000	$ 11,370,000	$ -	$ -	$ -	$ -	$ 11,370,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	$ 550,000	E	Res	$ 250,000	$ 350,000	$ 100,000	$ 100,000	$ -	$ -	$ 550,000
23-01	Study	Master Plan and DCC Program Update	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.	**$ 117,972**	S	Res	$ 110,500	**$ 111,000**	$ -	$ -	$ -	$ -	$ 111,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	**$ 1,000**	S	Res	$ 500	**$ 1,000**	$ -	$ -	$ -	$ -	$ 1,000
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.	$ 6,040	S	Res	$ -	$ 6,040	$ -	$ -	$ -	$ -	$ 6,040
24-01	Decommission	Dean Park Road Well Decommissioning	Decommissioning of a groundwater well(s) on Dean Park Road.	$ 250,000	S	Res	$ 130,000	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000
24-02	New	Reservoir Seismic Isolation Valves	Addition of seismic isolation valves at various Saanich Peninsula tanks.	$ 800,000	S	Res	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
26-01	Decommission	Decommissioning of Various Sites/Components	Various existing facilities within SPWS have redundant valves and piping that require removal.	$ 100,000	S	Res	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ -	$ 150,000
25-02	Study	Asset Management Plan	Update the asset management plan with recent study information.	$ 750,000	S	Res	$ 90,000	**$ 140,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	$ 540,000
25-03	Study	Operational Optimization Review	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.	$ 200,000	S	Res	$ 80,000	**$ 180,000**	$ -	$ -	$ -	$ -	$ 180,000
25-04	Study	Cloake Hill/Deep Cove Hydraulic Assessment	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update	$ 100,000	S	Res	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
27-01	Replacement	Cloake Hill/Deep Cove Upgrades	Potential Construction Upgrades	$ 1,000,000	S	Res	$ -	$ -	$ 500,000	$ 500,000	$ -	$ -	$ 1,000,000
25-05	Renewal	Asset Capital Improvement/Replacement Program	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.	$ 2,550,000	S	Res	$ 25,000	**$ 600,000**	$ 200,000	$ 200,000	$ 750,000	$ 750,000	$ 2,500,000
25-06	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 100,000	S	Other	$ 67,500	$ 67,500	$ -	$ -	$ -	$ -	$ 67,500
Sub-Total System Upgrades and Replacements				**$ 25,645,879**			**$ 14,013,500**	**$ 14,555,540**	**$ 1,490,000**	**$ 2,100,000**	**$ 1,100,000**	**$ 900,000**	**$ 20,145,540**
ANNUAL PROVISIONAL ITEMS													
24-03	Renewal	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank Repairs, Replacements and decommissioning.	Planned and unplanned infrastructure and equipment renewal.	$ 1,200,000	S	ERF	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
													$ -
Sub-Total Annual Provisional Items				**$ 1,200,000**			**$ -**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 1,000,000**
DEVELOPMENT COST CHARGE (DCC) PROGRAM													
22-01	Study	Water Strategic Plan Update	Update the strategic plan to inform future works and identify hydraulic deficiencies.	$	S	Res	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-01	Study	Master Plan and DCC Program Update	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.	**$ 132,028**	S	Res	**$ 79,500**	**$ 129,000**	$ -	$ -	$ -	$ -	$ 129,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	$ 33,028 **99,000**	S	Res	**$ 49,500**	**$ 99,000**	$ -	$ -	$ -	$ -	$ 99,000
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	$ 289,133	S	Res	$ -	$ -	$ 289,133	$ -	$ -	$ -	$ 289,133
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand.	$ 597,960	S	Res	$ -	$ 597,960	$ -	$ -	$ -	$ -	$ 597,960
													$ -
Sub-Total Development Cost Charge (DCC) Program				**$ 1,151,149**			**$ 159,000**	**$ 855,960**	**$ 289,133**	**$ -**	**$ -**	**$ -**	**$ 1,145,093**
			Grand Total	**$ 27,997,028**			**$ 14,172,500**	**$ 15,611,500**	**$ 1,979,133**	**$ 2,300,000**	**$ 1,300,000**	**$ 1,100,000**	**$ 22,290,633**

Service:	2.610	Saanich Peninsula Water Supply

Project Number	18-04	**Capital Project Title**	Post Disaster Emergency Water Supply	**Capital Project Description**	Identify and procure emergency systems for post disaster preparedeness
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to start implementing these additional works.				

Project Number	20-02	**Capital Project Title**	Hamsterly Pump Station Backup Power Generator	**Capital Project Description**	Addition of a backup power generator at the Hamsterly Pump Station
Project Rationale	Addition of a backup power generator at the Hamsterly Pump Station. Project is temporary being deferred due to market escallation and considerations for combining with future Capacity upgrades.				

Project Number	21-01	**Capital Project Title**	Level of Service Agreement	**Capital Project Description**	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.
Project Rationale	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.				

Project Number	21-04	**Capital Project Title**	SCADA Upgrades	**Capital Project Description**	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The existing SCADA system is nearing end of life for equipment. The SCADA system provides vital operational monitoring and control information for the Saanich Peninsula Water System. Additionally, the Juan de Fuca Water Distribution, Saanich Peninsula Wastewater, Regional Water System, and Core Area Wastewater services require similar upgrades and integration. This project will be carried out with the other services so that an fully integrated system can be implemented.				

Service:	2.610	Saanich Peninsula Water Supply

Project Number	21-05	**Capital Project Title**	SPW System Upgrade and Expansion	**Capital Project Description**	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.
Project Rationale	This project is for expansion and replacement of watermains and appurtenances within the Saanich Peninsula Water Supply system for infrastructure renewal and improved resiliency.Funds are required for detailed design and construction of the Bear Hill Trunk extension section of transmission main from Mt Newton to the Dean Park Lower tank along East Saanich Road, preliminary design of the transmission main from McTavish Tank to Mills Road, and preliminary design of the Dean Park Feeder Main between Dean Lower and Dean Middle Tanks. Additional funding will be required to complete construction of all three project components but the design delivery and construction of the Bear Hill Trunk component are being delivered in partner with similar projects in the RWS system.				

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	23-01	**Capital Project Title**	Master Plan and DCC Program Update	**Capital Project Description**	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.
Project Rationale	This project aims to update the Master Plan and DCC Program to support long-term infrastructure planning and ensure that development cost charges (DCCs) reflect future growth needs. It should provide a list of DCC-eligible projects to guide future investment decisions.				

Project Number	25-01	**Capital Project Title**	Hamsterly Pump Station Capacity Upgrade	**Capital Project Description**	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.
Project Rationale	In the 2018 KWL DCC Update report, the Hamsterly Pump Station was identified to require addition of a third pump to meet increased water demand. Increase the capacity of the Hamsterly Pump Station to address increased water demand. This project will be reassessed in the subsequent DCC update prior to progressing.				

Service:	2.610	Saanich Peninsula Water Supply

Project Number	24-01	**Capital Project Title**	Dean Park Road Well Decommissioning	**Capital Project Description**	Decommissioning of a groundwater well(s) on Dean Park Road.
Project Rationale	Decommissioning of a former groundwater well at 1557 Dean Park Road. Initial decommissioning may only including well sealing for compliance with provincial regulations but eventually the electrical and concrete structure will also need to be decommissioned.				

Project Number	24-02	**Capital Project Title**	Reservoir Seismic Isolation Valves	**Capital Project Description**	Addition of seismic isolation valves at various Saanich Peninsula tanks.
Project Rationale	Seismic valve upgrades at Cloake Hill, Bear Hill, Dawson and Lower Dean Tanks.				

Project Number	26-01	**Capital Project Title**	Decommissioning of Various Sites/Components	**Capital Project Description**	Various existing facilities within SPWS have redundant valves and piping that require removal.
Project Rationale	Various decommissioning of old assets that are no longer required in the system.				

Project Number	25-02	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Update the asset management plan with recent study information.
Project Rationale	Update the strategic asset management plan based upon recent studies such as the DCC Program Update. The update will inform future capital works.				

Project Number	25-03	**Capital Project Title**	Operational Optimization Review	**Capital Project Description**	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.
Project Rationale	Engineering and Operations coordination and assessment of the SPWS system to better document operational procedures and assess opportunities for improvement.				

Service:	2.610	Saanich Peninsula Water Supply

Project Number	25-04	**Capital Project Title**	Cloake Hill/Deep Cove Hydraulic Assessment	**Capital Project Description**	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update
Project Rationale	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update.				

Project Number	27-01	**Capital Project Title**	Cloake Hill/Deep Cove Upgrades	**Capital Project Description**	Potential Construction Upgrades
Project Rationale	Potential upgrades to be further scoped following completion of the Assessment in Project #25-04.				

Project Number	25-05	**Capital Project Title**	Asset Capital Improvement/Replacement Program	**Capital Project Description**	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.
Project Rationale	This program will fund items such as replacement of valves (line, air, check, PRV, etc), replacement and addition of instrumentation, decommissioning infrastructure and other mid sized improvements. This program will primarily address items that are more complex than can be delivered under the Annual Provisional account (24-03) but will comprise of smaller projects than those listed in the SPW System Upgrade and Expansion Program (21-05). Budget forecasts will be further influenced by asset management plans and operational coordination.				

Project Number	25-06	**Capital Project Title**	SCADA System Cybersecurity	**Capital Project Description**	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	24-03	**Capital Project Title**	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank	**Capital Project Description**	Planned and unplanned infrastructure and equipment renewal.
Project Rationale	Annual Provisional Account to address planned and unplanned infrastructure and equipment renewals.				

Project Number	22-01	**Capital Project Title**	Water Strategic Plan Update	**Capital Project Description**	Update the strategic plan to inform future works and identify hydraulic deficiencies.
Project Rationale	A water distribution system changes with development demand. A periodic update of the strategic plan to identify hydraulic deficiencies and inform future works is periodically required to ensure the level of service.				

2.610 Saanich Peninsula Water
Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Saanich Peninsula Water

One of the 16 CRD drinking water systems across the region, Saanich Peninsula Water Supply obtains treated drinking water from the Regional Water Supply System and is responsible for the wholesale trunk water supply systems for Central Saanich, Sidney & North Saanich. Assets include land, 46 kilometres of water supply mains, nine balancing reservoirs, nine pumping stations, two pressure reducing stations, nine supply meters and two rechlorination stations.

Reserve/Fund Summary

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
DCC Reserve Account						
Equipment Replacement Fund	2,222,842	1,366,882	1,077,749	1,077,749	1,077,749	1,077,749
Capital Reserve	1,737,029	1,687,029	1,687,029	1,687,029	1,687,029	1,687,029
	5,200,942	5,600,942	4,221,809	2,521,809	1,821,809	1,321,809
Total	**9,160,813**	**8,654,853**	**6,986,587**	**5,286,587**	**4,586,587**	**4,086,587**

2.610 Saanich Peninsula Water
Development Cost Charges
2026 - 2030 Financial Plan

Development Cost Charges Reserve Schedule

Reserve Fund: Saanich Peninsula Water Development Cost Charges (Bylaw # 3208)

Saanich Peninsula Water Development Cost charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalites.

Reserve Cash Flow

Fund: 1009, Fund Center: 101353 - DCC Water System only	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	2,162,842	2,222,842	1,366,882	1,077,749	1,077,749	1,077,749
Transfers to Reserve from Operating	-					
Transfers from Reserve based on DCC-capital plan	-	(855,960)	(289,133)	-	-	-
Transfers from Revenue Fund						
DCC's received from Member Municipalities						
Interest Income*	60,000					
Ending Balance $	**2,222,842**	**1,366,882**	**1,077,749**	**1,077,749**	**1,077,749**	**1,077,749**

General Comments:
Saanich Peninsula Water Development Cost Charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalites.

The above cash flow only reflects DCC Reserve information for Water System only (Wastewater's information will be provided in the Wastewater budgets). These Reserve funds are received from member municipalities as Development Cost Charges (DCC's) to provide for the capital costs of water capacity system improvements within the service areas.

In December 2018 the bylaw was ammended to remove Develoment Cost Charges on new projects to recognize that the fund's balance exceeded the total of current development projects.

2.610 Saanich Peninsula Water
Equipment Replacement Reserve Schedule
2026 - 2030 Financial Plan

Equipment Replacement Reserve Schedule

Reserve Fund: Saanich Peninsula Water-Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Reserve Cash Flow

Fund: 1022 Fund Center: 101452	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,867,029	1,737,029	1,687,029	1,687,029	1,687,029	1,687,029
Equipment purchases (Based on Capital Plan)	(240,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer from Operating Budget	100,000	150,000	200,000	200,000	200,000	200,000
Interest Income*	10,000					
Ending Balance $	**1,737,029**	**1,687,029**	**1,687,029**	**1,687,029**	**1,687,029**	**1,687,029**

General Comments: The fund is used to replace water system infrastructure throughout the system as failing components are identified and not funded through operating budgets.

2.610 Saanich Peninsula Water
Capital Reserve Fund
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

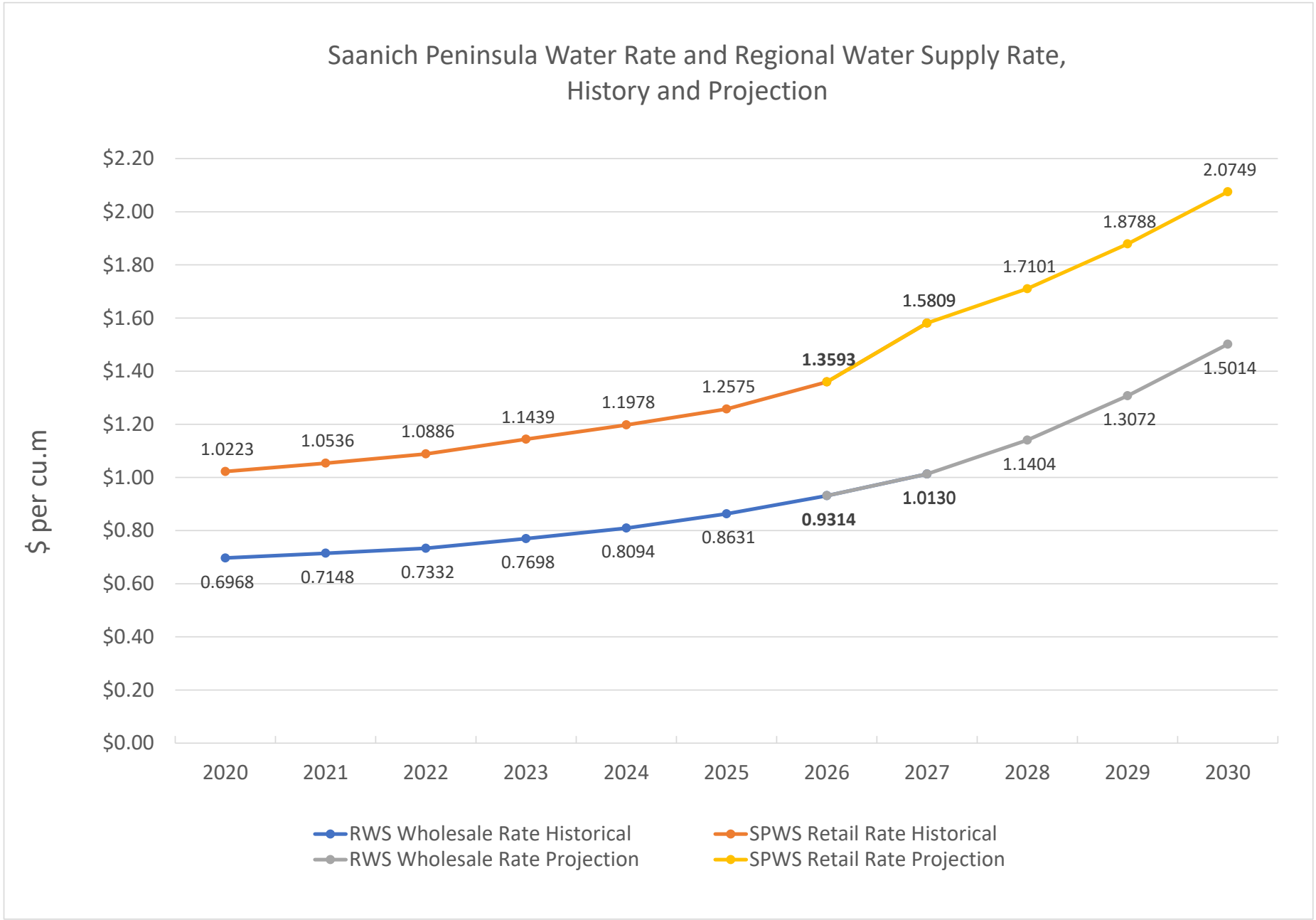
Reserve Fund: Saanich Peninsula Water Capital Reserve Fund (Bylaw #1397)

Reserve Cash Flow

Fund: 1009 Fund Center: 102159	**Estimated**	**Budget**				
	2025	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	4,127,360	5,200,942	5,600,942	4,221,809	2,521,809	1,821,809
Transfers from Reserve based on capital plan	-	-	(1,779,133)	(2,100,000)	(1,100,000)	(900,000)
Transfer from Operating Budget	973,582	400,000	400,000	400,000	400,000	400,000
Interest Income*	100,000					
Ending Balance $	**5,200,942**	**5,600,942**	**4,221,809**	**2,521,809**	**1,821,809**	**1,321,809**

General Comments:
Saanich Peninsula Water Capital Reserve Fund was adopted in 1985 for the purpose of capital payments including planning, engineering and legal costs for providing, latering or expanding water system infrastructure related to the Saanich Peninsula Water Supply System.

The fund is used for the purpose of funding the Service Capital infrastructure related directly or indirectly to water facilities, (excluding DCC) capital expenditures


Saanich Peninsula Water Rate and Regional Water Supply Rate, History and Projection
$ per cu.m
$2.20
$2.00
$1.80
$1.60
$1.40
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
1.0223
1.0536
1.0886
1.1439
1.1978
1.2575
1.3593
1.5809
1.7101
1.8788
2.0749
0.6968
0.7148
0.7332
0.7698
0.8094
0.8631
0.9314
1.0130
1.1404
1.3072
1.5014
RWS Wholesale Rate Historical
SPWS Retail Rate Historical
RWS Wholesale Rate Projection
SPWS Retail Rate Projection

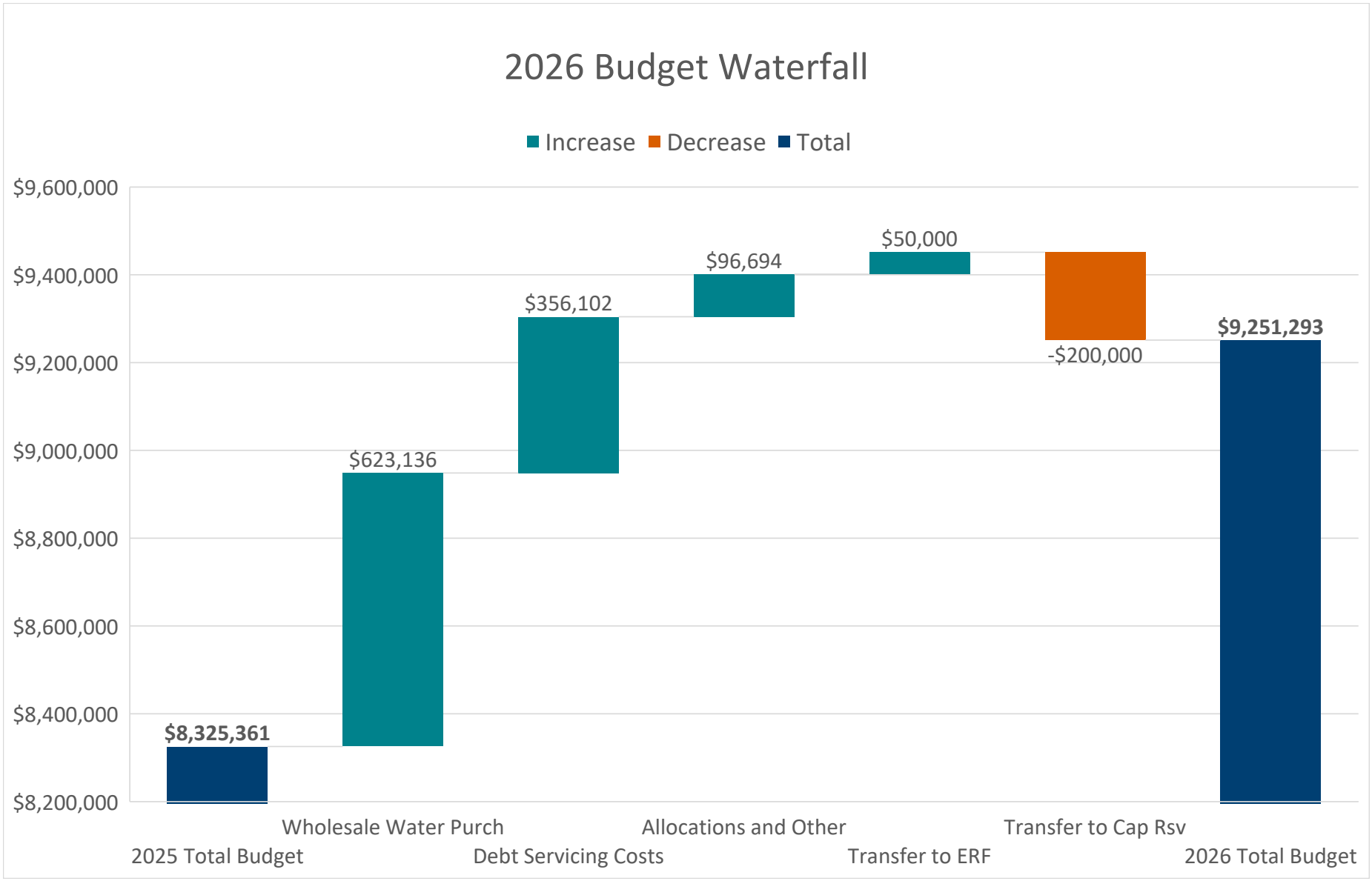
REGIONAL WATER SUPPLY COMMISSION
Agricultural Water Rate Funding Comparisons 2011 - 2024

		No. of AR Accounts	No. of AG Accounts	AR Volume m3	AG Volume m3	Avg AR Volume m3 (Vol/Accts)	Avg AG Volume m3	Agri Rate Consumption Costs	Agri Fixed Charge Costs	Total Agri Subsidy Paid out (Cons + Fixed)	Avg Agri Cost $ (Paid/Accts)	%age of Total Paid out	Rate Differential: Municipal Rate m3	Rate Differential: Agri Rate m3	Rate Differential: Muni-CRD Diff m3
													A	B	A - B
Western Communities & Sooke *															
	2024	85	21	38,614	53,786	454	2,561	$ 229,355	$ -	$ 229,355	$ 2,164	11.9%	$ 2.6927	$ 0.2105	$ 2.4822
	2023	86	16	46,589	62,912	542	3,932	$ 255,805	$ -	$ 255,805	$ 2,508	11.6%	$ 2.5466	$ 0.2105	$ 2.3361
	2022	85	17	45,564	37,292	536	2,194	$ 181,612	$ -	$ 181,612	$ 1,781	10.6%	$ 2.4024	$ 0.2105	$ 2.1919
	2021	84	16	53,773	63,222	640	3,951	$ 245,409	$ -	$ 245,409	$ 2,454	12.3%	$ 2.3081	$ 0.2105	$ 2.0976
	2020	84	15	42,432	51,118	505	3,408	$ 187,605	$ -	$ 187,605	$ 1,895	11.9%	$ 2.2159	$ 0.2105	$ 2.0054
	2019	86	14	36,598	50,277	426	3,591	$ 165,297	$ -	$ 165,297	$ 1,653	11.1%	$ 2.1132	$ 0.2105	$ 1.9027
	2018	95	18	40,657	19,669	428	1,093	$ 112,411	$ -	$ 112,411	$ 995	7.9%	$ 2.0739	$ 0.2105	$ 1.8634
	2017	81	11	33,458	11,628	413	1,057	$ 76,754	$ -	$ 76,754	$ 834	5.6%	$ 1.9129	$ 0.2105	$ 1.7024
	2016	80	11	41,248	8,652	516	787	$ 84,950	$ -	$ 84,950	$ 934	5.9%	$ 1.9129	$ 0.2105	$ 1.7024
	2015	79	11	33,537	7,078	425	643	$ 64,968	$ -	$ 64,968	$ 722	5.1%	$ 1.8101	$ 0.2105	$ 1.5996
	2014	79	11	29,419	9,074	372	825	$ 60,769	$ -	$ 60,769	$ 675	5.6%	$ 1.7892	$ 0.2105	$ 1.5787
	2013	80	11	25,532	5,578	319	507	$ 46,438	$ -	$ 46,438	$ 510	4.7%	$ 1.7032	$ 0.2105	$ 1.4927
	2012	79	13	23,617	5,932	299	456	$ 40,828	$ -	$ 40,828	$ 444	4.3%	$ 1.5922	$ 0.2105	$ 1.3817
	2011	75	11	27,910	4,893	372	445	$ 43,641	$ -	$ 43,641	$ 507	5.2%	$ 1.5409	$ 0.2126	$ 1.3283
Central Saanich															
	2024	297	49	485,371	234,707	1,634	4,790	$ 1,086,758	$ 4,606	$ 1,091,364	$ 3,154	56.8%	$ 1.9460	$ 0.2105	$ 1.7355
	2023	266	48	539,888	283,819	2,030	5,913	$ 1,269,148	$ 6,674	$ 1,275,822	$ 4,063	57.8%	$ 1.9240	$ 0.2105	$ 1.7135
	2022	277	50	398,069	279,385	1,437	5,588	$ 1,005,694	$ 7,050	$ 1,012,744	$ 3,097	59.3%	$ 1.8600	$ 0.2105	$ 1.6495
	2021	277	50	466,809	307,970	1,685	6,159	$ 1,150,198	$ 7,050	$ 1,157,248	$ 3,539	57.9%	$ 1.8600	$ 0.2105	$ 1.6495
	2020	278	49	375,646	233,214	1,351	4,759	$ 873,579	$ 6,768	$ 880,347	$ 2,692	56.0%	$ 1.8047	$ 0.2105	$ 1.5942
	2019	276	47	421,804	210,499	1,528	4,479	$ 862,430	$ 2,162	$ 864,592	$ 2,677	58.0%	$ 1.7260	$ 0.2105	$ 1.5155
	2018	278	49	378,593	297,433	1,362	6,070	$ 866,699	$ 7,003	$ 873,702	$ 2,672	61.3%	$ 1.6350	$ 0.2105	$ 1.4245
	2017	296	49	398,087	298,522	1,345	6,092	$ 792,125	$ 7,003	$ 799,128	$ 2,316	58.7%	$ 1.5575	$ 0.2105	$ 1.3470
	2016	297	51	446,241	303,419	1,502	5,949	$ 879,396	$ 7,191	$ 886,587	$ 2,548	61.1%	$ 1.5139	$ 0.2105	$ 1.3034
	2015	294	51	412,060	246,292	1,402	4,829	$ 739,282	$ 7,144	$ 746,426	$ 2,164	58.4%	$ 1.4582	$ 0.2105	$ 1.2477
	2014	294	49	361,801	190,895	1,231	3,896	$ 596,515	$ 6,808	$ 603,323	$ 1,759	55.7%	$ 1.4033	$ 0.2105	$ 1.1928
	2013	296	45	321,518	194,848	1,086	4,330	$ 542,837	$ 4,186	$ 547,023	$ 1,604	55.7%	$ 1.3799	$ 0.2105	$ 1.0525
	2012	280	41	325,663	210,906	1,163	5,144	$ 518,454	$ 5,658	$ 524,112	$ 1,633	55.6%	$ 1.2841	$ 0.2105	$ 0.9662
	2011	210	38	312,702	169,206	1,489	4,453	$ 462,183	$ 5,244	$ 467,427	$ 1,885	56.1%	$ 1.2867	$ 0.2126	$ 0.9667
North Saanich **															
	2024	104	21	83,051	113,138	799	5,388	$ 269,215	$ -	$ 269,215	$ 2,154	14.0%	$ 1.8562	$ 0.2105	$ 1.6457
	2023	103	20	56,716	119,706	551	5,985	$ 281,923	$ -	$ 281,923	$ 2,292	12.8%	$ 1.8085	$ 0.2105	$ 1.5980
	2022	107	19	52,167	107,838	488	5,676	$ 235,367	$ -	$ 235,367	$ 1,868	13.8%	$ 1.6815	$ 0.2105	$ 1.4710
	2021	105	18	62,904	126,579	599	7,032	$ 265,276	$ -	$ 265,276	$ 2,157	13.3%	$ 1.6105	$ 0.2105	$ 1.4000
	2020	102	16	57,433	108,453	563	6,778	$ 223,532	$ -	$ 223,532	$ 1,894	14.2%	$ 1.5580	$ 0.2105	$ 1.3475
	2019	94	15	58,278	95,030	620	6,335	$ 201,370	$ -	$ 201,370	$ 1,847	13.5%	$ 1.5240	$ 0.2105	$ 1.3135
	2018	100	16	97,574	70,726	976	4,420	$ 220,982	$ -	$ 220,982	$ 1,905	15.5%	$ 1.5240	$ 0.2105	$ 1.3135
	2017	100	13	151,773	53,551	1,518	4,119	$ 245,456	$ -	$ 245,456	$ 2,172	18.0%	$ 1.4643	$ 0.2105	$ 1.2538
	2016	100	12	148,450	36,774	1,485	3,065	$ 230,697	$ -	$ 230,697	$ 2,060	15.9%	$ 1.4560	$ 0.2105	$ 1.2455
	2015	106	14	151,656	38,066	1,431	2,719	$ 230,948	$ -	$ 230,948	$ 1,925	18.1%	$ 1.4278	$ 0.2105	$ 1.2173
	2014	98	14	133,853	30,372	1,366	2,169	$ 194,919	$ -	$ 194,919	$ 1,740	18.0%	$ 1.3974	$ 0.2105	$ 1.1869
	2013	102	13	141,845	30,647	1,391	2,357	$ 200,004	$ -	$ 200,004	$ 1,739	20.4%	$ 1.3700	$ 0.2105	$ 1.1595
	2012	99	13	117,497	45,227	1,187	3,479	$ 188,679	$ -	$ 188,679	$ 1,685	20.0%	$ 1.3700	$ 0.2105	$ 1.1595
	2011	101	13	106,393	34,921	1,053	2,686	$ 163,558	$ -	$ 163,558	$ 1,435	19.6%	$ 1.3700	$ 0.2126	$ 1.1574
Saanich															
	2024	62	58	42,377	126,972	684	2,189	$ 322,017	$ 10,934	$ 332,952	$ 2,775	17.3%	$ 2.1120	$ 0.2105	$ 1.9015
	2023	76	54	47,961	168,198	631	3,115	$ 382,061	$ 10,230	$ 392,291	$ 3,018	17.8%	$ 1.9780	$ 0.2105	$ 1.7675
	2022	66	56	36,146	129,467	548	2,312	$ 267,879	$ 11,330	$ 279,209	$ 2,289	16.3%	$ 1.8280	$ 0.2105	$ 1.6175
	2021	74	55	49,933	158,309	675	2,878	$ 318,923	$ 11,050	$ 329,973	$ 2,558	16.5%	$ 1.7420	$ 0.2105	$ 1.5315
	2020	68	53	40,416	144,443	594	2,725	$ 268,877	$ 10,867	$ 279,745	$ 2,312	17.8%	$ 1.6650	$ 0.2105	$ 1.4545
	2019	68	51	37,086	140,512	545	2,755	$ 249,436	$ 10,278	$ 259,714	$ 2,182	17.4%	$ 1.6150	$ 0.2105	$ 1.4045
	2018	70	49	37,503	111,896	536	2,284	$ 208,786	$ 9,996	$ 218,782	$ 1,839	15.3%	$ 1.5910	$ 0.2105	$ 1.3805
	2017	80	50	38,201	132,092	478	2,642	$ 229,604	$ 9,719	$ 239,324	$ 1,841	17.6%	$ 1.5600	$ 0.2105	$ 1.3495
	2016	71	53	36,409	139,764	513	2,637	$ 237,745	$ 10,056	$ 247,802	$ 1,998	17.1%	$ 1.5600	$ 0.2105	$ 1.3495
	2015	75	51	74,841	129,225	998	2,534	$ 226,276	$ 9,727	$ 236,003	$ 1,873	18.5%	$ 1.5420	$ 0.2105	$ 1.3315
	2014	72	53	46,230	177,633	642	3,352	$ 213,981	$ 9,883	$ 223,863	$ 1,791	20.7%	$ 1.4560	$ 0.2105	$ 1.2455
	2013	65	50	35,745	122,456	550	2,449	$ 179,004	$ 9,655	$ 188,659	$ 1,641	19.2%	$ 1.3420	$ 0.2105	$ 1.1315
	2012	68	47	38,212	138,455	562	2,946	$ 180,466	$ 9,235	$ 189,701	$ 1,650	20.1%	$ 1.2320	$ 0.2105	$ 1.0215
	2011	71	46	101,235	121,896	1,426	2,650	$ 149,584	$ 9,118	$ 158,703	$ 1,356	19.0%	$ 1.1530	$ 0.2126	$ 0.9404
Totals															
	2024	548	149	649,413	528,603	1,185	3,548	$ 1,907,345	$ 15,540	$ 1,922,885	$ 2,759	100%			
	2023	531	138	691,154	634,635	1,302	4,599	$ 2,188,937	$ 16,904	$ 2,205,842	$ 3,297	100%			
	2022	535	142	531,946	553,982	994	3,901	$ 1,690,553	$ 18,380	$ 1,708,933	$ 2,524	100%			
	2021	540	139	633,419	656,080	1,173	4,720	$ 1,979,806	$ 18,100	$ 1,997,906	$ 2,942	100%			
	2020	532	133	515,927	537,228	970	4,039	$ 1,553,594	$ 17,635	$ 1,571,229	$ 2,363	100%			
	2019	524	127	553,766	496,318	1,057	3,908	$ 1,478,533	$ 12,440	$ 1,490,973	$ 2,290	100%			
	2018	543	132	554,327	499,724	1,021	3,786	$ 1,408,879	$ 16,999	$ 1,425,878	$ 2,112	100%			
	2017	557	123	621,519	495,793	1,116	4,031	$ 1,343,940	$ 16,722	$ 1,360,663	$ 2,001	100%			
	2016	548	127	672,348	488,609	1,227	3,847	$ 1,432,788	$ 17,247	$ 1,450,036	$ 2,148	100%			
	2015	554	127	672,094	420,661	1,213	3,312	$ 1,261,474	$ 16,871	$ 1,278,344	$ 1,877	100%			
	2014	543	127	571,304	407,973	1,052	3,212	$ 1,066,184	$ 16,691	$ 1,082,874	$ 1,616	100%			
	2013	543	119	524,640	353,529	966	2,971	$ 968,283	$ 13,841	$ 982,124	$ 1,484	100%			
	2012	526	114	504,989	400,520	960	3,513	$ 928,426	$ 14,893	$ 943,320	$ 1,474	100%			
	2011	457	108	548,240	330,916	1,200	3,064	$ 818,967	$ 14,362	$ 833,329	$ 1,475	100%			

* **Western Communities do not charge a fixed charge**

** **North Saanich charges the fixed charge on property taxes**

*** **AR - Agriculture/Residential customers receive a rebate on consumption over 455 cubic meters annual as the meter feeds both premise and land.**
AG - Agriculture customers receive a rebate on the entire consumption annually as the meter is dedicated only for land


2026 Budget Waterfall
Increase
Decrease
Total
$9,600,000
$9,400,000
$9,200,000
$9,000,000
$8,800,000
$8,600,000
$8,400,000
$8,200,000
$8,325,361
$623,136
$356,102
$96,694
$50,000
-$200,000
$9,251,293
2025 Total Budget
Wholesale Water Purch
Debt Servicing Costs
Allocations and Other
Transfer to ERF
Transfer to Cap Rsv
2026 Total Budget

Making a difference...together

REPORT TO SAANICH PENINSULA WASTEWATER COMMISSION
MEETING OF OCTOBER 21, 2025

SUBJECT **Saanich Peninsula Wastewater Service 2026 Capital and Operating Budget**

ISSUE SUMMARY

To provide an overview of the 2026 Saanich Peninsula Wastewater Service operating and capital budget, highlighting the variances from the 2025 budget and the proposed 2026 budget figures. The report generally follows the sequence of information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2026 Saanich Peninsula Wastewater Service budget has been prepared for the Saanich Peninsula Wastewater Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. As in previous years, the draft 2026 budget has been prepared considering the CRD Board's 2026 service planning and financial expectations, which includes identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing of service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area. The following sets out the key components of the budget.

2025 Year-End Financial Projections

The estimated 2025 operating costs are projected at $4,128,340, slightly exceeding the budget by $3,824. The primary contributor to this variance is waste sludge hauling, which is $148,623 over the budget due to increased landfill disposal rates and trucking costs in 2025. These additional expenses have been largely offset by savings from reduced labour expenses resulting from unplanned vacancies. In addition, deferring the Municipal Finance Authority loan has generated temporary saving of $94,173.

