



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

Thursday, January 29, 2026

9:00 AM

SIMS Boardroom  
124 Rainbow Road  
Salt Spring Island BC

### Special Meeting- Budget

[MS Teams Meeting Link](#)

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

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

#### 1. Territorial Acknowledgement

#### 2. Approval of Agenda

#### 3. Presentations/Delegations

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

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

#### 4. Special Meeting Matters

- 4.1. [26-0097](#) Combined Parks, Arts, Recreation and Swimming Facility Services of the Salt Spring Island Electoral Area

**Recommendation:** There is no recommendation, this report is for information only.

**Attachments:** [Staff Report: Combined Parks, Arts, Recreation and Swimming Facility Services](#)  
[Appendix A: SSI Parks and Recreation Consolidated Budget Presentation](#)

- 4.2.     [26-0098](#)     Salt Spring Island Local Community Commission Governance Training
- Recommendation:** The Salt Spring Island Local Community Commission recommends to the Salt Spring Island Electoral Area Director that staff plan a Hybrid Governance Training Program (Option 3) for the fall of 2026 and allocate \$5,000 to support this training in the 1.111 Salt Spring Island Administration budget funded by requisition as a one-time expense in 2026.
- Attachments:**     [Staff Report: Salt Spring Island Local Community Commission Governance Trai](#)
- 4.3.     [26-0099](#)     Ganges Fire Hall Operating Funding
- Recommendation:** There is no recommendation, this report is for information only.
- Attachments:**     [Staff Report: Ganges Fire Hall Operating Funding](#)
- 4.4.     [26-0100](#)     Salt Spring Island Grants-In-Aid Donation Letter
- Recommendation:** There is no recommendation, this report if for information only.
- Attachments:**     [Staff Report: Salt Spring Island Grants-In-Aid Donation Letter](#)
- 4.5.     [26-0101](#)     2026 SSI Local Community Commission Final Budgets
- Recommendation:** The Local Community Commission recommends to the Capital Regional District Board: That the Salt Spring Island 2026-2030 Local Community Commission's 14 service budgets be approved as presented in Appendix A.
- Attachments:**     [Staff Report: 2026 SSI Local Community Commission Final Budgets](#)  
                          [Appendix A 2026 Salt Spring Island Overall Budgets Summary - Provisional](#)  
                          [Appendix B 2026 Salt Spring Island LCC Final vs Provisional Budgets - Change](#)  
                          [Appendix C 2026 Salt Spring Island LCC Budget Packages – Final](#)  
                          [Appendix D 2026 Salt Spring Island LCC Budget Packages – Provisional](#)

## 5. Adjournment

### Next Meeting:

*-Thursday, February 12, 2026 at 5:00PM in the Salt Spring Island Multi Space (SIMS) Boardroom, 124 Rainbow Road, Salt Spring Island, BC V8K 2V5*



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## REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION MEETING OF Thursday, January 29, 2026

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**SUBJECT**     **Combined Parks, Arts, Recreation and Swimming Facility Services of the Salt Spring Island Electoral Area.**

### **ISSUE**

To review the newly combined Salt Spring Island (SSI) Parks and Recreation Service budgets under Bylaw No. 2422, SSI Parks, Arts and Recreation Facilities Bylaw No. 1, 1996.

### **BACKGROUND**

The SSI Local Community Commission (LCC) recommended that the Capital Regional District (CRD) Board amend Bylaw No. 2422, "Salt Spring Island Parks, Arts and Recreation Facilities Bylaw No. 1, 1996", to combine the Parks and Recreation Service with the Swimming Pool Service, the Community Parks Service, and the Community Recreation Service.

Previously, SSI Parks and Recreation requisitioned funds under four separate services:

- Bylaw No. 2422 Parks and Recreation Service (Park Land) (1.459)
- Bylaw No. 3206 Swimming Pool Service (1.453)
- Bylaw No. 4149 Community Parks Service (1.455)
- Bylaw No. 4151 Community Recreation Service (1.458)

The purpose of combining these services was to allow for administrative efficiencies when providing parks and recreation programs and services that fall under multiple services, allow for more flexibility when allocating funds to capital projects that support multiple services and simplify budget reporting.

A loan authorization bylaw can only be for one service, and the borrowing service must have adequate requisition room to repay the loan. Combining these services will simplify future borrowing to support capital plans from current four separate services.

The newly combined service (Appendix A) covers the scope of all recreation facilities and community programs, inclusive of the pool, as well as the acquisition of recreation related real property. The budgets have been simplified to align with the service functions and programming areas.

Budgeting for the new combined service has been broken into three distinct service budgets for improved transparency and reporting:

- **Community Parks and Administration:** Head budget supporting administrative costs, all parks, beach accesses, rotary dock and smaller facilities such as Phoenix and the former Firehall.
- **SIMS and Recreation Programs:** SIMS revenue and expenses including all recreation programs offered at SIMS and non CRD facilities.
- **Rainbow Recreation Centre:** Pool revenue and expenses including preschool and daycare located at the Rainbow Property.

In addition to combining the service budgets, the LCC authorized the transfer of all assets, liabilities, and reserve balances from the existing SSI Parks and Recreation related services into the newly established Combined Parks and Recreation Service effective year-end 2025.

Previously, the four separate services each maintain individual Capital Reserve Funds (CRF), Equipment Replacement Funds (ERF), Operating Reserve Funds (ORF), and a Park Land Acquisition Fund; 11 reserves in total all restricted by bylaw to their respective service purposes. Following the establishment of the new combined service, these reserve funds have been formally transferred into reserve accounts under the Combined Parks and Recreation Service resulting in four reserve funds:

- SSI Parks and Recreation CRF
- SSI Parks and Recreation ERF
- SSI Parks and Recreation ORF
- Parkland Acquisition Fund

**IMPLICATIONS**

*Financial Implications*

The maximum allowable requisition of the consolidated service will be equivalent to the current sum of all four service bylaws as outlined in the table below:

<b>Maximum Requisition Calculation – 2025 Assessment</b>					
<b>Service</b>	<b>Bylaw</b>	<b>Maximum Tax Rate per 1000</b>	<b>Calculated Max</b>	<b>2025 Actual Requisition</b>	<b>2029 Projected Requisition</b>
1.453 Pool	3206	0.3100	2,066,141	918,375	1,130,601
1.459 Park Land	2422	0.3230	2,152,785	1,151,576	1,484,636
1.455 Com Parks	4149	0.1500	999,746	6,53,536	715,258
1.458 Com Rec	4151	0.0790	526,533	135,060	159,863
Total		0.8620	5,745,205	2,858,547	3,490,358

The service consolidation resulted in no net increase in maximum allowable taxation for the service area while providing sufficient combined requisition room to fund the projected operating budget and capital projects based on current approved 2025-2029 financial plan.

*Service Delivery Implications*

Combining liabilities, assets and reserves will improve the LCC’s ability to plan and deliver community-wide capital projects that support recreation facilities, community programs, and park infrastructure. Without consolidation, park budgets would remain fragmented and restricted to specific service boundaries, limiting the Commission’s capacity to strategically fund projects across the broader system.

**CONCLUSION**

The consolidation of the four former services into a single combined service creates a clearer and more efficient framework for budgeting and service delivery. This structure maintains the existing maximum taxation authority while improving flexibility to support operating needs and capital planning. The unified reserves and streamlined budgets strengthen the Local Community Commission’s ability to allocate resources strategically across the full parks and recreation system. Overall, the combined service enhances coordination and supports long-term community infrastructure planning.

**RECOMMENDATION**

There is no recommendation, this report is for information only.

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

**ATTACHMENT:**

Appendix A – SSI Parks and Recreation Consolidated Budget Presentation



# Salt Spring Island Parks and Recreation

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Budget Consolidation



## Combined Committee Summary 1.459:

- Community Parks & Administration
- Rainbow Recreation Centre
- Community Recreation & SIMS

1.459 - Salt Spring Island Community Parks and Recreation	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026			TOTAL	2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME					
<b>OPERATING COSTS</b>										
Community Parks & Administration	2,063,382	1,939,826	1,735,537	37,865	43,604	1,817,006	1,839,942	1,889,368	1,927,521	1,970,550
Rainbow Recreation Centre	1,177,540	1,145,017	1,207,880	23,236	-	1,231,116	1,312,205	1,317,110	1,345,326	1,374,141
Community Recreation & SIMS	736,451	721,838	723,556	4,000	-	727,556	872,393	892,952	912,203	931,886
<b>TOTAL OPERATING COSTS</b>	<b>3,977,373</b>	<b>3,806,681</b>	<b>3,666,973</b>	<b>65,101</b>	<b>43,604</b>	<b>3,775,678</b>	<b>4,024,540</b>	<b>4,099,430</b>	<b>4,185,050</b>	<b>4,276,577</b>
*Percentage Increase			-7.8%	1.6%	1.1%	-5.1%	6.6%	1.9%	2.1%	2.2%
<b>CAPITAL / RESERVES</b>										
Transfers to Capital Reserve Funds	93,000	147,100	158,000	-	-	158,000	195,000	220,000	237,000	252,000
Transfers to Operating Reserve Funds	25,000	33,670	27,500	-	-	27,500	35,000	42,000	43,000	45,000
Transfers to Equipment Replacement Funds	70,500	80,538	106,000	-	-	106,000	106,000	106,000	109,000	109,000
<b>TOTAL CAPITAL / RESERVES</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>-</b>	<b>-</b>	<b>291,500</b>	<b>336,000</b>	<b>368,000</b>	<b>389,000</b>	<b>406,000</b>
DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747
<b>TOTAL COSTS</b>	<b>4,165,873</b>	<b>4,067,989</b>	<b>3,958,473</b>	<b>98,101</b>	<b>43,604</b>	<b>4,100,178</b>	<b>4,466,890</b>	<b>4,585,177</b>	<b>4,691,797</b>	<b>4,800,324</b>
*Percentage Increase			-5.0%	2.4%	1.0%	-1.6%	8.9%	2.6%	2.3%	2.3%
Internal Recoveries	(463,940)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)
<b>OPERATING LESS RECOVERIES</b>	<b>3,701,933</b>	<b>3,688,586</b>	<b>3,896,213</b>	<b>98,101</b>	<b>43,604</b>	<b>4,037,918</b>	<b>4,403,380</b>	<b>4,520,397</b>	<b>4,625,727</b>	<b>4,732,934</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Transfer from Operating Reserve	(35,000)	(13,000)	-	-	(43,604)	(43,604)	(25,000)	-	-	-
Program Fees	(587,495)	(594,384)	(598,070)	(3,725)	-	(601,795)	(618,305)	(630,670)	(643,280)	(656,150)
Federal & Provincial Grant	(10,000)	(17,227)	(10,000)	10,000	-	-	-	-	-	-
Lease & Rental Income	(197,480)	(192,074)	(201,020)	(3,000)	-	(204,020)	(202,420)	(206,220)	(210,090)	(214,030)
Payments in Lieu	(1,911)	(1,911)	(1,924)	-	-	(1,924)	(1,934)	(1,944)	(1,954)	(1,964)
Revenue - Other	(11,500)	(11,443)	(11,680)	-	-	(11,680)	(11,880)	(12,090)	(12,300)	(12,510)
<b>TOTAL REVENUE</b>	<b>(843,386)</b>	<b>(830,039)</b>	<b>(822,694)</b>	<b>3,275</b>	<b>(43,604)</b>	<b>(863,023)</b>	<b>(859,539)</b>	<b>(850,924)</b>	<b>(867,624)</b>	<b>(884,654)</b>
<b>REQUISITION</b>	<b>(2,358,517)</b>	<b>(2,858,547)</b>	<b>(3,073,519)</b>	<b>(101,376)</b>	<b>-</b>	<b>(3,174,895)</b>	<b>(3,543,841)</b>	<b>(3,669,473)</b>	<b>(3,758,103)</b>	<b>(3,848,280)</b>



## • Community Parks & Administration

- Head Budget or “catch all”
- Manager and parks staff wages
- Parks, beach accesses, rotary dock
- Park bookings, field rentals and lease revenue
- Smaller facilities: Phoenix, Firehall
- All transfers to reserves

1.459 - Salt Spring Island Community Parks and Administration	2025		BUDGET REQUEST 2026				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
	BUDGET	ACTUAL								
<b>OPERATING COSTS</b>										
Salaries & Wages	727,707	655,191	750,604	9,500	-	760,104	781,345	803,171	822,020	841,295
Allocation to SSI Admin	168,840	168,840	174,410	-	-	174,410	177,900	181,460	185,090	188,790
Maintenance, Disposal & Security	66,559	54,080	66,510	2,400	40,000	108,910	70,300	71,710	73,140	74,600
Utilities	55,590	59,980	54,960	-	-	54,960	56,060	57,190	58,330	59,500
Contract for Services, Rent & Legal	69,235	69,076	66,592	7,500	-	74,092	76,360	78,720	81,160	83,680
Program Development	6,500	17,398	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Advertising, Promotion, Training & Planning	23,480	12,534	21,990	3,000	-	24,990	25,480	25,980	26,490	27,030
Internal Allocations	387,374	367,144	338,128	-	3,604	341,732	354,667	363,903	366,418	372,917
Travel & Vehicles	26,230	26,600	26,700	-	-	26,700	27,230	27,780	28,340	28,910
Licences, Fees & Insurance	63,050	66,650	61,160	-	-	61,160	63,942	66,862	69,917	73,126
Supplies & Other	52,495	46,210	52,445	-	-	52,445	53,280	54,120	54,970	55,820
Parks Maintenance Labour	306,812	293,283	-	-	-	-	-	-	-	-
Bylaw Enforcement Charges	62,360	62,360	67,978	5,000	-	72,978	71,888	75,332	76,836	78,372
Phoenix Elementary	47,150	40,480	48,060	-	-	48,060	49,030	50,020	51,030	52,060
Kanaka Maintenance Facility	-	-	-	-	-	-	-	-	-	-
Ganges Fire Hall Facility	-	-	-	10,465	-	10,465	26,340	26,880	27,420	27,970
<b>TOTAL OPERATING COSTS</b>	<b>2,063,382</b>	<b>1,939,826</b>	<b>1,735,537</b>	<b>37,865</b>	<b>43,604</b>	<b>1,817,006</b>	<b>1,839,942</b>	<b>1,889,368</b>	<b>1,927,521</b>	<b>1,970,550</b>
*Percentage Increase			-15.9%	1.8%	2.1%	-11.9%	1.3%	2.7%	2.0%	2.2%
<b>CAPITAL / RESERVES / DEBT</b>										
Transfers to Capital Reserve Funds	93,000	147,100	158,000	-	-	158,000	195,000	220,000	237,000	252,000
Transfer to Operating Reserve Fund	25,000	33,670	27,500	-	-	27,500	35,000	42,000	43,000	45,000
Transfer to Equipment Replacement Fund	70,500	80,538	106,000	-	-	106,000	106,000	106,000	109,000	109,000
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>-</b>	<b>-</b>	<b>291,500</b>	<b>336,000</b>	<b>368,000</b>	<b>389,000</b>	<b>406,000</b>
<b>TOTAL COSTS</b>	<b>2,251,882</b>	<b>2,201,134</b>	<b>2,027,037</b>	<b>37,865</b>	<b>43,604</b>	<b>2,108,506</b>	<b>2,175,942</b>	<b>2,257,368</b>	<b>2,316,521</b>	<b>2,376,550</b>
*Percentage Increase			-10.0%	1.7%	1.9%	-6.4%	3.2%	3.7%	2.6%	2.6%
Internal Recoveries	(441,270)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)
<b>OPERATING LESS RECOVERIES</b>	<b>1,810,612</b>	<b>1,821,731</b>	<b>1,964,777</b>	<b>37,865</b>	<b>43,604</b>	<b>2,046,246</b>	<b>2,112,432</b>	<b>2,192,588</b>	<b>2,250,451</b>	<b>2,309,160</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Balance c/fwd from 2024 to 2025	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(20,000)	(13,000)	-	-	(43,604)	(43,604)	-	-	-	-
Rental & Lease Income	(48,600)	(47,546)	(49,460)	(3,000)	-	(52,460)	(53,510)	(54,580)	(55,670)	(56,780)
Grants in Lieu of Taxes	(1,911)	(1,911)	(1,924)	-	-	(1,924)	(1,934)	(1,944)	(1,954)	(1,964)
Revenue - Other	(3,000)	(1,096)	(3,030)	-	-	(3,030)	(3,060)	(3,090)	(3,120)	(3,150)
<b>TOTAL REVENUE</b>	<b>(73,511)</b>	<b>(63,553)</b>	<b>(54,414)</b>	<b>(3,000)</b>	<b>(43,604)</b>	<b>(101,018)</b>	<b>(58,504)</b>	<b>(59,614)</b>	<b>(60,744)</b>	<b>(61,894)</b>
<b>NET COSTS</b>	<b>1,737,101</b>	<b>1,758,178</b>	<b>1,910,363</b>	<b>34,865</b>	<b>-</b>	<b>1,945,228</b>	<b>2,053,928</b>	<b>2,132,974</b>	<b>2,189,707</b>	<b>2,247,266</b>



## Rainbow Recreation Centre

- Pool operating costs & revenue
- Preschool operating expense and revenue
- Debt funding