On the revenue side, income from the Panorama Recreation Centre District Energy System (DES) is $21,159 below budget. Although heat consumption has remained consistent with the previous year, the rate was lowered to align more closely with the market rate.

Overall, the combined effect of these revenue and expenditure variances results in a year-end surplus of $69,190, which will be transferred to the Capital Reserve Fund to support future capital projects.

2026 Budget

Operating Budget
The 2026 combined operations and reserve budget is $5,404,480, representing an increase of $189,474 or 3.63% increase over the 2025 budget.

The increase in the operating budget is primarily due to non-discretionary items including:

- Higher waste sludge hauling expenses, driven by increased trucking and landfill disposal rates ($175,869 increase).
- Wage and salary adjustments related to requirements of the collective agreement ($20,251 increase).
- Debt servicing costs associated with planned long-term borrowing ($53,003 increase).

The increase is offset by reductions in:

- Utility costs ($12,112 decrease).
- Transfer to reserves ($57,890 decrease).

There is a 35% increase in the debt service cost for a total of $151,253. This increase is due to the planned $4.765 million long-term borrowing for 2026 capital projects which are focused on existing asset renewal.

Additionally, a one-time allocation of $35,000 has been included for cyclical maintenance to dismantle and clean the heat exchanger. Since these costs exceed routine maintenance, they will be funded through a transfer from the Operating Reserve Fund.

2026 Capital Budget

There are several projects planned for 2026 with a total value of $ 6,855,000 including $50,000 allocated to review the Development Cost Charges (DCC) program. The 2026 capital program consists of projects related to replacement of equipment that is at the end of its service life and projects required to address operational issues.

Some of the more significant projects include:

- The odour control upgrades at the wastewater treatment plant.
- Replacement of pumps at Keating pumpstation.
- Manhole repairs and replacement.

The 2026 capital program will be mainly funded through the newly established Municipal Finance Authority debt, and the remaining projects are funded through the existing reserves.

The five-year capital plan (2026–2030) valued at $16,915,000 is presented for information. Please refer to Appendix A for detail. The nearly $17 million plan will be funded through a combination of debt, grants, the Capital Reserve, and the Equipment Replacement Fund.

Reserve Funding

There are three reserve funds established for this service. Reserves serve several specified purposes, including stabilizing revenue requirements and funding capital renewal and replacement. The service has the following funds:

*Operating Reserve***:** This reserve is available to fund significant maintenance tasks that occur irregularly rather than on a yearly basis, such as odour control system carbon replacement, outfall inspections, and DES heat exchanger cleaning. The operating reserve fund balance at the end of 2025 is estimated to be $1,432,645. As the plant continues to age, maintaining a healthy operating reserve is critical to addressing any unexpected operational emergencies. For 2026, a planned transfer of $35,000 is proposed to support the operating reserve fund, resulting in a balance of

$1,472,845 at the end of 2026.

*Capital Reserve***:** There are two portions in the Reserve Fund:

- Development Cost Charges (DCCs) are deposited in the DCC portion and expenditures are restricted to fund growth.
- Surplus funds from the Operating budget are transferred to the Capital Reserve and used to fund capital projects.

The 2025 estimated DCC reserve fund balance is $320,148, and the estimated 2025 year-end capital reserve fund balance is $1,430,339 inclusive of a $69,190 estimated surplus transfer. For 2026, the planned transfer to the capital reserve fund is $646,650.

*Equipment Replacement Reserve***:** This reserve is available to fund minor capital and operating machinery and equipment replacements. The planned transfer to the equipment replacement fund in 2026 is $212,500. At the end of 2026, the equipment replacement fund balance is estimated to be $1,476,279.

Internal Recovery – Other

The operating expenses are partially offset by $138,991 in internal recoveries ($60,000 from heating recovery and $78,991 from laboratory recovery). DES revenue is generated from the sale of energy to the Panorama Recreation Centre. Estimated revenue is calculated based on annual energy rate, which takes into account prior-year natural gas market rates and projected energy consumption for the year.

At the start of 2025, the rate was reduced to align with the market, and the 2026 rate is anticipated to remain at a level similar to the 2025 level. Accordingly, the 2026 revenue projection is based on the 2025 natural gas rate and anticipated demand. The remaining internal recoveries relate to Saanich Peninsula Wastewater Laboratory and Facilities activities provided to other services.

Requisition

The requisition is allocated to the service participants based on the percentage allocation of prior year actual usage data (October 1, 2024 to September 30, 2025). The cost-sharing percentages for 2026 will be determined in October and are not anticipated to undergo significant changes compared to 2025. The overall 2026 requisition for Saanich Peninsula trunk sewers, treatment and disposal is $5,222,947 representing a 5.97% increase over 2025.

Programs Under Environmental Services Operations

As part of the CRD's regulatory commitments under the Saanich Peninsula Liquid Waste Management Plan, the following three additional services are requisitioned separately from the Saanich Peninsula Wastewater Treatment Plant. They are listed below for reference. The corresponding program budgets are included in Appendix A, following the Saanich Peninsula Wastewater budget. Overall, the total requisition for these three services in 2026 represents a 12.5% decrease.

- **Saanich Peninsula – Stormwater Quality Management:** In 2026, there is an ongoing cost of $10,000, which will be funded from the operating reserve.
- **Saanich Peninsula – Source Control Stormwater:** The increase in 2026 is attributed to inflationary costs.
- **Liquid Waste Management Plan (Peninsula):** For 2026–2028, there is an ongoing cost of $75,000 per year, funded from the operating reserve.

ALTERNATIVES

Alternative 1
The Saanich Peninsula Wastewater Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Saanich Peninsula trunk sewers, treatment and disposal operating and capital budget and the 2026 Saanich Peninsula Liquid Waste Management Plan (LWMP) program budgets including the LWMP administration budget, the Saanich Peninsula Stormwater Quality Management Program budget and the Saanich Peninsula Stormwater Source Control budget;
2. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
3. Direct staff to balance the 2025 actual revenue and expense on the transfer to capital reserve fund.

Alternative 2
The Saanich Peninsula Wastewater Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve as amended, the 2026 Saanich Peninsula trunk sewers, treatment and disposal operating and capital budget and the 2026 Saanich Peninsula Liquid Waste Management Plan (LWMP) program budgets including the LWMP administration budget, the Saanich Peninsula Stormwater Quality Management Program budget and the Saanich Peninsula Stormwater Source Control budget, and the Harbours Environmental Action Service (Peninsula) budget;
2. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
3. Direct staff to balance the 2025 actual revenue and expense on the transfer to capital reserve fund.

IMPLICATIONS

Financial Implications

If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific programs, on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by the Commission to help mitigate the budget and rate increases, but reducing contributions to reserves would limit the ability to address future infrastructure needs and respond to unforeseen emergencies.

CONCLUSION

This 2026 Saanich Peninsula Wastewater Service budget is presented for the Saanich Peninsula Wastewater Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2026 Saanich Peninsula Wastewater Service budget reflects the operating costs of the Saanich Peninsula Wastewater Treatment Plant and the conveyance system, as well as the environmental program and capital costs. The financial implications of the 2026 operating and capital budget vary by participant, depending on the operating and capital cost apportionments associated with annual flow and allocated treatment capacity.

RECOMMENDATION

The Saanich Peninsula Wastewater Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2026 Saanich Peninsula trunk sewers, treatment and disposal operating and capital budget and the 2026 Saanich Peninsula Liquid Waste Management Plan (LWMP) program budgets including the LWMP administration budget, the Saanich Peninsula Stormwater Quality Management Program budget and the Saanich Peninsula Stormwater Source Control budget;
2. Direct staff to update carry forward balances in the 2026 Capital Budget for changes after year end; and
3. Direct staff to balance the 2025 actual revenue and expense on the transfer to capital reserve fund.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Glenn Harris, Ph. D, R.P.Bio., Acting General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Draft 2026 SPWW Service and Program Budgets

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula Wastewater

SAANICH PENINSULA WASTEWATER COMMISSION

October 2025

Service: 3.718 Saanich Peninsula Wastewater **Committee: Environmental Services**

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfall for member participants.

SERVICE DESCRIPTION:

This program is for the provision of wastewater collection and treatment to the Saanich Peninsula municipalities of Central Saanich, North Saanich, and Sidney. Although the largest component of the program budget is for the operation and maintenance of the systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

Establishment Bylaw No. 2388/2439 - Greater of $5,663,000 or $1.56 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

		Authorized	Borrowed	Remaining
Authorized:	LA Bylaw 4596	$ 7,720,000	$ -	7,720,000

SPWWS SEWER SYSTEM:

Location	Cost Sharing Allocation: Annual Wastewater Flows
Airport	2.13%
Sidney	38.50%
Pauquachin	1.44%
Central Saanich	41.35%
North Saanich	15.91%
Tseycum	0.54%
IOS	0.12%
Total	100.00%

FUNDING:

Requisition

RESERVE FUND:

Saanich Peninsula Wastewater Commission approved that operating surpluses be transferred to capital reserve fund, starting with 2009 budget (approved Nov 6, 2008).

Change in Budget 2025 to 2026

Service: 3.718 Saanich Peninsula Wastewater	**Total Expenditure**	**Comments**
2025 Budget	**5,215,006**	
Operating Changes:		
Operating	20,251	Inflation-related increases in operating costs, offset by reduced maintenance requirements
Laboratory	7,419	Inflation cost
Heat Recovery	(12,112)	Reducing electricity budget to align with actual usage
Biosolids Mgmt.	175,869	Waste sludge hauling budget increased due to higher disposal rates for landfilling and trucking costs
Allocation - Standard Overhead	2,935	Calculation based on prior year's budget
Reserve Transfers	(57,890)	Reduction in reserve transfers due to increased biosolids management costs
Debt Serving	53,003	Debt cost related to capital projects for replacement of aged infrastructure
Total Other Changes	189,474	
2026 Budget	**5,404,480**	
Summary of % Expense Increase		
Debt servicing cost	***1.0%***	
Balance of increase	***2.6%***	
% expense increase from 2025:	***3.6%***	
% Requisition increase from 2025 (if applicable):	***5.97%***	*Requisition funding is 96.6% of service revenue*

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

A one-time favorable variance of $69,000 is forecasted and will be transferred to the Capital Reserve Fund.

3.718 - Saanich Peninsula Wastewater	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	3,088,128	2,942,506	3,073,379	-	35,000	3,108,379	3,283,174	3,251,027	3,390,080	3,415,685
Laboratory	186,232	186,232	193,651	-	-	193,651	199,371	205,257	211,315	217,560
Heat Recovery	149,623	150,447	137,511	-	-	137,511	140,274	143,082	145,942	148,864
Biosolids Mgmt.	620,377	769,000	796,246	-	-	796,246	1,049,069	1,052,047	1,055,079	1,058,188
Allocation - Standard Overhead	80,155	80,155	83,090	-	-	83,090	84,586	86,278	88,003	89,763
TOTAL OPERATING COSTS	**4,124,516**	**4,128,340**	**4,283,877**	**-**	**35,000**	**4,318,877**	**4,756,473**	**4,737,690**	**4,890,419**	**4,930,060**
*Percentage Increase over prior year		0.09%	3.86%	0.00%	0.85%	4.71%	10.13%	-0.39%	3.22%	0.81%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	74,940	74,940	75,200	-	-	75,200	75,510	85,820	96,130	106,450
Transfer to Equipment Replacement Fund	531,300	531,300	212,500	-	-	212,500	217,410	221,760	226,200	230,724
Transfer to Capital Reserve Fund	386,000	455,190	646,650	-	-	646,650	427,380	438,130	438,890	439,670
Debt Reserve Fund	30,000	-	47,650	-	-	47,650	16,000	7,500	2,500	500
MFA Principal Payment	-	-	0	-	-	0	265,603	348,524	387,392	400,349
MFA Interest Payment	68,250	4,077	103,603	-	-	103,603	253,065	317,306	346,244	355,504
TOTAL CAPITAL / RESERVES	**1,090,490**	**1,065,507**	**1,085,603**	**-**	**-**	**1,085,603**	**1,254,968**	**1,419,040**	**1,497,356**	**1,533,196**
TOTAL COSTS	5,215,006	5,193,847	5,369,480	-	35,000	5,404,480	6,011,442	6,156,730	6,387,776	6,463,256
*Percentage Increase over prior year		-0.41%	2.96%	0.00%	0.67%	3.63%	11.23%	2.42%	3.75%	1.18%
Internal Recovery - Other	(158,602)	(137,443)	(138,991)	-	-	(138,991)	(141,770)	(144,600)	(147,490)	(150,432)
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	5,056,404	5,056,404	5,230,489	-	35,000	5,265,489	5,869,672	6,012,130	6,240,286	6,312,824
*Percentage Increase over prior year		0.00%	3.44%	0.00%	0.69%	4.14%	11.47%	2.43%	3.79%	1.16%
SOURCES OF FUNDING (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current Year										
Grants in Lieu of Taxes	(7,542)	(7,542)	(7,542)	-	-	(7,542)	(5,295)	(5,295)	(5,295)	(5,295)
Transfer from Own Funds	(120,000)	(120,000)	-	-	(35,000)	(35,000)	(130,000)	(30,000)	(100,000)	(55,000)
TOTAL REVENUE	**(127,542)**	**(127,542)**	**(7,542)**	**-**	**(35,000)**	**(42,542)**	**(135,295)**	**(35,295)**	**(105,295)**	**(60,295)**
REQUISITION	**(4,928,862)**	**(4,928,862)**	**(5,222,947)**	**-**	**-**	**(5,222,947)**	**(5,734,377)**	**(5,976,835)**	**(6,134,991)**	**(6,252,529)**
*Percentage increase over prior year		0.00%	5.97%	0.00%	0.00%	5.97%	9.79%	4.23%	2.65%	1.92%
PARTICIPANTS: C. Saanich, N. Saanich, Sidney, Airport										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 3.718 Saanich Peninsula Wastewater	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$505,000	$990,000	$2,000,000	$1,160,000	$250,000	$50,000	$4,450,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$3,390,000	$5,865,000	$3,000,000	$1,000,000	$950,000	$1,650,000	$12,465,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$3,895,000	**$6,855,000**	**$5,000,000**	**$2,160,000**	**$1,200,000**	**$1,700,000**	**$16,915,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$2,640,000	$4,765,000	$1,600,000	$750,000	$250,000	$50,000	$7,415,000
Equipment Replacement Fund	$555,000	$1,070,000	$400,000	$380,000	$200,000	$200,000	$2,250,000
Grants (Federal, Provincial)	$0	$0	$2,550,000	$580,000	$0	$1,450,000	$4,580,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$700,000	$1,020,000	$450,000	$450,000	$750,000	$0	$2,670,000
	$3,895,000	**$6,855,000**	**$5,000,000**	**$2,160,000**	**$1,200,000**	**$1,700,000**	**$16,915,000**

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 #: 3.718

Service Name: Saanich Peninsula Wastewater

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
Project Number	Capital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	Year Totalauto-popula
WASTEWATER TREATMENT PLANT													$ -
23-03	Renewal	Odour Control Upgrade Construction	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.	$ 1,000,000	S	Res	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
23-03	Renewal	Odour Control Upgrade Construction		$ 3,500,000	S	Debt	$ 2,300,000	$ 3,500,000	$ -	$ -	$ -	$ -	$ 3,500,000
26-01	Renewal	Replace Covers on Primary Clarifiers	Replace covers over clarifiers to more easily removable geomembrane cover system.	$ 200,000	E	ERF	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
23-04	Replacement	Replace SCADA Servers and Ethernet Upgrades	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards	$ 250,000	S	ERF	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
24-01	Renewal	Sludge Tanks and Process Sump Cleaning and Repairs	Detailed Structural assessment of the primary clarifier No. 2 and sludge tanks to determine whether repairs are required. Cleaning, repair and apply protective coating on concrete surfaces inside of the sludge tanks and process sump is required to prevent ongoing corrosion and extensive structural damage.	$ 2,050,000	S	Grant	$ -	$ -	$ 2,050,000	$ -	$ -	$ -	$ 2,050,000
24-01	Renewal	Sludge Tanks and Process Sump Cleaning and Repairs		$ 950,000	S	Debt	$ 10,000	$ 410,000	$ 450,000	$ -	$ -	$ -	$ 860,000
28-01	Study	Bazan Bay Outfall Inspection	Follow-up inspection of Bazan Bay Outfall	$ 250,000	S	Res		$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	$ 30,000	E	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	$ 920,000	E	Debt	$ 30,000	$ 180,000	$ 650,000		$ -	$ -	$ 830,000
24-03	Replacement	SCADA Equipment Replacement	Project to review and address the maturation of SCADA hardware throughout the service areas.	$ 1,000,000	E	Debt	$ 200,000	$ 200,000	$ 250,000	$ 250,000	$ 250,000	$ 50,000	$ 1,000,000
24-04	Replacement	SPWWTP PLC Replacement	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.	$ 500,000	E	Debt	$ 50,000	$ 100,000	$ 250,000	$ -	$ -	$ -	$ 350,000
26-02	Study	Wastewater Treatment Plant Model Development	Initial assessment and plant modelling exercise to help assess future plant optimization.	$ 150,000	E	Res		$ 50,000	$ 50,000	$ 50,000	$ -	$ -	$ 150,000
26-03	Renewal	Decarbonization Improvements at SPWWTP	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.	$ 120,000	E	Res		$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
26-03	Renewal	Decarbonization Improvements at SPWWTP		$ 1,080,000	E	Grant		$ -	$ 500,000	$ 580,000	$ -	$ -	$ 1,080,000
PUMP STATIONS													
24-05	Replacement	Keating Pump Station - Pump Replacement	The existing pumps are nearing end of life and are becoming more difficult to maintain.	$ 600,000	S	ERF	$ 230,000	$ 530,000	$ -	$ -	$ -	$ -	$ 530,000
GENERAL										$ -	$ -	$ -	$ -
21-04	Replacement	Voice Radio Replacement	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.	$ 85,000	E	ERF	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
18-10	Replacement	Equipment Replacement - Annual Provisional	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.	$ 1,200,000	S	ERF	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	$ 550,000	E	Res	$ 150,000	$ 250,000	$ 100,000	$ 100,000	$ -	$ -	$ 450,000
24-06	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 240,000	E	ERF	$ 45,000	$ 60,000	$ -	$ 180,000	$ -	$ -	$ 240,000
29-01	Study	Inflow and Infiltration (I&I) Management Plan Update	Future update to the Saanich Peninsula Wastewater I&I Plan	$ 50,000	S	Res		$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
26-04	**Study**	**Wastewater Strategic Planning**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning	$ 50,000	S	Res		$ 50,000					$ 50,000.00
GRAVITY SEWERS & MANHOLES													$ -
20-04	Renewal	Manhole Repairs and Replacement	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.	$ 100,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-04	Renewal	Manhole Repairs and Replacement	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.	$ 850,000	S	Debt	$ 50,000	$ 375,000	$ -	$ 500,000	$ -	$ -	$ 875,000
27-02	Renewal	Trunk Sewer Relining - Ph2	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.	$ 1,450,000	S	Grant		$ -	$ -	$ -	$ -	$ 1,450,000	$ 1,450,000
27-02	Renewal	Trunk Sewer Relining - Ph2		$ 750,000	S	Res		$ -	$ -	$ 50,000	$ 700,000	$ -	$ 750,000
27-03	Renewal	Flushing and CCTV Inspection	SPWW sewers should be cleaned and inspected on a 5-basis. The next 5-year inspection is planned for 2027.	$ 150,000	S	Res		$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
27-04	Renewal	I&I Flow Monitoring	Flow Monitoring leading up to I&I Plan Updates	$ 150,000	S	Res		$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
PRESSURE PIPES & APPERTUNANCES													$ -
DEVELOPMENT COST CHARGE (DCC) PROJECTS													$ -
23-01	Renewal	DCC Program - 5-year Update	5-year update of the DCC program.	$ 75,000	S	Res	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
													$ -
													$ -
			Grand Total	**$ 18,300,000**			**$ 3,895,000**	**$ 6,855,000**	**$ 5,000,000**	**$ 2,160,000**	**$ 1,200,000**	**$ 1,700,000**	**$ 16,915,000**

Service:	3.718	Saanich Peninsula Wastewater

Project Number	23-03	**Capital Project Title**	Odour Control Upgrade Construction	**Capital Project Description**	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.
Project Rationale	Construction improvements to be implemented based on recommendations made in the KWL report. Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.				

Project Number	26-01	**Capital Project Title**	Replace Covers on Primary Clarifiers	**Capital Project Description**	Replace covers over clarifiers to more easily removable geomembrane cover system.
Project Rationale	The existing aluminum checker plate covers on the clarifiers are difficult to remove. A more easily removeable geomembrane cover system will allow for better operation and maintenance of the clarifiers and prolong carbon life in the odour control system.				

Project Number	23-04	**Capital Project Title**	Replace SCADA Servers and Ethernet Upgrades	**Capital Project Description**	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards
Project Rationale	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards				

Project Number	24-01	**Capital Project Title**	Sludge Tanks and Process Sump Cleaning and Repairs	**Capital Project Description**	Detailed Structural assessment of the primary clarifier No. 2 and sludge tanks to determine whether repairs are required. Cleaning, repair and apply protective coating on concrete surfaces inside of the sludge tanks and process sump is required to prevent ongoing corrosion and extensive structural damage.
Project Rationale	Primary Clarifier No. 1 and the oxidation tanks have had detailed structural assessments, funds are required to conduct a detailed assessment of primary clarifier No. 2 and the sludge tanks to determine whether concrete repairs are required similar to the oxidation tanks and primary clarifier No. 1.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	27-01	**Capital Project Title**	SPWWTP Road Upgrades	**Capital Project Description**	Construct drainage and pavement replacement on the SPWWTP access road.
Project Rationale	The access road to the SPWWTP will be 27 years old and is showing localized pavement failure. Additionally, the road drainage system requires some rehabilitation to maintain its function. Funds are required to design the drainage improvements and pavement repairs, and carry out the improvements.				

Project Number	28-01	**Capital Project Title**	Bazan Bay Outfall Inspection	**Capital Project Description**	Follow-up inspection of Bazan Bay Outfall
Project Rationale	Follow up 2028 inspection of Bazan Bay outfall to meet MWR requirements for 5-years inspection frequencies following the 2023 inspection. Considerations for ROV, Electromagnetic and dye tracing.				

Project Number	24-02	**Capital Project Title**	Standby Power Assessment and Replacement	**Capital Project Description**	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.
Project Rationale	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.				

Project Number	24-03	**Capital Project Title**	SCADA Equipment Replacement	**Capital Project Description**	Project to review and address the maturation of SCADA hardware throughout the service areas.
Project Rationale	Project to review and address the maturation of SCADA hardware throughout the service areas.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	24-04	**Capital Project Title**	SPWWTP PLC Replacement	**Capital Project Description**	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.
Project Rationale	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and all support will be terminated in 2026.				

Project Number	26-02	**Capital Project Title**	Wastewater Treatment Plant Model Development	**Capital Project Description**	Initial assessment and plant modelling exercise to help assess future plant optimization.
Project Rationale	Model development will better help to fine tune processes andbetter analyze and optimize current and future operations.				

Project Number	26-03	**Capital Project Title**	Decarbonization Improvements at SPWWTP	**Capital Project Description**	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.
Project Rationale	Saanich Peninsula WWTP is within the top 5 GHG emitters in the CRD portfolio. Supported by the Government of Canada and Provinc eof BC through the CleanBC Custom Program, a low carbon electrification report was carried out by Prism Engineering in 2024 which recommends improvements that will reduce reliance on natural gas, including a water source heat pump and domestic hot water pre-heating				

Project Number	24-05	**Capital Project Title**	Keating Pump Station - Pump Replacement	**Capital Project Description**	The existing pumps are nearing end of life and are becoming more difficult to maintain.
Project Rationale	Replacement of existing pumps at existing facility.				

Service: **3.718** **Saanich Peninsula Wastewater**

Project Number	26-04	**Capital Project Title**	Wastewater Strategic Planning	**Capital Project Description**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning
Project Rationale	High level framework of strategic priorities and commitments for liquid waste within the CRD. The strategic plan will guide decision making and long term planning required for executing the CRD Wastewater Master Plan.				

Project Number	21-04	**Capital Project Title**	Voice Radio Replacement	**Capital Project Description**	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.
Project Rationale	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.				

Project Number	18-10	**Capital Project Title**	Equipment Replacement - Annual Provisional	**Capital Project Description**	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.
Project Rationale	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.				

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	24-06	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	Project for IT Core Infrastructure Replacement associated with SPWWS. Program to be managed by IT.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	29-01	**Capital Project Title**	Inflow and Infiltration (I&I) Management Plan Update	**Capital Project Description**	Future update to the Saanich Peninsula Wastewater I&I Plan
Project Rationale	Continual improvements I&I Management reduce the impact on limiting capacity on conveyance and treatment infrastructure.				

Project Number	20-04	**Capital Project Title**	Manhole Repairs and Replacement	**Capital Project Description**	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.
Project Rationale	During the trunk sewer main inspections in 2018-2019, the manholes were inspected as well. A number of manholes were identified with major defects requiring repairs or relining, mostly in Central Saanich and Sidney. Funds are required to retain a contractor to carry out manhole repairs.				

Project Number	27-02	**Capital Project Title**	Trunk Sewer Relining - Ph2	**Capital Project Description**	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.
Project Rationale	The trunk sewer mains were inspected in 2018-2019 resulting in approximately 800 m of 500 mm diameter asbestos cement sewer pipe requiring relining to maintain integrity. Funds are required to retain a contractor to conduct the pipe relining starting where Phase 1 left.				

Project Number	27-03	**Capital Project Title**	Flushing and CCTV Inspection	**Capital Project Description**	SPWW sewers should be cleaned and inspected on a 5-basis. The next 5-year inspection is planned for 2027.
Project Rationale	Flushing and CCTV inspection program for pipe condition of SPWW sewers.				

Project Number	27-04	**Capital Project Title**	I&I Flow Monitoring	**Capital Project Description**	Flow Monitoring leading up to I&I Plan Updates
Project Rationale	Monitoring to facilitate future plan updates.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	23-01	**Capital Project Title**	DCC Program - 5-year Update	**Capital Project Description**	5-year update of the DCC program.
Project Rationale	Update to DCC will better align Developer Cost Charges with upgrades to the system required for growth.				

Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

Saanich Peninsula Wastewater Assets

Construction of the Saanich Peninsula Wastewater Treatment Plant (SPWWTP) was completed in January 2000 to provide wastewater service for Central Saanich, North Saanich and Sidney, as well as the local First Nations, Victoria Airport Authority, and the Institute of Ocean Sciences Centre. Annually, the SPWWTP produces on average 3,600 tonnes of sludge which is currently hauled being treated at the Residuals Treatment Facility at Hartland. The SPWWTP heat recovery system was commissioned in February 2011 and has supplied treatment plant effluent waste heat to the Panorama Recreation Center for heating its swimming pools since then. Assets in the Saanich Peninsula Wastewater System include land, the SPWWTP and a secondary treatment plant, three pumping stations, thermal recovery and other buildings, 14 kilometres of collections and conveyance (gravity & pressure) mains, and a marine outfalls.

Reserve/Fund Summary

	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Funds	1,750,487	2,127,137	2,204,517	2,292,647	2,081,537	2,621,207
Equipment Replacement Fund	1,778,779	1,476,279	1,293,689	1,135,449	1,161,649	1,192,373
Operating Reserve Fund	1,432,645	1,472,845	1,418,355	1,474,175	1,470,305	1,521,755
Total	**4,961,911**	**5,076,261**	**4,916,561**	**4,902,271**	**4,713,491**	**5,335,334**

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule - SPWWTP

Capital Reserve Fund SPWWTP - DCC Portion and Capital Reserve Portion

Bylaw 2760 established a Reserve Fund for the Saanich Peninsula Wastewater System. There are two portions in the Reserve Fund: Development Cost Charges is deposited in the DCC portion and expenditures are restricted. Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.

DCC Portion

Fund: 1012	**Estimate**	**Budget**				
Fund Center: 101356	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	252,148	320,148	370,148	470,148	570,148	670,148
Planned Capital Expenditure (Based on Capital Plan)	-	(50,000)		-	-	-
Transfer OUT - To Capital Reserve						
Fund Return						
Transfer IN - DCC Funding	60,000	100,000	100,000	100,000	100,000	100,000
Interest Income	8,000	-	-	-	-	-
Ending Balance $	**320,148**	**370,148**	**470,148**	**570,148**	**670,148**	**770,148**

Assumptions/Background:

Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.
Approved capital expenditures to be funded by DCC to be determined, as under review.

Capital Reserve Portion

Fund: 1012	**Estimate**	**Budget**				
Fund Center: 102022	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,230,149	1,430,339	1,756,989	1,734,369	1,722,499	1,411,389
Planned Capital Expenditure	(300,000)	(320,000)	(450,000)	(450,000)	(750,000)	-
Transfer from Ops Budget	386,000	646,650	427,380	438,130	438,890	439,670
Planned transfer from DCC Funds			-	-	-	-
Surplus	69,190					
Interest Income*	45,000	-	-	-	-	-
Ending Balance $	**1,430,339**	**1,756,989**	**1,734,369**	**1,722,499**	**1,411,389**	**1,851,059**

Saanich Peninsula Commission approved that operating surpluses be transferred to capital reserve fund each year, starting with 2009 budget.

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Total both funds	1,750,487	2,127,137	2,204,517	2,292,647	2,081,537	2,621,207

ERF Reserve Fund Schedule SPWWTP

ERF: SPWWTP ERF or PERS Fund for Equipment

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the NWT System. Also called PERS (Priority Equipment Replacement). Example motors, pumps… There are 2 PERS, Trunks and Treatment Plant; and 1 ERF for SPWWTP Lab Equipment

Equipment Replacement Fund- SPWWTP

Fund: 1022	**Estimate**	**Budget**				
Fund Center: 101700	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,615,979	1,778,779	1,476,279	1,293,689	1,135,449	1,161,649
Planned Purchase (Based on Capital Plan)	(375,000)	(515,000)	(400,000)	(380,000)	(200,000)	(200,000)
Estimated Surplus						
Transfer IN (from Ops Budget)	531,300	212,500	217,410	221,760	226,200	230,724
Interest Income*	6,500					
Ending Balance $	**1,778,779**	**1,476,279**	**1,293,689**	**1,135,449**	**1,161,649**	**1,192,373**

The ERF funds the replacement or repair of equipment with a service life of 15 years or less. In the past the ERF has also been referred to as a Priority Equipment Replacement Strategy (PERS). There are three individual ERF funds; Wastewater Treatment Plant (E00561), Trunk Sewers (E00562) and Saanich Peninsula Laboratory Equipment (E00586)

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

Profile

Saanich Peninsula Wastewater

Starting in 2003, maintenance reserve accounts were established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expense and to and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance. The maintenance activities are the replacement and disposal of the odour control carbon at the treatment plant approximately every 2 years, replacement and disposal of the odour control carbon at Keating Pump Station every 5 years, the regulatory inspection of the Bazan Bay marine outfall every 5 years and the cleaning and rebuild of the District Energy Sharing System heat exchanger every 5-8 years.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105204	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Beginning Balance	1,432,705	1,432,645	1,472,845	1,418,355	1,474,175	1,470,305
Transfer In						
Planned Purchase	(120,000)	(35,000)	(130,000)	(30,000)	(100,000)	(55,000)
Surplus	-					
Transfer from Ops Budget	74,940	75,200	75,510	85,820	96,130	106,450
Interest Income*	45,000	-	-	-	-	-
Ending Balance $	**1,432,645**	**1,472,845**	**1,418,355**	**1,474,175**	**1,470,305**	**1,521,755**

Assumptions/Background:

Maintenance Reserve Account: Outfall Inspection, Odour Control Carbon Replacement, Heat Recovery Exchange System Cleaning

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula - Stormwater Quality Management

Commission REVIEW

October 2025

Service: 1.537 Saanich Peninsula - Stormwater Quality Management **Commission: Saanich Peninsula Waste Water**

DEFINITION:

Establishment Bylaw No. 3642 (2009), as amended by Bylaw No. 4141 (2017), to identify pollution in stormwater run-off from land in the service area.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Saanich Peninsula 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:

District of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Greater of $106,017 or $0.0103/$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

The apportionment of annual operating costs among the participating areas shall be on the basis of one-sixth in proportion to the population of the participating areas, one-sixth in proportion to the land area of the participating areas, one-sixth in proportion to the length of shoreline in each of the participating areas, and one-half in proportion to the number of high and medium priority discharges of stormwater to the environment in the prior year within the boundaries of each of the participating areas, as determined by the Capital Regional District Board.

USER CHARGE:

N/A

Service: 1.537 Saanich Peninsula - Stormwater Quality Management **Commission: Saanich Peninsula Waste Water**

COST SHARING ALLOCATION:

	Stormwater
Central Saanich	27.21%
North Saanich	34.69%
Sidney	24.93%
Tsawout Nations	3.99%
Tsartlip Nations	4.52%
Pauquachin Nations	2.68%
Tseycum Nations	1.98%
Total	**100.00%**

Note:
* Service established effective 2010; previously provided by agreement

Bylaw 4141

1.537 Saanich Peninsula - Stormwater Quality Mgmt	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	86,757	86,757	89,648	-	-	89,648	92,272	94,988	97,539	100,406
Contract For Services	21,134	21,134	21,515	-	-	21,515	21,945	22,384	22,832	23,288
Consultant Expenses	20,861	20,861	19,827	-	-	19,827	19,049	18,211	17,573	16,651
TOTAL OPERATING COSTS	**128,753**	**128,753**	**130,990**	**-**	**-**	**130,990**	**133,266**	**135,584**	**137,943**	**140,345**
*Percentage Increase over prior year		0.0%	1.7%	0.0%	0.0%	1.7%	1.7%	1.7%	1.7%	1.7%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	128,753	128,753	130,990	-	-	130,990	133,266	135,584	137,943	140,345
*Percentage Increase over prior year		0.0%	1.7%	0.0%	0.0%	1.7%	1.7%	1.7%	1.7%	1.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(4,508)	(4,508)	(4,508)	-	-	(4,508)	(4,508)	(4,508)	(4,508)	(4,508)
Transfer From Operating Reserve	-	-	(10,000)	-	-	(10,000)	(10,180)	(10,363)	(10,550)	(10,740)
TOTAL REVENUE	(4,508)	(4,508)	(14,508)	-	-	(14,508)	(14,688)	(14,871)	(15,058)	(15,248)
REQUISITION	**(124,245)**	**(124,245)**	**(116,482)**	**-**	**-**	**(116,482)**	**(118,578)**	**(120,713)**	**(122,885)**	**(125,097)**
*Percentage Increase over prior year	0.0%	0.0%	-6.2%	0.0%	0.0%	-6.2%	1.8%	1.8%	1.8%	1.8%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										

1.537 Saanich Peninsula - Stormwater Quality Mgmt
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Saanich Peninsula - Stormwater Quality Mgmt

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105520	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	97,802	102,140	92,140	81,960	71,597	61,047
Planned Purchase	-	-	-	-	-	-
Transfer from/to Ops Budget		(10,000)	(10,180)	(10,363)	(10,550)	(10,740)
Interest Income*	4,338	-	-	-	-	-
Total projected year end balance	**102,140**	**92,140**	**81,960**	**71,597**	**61,047**	**50,307**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Saanich Peninsula - Source Control Stormwater

Commission REVIEW

October 2025

Service: 1.538 Saanich Peninsula - Source Control Stormwater **Commission: Saanich Peninsula Waste Water**

DEFINITION:

To regulate, prohibit and impose requirements in respect of discharges to the municipal stormwater system and water courses Bylaw No. 3906 (adopted August, 2013), amended by Bylaw No. 4140 (2016).

SERVICE DESCRIPTION:

The service provides a regulatory stormwater source control program in the Saanich Peninsula to manage stormwater quality in the municipal drainage systems.

PARTICIPATION:

Districts of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Maximum Levy: Greater of $51,715 or $0.005/$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater

FUNDING:

The annual costs for the service, net of grants and other revenues, shall be apportioned on the basis of:
a) The population of the participating areas; and
b) The population estimate as determined annually by the Regional Planning Services department of the Capital Regional District.