1.459 - Salt Spring Island Rainbow Recreation Centre	2025		BUDGET REQUEST				FUTURE PROJECTIONS					
	BOARD BUDGET	ESTIMATED ACTUAL	2026			2027	2028	2029	2030			
			CORE BUDGET	ONGOING	ONE-TIME					TOTAL		
<b>OPERATING COSTS</b>												
Salaries & Wages	775,240	782,189	800,310	23,236	-	823,546	871,485	893,110	912,856	933,041		
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 and Other Operating	94,100	108,602	107,150	-	-	107,150	109,280	111,440	113,670	115,940		
Maintenance	70,570	37,226	56,570	-	-	56,570	82,700	58,850	60,020	61,210		
Internal Allocations	-	-	-	-	-	-	-	-	-	-		
Parks Maintenance Labour	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL OPERATING COSTS</b>	<b>1,177,540</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>23,236</b>	<b>-</b>	<b>1,231,116</b>	<b>1,312,205</b>	<b>1,317,110</b>	<b>1,345,326</b>	<b>1,374,141</b>		
*Percentage Increase			2.6%	2.0%	0.0%	4.5%	6.6%	0.4%	2.1%	2.1%		
<b>DEBT CHARGES</b>												
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		
<b>TOTAL DEBT CHARGES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>106,350</b>	<b>117,747</b>	<b>117,747</b>	<b>117,747</b>		
<b>TOTAL COSTS</b>	<b>1,177,540</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>56,236</b>	<b>-</b>	<b>1,264,116</b>	<b>1,418,555</b>	<b>1,434,857</b>	<b>1,463,073</b>	<b>1,491,888</b>		
*Percentage Increase			2.6%	4.8%	0.0%	7.4%	12.2%	1.1%	2.0%	2.0%		
<b>Internal Recoveries</b>	(22,670)	-	-	-	-	-	-	-	-	-		
<b>OPERATING LESS RECOVERIES</b>	<b>1,154,870</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>56,236</b>	<b>-</b>	<b>1,264,116</b>	<b>1,418,555</b>	<b>1,434,857</b>	<b>1,463,073</b>	<b>1,491,888</b>		
<b>FUNDING SOURCES (REVENUE)</b>												
Transfer from Operating Reserve	(15,000)	-	-	-	-	-	(25,000)	-	-	-		
Revenue - Fees	(344,985)	(355,200)	(351,190)	(3,725)	-	(354,915)	(366,495)	(373,820)	(381,290)	(388,920)		
Revenue - Other	(8,500)	(8,500)	(8,650)	-	-	(8,650)	(8,820)	(9,000)	(9,180)	(9,360)		
<b>TOTAL REVENUE</b>	<b>(368,485)</b>	<b>(363,700)</b>	<b>(359,840)</b>	<b>(3,725)</b>	<b>-</b>	<b>(363,565)</b>	<b>(400,315)</b>	<b>(382,820)</b>	<b>(390,470)</b>	<b>(398,280)</b>		
<b>NET COSTS</b>	<b>786,385</b>	<b>781,317</b>	<b>848,040</b>	<b>52,511</b>	<b>-</b>	<b>900,551</b>	<b>1,018,240</b>	<b>1,052,037</b>	<b>1,072,603</b>	<b>1,093,608</b>		



## Community Recreation & SIMS

- SIMS operating expenses and bookings revenue
- Recreation program operating expenses and revenue
- Day camp revenue and expenses
- “Other Operating” = Janitorial supplies, signs, phone, vending, licenses, software

1.459 - Salt Spring Island Community Recreation & SIMS	2025		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL					
<b>OPERATING COSTS</b>											
Salaries and Wages	366,581	371,149	378,601	4,000	-	382,601	520,543	534,092	546,183	558,536	
Recreation Programs	130,650	156,850	141,005	-	-	141,005	143,820	146,700	149,620	152,620	
Program Supplies	15,630	15,500	15,920	-	-	15,920	16,230	16,550	16,880	17,220	
Utilities	70,980	60,480	72,650	-	-	72,650	74,110	75,580	77,080	78,620	
Rental costs	67,540	70,810	72,220	-	-	72,220	73,670	75,150	76,660	78,200	
Internal Allocations	22,670	-	-	-	-	-	-	-	-	-	
Travel and Insurance	600	600	610	-	-	610	620	630	640	650	
Maintenance	37,850	17,100	18,170	-	-	18,170	18,540	18,910	19,290	19,670	
Other Operating	23,950	29,349	24,380	-	-	24,380	24,860	25,340	25,850	26,370	
<b>TOTAL OPERATING COSTS</b>	<b>736,451</b>	<b>721,838</b>	<b>723,556</b>	<b>4,000</b>	<b>-</b>	<b>727,556</b>	<b>872,393</b>	<b>892,952</b>	<b>912,203</b>	<b>931,886</b>	
*Percentage Increase			-1.8%			-1.2%	19.9%	2.4%	2.2%	2.2%	
<b>FUNDING SOURCES (REVENUE)</b>											
Revenue - Fees	(242,510)	(239,184)	(246,880)	-	-	(246,880)	(251,810)	(256,850)	(261,990)	(267,230)	
Rental & Lease Income	(148,880)	(144,528)	(151,560)	-	-	(151,560)	(148,910)	(151,640)	(154,420)	(157,250)	
Federal Grant	(10,000)	(7,500)	(10,000)	10,000	-	-	-	-	-	-	
Provincial Grant	-	(9,727)	-	-	-	-	-	-	-	-	
Revenue - Other	-	(1,847)	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>(401,390)</b>	<b>(402,786)</b>	<b>(408,440)</b>	<b>10,000</b>	<b>-</b>	<b>(398,440)</b>	<b>(400,720)</b>	<b>(408,490)</b>	<b>(416,410)</b>	<b>(424,480)</b>	
<b>NET COSTS</b>	<b>335,061</b>	<b>319,052</b>	<b>315,116</b>	<b>14,000</b>	<b>-</b>	<b>329,116</b>	<b>471,673</b>	<b>484,462</b>	<b>495,793</b>	<b>507,406</b>	

# Reserve Fund Summary



1.459 SSI Community Parks & Rec						
Reserves Summary						
2026 - 2030 Financial Plan						
<b>Reserve/Fund Summary</b>						
Reserve/Fund Summary	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Capital Reserve Fund	442,330	212,830	295,330	467,830	657,330	861,830
Land Reserve Fund	651,820	401,820	401,820	401,820	401,820	401,820
Operating Reserve Fund	52,503	36,399	46,399	88,399	131,399	176,399
Equipment Replacement Fund	94,122	135,122	136,122	172,122	206,122	240,122
<b>Ending Balance \$</b>	<b>1,240,775</b>	<b>786,171</b>	<b>879,671</b>	<b>1,130,171</b>	<b>1,396,671</b>	<b>1,680,171</b>



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## REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION MEETING OF THURSDAY, JANUARY 29, 2026

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**SUBJECT** Salt Spring Island Local Community Commission Governance Training

### **ISSUE SUMMARY**

To present options for governance training for incoming Salt Spring Island (SSI) Local Community Commission (LCC) Commissioners, including recommendations related to program design, delivery methods, and potential resource implications.

### **BACKGROUND**

At the September 18, 2025, regular meeting of the SSI LCC passed the following motion:

*“That the Salt Spring Island Local Community Commission (LCC) request Staff report back on options for governance training for incoming LCC Commissioners in the next term, including recommendations on program design, delivery methods, and potential resource implications.”*

Governance training for elected and appointed officials is a best practice that supports effective decision-making, clarity of roles, and compliance with applicable legislation and policies. As the LCC enters its next term, establishing a structured orientation and governance training program will help ensure Commissioners are equipped to perform their duties effectively within the Capital Regional District (CRD) framework.

Staff have identified four potential approaches for providing governance training. These options vary in scope, delivery method, and cost.

#### **Option 1 – CRD-Led Orientation and Governance Session**

- **Description:** CRD staff deliver an in-person orientation session tailored to the LCC, covering governance principles, CRD structure and policies, meeting procedures, financial oversight, and conflict of interest requirements.
- **Delivery:** Half day to full day session in person on SSI, led by senior CRD staff and LCC support staff.
- **Cost:** Minimal, absorbed within existing CRD staff resources.
- **Pros:** Tailored to local context; no external cost; consistent messaging with other CRD commissions.
- **Cons:** Limited depth in governance theory or best practices beyond CRD context.

#### **Option 2 – External Governance Training Workshop**

- **Description:** Engage an external facilitator or local consultant to deliver a governance workshop specific to LCC needs.
- **Delivery:** One-day, in-person or virtual session following Commissioner elections.
- **Cost:** Estimated **\$2,500–\$5,000**, depending on provider, format, and travel.
- **Pros:** Access to professional facilitators and established curriculum; opportunity for external input and learning from other organizations.
- **Cons:** Requires dedicated funding; scheduling coordination with provider.

### Option 3 – Hybrid Program (CRD + External)

- Description: Combine CRD staff orientation with an external governance component.
- Delivery: One half day session where CRD provides an initial session followed by a full day session provided by an external provider with advanced governance and leadership training.
- Cost: Estimated **\$3,000–\$5,000** total.
- Pros: Comprehensive coverage of both CRD processes and governance principles; phased learning approach.
- Cons: Requires more coordination and funding.

### Option 4 – Online or Self-Paced Training Modules

- Description: Utilize online courses such as those offered by the Local Government Leadership Academy or equivalent platforms.
- Delivery: Virtual, self-paced modules with optional group debrief.
- Cost: Typically, **\$100–\$500 per participant**.
- Pros: Flexible, cost-effective, accessible remotely.
- Cons: Less interactive; limited opportunity for team-building or local context discussion.

The LCC has also expressed an interest in additional training related to intergovernmental relations, referrals and cultural sensitivities when working with First Nations. The CRD's First Nations Relations department provides a variety of training sessions for both staff and elected officials. These training sessions include, but are not limited to, Cultural Perspectives and Building Local Relationships. First Nations training could be included as part of the Governance Training Workshop or as a separate educational session at no additional cost.

## **ALTERNATIVES**

### *Alternative 1*

The Salt Spring Island Local Community Commission recommends to the Salt Spring Island Electoral Area Director that staff plan a Hybrid Governance Training Program (Option 3) for the fall of 2026 and allocate \$5,000 to support this training in the 1.111 Salt Spring Island Administration budget funded by requisition as a one-time expense in 2026.

### *Alternative 2*

The Salt Spring Island Local Community Commission recommends to the Salt Spring Island Electoral Area Director that staff plan a Hybrid Governance Training Program (Option 3) for the fall of 2026 and allocate \$5,000 to support this training in the 1.111 Salt Spring Island Administration budget funded by the Local Community Commission Operating Reserve as a one-time expense in 2026.

### *Alternative 3*

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

**IMPLICATIONS**

*Financial Implications*

Depending on the preferred option, costs may range from minimal (staff time only) to approximately \$5,000. Should the LCC wish to pursue external or hybrid training, staff recommend that funds be allocated in the 2026 budget under the LCC administration line item.

The LCC Operating Reserve Fund (ORF) has a projected balance of \$8,736 in 2026. Allocating \$5,000 from the ORF to support governance training in 2026 would result in a projected balance of \$3,736. Increasing the 2026 requisition to support this training would ensure that reserve balances remain adequate to support new initiatives or to fund project or operating deficits.

**CONCLUSION**

Establishing a formal governance training program for new Local Community Commission Commissioners will enhance collective understanding of roles, responsibilities, and decision-making frameworks. Staff recommend a combination of CRD-led and external training to balance cost, context, and effectiveness. First Nations related training could also be included in the training program at no additional cost.

**RECOMMENDATION**

The Salt Spring Island Local Community Commission recommends to the Salt Spring Island Electoral Area Director that staff plan a Hybrid Governance Training Program (Option 3) for the fall of 2026 and allocate \$5,000 to support this training in the 1.111 Salt Spring Island Administration budget funded by requisition as a one-time expense in 2026.

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



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## REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION MEETING OF THURSDAY, JANUARY 29, 2026

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### **SUBJECT**     **Ganges Fire Hall Operating Funding**

#### **ISSUE SUMMARY**

To consider adding funding to the 2026 Parks and Recreation Operating Budget to support basic operating costs following the CRD assuming full responsibility of the facility in the fourth quarter of 2026.

#### **BACKGROUND**

In March 2021, the Capital Regional District (CRD) and the Salt Spring Island Fire Improvement District (SSIFID) entered into a Memorandum of Understanding to guide collaborative planning for a new public safety facility and the future use of the existing Ganges Fire Hall. A joint working group was established to develop recommendations for both organizations regarding the construction of a new fire hall and the potential repurposing of the current facility.

At its June 15, 2021 meeting, the Salt Spring Island Parks and Recreation Commission considered the SSIFID's offer to transfer the Ganges Fire Hall property to the CRD for \$1.00, subject to several conditions outlined in the Heads of Terms for Purchase and Sale. These conditions included:

- A successful public referendum to fund a new fire hall;
- SSIFID retention and maintenance of the existing hall until four months after the new hall is occupied;
- Provision of vacant possession to the CRD; and
- An easement allowing SSIFID to construct a 30,000-gallon water tank on the west side of the property, with all associated costs and responsibilities borne by SSIFID and subject to CRD approval.

The referendum was successful in 2022, and construction of the new fire hall at 455 Lower Ganges Road is underway. Completion is anticipated in May 2026, with the CRD scheduled to assume full responsibility for the existing Ganges Fire Hall in the fourth quarter of 2026.

To support due diligence and preliminary planning, the CRD had invested approximately \$6,000 in assessments, including an appraisal, a Hazardous Materials Assessment, and a Stage 1 Environmental Assessment. The existing fire hall, constructed in 1953 and renovated in 1980, is a wood-framed structure with several components approaching or exceeding their expected service life. Partial condition assessments conducted by SSIFID indicate deterioration in roofing, mechanical, and electrical systems, as well as the presence of asbestos in some building materials.

A registered professional has been retained to evaluate the building for compliance with the BC Building Code and determine cost or other implications, should a change in occupancy be pursued. This report is anticipated to be ready for SSI Local Community Commission review in February 2026.

Further technical work will be required in future years to evaluate upgrade requirements, long-term maintenance needs, business model options, and implications for both operating and capital budgets. Due to the limited hazardous materials assessment completed to date, an asset retirement obligation may also need to be recognized. Staff will continue to assess the reporting and funding implications associated with this potential liability.

At present, no operational funding has been allocated to support basic facility needs once the CRD assumes responsibility for the Ganges Fire Hall in 2026. Funding will be required to maintain essential services, including telecommunications, alarm installation and monitoring, utilities, repairs and maintenance, and protection against vandalism. These costs must be incorporated into the 2026 Parks and Recreation operating budget to ensure the facility remains secure and functional during the transition period.

**IMPLICATIONS**

*Financial Implications*

<b>Operating Expense</b>	<b>Cost (Q4 2026)</b>	<b>Cost 2027</b>
Telecommunication (phone line)	\$150	\$600
Insurance	\$1,625	\$6,500
Repairs, Maintenance & Vandalism	\$750	\$3,000
Signs	\$100	\$300
Security (Installation & monitoring)	\$5,000	\$2,400
Water	\$332	\$1,000
Electricity	\$325	\$3,890
Garbage Disposal	\$83	\$250
Vandalism		
Contract for Services	\$1,500	\$6,000
* Auxiliary Parks Staff (mowing etc.)	\$600	\$2,400
<b>TOTAL</b>	<b>\$10,465</b>	<b>\$26,340</b>

\* Additional staffing resources have not been secured to support this building and land acquisition. At the very least, auxiliary staff support is required at one hour per week to support mowing, garbage removal, regular inspections and minor repairs.

**CONCLUSION**

The transition of the Ganges Fire Hall to CRD ownership in 2026 will require immediate operational funding to ensure the facility remains secure, functional, and protected during the interim period. Without dedicated resources, the building is at increased risk of deterioration, vandalism, and unplanned maintenance costs that could impact future repurposing options. Establishing funding in the 2026 Parks and Recreation operating budget will support responsible asset management and uphold commitments made through the Memorandum of Understanding and subsequent agreements. Staff will continue to refine long-term financial and operational requirements as further assessments are completed and will report back with future recommendations.

**RECOMMENDATION**

There is no recommendation, this report is for information only.

Submitted by:	Dan Ovington, BA, Senior Manager, Salt Spring Island Administration
Concurrence:	Stephen Henderson, MBA, P.G.Dip.Eng, BSc, General Manager, Electoral Area Services



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**REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION  
MEETING OF THURSDAY, JANUARY 29, 2026**

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**SUBJECT**     Salt Spring Island Grants-In-Aid Donation Letter

**ISSUE SUMMARY**

To review a donation letter from the Salt Spring Island (SSI) Foundation to the Capital Regional District (CRD), Local Community Commission (LCC) and SSI Electoral Area Grants-in-Aid (GIA) Service.

**BACKGROUND**

GIA's are one-time grants funded through tax requisition to support special projects and activities delivered by community non-profit organizations that benefit electoral areas such as Juan de Fuca, Salt Spring Island and the Southern Gulf Islands, where those initiatives are not already funded by requisition. These grants apply to projects or activities that fall outside the scope of CRD services and are considered an appropriate use of tax dollars to enhance an electoral area, with eligibility criteria and additional considerations by the LCC outlined in (Appendix A).

The SSI Foundation has submitted a donation letter to the CRD outlining their intent to make a donation to the CRD's SSI Electoral Area Grants-in-Aid Service in 2026. The donation would provide an additional \$20,000 to the GIA program to fund community projects and initiatives.