USER CHARGE:

N/A

1.538 San Pen - Source Control Stormwater	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	62,006	59,555	54,537	-	-	54,537	55,365	56,926	58,531	60,183
Contract For Services	8,923	10,000	8,084	-	-	8,084	8,076	9,282	9,470	9,664
TOTAL OPERATING COSTS	**70,929**	**69,555**	**62,621**	**-**	**-**	**62,621**	**63,441**	**66,208**	**68,001**	**69,847**
*Percentage Increase over prior year		-1.9%	-11.7%	0.0%	0.0%	-11.7%	1.3%	4.4%	2.7%	2.7%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	70,929	69,555	62,621	-	-	62,621	63,441	66,208	68,001	69,847
*Percentage Increase over prior year		-1.9%	-11.7%	0.0%	0.0%	-11.7%	1.3%	4.4%	2.7%	2.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,594)	(1,594)	(1,594)	-	-	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)
Transfer From Operating Reserve	(10,673)	(9,299)	(606)	-	-	(606)	(1,535)	(2,628)	(2,691)	(2,763)
TOTAL REVENUE	(12,267)	(10,893)	(2,200)	-	-	(2,200)	(3,129)	(4,222)	(4,285)	(4,357)
REQUISITION	**(58,662)**	**(58,662)**	**(60,421)**	**-**	**-**	**(60,421)**	**(60,312)**	**(61,986)**	**(63,716)**	**(65,490)**
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	-0.2%	2.8%	2.8%	2.8%
PARTICIPANTS: Central Saanich, North Saanich, and Sidney										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1.538 San Pen - Source Control Stormwater
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

San Pen - Source Control Stormwater

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures (such as legal challlenges and investigations), unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule (Fund: 1500 / FC: 105521)	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Projected year end balance						
Beginning Balance	61,322	54,727	54,121	52,586	49,958	47,267
Planned Purchase	(9,299)	(606)	(1,535)	(2,628)	(2,691)	(2,763)
Transfer from/to Ops Budget		-	-	-	-	-
Interest Income*	2,704	-	-	-	-	-
Total projected year end balance	**54,727**	**54,121**	**52,586**	**49,958**	**47,267**	**44,504**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

L.W.M.P. Peninsula Programs

Commission REVIEW

October 2025

Service: 3.720 L.W.M.P. (Peninsula) **Saanich Peninsula Wastewater Commission**

DEFINITION:

Implementation of the Liquid Waste Management Plan for the Saanich Peninsula. Bylaw No. 2388 (1996), amended by Bylaw No. 2439 (1996) and Bylaw No. 3073 (2003)

SERVICE DESCRIPTION:

To manage the Saanich Peninsula Liquid Waste Management Plan (SPLWMP) and implement the commitments approved under the plan as required:

- planning, reporting, amendment preparation, implementation of commitments, biosolids management program, resource recovery development and inflow/infiltration enhancement program

MAXIMUM LEVY:

Greater of $5,663,000 or $1.56 / $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

Service: 3.720 L.W.M.P. (Peninsula) **Saanich Peninsula Wastewater Commission**

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

Central Saanich	43.18%
North Saanich (*see note below)	16.61%
Sidney	40.21%
Total	**100.00%**

Note:
* North Saanich taxes all of North Saanich, including the Airport, as LWMP benefits all of North Saanich, and not just the sewer area. (March 18, 2002)

Change in Budget 2025 to 2026 Service: 3.720 LWMP (PENINSULA)	Total Expenditure	Comments
2025 Budget	**57,819**	
Change in Wages & Benefits:		
Base wages & benefits change		
Step increase/paygrade change	-	
Total Change in Wages & Benefits	-	
Other Changes:		
Contract for Services	72,411	To hire a public consultation facilitator if the SPWWC confirms that a LWMP rewrite is required. A rewrite will be a multi-year, multi-stakeholder process.
Standard Overhead Allocation	51	Increase in 2025 operating costs
Transfer to Operating Reserve	(22,593)	To Fund Contarct For Services. If the SPWWC confirms that a LWMP rewrite is required, similar draws from reserve will be required in the next couple of years.
Other Costs	1,155	Increase in environmental protection and RWC engineering allocation
Total Other Changes	51,024	
2026 Budget	**108,843**	
Summary of % Expense Increase		
2026 Base salary and benefit change	0.0%	
Contract of Services	125.2%	
Standard Overhead Allocation	0.1%	
Operating Reserve Transfers	-39.1%	
Balance of increase	2.0%	
% expense increase from 2025:	***88.2%***	
% Requisition increase from 2025 (if applicable):	***1.8%***	*Requisition funding is 0 % of service revenue*

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

The overall 2025 budget performance is anticipated to align with the approved budget, with no significant variances expected. At this time, no operating surplus or deficit is projected, and no surplus treatment actions are anticipated.

3.720 - LWMP (PENINSULA)	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Operating Expenditures	35,226	35,226	36,432	-	-	36,432	37,492	38,586	39,713	40,870
Contract For Services	-	-	72,411	-	-	72,411	72,393	72,360	-	-
TOTAL OPERATING COSTS	**35,226**	**35,226**	**108,843**	**-**	**-**	**108,843**	**109,885**	**110,946**	**39,713**	**40,870**
*Percentage Increase over prior year		0.0%	209.0%	0.0%	0.0%	209.0%	1.0%	1.0%	-64.2%	2.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	22,593	22,593	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	22,593	22,593	-	-	-	-	-	-	-	-
TOTAL COSTS	57,819	57,819	108,843	-	-	108,843	109,885	110,946	39,713	40,870
*Percentage Increase over prior year		0.0%	88.2%	0.0%	0.0%	88.2%	1.0%	1.0%	-64.2%	2.9%
OPERATING COSTS LESS INTERNAL RECOVERIES	57,819	57,819	108,843	-	-	108,843	109,885	110,946	39,713	40,870
*Percentage Increase over prior year		0.0%	88.2%	0.0%	0.0%	88.2%	1.0%	1.0%	-64.2%	2.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(949)	(949)	(949)	-	-	(949)	(949)	(949)	(949)	(949)
Transfer From Operating Reserve	-	-	(75,000)	-	-	(75,000)	(75,450)	(75,908)	(4,061)	(4,594)
TOTAL REVENUE	(949)	(949)	(75,949)	-	-	(75,949)	(76,399)	(76,857)	(5,010)	(5,543)
REQUISITION	**(56,870)**	**(56,870)**	**(32,894)**	**-**	**-**	**(32,894)**	**(33,486)**	**(34,089)**	**(34,703)**	**(35,327)**
*Percentage Increase over prior year		0.0%	-42.2%	0.0%	0.0%	-42.2%	1.8%	1.8%	1.8%	1.8%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										

3.720 L.W.M.P. Peninsula
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

L.W.M.P. Peninsula

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105527	2025	2026	2027	2028	2029	2030
Beginning Balance	256,780	288,798	213,798	138,348	62,440	58,379
Planned Purchase		(75,000)	(75,450)	(75,908)	(4,061)	(4,594)
Transfer from Ops Budget	22,593	-	-	-	-	-
Interest Income*	9,425	-	-	-	-	-
Total projected year end balance	**288,798**	**213,798**	**138,348**	**62,440**	**58,379**	**53,785**

Assumptions/Background:
Retain reserve balance for future LWMP planning projects.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Making a difference...together

REPORT TO THE SOOKE & ELECTORAL AREA PARKS AND RECREATION COMMISSION MEETING OF TUESDAY, OCTOBER 07, 2025

SUBJECT **2026 Budget Review and Approval Process – Sooke & Electoral Area Parks and Recreation Commission**

ISSUE SUMMARY

This report presents the 2026-2030 Sooke & Electoral Area Parks and Recreation Commission (SEAPARC) budget for review and provisional approval.

BACKGROUND

Annually, the Capital Regional District (CRD) must develop a financial plan representing the operating and capital expenditure plans for the next five years. The financial plan is developed in alignment and is consistent with the legislative authority of the various CRD services which, upon approval, provides the expenditure authority for the operations of the CRD. Final budget approval is required no later than March 31 of each year.

A preliminary budget (the provisional financial plan) is developed well before the legislated deadline of March 31 to allow service participants and local rate payers to be able to make final recommendations on proposed service levels, revenue requirements and adjustments to fees and charges prior to consideration of final approval by the CRD Board.

Under Board direction, SEAPARC is responsible for reviewing the service budget and recommending provisional budget for approval to the Board. Ultimately, the Board is responsible for the approval of all the service budgets.

2026 Financial Plan Approach

The 2026 cycle plans the fourth and final year of the Board-approved CRD Corporate Plan, as well as plans for future years. The Corporate Plan specifies initiatives intended to enhance service delivery in alignment with the Board Priorities. It also includes initiatives that address core service mandates, regulatory requirements and the need to keep pace with population growth and maintain service levels.

The budget process includes service planning to align operational service requirements and recommendations with Board strategic priorities and the Corporate Plan. Service plans drive the financial planning process and provide necessary information to evaluate overall organizational requirements, new initiatives, proposed service levels and implications for the budget and financial plan.

On May 14, 2025, the Board approved the 2026 Service and Financial Planning Guidelines. The guidelines supported financial management strategies related to revenue, reserves and debt management.

2026 Financial Plan Overview

The Financial Plan includes operating, capital and reserve funds. The operating budget identifies the regular annual costs to operate the services. Budgeted revenues are primarily derived from sale of services, fees and charges, requisition and grants. Expenditures are determined through the application of a variety of assumptions and agreements, some of which the Board considers directly, and others that are recommended locally by participants or local service commissions. The capital expenditure plan shows the anticipated expenditures for capital projects and equipment replacement for the next five years. This plan has been informed by the SEAPARC 20-year capital plan. Over the next five years, despite increases to contributions and several debt funded projects, the capital reserve fund is maintained at an average of $417,000. In order to proceed with minor capital associated with the regular preventative maintenance plan, support an aging facility and still be prepared for unexpected facility projects, the target for this fund is $1.5 million.

The 2026 budget considers adjustments to service delivery, community need and approved fees and charges. Overall participation in SEAPARC services continues to rise but at a slower pace than seen in previous years. Limited space impacts revenue growth projections. Items such as wages and benefits, internal allocations, supplies, and utilities including electricity and fuel, are subject to inflationary changes that influence the cost-of-service delivery.

The 2026 one-time supplemental budget includes $10,812 to recognize the cost to replace the SharePoint online file management system. The supplemental budget also includes debt charges starting in 2026 to reflect the borrowing costs for the skate park replacement and energy recovery project.

For the capital plan, a few emerging projects have been added for the 2026 budget year. For 2027-2030, there is still some uncertainty on some of the listed projects as they may be impacted by the recreation infrastructure growth plan that is proposed for 2026. There are currently two major projects planned to be funded by new debt: replacement of secondary pool boilers and replacement of the arena slab.

Overall, every effort has been made to mitigate financial risk while still meeting the Commission's mission of making available a wide range of recreation services and maximizing participation.

ALTERNATIVES

Alternative 1
The Sooke & Electoral Area Parks and Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, 2026-2030 SEAPARC Budget be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Alternative 2
The Sooke & Electoral Area Parks and Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, 2026-2030 SEAPARC Budget be approved as amended and form the basis of

the Final 2026-2030 Financial Plan.

IMPLICATIONS

Financial Implications

Operating Budget

The 2026 operating budget is approximately $6 million and includes a requisition increase of $259,745 or 7.44% over the 2025 budget. This reflects an increase of 4.98% to core budget plus $75,000 in ongoing supplemental funding for debt charges and $10,812 in one-time internal allocation charges to recognize the cost to replace the SharePoint online file management system.

While total operating costs (including transfers to reserves) are budgeted to increase 4.25%, revenues from user fees and rentals are expected to increase by 3.10%. Revenue projections have considered that space is a limiting factor in program expansion.

Capital Budget

The 2026 capital budget, informed by the SEAPARC 20-year capital plan, ensures that preventative maintenance, renewal and replacement is completed to maintain ongoing service to the community. The capital reserve fund is currently underfunded.

The attached 2026-2030 SEAPARC Budget in Appendix A, which includes operating and capital budgets, is provided for preliminary approval.

Operating Reserve

The SEAPARC operating reserve balance is $36,815. This fund was established to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses and special one-time operating projects, as well as mitigate fluctuations in revenue. Corporate operating reserve guidelines indicate that this fund should be approximately $170,000, however prioritization has been given to increasing the capital reserve fund.

CONCLUSION

The service and financial planning process is integral to providing ongoing service delivery. SEAPARC's service plan and budget are part of the overall planning cycle for the CRD. The attached service plan and 2026-2030 SEAPARC budget are provided for review by the Commission for approval by the CRD Board.

RECOMMENDATION

The Sooke & Electoral Area Parks and Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, 2026-2030 SEAPARC Budget be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Submitted by:	Melanie Alsdorf, Manager, SEAPARC Recreation
Concurrence:	Glenn Harris, Acting General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2026-2030 SEAPARC Budget
Appendix B: Presentation – 2026 SEAPARC Budget

CAPITAL REGIONAL DISTRICT

2026 BUDGET

SEAPARC

COMMITTEE OF THE WHOLE

October 2025

Service: 1.40X SEAPARC - Arena and Pool Facilities and Recreation **Commission: Sooke Electoral Area Parks & Rec**

DEFINITION:

The service provides recreation programs and facilities under the authority of Bylaw No. 4029. This Bylaw No. 4029 was established in order to combine two Sooke and Electoral Area recreation services formerly operating under Bylaw No.152 and No.2598 respectively. Bylaw No.4029 merges the maximum requisitions from the former bylaw No.152 and No.2598 into one.

Bylaw history for reference purposes:

Bylaw No. 4029 (July 13, 2016; replaces Bylaw No. 152 and Bylaw No. 2598) Amended by Bylaw No. 4362 (2020)

Bylaw No. 152 (November 28, 1973); Amended Bylaw No. 195 (1975), Bylaw No. 338 (1977), Bylaw No. 412 (1977), Bylaw No. 1073 (1982),

Bylaw No. 2598 (June, 1998); Amended by Bylaw No. 3345 (2006).

SERVICE DESCRIPTION:

A service established to provide recreational community programs, to construct, equip, operate and maintain recreation facilities including but not necessarily limited to the ice arena, the swimmig pool, the golf course and mutil-purpose/community use rooms, and to authorize acquisition of recreation-related real property.

Bylaw No. 1538 (1987) and Bylaw No. 3344 (2006).

PARTICIPATION:

The District of Sooke and the Electoral Area of Juan de Fuca (portions) are the participating area for this service. Cost appointment is 100% by population.

MAXIMUM LEVY:

The greater of $5,158,000 or $1.60/$1000 on the net taxable value of land and improvements.

COMMISSION:

Sooke and Electoral Area Parks and Recreation Commission
Established by bylaw to oversee this function. (Bylaw No. 2788 - April 2000, Amended by Bylaw No. 3242 - 2004, Bylaw No. 3416 - 2007 & Bylaw 4049 - 2015).

CAPITAL DEBT:

Bylaw No. 4052 - $750,000 (for DeMamiel Golf Course Acquisition), $660,000 issued).
Bylaw No. 4634 - $3,150,000 (for SEAPARC recreation upgrades), $0 issued).

Change in Budget 2025 to 2026 Service: 1.40X SEAPARC	Total Expenditure	Comments
2025 Budget	**5,711,058**	
Change in Wages & Benefits:		
Base wages & benefits change	94,000	Inclusive of estimated collective agreement changes
Step increase/paygrade change	26,020	
Auxilary wages	95,191	Increased program offering
Total Change in Wages & Benefits	215,211	
Other Changes:		
Standard Overhead Allocation	19,645	Increase in 2025 operating costs
Transfers to reserve	49,060	Reflects growth in assets and inflation
Debt Servicing	75,000	Borrowing for Skate Park and Heat Recovery projects
Other Costs	(30,296)	
Total Other Changes	113,409	
2026 Budget	**6,039,678**	

Summary of % Expense Increase	
2026 Base salary and benefit change	1.6%
Step increase/paygrade change	0.5%
Auxilary wages	1.7%
Standard Overhead Allocation	0.3%
Transfers to reserve	0.9%
Debt Servicing	1.3%
Other Costs	-0.5%
% expense increase from 2025:	***5.8%***
% Requisition increase from 2025 (if applicable):	***7.4%***

Requisition funding is (62)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $82,600 (1.4%) due mainly to saving in salaries and wages. This variance will be moved to Capital Reserve, which has an expected year end balance of $640,000 before this transfer.

SEAPARC - ALL SERVICE AREAS	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Salaries and Wages	3,597,210	3,503,243	3,812,421	-	-	3,812,421	3,909,878	4,009,854	4,099,825	4,191,768
Electricity & Utilities	248,210	243,050	259,190	-	-	259,190	264,360	269,640	275,030	280,530
Operating Supplies & Promotion	401,380	367,273	381,262	-	-	381,262	388,910	396,690	404,630	412,740
Maintenance and Repairs	208,615	209,965	200,300	-	-	200,300	204,310	208,400	212,570	216,810
Standard Overhead Allocation	233,490	233,490	253,135	-	-	253,135	257,691	262,845	268,102	273,464
Human Resources Allocation	123,363	123,363	126,146	-	-	126,146	147,588	154,532	148,769	150,211
Internal Allocations	12,662	12,662	1,907	-	10,812	12,719	1,964	2,023	2,084	2,146
Contract for Services	82,350	104,117	94,000	-	-	94,000	95,880	97,780	99,730	101,720
Vehicles and Travel	26,775	24,567	26,000	-	-	26,000	26,520	27,050	27,590	28,140
Operating - Other	80,047	99,675	92,541	-	-	92,541	94,380	96,240	98,130	100,060
Insurance Cost	48,360	48,360	46,740	-	-	46,740	49,078	51,532	54,110	56,816
TOTAL OPERATING COSTS	**5,062,462**	**4,969,765**	**5,293,642**	**-**	**10,812**	**5,304,454**	**5,440,559**	**5,576,586**	**5,690,570**	**5,814,405**
Percentage increase over prior year		-1.8%	4.57%			4.78%	2.57%	2.5%	2.0%	2.2%
CAPITAL / TRANSFER RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	362,100	384,698	369,342	-	-	369,342	376,730	384,260	391,950	399,790
Transfer to Equipment Replacement Fund	217,300	277,300	221,646	-	-	221,646	226,080	230,600	235,210	239,910
Capital Equipment Purchases	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**579,400**	**661,998**	**590,988**	**-**	**-**	**590,988**	**602,810**	**614,860**	**627,160**	**639,700**
		14.3%	2.00%			2.00%	2.00%	2.0%	2.0%	2.0%
DEBT CHARGES	69,196	69,196	69,236	75,000	-	144,236	221,186	353,686	353,686	353,686
TOTAL COSTS	**5,711,058**	**5,700,959**	**5,953,866**	**75,000**	**10,812**	**6,039,678**	**6,264,555**	**6,545,132**	**6,671,416**	**6,807,791**
		-0.18%	4.25%			**5.75%**	3.72%	4.48%	1.93%	2.04%
FUNDING SOURCES (REVENUE)										
Balance C/F from Prior to Current year	(25,000)	(25,000)	-	-	-	-	-	-	-	-
Fee Income	(1,793,510)	(1,743,893)	(1,829,390)	-	-	(1,829,390)	(1,865,970)	(1,903,270)	(1,941,350)	(1,980,170)
Rental Income	(389,566)	(429,084)	(447,561)	-	-	(447,561)	(456,520)	(465,650)	(474,970)	(484,460)
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(10,155)	(10,155)	(10,155)	-	-	(10,155)	(10,155)	(10,155)	(10,155)	(10,155)
TOTAL REVENUE	(2,218,231)	(2,208,132)	(2,287,106)	-	-	(2,287,106)	(2,332,645)	(2,379,075)	(2,426,475)	(2,474,785)
			3.10%			3.10%	1.99%	2.0%	2.0%	2.0%
REQUISITION	**(3,492,827)**	**(3,492,827)**	**(3,666,760)**	**(75,000)**	**(10,812)**	**(3,752,572)**	**(3,931,910)**	**(4,166,057)**	**(4,244,941)**	**(4,333,006)**
Percentage increase over prior year requisition			4.98%			7.44%	4.78%	5.96%	1.89%	2.07%
PARTICIPANTS: Sooke and JDF AUTHORIZED POSITIONS:										
Salaried	20.60	20.60	20.60	-	-	20.60	20.60	20.60	20.60	20.60

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.40X SEAPARC	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$2,572,500	$275,000	$351,000	$560,500	$2,283,000	$6,042,000
Equipment		$0	$332,250	$132,700	$188,850	$533,500	$265,430	$1,452,730
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$35,750	$35,000	$36,800	$36,500	$38,500	$182,550
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$2,940,500**	**$442,700**	**$576,650**	**$1,130,500**	**$2,586,930**	**$7,677,280**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$1,910,000	$0	$45,000	$426,000	$1,850,000	$4,231,000
Equipment Replacement Fund		$0	$252,250	$116,700	$127,350	$107,500	$248,430	$852,230
Grants (Federal, Provincial)		$0	$150,000	$0	$0	$0	$0	$150,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$628,250	$326,000	$404,300	$597,000	$488,500	$2,444,050
		$0	**$2,940,500**	**$442,700**	**$576,650**	**$1,130,500**	**$2,586,930**	**$7,677,280**

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 #: 1.40X

Service Name: SEAPARC

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
20-09	Replacement	Domestic Hot Water Replacement	Replacement of hot water storage tanks and update system	$ 100,000	E	Cap		$ -					$ -
22-02	Renewal	Pool Roof Replacement	Pool Roof Replacement	$ 500,000	B	Res		$ 215,000					$ 215,000
23-04	Renewal	Building Assessment and Renewal	Building assessment and repairs	$ 250,000	B	Res		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
23-07	Renewal	Parking Lot Renewal	Renewal parking lot	$ 173,750	S	Res		$ 35,750	$ 35,000	$ 36,800	$ 36,500	$ 38,500	$ 182,550
24-04	Renewal	Roof Repairs	General Roof Repairs	$ 37,500	B	Res		$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
24-06	Renewal	Replace Ventilation Fans	Replace Ventilation Fans	$ 7,000	B	Res			$ 7,500				$ 7,500
24-13	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 48,000	E	Res			$ 16,000	$ 16,500			$ 32,500
24-15	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 73,600	E	ERF		$ 13,600	$ 34,600	$ 3,600	$ 14,100		$ 65,900
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system	$ 2,200,000	B	Debt		$ 1,850,000					$ 1,850,000
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant							$ -
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant		$ 150,000					$ 150,000
25-03	Renewal	Recoat Arena Purlins & Frames	Recoat Arena Purlins & Frames	$ 40,000	B	Res			$ 40,000				$ 40,000
25-05	Replacement	Replace Sewage & Storm Pump System	Replace Sewage & Storm Pump System	$ 20,000	B	ERF		$ 20,000					$ 20,000
25-07	Study	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System	$ 7,750	B	Res				$ 4,000			$ 4,000
25-13	Renewal	Lighting Controls	Renewal of lighting controls	$ 80,000	B	Res		$ 35,000					$ 35,000
26-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 138,900	E	ERF		$ 138,900					$ 138,900
26-08	Renewal	Duct cleaning	Duct cleaning	$ 37,000	B	Res		$ 22,000			$ 25,000		$ 47,000
26-09	Replacement	Pool Lectronator System	Replacement of lectronator cells and components	$ 85,000	E	ERF		$ 19,750	$ 21,000	$ 21,750	$ 22,750	$ 24,000	$ 109,250
26-10	Study	Infrastructure Growth Plan	Plan to guide new infrastructure needs	$ 150,000	B	Res		$ 150,000					$ 150,000
26-10	Study	Infrastructure Growth Plan	Plan to guide new infrastructure needs		B	Grant							$ -
26-11	Renewal	Irrigation allowance	Repair & replacement of irrigation components	$ 25,000	E	ERF		$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-12	New	Electric Key Entry System	Install electric key entry system	$ 68,000	B	Res		$ 48,000	$ 20,000				$ 68,000
26-13	New	Cellular Service Upgrade	Cellullar Service Upgrade	$ 40,000	E	Res		$ 40,000					$ 40,000
26-14	Study	Pool Change Room Renovation	Pool Change Room Renovation (design/scope)	$ 25,000	B	Res		$ 25,000					$ 25,000
26-15	Replacement	Mower replacement - golf	Replace rough mower - golf course	$ 35,000	E	ERF		$ 35,000					$ 35,000
26-16	Renewal	Pool Circulation Pump renewal	Pool Circulation Pump renewal (allowance)	$ 100,000	E	ERF		$ 20,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000	$ 108,000
26-17	Replacement	Turf aerator - golf	Replace greens aerator - golf	$ 60	E	Debt		$ 60,000					$ 60,000
27-03	Renewal	Replace Arena Rubber Mat Flooring	Replace Arena Rubber Mat Flooring	$ 150,000	B	Res			$ 150,000				$ 150,000
27-04	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 34,100	E	ERF			$ 34,100				$ 34,100
28-01	Renewal	Recoat Arena Change Room & Pool Interior Roof	Locally recoat arena interior change room roof steel deck & pool interior roof deck, purlins and beams	$ 84,500	B	Res				$ 84,500			$ 84,500
28-02	Renewal	Repaint Fitness Facility Exterior	Repaint Fitness Facility Exterior	$ 25,000	B	Res				$ 25,000			$ 25,000
28-03	Renewal	Recoat Arena Metal Roof	Recoat Arena Metal Roof	$ 720,000	B	Res				$ 20,000	$ 400,000		$ 420,000
28-04	Renewal	Pool Change Room Renovation	Pool Change Room Renovation	$ 170,000	B	Res				$ 160,000			$ 160,000

Service #: 1.40X

Service Name: SEAPARC

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
28-05	Replacement	Electrification of Pool Boilers	Replacement of secondary pool boilers (oil to electric)	$ 471,000	E	Debt				$ 45,000	$ 426,000		$ 471,000
28-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 75,000	E	ERF				$ 75,000			$ 75,000
29-01	Renewal	Sauna renewal	Renovate sauna room	$ 30,000	B	Res					$ 30,000		$ 30,000
29-02	Study	Electrification of Arena Dehumidifier	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in	$ 30,000	B	Res					$ 30,000		$ 30,000
29-03	Renewal	Storm & Sewer repair allowance	Buried services repair allowance (storm & sanitary)	$ 18,000	B	Res					$ 18,000		$ 18,000
29-05	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 53,250	E	ERF					$ 43,650		$ 43,650
30-01	Renewal	Replace Arena In-Slab Refrigeration	Replace Arena Ice Rink and In-Slab Refrigeration	$ 1,850,000	B	Debt						$ 1,850,000	$ 1,850,000
30-02	Renewal	Arena Change Room Renovation	Renovation of original (1976) arena change rooms	$ 150,000	B	Res						$ 150,000	$ 150,000
30-03	Renewal	Pool Window Wall Repair Allowance	Pool Window Wall Repair Allowance	$ 7,500	B	Res						$ 7,500	$ 7,500
30-04	Replacement	Replace Arena Dehumidifier	Replace Arena Dehumidifier	$ 110,000	B	Res						$ 110,000	$ 110,000
30-05	Replacement	Replace Ventilation Fans	Replace Ventilation Fans - allowance	$ 8,000	B	Res						$ 8,000	$ 8,000
30-06	Study	Energy Recovery - phase 2	Technical design of energy recovery - phase 2	$ 100,000	B	Res						$ 100,000	$ 100,000
30-07	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 17,000	E	Res						$ 17,000	$ 17,000
30-08	Replacement	Radio Replacements	Radio system replacement	$ 40,000	E	ERF						$ 40,000	$ 40,000
30-09	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 13,480	E	ERF						$ 13,480	$ 13,480
30-10	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 143,950	E	ERF						$ 143,950	$ 143,950
			Grand Total	**$ 8,542,340**			**$ -**	**$ 2,940,500**	**$ 442,700**	**$ 576,650**	**$ 1,130,500**	**$ 2,586,930**	**$ 7,677,280**

Service:	1.40X	SEAPARC

Project Number	20-09	**Capital Project Title**	Domestic Hot Water Replacement	**Capital Project Description**	Replacement of hot water storage tanks and update system
Project Rationale	Service life is ended for DHW storage tanks for the arena as well as for the pool/gym. This project will consider heat recovery implications in design and implementation.				

Project Number	22-02	**Capital Project Title**	Pool Roof Replacement	**Capital Project Description**	Pool Roof Replacement
Project Rationale	Building envelope evaluation was conducted and replacement of various sections of roofing was identified to be replaced on a multi year plan based on condition and estimated remaining life. Continuing project to ensure integrity of building envelope.				

Project Number	23-04	**Capital Project Title**	Building Assessment and Renewal	**Capital Project Description**	Building assessment and repairs
Project Rationale	Aging facilities. Arena built in 1975, Pool in 2000. Increasing issues with building envelope and finishings.				

Project Number	23-07	**Capital Project Title**	Parking Lot Renewal	**Capital Project Description**	Renewal parking lot
Project Rationale	Regular repairs required to parking lot including paving, line painting and oil separator clean out.				

Project Number	24-04	**Capital Project Title**	Roof Repairs	**Capital Project Description**	General Roof Repairs
Project Rationale	Annual roof repair allowance.				

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
24-06	Replace Ventilation Fans	Replace Ventilation Fans

Project Rationale At or nearing end of life

Project Number	Capital Project Title	Capital Project Description
24-13	Arena Compressor Overhaul	Refrigeration plant compressor overhaul

Project Rationale Overhaul of arena compressors(alternating) to ensure continuity of service. Recommended maintenance by CIMCO.

Project Number	Capital Project Title	Capital Project Description
24-15	IT Equipment Replacement	Replacement of IT equipment and computers

Project Rationale CRD IT's infrastructure renewal plan

Project Number	Capital Project Title	Capital Project Description
25-01	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system

Project Rationale A number of pool mechanical systems approaching end of life. Heat recovery system would address replacement of these systems and benefit with reduced GHG emissions to meet climate targets.

Project Number	Capital Project Title	Capital Project Description
25-03	Recoat Arena Purlins & Frames	Recoat Arena Purlins & Frames

Project Rationale To prolong service life of roof supporting steel components in the arena.

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
25-05	Replace Sewage & Storm Pump System	Replace Sewage & Storm Pump System

Project Rationale Condition assessment indicates areas at or nearing end of life

Project Number	Capital Project Title	Capital Project Description
25-07	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System

Project Rationale Code requirement

Project Number	Capital Project Title	Capital Project Description
25-13	Lighting Controls	Renewal of lighting controls

Project Rationale System failure. Replacement will incoporate energy efficiency in collaboration with BC Hydro.

Project Number	Capital Project Title	Capital Project Description
26-06	Equipment Replacement (pooled)	Equipment Replacement

Project Rationale Annual small equipment replacement schedule

Project Number	Capital Project Title	Capital Project Description
26-08	Duct cleaning	Duct cleaning

Project Rationale Regular maintenance of duct system.

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
26-09	Pool Lectronator System	Replacement of lectronator cells and components

Project Rationale Annual replacement of lectronator system components.

Project Number	Capital Project Title	Capital Project Description
26-10	Infrastructure Growth Plan	Plan to guide new infrastructure needs

Project Rationale Action from Strategic plan to guide recreation infrastructure growth required by the community

Project Number	Capital Project Title	Capital Project Description
26-11	Irrigation allowance	Repair & replacement of irrigation components

Project Rationale Annual allowance for repairs

Project Number	Capital Project Title	Capital Project Description
26-12	Electric Key Entry System	Install electric key entry system

Project Rationale Improve facility security and access.

Project Number	Capital Project Title	Capital Project Description
26-13	Cellular Service Upgrade	Cellullar Service Upgrade

Project Rationale For safety and patron convenience.

Service:	1.40X	SEAPARC

Project Number	26-14	**Capital Project Title**	Pool Change Room Renovation	**Capital Project Description**	Pool Change Room Renovation (design/scope)
Project Rationale	Determine scope and pricing for 2028 project				

Project Number	27-03	**Capital Project Title**	Replace Arena Rubber Mat Flooring	**Capital Project Description**	Replace Arena Rubber Mat Flooring
Project Rationale	Flooring at end of life.				

Project Number	27-04	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement schedule				

Project Number	28-01	**Capital Project Title**	Recoat Arena Change Room & Pool Interior Roof	**Capital Project Description**	Locally recoat arena interior change room roof steel deck & pool interior roof deck, purlins and beams
Project Rationale	Recoating of swimming pool interior roof deck, purlins, beams as well as arena interior change room roof steel deck. Project to prolong service life of roof supporting structures.				

Project Number	28-02	**Capital Project Title**	Repaint Fitness Facility Exterior	**Capital Project Description**	Repaint Fitness Facility Exterior
Project Rationale	Maintain aesthetics and extend service life.				

Service:	1.40X	SEAPARC

Project Number	Capital Project Title	Capital Project Description
28-03	Recoat Arena Metal Roof	Recoat Arena Metal Roof

Project Rationale Extend roof service life.

Project Number	Capital Project Title	Capital Project Description
28-04	Pool Change Room Renovation	Pool Change Room Renovation

Project Rationale Supported via Strategic Plan

Project Number	Capital Project Title	Capital Project Description
28-05	Electrification of Pool Boilers	Replacement of secondary pool boilers (oil to electric)

Project Rationale Oil tank for the secondary boiler is past end of life. Oil tank to be decommissioned and oil boiler replaced with electric boiler. Electrical upgrades required as part of this project.

Project Number	Capital Project Title	Capital Project Description
28-06	Equipment Replacement (pooled)	Equipment Replacement

Project Rationale Annual small equipment replacement.

Project Number	Capital Project Title	Capital Project Description
29-01	Sauna renewal	Renovate sauna room

Project Rationale End of life.

Project Number	Capital Project Title	Capital Project Description
29-02	Electrification of Arena Dehumidifier	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in

Project Rationale Design and replacement of low-temperature dehumidifiers with heat receovery tie in. 2 year project

Service:	1.40X	SEAPARC

Project Number	29-03	**Capital Project Title**	Storm & Sewer repair allowance	**Capital Project Description**	Buried services repair allowance (storm & sanitary)
Project Rationale	Regular repair allowance.				

Project Number	29-05	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

Project Number	30-01	**Capital Project Title**	Replace Arena In-Slab Refrigeration	**Capital Project Description**	Replace Arena Ice Rink and In-Slab Refrigeration
Project Rationale	End of life				

Project Number	30-02	**Capital Project Title**	Arena Change Room Renovation	**Capital Project Description**	Renovation of original (1976) arena change rooms
Project Rationale	Asset management plan and strategic plan need.				

Project Number	30-03	**Capital Project Title**	Pool Window Wall Repair Allowance	**Capital Project Description**	Pool Window Wall Repair Allowance
Project Rationale	Repairs due to leakage				

Project Number	30-04	**Capital Project Title**	Replace Arena Dehumidifier	**Capital Project Description**	Replace Arena Dehumidifier
Project Rationale	End of life				

Service:	1.40X	SEAPARC

Project Number	30-05	**Capital Project Title**	Replace Ventilation Fans	**Capital Project Description**	Replace Ventilation Fans - allowance
Project Rationale	End of life				

Project Number	30-06	**Capital Project Title**	Energy Recovery - phase 2	**Capital Project Description**	Technical design of energy recovery - phase 2
Project Rationale	To align with end of life for various mechanical components and climate goals				

Project Number	30-07	**Capital Project Title**	Arena Compressor Overhaul	**Capital Project Description**	Refrigeration plant compressor overhaul
Project Rationale	Regular renewal schedule				

Project Number	30-08	**Capital Project Title**	Radio Replacements	**Capital Project Description**	Radio system replacement
Project Rationale	End of life				

Project Number	30-09	**Capital Project Title**	IT Equipment Replacement	**Capital Project Description**	Replacement of IT equipment and computers
Project Rationale	End of life				

Project Number	30-10	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

1.40X SEAPARC
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

SEAPARC

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. Legacy Fund established by Bylaw 4103 for donations received.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Operating Reserve	36,815	37,815	37,815	37,815	37,815	37,815
Operating Reserve - Legacy Fund	2,300	2,390	2,390	2,390	2,390	2,390
Total projected year end balance	**39,115**	**40,205**	**40,205**	**40,205**	**40,205**	**40,205**

See attached reserve schedules for projected annual cash flows.

1.40X SEAPARC
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

SEAPARC

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105301

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	35,815	36,815	37,815	37,815	37,815	37,815
Planned Purchase	-	-	-	-	-	-
Transfer from Ops Budget	-	-	-		-	-
Interest Income*	1,000	1,000				
Total projected year end balance	**36,815**	**37,815**	**37,815**	**37,815**	**37,815**	**37,815**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Legacy Fund
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

SEAPARC Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105101

Operating Reserve Schedule Projected year end balance	Est Actual 2025	Budget 2026	 2027	 2028	 2029	 2030
Beginning Balance	2,210	2,300	2,390	2,390	2,390	2,390
Planned Purchase						
Transfer from Ops Budget	-					
Interest Income*	90	90				
Total projected year end balance	**2,300**	**2,390**	**2,390**	**2,390**	**2,390**	**2,390**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Recreation Combined
Asset and Reserve Summary Schedule
2026 - 2030 Financial Plan

Asset Profile

SEAPARC Recreation (1.401 &1.403 Combined)

Assets held by the Sooke Parks and Recreation service consist of a pool, an arena, ball field, skate park and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Capital Reserve	727,145	488,237	538,967	518,927	313,877	225,167
Equipment Replacement Fund	96,090	66,236	175,616	278,866	406,576	398,056
Total projected year end balance	**823,235**	**554,473**	**714,583**	**797,793**	**720,453**	**623,223**

1.40X SEAPARC Recreation Combined
Capital Reserve Fund Schedule
2026 - 2030 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.40X SEAPARC Recreation and Pool Combined Capital Reserve Fund

Capital Reserve Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	873,101	727,145	488,237	538,967	518,927	313,877
Planned Capital Expenditure (Based on Capital Plan)	(550,188)	(628,250)	(326,000)	(404,300)	(597,000)	(488,500)
Transfer from Operating Budget	374,232	369,342	376,730	384,260	391,950	399,790
Interest Income*	30,000	20,000				
Ending Balance $	**727,145**	**488,237**	**538,967**	**518,927**	**313,877**	**225,167**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Recreation Combined
Equipment Replacement Fund Schedule (ERF)
2026 - 2030 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.40X Combined SEAPARC Recreation and Pool ERF

Equipment Replacement Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	270,540	96,090	66,236	175,616	278,866	406,576
Planned Purchase (Based on Capital Plan)	(393,250)	(252,250)	(116,700)	(127,350)	(107,500)	(248,430)
Transfer from Operating Budget	217,300	221,646	226,080	230,600	235,210	239,910
Equipment Disposal						
Interest Income*	1,500	750				
Ending Balance $	**96,090**	**66,236**	**175,616**	**278,866**	**406,576**	**398,056**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Making a difference...together

REPORT TO ARTS COMMISSION
MEETING OF WEDNESDAY, SEPTEMBER 17, 2025

SUBJECT **2026 Budget for Arts and Culture Support Service**

ISSUE SUMMARY

The 2026 service plan and budget for the Arts and Culture Support Service has been prepared by staff and is ready for review by the Arts Commission in preparation for presentation to the CRD Committee of the Whole and subsequent adoption by the Board.

BACKGROUND

In the budget recommendation for 2026, the requisition increase for the Arts and Culture Service for participating areas is 2.87% (Appendix A). This is higher than the CRD Board's financial planning guidelines of 1.8%, but necessary to deliver the existing five granting programs, including the full version of the Grow Forward grant program. The total budgeted costs are $3,375,641, 2.23% over 2025. Key budget components include:

- Grants budget of $2,820,170, an increase of $56,400, or 2.0%; and
- Administrative costs of $480,686, an increase of $13,731, or 3.6%.

The budget recommendation from the Arts Commission will be reviewed by the CRD Committee of the Whole on October 29th, 2025 as part of the provisional budget review process.

ALTERNATIVES

Alternative 1
The Arts Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That the 2026 Arts & Culture Support Service Budget be approved as presented.

Alternative 2
The Arts Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That the 2026 Arts & Culture Support Service Budget be approved as amended.

IMPLICATIONS

Financial Implications

On May 25, 2022, the Arts Commission approved the utilization of the Operating Reserve funds to support expenses related to the Equity, Diversity, Inclusion (EDI) Implementation Framework, including a doubling of the budget for Equity Grants and additional funds to support reducing barriers to access in the application and adjudication processes.

On October 23, 2024, the Arts Commission approved utilization of the Operating Reserve funds to support expenses related to the Grow Forward program, if necessary, including an increase

from the pilot program to the full version in 2026, dependent on the level of external funding partners. At this time, several discussions with external funding partners have been advanced but none have made a firm commitment to contribute to Grow Forward program in 2026.

The balance of the Operating Reserve is estimated to be $313,205 by the end of 2025 including interest. Currently, $37,700 of EDI initiatives are funded from the Operating Reserve on an annual basis. The Grow Forward program would require an additional $15,000 from the Operating Reserve for 2026. In total, the Operating Reserve would be drawn down by $52,700 in 2026 to support the budget for a portion of the expenses related to the EDI Implementation Framework, as well as the full version of the Grow Forward program.

Service Delivery Implications

The core budget will enable the Arts and Culture Support Service to deliver five key granting programs in 2026: Operating Grants; Project, Series and Extended Programming Grants; IDEA (Innovate, Develop, Experiment, Access) Grants; Equity Grants; and Grow Forward Grants. In 2026, the Arts and Culture Support Service will continue to develop and champion regional arts through convening events and workshops that champion the value of the arts and connect the region's arts communities to funding, while continuing to expand the reach of the service's robust social media channels and e-newsletter dedicated to CRD Arts.

The Grow Forward grant program received a high level of community demand in its pilot program, receiving 19 applications. Eight projects were funded that showed high potential for activating innovation, capacity-building, and collaboration within the sector. The main feedback from the program evaluation from applicants was that the request maximum should be increased in order to activate projects of a more substantial magnitude. The approved plan (from October 2024) is to increase the request maximum from $5,000 to $15,000, while also increasing the grant program budget from $30,000 to $75,000.

CONCLUSION

The Arts & Culture Support Service Budget for 2026 notes changes and additions in alignment with direction provided by the Commission and accommodates increases related to contract increases and internal allocations within the CRD approved Financial Planning Guidelines.

RECOMMENDATION

The Arts Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That the 2026 Arts & Culture Support Service Budget be approved as presented.

Submitted by:	Chris Gilpin, MPA, Manager, Arts and Culture
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2026 Budget for the CRD Arts and Culture Support Service

Appendix A

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Arts Grants and Development

ARTS COMMISSION REVIEW

September 2025

Service: 1.297 Arts Grants and Development **Committee: Finance**

DEFINITION:

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors, improving quality of life. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Commission. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support one-time projects, short series, or extended programming of smaller organizations. Equity grants support applicants from communities that are at risk of exclusion or have difficulty accessing funding support for systemic reasons. Incubator grants support new and emerging arts organizations. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

MAXIMUM LEVY:

Greater of $1,980,000 or $0.102 / $1,000 for hospital assessed values of Group 1 participating area.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

Change in Budget 2025 to 2026

Service: 1.297 Arts Grants and Development	**Total Expenditure**	**Comments**
2025 Budget	**3,046,565**	
Change in Wages & Benefits:		
Base wages & benefits change	14,093	Inclusive of estimated collective agreement changes
Step increase/paygrade change	6,998	
Total Change in Wages & Benefits	21,091	
Other Changes:		
Standard Overhead Allocation	1,871	Increase in 2025 operating costs
Human Resources Allocation	323	Increase in 2025 wages & benefits
Software Licences	850	Estimated increase in licence fees
Transfer from Reserve	14,214	Decline in budgeted transfer from operating reserve
Arts direct grants	56,400	Increase in Growth Forward Grants, Commission recommended.
Meeting costs	(6,565)	No arts summit in 2026
Other Costs	(729)	
Total Other Changes	66,364	
2026 Budget	**3,134,020**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.5%
Standard Overhead Allocation	0.1%
Arts direct grants	1.9%
Transfer from Reserve	0.5%
Balance of increase	0.0%
% expense increase from 2025:	***2.9%***
% Requisition increase from 2025 (if applicable):	***2.9%***

Requisition funding is (93)% of service revenue

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

There is an estimated one-time favourable variance of $52,700 (1.7%) due mainly to an unbudget recovery from the Performing Arts Facilities feasibility study. This variance will be moved to Operating Reserve, which has an expected year end balance of $260,000 before this transfer.

ARTS GRANTS	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
			BUDGET REQUEST				**FUTURE PROJECTIONS**			
ARTS GRANTS:										
Operating Grants	2,436,170	2,436,170	2,442,570	-	-	2,442,570	2,491,420	2,541,250	2,592,080	2,643,920
Project Grants	384,000	384,000	434,000	-	-	434,000	442,680	451,530	460,560	469,770
Total Grants Payment	**2,820,170**	**2,820,170**	**2,876,570**	**-**	**-**	**2,876,570**	**2,934,100**	**2,992,780**	**3,052,640**	**3,113,690**
		0.00%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
ADMINISTRATION COSTS:										
Salaries and Wages	342,628	342,157	363,719	-	-	363,719	374,246	385,072	394,273	403,687
Standard Overhead Allocation	64,146	64,146	66,017	-	-	66,017	67,205	68,550	69,921	71,319
Human Resources Allocation	12,730	12,730	13,053	-	-	13,053	15,258	15,973	15,383	15,533
Building Occupancy Allocation	14,048	14,048	13,753	-	-	13,753	14,409	15,043	15,286	15,535
Other Allocations	4,154	3,604	-	-	3,604	3,604	-	-	-	-
Insurance Cost	750	750	850	-	-	850	895	941	989	1,040
Opearting Cost - Other	42,230	34,890	37,025	-	-	37,025	44,720	38,480	46,470	39,975
Total Administration Costs	**480,686**	**472,325**	**494,417**	**-**	**3,604**	**498,021**	**516,733**	**524,059**	**542,322**	**547,089**
		-1.74%	2.86%			3.61%	3.76%	1.42%	3.48%	0.88%
						-				
TOTAL OPERATING COSTS	**3,300,856**	**3,292,495**	**3,370,987**	**-**	**3,604**	**3,374,591**	**3,450,833**	**3,516,839**	**3,594,962**	**3,660,779**
		-0.25%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
CAPITAL / RESERVE TRANSFER										
Transfer to Operating Reserve Fund	-	52,733	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,030	1,030	1,050	-	-	1,050	1,070	1,090	1,110	1,130
TOTAL CAPITAL / RESERVES TRANSFER	**1,030**	**53,763**	**1,050**	**-**		**1,050**	**1,070**	**1,090**	**1,110**	**1,130**
TOTAL COSTS	**3,301,886**	**3,346,258**	**3,372,037**	**-**	**3,604**	**3,375,641**	**3,451,903**	**3,517,929**	**3,596,072**	**3,661,909**
		1.34%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
Internal Recoveries	(15,628)	(60,000)	(16,142)	-	-	(16,142)	(16,610)	(17,090)	(17,498)	(17,916)
OPERATING LESS RECOVERIES	**3,286,258**	**3,286,258**	**3,355,895**	**-**	**3,604**	**3,359,499**	**3,435,293**	**3,500,839**	**3,578,574**	**3,643,993**
		0.00%	2.12%			2.23%	2.26%	1.91%	2.22%	1.83%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(66,914)	(66,914)	(52,700)	-	-	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Payments In Lieu of Taxes	(172,779)	(172,779)	(172,779)	-	-	(172,779)	(172,779)	(172,779)	(172,779)	(172,779)
					-	-				
TOTAL REVENUE	**(239,693)**	**(239,693)**	**(225,479)**	**-**	**-**	**(225,479)**	**(225,479)**	**(225,479)**	**(225,479)**	**(225,479)**
		0.00%	-5.93%			-5.93%	0.00%	0.00%	0.00%	0.00%
REQUISITION	**(3,046,565)**	**(3,046,565)**	**(3,130,416)**	**-**	**(3,604)**	**(3,134,020)**	**(3,209,814)**	**(3,275,360)**	**(3,353,095)**	**(3,418,514)**
			2.75%			2.87%	2.42%	2.04%	2.37%	1.95%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.297 Arts Grants and Development	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$3,800	$0	$0	$4,000	$0	$7,800
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	**$3,800**	**$0**	**$0**	**$4,000**	**$0**	**$7,800**
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	$3,800	$0	$0	$4,000	$0	$7,800
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	**$3,800**	**$0**	**$0**	**$4,000**	**$0**	**$7,800**

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 #: 1.297

Service Name: Arts Grants and Development

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
26-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	$ 3,800	E	ERF	$ -	$ 3,800	$ -	$ -	$ -	$ -	$ 3,800
29-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	$ 4,000	E	ERF	$ -	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
													$ -
													$ -
			Grand Total	**$ 7,800**			**$ -**	**$ 3,800**	**$ -**	**$ -**	**$**	**$ -**	**$ 7,800**

4,000

Service:	1.297	Arts Grants and Development

Project Number	26-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

Project Number	29-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

1.297 Arts and Cultural Grants
Operating Reserve Summary
2026 - 2030 Financial Plan

Profile

Arts and Cultural Grants

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	317,386	313,205	270,505	217,805	165,105	112,405
Planned Purchase	(66,914)	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Transfer from Ops Budget	52,733					
Interest Income*	10,000	10,000				
Total projected year end balance	**313,205**	**270,505**	**217,805**	**165,105**	**112,405**	**59,705**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.297 Arts grants and Development
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Arts grants and Development

Assets held by the Arts grants and Development service consist of computers and office equipment.

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	3,940	5,020	2,320	3,390	4,480	1,590
Planned Purchase (Based on Capital Plan)		(3,800)	-	-	(4,000)	-
Transfer from Ops Budget	1,030	1,050	1,070	1,090	1,110	1,130
Interest Income*	50	50	-	-	-	-
Ending Balance $	**5,020**	**2,320**	**3,390**	**4,480**	**1,590**	**2,720**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Making a difference...together

REPORT TO ROYAL AND MCPHERSON THEATRES SERVICES ADVISORY COMMITTEE MEETING OF WEDNESDAY, OCTOBER 15, 2025

SUBJECT **2026 Budget for the Royal Theatre Service and the McPherson Playhouse Service**

ISSUE SUMMARY

The Royal and McPherson Theatres Services Advisory Committee (RMTSAC) oversees the operating and capital funding provided to the Royal and McPherson Theatres Society for the Royal Theatre Service and the McPherson Playhouse Service.

BACKGROUND

On September 11th, 2024, the Capital Regional District (CRD) Board adopted amending Bylaw No. 4560 to modernize the Royal Theatre Service bylaw. This removed restrictions between operating and capital funding and introduced a formula to calculate the maximum allowable funding as the greater of the previous fixed maximum of $580,000 or $0.00590 per $1000 of net taxable value of land and improvements. The recommended lift to the Royal Theatre Service to $605,955 in the 2026 budget would be the second increase in funding to this service in the past 26 years. The proposed 1.8% increase to the funding of the Royal Theatre Service aligns to the service and financial planning guidelines approved by the CRD Board in May 2025.

The bylaw governing the McPherson Playhouse specifies a fixed maximum funding of $750,000. These budget recommendations are based on the adopted bylaws for these subregional services (see Legal Implications below for details).

The CRD provides this funding, along with service agreements, to the Royal and McPherson Theatres Society (RMTS), a non-profit organization of theatre management professionals established for the purpose of operating the Royal Theatre and McPherson Playhouse and collaborating on the asset management of these facilities with CRD Engineering. Each year RMTS is required to provide audited financial statements to the CRD as part of their reporting requirements (Appendix A). RMTS also produces an annual report with information on programming and service delivery statistics (Appendix B).

The RMTSAC reports to the Finance Committee, which does not meet before the consideration of the provisional budget on October 29th, 2025. Input from RMTSAC on budget levels will flow through the Finance Committee to be considered as part of the final budget package.

ALTERNATIVES

Alternative 1
The Royal and McPherson Theatres Services Advisory Committee recommends the Finance Committee recommend to the Capital Regional District Board:

1. That the amount of $605,955 be approved for the Royal Theatre Service; and
2. That the amount of $750,000 be approved for the McPherson Playhouse Service.

Alternative 2
The Royal and McPherson Theatres Services Advisory Committee recommends the Finance Committee recommend to the Capital Regional District Board:

1. That the Royal Theatre Service Budget be approved as amended; and
2. That the McPherson Playhouse Service Budget be approved as amended.

IMPLICATIONS

Alignment with Board & Corporate Priorities

In the current CRD Corporate Plan (2023-2026), initiative 10b-2 states the CRD will "Scale up regional support for performing arts facilities within the region." Increasing funding to the Royal Theatre Service is aligned to this goal.

Financial Implications

In addition to operational expenses, RMTS has also planned approximately $2.2 million in building improvement capital expenses in 2026 for necessary repairs, asset management, and upgrades. These capital improvements include building envelope repairs, updated building condition assessment reports, electrical upgrades, and venue chamber renewal at both facilities (see Appendix C and D for complete lists of capital projects). RMTS collects a building improvement fee as part of its ticket sales and those proceeds also assist in funding capital projects.

Legal Implications

On August 22, 2023, amending Bylaw No. 4561 to modernize the parameters of the McPherson Playhouse Service was sent to the City of Victoria for council consent. If it receives council consent, then it would be sent to the Inspector of Municipalities at the Province of BC, and then to the CRD Board for adoption. The outcome of this amending bylaw is dependent on when the City of Victoria will consider the matter and the results of that deliberation. The timeline for receiving the results of this process is unknown at this time.

CONCLUSION

Annual funding of the Royal Theatre through Bylaw No. 2587 and for the McPherson Playhouse through Bylaw No. 2685 are part of the budget approval process. The Royal and McPherson Theatres Society has provided audited financial statements, and CRD staff have produced five-year capital plans for the Royal Theatre and McPherson Playhouse in collaboration with the operator to provide more context and rationale for the CRD funding levels.

RECOMMENDATION

The Royal and McPherson Theatres Services Advisory Committee recommends the Finance Committee recommend to the Capital Regional District Board:

1. That the amount of $605,955 be approved for the Royal Theatre Service; and
2. That the amount of $750,000 be approved for the McPherson Playhouse Service.

Submitted by:	Chris Gilpin, MPA, Manager, Arts & Culture
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2024 Audited Financial Statements for the Royal & McPherson Theatres Society
Appendix B: 2024 Annual Report for the Royal & McPherson Theatres Society
Appendix C: 2026 Budget for the Royal Theatre Service
Appendix D: 2026 Budget for the McPherson Playhouse Service

Appendix A

Financial Statements of

THE ROYAL AND MCPHERSON THEATRES SOCIETY

And Independent Auditor's Report thereon

Year ended December 31, 2024

KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250 480 3500
Fax 250 480 3539

INDEPENDENT AUDITOR'S REPORT

To the Members of The Royal and McPherson Theatres Society

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of The Royal and McPherson Theatres Society (the Society), which comprise:

- the statement of financial position as at December 31, 2024
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Society as at December 31, 2024, and its results of operations and changes in fund balances and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
April 4, 2025

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash and cash equivalents	$ 2,561,896	$ 4,113,116
Accounts receivable	3,000	3,533
Due from Capital Regional District	335,471	88,935
Inventory	14,380	17,449
Prepaid expenses	53,413	61,646
	2,968,160	4,284,679
Investments (note 2)	5,647,761	4,466,829
Capital assets (note 3)	471,553	449,161
	$ 9,087,474	$ 9,200,669
Liabilities and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities	$ 443,534	$ 704,316
Deferred revenue	6,700	6,700
Deferred ticket sales	2,945,573	3,710,114
	3,395,807	4,421,130
Deferred contributions (note 4)	347,671	260,798
Fund balances:		
Unrestricted:		
McPherson Playhouse Operating Fund	-	-
Royal Theatre Operating Fund	-	-
Invested in capital assets - capital asset fund	471,553	449,161
Internally restricted (note 5):		
McPherson Playhouse Operating Reserve Fund	176,775	112,648
Royal Theatre Operating Reserve Fund	1,694,339	1,272,323
McPherson Playhouse Capital Fund	245,338	198,244
Royal Theatre Capital Fund	2,755,991	2,486,365
	5,343,996	4,518,741
	$ 9,087,474	$ 9,200,669

See accompanying notes to financial statements.

On behalf of the Board:

Hazel Braithwaite Director

Director

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Operations and Changes in Fund Balances

Year ended December 31, 2024, with comparative information for 2023

	McPherson Playhouse			Royal Theatre			Capital	Combined	
	Operating Fund	Reserve Fund	Capital Fund	Operating Fund	Reserve Fund	Capital	Asset	Total 2024	Total 2023
Revenue (Schedule)	$ 2,142,833	$ -	$ -	$ 3,261,551	$ -	$ -	$ -	$ 5,404,384	$ 5,426,596
Deferred contributions (note 4)	-	-	59,984	-	-	48,143		108,127	329,652
Interest income	-	5,677	7,945	-	62,183	115,607	-	191,412	157,586
	2,142,833	5,677	67,929	3,261,551	62,183	163,750	-	5,703,923	5,913,834
Expenses (Schedule)	(1,987,395)	-	-	(2,651,324)	-	-	-	(4,638,719)	(4,733,802)
Amortization of capital assets	-	-	-	-	-	-	(99,203)	(99,203)	(106,277)
Building and equipment:									
Owner (note 4)	-	-	(59,984)	-	-	(48,143)	-	(108,127)	(329,652)
Society funded	-	-	(2,185)	-	-	(30,434)	-	(32,619)	(426,438)
	(1,987,395)	-	(62,169)	(2,651,324)	-	(78,577)	(99,203)	(4,878,668)	(5,596,169)
Excess (deficiency) of revenue over expenses	155,438	5,677	5,760	610,227	62,183	85,173	(99,203)	825,255	317,665
Fund balances, beginning of year	-	112,648	198,244	-	1,272,323	2,486,365	449,161	4,518,741	4,201,076
Funding capital improvements	-	-	(55,654)	-	-	(65,941)	121,595	-	-
Transfer of user fees to capital funds (note 5)	(96,988)	-	96,988	(250,394)	-	250,394	-	-	-
Transfer to (from) reserve funds (from) to operating funds (note 5)	(58,450)	58,450	-	(359,833)	359,833	-	-	-	-
Fund balances, end of year	$ -	$ 176,775	$ 245,338	$ -	$ 1,694,339	$ 2,755,991	$ 471,553	$ 5,343,996	$ 4,518,741

See accompanying notes to financial statements.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	$ 825,255	$ 317,665
Amortization of capital assets	99,203	106,277
Amortization of deferred contributions	(108,127)	(329,652)
Contributions received	195,000	189,000
Net change in non-cash working capital (note 6)	(1,260,024)	(215,916)
	(248,693)	67,374
Investing:		
Net change in investments	(1,180,932)	1,150,862
Purchase of capital assets	(121,595)	(11,004)
	(1,302,527)	1,139,858
Increase (decrease) in cash and cash equivalents	(1,551,220)	1,207,232
Cash and cash equivalents, beginning of year	4,113,116	2,905,884
Cash and cash equivalents, end of year	$ 2,561,896	$ 4,113,116

See accompanying notes to financial statements.

The Royal and McPherson Theatres Society (the “Society”) operates and manages the McPherson Playhouse on behalf of the City of Victoria (the “owner”) and Royal Theatre on behalf of the Capital Regional District (the “owner”). The Society was incorporated under the Society Act of British Columbia on March 3, 1977 and transitioned into the new Societies Act (British Columbia) on June 28, 2017. The Society is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards including the standards for government not-for-profit organizations. The following is a summary of the significant accounting policies used in the preparation of the financial statements.

(b) Fund accounting:

Revenue and expenses related to operating the McPherson Playhouse are reported in the McPherson Playhouse Operating Fund. Revenue and expenses related to operating the Royal Theatre are reported in the Royal Theatre Operating Fund. The Capital Asset Fund reports the revenue and expenses on capital assets owned by the Society.

The McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund report revenue and expenses related to capital expenses at the McPherson Playhouse and the Royal Theatre respectively. Building and other capital costs are not recorded as assets because the Society is the manager and not the owner of these venues. Fundraising amounts and capital expenses, relating to these facilities, are recorded as revenue and expenses in these funds.

The McPherson Playhouse Operating Reserve Fund and the Royal Theatre Operating Reserve Fund report assets held for the purpose of supporting day-to-day operations and managing risk associated with unforeseen shortfalls or disruption.

Donations are reported in the appropriate fund designated by the donor.

(c) Cash and cash equivalents:

Cash and cash equivalents include highly liquid investments with terms to maturity of three months or less at the date of purchase.

(d) Capital assets:

Purchased capital assets owned by the Society are recorded in the capital fund at cost. Contributed assets are recorded in the capital fund at estimated fair value at the date of the contribution. Amortization is provided on a straight-line basis over the assets’ estimated useful lives. Pianos are amortized over 25 years, box office ticketing enterprise system and website over 7 to 10 years, furniture and equipment over 5 years and office leasehold improvements over 10 years. Building and leasehold improvements, including stage and front of house equipment, are shown as expenses within the appropriate capital fund and not capitalized, as the benefit of the asset accrues to the owner.

1. Significant accounting policies (continued):

(e) Revenue recognition:

The Society follows the deferral method of accounting for contributions. Restricted contributions are deferred and recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from production recoveries, box office, and theatre rentals are recognized once the event has occurred.

Restricted investment income is recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted investment income is recognized in the appropriate operating fund when earned.

(f) Allocations:

Certain operations of the operating funds are conducted jointly. Revenue and expenses, which are not directly attributable to either operating fund, are allocated equally between the funds.

(g) Contributed services:

The Society receives certain benefits from volunteers. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

(h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition and are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has not elected to record any financial instruments at fair value.

(i) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of estimates include amortization of capital assets, valuation of gift certificate liabilities and the collectability of accounts receivable. Actual results could differ from these estimates.

(j) Change in accounting policies:

On January 1, 2024, the Society adopted Canadian Public Sector Accounting Standard PS 3400, Revenue (“PS 3400”). Under the new accounting standard, there are two categories of revenue – exchange and unilateral. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is unilateral revenue. Management has assessed the impact of adopting PS 3400 on the financial statements of the Society and has found that there is no resulting impact to the financial statements.

2. Investments:

Investments consist of bankers' acceptances and term deposits bearing interest at rates varying between 3.10% and 4.90% and maturity dates varying between 90 days and up to 18 months. It is the Society's intention to hold these assets on a long-term basis.

3. Capital assets:

			2024
	Cost	Accumulated amortization	Net book value
Furniture and equipment	$ 708,228	$ 656,661	$ 51,567
Box office ticketing enterprise system and website	1,048,925	772,283	276,642
Pianos	188,568	141,790	46,778
Office leasehold improvements	241,418	144,852	96,566
	$ 2,187,139	$ 1,715,586	$ 471,553

			2023
	Cost	Accumulated amortization	Net book value
Furniture and equipment	$ 668,499	$ 635,248	$ 33,251
Box office ticketing enterprise system and website	967,059	726,181	240,878
Pianos	188,568	134,236	54,332
Office leasehold improvements	241,418	120,718	120,700
	$ 2,065,544	$ 1,616,383	$ 449,161

The above tables only reflect those capital assets owned by the Society. Any building and other capital costs incurred by the Society are recorded as expenses in either the McPherson Playhouse Capital Fund or Royal Theatre Capital Fund in the year incurred.

4. Deferred contributions:

Deferred contributions, received from the owners and reported in the McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund, pertain to restricted contributions for each building.

The changes for the year in the deferred contributions balances reported in the McPherson Playhouse Capital Fund and the Royal Theatre Capital Fund are as follows:

	McPherson Playhouse Capital Fund	Royal Theatre Capital Fund	Total
Balance, December 31, 2022	$ 224,261	$ 177,189	$ 401,450
Contributions	88,000	101,000	189,000
Amounts recognized to revenue	(110,658)	(218,994)	(329,652)
Balance, December 31, 2023	201,603	59,195	260,798
Contributions	90,000	105,000	195,000
Amounts recognized to revenue	(59,984)	(48,143)	(108,127)
Balance, December 31, 2024	$ 231,619	$ 116,052	$ 347,671

5. Internally restricted fund balances:

The Society levies a user fee for all patrons attending performances at each theatre. The Board has internally restricted these resources to be expended subject to certain restrictions. These funds are transferred from the operating funds to the corresponding capital fund. In 2024, the Society transferred user fees totaling $96,988 (2023 - $82,816) to the McPherson Playhouse Capital Fund and $250,394 (2023 - $261,025) to the Royal Theatre Capital Fund respectively.

In 2019, the Society formally established the McPherson Playhouse Operating Reserve Fund and the Royal Theatre Operating Reserve Fund. The purpose of these Funds is to hold sufficient reserves to help ensure the operational stability and resilience of the Society. The Board has internally restricted these funds to be expended subject to certain restrictions. In 2019, the Society transferred $505,202 from the McPherson Playhouse Operating Fund and $1,131,211 from the Royal Theatre Operating Fund to establish the Reserve Fund balances. In 2024, the Society transferred $58,450 from the McPherson Playhouse Operating Fund to the McPherson Playhouse Reserve Fund (2023 - $5,909 transferred from the McPherson Playhouse Reserve Fund to the McPherson Playhouse Operating Fund) and $359,833 (2023 - $354,862) from the Royal Theatre Operating Fund to the Royal Theatre Reserve Fund.

6. Net change in non-cash working capital:

	2024	2023
Accounts receivable	$ 533	$ 326
Due from Capital Regional District	(246,536)	45,366
Inventory	3,069	538
Prepaid expenses	8,233	39,313
Accounts payable and accrued liabilities	(260,782)	387,316
Deferred ticket sales	(764,541)	(688,775)
	$ (1,260,024)	$ (215,916)

7. Financial risks and concentration of credit risk:

It is management's opinion that the Society is not exposed to significant interest, currency or credit risks.

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they become due. The Society uses budgets to monitor actual and forecasted cash flows to ensure operations are within resources available and sufficient cash is generated to sustain operations. Liquidity risk is mitigated in part by maintaining adequate working capital and sufficient fund balances. It is management’s opinion that the exposure to liquidity risk has not changed from 2023.

8. Pension plan:

The Society and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2023, the Plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 34 contributors from the Society.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

8. Pension plan (continued):

The most recent actuarial valuation as at December 31, 2021 indicated a $3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024 with the results available later in 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Society paid $152,508 (2023 - $149,099) for employer contributions to the Plan in fiscal 2024.

9. Remuneration paid to directors, employees and contractors:

Under the British Columbia Societies Act, the Society is required to disclose in the annual financial statements all remuneration paid to directors and the annual remuneration paid to employees and contractors receiving greater than $75,000.

For the fiscal year ending December 31, 2024, the Society paid total remuneration of nil (2023 - nil) to directors. The Society paid $1,487,623 to 13 employees (2023 - $965,867 to 10 employees) for services, each of whom received total annual remuneration of $75,000 or greater. No contractors were paid a total annual remuneration of $75,000 or greater in either 2024 or 2023.

10. Commitments:

The Society was committed to an operating lease agreement for office premises from April 2019 to March 2024. The Society renewed the lease in January 2024 for a term of two years from April 2024 to March 2026, with an option to renew for a further term of five years. Future minimum lease payments of the current and renewed lease agreement are as follows:

2025	$ 52,206
2026	13,052

11. Statement of Operations and Fund Balances comparative information:

The comparative information for the McPherson Playhouse and Royal Theatre operating funds is presented in the Schedule of Operating Fund Revenue and Expenses. The comparative information for the other funds is as follows:

	2023 McPherson Playhouse		2023 Royal Theatre		2023 Capital Asset Fund
	Reserve Fund	Capital Fund	Reserve Fund	Capital Fund	
Revenue:					
Deferred contributions (note 4)	$ -	$ 110,658	$ -	$ 218,994	$ -
Interest income	5,417	5,000	41,894	105,275	-
	5,417	115,658	41,894	324,269	-
Expenses:					
Amortization of capital assets	-	-	-	-	(106,277)
Building and equipment:					
Owner (note 4)	-	(110,658)	-	(218,994)	-
Society funded	-	(2,035)	-	(424,403)	-
	-	(112,693)	-	(643,397)	(106,277)
Excess (deficiency) of revenue over expenses	5,417	2,965	41,894	(319,128)	(106,277)
Fund balances, beginning of year	113,140	117,965	875,567	2,549,970	544,434
Funding capital improvements	-	(5,502)	-	(5,502)	11,004
Transfer of user fees to capital funds (note 5)	-	82,816	-	261,025	-
Transfer of operating funds to reserve fund (note 5)	(5,909)	-	354,862	-	-
Fund balances, end of year	$ 112,648	$ 198,244	$ 1,272,323	$ 2,486,365	$ 449,161

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Schedule of Operating Fund Revenue and Expenses

Year ended December 31, 2024, with comparative information for 2023

	McPherson Playhouse Operating Fund	Royal Theatre Operating Fund	Total 2024	McPherson Playhouse Operating Fund	Royal Theatre Operating Fund	Total 2023
Revenue:						
Production recoveries	$ 529,277	$ 1,059,589	$ 1,588,866	$ 450,954	$ 1,175,550	$ 1,626,504
Grants from owners	350,000	100,000	450,000	350,000	100,000	450,000
Box office charges	686,491	686,491	1,372,982	679,049	679,049	1,358,098
Rental income	216,365	592,867	809,232	173,845	587,229	761,074
User fee charges (note 5)	96,988	250,394	347,382	82,816	261,025	343,841
Concession sales	172,246	480,744	652,990	157,324	447,871	605,195
OnStage revenue	-	-	-	20,096	20,096	40,192
Interest income	53,496	53,496	106,992	63,398	63,398	126,796
Other	37,970	37,970	75,940	57,448	57,448	114,896
	2,142,833	3,261,551	5,404,384	2,034,930	3,391,666	5,426,596
Expenses:						
Administration:						
Salaries, contracts and benefits	572,981	572,981	1,145,962	616,033	616,033	1,232,066
Office	164,945	164,945	329,890	156,359	156,359	312,718
Professional fees	24,394	24,394	48,788	15,527	15,527	31,054
Conventions, conferences and travel	11,585	11,585	23,170	5,828	5,828	11,656
Administration and management fees	13,565	13,565	27,130	12,948	12,948	25,896
Bad debt expense	135	135	270	-	-	-
Production expenses	490,905	871,404	1,362,309	417,393	920,371	1,337,764
Box office operations	317,595	317,595	635,190	308,936	308,936	617,872
Building operations	114,031	209,101	323,132	122,704	207,274	329,978
Building maintenance	158,292	217,854	376,146	165,718	251,859	417,577
Concession operations	117,632	242,065	359,697	104,515	244,432	348,947
OnStage expenses	-	-	-	30,792	30,792	61,584
Community services	1,335	5,700	7,035	1,270	5,420	6,690
	1,987,395	2,651,324	4,638,719	1,958,023	2,775,779	4,733,802
Excess of revenue over expenses	155,438	610,227	765,665	76,907	615,887	692,794
Transfer of user fees to capital funds (note 5)	(96,988)	(250,394)	(347,382)	(82,816)	(261,025)	(343,841)
Change in operating funds before transfer from operating reserve funds (note 5)	$ 58,450	$ 359,833	$ 418,283	$ (5,909)	$ 354,862	$ 348,953

Appendix B

2024
Annual Report

Royal & McPherson Theatres Society

The People. The Place. The Experience.

VISION. Our community is enriched by sustainable theatres that bring people together to share in the wonder of performance experiences.

MISSION. We connect artist and audience, and provide professional stewardship of valued heritage theatres.

The Royal and McPherson Theatres Society respectfully acknowledges that the McPherson Playhouse and the Royal Theatre are located on the traditional territories of the Lekwungen peoples, now known as the Songhees and Esquimalt Nations.

The Royal and McPherson Theatres Society manages the Royal Theatre and McPherson Playhouse on behalf of the civic owners and residents of the region, with the goal of nurturing a lively cultural centre for our community and delivering top-notch theatrical experiences with professional excellence.

BOARD PRESIDENT REPORT

On behalf of the Board of Directors, I am pleased to present the 2024 Royal and McPherson Theatres Society (RMTS) Annual Report. This past year has been one of transition, growth, and renewed commitment to our mission of bringing exceptional live performances to our community.

First and foremost, I want to extend my deepest gratitude to our dedicated funders, whose unwavering support ensures that we can continue to operate and maintain these treasured theatres. I extend sincere thanks to the City of Victoria, the District of Oak Bay, the District of Saanich, the Capital Regional District, and the many individual donors whose generosity sustains our efforts. Your investment in the performing arts is invaluable, and we are truly grateful for your continued partnership.

This year, we experienced a significant change in leadership. Following a staff transition midway through the year, Mandy Niddrie stepped in as Acting Executive Director, providing the steady hand and clear vision needed to guide our organization through this period of change. Mandy was instrumental in ensuring that the RMTS remained focused on our mission, supporting staff and operations with exceptional leadership. I am personally indebted to her for her dedication, and I know the entire Board is incredibly grateful for her efforts.

With change comes opportunity, and I am thrilled to officially welcome our new Executive Director, Jennifer Johnson. Since joining us in March, Jennifer has brought a wealth of industry knowledge, strategic vision, and enthusiasm to the RMTS. We look forward to seeing her leadership shape the future of our organization as we continue to build on our successes and strengthen our impact within the community.

I would also like to take a moment to acknowledge and thank our Board of Directors - those who have completed their terms, those who are continuing on, and those newly joining us. Your dedication, time, and insight are crucial to the governance and sustainability of the RMTS. It is through your collective efforts that we can continue to offer exceptional live entertainment experiences to our audiences.

This past year has reaffirmed the importance of live performance in our community. We have seen audiences return with excitement, artists take to our stages with renewed passion, and our staff work tirelessly to ensure each performance is a success. The commitment of everyone involved—our funders, staff, board members, artists, and audiences—has made this year a remarkable one.

As we look ahead, we remain committed to maintaining the highest standards of financial stewardship, operational excellence, and artistic programming. With Jennifer Johnson at the helm, the support of our incredible team, and the enthusiasm of our community, I have no doubt that the RMTS will continue to thrive.

Thank you to everyone who has played a role in supporting the RMTS this year. Your dedication and passion for the performing arts make all the difference.

Hazel Braithwaite, *Board President*

ACTING EXECUTIVE DIRECTOR REPORT

2024 was a remarkable year of transition and achievement for the RMTS. With the departure of Executive Director Franz Lehrbass in July, I stepped into the role of Acting Executive Director until a new Executive Director was appointed.

The RMTS continued to provide a diverse range of arts and entertainment for our community, proudly supporting local non-profit and educational clients. 2024 was a busy and successful year for the Royal Theatre and McPherson Playhouse, with 234 performances and over 180,000 tickets sold.

Our dedicated staff focused on maintaining our historic theatres. Key projects included: Brick repointing at the Royal Theatre (Phase 1 completed) and McPherson Playhouse (starting this summer). ~ Emergency replacement of the main breaker at the Royal Theatre. ~ Replacement of stage monitors and loading area safety lighting upgrades at both theatres. ~ Assessment of concrete canopies and wireless microphone expansion at the McPherson Playhouse.

We also upgraded our box office ticketing system, Tessitura, adding significant new features and improvements.