While donations made to the CRD cannot come with stipulations, the SSI Foundation has submitted a donation letter requesting that the CRD follow a standard process when awarding GIA funding during the 2026 intake period (Appendix B)

SSI Foundation is requesting that:

- CRD manages the GIA applications and approval process.
- CRD to send GIA applications to the SSI Foundation for confidential review within **five** business days of the GIA intake due date.
- SSI Foundation to review GIA application and submit GIA recommendations to the CRD **seven** business days ahead of GIA review meeting.
- SSI Foundation to attend GIA review meeting as a delegation to put forward recommendations.
- CRD to recognize the contribution from SSI Foundation to the GIA program in all communications.
- CRD and SSI Foundation to review donation *requests* following award of the fall GIA intake.

SSI Foundation recommendations are likely to account for any other SSI Foundation funding to that same group for a similar or related project in the same general timeframe and are likely to be made through the lens of the criteria for assessment that it uses for Community Grants and Neighbourhood Small Grants.

The LCC would not be bound by recommendations of the SSI Foundation but should consider eligibility requirements, LCC consideration and SSI Foundation recommendations as part of the review process.

Should the LCC wish to accept this donation grant funding in the amount of \$20,000 should be added to the final 1.116 Grant-in-Aid Service budget ahead final budget approval by the CRD Board in March of 2026.

**IMPLICATIONS**

*Financial Implications*

The volume of GIA applications received in 2024 exceeded the approved budget, resulting in several applicants receiving reduced awards. In response, the GIA budget was increased by \$15,000 for 2025, from \$53,986 to \$68,986. Demand again surpassed available funding in 2025, requiring the SSI Local Community Commission to approve awards below the amounts requested. For 2026, the GIA budget has been increased by \$1,244, bringing the total to \$70,230. If a potential \$20,000 donation is secured, the total GIA funding available in 2026 would rise to \$90,230.

**Table 1: Salt Spring Island 2026 Grant-In-Aid Provisional Budget**

<b>2026 GIA Provisional Budget</b>	<b>Budget</b>	<b>Donation</b>	<b>Total</b>
<b>SSI (\$)</b>	70,230	20,000	90,230

**CONCLUSION**

The Salt Spring Island Foundation’s proposed donation would provide additional capacity for the Grants-in-Aid program in 2026. While the donation cannot be subject to conditions, the Foundation’s requested process considerations may be acknowledged as part of the review framework. The LCC would continue to exercise full authority over all funding decisions. If the donation is accepted, the additional \$20,000 must be incorporated into the final 2026 Grants-in-Aid Service budget for CRD Board approval.

**RECOMMENDATION**

There is no recommendation, this report if for information only.

Submitted by:	Dan Ovington, BBA Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, BSc, MBA, Senior Manager of Real Estate, Southern Gulf Islands Electoral Area and Saltspring Island Local Community Commission



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**REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION  
MEETING OF THURSDAY, JANUARY 29, 2026**

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**SUBJECT    2026 Local Community Commission Final Budgets**

**ISSUE SUMMARY**

To present the 2026 Salt Spring Island (SSI) Local Community Commission (LCC) final budgets and recommend approval to the Capital Regional District (CRD) Board.

**BACKGROUND**

The LCC budgets are specific to 14 services under the LCC delegated authority. The services delivered are established through the *Local Government Act and Service Establishment Bylaws* and are guided by the Board strategic and corporate plans, and LCC budget direction.

**Budget Approval Process**

On September 11, 2025, the LCC met to review the provisional 2026 LCC service budgets. At this meeting, budget direction was provided where these impacts have been incorporated into the 2026-2030 SSI provisional financial plan.

On October 29, 2025, the Board approved the CRD's Provisional 2026-2030 Financial Plan, inclusive of SSI service budgets through receipt of the Electoral Area Committee and LCC recommendations.

The overall SSI 2026 provisional requisition increase is \$733,865 (8.2%) over 2025. This overall requisition increase is inclusive of the SSI share of regional, sub-regional and joint electoral area (EA) services, and eighteen (18) SSI EA wide local services, but excluding specified and defined services within SSI. For reference, the overall 2026 SSI Provisional Financial Plan is detailed in Appendix A outlining the requisition summary and gross expenditure highlights, which obtained provisional approval by the Board on October 29, 2025.

Since provisional approval, staff have identified additional recommended changes or additions based on available updated information, anticipated grants, or new initiatives. The changes to the LCC's provisional plan will form the 2026-2030 Final Plan. The changes are summarized in Appendix B outlining both requisition impacts and capital plan changes and further incorporated into the service budget packages in Appendix C. For reference, the LCC provisional service budget packages can be found in Appendix D.

**ALTERNATIVES**

*Alternative 1*

The Local Community Commission recommends to the Capital Regional District Board: That the Salt Spring Island 2026-2030 Local Community Commission’s 14 service budgets be approved as presented in Appendix A.

*Alternative 2*

The Local Community Commission recommends to the Capital Regional District Board: That the Salt Spring Island 2026-2030 Local Community Commission’s 14 service budgets be approved with specific amendments.

*Alternative 3*

That this report be referred back to staff for additional information.

**IMPLICATIONS**

*Financial Implication*

***Requisition***

Following Tables summarize the changes in tax requisition specific for 14 SSI services under LCC authority.

**Table 1: 2026 Final vs 2026 Provisional Requisition**

	2026 Final Plan \$	2026 Provisional* Plan	\$ Change	% Change
<b>SSI LCC Services</b>	5,399,858	5,384,593	15,265	0.28%

\*2026 Provisional Plan approved by the CRD Board on October 29, 2025

**Table 2: 2026 Provisional vs 2025 Final Requisition**

	2026 Provisional* Plan \$	2025 Final Plan \$	\$ Change	% Change
<b>SSI LCC Services</b>	5,384,593	4,918,783	465,810	9.5%

\*2026 Provisional Plan approved by the CRD Board on October 29, 2025

**Table 3: 2026 Final vs 2025 Final Requisition**

	2026 Final Plan \$	2025 Final Plan \$	\$ Change	% Change
<b>SSI LCC Services</b>	5,399,858	4,918,783	481,075	9.8%

The budget drivers for the changes from provisional to proposed final and the total requisition changes outlined in three tables above are further detailed by services in Appendix B.

**Assessment**

The actual tax rate impact on SSI 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 provisional requisition impact shown in Appendix A 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. The revised assessment will only impact on cost apportionment for regional, sub-regional and EA joint services. There will be no cost apportionment for the 14 SSI LCC service budgets as only the properties within SSI EA fund the services.

**CONCLUSION**

The 14 Salt Spring Island services have been delegated to the Local Community Commission (LCC) by the Capital Regional District Board for review and recommendation of budgets annually. The presented 2026-2030 LCC services Final Budgets have been prepared in alignment with service plans, directions received by the LCC and additional projects added or amended after approval of the provisional budget. The LCC services Final Budgets will be included in the Capital Regional District 2026-2030 Final Financial Plan, which are subject to final approval by the Board as part of the Financial Plan bylaw by March 31, 2026.

**RECOMMENDATION**

The Local Community Commission recommends to the Capital Regional District Board: That the Salt Spring Island 2026-2030 Local Community Commission’s 14 service budgets be approved as presented in Appendix A.

Submitted by:	Dan Ovington, BBA, Senior Manager SSI Electoral Administration
Concurrence:	Stephen Henderson, MBA, P.G.Dip.Eng, BSc, General Manager, Electoral Area Services
Concurrence:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

**ATTACHMENTS**

- [Appendix A: 2026 Salt Spring Island Overall Budgets Summary - Provisional](#)
- [Appendix B: 2026 Salt Spring Island LCC Final vs Provisional Budgets - Changes Summary](#)
- [Appendix C: 2026 Salt Spring Island LCC Budget Packages – Final](#)
- [Appendix D: 2026 Salt Spring Island LCC Budget Packages – Provisional](#)

# Appendix A

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		Change in Cost per Avg. Household	
					Increase/(Decrease) \$	%	\$	%
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	0.92	5,539	0.84	(93)	-1.68%	(0.01)	-1.68%
1.101 C.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 - AI	(9,484)	(1.43)	4,317	0.65	(13,800)	-319.70%	(2.08)	-319.70%
<b>Total Regional</b>	<b>\$1,475,352</b>	<b>\$222.48</b>	<b>\$1,393,961</b>	<b>\$210.21</b>	<b>\$81,391</b>	<b>5.84%</b>	<b>\$12.27</b>	<b>5.84%</b>
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%
<b>Total Sub-Regional</b>	<b>\$231,531</b>	<b>\$34.91</b>	<b>\$211,952</b>	<b>\$31.96</b>	<b>\$19,579</b>	<b>9.24%</b>	<b>\$2.95</b>	<b>9.24%</b>
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 & Unsanitary Premises	26,820	4.04	24,123	3.64	2,697	11.18%	0.41	11.18%
1.368 Electoral Area Fire Inspection & Investigator	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%
<b>Total Joint Electoral Area</b>	<b>\$642,184</b>	<b>\$96.84</b>	<b>\$501,104</b>	<b>\$75.57</b>	<b>\$141,081</b>	<b>28.15%</b>	<b>\$21.27</b>	<b>28.15%</b>
1.116 Grant-in-Aid - Salt Spring Islanc	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 Libran	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%
<b>Total SSI LCC Services</b>	<b>\$5,350,589</b>	<b>\$815.83</b>	<b>\$4,885,951</b>	<b>\$745.17</b>	<b>\$464,638</b>	<b>9.51%</b>	<b>\$70.66</b>	<b>9.48%</b>
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%
<b>Total Other SSI Electoral Area</b>	<b>\$1,143,911</b>	<b>\$172.50</b>	<b>\$1,117,011</b>	<b>\$168.44</b>	<b>\$26,900</b>	<b>2.41%</b>	<b>\$4.06</b>	<b>2.41%</b>
<b>Total SSI Electoral Area (Including SSI LCC Services)</b>	<b>\$6,494,500</b>	<b>\$988.33</b>	<b>\$6,002,962</b>	<b>\$913.61</b>	<b>\$491,538</b>	<b>8.19%</b>	<b>\$74.72</b>	<b>8.18%</b>
<b>Total Capital Regional District</b>	<b>\$8,843,568</b>	<b>\$1,342.56</b>	<b>\$8,109,980</b>	<b>\$1,231.35</b>	<b>\$733,588</b>	<b>9.05%</b>	<b>\$111.22</b>	<b>9.03%</b>
CRHD Capital Regional Hospital Distric	861,894	129.97	861,617	\$129.93	277	0.03%	0.04	0.03%
<b>Total CRD and CRHD</b>	<b>\$9,705,462</b>	<b>\$1,472.54</b>	<b>\$8,971,596</b>	<b>\$1,361.28</b>	<b>\$733,865</b>	<b>8.18%</b>	<b>\$111.26</b>	<b>8.17%</b>

Average residential assessment - 2025

\$1,051,776

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

REGIONAL	Change in Requisition		Change in Cost / Avg HH	
	\$	%	\$	%
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 - AI	(13,800)	-0.15%	(2.08)	-0.15%
<b>SUB-REGIONAL</b>				
Regional Housing Trust Fund	10,222	0.11%	1.54	0.11%
<b>JOINT EA</b>				
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 & Investigator	10,724	0.12%	1.62	0.12%
Electoral Area Emergency Program	16,926	0.19%	2.55	0.19%
<b>SSI LCC EA</b>				
SSI Economic Development Commission	21,190	0.24%	3.20	0.23%
Salt Spring Island Public Libran	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%
<b>OTHER SSI EA</b>				
SSI Emergency Program	22,330	0.25%	3.37	0.25%
<b>Capital Regional Hospital District</b>				
Capital Regional Hospital District	277	0.00%	0.04	0.00%
<b>Other</b>				
Other	31,645	0.35%	4.77	0.35%
<b>TOTAL CRD &amp; CRHD</b>	<b>\$733,865</b>	<b>8.18%</b>	<b>\$111.26</b>	<b>8.17%</b>

SALT SPRING ISLAND		2026		2025		Difference		Change in Cost per Avg.	
Local/Specified/Defined Services		Cost per Avg. Residential Assessment		Cost per Avg. Residential Assessment		Increase/(Decrease)		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%
<b>Total Local/Specified/Defined Services</b>		<b>477,162</b>		<b>381,810</b>		<b>95,352</b>			

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%	<ul style="list-style-type: none"> <li>Reduced 2025 one-time salaries &amp; wages (\$128k); Net increase in salaries and remunerations \$28k;</li> <li>Increased Auxiliary wages \$71k</li> <li>HR allocation \$6k</li> <li>Increased LCC election costs, orientation and governance training expenses \$70k, funded by Operati</li> <li>Reserve Fund (ORF)</li> <li>Increased transfers to reserves \$46k</li> <li>Decreased one-time deficit carryover from 2024 to 2025 for (\$44k)</li> </ul>
<b>Local Community Commission (LCC) Authority</b>					
1.124 - SSI Economic Development Commission	86,292	120,089	(33,797)	-28.1%	<ul style="list-style-type: none"> <li>Decreased one-time contributions to integrated housing strategy in 2025 (\$52k), funded by ORF</li> <li>Net increase in project and service initiatives \$10k</li> <li>Increased transfers to reserves \$7k</li> </ul>
1.141 - SSI Public Library	806,113	768,618	37,495	4.9%	<ul style="list-style-type: none"> <li>Increased contribution to SSI Public Library \$34k</li> <li>Increased allocations \$3k</li> </ul>
1.238A - SSI Community Transit	728,694	672,382	56,312	8.4%	<ul style="list-style-type: none"> <li>Increased BC transit municipal obligation \$29k</li> <li>Increased auxiliary wages \$4k</li> <li>Increased transfers to reserves \$22k</li> </ul>
1.455 - SSI Community Parks	1,132,137	1,050,126	82,011	7.8%	<ul style="list-style-type: none"> <li>Increased salaries &amp; wages \$34k</li> <li>One-time R&amp;M (Sarah Way Parking Resurfacing) \$15k, funded by ORF</li> <li>Increased Contract for Services due to Drummond Park porta potties deployment 7.5k</li> <li>Increased Bylaw Enforcement \$5k, staff training \$3k, and security for Centennial washroom \$2k</li> <li>Increased transfers to reserves \$10k</li> </ul>
1.459 - SSI- Pool, Parks, Land, Art & Rec. Prog	2,939,430	2,713,369	226,061	8.3%	<ul style="list-style-type: none"> <li>Increased salaries &amp; wages \$55k</li> <li>Increased transfers to reserves \$93k</li> <li>Increased software licences \$11k, Utilities \$5k, SIMS rent \$5k</li> <li>One-time HVAC duct cleaning, pool draining and annual R&amp;M \$25k, funded by ORF (\$15k carried over from 2025)</li> <li>Decreased one-time SIMS moss removal in 2025 (\$20k), funded by ORF</li> <li>Increased HR, Overhead and SSI Admin Allocations \$22k</li> <li>Increased MFA Debt servicing cost \$33k</li> <li>Others with inflationary adjustment \$12k</li> </ul>
3.705 - Liquid Waste Disposal & Composting	1,286,792	1,223,914	62,878	5.1%	<ul style="list-style-type: none"> <li>Increased sludge hauling costs \$72k</li> <li>Retirement of debt in 2025 (\$42k)</li> <li>Increased transfers to reserves \$34k</li> </ul>
<b>Total Salt Spring Island Electoral Area</b>	<b>8,628,987</b>	<b>8,146,831</b>	<b>482,156</b>	<b>5.9%</b>	
2.621 - Highland/Fernwood Water	641,760	584,314	57,446	9.8%	<ul style="list-style-type: none"> <li>Increased operations labour charges \$31k</li> <li>One-time cyclical maintenance costs \$22.5k, funded by ORF</li> <li>Increased maintenance and water testing costs \$12k</li> <li>Decreased transfers to reserves (\$10k)</li> </ul>
2.622 - Cedars of Tuam	79,056	54,026	25,030	46.3%	<ul style="list-style-type: none"> <li>Increased R&amp;M \$3k, Water hauling \$3k, Operations labour charges \$2k</li> <li>Increased transfers to reserves \$17k</li> </ul>
2.628 - Cedar Lane Water	124,440	96,039	28,401	29.6%	<ul style="list-style-type: none"> <li>Increased operations labour charges \$5k</li> <li>One-time cyclical maintenance costs \$20k, funded by ORF</li> </ul>
3.810 - Ganges Sewer	1,458,380	1,298,564	159,816	12.3%	<ul style="list-style-type: none"> <li>Increased operations labour charges \$40k</li> <li>Increased R&amp;M \$7k, sludge hauling and waste disposal \$9k</li> <li>One-time cyclical maintenance costs \$30k, funded by ORF</li> <li>Increased transfers to reserves \$67k</li> </ul>
3.820 - Maliview Estates Sewer	327,790	239,608	88,182	36.8%	<ul style="list-style-type: none"> <li>Increased operations labour charges \$20k</li> <li>Increased MFA Debt servicing cost \$48k</li> <li>Increased chemical supplies \$9k, R&amp;M \$3k</li> <li>Increased transfers to reserves \$7k</li> </ul>
<b>Total Local/Specified/Defined Area</b>	<b>2,631,426</b>	<b>2,272,551</b>	<b>358,875</b>	<b>15.8%</b>	
Other (Services not meeting criteria above)	1,807,887	1,723,373	84,514	4.9%	
<b>Total Salt Spring Island</b>	<b>13,068,300</b>	<b>12,142,755</b>	<b>925,545</b>	<b>7.6%</b>	

**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%
<b>Total Salt Spring Island</b>	<b>13,068</b>	<b>12,143</b>	<b>926</b>	<b>7.6%</b>

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

**Salt Spring Island Local Community Commission - January 29th, 2026  
2026 Final Budget Review**

**Operating Budget Changes and Requisition Impact (2026 Final vs 2026 Provisional)**

Staff Report Table 1 for Summary

Electoral Area - Salt Spring Island		2026 Requisition \$		2026 Requisition Change		Budget Change Comments
		Final	Provisional*	Final vs Provisional		
				\$	%	
<b>LCC Island Wide Services</b>						
1.116	Grants in Aid - Salt Spring Island	75,960	75,960	-	0.00%	a) \$20,000 one-time increase to GIA budget, funded by donation b) \$180 estimated deficit carry forward to 2026, reducing GIA budget
1.124	SSI Economic Development Commission	85,672	85,672	-	0.00%	a) \$10,000 one-time increase to Integrated Housing Strategy initiative, funded by ORF b) \$11,716 one-time to increase Integrated Housing Strategy initiative, funded by surplus carry forward from 2025
1.141	Salt Spring Island Public Library	804,013	804,013	-	0.00%	
1.236	Salt Spring Island Fernwood Dock	27,677	27,677	-	0.00%	
1.238A	Community Transit (S.S.I.)	506,500	506,500	-	0.00%	a) \$30,000 one-time cost for expansion referendum, funded by ORF b) \$15,080 reduction in BC Transit expenses & \$31,320 reduction in transit fees due to new BC Transit budget submission. \$16,240 shortfall is funded by ORF.
1.238B	Community Transportation (S.S.I.)	77,789	77,789	-	0.00%	
1.299	Salt Spring Island Arts	154,361	154,361	-	0.00%	
1.342	SSI Livestock Injury Compensation	-	-	-	0.00%	
1.378	SSI Search and Rescue	27,696	27,696	-	0.00%	
1.455	Salt Spring Island Community Parks**		721,434	NA	NA	Consolidated to 1.45X
1.458	Salt Spring Island Community Rec**		158,238	NA	NA	Consolidated to 1.45X
1.459	Salt Spring Island Park, Land & Rec Prog**		2,284,758	NA	NA	Consolidated to 1.45X
1.45X	Salt Spring Island Parks & Rec Services - Consolidated	3,179,695	3,164,430	15,265	0.48%	a) \$10,465 Ganges Fire Hall costs, funded by requisition b) \$4,800 Aux wages to support Centennial gardening, funded by requisition c) \$25,000 Pool ducting & vending machine deferred to 2027, funded by ORF d) \$25,000 one-time increase for SIMS gym floor refinish and line replacement costs, funded by ORF
3.705	S.S.I. Liquid Waste Disposal	426,491	426,491	-	0.00%	
<b>Total</b>		<b>5,365,854</b>	<b>5,350,589</b>	<b>15,265</b>	<b>0.29%</b>	
<b>LCC Specified Area Services</b>						
1.234	Salt Spring Island Street Lighting	34,004	34,004	-	0.00%	
<b>Total LCC Services</b>		<b>5,399,858</b>	<b>5,384,593</b>	<b>15,265</b>	<b>0.28%</b>	

\* SSI LCC directed budget changes from the meetings on September 11th, 2025 were included into the 2026 Provisional Budgets. The CRD Board approved the Provisional Budgets on October 29th, 2025.

\*\*Consolidated to 1.45X through Bylaw 4684 adopted on October 8th, 2025

**Salt Spring Island Local Community Commission - January 29th, 2026  
2026 Final Budget Review**

**Appendix B**

**Change in Requisition (2026 Provisional vs 2025 Final)**

Staff Report Table 2 for Summary

Electoral Area - Salt Spring Island	Requisition \$		Requisition Change	
	2026 Provisional*	2025 Final	2026 Provisional vs 2025 Final \$	%
<b>LCC Island Wide Services</b>				
1.116 Grants in Aid - Salt Spring Island	75,960	73,725	2,235	3.0%
1.124 SSI Economic Development Commission	85,672	64,482	21,190	32.9%
1.141 Salt Spring Island Public Library	804,013	766,678	37,335	4.9%
1.236 Salt Spring Island Fernwood Dock	27,677	17,870	9,807	54.9%
1.238A Community Transit (S.S.I.)	506,500	454,571	51,929	11.4%
1.238B Community Transportation (S.S.I.)	77,789	72,015	5,774	8.0%
1.299 Salt Spring Island Arts	154,361	145,393	8,968	6.2%
1.342 SSI Livestock Injury Compensation	-	13	(13)	-100.0%
1.378 SSI Search and Rescue	27,696	26,480	1,216	4.6%
1.455 Salt Spring Island Community Parks	721,434	653,536	67,898	10.4%
1.458 Salt Spring Island Community Rec	158,238	135,060	23,178	17.2%
1.459 Salt Spring Island Park, Land & Rec Prog	2,284,758	2,069,951	214,807	10.4%
1.45X Salt Spring Island Parks & Rec Services - Consolidated	3,164,430	2,858,547	305,883	10.7%
3.705 S.S.I. Liquid Waste Disposal	426,491	406,177	20,314	5.0%
<b>Total</b>	<b>5,350,589</b>	<b>4,885,951</b>	<b>464,638</b>	<b>9.5%</b>
<b>LCC Specified Area Services</b>				
1.234 Salt Spring Island Street Lighting	34,004	32,832	1,172	3.6%
<b>Total LCC Services</b>	<b>5,384,593</b>	<b>4,918,783</b>	<b>465,810</b>	<b>9.5%</b>

**Change in Requisition (2026 Final vs 2025 Final)**

Staff Report Table 3 for Summary

Electoral Area - Salt Spring Island	Requisition \$		Requisition Change	
	2026 Final	2025 Final	2026 Final vs 2025 Final \$	%
	75,960	73,725	2,235	3.0%
	85,672	64,482	21,190	32.9%
	804,013	766,678	37,335	4.9%
	27,677	17,870	9,807	54.9%
	506,500	454,571	51,929	11.4%
	77,789	72,015	5,774	8.0%
	154,361	145,393	8,968	6.2%
	-	13	(13)	-100.0%
	27,696	26,480	1,216	4.6%
	-	653,536		
	-	135,060		
	-	2,069,951		
	3,179,695	2,858,547	321,148	11.2%
	426,491	406,177	20,314	5.0%
	<b>5,365,854</b>	<b>4,885,951</b>	<b>479,903</b>	<b>9.8%</b>
	34,004	32,832	1,172	3.6%
	<b>5,399,858</b>	<b>4,918,783</b>	<b>481,075</b>	<b>9.8%</b>

Change in Capital Plan (2026 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Number and Description	Amount \$			Comments
			Provisional	Final	Change	
3.705	Salt Spring Island Septage & Composting	Facility Safety Upgrades (26-02)	50,000	80,000	30,000	Revised project budget in 2026 funded by additional CRF
1.45X	Salt Spring Island Parks & Rec	Phoenix Upgrades (26-12)	-	5,000	5,000	Advance project from 2027 to 2026 and revise project budget from 20k to 5k, funded by CWF (3k) & CRF (2k)
		SIMS HVAC Designs (23-06)	-	90,000	90,000	Advance project from 2027 to 2026 and revise project budget from 70k to 90k, funded by CRF (20k), CWF (30k) & LGCAP grant (40k)
		Portlock Maintenance Shed & Pump Shed Replacement (24-05)	127,811	242,811	115,000	Revised project budget in 2026 funded by additional CWF (50k) & CRF (65k)
		Centennial Gardens (26-16)	-	5,000	5,000	New capital project added funded by CRF
		Hydrofield Ballfield Replacement (20-10)	658,500	758,500	100,000	Revised project budget in 2026 funded by additional CRF (50k) & CWF (50k)
<b>Total Changes - Salt Spring Island</b>			<b>836,311</b>	<b>1,181,311</b>	<b>345,000</b>	

**Appendix C: 2026 Salt Spring Island LCC Budget Packages - Final**

**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 & Rec Services - Consolidated**

**3.705 Septage/Composting**

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **SSI Grants in Aid**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Grants in Aid	68,986	68,986	70,050	-	20,000	90,050	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	-	210	30	-	-	30	30	30	30	30
<b>TOTAL OPERATING COSTS</b>	<b>73,995</b>	<b>74,205</b>	<b>75,920</b>	<b>-</b>	<b>20,000</b>	<b>95,920</b>	<b>77,606</b>	<b>79,152</b>	<b>80,729</b>	<b>82,347</b>
*Percentage Increase over prior year			2.6%			29.6%	-19.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2025 to 2026	-	(180)	180	-	-	180	-	-	-	-
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)
<b>TOTAL REVENUE</b>	<b>(270)</b>	<b>(480)</b>	<b>40</b>	<b>-</b>	<b>(20,000)</b>	<b>(19,960)</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>
<b>REQUISITION</b>	<b>(73,725)</b>	<b>(73,725)</b>	<b>(75,960)</b>	<b>-</b>	<b>-</b>	<b>(75,960)</b>	<b>(77,466)</b>	<b>(79,012)</b>	<b>(80,589)</b>	<b>(82,207)</b>
*Percentage increase over prior year Requisition			3.0%			3.0%	2.0%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **SSI Economic Development**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
Project Costs	91,652	85,436	30,000	20,000	21,716	71,716	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
<b>TOTAL OPERATING COSTS</b>	<b>120,089</b>	<b>110,193</b>	<b>58,832</b>	<b>20,000</b>	<b>21,716</b>	<b>100,548</b>	<b>79,200</b>	<b>79,577</b>	<b>79,975</b>	<b>80,376</b>
*Percentage Increase over prior year			-51.0%	16.7%		-16.3%	-21.2%	0.5%	0.5%	0.5%
<b>CAPITAL / RESERVE</b>										
Transfer to Operating Reserve Fund	-	-	7,460	-	-	7,460	7,500	7,650	7,800	7,960
<b>TOTAL COSTS</b>	<b>120,089</b>	<b>110,193</b>	<b>66,292</b>	<b>20,000</b>	<b>21,716</b>	<b>108,008</b>	<b>86,700</b>	<b>87,227</b>	<b>87,775</b>	<b>88,336</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Estimated Balance CFW from 2025 to 2026	-	11,716	-	-	(11,716)	(11,716)	-	-	-	-
Balance CFW from 2024 to 2025	(51,652)	(51,652)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(3,345)	(4,773)	-	-	(10,000)	(10,000)	-	-	-	-
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Income	(570)	(962)	(580)	-	-	(580)	(590)	(600)	(610)	(620)
<b>TOTAL REVENUE</b>	<b>(55,607)</b>	<b>(45,711)</b>	<b>(620)</b>	<b>-</b>	<b>(21,716)</b>	<b>(22,336)</b>	<b>(630)</b>	<b>(640)</b>	<b>(650)</b>	<b>(660)</b>
<b>REQUISITION</b>	<b>(64,482)</b>	<b>(64,482)</b>	<b>(65,672)</b>	<b>(20,000)</b>	<b>-</b>	<b>(85,672)</b>	<b>(86,070)</b>	<b>(86,587)</b>	<b>(87,125)</b>	<b>(87,676)</b>
*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: Fund Centre:	1500 105534	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		13,495	9,282	6,742	14,242	21,892	29,692
<b>Transfer from Ops Budget</b>		-	7,460	7,500	7,650	7,800	7,960
<b>Deficit Recovery</b>		(1,428)					
<b>Transfer to Ops Budget</b>		(3,345)	(10,000)	-	-	-	-
<b>Interest Income*</b>		560					
<b>Ending Balance \$</b>		<b>9,282</b>	<b>6,742</b>	<b>14,242</b>	<b>21,892</b>	<b>29,692</b>	<b>37,652</b>

**Assumptions/Background:**

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

2026: Integrated Housing Strategy, \$10k funding to support FN engagement and meeting costs

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **SSI Public Library**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

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		<u>\$ -</u>

**FUNDING:**

Requisition

1.141 - SSI Public Library	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>619,382</b>	<b>616,682</b>	<b>650,377</b>	<b>5,500</b>	<b>-</b>	<b>655,877</b>	<b>717,052</b>	<b>751,456</b>	<b>766,846</b>	<b>782,564</b>
*Percentage Increase over prior year			5.0%	0.9%		5.9%	9.3%	4.8%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
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	-	-
<b>TOTAL DEBT / RESERVE</b>	<b>149,236</b>	<b>151,934</b>	<b>150,236</b>	<b>-</b>	<b>-</b>	<b>150,236</b>	<b>104,198</b>	<b>86,213</b>	<b>87,525</b>	<b>88,895</b>
<b>TOTAL COSTS</b>	<b>768,618</b>	<b>768,616</b>	<b>800,613</b>	<b>5,500</b>	<b>-</b>	<b>806,113</b>	<b>821,250</b>	<b>837,669</b>	<b>854,371</b>	<b>871,459</b>
*Percentage Increase over prior year			4.2%	0.7%		4.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(1,940)</b>	<b>(1,938)</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>(2,100)</b>	<b>(1,160)</b>	<b>(1,180)</b>	<b>(1,150)</b>	<b>(1,170)</b>
<b>REQUISITION</b>	<b>(766,678)</b>	<b>(766,678)</b>	<b>(798,513)</b>	<b>(5,500)</b>	<b>-</b>	<b>(804,013)</b>	<b>(820,090)</b>	<b>(836,489)</b>	<b>(853,221)</b>	<b>(870,289)</b>
*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**

<b>Service No.</b>	<b>1.141 SSI Public Library</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**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
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>

**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
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>

## Definitions for the 5-year Capital Plan

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

**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
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 191,000</b>				<b>\$ 100,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 191,000</b>

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				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102136						
<b>Beginning Balance</b>		141,353	138,730	101,305	185,565	236,840	318,365
<b>Transfer from Ops Budget</b>		1,715	2,575	94,260	76,275	87,525	88,895
<b>Transfer from Cap Fund</b>		61					
<b>Transfer to Cap Fund</b>		(10,000)	(40,000)	(10,000)	(25,000)	(6,000)	-
<b>Interest Income*</b>		5,600					
<b>Ending Balance \$</b>		<b>138,730</b>	<b>101,305</b>	<b>185,565</b>	<b>236,840</b>	<b>318,365</b>	<b>407,260</b>

#### Assumptions/Backgrounds:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **SSI Street Lighting**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>32,872</b>	<b>31,022</b>	<b>34,044</b>	<b>-</b>	<b>-</b>	<b>34,044</b>	<b>34,713</b>	<b>35,412</b>	<b>36,121</b>	<b>36,846</b>
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590
<b>TOTAL COSTS</b>	<b>32,872</b>	<b>32,902</b>	<b>34,044</b>	<b>-</b>	<b>-</b>	<b>34,044</b>	<b>35,273</b>	<b>35,982</b>	<b>36,701</b>	<b>37,436</b>
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(40)</b>	<b>(70)</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(32,832)</b>	<b>(32,832)</b>	<b>(34,004)</b>	<b>-</b>	<b>-</b>	<b>(34,004)</b>	<b>(35,233)</b>	<b>(35,942)</b>	<b>(36,661)</b>	<b>(37,396)</b>
*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: Fund Centre:	1500 105557	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		1,102	1,146	1,146	1,706	2,276	2,856
<b>Transfer from Ops Budget</b>		-	-	560	570	580	590
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Interest Income*</b>		44					
<b>Ending Balance \$</b>		<b>1,146</b>	<b>1,146</b>	<b>1,706</b>	<b>2,276</b>	<b>2,856</b>	<b>3,446</b>

**Assumptions/Backgrounds:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **Fernwood Dock (SSI)**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>17,040</b>	<b>15,196</b>	<b>17,847</b>	<b>-</b>	<b>-</b>	<b>17,847</b>	<b>18,329</b>	<b>18,825</b>	<b>19,332</b>	<b>19,851</b>
*Percentage Increase over prior year			4.7%			4.7%	2.7%	2.7%	2.7%	2.7%
<u>CAPITAL / RESERVE</u>										
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
<b>TOTAL CAPITAL / RESERVE</b>	<b>1,000</b>	<b>2,844</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>13,670</b>	<b>17,945</b>	<b>21,100</b>	<b>24,610</b>
<b>TOTAL COSTS</b>	<b>18,040</b>	<b>18,040</b>	<b>27,847</b>	<b>-</b>	<b>-</b>	<b>27,847</b>	<b>31,999</b>	<b>36,770</b>	<b>40,432</b>	<b>44,461</b>
*Percentage Increase over prior year			54.4%			54.4%	14.9%	14.9%	10.0%	10.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(17,870)</b>	<b>(17,870)</b>	<b>(27,677)</b>	<b>-</b>	<b>-</b>	<b>(27,677)</b>	<b>(31,829)</b>	<b>(36,600)</b>	<b>(40,262)</b>	<b>(44,291)</b>
*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**

<b>Service No. 1.236</b> <b>SSI Small Craft Harbour (Fernwood Dock)</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**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
	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$100,000</b>

**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
	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$100,000</b>

## Definitions for the 5-year Capital Plan

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

**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	\$	Res	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	\$ 100,000			\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

**Service:** 1.236 SSI Small Craft Harbour (Fernwood Dock)

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Annual Preventative Maintenance and Repairs	<b>Capital Project Description</b>	Paint and replace rotten deck boards, float rail and antislip gangway.
<b>Project Rationale</b>	Annual preventative maintenance and repairs and upgrades to extend useful life.				

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

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
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
<b>Total</b>	<b>64,598</b>	<b>54,598</b>	<b>48,268</b>	<b>46,213</b>	<b>47,313</b>	<b>51,923</b>

## 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: Fund Centre:	1080 102111	Estimated	Budget				
		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					
<b>Ending Balance \$</b>		<b>64,598</b>	<b>53,598</b>	<b>46,268</b>	<b>43,213</b>	<b>43,313</b>	<b>46,923</b>

### 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					
		2025	2026	2027	2028	2029	2030	
Fund Centre:	105563							
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*		-						
<b>Ending Balance \$</b>		-	<b>1,000</b>	<b>2,000</b>	<b>3,000</b>	<b>4,000</b>	<b>5,000</b>	

#### Assumptions/Background:

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **Community Transit (SSI)**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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.