Highlights of the year included: Amendment of Royal Theatre Bylaw #4560 approved by the Province of British Columbia and adopted by the CRD Board of Directors, ensuring appropriate capital funding. ~ Adoption of the Respectful Workplace Policy and Procedures by the RMTS Board, with training provided to staff and board members. ~ Participation in the Dylan Willows Celebration, a benefit concert for a local radio personality, where RMTS donated two nights of rent and staff contributed their time and money. ~ Welcoming new team members: Warren Busby as Technical Director, Gordon Heal as Assistant Technical Director, Kristen Iversen Front of House Manager, and the return of Jennifer Phillips and Tony LeMay to the administration team. ~ Recruitment of a new Executive Director: Jennifer Johnson, who started on March 3, 2025, and has been a wonderful addition to the team.

I am deeply grateful to the RMTS staff, board, and clients for their support during this transition. Special thanks to Hazel Braithwaite, Valla Tinney, and my colleagues for their guidance and support.

Mandy Niddrie, Acting Executive Director
(August 1, 2024, to February 28, 2025)

EXECUTIVE DIRECTOR REPORT

As I step into the role of Executive Director for the Royal and McPherson Theatres Society I am struck by the vision and foresight of our civic leaders to preserve these iconic Canadian theatres. It is a rare gift for a community to have not one, but two active heritage performing arts venues, and it is a privilege to be entrusted with their care for future generations.

Learning about the organization and the communities we serve, it is impressive to see the RMTS's post-pandemic success. In 2018, our last full pre-pandemic season, the Royal Theatre and McPherson Playhouse hosted 104 and 55 performances respectively. In 2024, the Royal Theatre hosted 127 performances, and the McPherson Playhouse 107. This stands as a testament to the dedication of community arts organizations, the hard work of our staff, and the participation of audience members.

What inspires me most about the RMTS is our unwavering commitment to connection through our core values of, "the People, the Place, the Experience." In an age where digital interactions easily replace face-to-face encounters, the magic of shared human experience becomes even more precious. At the heart of our humanity lies the instinct to tell our stories, to express ourselves, and to gather in moments of discovery and joy. This is the essence of the RMTS mission and the invaluable role we play in our community. Our theatres are more than buildings; they are living, breathing spaces that resonate with the memories of countless experiences—first dates and anniversaries, recitals and celebrations of life. We are the home of theatre, music, and dance in all their glorious forms, supporting local talent and welcoming national touring productions.

Thank you to everyone for your gracious welcome. It is a true privilege to join the RMTS and serve Greater Victoria through the thoughtful, sustainable, and visionary guardianship of our people, these places, and your experiences.

Jennifer Johnson, Executive Director

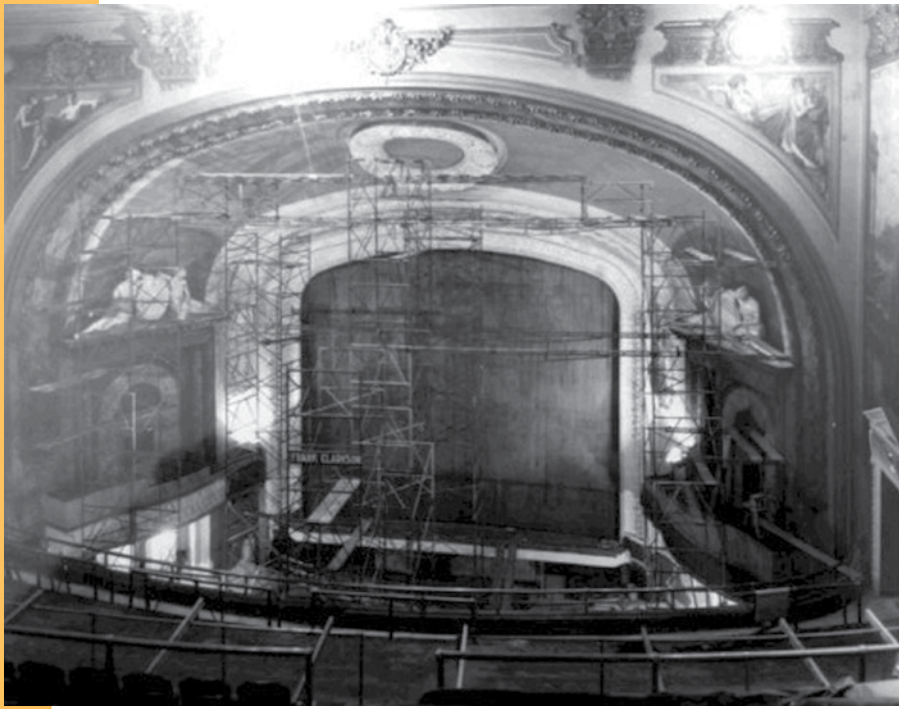
2024 BOARD OF DIRECTORS

Executive Committee
Councillor Hazel Braithwaite, *President*
Valla Tinney, *Vice President*
Marley Gibbons, *Treasurer*
Heather Burns, *Secretary*
Christopher Devlin, *Past President*

Directors
Ian Alexander
Cathy Arber
David Bouchard
Lindalee Brougham
Tom Burley
Councillor Matt Dell
Aurora Faulkner-Killam
Marcus Handman
Yves Mayrand
Jenny McLeod
John Myers
Marilyn Palmer
Councillor Teale Phelps Bondaroff
Sarah Reid

The Royal Theatre is owned by the Capital Regional District and receives funding from the municipalities of Saanich, Victoria, and Oak Bay. The McPherson Playhouse is owned by the City of Victoria and receives funding from the City of Victoria.

The RMTS is governed by a volunteer Board of Directors consisting of three Municipal Councillors, three to seven Elected Directors and three to five CRD Appointed Directors. The Board works to maintain, preserve, and further develop the Royal Theatre and McPherson Playhouse by providing governance and management to the organization's resources.



DID YOU KNOW? *The Royal & McPherson Theatres Society, previously known as the McPherson Foundation, has been the steward of the Royal Theatre and McPherson Playhouse on behalf of their civic owners and the citizens of the region for over 46 years.*

OUR TEAM

Full-Time Staff Members

Karen Ainey, *Manager of Information and Digital Technologies*
Warren Busby, *Technical Director*
Derek Cooper, *Box Office and Marketing Coordinator*
Nancy Downer, *Finance Manager*
Sheelagh Drever, *Payroll & Human Resources*
Gordon Heal, *Assistant Technical Director*
Tom Heemskerk, *Assistant Technical Director*
Kristen Iversen, *Front of House Manager*
Brian Johnson, *Custodian*
Anthony Le May, *Accounting Analyst and Venue Settlements*
Franz Lehrbass, *Executive Director*
Darcy Lipsey, *Client Services and Digital Content*
Blair Morris, *Technical Director*
Mandy Niddrie, *Manager of Client Services & Acting Executive Director*
Melissa O'Shea, *Box Office Manager*
Daniel Pedlow, *Assistant Technical Director*
Jennifer Phillips, *Executive Assistant*
Christine Richardson, *Front of House Manager*
Cameron Stewart, *Assistant Technical Director*
Kathleen Stewart, *Custodian Supervisor*
Vincent Swales, *Custodian*
Bo Xu, *Accountant*

The RMTS is comprised of a team of experienced, knowledgeable, and dedicated arts professionals who manage all aspects of the Royal Theatre and McPherson Playhouse. Our staff take pride in cultivating a vibrant cultural hub for our community.

The RMTS works closely with the International Alliance of Theatrical Stage Employees & Moving Picture Technicians, Artists and Allied Crafts (IATSE) Local 168, who represent all RMTS employees outside of the Administration Office.

In 2024, the RMTS employed 22 full-time professional staff members.
The management team is supported by a casual staff of over 200 people.

2024 STRATEGIC FRAMEWORK

VISION. Our community is enriched by sustainable theatres that bring people together to share in the wonder of performance experiences.

MISSION. We connect artist and audience, and provide professional stewardship of valued heritage theatres.

VALUES. The People. The Place. The Experience.

Priority 1:
Cohesive Team

Goal 1: We must prioritize people with a safe and supportive environment.

Goal 2: We must build trust to instill clarity, connection and confidence.

Priority 2:
Strong Community

Goal 3: We must proactively strengthen relationships to achieve mutual goals in the cultural life of our community.

Goal 4: We must engage with partners to further reconciliation, inclusion and accessibility.

Priority 3:
Effective Funding

Goal 5: We must develop a more sustainable, adaptable, diversified funding model.

Goal 6: We must work with partners to build a more compelling case for support.

Priority 4:
Flourishing Venues

Goal 7: We must strive to maintain and improve our heritage buildings to meet evolving needs, being conscious of environmental sustainability.

Goal 8: We must take the lead in planning and implementing major capital projects, and seeking all resources to fund them.

AT A GLANCE

210,350
tickets issued

234
total number of performances

140
total number of productions

$16,883
provided in community opportunity support

donated tickets to **30** community organizations

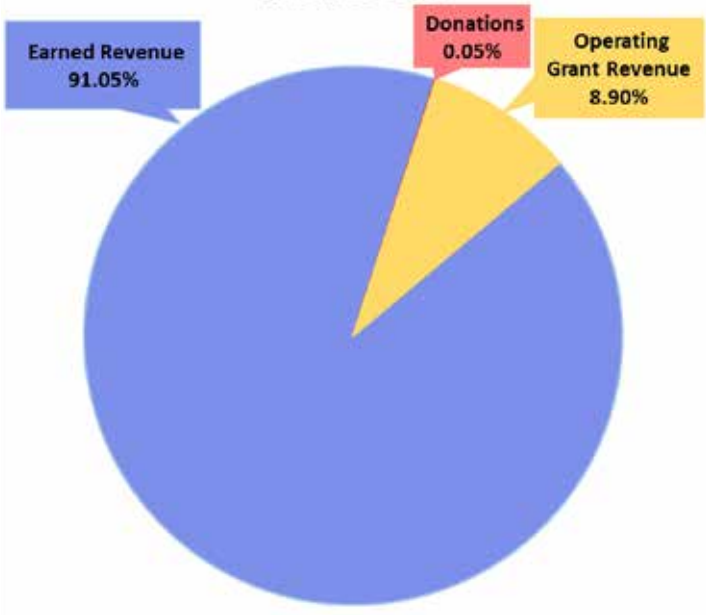
93
box office events outside of our venues

19,383
OnStage subscribers

10,711
social media followers

676,885
unique website visitors

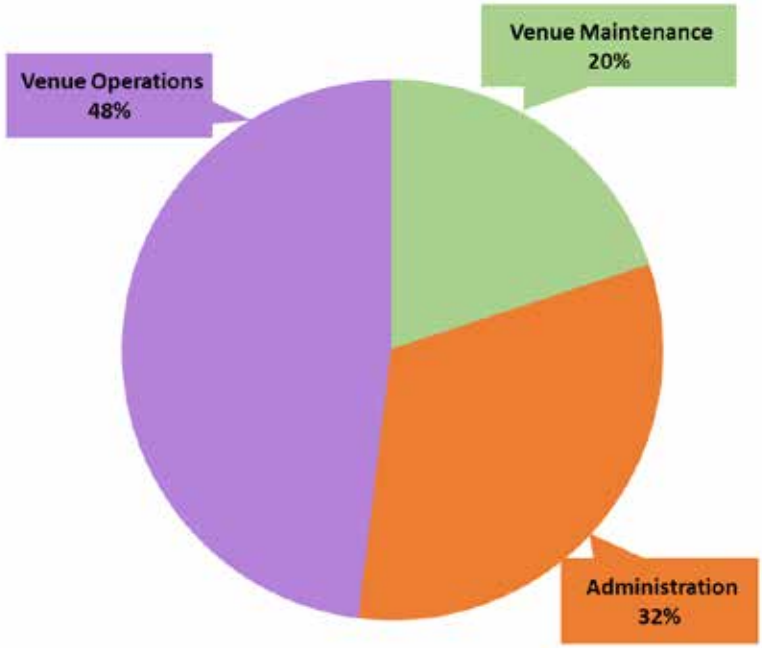
RMTS REVENUE 2024



Operating Grant Revenue for the Royal Theatre is **3.32%** and is supported by the *City of Victoria* and *Districts of Saanich* and *Oak Bay*.

Operating Grant Revenue for the McPherson Playhouse is **17.11%** and is supported by the *City of Victoria*.

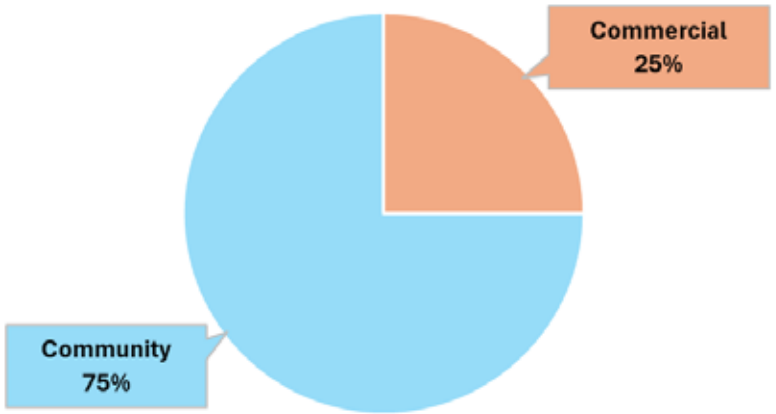
RMTS EXPENSES 2024



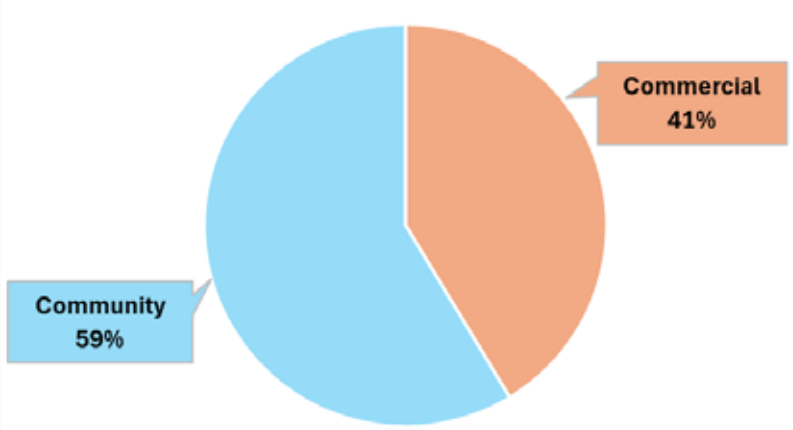
Administration Expenses include all resources required for both venues, ticketing services and the administrative office.

ROYAL THEATRE

2024 VENUE USE



2024 PERCENTAGE OF EARNED REVENUE



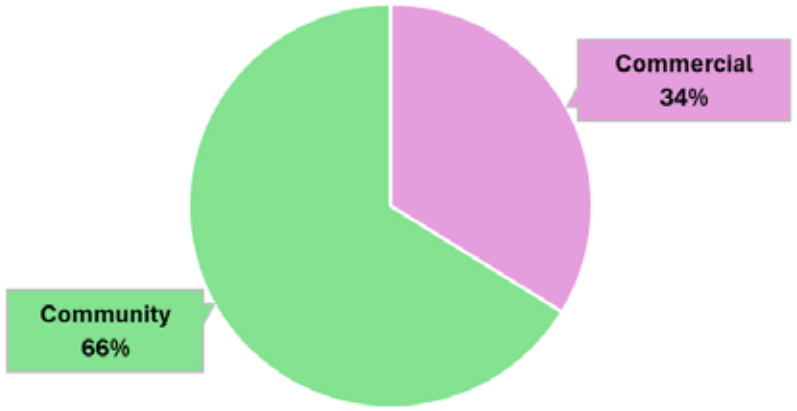
2024 at the *Royal Theatre:*

176 used days, **136,348 tickets** issued

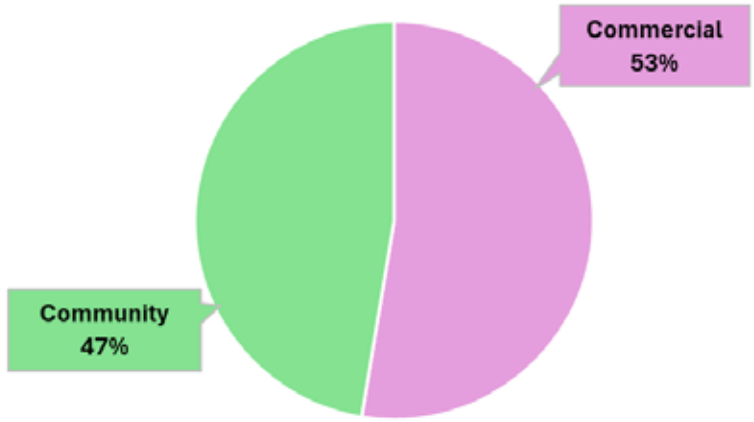
127 performances across **71 productions**.

McPHERSON PLAYHOUSE

2024 VENUE USE



2024 PERCENTAGE OF EARNED REVENUE

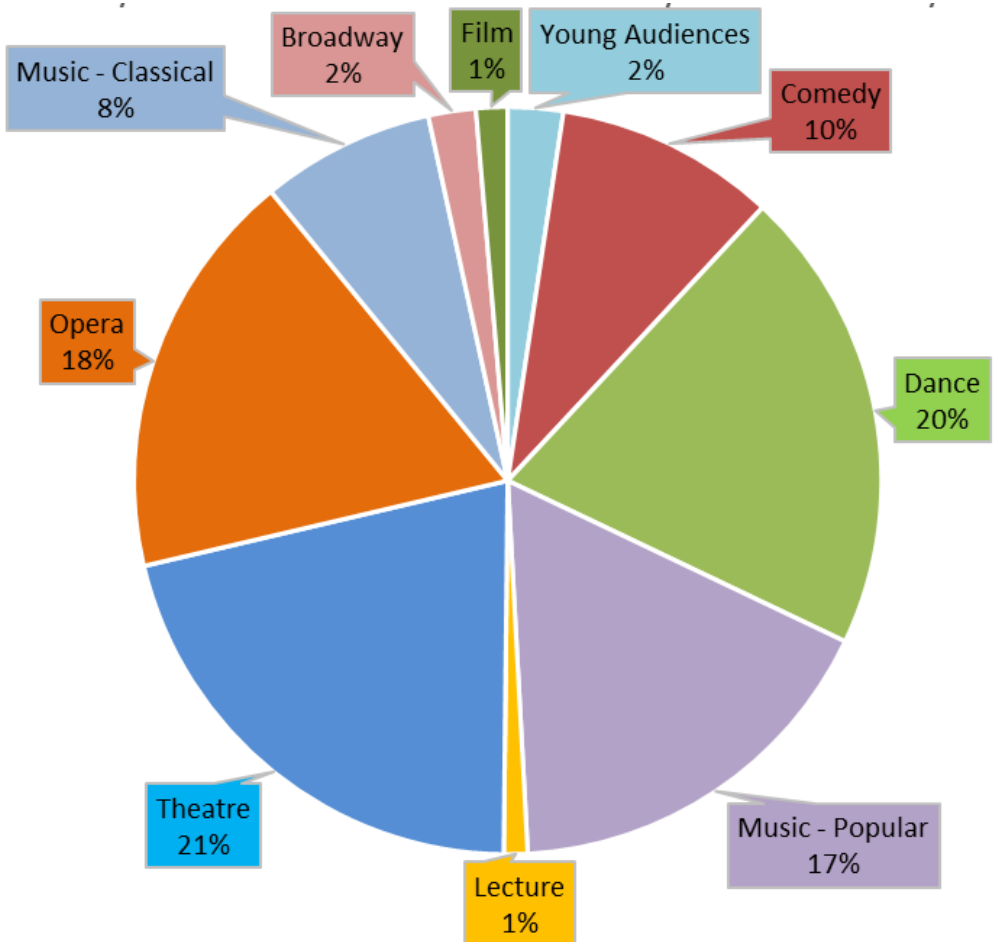


2024 at the *McPherson Playhouse:*

139 used days, **52,436 tickets** issued

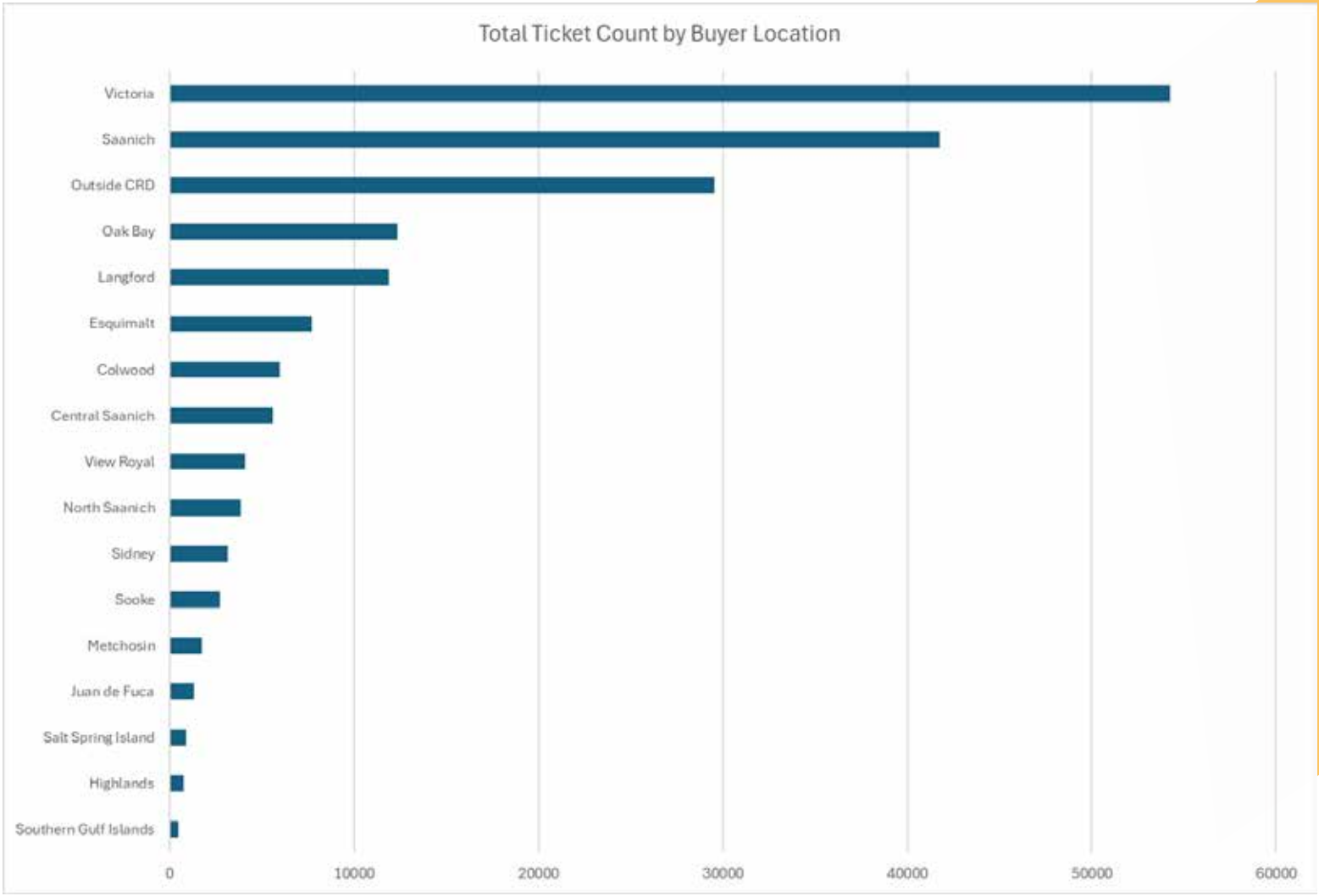
107 performances across **69 productions**.

GENRE DIVERSITY ON OUR STAGES



50% *of all productions at the McPherson Playhouse are* **Theatre**, *while* **Opera** *and* **Dance** *make up* **30%** *and* **28%** *(respectively) of all venue use at the Royal Theatre.*

ATTENDANCE BY MUNICIPALITY



DID YOU KNOW?

Over **15%** of tickets purchased come from **outside the CRD**.

CAPITAL AND VENUE MAINTENANCE PROJECTS 2024

Heritage Preservation
Royal Theatre: Led by the CRD, phase one of exterior brick re-pointing. A preservation and structural integrity project.
McPherson Playhouse: Led by the CRD, an engineering study on the exterior concrete canopies to determine structural integrity and scope of repairs.

Facility Maintenance
Royal Theatre: Led by the RMTS, the necessary replacement of the building's main breaker. An extraordinary emergency project to upgrade and modify aging compatibility with current electrical code. During this time the theatre was run off generators 24/7 for approximately 700 hours requiring weekly fuel deliveries and overnight security. The project is now complete, and the theatre is reconnected to the hydro grid with the new breaker fully operational.

Stage Technology Upgrades
Royal Theatre
- Installation of new safety lighting in the loading bay area.
- Installation of two moving light fixtures.
- Completion of stage monitor replacement.

McPherson Playhouse
- Installation of new safety lighting in the loading bay area.
- Addition of eight new microphones to support our local musical theatre groups.
- Initiation of project to upgrade the architectural detail lighting which will include replacement of existing tungsten-based house lighting fixtures with LED fixtures and addition of fixtures to improve patron safety in the balcony.
- Completion of stage monitor replacement and the completion of repair of aging speakers, including two new speakers in the front rows of audience seating and the repair of six existing speakers.
- Purchase of a new lens for the stage projector to increase usability across our client base.
- Installation of two moving light fixtures.

The RMTS gratefully acknowledges the capital fund contributions from the owners for capital expenditures.

Capital project funds allocated for the upkeep and enhancement of the Royal Theatre and McPherson Playhouse are restricted from being used for operational expenses. These funds are managed by the Capital Regional District. Additionally, the RMTS supports capital projects for the theatres by supplementing these funds with earned revenue.

TECHNOLOGY UPDATES 2024

Our ticketing software infrastructure had a major upgrade, the largest in a decade, that rolled out a wealth of new features, enhancements, and improvements to the user experience. This new version was developed with a digital first focus that aligns with our technology goals to continuously improve and innovate, which allows us to stay on the cutting-edge of technology.

Project Goals	**New Feature Alignment**
User Friendly Technology	New modernized user interface that is easier to learn and navigate
Accessibility	Improvements to our e-commerce solution, which comply with the Web Content Accessibility Standard 2.1 AA
Improve Productivity	New scanning software and hardware
Enhance Collaboration	Greater flexibility with communications that will help us welcome the widest possible audience
Facilitate Innovation	Introduction of Mobile Wallet Passes
Engagement Tools	Overhaul of the fundraising and membership functionality that facilitate better acquisition and retention

TICKETING SERVICES 2024

The RMTS Box Office offers specialized ticketing services to support a vibrant community. In addition to exclusively ticketing for the Royal Theatre and McPherson Playhouse we also offer ticketing services for venues around town. Our skilled staff approach each event flexibly and we reliably build, sell, and settle events of all sizes and genres.

Highlights include: ~ 319 events built for sale. ~ Utilized the flexibility of our ticketing software to collaborate with the Victoria Symphony and expand ticketing to include their events at the Farquhar at UVic. ~ Leveraged technology to manage high volume on sales and reduce resellers and bots. ~ Implemented layers of protection to reduce fraud and bad actors. ~ Collaborated with Victoria On Stage to ticket sensory friendly performances.

2024 SEASON AT A GLANCE: ROYAL THEATRE

71 Unique Productions – 127 Performances - 176 Use Days

A Drag Queen Christmas, A.I.M by Kyle Abraham, Ainadamar, Alexandra Streliski, Bahamas, Ballets Jazz Montreal, Beethoven Symphony No 5, Best of Broadway, Bianca Del Rio, Booker T Stax Revue, Canada's Best Karate, Chris D'Elia, Christmas Pops, Circa, Compagnie Herve Koubi, Daniel Lapp's 21st Anniversary, Dansko Studios, David Sedaris, Dracula, Dylan Willows Celebration, Elevate Dance Centre, Feist, Frankenstein, Glenn Miller Orchestra, High Valley, Home Alone in Concert, Hyprov, Jann Arden Christmas, Jesse Roper, Jesus Christ Superstar, Jim Witter: Rock n Roll to Me, Jimbo's Drag Circus, Jon and Roy Holiday Special, Kluxen & Chooi, Kluxen-Strauss' 4 Last Songs, La clemenza di Tito, La Nef-Sea Songs & Shanties, Laura Ramoso, Mark Normand, Marriage of Figaro, Matt Rife, Michael Jackson History Show, Mini Pop Kids, Murdoch Mysteries in Concert, New Year's Day Celebration, Nrityagram Dance Ensemble, Ocie Elliott, Parker-Beethoven's Emperor, Protege Dance Project, Queen - It's A Kinda of Magic, Raffi, Relive the Music, Rimsky-Korsakov-Scheherazade, Robert Schumann Finale, RWB Nutcracker, Salvation Army Toy Drive, Simon & Garfunkel Story, Snowed In Comedy Tour, Swan Lake, Take 6 & Morgan James, Taylor Mania, Tchaikovsky Symphony No 4, The Cult, The Gift of the Nutcracker, Tommy Tiernan, Victoria in Love, Whose Live Anyway?, Zakir Hussain Trio, Ziggy Alberts

DID YOU KNOW?

34,571 unique households visited the Royal Theatre in 2024.

Of those, **28%** were **first time** ticket purchasers at the Royal Theatre.

2024 SEASON AT A GLANCE: McPHERSON PLAYHOUSE

69 Unique Productions – 107 Performances - 139 Use Days

Abra Cadabra, Alan Doyle, American Rock Legends, Anne of Green Gables, Annie Jr., Barbara Hannigan, Bob the Drag Queen, Bowie Forever, Bruce McCulloch, Cat Kid Comic Club, CBC Massey Lectures, Chris Thile, Completely Creedence, Dance Unlimited Recital, Donovan Woods, Drew Lynch, Folsom Prison Revisited, Golden Girls, Holly Jolly Christmas, Hot Flash Comedy, Investors Group, It's Just Drag, Jann Arden & Rick Mercer, Jim Cuddy, Jump - Van Halen Experience, Knotted, Led Zepagain, Legends Show, Luca Fogale, Mary Poppins, Mary Poppins Sensory, Menopause the Musical, Michael Kaeshammer, Murray McLauchlan, Music of the Night, Nick Carter, Okareka Dance Company, Passion and Performance, Pinky Patel, Prince Again, Ria Mae, Ron James, Rumours Fleetwood Mac Tribute, Russell Howard, Sin City Illusions, SLS presents Grease, SMUS Sr Something Rotten, Steph Tolev, Sweeney Todd, Take it to the Limit, TEDx Victoria, The Comic Strippers, The Life of Tom Petty, The Wilds, Thunderstorm, Veronica Swift, Veselka Ukrainian Dancers, Victoria Academy of Ballet, Walk Right Back, William Prince, Wonderheads Christmas Carol, Yellow Brick Road Experience, Yellowpoint Christmas

DID YOU KNOW?

15,608 unique households visited the McPherson Playhouse in 2024.

Of those, **27%** were **first time** ticket purchasers at the McPherson Playhouse.

COMMUNITY PARTNERS & PRESENTERS

Ballet Victoria

Broadway in Victoria

Dance Victoria – The World's Best Dance

Pacific Opera Victoria

Victoria Symphony – Christian Kluxen, Music Director

Broken Rhythms

Canadian College of Performing Arts

dansko studios

Dance Unlimited

Elevate Dance Centre – Taking Dance to the Next Level

Intrepid

Passion & Performance Arts Inc.

protégé Dance Project

Shawnigan Lake School

St. Michaels University School

Veselka Ukrainian Dance Association

Victoria Academy of Ballet

Victoria Conservatory of Music

The Victoria Jazz Society

The Village Choir

VOS Musical Theatre Est. 1945

WonderHeads

Community Living Victoria

The Salvation Army

Victoria Foundation

Proudly supporting local organizations, the RMTS facilitates and prioritizes the use of the Royal Theatre and McPherson Playhouse for the above non-profit and local organizations. Please use the logo links to learn more about each of these organizations and how they enrich the cultural life of the community.

FROM OUR COMMUNITY

"... [The RMTS] are an amazing bunch of professionals that have made the *Broadway In Victoria* brand a reputable one and one that has been warmly embraced by the community. Thank you!"
- **Henry Kolenko,** *Broadway In Victoria*

"Seeing the community we've all had a hand in building over the years all together in one place for those two nights was purely magical. It's not lost on us the incredible work and time that went in to pull an event like this together in such a short amount of time. Then to have both shows go off seamlessly... a true testament to you and the team assembled to pull it off."
- **Dylan Willows,** *Dylan Willows Celebration*

"... A quick thank you for last weekend. It was our first time promoting a show at the venue, and everyone - the artists, fans, and my team - couldn't have been happier."
- **Nick Middleton,** *Westwood Recordings*

"Thanks for everything! The event was amazing and your entire staff are great!"
- **Lindsay Nielsen,** *Chek Media*

THANK YOU FOR THE SUPPORT

The symbiotic relationship among theatres, clients, performers, and audiences underscores the significance of supporting local venues, thereby nurturing the interconnected network of arts, culture, and entertainment within the community. The RMTS expresses gratitude for the unwavering support extended by the community in 2024, enabling us to take care of these cherished heritage theatres for future generations.

We gratefully acknowledge the continued support from our municipal funding partners.
The Royal Theatre receives a $100,000 operating grant contributed by Oak Bay, Saanich and Victoria.
The McPherson Playhouse receives a $350,000 operating grant from the City of Victoria.

The Royal and McPherson Theatres Society extends our gratitude to the City of Victoria for providing a permissive tax exemption for the McPherson Playhouse.

Thank you to our hotel partner.

DoubleTree by Hilton™ Hotel & Suites Victoria

Thank you to the individual donors who support the ongoing legacy of our venues.

McPHERSON PLAYHOUSE

3 Centennial Square
Victoria, BC V8W 1P5

ROYAL THEATRE

805 Broughton Street
Victoria, BC V8W 1E5

ADMINISTRATION OFFICE

#302 - 1005 Broad Street
Victoria, BC V8W 2A1

250.361.0800
Box Office: 250.386.6121

www.rmts.bc.ca

Appendix C

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Royal Theatre

COMMITTEE OF THE WHOLE

October 2025

Service: 1.290 Royal Theatre **Committee: Finance**

DEFINITION:

The function of purchasing, maintaining, equipping, operating and selling the Royal Theatre in Victoria to the Capital Regional District. The function is for the purpose of pleasure, recreation and community use and includes all facilities and concessions associated with the Royal Theatre and a parking lot. Local Services Establishment Bylaw No. 2587, March 25, 1998.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the Royal Theatre in the City of Victoria as a community centre of art and education. Ownership was transferred to the CRD in 1998. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support.

PARTICIPATION:

City of Victoria, District of Saanich, and District of Oak Bay, apportioned 50% on converted value of land and improvements and 50% on the basis of population (see bylaw for details).

MAXIMUM LEVY:

Greater of $580,000 or $0.00590 per $1000 of net taxable value of land and improvements.

Note: Grants in Lieu of Taxes paid to the Regional District will be held to the credit of the participant.