**1.238A - Community Transit (SSI)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	592,612	564,565	606,178	-	-	606,178	643,829	680,973	694,590	708,480
Auxiliary Wages	-	6,923	-	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
Referendum Costs for Service Expansion	-	-	-	-	30,000	30,000	-	-	-	-
Other Operating Expenses	3,166	4,189	3,671	2,000	-	5,671	5,793	5,917	6,044	6,174
<b>TOTAL OPERATING COSTS</b>	<b>629,312</b>	<b>609,211</b>	<b>643,275</b>	<b>5,560</b>	<b>30,000</b>	<b>678,835</b>	<b>687,284</b>	<b>725,303</b>	<b>739,810</b>	<b>754,617</b>
*Percentage Increase over prior year			2.2%	0.9%		7.9%	1.2%	5.5%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	20,000	20,000	23,000	-	-	23,000	25,000	26,775	43,610	50,000
Transfer to Operating Reserve Fund	23,070	4,570	41,780	-	-	41,780	14,325	5,000	5,540	17,700
<b>TOTAL CAPITAL / RESERVES</b>	<b>43,070</b>	<b>24,570</b>	<b>64,780</b>	<b>-</b>	<b>-</b>	<b>64,780</b>	<b>39,325</b>	<b>31,775</b>	<b>49,150</b>	<b>67,700</b>
<b>TOTAL COSTS</b>	<b>672,382</b>	<b>633,781</b>	<b>708,055</b>	<b>5,560</b>	<b>30,000</b>	<b>743,615</b>	<b>726,609</b>	<b>757,078</b>	<b>788,960</b>	<b>822,317</b>
*Percentage Increase over prior year			5.3%	0.8%		10.6%	-2.3%	4.2%	4.2%	4.2%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	(16,240)	-	(30,000)	(46,240)	-	-	-	-
Transit Pass Revenue	(217,011)	(178,410)	(189,715)	-	-	(189,715)	(193,510)	(197,380)	(201,330)	(205,360)
Other Income	(540)	(540)	(900)	-	-	(900)	(1,000)	(1,000)	(1,000)	(1,000)
Grants in Lieu of Taxes	(260)	(260)	(260)	-	-	(260)	(270)	(280)	(290)	(300)
<b>TOTAL REVENUE</b>	<b>(217,811)</b>	<b>(179,210)</b>	<b>(207,115)</b>	<b>-</b>	<b>(30,000)</b>	<b>(237,115)</b>	<b>(194,780)</b>	<b>(198,660)</b>	<b>(202,620)</b>	<b>(206,660)</b>
<b>REQUISITION</b>	<b>(454,571)</b>	<b>(454,571)</b>	<b>(500,940)</b>	<b>(5,560)</b>	<b>-</b>	<b>(506,500)</b>	<b>(531,829)</b>	<b>(558,418)</b>	<b>(586,340)</b>	<b>(615,657)</b>
*Percentage increase over prior year Requisition			10.2%	1.2%		11.4%	5.0%	5.0%	5.0%	5.0%

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

<b>Service No.</b>	<b>1.238A Community Transit (SSI)</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$159,500	\$419,500	\$130,000	\$130,000	\$130,000	\$115,000	\$115,000	\$924,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$159,500</b>	<b>\$419,500</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$115,000</b>	<b>\$924,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$159,500	\$159,500	\$0	\$0	\$0	\$0	\$0	\$159,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$220,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$680,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$40,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$85,000
	<b>\$159,500</b>	<b>\$419,500</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$115,000</b>	<b>\$924,500</b>

## Definitions for the 5-year Capital Plan

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

**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
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 960,000</b>				<b>\$ 419,500</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 115,000</b>	<b>\$ 924,500</b>

**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**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	83,201	78,741	93,066	98,066	103,606	121,306
Capital Reserve Fund	29,604	12,604	22,604	34,379	62,989	112,989
<b>Total</b>	<b>112,805</b>	<b>91,345</b>	<b>115,670</b>	<b>132,445</b>	<b>166,595</b>	<b>234,295</b>

**Reserve Schedule**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		75,511	83,201	78,741	93,066	98,066	103,606
Transfer from Ops Budget		4,570	41,780	14,325	5,000	5,540	17,700
Transfer to Ops Budget - Core		-	(16,240)	-	-	-	-
Referendum Costs for Service Expansion		-	(30,000)	-	-	-	-
Interest Income*		3,120					
<b>Ending Balance \$</b>		<b>83,201</b>	<b>78,741</b>	<b>93,066</b>	<b>98,066</b>	<b>103,606</b>	<b>121,306</b>

**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: Fund Centre:	1091 102201	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		19,220	29,604	12,604	22,604	34,379	62,989
Transfer from Ops Budget		20,000	23,000	25,000	26,775	43,610	50,000
Planned Purchase		(10,000)	(40,000)	(15,000)	(15,000)	(15,000)	-
Interest Income*		384					
<b>Ending Balance \$</b>		<b>29,604</b>	<b>12,604</b>	<b>22,604</b>	<b>34,379</b>	<b>62,989</b>	<b>112,989</b>

#### **Assumptions/Background:**

Capital Reserve Fund for new capital works, extension or renewal of capital works, planning, study, design, construction of facilities, land acquisition as well as machinery or equipment necessary for capital works and related dept servicing.

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **Community Transportation (SSI)**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>47,390</b>	<b>50,717</b>	<b>48,179</b>	<b>5,000</b>	<b>-</b>	<b>53,179</b>	<b>54,228</b>	<b>55,309</b>	<b>56,411</b>	<b>57,537</b>
*Percentage Increase over prior year			1.7%	10.6%		12.2%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
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
<b>TOTAL DEBT / RESERVES</b>	<b>25,000</b>	<b>21,463</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>87,360</b>	<b>89,070</b>	<b>90,830</b>	<b>92,650</b>
<b>TOTAL COSTS</b>	<b>72,390</b>	<b>72,180</b>	<b>73,179</b>	<b>5,000</b>	<b>-</b>	<b>78,179</b>	<b>141,588</b>	<b>144,379</b>	<b>147,241</b>	<b>150,187</b>
*Percentage Increase over prior year			1.1%	6.9%		8.0%	81.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(310)	(100)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
Grants in Lieu of Taxes	(65)	(65)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
<b>TOTAL REVENUE</b>	<b>(375)</b>	<b>(165)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(400)</b>	<b>(410)</b>	<b>(420)</b>	<b>(430)</b>
<b>REQUISITION</b>	<b>(72,015)</b>	<b>(72,015)</b>	<b>(72,789)</b>	<b>(5,000)</b>	<b>-</b>	<b>(77,789)</b>	<b>(141,188)</b>	<b>(143,969)</b>	<b>(146,821)</b>	<b>(149,757)</b>
*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**

<b>Service No.</b>	<b>1.238B Community Transportation (SSI)</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$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	\$0
	<b>\$242,000</b>	<b>\$1,199,300</b>	<b>\$510,000</b>	<b>\$1,160,000</b>	<b>\$1,810,000</b>	<b>\$150,000</b>	<b>\$4,829,300</b>	

**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	\$0
Equipment Replacement Fund	\$0	\$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	\$0
Reserve Fund	\$85,000	\$165,000	\$60,000	\$110,000	\$60,000	\$50,000	\$445,000	
	<b>\$242,000</b>	<b>\$1,199,300</b>	<b>\$510,000</b>	<b>\$1,160,000</b>	<b>\$1,810,000</b>	<b>\$150,000</b>	<b>\$4,829,300</b>	

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.2388

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 end of Project CX.100.2101	\$ 85,000	S	Grant	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
22-13					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 end of Project CX.100.2101	\$ 150,000	S	Grant	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000
													\$ -
28-02	New	Drake Road Pathway Designs	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
29-01	New	Drake Road Pathway Construction	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave	\$ 500,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
													\$ -
26-01	New	Ganges Roadside Pathway Construction	Construction of active transportation 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 grant	\$ 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 construction	\$ 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	Salish 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
													\$ -
			<b>Grand Total</b>	<b>\$ 5,150,700</b>				<b>\$ 1,199,300</b>	<b>\$ 510,000</b>	<b>\$ 1,160,000</b>	<b>\$ 1,810,000</b>	<b>\$ 150,000</b>	<b>\$ 4,829,300</b>

**Service:** 1.238B Community Transportation (SSI)

<b>Project Number</b>	22-04	<b>Capital Project Title</b>	Merchant Mews Design, Construction & Cross Walks	<b>Capital Project Description</b>	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2103 & CX.100.2104)
<b>Project Rationale</b>	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.				

<b>Project Number</b>	22-11	<b>Capital Project Title</b>	Rainbow Road Pathway	<b>Capital Project Description</b>	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m)
<b>Project Rationale</b>	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.				

<b>Project Number</b>	22-13	<b>Capital Project Title</b>	Swanson Road Pathway Design	<b>Capital Project Description</b>	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end of Lakeview Crescent. (600m)
<b>Project Rationale</b>	Design of a roadside pathway to support active transportation				

<b>Project Number</b>	27-01	<b>Capital Project Title</b>	Swanson Road Pathway Construction	<b>Capital Project Description</b>	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. (600m)
<b>Project Rationale</b>	Construction of a roadside pathway to support active transportation				

**Service:** 1.238B Community Transportation (SSI)

<b>Project Number</b>	28-02	<b>Capital Project Title</b>	Drake Road Pathway Designs	<b>Capital Project Description</b>	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)
<b>Project Rationale</b>	Design of a roadside pathway to support active transportation				

<b>Project Number</b>	29-01	<b>Capital Project Title</b>	Drake Road Pathway Construction	<b>Capital Project Description</b>	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave (500m)
<b>Project Rationale</b>	Construction of a roadside pathway to support active transportation				

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Ganges Roadside Pathway Construction	<b>Capital Project Description</b>	Construction of active transportation sections designed in the previous year - Jackson Avenue (200m), Rainbow Road (200m), McPhillips Avenue
<b>Project Rationale</b>	This project is part of the Active Transportation network. Design and construction of pedestrian pathways for Rainbow Road, McPhillips Avenue and Jackson Avenue.				

<b>Project Number</b>	26-02	<b>Capital Project Title</b>	Pathway Designs	<b>Capital Project Description</b>	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant opportunities
<b>Project Rationale</b>					

Service: **1.238B** **Community Transportation (SSI)**

<b>Project Number</b> 27-03	<b>Capital Project Title</b> Pathway Construction	<b>Capital Project Description</b> Funding to support grant matching funds or new pathway /bike lane construction
<b>Project Rationale</b>		

<b>Project Number</b> 26-04	<b>Capital Project Title</b> Ganges Crosswalks	<b>Capital Project Description</b> Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study
<b>Project Rationale</b>		

<b>Project Number</b> 23-03	<b>Capital Project Title</b> Design of Pathway along harbour side on Lower Ganges Road. (400 m)	<b>Capital Project Description</b> Design for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
<b>Project Rationale</b>		

<b>Project Number</b> 26-05	<b>Capital Project Title</b> Salish Sea Trail Connections	<b>Capital Project Description</b> Sailish Sea Trail project in Ganges from Seaview Rd. to Blaine Road. (***)other sections funded by Regional Parks(***)
<b>Project Rationale</b>		

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

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
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	-	-	-	-	-
<b>Total</b>	<b>298,181</b>	<b>158,181</b>	<b>185,541</b>	<b>164,611</b>	<b>195,441</b>	<b>238,091</b>

**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: Fund Centre:	1500 105539	Estimated	Budget				
		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					
<b>Ending Balance \$</b>		<b>15,420</b>	<b>20,420</b>	<b>25,420</b>	<b>31,920</b>	<b>38,920</b>	<b>46,520</b>

**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: Fund Centre:	1086 102142	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		233,642	268,242	137,761	160,121	132,691	156,521
<b>Transfer from Ops Budget</b>		20,000	20,000	82,360	82,570	83,830	85,050
<b>Transfer from Capital Fund</b>		20,000					
<b>Planned Purchase</b>		(15,000)	(150,481)	(60,000)	(110,000)	(60,000)	(50,000)
<b>Interest Income*</b>		9,600					
<b>Ending Balance \$</b>		<b>268,242</b>	<b>137,761</b>	<b>160,121</b>	<b>132,691</b>	<b>156,521</b>	<b>191,571</b>

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

**Assumptions/Background:**  
 Funds received from property owners for sidewalks in front of their properties  
 \*Interest in planning years nets against inflation which is not included.

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **Salt Spring Island Arts**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>147,895</b>	<b>146,695</b>	<b>154,551</b>	<b>-</b>	<b>-</b>	<b>154,551</b>	<b>157,611</b>	<b>160,741</b>	<b>163,933</b>	<b>167,185</b>
*Percentage Increase over prior year			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,208	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>147,895</b>	<b>147,903</b>	<b>154,551</b>	<b>-</b>	<b>-</b>	<b>154,551</b>	<b>157,611</b>	<b>160,741</b>	<b>163,933</b>	<b>167,185</b>
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(2,502)</b>	<b>(2,510)</b>	<b>(190)</b>	<b>-</b>	<b>-</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>
<b>REQUISITION</b>	<b>(145,393)</b>	<b>(145,393)</b>	<b>(154,361)</b>	<b>-</b>	<b>-</b>	<b>(154,361)</b>	<b>(157,421)</b>	<b>(160,551)</b>	<b>(163,743)</b>	<b>(166,995)</b>
*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				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105561						
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					
<b>Ending Balance \$</b>		<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>

**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**

JANUARY 2026

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL COSTS</b>	<b>3,158</b>	<b>158</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,171</b>
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(3,145)</b>	<b>(145)</b>	<b>(3,158)</b>	<b>-</b>	<b>-</b>	<b>(3,158)</b>	<b>(30)</b>	<b>(33)</b>	<b>(36)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(13)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,131)</b>	<b>(3,131)</b>	<b>(3,131)</b>	<b>(3,131)</b>
*Percentage increase over prior year Requisition						NA	NA	0.0%	0.0%	0.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **SSI Search and Rescue**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL COSTS</b>	<b>27,525</b>	<b>27,235</b>	<b>28,086</b>	<b>-</b>	<b>-</b>	<b>28,086</b>	<b>28,651</b>	<b>29,229</b>	<b>29,818</b>	<b>30,417</b>
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(1,045)</b>	<b>(755)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(26,480)</b>	<b>(26,480)</b>	<b>(27,696)</b>	<b>-</b>	<b>-</b>	<b>(27,696)</b>	<b>(28,551)</b>	<b>(29,129)</b>	<b>(29,718)</b>	<b>(30,317)</b>
*Percentage increase over prior year Requisition			4.6%			4.6%	3.1%	2.0%	2.0%	2.0%

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **Salt Spring Island Parks & Rec Services**

#### **(Consolidated)**

#### **Local Community Commission (LCC) Review**

JANUARY 2026

**Service:** 1.45X SSI Parks & Rec Services

**Commission:** Salt Spring Island Local Community Commission

**DEFINITION:**

Service for the provision of parks and operation of recreational programs, equipment, facilities, art services and acquisition of land for recreation; as converted from Bylaw No. 91, "Salt Spring Island Recreation Specified Area Establishment Bylaw, 1971" to a local service; constructing, equipping, maintaining, and operating indoor swimming pool facilities and related programming; the acquisition, development, operation, and maintenance of community parks and recreation services. Establishment Bylaw 2422 (1966). Amendment Bylaw 4684 (2025) to broaden the authority to include the functions of the the Swimming Pool Service (Bylaw 3206), the Community Parks Service (Bylaw 4149), and the Community Recreation Service (Bylaw 4151).

**SERVICE DESCRIPTION:**

The combined parks and recreations service covers the scope of all recreation facilities and community programs, inclusive of the pool, as well as the acquisition of recreation related real property and community parks.

**PARTICIPATION:**

Electoral Area of Salt Spring Island

**MAXIMUM LEVY:**

Greater of \$5,745,205 or \$0.862 / \$1,000 on actual assessed value of land and improvements.