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

ROYAL THEATRE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Third Party Payment	36,338	36,338	46,942	-	-	46,942	43,089	39,036	34,837	30,443
Insurance Costs	50,490	50,490	47,750	-	-	47,750	51,139	54,696	58,431	62,352
Standard Overhead Allocation	10,000	10,000	12,592	-	-	12,592	12,822	13,078	13,338	13,602
Arts Manager Allocation	7,814	7,814	8,071	-	-	8,071	8,305	8,545	8,749	8,958
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	**105,242**	**105,242**	**115,955**	**-**	**-**	**115,955**	**115,955**	**115,955**	**115,955**	**115,955**
*Percentage Increase		0.00%	10.18%			10.18%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
Capital Equipment Purchase	105,000	105,000	105,000	-	-	105,000	109,000	109,000	113,000	113,000
Transfer to Capital Reserve Fund	385,000	385,000	385,000	-	-	385,000	381,000	381,000	377,000	377,000
TOTAL CAPITAL COSTS	**490,000**	**490,000**	**490,000**	**-**	**-**	**490,000**	**490,000**	**490,000**	**490,000**	**490,000**
TOTAL COSTS	**595,242**	**595,242**	**605,955**	**-**	**-**	**605,955**	**605,955**	**605,955**	**605,955**	**605,955**
		0.00%	1.80%			1.80%	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-								
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(595,242)**	**(595,242)**	**(605,955)**	**-**	**-**	**(605,955)**	**(605,955)**	**(605,955)**	**(605,955)**	**(605,955)**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.290 Royal Theatre	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$112,000	$1,115,000	$235,000	$1,130,000	$620,000	$120,000	$3,220,000
Equipment		$0	$315,000	$180,000	$116,500	$0	$0	$611,500
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
		$112,000	**$1,430,000**	**$415,000**	**$1,246,500**	**$620,000**	**$120,000**	**$3,831,500**
SOURCE OF FUNDS								
Capital Funds on Hand		$112,000	$112,000	$0	$0	$0	$0	$112,000
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	$380,000	$0	$0	$380,000
Donations / Third Party Funding		$0	$375,000	$0	$380,000	$0	$0	$755,000
Reserve Fund		$0	$943,000	$415,000	$486,500	$620,000	$120,000	$2,584,500
		$112,000	**$1,430,000**	**$415,000**	**$1,246,500**	**$620,000**	**$120,000**	**$3,831,500**

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 #: 1.290

Service Name: Royal Theatre

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
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	$ 75,000	B	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	$ 2,293,000	B	Res	$ -	$ 93,000	$ -	$ -	$ -	$ -	$ 93,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other	$ -	$ 375,000	$ -	$ -	$ -	$ -	$ 375,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Cap	$ -		$ -	$ -	$ -	$ -	$ -
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	$ 115,000	B	Cap	$ 112,000	$ 112,000	$ -	$ -	$ -	$ -	$ 112,000
23-01	Study	Study and plan main floor replacement including seats and aisle lights	Study and plan main floor replacement including seats and aisle lights	$ 30,000	B	Res	→	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	$ 700,000	B	Other	→	$ -	$ -	$ 280,000	$ -	$ -	$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant	→	$ -	$ -	$ 280,000	$ -	$ -	$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res	→	$ -	$ -	$ 140,000	$ -	$ -	$ 140,000
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	$ 83,000	B	Cap		$ -	$ -		$ -	$ -	$ -
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	$ 250,000	B	Other	→	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant	→	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res	→	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
25-06	Renewal	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory	$ 20,000	B	Res	→	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-01	Replacement	Replace Switches	Replace network switches	$ 55,000	E	Res	$ -	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
26-02	Study	Building condition assessment	Building condition assessment	$ 45,000	B	Res	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 585,000	B	Res	$ -	$ 115,000	$ 115,000	$ 115,000	$ 120,000	$ 120,000	$ 585,000
26-04	Renewal	Building Envelope Repairs	Interior Brickwork & Wall Repairs	$ 125,000	B	Res	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
26-05	Renewal	Roofing	Roofing Condition Assessment	$ 2,095,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000

Service #: 1.290

Service Name: Royal Theatre

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
26-06	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-07	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	$ 50,000	E	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-08	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	$ 50,000	B	Res	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
26-09	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and followspots	$ 425,000	E	Res	$ -	$ 175,000	$ 150,000	$ 100,000	$ -	$ -	$ 425,000
26-10	Replacement	Replace Paging System	Replace Paging System Core Control	$ 35,000	E	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-11	Defer	Emergency Repairs	Unforeseen emergency repairs.	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-01	Study	Asset Management Plan	Assets Management Plan	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
27-02	Renewal	Building Envelope Repairs	Exterior Door Replacement	$ 95,000	B	Res	$ -	$ -	$ 30,000	$ 65,000	$ -	$ -	$ 95,000
27-03	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	16500.0	E	Res	$ -	$ -	$ -	$ 16,500	$ -	$ -	$ 16,500
29-01	New	Lobby Heat Pumps	Add Heat Pumps to the Lobbies	$ 500,000	B	Res	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
													$ -
			Grand Total	**$ 7,817,500**			**$ 112,000**	**$ 1,430,000**	**$ 415,000**	**$ 1,246,500**	**$ 620,000**	**$ 120,000**	**$ 3,831,500**

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
20-03	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort

Project Rationale The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

Project Number	Capital Project Title	Capital Project Description
21-12	Repair Building Envelope	Repairing building envelope of the 1914 structure.

Project Rationale Flagged as immediate priority in Royal Theatre – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number	Capital Project Title	Capital Project Description
21-13	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers

Project Rationale Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.

Project Number	Capital Project Title	Capital Project Description
24-01	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights

Project Rationale Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.

Project Number	Capital Project Title	Capital Project Description
24-04	Wardrobe Department Upgrade	Upgrade wardrobe department

Project Rationale Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.

Project Number	Capital Project Title	Capital Project Description
25-01	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony

Project Rationale Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.

Service: 1.290 Royal Theatre

Project Number	25-06	**Capital Project Title**	Add new storage in bar and concession	**Capital Project Description**	Add new storage in bar and concession for efficiency and security of inventory
Project Rationale	Adding new lockable storage cabinet in the bar and concession will improve efficiency and security of inventory.				

Project Number	26-01	**Capital Project Title**	Replace Switches	**Capital Project Description**	Replace network switches
Project Rationale	Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.				

Project Number	26-02	**Capital Project Title**	Building condition assessment	**Capital Project Description**	Building condition assessment
Project Rationale	Perform full building condition assessment to inform 20 yr work plan.				

Project Number	26-03	**Capital Project Title**	Annual Building Capital Improvements	**Capital Project Description**	Annual Minor Capital Improvement Projects
Project Rationale	Minor capital improvements				

Project Number	26-04	**Capital Project Title**	Building Envelope Repairs	**Capital Project Description**	Interior Brickwork & Wall Repairs
Project Rationale	Repairing building envelope (interior) will ensure the 1914 structure will remain stable and will reduce energy consumption				

Project Number	26-05	**Capital Project Title**	Roofing	**Capital Project Description**	Roofing Condition Assessment
Project Rationale	Conduct roof specific condition assessment.				

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
26-06	Renovate Box Office	Renovate Box Office

Project Rationale Renovating the box office to update and refresh, address patron accessibility and redesign for efficient use of the space.

Project Number	Capital Project Title	Capital Project Description
26-07	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System

Project Rationale Replacing the Point of Sale System will provide increased functionality, efficiencies, updated technology and increased patron service. The required technology is out of date.

Project Number	Capital Project Title	Capital Project Description
26-08	Venue Chamber Renewal	Renew and Refresh Venue Chamber

Project Rationale Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.

Project Number	Capital Project Title	Capital Project Description
26-09	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and followspots

Project Rationale Lighting System Replacement includes the replacement of moving lights originally purchased in 2002 with updated energy efficient units, replaces outdated computerized control console with modern control technology and replaces old followspot technology with new fully supported units.

Project Number	Capital Project Title	Capital Project Description
26-10	Replace Paging System	Replace Paging System Core Control

Project Rationale The current paging system core system has reached its end of life and support. This is a primary life safety system for building evacuation and patron and artist messaging and communication.

Project Number	Capital Project Title	Capital Project Description
26-11	Emergency Repairs	Unforeseen emergency repairs.

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Service:	1.290	Royal Theatre

Project Number	Capital Project Title	Capital Project Description
27-01	Asset Management Plan	Assets Management Plan

Project Rationale

Project Number	Capital Project Title	Capital Project Description
27-02	Building Envelope Repairs	Exterior Door Replacement

Project Rationale Repairing building envelope exterior doors) will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number	Capital Project Title	Capital Project Description
27-03	Accessibility Review	Review of building accessibility

Project Rationale Review buidling accessibilty to ensure patron and performance meet current standard where applicable.

Project Number	Capital Project Title	Capital Project Description
27-04	Wayfinding Signage	Add and Replace Wayfinding Signage

Project Rationale Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.

Project Number	Capital Project Title	Capital Project Description
28-01	Replace SRST	Replace Cisco phone communications system

Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

Project Number	Capital Project Title	Capital Project Description
29-01	Lobby Heat Pumps	Add Heat Pumps to the Lobbies

Project Rationale Adding heat pumps to the lobby for increased patron comfort and experience and energy efficiency.

1.290 Royal Theatre
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

Royal Theatre

Assets held by the Royal Theatre service consist of land, Royal Theatre built in 1913 as well as various equipment. Royal Theatre was renovated in 2003 and 2005.

Capital Reserve Fund Schedule

Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)

Cost Centre: 101607 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	1,491,176	1,074,176	556,176	522,176	416,676	173,676
Planned Capital Expenditure (Based on Capital Plan)	(862,000)	(943,000)	(415,000)	(486,500)	(620,000)	(120,000)
Transfer from Operating Budget	385,000	385,000	381,000	381,000	377,000	377,000
Interest Income**	60,000	40,000				
Total projected year end balance	**1,074,176**	**556,176**	**522,176**	**416,676**	**173,676**	**430,676**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Appendix D

CAPITAL REGIONAL DISTRICT

2026 BUDGET

McPherson Theatre

COMMITTEE OF THE WHOLE

October 2025

Service: 1.295 McPherson Theatre **Committee: Finance**

DEFINITION:

A local service established for the purpose of purchasing, maintaining, equipping and operating the McPherson Playhouse in Victoria, British Columbia. Local Services Establishment Bylaw No. 2685, March 10, 1999.

SERVICE DESCRIPTION:

This is a service to provide funding for the support of the McPherson Theatre in the City of Victoria. The service operates under an agreement with the Royal and McPherson Theatres Society Board who manage the theatre in return for financial support. This building operation was transferred to the CRD for ease of administration with the Royal & McPherson Theatres Society and to recognize the benefits of one organization operating the two theatres (one ticket system, ability to move acts between if financially beneficial, etc.)

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

The maximum amount that may be requisitioned under section 816(1) of the Municipal Act (Section 803 of the Local Government Act) for the annual cost of the local service will be:

(a) for capital expenditures including but not limited to, the renovation, reconstruction or rebuilding of a performing arts theatre, machinery and equipment, reserve fund transfer and annual debt servicing payments. The maximum amount will be $400,000.

(b) for annual operating expenditures which may also include expenditures of a nature referred to in (a) above, the maximum amount will be $350,000.

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

Royal and McPherson Theatre Society reporting to a sub-committee of the Finance Committee.

FUNDING:

McPHERSON PLAYHOUSE	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	BUDGET REQUEST 2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	FUTURE PROJECTIONS 2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
OPERATING COSTS:										
Third Party Payments	303,787	303,787	304,948	-	-	304,948	304,050	303,063	302,099	301,116
Standard Overhead Allocation	34,911	34,911	36,681	-	-	36,681	37,345	38,092	38,852	39,626
Arts Manager Allocation	7,814	7,814	8,071	-	-	8,071	8,305	8,545	8,749	8,958
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	**346,812**	**346,812**	**350,000**	**-**	**-**	**350,000**	**350,000**	**350,000**	**350,000**	**350,000**
*Percentage Increase		0.00%	0.92%			0.92%	0.00%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
Capital Equipment Purchases	90,000	90,000	90,000	-	-	90,000	94,000	94,000	98,000	98,000
Transfer to Reserve Fund	346,233	346,233	343,045	-	-	343,045	339,045	339,045	335,045	335,045
TOTAL CAPITAL / RESERVES	**436,233**	**436,233**	**433,045**	**-**	**-**	**433,045**	**433,045**	**433,045**	**433,045**	**433,045**
TOTAL COSTS	**783,045**	**783,045**	**783,045**	**-**	**-**	**783,045**	**783,045**	**783,045**	**783,045**	**783,045**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	(33,045)	(33,045)	(33,045)	-	-	(33,045)	(33,045)	(33,045)	(33,045)	(33,045)
TOTAL REVENUE	(33,045)	(33,045)	(33,045)	-	-	(33,045)	(33,045)	(33,045)	(33,045)	(33,045)
REQUISITION	**(750,000)**	**(750,000)**	**(750,000)**	**-**	**-**	**(750,000)**	**(750,000)**	**(750,000)**	**(750,000)**	**(750,000)**
*Percentage increase over prior year requisition		0.0%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.295 McPherson Theatre	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
EXPENDITURE								
Buildings		$0	$618,000	$825,000	$115,000	$120,000	$120,000	$1,798,000
Equipment		$0	$265,000	$180,000	$141,500	$0	$0	$586,500
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	**$883,000**	**$1,005,000**	**$256,500**	**$120,000**	**$120,000**	**$2,384,500**
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	$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	$883,000	$1,005,000	$256,500	$120,000	$120,000	$2,384,500
		$0	**$883,000**	**$1,005,000**	**$256,500**	**$120,000**	**$120,000**	**$2,384,500**

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 #: 1.295

Service Name: McPherson Theatre

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
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	$ 1,163,000	B	Res	$ -	$ 238,000	$ 190,000	$ -	$ -	$ -	$ 428,000
	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade		B	Cap	$ -	$ -	$ -	$ -	$	$ -	$ -
26-01	Replacement	Replace Switches	Replace network switches	$ 55,000	E	Res	$ -	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
26-02	Study	Building Condition Assessment	Building Condition Assessment	$ 45,000	B	Res	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 585,000	B	Res	$ -	$ 115,000	$ 115,000	$ 115,000	$ 120,000	$ 120,000	$ 585,000
26-04	Renewal	Washroom Upgrades	Washroom Fixture Replacement	$ 75,000	B	Res	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000.00
26-05	Renewal	Electrical Upgrades	Main Breaker Replacement	$ 150,000	B	Res	$ -	$ 25,000	$ 300,000	$ -	$	$ -	$ 325,000.00
26-06	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and LED wash fixtures	$ 400,000	E	Res	$ -	$ 125,000	$ 150,000	$ 125,000	$	$ -	$ 400,000.00
26-07	Renewal	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00
26-08	Replacement	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System	$ 50,000	E	Res	$ -	$ 50,000	$	$ -	$ -	$ -	$ 50,000.00
26-09	New	Lobby Temperature Control	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air Conditioning.	$ 125,000	B	Res	$ -	$ 25,000	$ 100,000	$ -	$	$ -	$ 125,000.00
26-10	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber	$ 50,000	B	Res	$ -	$ 25,000	$ - 25,000	$ -	$	$ -	$ 50,000.00
26-11	Replacement	Replace Paging System	Replace Paging System Core Control	$ 35,000	E	Res	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000.00
26-12	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000.00
27-01	Study	Asset Management Plan	Asset Management Plan	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000.00
27-02	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000.00
27-03	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000.00
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000.00
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	$ 16,500	E	Res	$ -	$		$ 16,500	$ -	$ -	$ 16,500
													$ -
													$ -
			Grand Total	**$ 2,944,500**			**$ -**	**$ - 883,000**	**$ 1,005,000**	**$ 256,500**	**$ 120,000**	**$ 120,000**	**$ 2,384,500**

Service:	1.295	McPherson Theatre

Project Number	21-13	Capital Project Title	Repair Building Envelope and Restore Façade	Capital Project Description	Repair building envelope and restore façade
Project Rationale	Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1913 structure will remain stable and will reduce energy consumption. Restoring the 1913 façade will include point work on the bricks, gutter replacement and refinishing the fiberglass stonework around the historic wooden doors.				

Project Number	26-01	Capital Project Title	Replace Switches	Capital Project Description	Replace network switches
Project Rationale	Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.				

Project Number	26-02	Capital Project Title	Building Condition Assessment	Capital Project Description	Building Condition Assessment
Project Rationale	Perform full building condition assessment to inform 20yr work plan.				

Project Number	26-03	Capital Project Title	Annual Building Capital Improvements	Capital Project Description	Annual Minor Capital Improvement Projects
Project Rationale	Minor capital improvements				

Project Number	26-04	Capital Project Title	Washroom Upgrades	Capital Project Description	Washroom Fixture Replacement
Project Rationale					

Project Number	26-05	Capital Project Title	Electrical Upgrades	Capital Project Description	Main Breaker Replacement
Project Rationale					

Service:	1.295	McPherson Theatre

Project Number	Capital Project Title	Capital Project Description
26-06	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and LED wash

Project Rationale Phase One replaces existing incandescent lighting fixtures and 18 year old technology with new LED energy efficient automated units that will not require working at heights to adjust. Phase Two replaces the outdated computerized control console with modern control technology. Phase Three replaces the original LED wash fixtures with updated units that allow additional colour mixing capability and additional efficiencies with new LED technology.

Project Number	Capital Project Title	Capital Project Description
26-07	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession

Project Rationale Increasing and adding new lockable storage cabinets in the bar and concession will improve efficiencies, increase service to patrons and increase security of inventory.

Project Number	Capital Project Title	Capital Project Description
26-08	Replace Bar & Concession Point of Sale System	Replace Bar and Concession Point of Sale System

Project Rationale Replacing the Point of Sale System will provide increased functionality, efficiencies, updated technology and increased patron service. The required technology is out of date.

Project Number	Capital Project Title	Capital Project Description
26-09	Lobby Temperature Control	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air

Project Rationale Phase One will add automatic blinds to the large windows facing Centennial Square to improve temperature control energy efficiency. Phase Two will add air conditioning to increase patron comfort and experience.

Project Number	Capital Project Title	Capital Project Description
26-10	Venue Chamber Renewal	Renew and Refresh Venue Chamber

Project Rationale Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.

Project Number	Capital Project Title	Capital Project Description
26-11	Replace Paging System	Replace Paging System Core Control

Project Rationale The current paging system core system has reached its end of life and support. This is a primary life safety system for building evacuation and patron and artist messaging and communication.

Project Number	Capital Project Title	Capital Project Description
26-12	Emergency Repairs	For Unforeseen Emergency Repairs

Project Rationale Capital funds to accommodate any emergency repairs to the building.

Service:	1.295	McPherson Theatre

Project Number	Capital Project Title	Capital Project Description
27-01	Asset Management Plan	Asset Management Plan

Project Rationale

Project Number	Capital Project Title	Capital Project Description
27-02	Accessibility Review	Review of building accessibility

Project Rationale

Project Number	Capital Project Title	Capital Project Description
27-03	Renovate Box Office	Renovate Box Office

Project Rationale Renovating the box office to update and refresh, address patron accessibility, staff safety and evacuation and efficient use of the space.

Project Number	Capital Project Title	Capital Project Description
27-04	Wayfinding Signage	Add and Replace Wayfinding Signage

Project Rationale Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.

Project Number	Capital Project Title	Capital Project Description
28-01	Replace SRST	Replace Cisco phone communications system

Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

1.295 McPherson Theatre
Asset and Reserve Summary
2026 - 2030 Financial Plan

Asset Profile

McPherson Theatre

Assets held by the McPherson Theatre service consist of new upgrades to McPherson Theatre built in 1914 as well as various equipment.

Capital Reserve Fund Schedule

Reserve Fund: 1.295 McPherson Playhouse Capital Reserve Fund (Bylaw No. 3270)

Cost Centre: 101899 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
Beginning Balance	2,891,636	2,661,869	2,201,914	1,535,959	1,618,504	1,833,549
Planned Capital Expenditure (Based on Capital Plan)	(676,000)	(883,000)	(1,005,000)	(256,500)	(120,000)	(120,000)
Transfer from Operating Budget	346,233	343,045	339,045	339,045	335,045	335,045
Interest Income*	100,000	80,000				
Total projected year end balance	**2,661,869**	**2,201,914**	**1,535,959**	**1,618,504**	**1,833,549**	**2,048,594**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Making a difference...together

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

SUBJECT **2026 Provisional SSI Local Community Commission Budget Review**

ISSUE SUMMARY

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

BACKGROUND

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

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

Budget Approval Process

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

Service Planning and Budget Development

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

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

[1] 2021 Census Data

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

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

ALTERNATIVES

Alternative 1
The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

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

Alternative 2
The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

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

IMPLICATIONS

Financial Implications

Requisition

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

Table 1: 2026 Provisional vs 2025 Final Requisition

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

**Services funded by Parcel Tax*

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

Operating Budget Overview

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

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

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

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

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

Capital Budget Overview

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

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

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

Table 3 - Summary of 2026 Provisional Capital Plan

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

Advanced Approvals

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

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

Summary

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

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

CONCLUSION

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

RECOMMENDATION

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

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

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

ATTACHMENT(S)

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

Appendix A: LCC Service Budgets

Local Community Commission

1.455 SSI Community Parks

1.458 SSI Community Recreation

1.459 SSI Pool & Parks Land

1.45X SSI Pool, Parks & Rec

1.236 Fernwood Dock

1.238A Community Transit

1.238B Community Transportation

3.705 Septage/Composting

1.141 SSI Public Library

1.124 SSI Economic Development

1.299 SSI Arts

1.116 SSI Grants in Aid

1.234 SSI Street Lighting

1.378 SSI Search and Rescue

1.342 SSI Livestock Injury Compensation

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2025

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	$43,000	$30,000	$30,000	$30,000	$30,000	$163,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$185,000	$320,000	$90,000	$40,000	$40,000	$40,000	$530,000
Vehicles		$0	$135,000	$0	$100,000	$0	$0	$235,000
		$185,000	**$498,000**	**$120,000**	**$170,000**	**$70,000**	**$70,000**	**$928,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$120,000	$120,000	$0	$0	$0	$0	$120,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$68,000	$15,000	$20,000	$15,000	$15,000	$133,000
Grants (Federal, Provincial)		$60,000	$255,000	$75,000	$120,000	$25,000	$25,000	$500,000
Donations / Third Party Funding		$5,000	$5,000	$0	$0	$0	$0	$5,000
Reserve Fund		$0	$50,000	$30,000	$30,000	$30,000	$30,000	$170,000
		$185,000	**$498,000**	**$120,000**	**$170,000**	**$70,000**	**$70,000**	**$928,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.455

Service Name: SSI Community Parks

				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	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)	$ 88,000	E	ERF	$ -	$ 28,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 88,000
26-02	Renewal	Beach Access Upgrades	Upgrades and improvements required for existing beach accesses. (Vesuvious Bay Stair Replacement)	$ 30,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -		$ 10,000
26-02	Renewal		CWF for beach access upgrade		S	Grant	$ -	$ 20,000	$ -	$ -	$ -		$ 20,000
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	**$ 1,043,000**				**$ 498,000**	**$ 120,000**	**$ 170,000**	**$ 70,000**	**$ 70,000**	**$ 928,000**

Service:	1.455	SSI Community Parks

Project Number	Capital Project Title	Capital Project Description
21-01	Linear Park Development	Trial and parking upgrades or development

Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number	Capital Project Title	Capital Project Description
26-01	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV

Project Rationale Vehicle replacement

Project Number	Capital Project Title	Capital Project Description
23-01	New Maintenance Machinery	New mower, gator, tractor, skid steer

Project Rationale Purchase new maintenance equipment

Project Number	Capital Project Title	Capital Project Description
23-03	Playground Upgrades	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	13,880	22,880	26,880	38,880	50,880
Ending Balance $	**102,459**	**34,459**	**58,459**	**77,459**	**109,459**	**143,459**

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105548	Estimated	Budget				
	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	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	20,909	11,709	4,709	4,709	4,709	4,709
Transfer from Ops Budget - 1.455 Community Parks	15,000	18,000	25,000	25,000	25,000	25,000
Expenditures (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 / Fund Centre: 102030	Estimated	Budget				
	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 Fund Centre: 101444	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	59,380	57,880	13,880	22,880	26,880	38,880
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)	(68,000)	(15,000)	(20,000)	(15,000)	(15,000)
Transfer from Cap Fund	-					
Interest Income	-					
Ending Balance $	**57,880**	**13,880**	**22,880**	**26,880**	**38,880**	**50,880**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2025

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	$85,000	$10,000	$10,000	$10,000	$10,000	$125,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$212,500	$7,500	$7,500	$7,500	$7,500	$242,500
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$297,500**	**$17,500**	**$17,500**	**$17,500**	**$17,500**	**$367,500**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$10,000	$10,000	$10,000	$10,000	$10,000	$50,000
Grants (Federal, Provincial)	$0	$180,000	$0	$0	$0	$0	$180,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$107,500	$7,500	$7,500	$7,500	$7,500	$137,500
	$0	**$297,500**	**$17,500**	**$17,500**	**$17,500**	**$17,500**	**$367,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.458

Service Name: SSI Community Recreation

				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	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	$ 75,000	E	Res	$ -	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-07	Replacement	Racket Sport Court Designs	Grant funding to support project 26-07		E	Grant	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future constructior	$ 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 picklebal	$ 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	**$ 527,500**			**$ -**	**$ 297,500**	**$ 17,500**	**$ 17,500**	**$ 17,500**	**$ 17,500**	**$ 367,500**

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 repiars 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	30,207	37,707	45,207	49,707	54,207
Equipment Replacement Fund	2,103	4,103	6,103	8,103	10,103	12,103
Ending Balance $	**128,608**	**40,608**	**55,108**	**71,608**	**86,108**	**100,608**

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105549	Estimated	Budget				
	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 / Fund Centre: 101786	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	141,307	122,707	30,207	37,707	45,207	49,707
Transfer from Ops Budget - 1.459 ParkLand	12,000	15,000	15,000	15,000	12,000	12,000
Expenditures (Based on Capital Plan)	(35,000)	(107,500)	(7,500)	(7,500)	(7,500)	(7,500)
Transfer from Cap Fund	-					
Interest Income*	4,400					
Ending Balance $	**122,707**	**30,207**	**37,707**	**45,207**	**49,707**	**54,207**

Assumptions/Background:

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

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

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 Fund Centre: 101445	Estimated	Budget				
	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	100,819	100,819	100,819	100,819
TOTAL COSTS	**2,713,369**	**2,670,305**	**2,850,590**	**60,236**	**28,604**	**2,939,430**	**3,240,341**	**3,339,102**	**3,417,202**	**3,497,311**
*Percentage Increase			5.1%	2.2%	1.1%	8.3%	10.2%	3.0%	2.3%	2.3%
Internal Recoveries	(92,073)	(69,403)	(93,740)	-	-	(93,740)	(95,610)	(97,520)	(99,470)	(101,450)
OPERATING LESS RECOVERIES	**2,621,296**	**2,600,902**	**2,756,850**	**60,236**	**28,604**	**2,845,690**	**3,144,731**	**3,241,582**	**3,317,732**	**3,395,861**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(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)**	**(2,602,983)**	**(2,689,269)**	**(2,754,659)**	**(2,821,818)**
*Percentage increase over prior year requisition			7.8%	2.6%	0.0%	10.4%	13.9%	3.3%	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%	10.7%	10.7%

Change in Budget 2025 to 2026

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

Summary of % Expense Change	
2026 Base salary and benefit change	1.4%
Pool auxiliary wages	1.8%
MFA Debt Servicing cost	2.5%
Transfer to reserves	2.7%
Net change in R&M (one-time)	0.8%
Software licences	0.9%
Balance of change	1.4%
% expense increase from 2025:	***11.5%***
% Requisition increase from 2025 (if applicable):	***14.0%***

Requisition funding is 72.5% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus/deficit treatment)

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

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	-	-	-	-
MFA Debt Principal	-	-	-	-	-	-	28,819	28,819	28,819	28,819
MFA Debt Interest	-	-	-	18,000	-	18,000	72,000	72,000	72,000	72,000
TOTAL CAPITAL / RESERVES / DEBT	**95,000**	**100,038**	**130,000**	33,000	-	**163,000**	**240,819**	**245,819**	**250,819**	**255,819**
TOTAL COSTS	**1,296,007**	**1,268,522**	**1,363,810**	**56,236**	**25,000**	**1,445,046**	**1,554,319**	**1,589,658**	**1,623,311**	**1,657,567**
*Percentage Increase			5.2%	4.3%	1.9%	11.5%	7.6%	2.3%	2.1%	2.1%
Internal Recoveries	(22,670)	-	(23,080)	-	-	(23,080)	(23,540)	(24,010)	(24,490)	(24,980)
OPERATING LESS RECOVERIES	**1,273,337**	**1,268,522**	**1,340,730**	**56,236**	**25,000**	**1,421,966**	**1,530,779**	**1,565,648**	**1,598,821**	**1,632,587**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(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)**	**(1,169,524)**	**(1,197,178)**	**(1,223,001)**	**(1,249,267)**
*Percentage increase over prior year requisition			8.3%	5.7%	0.0%	14.0%	11.7%	2.4%	2.2%	2.1%
AUTHORIZED POSITIONS:										
Salaried	4.40		4.40			4.40	4.70	4.70	4.70	4.70
User Funding %	25.5%					23.5%	22.6%	22.5%	22.5%	22.5%

Change in 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	$3,431,006	$10,000	$10,000	$10,000	$10,000	$3,471,006
Equipment		$10,000	$50,000	$40,000	$40,000	$50,000	$50,000	$230,000
Land		$20,000	$310,000	$25,000	$0	$0	$0	$335,000
Engineered Structures		$483,500	$723,500	$0	$0	$0	$0	$723,500
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$1,324,506	**$4,514,506**	**$75,000**	**$50,000**	**$60,000**	**$60,000**	**$4,759,506**
SOURCE OF FUNDS								
Capital Funds on Hand		$746,695	$746,695	$0	$0	$0	$0	$746,695
Debenture Debt (New Debt Only)		$0	$1,500,000	$0	$0	$0	$0	$1,500,000
Equipment Replacement Fund		$0	$40,000	$40,000	$40,000	$50,000	$50,000	$220,000
Grants (Federal, Provincial)		$180,000	$1,435,000	$0	$0	$0	$0	$1,435,000
Donations / Third Party Funding		$377,811	$377,811	$0	$0	$0	$0	$377,811
Reserve Fund		$20,000	$415,000	$35,000	$10,000	$10,000	$10,000	$480,000
		$1,324,506	**$4,514,506**	**$75,000**	**$50,000**	**$60,000**	**$60,000**	**$4,759,506**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.459

Service Name: SSI Park Land & Rec Programs

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total 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	$ 1,500,000	B	Debt	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
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	$ -	$ 10,000	$ 10,000	$ 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	**$ 5,112,546**				**$ 4,514,506**	**$ 75,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 4,759,506**

Service:	1.459	SSI Park Land & Rec Programs

Project Number	24-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	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	Estimated	Budget				
Projected year end balance	2025	2026	2027	2028	2029	2030
1.459 SSI Pool & Park Land						
Operating Reserve Fund	34,081	22,477	47,477	77,477	107,477	137,477
Capital Reserve Fund - SSI Pool	111,313	136,313	196,313	261,313	331,313	406,313
Capital Reserve Fund - SSI Park Land	178,354	98,354	143,354	233,354	333,354	443,354
Park Land Acquisition	651,820	401,820	401,820	401,820	401,820	401,820
Equipment Replacement Fund - SSI Pool	34,140	64,140	94,140	124,140	144,140	164,140
Ending Balance $	**1,009,708**	**723,104**	**883,104**	**1,098,104**	**1,318,104**	**1,553,104**

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

2025 - $20,000 SIMS moss removal
2026 - $25,000 HVAC duct cleaning and pool draining
2026 - $3,604 Migration to SharePoint
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

Fund: 1035 / Fund Centre: 101379	Estimated	Budget				
	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 Fund Centre: 101412	Estimated	Budget				
	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

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	BUDGET REQUEST 2026 ONGOING	BUDGET REQUEST 2026 ONE-TIME	BUDGET REQUEST 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	100,819	100,819	100,819	100,819
TOTAL CAPITAL / RESERVES / DEBT	188,500	261,308	291,500	33,000	-	324,500	436,819	468,819	489,819	506,819
TOTAL COSTS	**4,165,873**	**4,067,989**	**4,360,513**	**87,636**	**43,604**	**4,491,753**	**4,820,099**	**4,959,649**	**5,074,099**	**5,190,606**
*Percentage Increase			4.7%	2.1%	1.0%	7.8%	7.3%	2.9%	2.3%	2.3%
Internal Recoveries	(463,940)	(379,403)	(464,300)	-	-	(464,300)	(473,590)	(483,060)	(492,720)	(502,570)
OPERATING LESS RECOVERIES	**3,701,933**	**3,688,586**	**3,896,213**	**87,636**	**43,604**	**4,027,453**	**4,346,509**	**4,476,589**	**4,581,379**	**4,688,036**
FUNDING SOURCES (REVENUE)										
Swimming Pool	(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)**	**(3,511,970)**	**(3,625,665)**	**(3,713,755)**	**(3,803,382)**
*Percentage increase over prior year requisition			7.5%	3.2%	0.0%	10.7%	11.0%	3.2%	2.4%	2.4%
AUTHORIZIED POSITIONS: Salaried	12.23		12.23			12.23	13.93	13.93	13.93	13.93

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

Reserve/Fund Summary

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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Repairs & Maintenance	5,500	5,056	5,600	-	-	5,600	5,720	5,840	5,960	6,080
Insurance	3,800	3,800	4,345	-	-	4,345	4,562	4,790	5,030	5,281
Supplies	590	-	600	-	-	600	610	620	630	640
Allocations	4,780	4,780	4,892	-	-	4,892	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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	$434,500	$130,000	$130,000	$130,000	$115,000	$939,500
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$159,500	**$434,500**	**$130,000**	**$130,000**	**$130,000**	**$115,000**	**$939,500**
SOURCE OF FUNDS								
Capital Funds on Hand		$159,500	$159,500	$0	$0	$0	$0	$159,500
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$235,000	$115,000	$115,000	$115,000	$115,000	$695,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$40,000	$15,000	$15,000	$15,000	$0	$85,000
		$159,500	**$434,500**	**$130,000**	**$130,000**	**$130,000**	**$115,000**	**$939,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

-

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)	$ 705,000	S	Grant	$ -	$ 175,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 575,000
26-01	New	Bus Shelters	CWF to support project 26-01		S	Grant	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
26-01	New	Bus Shelters	Reserve Funding for CRD Project Management to support project 26-01.		S	Res	$ -	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ -	$ 55,000
													$ -
18-01	New	Bus Shelter - Mobrae	Bus shelter design, site prep and construction for Mobrae (CX.170.2001)	$ 66,875	S	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	**$ 975,000**				**$ 434,500**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 115,000**	**$ 939,500**

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	43,060	-	-	43,060	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**	**48,060**	**-**	**-**	**48,060**	**87,360**	**89,070**	**90,830**	**92,650**
TOTAL COSTS	**72,390**	**72,180**	**96,239**	**5,000**	**-**	**101,239**	**141,588**	**144,379**	**147,241**	**150,187**
*Percentage Increase over prior year			32.9%	6.9%		39.9%	39.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Other Income	(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)**	**(95,849)**	**(5,000)**	**-**	**(100,849)**	**(141,188)**	**(143,969)**	**(146,821)**	**(149,757)**
*Percentage increase over prior year Requisition			33.1%	6.9%		40.0%	40.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

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

Definitions for the 5-year Capital Plan

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

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 Design	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to en d	$ 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 Construction	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 Gan ges 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 Ave	$ 500,000	S	Grant	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000
													$ -
26-01	New	Ganges Roadside Pathway Construction	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 Construction	Funding to support grant matching funds or new pathway /bike lane constructio	$ 500,000	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	$ 75,000	$ 375,000
													$ -
26-04	New	Ganges Crosswalks	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study	$ 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	**$ 5,225,700**			**$ 242,000**	**$ 1,274,300**	**$ 510,000**	**$ 1,160,000**	**$ 1,810,000**	**$ 150,000**	**$ 4,904,300**

Service:	1.238B	Community Transportation (SSI)

Project Number	22-04	**Capital Project Title**	Merchant Mews Design, Construction & Cross Walks	**Capital Project Description**	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2103 & 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	160,821	183,181	155,751	179,581	214,631
Sidewalks Capital Reserve Fund	14,519	-	-	-	-	-
Total	**298,181**	**181,241**	**208,601**	**187,671**	**218,501**	**261,151**

Reserve 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	160,821	183,181	155,751	179,581
Transfer from Ops Budget		20,000	43,060	82,360	82,570	83,830	85,050
Transfer from Capital Fund		20,000					
Planned Purchase		(15,000)	(150,481)	(60,000)	(110,000)	(60,000)	(50,000)
Interest Income*		9,600					
Ending Balance $		**268,242**	**160,821**	**183,181**	**155,751**	**179,581**	**214,631**

Assumptions/Background:

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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 / Fund Centre: 105209	Estimated	Budget				
	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 / Fund Centre: 102146	Estimated	Budget				
	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.