**MAXIMUM CAPITAL DEBT:**

N/A

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

Requisition, Program Fees

1.45X - Salt Spring Island Parks and Rec Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL					
<u>OPERATING COSTS</u>											
Community Parks & Administration	2,063,382	1,939,826	1,735,537	42,665	18,604	1,796,806	1,844,842	1,894,368	1,932,621	1,975,750	
Rainbow Recreation Centre	1,177,540	1,145,017	1,207,880	23,236	-	1,231,116	1,312,205	1,317,110	1,345,326	1,374,141	
Community Recreation & SIMS	736,451	721,838	723,556	4,000	25,000	752,556	872,393	892,952	912,203	931,886	
<b>TOTAL OPERATING COSTS</b>	<b>3,977,373</b>	<b>3,806,681</b>	<b>3,666,973</b>	<b>69,901</b>	<b>43,604</b>	<b>3,780,478</b>	<b>4,029,440</b>	<b>4,104,430</b>	<b>4,190,150</b>	<b>4,281,777</b>	
*Percentage Increase			-7.8%	1.8%	1.1%	-5.0%	6.6%	1.9%	2.1%	2.2%	
<u>CAPITAL / RESERVES</u>											
Transfers to Capital Reserve Funds	93,000	147,100	158,000	-	-	158,000	195,000	220,000	237,000	252,000	
Transfers to Operating Reserve Funds	25,000	33,670	27,500	-	-	27,500	35,000	42,000	43,000	45,000	
Transfers to Equipment Replacement Funds	70,500	80,538	106,000	-	-	106,000	106,000	106,000	109,000	109,000	
<b>TOTAL CAPITAL / RESERVES</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>-</b>	<b>-</b>	<b>291,500</b>	<b>336,000</b>	<b>368,000</b>	<b>389,000</b>	<b>406,000</b>	
DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747	
<b>TOTAL COSTS</b>	<b>4,165,873</b>	<b>4,067,989</b>	<b>3,958,473</b>	<b>102,901</b>	<b>43,604</b>	<b>4,104,978</b>	<b>4,471,790</b>	<b>4,590,177</b>	<b>4,696,897</b>	<b>4,805,524</b>	
*Percentage Increase			-5.0%	2.5%	1.0%	-1.5%	8.9%	2.6%	2.3%	2.3%	
<b>Internal Recoveries</b>	(463,940)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)	
<b>OPERATING LESS RECOVERIES</b>	<b>3,701,933</b>	<b>3,688,586</b>	<b>3,896,213</b>	<b>102,901</b>	<b>43,604</b>	<b>4,042,718</b>	<b>4,408,280</b>	<b>4,525,397</b>	<b>4,630,827</b>	<b>4,738,134</b>	
<u>FUNDING SOURCES (REVENUE)</u>											
Transfer from Operating Reserve	(35,000)	(13,000)	-	-	(43,604)	(43,604)	(25,000)	-	-	-	
Program Fees	(587,495)	(594,384)	(598,070)	(3,725)	-	(601,795)	(618,305)	(630,670)	(643,280)	(656,150)	
Federal & Provincial Grant	(10,000)	(17,227)	(10,000)	10,000	-	-	-	-	-	-	
Lease & Rental Income	(197,480)	(192,074)	(201,020)	(3,000)	-	(204,020)	(202,420)	(206,220)	(210,090)	(214,030)	
Payments in Lieu	(1,911)	(1,911)	(1,924)	-	-	(1,924)	(1,934)	(1,944)	(1,954)	(1,964)	
Revenue - Other	(11,500)	(11,443)	(11,680)	-	-	(11,680)	(11,880)	(12,090)	(12,300)	(12,510)	
<b>TOTAL REVENUE</b>	<b>(843,386)</b>	<b>(830,039)</b>	<b>(822,694)</b>	<b>3,275</b>	<b>(43,604)</b>	<b>(863,023)</b>	<b>(859,539)</b>	<b>(850,924)</b>	<b>(867,624)</b>	<b>(884,654)</b>	
<b>REQUISITION</b>	<b>(2,858,547)</b>	<b>(2,858,547)</b>	<b>(3,073,519)</b>	<b>(106,176)</b>	<b>-</b>	<b>(3,179,695)</b>	<b>(3,548,741)</b>	<b>(3,674,473)</b>	<b>(3,763,203)</b>	<b>(3,853,480)</b>	
*Percentage increase over prior year requisition			7.5%	3.7%	0.0%	11.2%	11.6%	3.5%	2.4%	2.4%	
AUTHORIZED POSITIONS:											
Salaried	12.23		12.23			12.23	13.93	13.93	13.93	13.93	
User Funding %	18.8%					19.6%	18.4%	18.2%	18.2%	18.1%	

1.45X - Salt Spring Island Community Parks and Administration	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<b>OPERATING COSTS</b>										
Salaries & Wages	727,707	655,191	750,604	14,300	-	764,904	786,245	808,171	827,120	846,495
Allocation to SSI Admin	168,840	168,840	174,410	-	-	174,410	177,900	181,460	185,090	188,790
Maintenance, Disposal & Security	66,559	54,080	66,510	2,400	15,000	83,910	70,300	71,710	73,140	74,600
Utilities	55,590	59,980	54,960	-	-	54,960	56,060	57,190	58,330	59,500
Contract for Services, Rent & Legal	69,235	69,076	66,592	7,500	-	74,092	76,360	78,720	81,160	83,680
Program Development	6,500	17,398	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Advertising, Promotion, Training & Planning	23,480	12,534	21,990	3,000	-	24,990	25,480	25,980	26,490	27,030
Internal Allocations	387,374	367,144	338,128	-	3,604	341,732	354,667	363,903	366,418	372,917
Travel & Vehicles	26,230	26,600	26,700	-	-	26,700	27,230	27,780	28,340	28,910
Licences, Fees & Insurance	63,050	66,650	61,160	-	-	61,160	63,942	66,862	69,917	73,126
Supplies & Other	52,495	46,210	52,445	-	-	52,445	53,280	54,120	54,970	55,820
Parks Maintenance Labour	306,812	293,283	-	-	-	-	-	-	-	-
Bylaw Enforcement Charges	62,360	62,360	67,978	5,000	-	72,978	71,888	75,332	76,836	78,372
Phoenix Elementary	47,150	40,480	48,060	-	-	48,060	49,030	50,020	51,030	52,060
Kanaka Maintenance Facility	-	-	-	-	-	-	-	-	-	-
Ganges Fire Hall Facility	-	-	-	10,465	-	10,465	26,340	26,880	27,420	27,970
<b>TOTAL OPERATING COSTS</b>	<b>2,063,382</b>	<b>1,939,826</b>	<b>1,735,537</b>	<b>42,665</b>	<b>18,604</b>	<b>1,796,806</b>	<b>1,844,842</b>	<b>1,894,368</b>	<b>1,932,621</b>	<b>1,975,750</b>
*Percentage Increase			-15.9%	2.1%	0.9%	-12.9%	2.7%	2.7%	2.0%	2.2%
<b>CAPITAL / RESERVES / DEBT</b>										
Transfers to Capital Reserve Funds	93,000	147,100	158,000	-	-	158,000	195,000	220,000	237,000	252,000
Transfer to Operating Reserve Fund	25,000	33,670	27,500	-	-	27,500	35,000	42,000	43,000	45,000
Transfer to Equipment Replacement Fund	70,500	80,538	106,000	-	-	106,000	106,000	106,000	109,000	109,000
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>-</b>	<b>-</b>	<b>291,500</b>	<b>336,000</b>	<b>368,000</b>	<b>389,000</b>	<b>406,000</b>
<b>TOTAL COSTS</b>	<b>2,251,882</b>	<b>2,201,134</b>	<b>2,027,037</b>	<b>42,665</b>	<b>18,604</b>	<b>2,088,306</b>	<b>2,180,842</b>	<b>2,262,368</b>	<b>2,321,621</b>	<b>2,381,750</b>
*Percentage Increase			-10.0%	1.9%	0.8%	-7.3%	4.4%	3.7%	2.6%	2.6%
<b>Internal Recoveries</b>	(441,270)	(379,403)	(62,260)	-	-	(62,260)	(63,510)	(64,780)	(66,070)	(67,390)
<b>OPERATING LESS RECOVERIES</b>	<b>1,810,612</b>	<b>1,821,731</b>	<b>1,964,777</b>	<b>42,665</b>	<b>18,604</b>	<b>2,026,046</b>	<b>2,117,332</b>	<b>2,197,588</b>	<b>2,255,551</b>	<b>2,314,360</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Transfer from Operating Reserve	(20,000)	(13,000)	-	-	(18,604)	(18,604)	-	-	-	-
Rental & Lease Income	(48,600)	(47,546)	(49,460)	(3,000)	-	(52,460)	(53,510)	(54,580)	(55,670)	(56,780)
Grants in Lieu of Taxes	(1,911)	(1,911)	(1,924)	-	-	(1,924)	(1,934)	(1,944)	(1,954)	(1,964)
Revenue - Other	(3,000)	(1,096)	(3,030)	-	-	(3,030)	(3,060)	(3,090)	(3,120)	(3,150)
<b>TOTAL REVENUE</b>	<b>(73,511)</b>	<b>(63,553)</b>	<b>(54,414)</b>	<b>(3,000)</b>	<b>(18,604)</b>	<b>(76,018)</b>	<b>(58,504)</b>	<b>(59,614)</b>	<b>(60,744)</b>	<b>(61,894)</b>
<b>NET COSTS</b>	<b>1,737,101</b>	<b>1,758,178</b>	<b>1,910,363</b>	<b>39,665</b>	<b>-</b>	<b>1,950,028</b>	<b>2,058,828</b>	<b>2,137,974</b>	<b>2,194,807</b>	<b>2,252,466</b>
*Percentage increase over prior year			10.0%	2.3%		12.3%	5.6%	3.8%	2.7%	2.6%
<b>AUTHORIZED POSITIONS:</b>										
Salaried	5.60		5.60			5.60	5.60	5.60	5.60	5.60
User Funding %	2.2%					2.5%	2.5%	2.4%	2.4%	2.4%

1.45X - Salt Spring Island Rainbow Recreation Centre	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
Salaries & Wages	775,240	782,189	800,310	23,236	-	823,546	871,485	893,110	912,856	933,041
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 and Other Operating	94,100	108,602	107,150	-	-	107,150	109,280	111,440	113,670	115,940
Maintenance	70,570	37,226	56,570	-	-	56,570	82,700	58,850	60,020	61,210
<b>TOTAL OPERATING COSTS</b>	<b>1,177,540</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>23,236</b>	<b>-</b>	<b>1,231,116</b>	<b>1,312,205</b>	<b>1,317,110</b>	<b>1,345,326</b>	<b>1,374,141</b>
*Percentage Increase			2.6%	2.0%	0.0%	4.5%	6.6%	0.4%	2.1%	2.1%
<b>DEBT CHARGES</b>										
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
<b>TOTAL DEBT CHARGES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>106,350</b>	<b>117,747</b>	<b>117,747</b>	<b>117,747</b>
<b>TOTAL COSTS</b>	<b>1,177,540</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>56,236</b>	<b>-</b>	<b>1,264,116</b>	<b>1,418,555</b>	<b>1,434,857</b>	<b>1,463,073</b>	<b>1,491,888</b>
*Percentage Increase			2.6%	4.8%	0.0%	7.4%	12.2%	1.1%	2.0%	2.0%
<b>Internal Recoveries</b>	(22,670)	-	-	-	-	-	-	-	-	-
<b>OPERATING LESS RECOVERIES</b>	<b>1,154,870</b>	<b>1,145,017</b>	<b>1,207,880</b>	<b>56,236</b>	<b>-</b>	<b>1,264,116</b>	<b>1,418,555</b>	<b>1,434,857</b>	<b>1,463,073</b>	<b>1,491,888</b>
<b>FUNDING SOURCES (REVENUE)</b>										
Transfer from Operating Reserve	(15,000)	-	-	-	-	-	(25,000)	-	-	-
Revenue - Fees	(344,985)	(355,200)	(351,190)	(3,725)	-	(354,915)	(366,495)	(373,820)	(381,290)	(388,920)
Revenue - Other	(8,500)	(8,500)	(8,650)	-	-	(8,650)	(8,820)	(9,000)	(9,180)	(9,360)
<b>TOTAL REVENUE</b>	<b>(368,485)</b>	<b>(363,700)</b>	<b>(359,840)</b>	<b>(3,725)</b>	<b>-</b>	<b>(363,565)</b>	<b>(400,315)</b>	<b>(382,820)</b>	<b>(390,470)</b>	<b>(398,280)</b>
<b>NET COSTS</b>	<b>786,385</b>	<b>781,317</b>	<b>848,040</b>	<b>52,511</b>	<b>-</b>	<b>900,551</b>	<b>1,018,240</b>	<b>1,052,037</b>	<b>1,072,603</b>	<b>1,093,608</b>
*Percentage increase over prior year			7.8%	6.7%		14.5%	13.1%	3.3%	2.0%	2.0%
<b>AUTHORIZED POSITIONS:</b>										
Salaried	4.40		4.40			4.40	4.70	4.70	4.70	4.70
User Funding %	29.3%					28.1%	25.8%	26.1%	26.1%	26.1%

1.45X - Salt Spring Island Community Recreation & SIMS	BUDGET REQUEST						FUTURE PROJECTIONS			
	2025		2026				2027	2028	2029	2030
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<b>OPERATING COSTS</b>										
Salaries and Wages	366,581	371,149	378,601	4,000	-	382,601	520,543	534,092	546,183	558,536
Recreation Programs	130,650	156,850	141,005	-	-	141,005	143,820	146,700	149,620	152,620
Program Supplies	15,630	15,500	15,920	-	-	15,920	16,230	16,550	16,880	17,220
Utilities	70,980	60,480	72,650	-	-	72,650	74,110	75,580	77,080	78,620
Rental costs	67,540	70,810	72,220	-	-	72,220	73,670	75,150	76,660	78,200
Internal Allocations	22,670	-	-	-	-	-	-	-	-	-
Travel and Insurance	600	600	610	-	-	610	620	630	640	650
Maintenance	37,850	17,100	18,170	-	25,000	43,170	18,540	18,910	19,290	19,670
Other Operating	23,950	29,349	24,380	-	-	24,380	24,860	25,340	25,850	26,370
<b>TOTAL OPERATING COSTS</b>	<b>736,451</b>	<b>721,838</b>	<b>723,556</b>	<b>4,000</b>	<b>25,000</b>	<b>752,556</b>	<b>872,393</b>	<b>892,952</b>	<b>912,203</b>	<b>931,886</b>
*Percentage Increase			-1.8%			2.2%	15.9%	2.4%	2.2%	2.2%
<b>FUNDING SOURCES (REVENUE)</b>										
Transfer from Operating Reserve Fund	-	-	-	-	(25,000)	(25,000)	-	-	-	-
Revenue - Fees	(242,510)	(239,184)	(246,880)	-	-	(246,880)	(251,810)	(256,850)	(261,990)	(267,230)
Rental & Lease Income	(148,880)	(144,528)	(151,560)	-	-	(151,560)	(148,910)	(151,640)	(154,420)	(157,250)
Federal Grant	(10,000)	(7,500)	(10,000)	10,000	-	-	-	-	-	-
Provincial Grant	-	(9,727)	-	-	-	-	-	-	-	-
Revenue - Other	-	(1,847)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(401,390)</b>	<b>(402,786)</b>	<b>(408,440)</b>	<b>10,000</b>	<b>(25,000)</b>	<b>(423,440)</b>	<b>(400,720)</b>	<b>(408,490)</b>	<b>(416,410)</b>	<b>(424,480)</b>
<b>NET COSTS</b>	<b>335,061</b>	<b>319,052</b>	<b>315,116</b>	<b>14,000</b>	<b>-</b>	<b>329,116</b>	<b>471,673</b>	<b>484,462</b>	<b>495,793</b>	<b>507,406</b>
*Percentage increase over prior year			-6.0%			-1.8%	43.3%	2.7%	2.3%	2.3%
<b>AUTHORIZED POSITIONS:</b>										
Salaried	2.23		2.23			2.23	3.63	3.63	3.63	3.63
User Funding %	53.1%		55.1%			59.23%	45.9%	45.7%	45.6%	45.6%

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

Service No.	1.45X SSI Parks & Rec	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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**EXPENDITURE**

Buildings	\$791,006	\$3,611,006	\$250,000	\$10,000	\$10,000	\$10,000	\$3,891,006
Equipment	\$10,000	\$135,000	\$80,000	\$80,000	\$90,000	\$90,000	\$475,000
Land	\$20,000	\$310,000	\$25,000	\$0	\$0	\$0	\$335,000
Engineered Structures	\$693,500	\$1,121,000	\$362,500	\$47,500	\$47,500	\$47,500	\$1,626,000
Vehicles	\$0	\$0	\$135,000	\$100,000	\$0	\$0	\$235,000
	<b>\$1,514,506</b>	<b>\$5,177,006</b>	<b>\$852,500</b>	<b>\$237,500</b>	<b>\$147,500</b>	<b>\$147,500</b>	<b>\$6,562,006</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$891,695	\$871,695	\$20,000	\$0	\$0	\$0	\$891,695
Debenture Debt (New Debt Only)	\$0	\$1,500,000	\$250,000	\$0	\$0	\$0	\$1,750,000
Equipment Replacement Fund	\$0	\$65,000	\$105,000	\$70,000	\$75,000	\$75,000	\$390,000
Grants (Federal, Provincial)	\$220,000	\$1,658,000	\$360,000	\$120,000	\$25,000	\$25,000	\$2,188,000
Donations / Third Party Funding	\$382,811	\$377,811	\$5,000	\$0	\$0	\$0	\$382,811
Reserve Fund	\$20,000	\$704,500	\$112,500	\$47,500	\$47,500	\$47,500	\$959,500
	<b>\$1,514,506</b>	<b>\$5,177,006</b>	<b>\$852,500</b>	<b>\$237,500</b>	<b>\$147,500</b>	<b>\$147,500</b>	<b>\$6,562,006</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.45X

Service Name:

SSI Parks & Rec

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE									
				Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates
21-01	New	Linear Park Development	Trial and parking upgrades or development	\$ 285,000	S	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
21-01	New		CWF/Grant funding required for trail development		S	Grant	\$ 20,000	\$ 20,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 70,000
21-01	New		SSI Foundation funding for trail development		S	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-01	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	\$ 235,000	V	ERF	\$ -	\$ -	\$ 40,000	\$ 5,000	\$ -	\$ -	\$ 45,000
26-01	Replacement		CWF to support project 26-01		V	Grant	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ 190,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	\$ 75,000	E	Res	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
23-03	Renewal	Playground Upgrades	Drummond Park Playground Replacement	\$ 115,000	S	Cap	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
23-03	Renewal		CWF/Grant funding required for playground upgrades		S	Grant	\$ 40,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
23-03	Renewal		Donation from Fulford Hall Assoc.		S	Other	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
24-07	Replacement	Maintenance Equipment replacement	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, F 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. (Vesuvius 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 assessor	\$ 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 Mount 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
24-06	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	Upgrades and repairs 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 Statutory Right of Way needed for future construction	\$ 310,000	S	Res	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Grant funding to support project 24-02		S	Grant	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Capital on hand		S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
26-08	Renewal	Tennis Court Resurfacing	Resurfacing of court #4 for tennis and pickleball	\$ 55,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
26-08	Renewal	Tennis Court Resurfacing	Grant funding to support project 26-08		S	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
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	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-01	Renewal	Pool Building Structural Upgrades	Pool Cast Iron Piping Replacement	\$ 20,000	B	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
26-09	Renewal	Pool Building Structural Upgrades	Repairs to pool structural and other capital funded by debt	\$ 1,800,000	B	Debt	\$ -	\$ 1,500,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,750,000
26-09	Renewal	Pool Building Structural Upgrades			B	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-10	Renewal	Accessibility Upgrades	Recommended accessibility upgrades based on 2025 Accessibility 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, SLUMP pump lid and program supply	\$ 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	\$ 5,000	B	Grant	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
26-12	New	Phoenix Upgrades			B	Res	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
20-10	New	Ball Field Development	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School	\$ 800,000	S	Res	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
20-10	New		Donation to SDE4 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	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
20-10	New		Capital on hand		S	Cap	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 8,500
20-14	New	Park Maintenance Facility	Feasibility 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)	\$ 226,500	B	Res	\$ -	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
23-06	Renewal	SIMS Upgrades	CWF/Grant to support project 23-06		B	Grant	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
23-06	Renewal	SIMS Upgrades	Local Government Climate Action Plan		B	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
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 surveillance 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 Maintenance Shed and Pump Shed Replacement	Portlock Shed and Equipment Replacement	\$ 386,046	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and Equipment Replacement		B	Other	\$ 77,811	\$ 77,811	\$ -	\$ -	\$ -	\$ -	\$ 77,811
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and Equipment Replacement		B	Res	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	CWF Funding		B	Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
26-15	New	Park Land Acquisition	Acquisition of parkland	\$ 250,000	L	Res	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
26-16	New	Centennial Gardens	Centennial Gardens	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
			<b>Grand Total</b>	<b>\$ 7,165,046</b>				<b>\$ 5,177,006</b>	<b>\$ 852,500</b>	<b>\$ 237,500</b>	<b>\$ 147,500</b>	<b>\$ 147,500</b>	<b>\$ 6,562,006</b>

Service: 1.45X SSI Parks & Rec

Project Number 21-01

Capital Project Title Linear Park Development

Capital Project Description Trail and parking upgrades or development

Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number 26-01

Capital Project Title ERF Park Maintenance Vehicle Replacement

Capital Project Description Replace park maintenance truck with EV

Project Rationale Vehicle replacement

Project Number 23-01

Capital Project Title New Maintenance Machinery

Capital Project Description New mower, gator, tractor, skid steer

Project Rationale Purchase new maintenance equipment

Project Number 23-03

Capital Project Title Playground Upgrades

Capital Project Description Drummond Park Playground Replacement

Project Rationale Playground structure replacement and archaeological works

<b>Project Number</b> 24-07	<b>Capital Project Title</b> Maintenance Equipment replacement	<b>Capital Project Description</b> Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
<b>Project Rationale</b>		

<b>Project Number</b> 26-02	<b>Capital Project Title</b> Beach Access Upgrades	<b>Capital Project Description</b> Upgrades and improvements required for existing beach accesses. (Vesuvius Bay Stair Replacement)
<b>Project Rationale</b> Upgrades required for existing beach accesses		

<b>Project Number</b> 25-02	<b>Capital Project Title</b> Boardwalk Upgrades	<b>Capital Project Description</b> Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
<b>Project Rationale</b> Replacement based on 2020 structural assessment		

<b>Project Number</b> 26-03	<b>Capital Project Title</b> Disc Golf Upgrades	<b>Capital Project Description</b> Replace Mouat Park Disc Golf baskets, tee pads and signage
<b>Project Rationale</b> Equipment is nearing end of life		

<b>Project Number</b> 26-04	<b>Capital Project Title</b> Centennial Park Upgrades	<b>Capital Project Description</b> Replace and expand existing rock wall planter boxes
<b>Project Rationale</b> Existing planters have reached end of life and need to be replaced		

<b>Project Number</b> 24-06	<b>Capital Project Title</b> Office and Computer Equipment	<b>Capital Project Description</b> Upgrade and replace office and computer equipment
<b>Project Rationale</b>		

<b>Project Number</b> 26-05	<b>Capital Project Title</b> Activity Park Annual Repairs and Upgrades	<b>Capital Project Description</b> Upgrades and repairs to Lions Bike Park and Kanaka Skate Park
<b>Project Rationale</b> Annual preventative maintenance		

<b>Project Number</b> 26-06	<b>Capital Project Title</b> Recreation Program Equipment	<b>Capital Project Description</b> Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment
<b>Project Rationale</b>		

<b>Project Number</b> 26-07	<b>Capital Project Title</b> Racket Sport Court Designs	<b>Capital Project Description</b> Detailed designs and cost estimates for tennis and pickleball courts
<b>Project Rationale</b>		

<b>Project Number</b> 24-02	<b>Capital Project Title</b> Ganges Harbour Walk (Detailed Design & Construction Documents)	<b>Capital Project Description</b> Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction
<b>Project Rationale</b>		

<b>Project Number</b> 26-08	<b>Capital Project Title</b> Tennis Court Resurfacing	<b>Capital Project Description</b> Resurfacing of court #4 for tennis and pickleball
<b>Project Rationale</b>		
<b>Project Number</b> 24-01	<b>Capital Project Title</b> Alternative Approval Process	<b>Capital Project Description</b> An alternative approval process to fund repairs to pool structural and other capital
<b>Project Rationale</b> Funding required to support building repairs		
<b>Project Number</b> 25-01	<b>Capital Project Title</b> Pool Building Structural Upgrades	<b>Capital Project Description</b> Pool Cast Iron Piping Replacement
<b>Project Rationale</b> Building repairs identified in facility condition assessment		
<b>Project Number</b> 26-09	<b>Capital Project Title</b> Pool Building Structural Upgrades	<b>Capital Project Description</b> Repairs to pool structural and other capital funded by debt
<b>Project Rationale</b> Pool Building structural upgrades		
<b>Project Number</b> 26-10	<b>Capital Project Title</b> Accessilbity Upgrades	<b>Capital Project Description</b> Recommended accessiblity upgrades based on 2025 Accessibility Report
<b>Project Rationale</b>		

<b>Project Number</b> 19-15	<b>Capital Project Title</b> Pool equipment replacements	<b>Capital Project Description</b> Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies
<b>Project Rationale</b> Equipment replacement to support current service levels		

<b>Project Number</b> 26-11	<b>Capital Project Title</b> Pool Tile Grouting & Expansion Joints	<b>Capital Project Description</b> Regrout pool bottom tiles and expansion joints
<b>Project Rationale</b>		

<b>Project Number</b> 26-12	<b>Capital Project Title</b> Phoenix Upgrades	<b>Capital Project Description</b> Building upgrades and security fencing
<b>Project Rationale</b>		

<b>Project Number</b> 20-10	<b>Capital Project Title</b> Ball Field Development	<b>Capital Project Description</b> Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School
<b>Project Rationale</b> Ballfield development to support strategic plan		

<b>Project Number</b> 20-14	<b>Capital Project Title</b> Park Maintenance Facility	<b>Capital Project Description</b> Feasibility study, design and construction of a new park maintenance facility.
<b>Project Rationale</b> Facility upgrades to support curretn service levels		

<b>Project Number</b> 25-08	<b>Capital Project Title</b> SIMS Roof Replacement Project	<b>Capital Project Description</b> Replace SIMS roof shingles, vents drains and flashings
<b>Project Rationale</b> Roof assessment had determined roof replacement is required.		

<b>Project Number</b> 23-06	<b>Capital Project Title</b> SIMS Upgrades	<b>Capital Project Description</b> Capital improvements to the Salt Spring Island Multi Space (SIMS)
<b>Project Rationale</b> Upgrades to support current service levels		

<b>Project Number</b> 26-13	<b>Capital Project Title</b> SIMS Energy Improvements	<b>Capital Project Description</b> HVAC installation and other energy improvements based on 2025 SIMS Energy Audit
<b>Project Rationale</b>		

<b>Project Number</b> 26-14	<b>Capital Project Title</b> SIMS Safety and Security Improvements	<b>Capital Project Description</b> SIMS Safety and Security Improvements including surveillance cameras
<b>Project Rationale</b>		

<b>Project Number</b> 25-05	<b>Capital Project Title</b> Portlock Walking Track	<b>Capital Project Description</b> Upgrades to existing walking track at Portlock Park
<b>Project Rationale</b>		

<b>Project Number</b> 24-05	<b>Capital Project Title</b> Portlock Maintenance Shed and Pump Shed Replacement	<b>Capital Project Description</b> Portlock Shed and Equipment Replacement
<b>Project Rationale</b> Replacement of equipment and shed lost in fire		

<b>Project Number</b> 26-15	<b>Capital Project Title</b> Park Land Acquisition	<b>Capital Project Description</b> Acquisition of parkland
<b>Project Rationale</b>		

<b>Project Number</b> 26-16	<b>Capital Project Title</b> Centennial Gardens	<b>Capital Project Description</b> Centennial Gardens
<b>Project Rationale</b>		

1.45X SSI Parks & Rec Services  
 Reserves Summary  
 2026 - 2030 Financial Plan

**Reserve/Fund Summary**

Reserve/Fund Summary	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Capital Reserve Fund	452,330	155,830	238,330	410,830	600,330	804,830
Land Reserve Fund	651,820	401,820	401,820	401,820	401,820	401,820
Operating Reserve Fund	52,503	36,399	46,399	88,399	131,399	176,399
Equipment Replacement Fund	94,122	135,122	136,122	172,122	206,122	240,122
<b>Ending Balance \$</b>	<b>1,250,775</b>	<b>729,171</b>	<b>822,671</b>	<b>1,073,171</b>	<b>1,339,671</b>	<b>1,623,171</b>

**Reserve Schedule**

**1.45X - SSI Parks & Rec Services - Capital Reserve Fund**

Bylaw 2859

**Reserve Cash Flow**

Fund: Fund Centre:	1060 101603	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		464,030	452,330	155,830	238,330	410,830	600,330
Transfer from Ops Budget		93,000	158,000	195,000	220,000	237,000	252,000
Transfer from Cap Fund		-					
Expenditures (Based on Capital Plan)		(120,000)	(454,500)	(112,500)	(47,500)	(47,500)	(47,500)
Interest Income*		15,300					
<b>Ending Balance \$</b>		<b>452,330</b>	<b>155,830</b>	<b>238,330</b>	<b>410,830</b>	<b>600,330</b>	<b>804,830</b>

**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**

**1.45X - SSI Community Parks & Rec - Land Reserve Fund**

Bylaw 2110

**Reserve Cash Flow**

Fund: Fund Centre:	1035 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					
<b>Ending Balance \$</b>		<b>651,820</b>	<b>401,820</b>	<b>401,820</b>	<b>401,820</b>	<b>401,820</b>	<b>401,820</b>

**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**

**1.45X - SSI Parks & Rec Services - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105550	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		45,607	52,503	36,399	46,399	88,399	131,399
Transfer from Ops Budget		25,000	27,500	35,000	42,000	43,000	45,000
Expenditures		(20,000)	(43,604)	(25,000)	-	-	-
Interest Income*		1,896					
<b>Ending Balance \$</b>		<b>52,503</b>	<b>36,399</b>	<b>46,399</b>	<b>88,399</b>	<b>131,399</b>	<b>176,399</b>

**Assumptions/Background:**

2025 - SIMS moss removal

2026 - \$15,000 Sarah Way Parking Resurfacing; \$3,604 Migration to SharePoint; \$25,000 SIMS gym floor

2027 - \$25,000 HVAC duct cleaning and pool draining

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

**Reserve Schedule**

**1.45X - SSI Parks & Rec Services - 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	90,622	94,122	135,122	136,122	172,122	206,122
Transfer from Ops Budget	70,500	106,000	106,000	106,000	109,000	109,000
Expenditures (Based on Capital Plan)	(67,000)	(65,000)	(105,000)	(70,000)	(75,000)	(75,000)
Interest Income	-					
<b>Ending Balance \$</b>	<b>94,122</b>	<b>135,122</b>	<b>136,122</b>	<b>172,122</b>	<b>206,122</b>	<b>240,122</b>

**Assumptions/Background:**

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Final Budget**

### **SSI Septage/Composting**

#### **Local Community Commission (LCC)**

JANUARY 2026

**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:**

<b>Parcel Tax:</b>	Annual, levied on all properties in the Electoral Area
<b>Tipping Fee:</b>	\$0.570 per imperial gallon (Bylaw No. 4648, December 2024)
<b>Connection Charge:</b>	N/A

**RESERVE FUND:**

Bylaw No. 2274 (Feb 22, 1995)

**3.705 - SSI Septage/Composting**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	728,000	712,221	800,250	-	-	800,250	816,260	832,590	849,240	866,220
Grit & Waste Sludge Disposal	3,840	4,400	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	38,400	50,440	22,620	-	15,000	37,620	23,070	23,530	23,990	24,460
Allocations	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
<b>TOTAL OPERATING COSTS</b>	<b>1,068,187</b>	<b>1,044,484</b>	<b>1,123,993</b>	<b>-</b>	<b>15,000</b>	<b>1,138,993</b>	<b>1,138,104</b>	<b>1,156,292</b>	<b>1,178,660</b>	<b>1,202,116</b>
*Percentage Increase over prior year			5.2%		1.4%	6.6%	-0.1%	1.6%	1.9%	2.0%
<u>DEBT / RESERVES</u>										
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
<b>TOTAL DEBT / RESERVES</b>	<b>155,727</b>	<b>159,923</b>	<b>147,799</b>	<b>-</b>	<b>-</b>	<b>147,799</b>	<b>205,643</b>	<b>250,084</b>	<b>255,470</b>	<b>260,685</b>
<b>TOTAL COSTS</b>	<b>1,223,914</b>	<b>1,204,407</b>	<b>1,271,792</b>	<b>-</b>	<b>15,000</b>	<b>1,286,792</b>	<b>1,343,747</b>	<b>1,406,376</b>	<b>1,434,130</b>	<b>1,462,801</b>
*Percentage Increase over prior year			3.9%		1.2%	5.1%	4.4%	4.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(817,737)</b>	<b>(798,230)</b>	<b>(845,301)</b>	<b>-</b>	<b>(15,000)</b>	<b>(860,301)</b>	<b>(895,931)</b>	<b>(949,601)</b>	<b>(968,221)</b>	<b>(987,571)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(406,177)</b>	<b>(406,177)</b>	<b>(426,491)</b>	<b>-</b>	<b>-</b>	<b>(426,491)</b>	<b>(447,816)</b>	<b>(456,775)</b>	<b>(465,909)</b>	<b>(475,230)</b>
*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**

<b>Service No.</b>	<b>3.705</b> <b>SSI Septage / Composting</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$35,000	\$175,000	\$40,000	\$50,000	\$60,000	\$0	\$0	\$325,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$35,000</b>	<b>\$175,000</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$325,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$140,000	\$40,000	\$10,000	\$60,000	\$0	\$0	\$250,000
	<b>\$35,000</b>	<b>\$175,000</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$325,000</b>

## Definitions for the 5-year Capital Plan

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

**CAPITAL REGIONAL DISTRICT**

**5 YEAR CAPITAL PLAN**

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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	\$ 80,000	S	Res	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
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
<b>Grand Total</b>				<b>\$ 446,000</b>			<b>\$ 35,000</b>	<b>\$ 175,000</b>	<b>\$ 40,000</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 325,000</b>

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 tank including install, CRD proj mgmt

**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 improvements

**Project Rationale** Facility H&S upgrades, insulation, heat, eyewash, shower

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

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Operating Reserve Fund	72,381	82,381	107,381	132,381	157,381	182,381
Capital Reserve Fund	140,659	46,969	111,123	249,718	420,188	655,873
<b>Total</b>	<b>213,040</b>	<b>129,350</b>	<b>218,504</b>	<b>382,099</b>	<b>577,569</b>	<b>838,254</b>

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

### 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: Fund Centre:	1087 102146	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		114,491	140,659	46,969	111,123	249,718	420,188
<b>Transfer from Ops Budget</b>		22,390	46,310	104,154	148,595	230,470	235,685
<b>Transfer from Cap Fund</b>		5,378					
<b>Transfer to Cap Fund</b>		(6,000)	(140,000)	(40,000)	(10,000)	(60,000)	-
<b>Interest Income*</b>		4,400					
<b>Ending Balance \$</b>		<b>140,659</b>	<b>46,969</b>	<b>111,123</b>	<b>249,718</b>	<b>420,188</b>	<b>655,873</b>