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contribution to Library	563,680	563,680	591,864	5,500	-	597,364	609,310	621,500	633,930	646,610
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**	**669,262**	**682,996**	**697,016**	**711,334**
*Percentage Increase over prior year			5.0%	0.9%		5.9%	2.0%	2.1%	2.1%	2.1%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,715	4,413	2,575	-	-	2,575	142,050	144,735	157,355	160,125
MFA Debt Reserve Fund	870	870	1,010	-	-	1,010	50	50	-	-
MFA Principal Payment	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**	**151,988**	**154,673**	**157,355**	**160,125**
TOTAL COSTS	**768,618**	**768,616**	**800,613**	**5,500**	**-**	**806,113**	**821,250**	**837,669**	**854,371**	**871,459**
*Percentage Increase over prior year			4.2%	0.7%		4.9%	1.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(530)	(528)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
MFA Debt reserve fund earnings	(870)	(870)	(1,010)	-	-	(1,010)	(50)	(50)	-	-
Other Income	(540)	(540)	(550)	-	-	(550)	(560)	(570)	(580)	(590)
TOTAL REVENUE	**(1,940)**	**(1,938)**	**(2,100)**	**-**	**-**	**(2,100)**	**(1,160)**	**(1,180)**	**(1,150)**	**(1,170)**
REQUISITION	**(766,678)**	**(766,678)**	**(798,513)**	**(5,500)**	**-**	**(804,013)**	**(820,090)**	**(836,489)**	**(853,221)**	**(870,289)**
*Percentage increase over prior year Requisition			4.2%	0.7%		4.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No. 1.141 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	233,355	353,090	504,445
Transfer from Ops Budget		1,715	2,575	142,050	144,735	157,355	160,125
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**	**233,355**	**353,090**	**504,445**	**664,570**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2026 Budget

SSI Economic Development

Local Community Commission (LCC) Review

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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

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 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 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Electricity	27,190	27,190	28,210	-	-	28,210	28,770	29,350	29,940	30,540
Allocations	3,652	3,652	3,774	-	-	3,774	3,843	3,917	3,991	4,076
Contribution projects	1,930	-	1,960	-	-	1,960	2,000	2,045	2,090	2,130
Other Operating Expenses	100	180	100	-	-	100	100	100	100	100
TOTAL OPERATING COSTS	**32,872**	**31,022**	**34,044**	**-**	**-**	**34,044**	**34,713**	**35,412**	**36,121**	**36,846**
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590
TOTAL COSTS	**32,872**	**32,902**	**34,044**	**-**	**-**	**34,044**	**35,273**	**35,982**	**36,701**	**37,436**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(50)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(40)**	**(70)**	**(40)**	**-**	**-**	**(40)**	**(40)**	**(40)**	**(40)**	**(40)**
REQUISITION	**(32,832)**	**(32,832)**	**(34,004)**	**-**	**-**	**(34,004)**	**(35,233)**	**(35,942)**	**(36,661)**	**(37,396)**
*Percentage increase over prior year Requisition			3.6%			3.6%	3.6%	2.0%	2.0%	2.0%

Reserve 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

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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS										
Contribution to SSI SAR Society	25,895	25,895	26,360	-	-	26,360	26,890	27,430	27,980	28,540
Allocations	1,290	1,290	1,376	-	-	1,376	1,401	1,429	1,458	1,487
Other Expenses	340	50	350	-	-	350	360	370	380	390
TOTAL COSTS	**27,525**	**27,235**	**28,086**	**-**	**-**	**28,086**	**28,651**	**29,229**	**29,818**	**30,417**
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2025 to 2026	-	290	(290)	-	-	(290)	-	-	-	-
Balance c/fwd from 2024 to 2025	(945)	(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 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		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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%

Appendix B

LCC Supplementary Items Identified for 2026-2030

Service	Ongoing / One-Time	Item / Rational	Cost	Funding Source
SSI Arts	Ongoing	**A-1.** 25% increase over two years: 2025 =11.3% 2026 =5%	$7,135	Requisition
SSI Library	Ongoing Ongoing	**A-2.** 5% Increase to requisition above increase for SSI Archives.	$28,184 $5,500	Requisition
Economic Development	Ongoing	**A-5.** Requisition increase to support additional projects and initiatives.	$20,000	Requisition
Fernwood Dock	Ongoing	**A-6.** Requisition increase to support increased transfers to reserves	$9,000 CRF $1,000 ORF	Requisition
Community Transit	Ongoing	**A-7.** Allocation to PARC to support bus shelter operations	$2,000	Requisition
Community Transportation	Ongoing	**A-8.** Roadside pathway repairs and materials	$5,000	Requisition
Community Parks	Ongoing	**A-9.** Additional Bylaw patrol funding **A-10.** Porta potty deployment one month early **A-11.** Drummond Park Washroom closure porta potty 12month rental **A-12.** Aux parks staff to support new park and trail maintenance **A-13.** Staff training for hazardous materials **A-14.** Centennial Washroom Security **A-15.** Sarah Way Parking Resurfacing	$5,000 $2,700 $4,800 $9,500 $3,000 $2,400 $15,000	Requisition ORF
Community Recreation	Ongoing	**A-16.** Wages for summer camp staff (only 50% of Summer student grant was approved for 2025)	$10,000	Requisition
Pool & Park Land	Ongoing	**A-15.** Opening pool on statutory holidays **A-16.** Revenue for opening STATS **A-17.** Pool Facility Maintenance hours **A-18.** Pool Draining and Annual Closure **A-19.** SIMS Maintenance/Janitorial hours	$14,500 -($3,725) $8,736 $25,000 $4,000	Requisition / Revenue Requisition ORF Requistion

LCC Capital Projects Identified for 2026-2030

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

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

Appendix C: January 2026 Approvals (LCC Services)

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

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

2026-2030 Provisional Budget

Capital Regional District
Wednesday October 29, 2025

Agenda

1

Service Planning 2026 Community Need Summaries

Ted Robbins
Chief Administrative Officer

2

2026 Planning Process & Timelines

Nelson Chan
Chief Financial Officer,
GM Finance & Technology

The Executive Leadership Team is available to discuss capital projects, operating initiatives, community needs

inclusive of key trends and assumptions, performance metrics, service level adjustments, initiative progress, etc.

Ted Robbins
Chief Administrative Officer
Nelson Chan
Chief Financial Officer, GM Finance & Technology
Alicia Fraser
GM, Infrastructure & Water Services

4

Stephen Henderson
GM, Electoral Area Services
Luisa Jones
GM, Parks, Recreation & Environmental Services
Kevin Lorette
GM, Housing, Planning & Protective Services
Kristen Morley
GM, Corporate Services & Corporate Officer

3

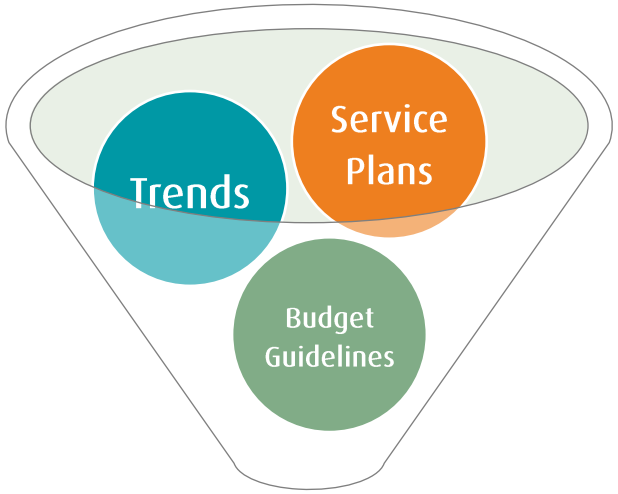
2026 Provisional Budget Regional Context Capital & Operating Plans

Nelson Chan
Chief Financial Officer,
GM Finance & Technology

Process & Timeline

Process & Timeline

2026 Approvals

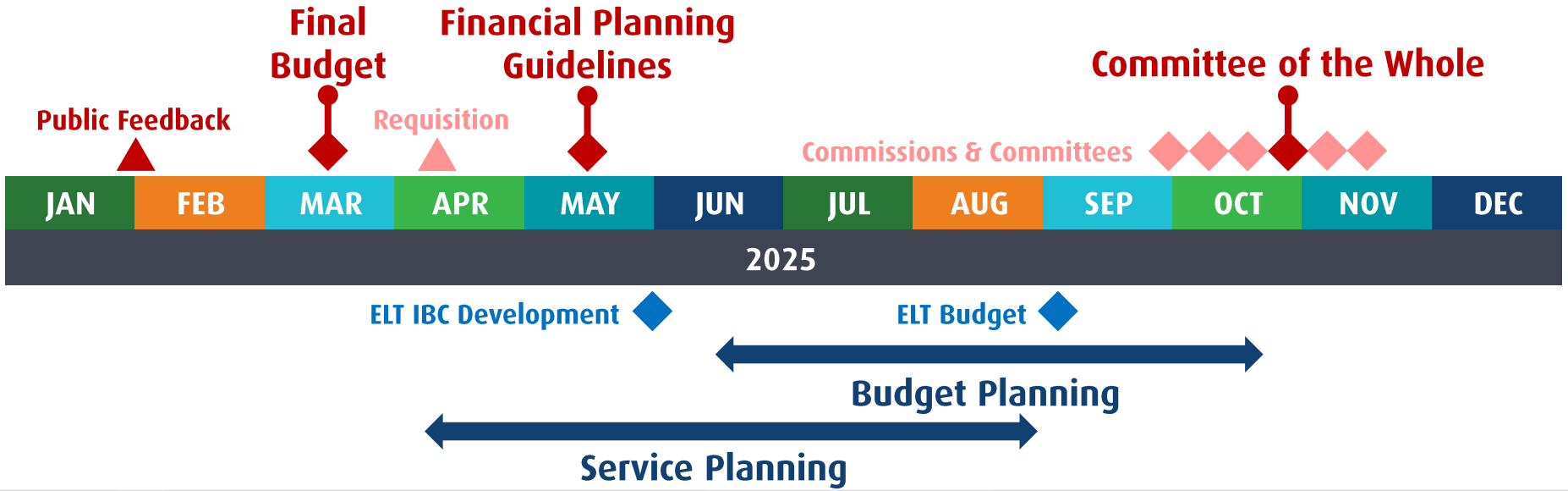


2026 Provisional Budget

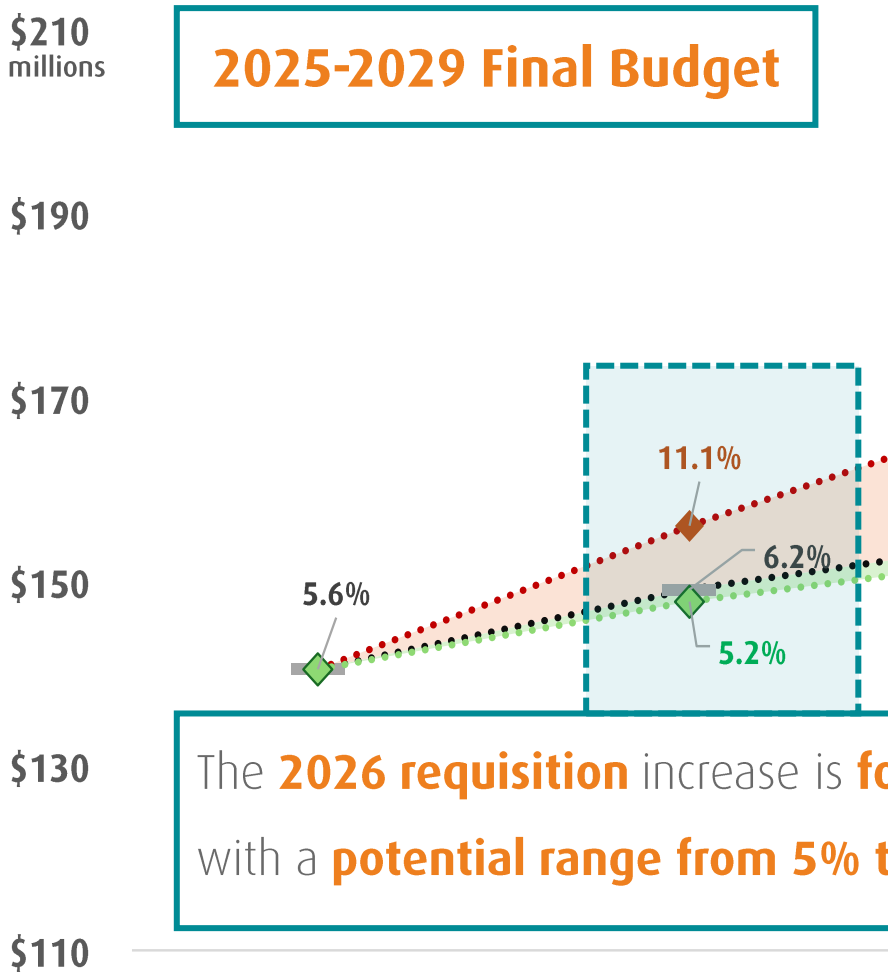
Service Planning Process
Define appropriate levels of service delivery, adjust impacts, realign resources, evaluate infrastructure

Trends and Assumptions
Adjustments made for external factors including population growth, demographics, economic, etc.

Budget Guidelines
Annual Board approval of the Financial Management Strategies and Guidelines



Consolidated Five-Year Requisition Forecast



Future requisition forecasts consider various factors such as inflation, impact of tariffs, demographic shifts, population growth and other macro-economic conditions. These forecasts are based on current regional population trends and are updated to reflect emerging federal and provincial policies.

Although inflation is expected to remain low in 2025, its ultimate trajectory remains uncertain. Factors such as Bank of Canada monetary policy, evolving US-Canada trade relations, and the broader global economic climate could either accelerate or dampen inflationary pressures. Meanwhile, persistent challenges - unemployment rates, logistics disruptions, and supply chain constraints (in part due to tariffs) - are likely to influence the cost-of-service delivery.

Planning Guidelines

KPI Budget Performance

	2025 Final	2026 DRAFT	2026 Provisional Recommendation	
Capital Regional District (incl. EAs)	8.7%	10.2%	(4.3%)	5.9%
Member Municipal Debt	(1.6%)	17.9%	- %	17.9%
Capital Regional Hospital District	0.0%	0.0%	- %	0.0%
Consolidated	**5.6%**	**9.3%**	**(3.0%)**	**6.3%**
Consolidated Req/HH $	**$716**	**$781** +65	**($21)**	**$760** +44

Water Services	2026 Rates
Regional Water Supply	+7.9%
Juan de Fuca Water Distribution	+6.9%
Saanich Peninsula Water Supply	+8.1%

Recreation Centres	2026 Rates
Panorama	+2 - 5% for most fees
SEAPARC	+2.5 - 5% for most fees
SSI Rainbow Road	+3 - 4% for most fees

Solid Waste	2026 Rates
General Refuse Fee ($155 to $160)	+3.2%
Waste Hauler Incentive Program ($15/tonne reduction)	

Other Rate Based Services	2026 Rates
Animal Care	+44% dog licensing
Select Local Area Utilities (Magic Lake, Cedars of Tuam, Maliview, Sticks Allison)	> 15%

Provisional Budget Executive Summary

2026 Provisional Budget

Executive Summary

Capital Regional District

Operating	Capital
$434M	$244M

Requisition Funding
$123M | 7.8%

Capital Regional Hospital District

Operating	Capital
$33M	$35M

Requisition Funding
$26M | 0.0%

Capital Region Housing Corp

Operating	Capital
$40M	$121M

Requisition Funding
$149M | 6.3%

Managing Capital Investments

capital investment is nearly 4x depreciation while less than 8% of revenue is committed to long-term debt payments

Supporting Board & Corporate Priorities

continuing to execute multi-year projects while adding initiatives in alignment with the 2023-2026 corporate plan

Adapting to Regional Challenges

employment challenges, economic uncertainty, continued population growth resulting in increased asset utilization

Striving for Financial Sustainability

continued revenue diversification, leveraging partnerships, developing financing strategies

Regional Context

Regional Context

External Factors & Growth Indicators

2.0B
2025 FORCASTED BUILDING PERMITS IN REGION

+4700
REGIONAL HOUSING STARTS FORECASTED IN 2025

18%
REGIONAL POPULATION GROWTH SINCE 2015

2.1%
GREATER VICTORIA CPI
ROLLING 12 MONTHS AS OF AUGUST 2025

1.2%
SINGLE FAMILY DWELLING
REGIONAL AVG PURCHASE PRICE OF $1.3 MILLION IN 2025

+9 MILLION
VISITATIONS TO CRD REGIONAL PARKS IN 2024

5.1%
UNEMPLOYMENT RATE
GREATER VICTORIA AS OF AUGUST 2025

VICTORIA RANKS 3RD LEAST AFFORDABLE CITY IN CANADA
AS OF AUGUST 2025

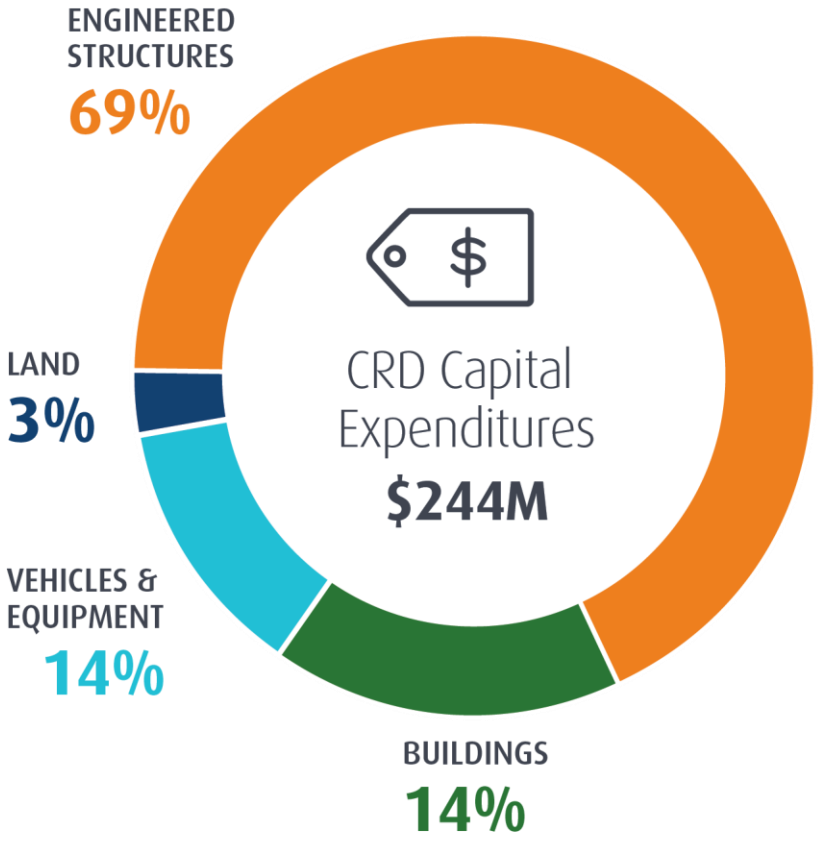
CRD Capital Plan

CRD Capital Plan

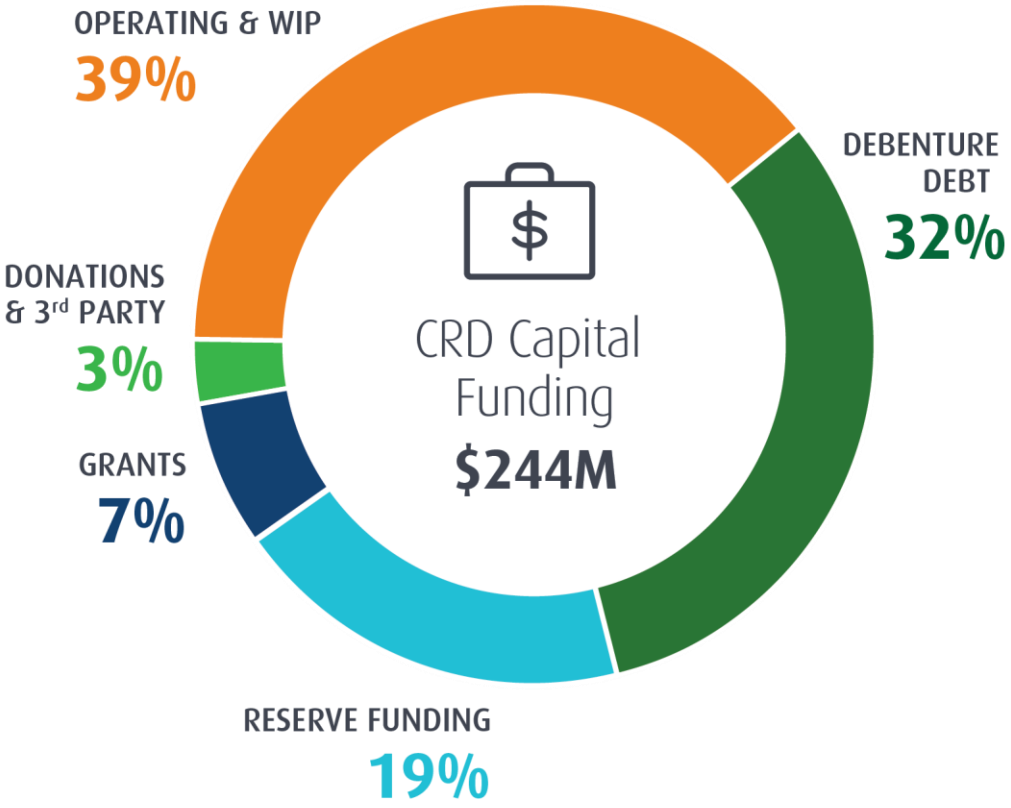
Executive Summary

2025 | $314M → 2026 | $244M △ ($70M) | (22.3%)

WHERE THE MONEY GOES

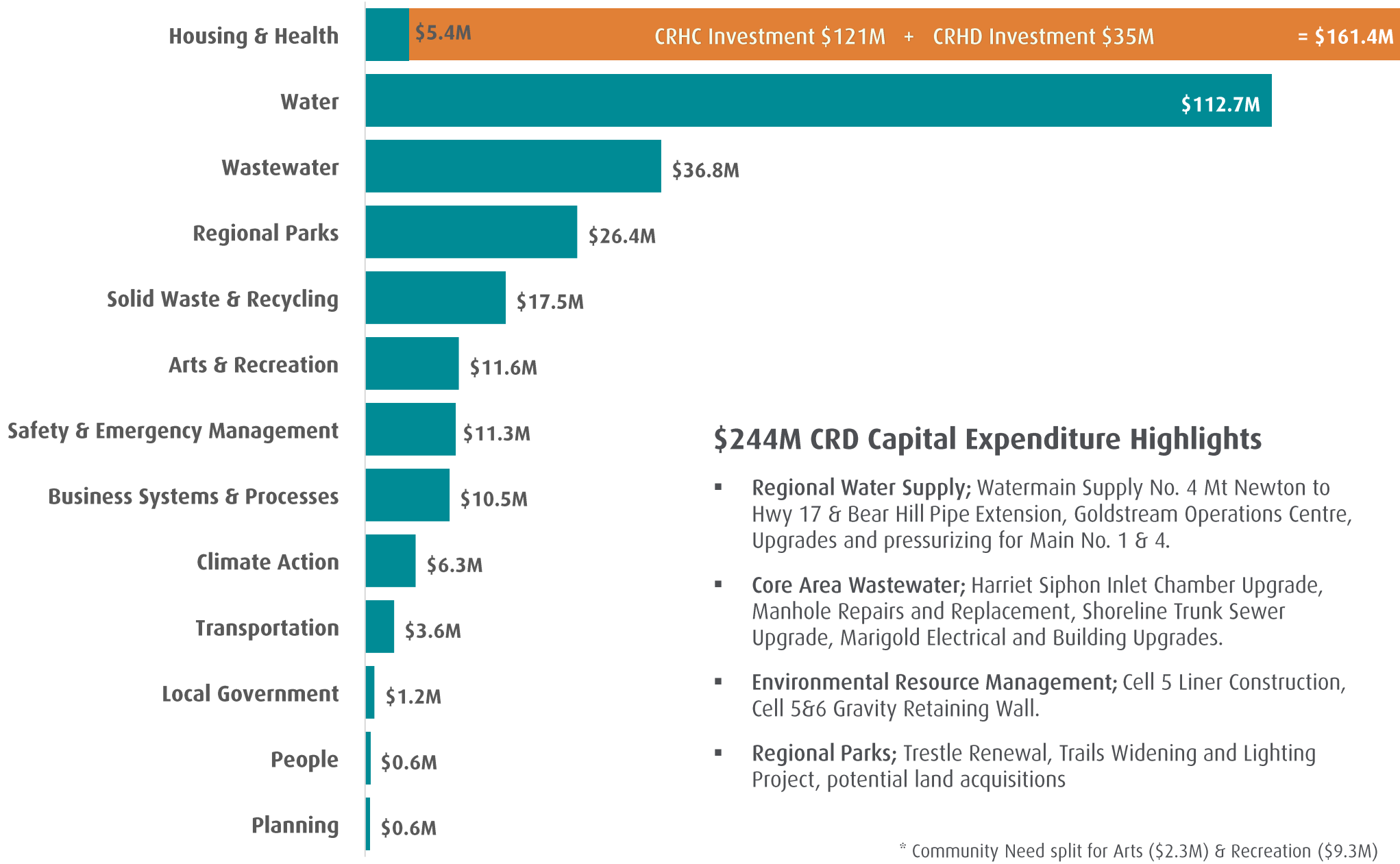


WHERE THE MONEY COMES FROM



CRD Capital Plan

Community Needs



$244M CRD Capital Expenditure Highlights

- **Regional Water Supply;** Watermain Supply No. 4 Mt Newton to Hwy 17 & Bear Hill Pipe Extension, Goldstream Operations Centre, Upgrades and pressurizing for Main No. 1 & 4.
- **Core Area Wastewater;** Harriet Siphon Inlet Chamber Upgrade, Manhole Repairs and Replacement, Shoreline Trunk Sewer Upgrade, Marigold Electrical and Building Upgrades.
- **Environmental Resource Management;** Cell 5 Liner Construction, Cell 5&6 Gravity Retaining Wall.
- **Regional Parks;** Trestle Renewal, Trails Widening and Lighting Project, potential land acquisitions

* Community Need split for Arts ($2.3M) & Recreation ($9.3M)

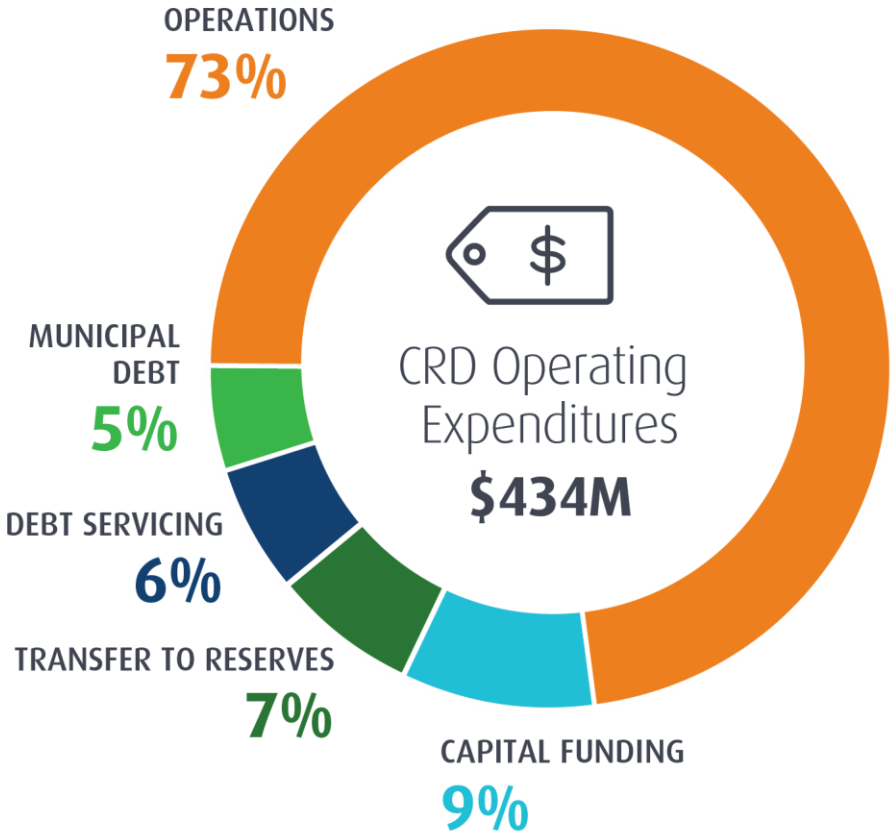
CRD Operating Plan

CRD Operating Plan

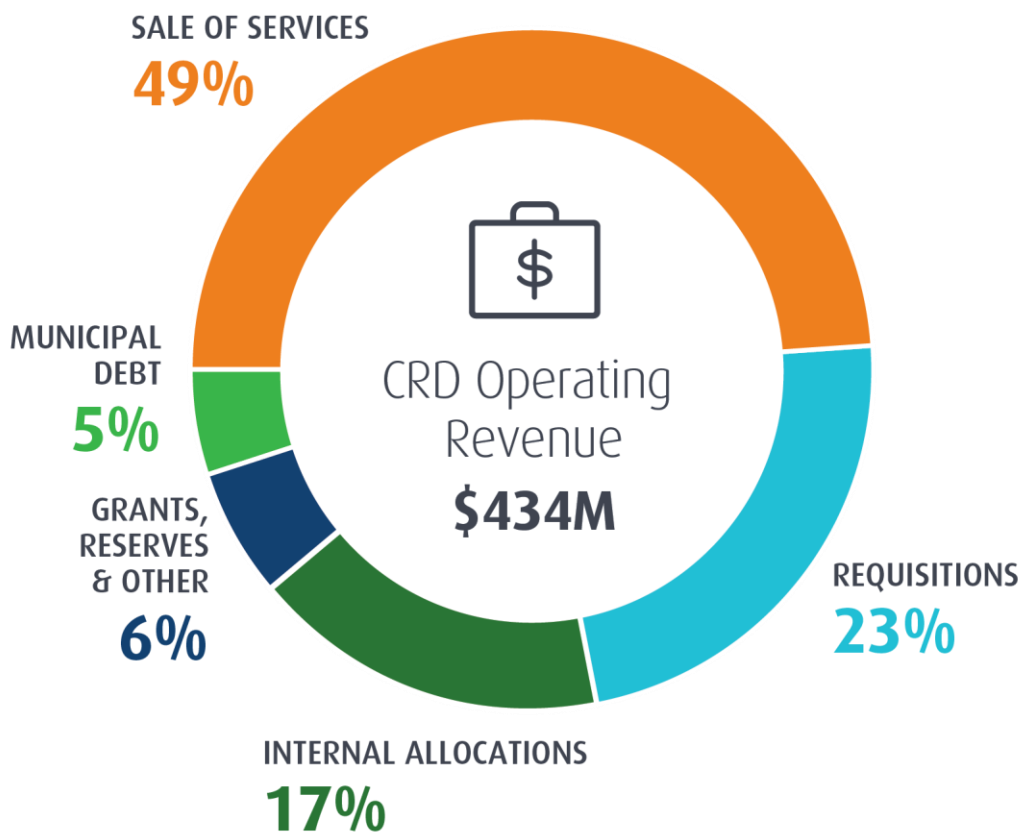
Executive Summary

2025 | $414M → 2026 | $434M △ +$20M | 4.7%

WHERE THE MONEY GOES

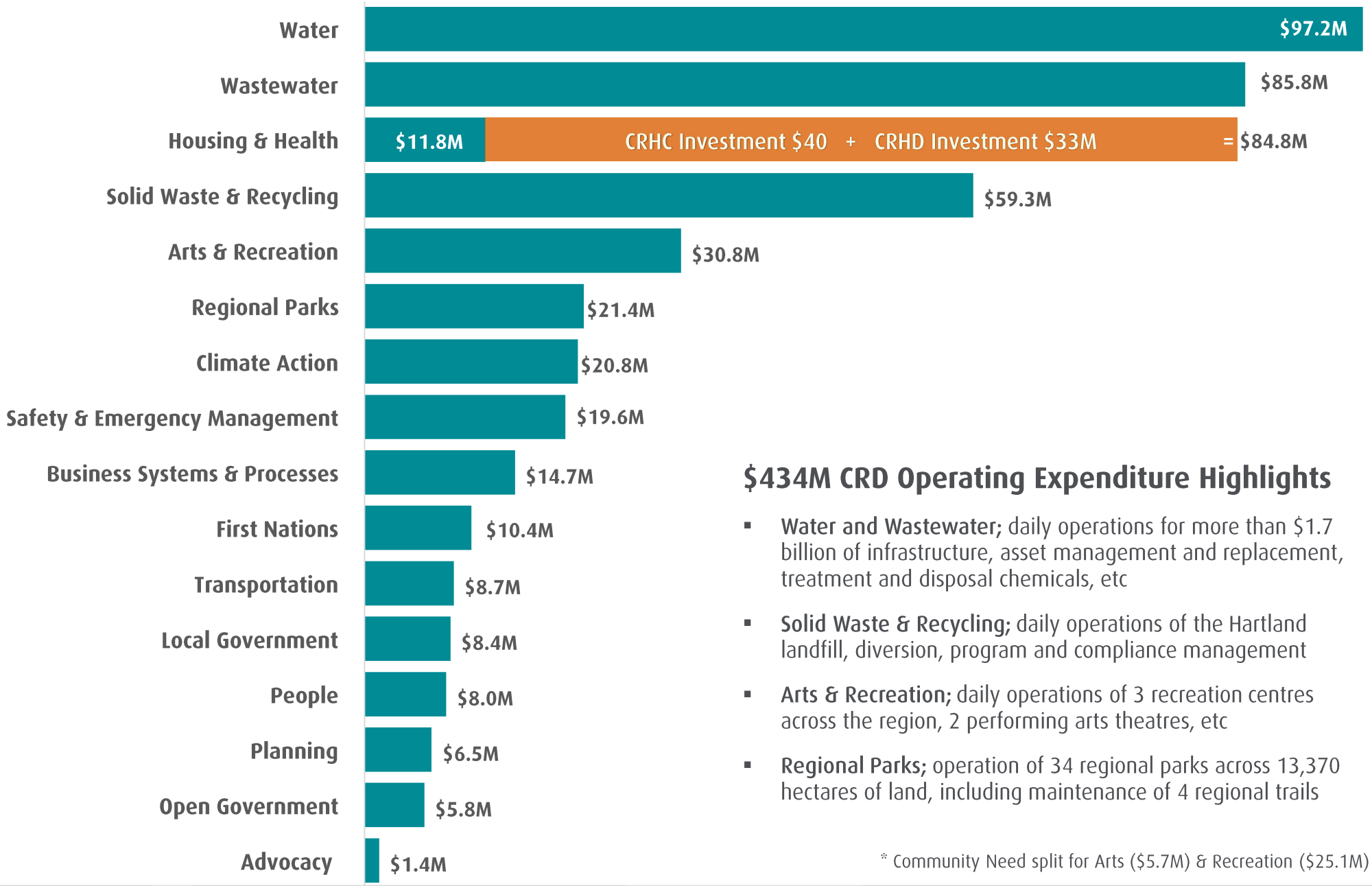


WHERE THE MONEY COMES FROM



CRD Operating Plan

Community Needs



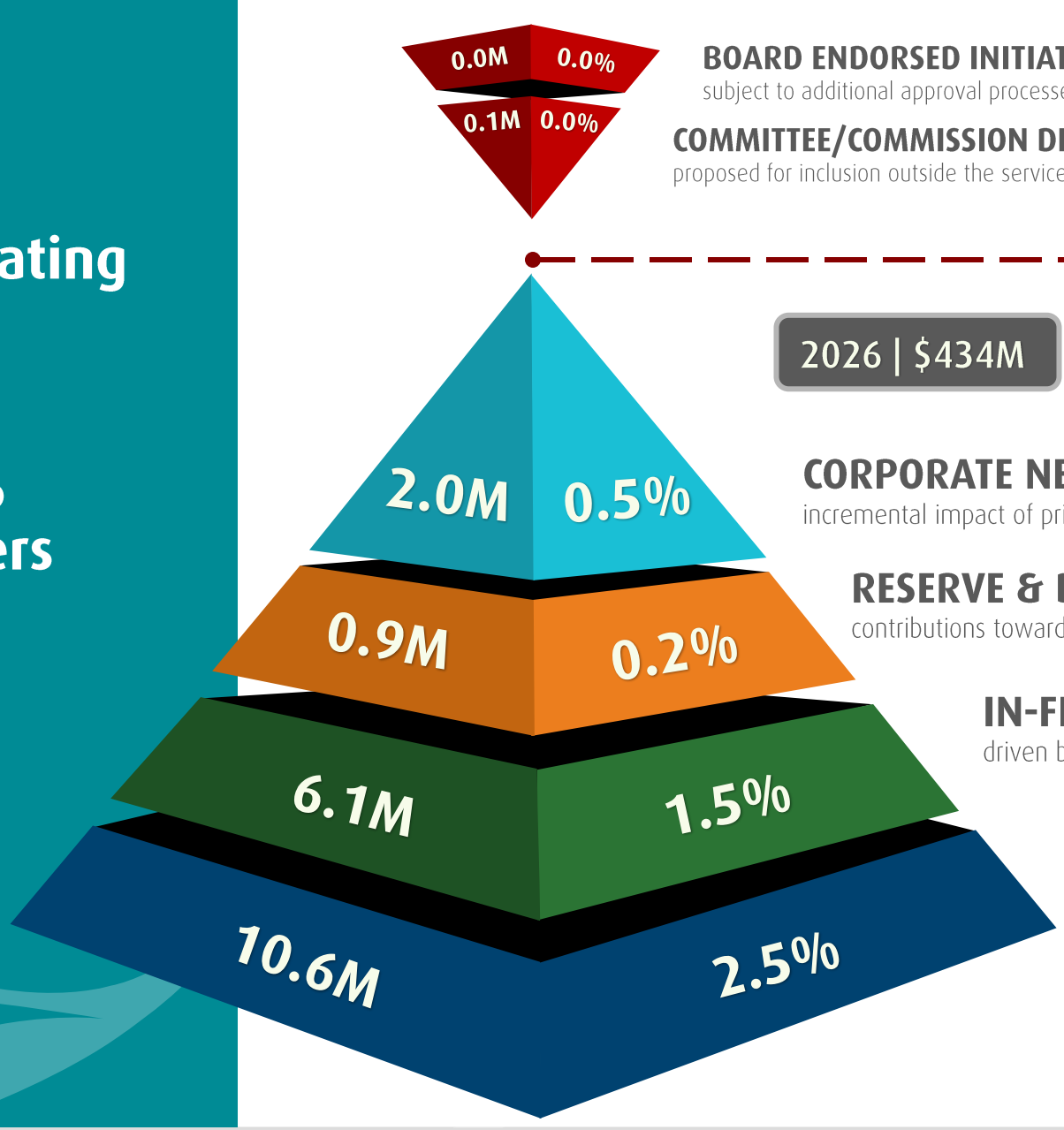
$434M CRD Operating Expenditure Highlights

- **Water and Wastewater;** daily operations for more than $1.7 billion of infrastructure, asset management and replacement, treatment and disposal chemicals, etc
- **Solid Waste & Recycling;** daily operations of the Hartland landfill, diversion, program and compliance management
- **Arts & Recreation;** daily operations of 3 recreation centres across the region, 2 performing arts theatres, etc
- **Regional Parks;** operation of 34 regional parks across 13,370 hectares of land, including maintenance of 4 regional trails

* Community Need split for Arts ($5.7M) & Recreation ($25.1M)

CRD Operating Plan

2026 Drivers



BOARD ENDORSED INITIATIVES
subject to additional approval processes (referendum, services establishment)

COMMITTEE/COMMISSION DIRECTED INITIATIVES
proposed for inclusion outside the service planning process

2026 | $434M △ $20M | 4.7% ✚ $0.1M | 0.0%

CORPORATE NEEDS INITIATIVES
incremental impact of prioritized initiatives to support the Board and corporate priorities

RESERVE & DIRECT CAPITAL PROJECT FUNDING
contributions towards funding operating and reserves, and capital initiatives

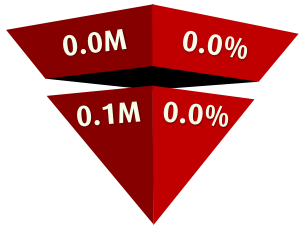
IN-FLIGHT COMMITMENTS
driven by annualization of 2025 IBCs and incremental debt servicing

INFLATION & CORE SERVICE DELIVERY
execution of existing service mandates, organizational realignment for efficient & effective operations, impact of inflation on cost of goods & services, contracts & agreements, salaries & benefits, net of mitigation

CRD Operating Plan

Board Endorsed & Committee Directed

2026 Budget Impact



BOARD ENDORSED INITIATIVES
subject to additional approval processes (referendum, services establishment)

COMMITTEE/COMMISSION DIRECTED INITIATIVES
proposed for inclusion outside the service planning process

$0.01M | 0.0%

BOARD ENDORSED INITIATIVES		$000's
10b-2.2	Community Need: Arts & Recreation Initiative: Establish a Regional Arts Service Study costs for 2026 included in Feasibility Studies budget; ongoing costs for new service would begin from 2027	$60 1.0 FTE Req: 100% / Fees: / A/O: 0%

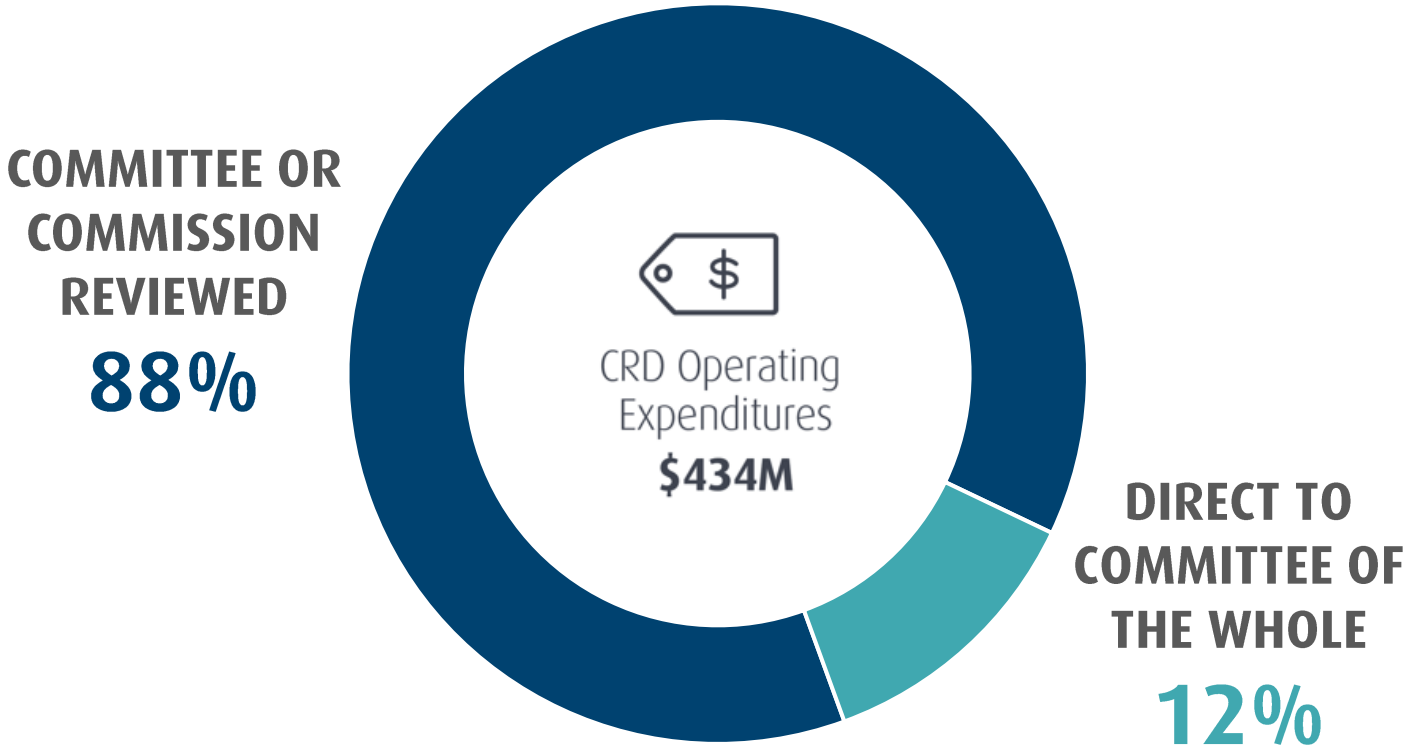
COMMITTEE/COMMISSION DIRECTED INITIATIVES		$000's
	Sooke and Electoral Area Parks and Recreation Commission: Increased annual contribution to capital reserve	$70 Req: 100% / Fees: / A/O:
	Peninsula Recreation Commission: Debt servicing costs related to 2026 Area Facility Expansion, and Recreation facilities located at the new District of Central Saanich's Facility. Debt costs would be incurred from 2027 onwards.	$0 Req: 100% / Fees: / A/O:

Service Budget Reviews

CRD Operating Plan

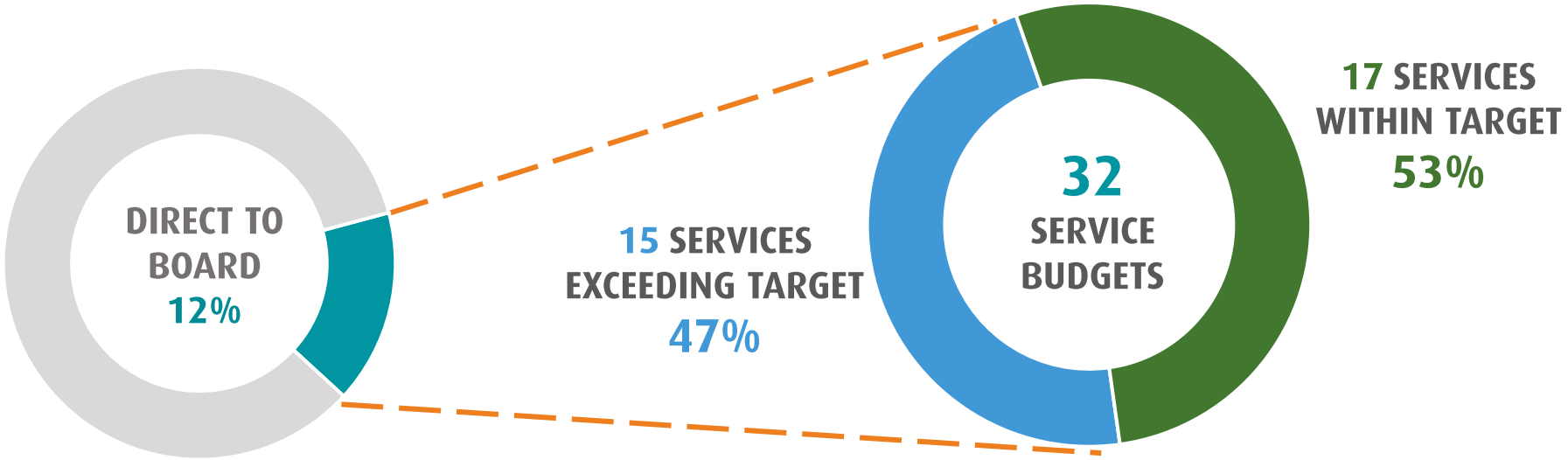
Commission & Committee Review

- The Executive Leadership Team has reviewed all budgets in consideration of the **Service & Financial Planning Guidelines** approved by the Board.
- The plan has been prioritized where several initiatives and workplans have been deferred, phased, mitigated, or scaled down where possible while maintaining directed service levels and **meeting Corporate Plan objectives**.
- Through the planning process, the majority of budgets have been **recommended for approval by Commissions and Committees** ahead of the Committee of the Whole.



CRD Operating Plan

Balance of Services



- 12% of the operating plan has not been reviewed by a Commission or Committee ahead of Committee of the Whole, this represents **32 services as detailed in Appendix M**
- Of these services, 15 or 47% exceed the target budget impact of +/- 1.8%. All budgets have been through a detailed **review by the Executive Leadership Team and are recommended for approval**

CRD Operating Plan

Balance of Services by GM

CORPORATE SERVICES	$000's		%	
3.7.6) Health Facilities – VIHA (Appendix G, Part A, PDF pg 109, Print pg 81)	($272)		(15.0%)	
• Repairs and maintenance costs to be paid directly by VIHA and reduced transfers to capital.	Req	Fees	Other	Alloc
	-	-	100%	-

FINANCE AND TECHNOLOGY	$000's		%	
4.3.4) Feasibility Study Reserve Fund (Appendix G, Part A, PDF pg 187, Print pg 68)	($103)		(63.2%)	
• Continuation of a one-time feasibility study for the Regional Arts Facility Service, offset by removal of one-time costs in 2025 associated with a Regional Arts Facility Service, and repayment of transportation study costs from the Transportation service.	Req	Fees	Other	Alloc
	100%	-	-	-

PARKS, RECREATION & ENVIRONMENTAL SERVICES	$000's		%	
5.5.1) Environmental Innovation (Appendix G, Part B, PDF pg 90, Print pg 89)	$1,614		100.0%	
• New support service consisting of resources and associated costs transferred in from Climate Action and other Environmental services functions	Req	Fees	Other	Alloc
	-	-	-	100%
5.5.2) Climate Action & Adaption (Appendix G, Part B, PDF pg 100, Print pg 99)	($97)		(3.1%)	
• Reduction due to the timing of contract work on the Regional Public EV Network Program.	Req	Fees	Other	Alloc
	-	-	100%	-

CRD Operating Plan

Balance of Services by GM

HOUSING, PLANNING & PROTECTION SERVICES	$000's		%	
6.2.2) Regional Housing Trust Fund (Appendix G, Part C, PDF pg 23, Print pg 21)	($3,952)		(90.6%)	
• Decreased carry forward related to capital grants planned for disbursement in 2025, partially offset from an increase in funding for the Rural Housing Pilot Program.	Req	Fees	Other	Alloc
	-	-	100%	-
6.3.1) Health Planning (Appendix G, Part C, PDF pg 27, Print pg 25)	$57		7.6%	
• Annualization of 2025 term position, base salary and step increases for existing staff.	Req	Fees	Other	Alloc
	100%	-	-	-
6.3.2) Community Health (Appendix G, Part C, PDF pg 34, Print pg 32)	($276)		(29.9%)	
• Discontinuation of contribution to Alliance to End Homelessness due to dissolution, partially offset from one-time grant funded initiatives and increased contract for services.	Req	Fees	Other	Alloc
	100%	-	-	-
6.4.2) Regional Emergency Program Support (Appendix G, Part C, PDF pg 48, Print pg 46)	$63		41.7%	
• One-time costs for Regional Emergency Management Program and base salary and step increases for existing staff.	Req	Fees	Other	Alloc
	-	-		-
6.4.7) Regional CREST Contribution (Appendix G, Part C, PDF pg 81, Print pg 79)	$94		4.7%	
• Increased annual contribution to CREST, partially offset from a one-time 2025 deficit.	Req	Fees	Other	Alloc
	98%	-	2%	-
6.4.8) Animal Care Services (Appendix G, Part C, PDF pg 85, Print pg 83)	$188		9.9%	
• Increased auxiliary wages, base salary and step increases for existing staff, additional allocations and increased transfer to reserve	Req	Fees	Other	Alloc
	10%	-	90%	-

CRD Operating Plan

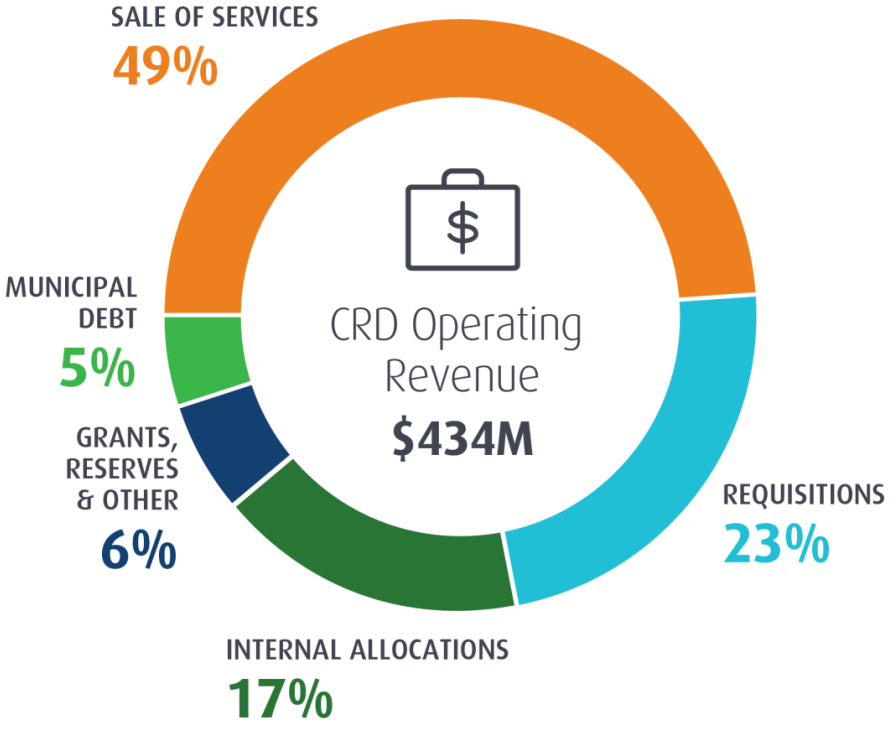
Balance of Services by GM

HOUSING, PLANNING & PROTECTION SERVICES	$000's		%	
6.5.1) Regional Planning Services (Appendix G, Part C, PDF pg 110, Print pg 108)	($2,112)		(70.6%)	
• Separation of transportation function to the Regional Transportation service, reduced one-time spending from 2025, and a net reduction of other costs.	Req	Fees	Other	Alloc
	29%	-	-	71%
6.5.3) Regional Growth Strategy (Appendix G, Part C, PDF pg 133, Print pg 131)	($263)		(33.2%)	
• Transfer of one-time costs related to special projects to Regional Transportation service and reduced allocations.	Req	Fees	Other	Alloc
	69%	-	31%	-

INFRASTRUCTURE & WATER SERVICES	$000's		%	
7.1) Corporate Capital Project Delivery (Appendix G, Part C, PDF pg 152, Print pg 4)	$1,964		51.0%	
• Realignment of resources and associated costs through CRD Evolves. These are partially offset by a one-time study costs from 2025.	Req	Fees	Other	Alloc
	-	-	-	100%
7.3.3) Wastewater Operations Overhead (Appendix G, Part C, PDF pg 258, Print pg 110)	($1,370)		(8.7%)	
• Realignment of staff through CRD Evolves, partially offset from increased reserve transfer and increased salaries.	Req	Fees	Other	Alloc
	-	-	19%	81%
Debt – Core Sewage Integrated Treatment Facilities	($736)		(100%)	
• Reduction in debt servicing costs for the repayment of MFA Issue 110.	Req	Fees	Other	Alloc
	73%	-	27%	-

CRD Operating Plan Funding

CRD Operating Plan Funding



Capital Regional District

Operating	Capital
$434M	$244M

Requisition Funding
$123M | 7.8%

Capital Regional Hospital District

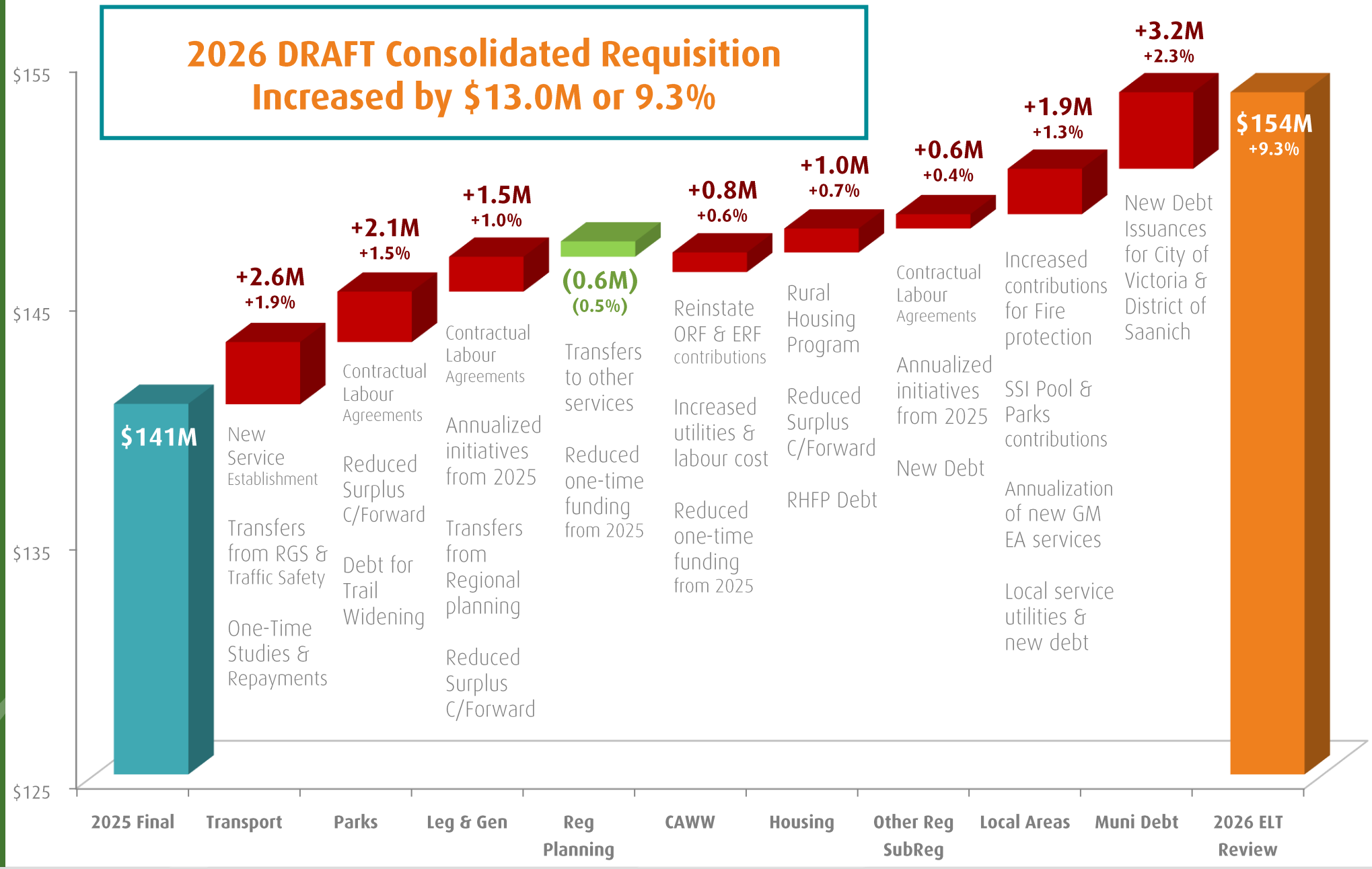
Operating	Capital
$33M	$35M

Requisition Funding
$26M | 0.0%

Requisition Funding
$149M | 6.3%

Consolidated Requisition

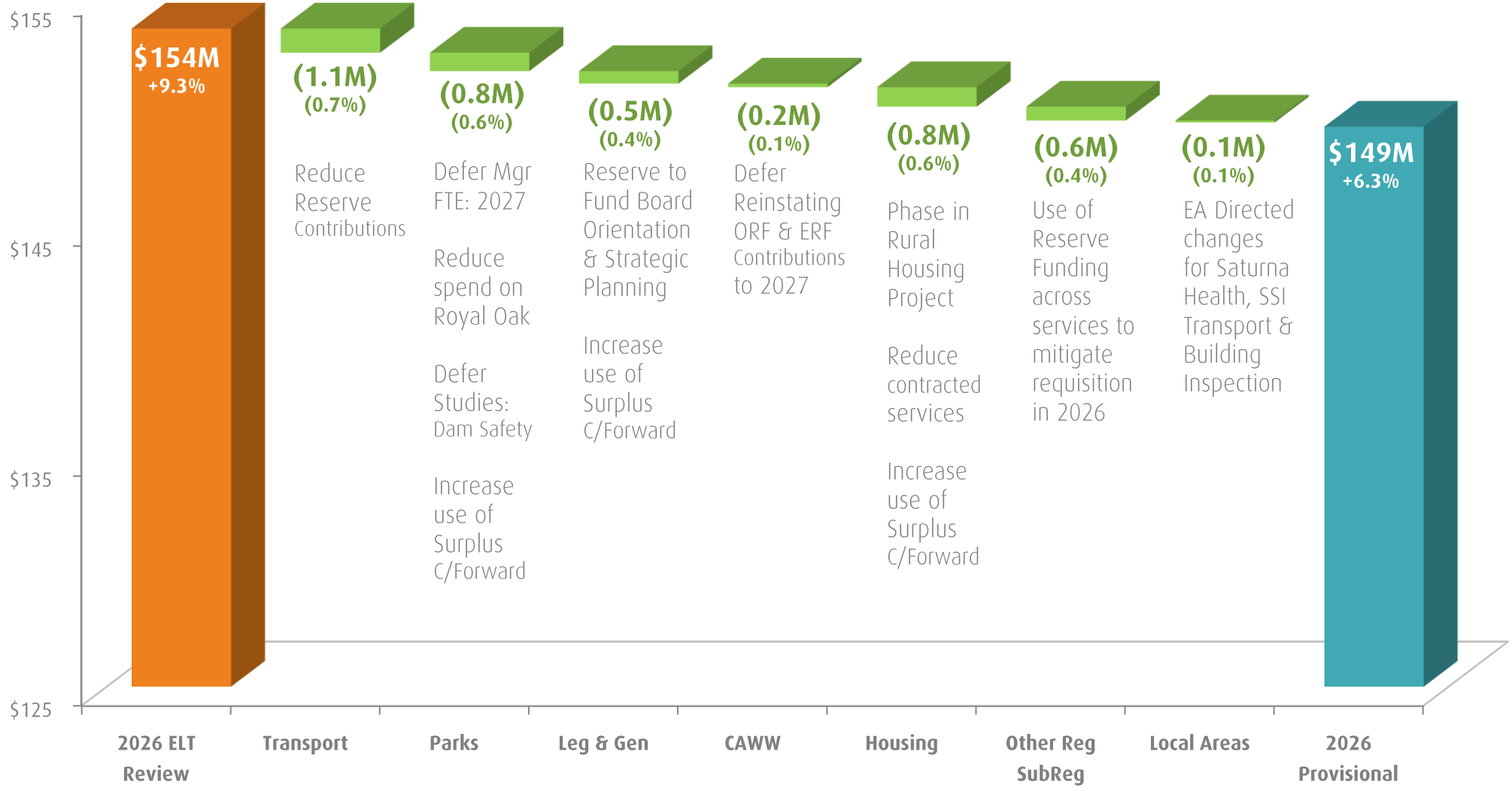
Bridge from 2025 Final to 2026 DRAFT



Consolidated Requisition

Bridge from 2026 DRAFT to 2026 Provisional

ELT Review: Directed Reductions to Reduce Consolidated Requisition by ($4.1M) or (3.0%)



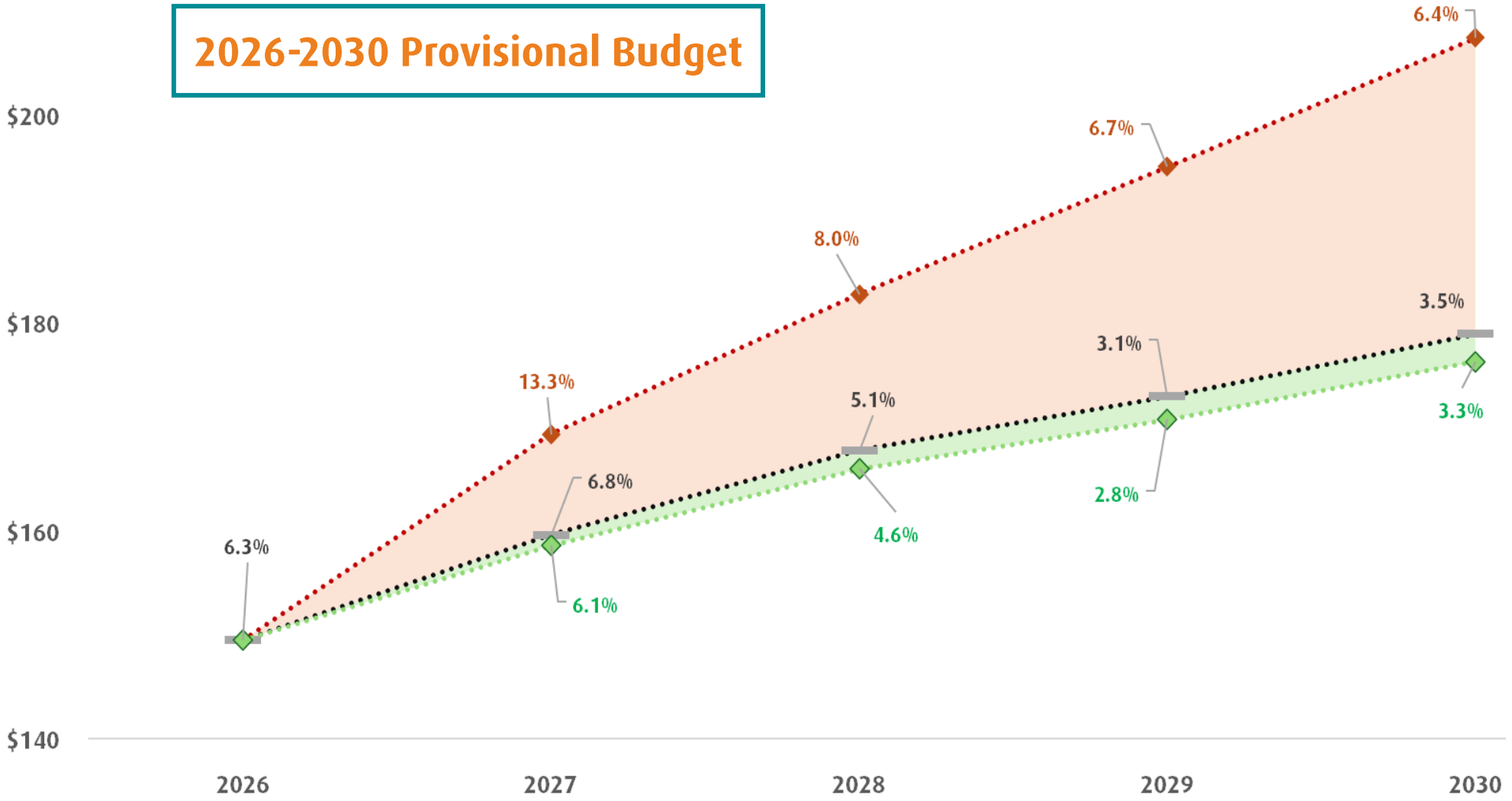
CRD Operating Plan Funding

Requisition Summary

	A	+	B	=	C	→	D	→	E	→	F
Municipalities & EA	**Impact of Cost Apportionment**		**All Other CRD**		**CRD (Base)**		**CRD & CRHD (Base)**		**Municipal Debt**		**CRD, CRHD & Municipal Debt (Cost per HH)**
Central Saanich	-		4.7%		4.7%		4.0%		90.1%		10.4%
Colwood	-		3.1%		3.1%		2.2%		-		1.9%
Esquimalt	-		6.9%		6.9%		5.8%		(4.8%)		2.8%
Highlands	-		5.8%		5.8%		3.8%		-		3.4%
Langford	-		5.4%		5.4%		4.4%		-		4.4%
Metchosin	-		6.2%		6.2%		4.2%		-		4.2%
North Saanich	-		4.0%		4.0%		3.1%		-		2.7%
Oak Bay	-		3.0%		3.0%		2.3%		-		2.3%
Saanich	-		5.3%		5.3%		3.5%		29.9%		9.9%
Sidney	-		4.1%		4.1%		3.2%		4.8%		3.4%
Sooke	-		6.5%		6.5%		5.6%		-		5.1%
Victoria	-		5.0%		5.0%		3.4%		14.4%		5.9%
View Royal	-		5.2%		5.2%		3.5%		-		2.6%
Juan de Fuca	-		11.8%		11.8%		10.0%		-		10.0%
Salt Spring Island	-		9.0%		9.0%		8.2%		-		8.2%
Southern Gulf Islands	-		7.0%		7.0%		5.8%		-		5.8%
Total	-		5.9%		5.9%		4.7%		17.9%		6.3%
COMMITTEE/COMMISSION DIRECTED & BOARD ENDORSED INITIATIVES					+0.0%		+0.0%				+0.0%

5-Year Consolidated Requisition Forecast

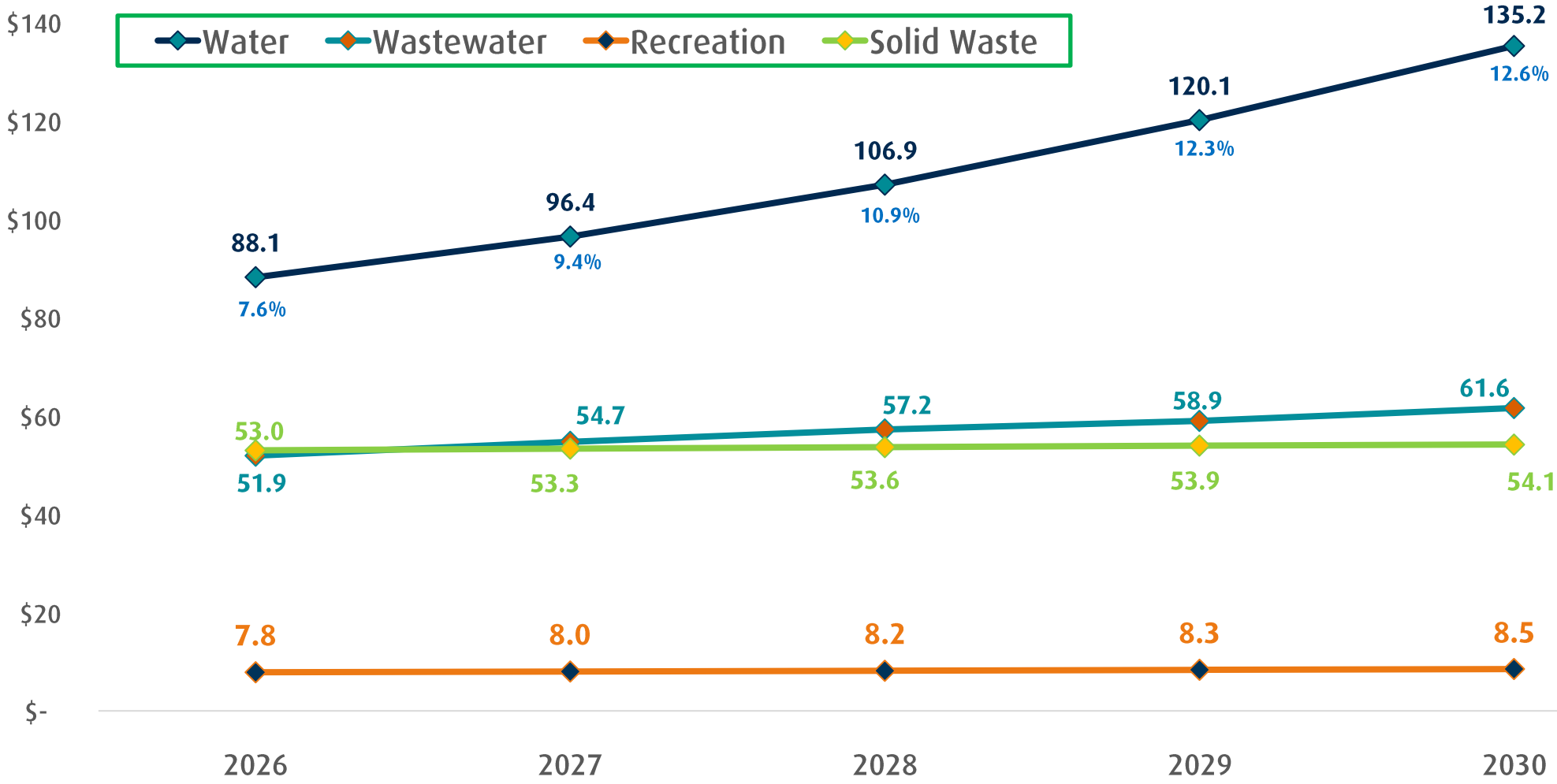
2026-2030 Provisional Budget



Future requisition forecasts consider various factors such as inflation, demographic shifts, population growth, member municipality borrowing growth and macro-economic conditions. These forecasts are based on current regional population trends and are updated to reflect emerging federal and provincial policies.

Inflation is expected to continue to moderate through 2026, influenced by adjustments in Bank of Canada monetary policy and associated factors. Persistent economic challenges, including unemployment rates, logistics & supply chain, cost of goods including shelter, utilities, and consumables have implications on service delivery.

5-Year Rate Revenue Forecast



Future rate revenue forecasts are projections based on revenue requirements at the service level. They are presented in various services' 5-year operating plans. Consolidated values are graphed above, however, each service is accounted for separate and have varying degrees of rate and consumption changes by year. The following is a legend of the service groupings;

Water: Regional Water Supply; Juan de Fuca Water Distribution; Saanich Peninsula Water Supply
Wastewater: Core Area & Saanich Peninsula Wastewater
Recreation: SEAPARC & Panorama Recreation
Solid Waste: Environmental Resource Management (Hartland Landfill, Waste Diversion/Recycling, Energy recovery)

2026 Provisional Budget Summary

2026 Provisional Budget

Key Takeaways

Managing Capital Investments

capital investment is nearly 4x depreciation while less than 8% of revenue is committed to long-term debt payments

Supporting Board & Corporate Priorities

continuing to execute multi-year projects while adding initiatives in alignment with the 2023-2026 corporate plan

Adapting to Regional Challenges

employment challenges, economic uncertainty, continued population growth resulting in increased asset utilization

Striving for Financial Sustainability

continued revenue diversification, leveraging partnerships, developing financing strategies

Thank you

Capital Regional District

CRDVictoria

crd.bc.ca

CRD Operating Plan Funding

Requisition Summary

	A	+	B	=	C	→	D	→	E	→	F%	
Municipalities & EA	Impact of Cost Apportionment		All Other CRD		CRD (Base)		CRD & CRHD (Base)		Municipal Debt		CRD, CRHD & Municipal Debt (Cost per HH)	CRD, CRHD & Municipal Debt (Cost per HH)
Central Saanich	-		4.7%		4.7%		4.0%		90.1%		10.4%	$98.95
Colwood	-		3.1%		3.1%		2.2%		-		1.9%	$9.91
Esquimalt	-		6.9%		6.9%		5.8%		(4.8%)		2.8%	$31.98
Highlands	-		5.8%		5.8%		3.8%		-		3.4%	$27.01
Langford	-		5.4%		5.4%		4.4%		-		4.4%	$18.12
Metchosin	-		6.2%		6.2%		4.2%		-		4.2%	$21.21
North Saanich	-		4.0%		4.0%		3.1%		-		2.7%	$25.81
Oak Bay	-		3.0%		3.0%		2.3%		-		2.3%	$20.42
Saanich	-		5.3%		5.3%		3.5%		29.9%		9.9%	$56.84
Sidney	-		4.1%		4.1%		3.2%		4.8%		3.4%	$20.25
Sooke	-		6.5%		6.5%		5.6%		-		5.1%	$39.44
Victoria	-		5.0%		5.0%		3.4%		14.4%		5.9%	$30.44
View Royal	-		5.2%		5.2%		3.5%		-		2.6%	$14.12
Juan de Fuca	-		11.8%		11.8%		10.0%		-		10.0%	$77.79
Salt Spring Island	-		9.0%		9.0%		8.2%		-		8.2%	$111.26
Southern Gulf Islands	-		7.0%		7.0%		5.8%		-		5.8%	$35.02
Total	-		5.9%		5.9%		4.7%		17.9%		6.3%	$44.30*

COMMITTEE/COMMISSION DIRECTED & BOARD ENDORSED +0.0% +0.0% +0.0%