**Assumptions/Background:**

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

## 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**

### **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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>73,995</b>	<b>74,025</b>	<b>76,100</b>	<b>-</b>	<b>-</b>	<b>76,100</b>	<b>77,606</b>	<b>79,152</b>	<b>80,729</b>	<b>82,347</b>
*Percentage Increase over prior year			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(270)</b>	<b>(300)</b>	<b>(140)</b>	<b>-</b>	<b>-</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>	<b>(140)</b>
<b>REQUISITION</b>	<b>(73,725)</b>	<b>(73,725)</b>	<b>(75,960)</b>	<b>-</b>	<b>-</b>	<b>(75,960)</b>	<b>(77,466)</b>	<b>(79,012)</b>	<b>(80,589)</b>	<b>(82,207)</b>
*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				FUTURE PROJECTIONS				
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030	
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL					
<u>OPERATING COSTS</u>											
Project Costs	91,652	97,152	30,000	20,000	-	50,000	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	10,000
Allocations	12,127	12,127	12,372	-	-	12,372	12,613	12,863	13,124	13,387	13,387
Operating - Other	6,310	2,630	6,460	-	-	6,460	6,587	6,714	6,851	6,989	6,989
<b>TOTAL OPERATING COSTS</b>	<b>120,089</b>	<b>121,909</b>	<b>58,832</b>	<b>20,000</b>	<b>-</b>	<b>78,832</b>	<b>79,200</b>	<b>79,577</b>	<b>79,975</b>	<b>80,376</b>	<b>80,376</b>
*Percentage Increase over prior year			-51.0%	16.7%		-34.4%	0.5%	0.5%	0.5%	0.5%	0.5%
<u>CAPITAL / RESERVE</u>											
Transfer to Operating Reserve Fund	-	-	7,460	-	-	7,460	7,500	7,650	7,800	7,960	7,960
<b>TOTAL COSTS</b>	<b>120,089</b>	<b>121,909</b>	<b>66,292</b>	<b>20,000</b>	<b>-</b>	<b>86,292</b>	<b>86,700</b>	<b>87,227</b>	<b>87,775</b>	<b>88,336</b>	<b>88,336</b>
<u>FUNDING SOURCES (REVENUE)</u>											
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)	(40)
Other Income	(570)	(962)	(580)	-	-	(580)	(590)	(600)	(610)	(620)	(620)
<b>TOTAL REVENUE</b>	<b>(55,607)</b>	<b>(57,427)</b>	<b>(620)</b>	<b>-</b>	<b>-</b>	<b>(620)</b>	<b>(630)</b>	<b>(640)</b>	<b>(650)</b>	<b>(660)</b>	<b>(660)</b>
<b>REQUISITION</b>	<b>(64,482)</b>	<b>(64,482)</b>	<b>(65,672)</b>	<b>(20,000)</b>	<b>-</b>	<b>(85,672)</b>	<b>(86,070)</b>	<b>(86,587)</b>	<b>(87,125)</b>	<b>(87,676)</b>	<b>(87,676)</b>
*Percentage increase over prior year Requisition			1.8%	31.0%		32.9%	0.5%	0.6%	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: Fund Centre:	1500 105534	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		13,495	9,282	16,742	24,242	31,892	39,692
<b>Transfer from Ops Budget</b>		-	7,460	7,500	7,650	7,800	7,960
<b>Deficit Recovery</b>		(1,428)					
<b>Transfer to Ops Budget</b>		(3,345)	-	-	-	-	-
<b>Interest Income*</b>		560					
<b>Ending Balance \$</b>		<b>9,282</b>	<b>16,742</b>	<b>24,242</b>	<b>31,892</b>	<b>39,692</b>	<b>47,652</b>

**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		<u>\$ -</u>

**FUNDING:**

Requisition

1.141 - SSI Public Library	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026		TOTAL	2027	2028	2029	2030
				ONGOING	ONE-TIME					
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>619,382</b>	<b>616,682</b>	<b>650,377</b>	<b>5,500</b>	<b>-</b>	<b>655,877</b>	<b>717,052</b>	<b>751,456</b>	<b>766,846</b>	<b>782,564</b>
*Percentage Increase over prior year			5.0%	0.9%		5.9%	9.3%	4.8%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
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	-	-
<b>TOTAL DEBT / RESERVE</b>	<b>149,236</b>	<b>151,934</b>	<b>150,236</b>	<b>-</b>	<b>-</b>	<b>150,236</b>	<b>104,198</b>	<b>86,213</b>	<b>87,525</b>	<b>88,895</b>
<b>TOTAL COSTS</b>	<b>768,618</b>	<b>768,616</b>	<b>800,613</b>	<b>5,500</b>	<b>-</b>	<b>806,113</b>	<b>821,250</b>	<b>837,669</b>	<b>854,371</b>	<b>871,459</b>
*Percentage Increase over prior year			4.2%	0.7%		4.9%	1.9%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(1,940)</b>	<b>(1,938)</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>(2,100)</b>	<b>(1,160)</b>	<b>(1,180)</b>	<b>(1,150)</b>	<b>(1,170)</b>
<b>REQUISITION</b>	<b>(766,678)</b>	<b>(766,678)</b>	<b>(798,513)</b>	<b>(5,500)</b>	<b>-</b>	<b>(804,013)</b>	<b>(820,090)</b>	<b>(836,489)</b>	<b>(853,221)</b>	<b>(870,289)</b>
*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**

<b>Service No.</b>	<b>1.141 SSI Public Library</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**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
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>

**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
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>
	<b>\$130,000</b>	<b>\$100,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$191,000</b>

## Definitions for the 5-year Capital Plan

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

**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
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 191,000</b>				<b>\$ 100,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 191,000</b>

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				
		2025	2026	2027	2028	2029	2030
Fund Centre:	102136						
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					
<b>Ending Balance \$</b>		<b>138,730</b>	<b>101,305</b>	<b>185,565</b>	<b>236,840</b>	<b>318,365</b>	<b>407,260</b>

#### 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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>32,872</b>	<b>31,022</b>	<b>34,044</b>	<b>-</b>	<b>-</b>	<b>34,044</b>	<b>34,713</b>	<b>35,412</b>	<b>36,121</b>	<b>36,846</b>
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,880	-	-	-	-	560	570	580	590
<b>TOTAL COSTS</b>	<b>32,872</b>	<b>32,902</b>	<b>34,044</b>	<b>-</b>	<b>-</b>	<b>34,044</b>	<b>35,273</b>	<b>35,982</b>	<b>36,701</b>	<b>37,436</b>
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(40)</b>	<b>(70)</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(32,832)</b>	<b>(32,832)</b>	<b>(34,004)</b>	<b>-</b>	<b>-</b>	<b>(34,004)</b>	<b>(35,233)</b>	<b>(35,942)</b>	<b>(36,661)</b>	<b>(37,396)</b>
*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: Fund Centre:	1500 105557	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		1,102	1,146	1,146	1,706	2,276	2,856
<b>Transfer from Ops Budget</b>		-	-	560	570	580	590
<b>Transfer to Ops Budget</b>		-	-	-	-	-	-
<b>Interest Income*</b>		44					
<b>Ending Balance \$</b>		<b>1,146</b>	<b>1,146</b>	<b>1,706</b>	<b>2,276</b>	<b>2,856</b>	<b>3,446</b>

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>17,040</b>	<b>15,196</b>	<b>17,847</b>	<b>-</b>	<b>-</b>	<b>17,847</b>	<b>18,329</b>	<b>18,825</b>	<b>19,332</b>	<b>19,851</b>
*Percentage Increase over prior year			4.7%			4.7%	2.7%	2.7%	2.7%	2.7%
<u>CAPITAL / RESERVE</u>										
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
<b>TOTAL CAPITAL / RESERVE</b>	<b>1,000</b>	<b>2,844</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>13,670</b>	<b>17,945</b>	<b>21,100</b>	<b>24,610</b>
<b>TOTAL COSTS</b>	<b>18,040</b>	<b>18,040</b>	<b>27,847</b>	<b>-</b>	<b>-</b>	<b>27,847</b>	<b>31,999</b>	<b>36,770</b>	<b>40,432</b>	<b>44,461</b>
*Percentage Increase over prior year			54.4%			54.4%	14.9%	14.9%	10.0%	10.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
<b>TOTAL REVENUE</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>	<b>(170)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(17,870)</b>	<b>(17,870)</b>	<b>(27,677)</b>	<b>-</b>	<b>-</b>	<b>(27,677)</b>	<b>(31,829)</b>	<b>(36,600)</b>	<b>(40,262)</b>	<b>(44,291)</b>
*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**

<b>Service No. 1.236</b> <b>SSI Small Craft Harbour (Fernwood Dock)</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**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
	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$100,000</b>

**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
	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$100,000</b>

## Definitions for the 5-year Capital Plan

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

**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	Unforeseen Emergency Repairs and Upgrades	\$ 100,000	\$	Res	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	\$ 100,000			\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

**Service:** 1.236 SSI Small Craft Harbour (Fernwood Dock)

<b>Project Number</b>	26-01	<b>Capital Project Title</b>	Annual Preventative Maintenance and Repairs	<b>Capital Project Description</b>	Paint and replace rotten deck boards, float rail and antislip gangway.
<b>Project Rationale</b>	Annual preventative maintenance and repairs and upgrades to extend useful life.				

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

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
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
<b>Total</b>	<b>64,598</b>	<b>54,598</b>	<b>48,268</b>	<b>46,213</b>	<b>47,313</b>	<b>51,923</b>

## 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: Fund Centre:	1080 102111	Estimated	Budget				
		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					
<b>Ending Balance \$</b>		<b>64,598</b>	<b>53,598</b>	<b>46,268</b>	<b>43,213</b>	<b>43,313</b>	<b>46,923</b>

### 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					
		2025	2026	2027	2028	2029	2030	
Fund Centre:	105563							
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*		-						
<b>Ending Balance \$</b>		-	<b>1,000</b>	<b>2,000</b>	<b>3,000</b>	<b>4,000</b>	<b>5,000</b>	

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>629,312</b>	<b>616,624</b>	<b>658,354</b>	<b>5,560</b>	<b>-</b>	<b>663,914</b>	<b>709,761</b>	<b>723,960</b>	<b>738,440</b>	<b>753,217</b>
*Percentage Increase over prior year			4.6%	0.9%		5.5%	6.9%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
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	-	-	-
<b>TOTAL CAPITAL / RESERVES</b>	<b>43,070</b>	<b>34,058</b>	<b>64,780</b>	<b>-</b>	<b>-</b>	<b>64,780</b>	<b>23,460</b>	<b>13,780</b>	<b>12,000</b>	<b>-</b>
<b>TOTAL COSTS</b>	<b>672,382</b>	<b>650,682</b>	<b>723,134</b>	<b>5,560</b>	<b>-</b>	<b>728,694</b>	<b>733,221</b>	<b>737,740</b>	<b>750,440</b>	<b>753,217</b>
*Percentage Increase over prior year			7.5%	0.8%		8.4%	0.6%	0.6%	1.7%	0.4%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(217,811)</b>	<b>(196,111)</b>	<b>(222,194)</b>	<b>-</b>	<b>-</b>	<b>(222,194)</b>	<b>(226,721)</b>	<b>(231,240)</b>	<b>(243,940)</b>	<b>(246,717)</b>
<b>REQUISITION</b>	<b>(454,571)</b>	<b>(454,571)</b>	<b>(500,940)</b>	<b>(5,560)</b>	<b>-</b>	<b>(506,500)</b>	<b>(506,500)</b>	<b>(506,500)</b>	<b>(506,500)</b>	<b>(506,500)</b>
*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**

<b>Service No.</b>	<b>1.238A Community Transit (SSI)</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$159,500	\$419,500	\$130,000	\$130,000	\$130,000	\$115,000	\$115,000	\$924,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$159,500</b>	<b>\$419,500</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$115,000</b>	<b>\$924,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$159,500	\$159,500	\$0	\$0	\$0	\$0	\$0	\$159,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$220,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$680,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$40,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$85,000
	<b>\$159,500</b>	<b>\$419,500</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$115,000</b>	<b>\$924,500</b>

## Definitions for the 5-year Capital Plan

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

**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
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 960,000</b>				<b>\$ 419,500</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 115,000</b>	<b>\$ 924,500</b>

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**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
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
<b>Total</b>	<b>122,293</b>	<b>147,073</b>	<b>155,533</b>	<b>154,313</b>	<b>143,223</b>	<b>137,056</b>

**Reserve Schedule**

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

**Reserve Cash Flow**

Fund: Fund Centre:	1500 105409	Estimated	Budget				
		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					
<b>Ending Balance \$</b>		<b>92,689</b>	<b>134,469</b>	<b>138,469</b>	<b>138,469</b>	<b>130,379</b>	<b>124,212</b>

**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: Fund Centre:	1091 102201	Estimated	Budget				
		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					
<b>Ending Balance \$</b>		<b>29,604</b>	<b>12,604</b>	<b>17,064</b>	<b>15,844</b>	<b>12,844</b>	<b>12,844</b>

#### Assumptions/Background:

Capital Reserve Fund for new capital works, extension or renewal of capital works, planning, study, design, construction of facilities, land acquisition as well as machinery or equipment necessary for capital works and related dept servicing.

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

# **CAPITAL REGIONAL DISTRICT**

## **2026 Budget**

### **Community Transportation (SSI)**

#### **Local Community Commission (LCC) Review**

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 assessed value of land and improvements.

**COMMISSION:**

Salt Spring Island Local Community Commission

**FUNDING:**

Requisition

**1.238B - Community Transportation (SSI)**

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>47,390</b>	<b>50,717</b>	<b>48,179</b>	<b>5,000</b>	<b>-</b>	<b>53,179</b>	<b>54,228</b>	<b>55,309</b>	<b>56,411</b>	<b>57,537</b>
*Percentage Increase over prior year			1.7%	10.6%		12.2%	2.0%	2.0%	2.0%	2.0%
<u>DEBT / RESERVE</u>										
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
<b>TOTAL DEBT / RESERVES</b>	<b>25,000</b>	<b>21,463</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>87,360</b>	<b>89,070</b>	<b>90,830</b>	<b>92,650</b>
<b>TOTAL COSTS</b>	<b>72,390</b>	<b>72,180</b>	<b>73,179</b>	<b>5,000</b>	<b>-</b>	<b>78,179</b>	<b>141,588</b>	<b>144,379</b>	<b>147,241</b>	<b>150,187</b>
*Percentage Increase over prior year			1.1%	6.9%		8.0%	81.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(310)	(100)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
Grants in Lieu of Taxes	(65)	(65)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
<b>TOTAL REVENUE</b>	<b>(375)</b>	<b>(165)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(400)</b>	<b>(410)</b>	<b>(420)</b>	<b>(430)</b>
<b>REQUISITION</b>	<b>(72,015)</b>	<b>(72,015)</b>	<b>(72,789)</b>	<b>(5,000)</b>	<b>-</b>	<b>(77,789)</b>	<b>(141,188)</b>	<b>(143,969)</b>	<b>(146,821)</b>	<b>(149,757)</b>
*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**

<b>Service No.</b>	<b>1.238B Community Transportation (SSI)</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$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	\$0
	<b>\$242,000</b>	<b>\$1,199,300</b>	<b>\$510,000</b>	<b>\$1,160,000</b>	<b>\$1,810,000</b>	<b>\$150,000</b>	<b>\$4,829,300</b>	

**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	\$0
Equipment Replacement Fund	\$0	\$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	\$0
Reserve Fund	\$85,000	\$165,000	\$60,000	\$110,000	\$60,000	\$50,000	\$445,000	
	<b>\$242,000</b>	<b>\$1,199,300</b>	<b>\$510,000</b>	<b>\$1,160,000</b>	<b>\$1,810,000</b>	<b>\$150,000</b>	<b>\$4,829,300</b>	

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.2388

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 end of Project CX.100.2101	\$ 85,000	S	Grant	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
22-13					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 end of Project CX.100.2101	\$ 150,000	S	Grant	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000	
28-02	New	Drake Road Pathway Designs	Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	
29-01	New	Drake Road Pathway Construction	Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave	\$ 500,000	S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	
26-01	New	Ganges Roadside Pathway Construction	Construction of active transportation 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 grant	\$ 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 construction	\$ 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	Salish 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	
			<b>Grand Total</b>	<b>\$ 5,150,700</b>			<b>\$ 242,000</b>	<b>\$ 1,199,300</b>	<b>\$ 510,000</b>	<b>\$ 1,160,000</b>	<b>\$ 1,810,000</b>	<b>\$ 150,000</b>	<b>\$ 4,829,300</b>	

**Service:** 1.238B Community Transportation (SSI)

<b>Project Number</b>	22-04	<b>Capital Project Title</b>	Merchant Mews Design, Construction & Cross Walks	<b>Capital Project Description</b>	Design, Construction & Installation of pathway and crosswalks Merchant Mews Pathway (CX. 100.2103 & CX.100.2104)
<b>Project Rationale</b>	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.				

<b>Project Number</b>	22-11	<b>Capital Project Title</b>	Rainbow Road Pathway	<b>Capital Project Description</b>	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m)
<b>Project Rationale</b>	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.				

<b>Project Number</b>	22-13	<b>Capital Project Title</b>	Swanson Road Pathway Design	<b>Capital Project Description</b>	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end of Lakeview Crescent. (600m)
<b>Project Rationale</b>	Design of a roadside pathway to support active transportation				

<b>Project Number</b>	27-01	<b>Capital Project Title</b>	Swanson Road Pathway Construction	<b>Capital Project Description</b>	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. (600m)
<b>Project Rationale</b>	Construction of a roadside pathway to support active transportation				

**Service:** 1.238B Community Transportation (SSI)

<b>Project Number</b> 28-02	<b>Capital Project Title</b> Drake Road Pathway Designs	<b>Capital Project Description</b> Design, survey and cost estimates of roadside pathway - Lower Ganges Rd. to Bonnet Ave (500m)
<b>Project Rationale</b> Design of a roadside pathway to support active transportation		

<b>Project Number</b> 29-01	<b>Capital Project Title</b> Drake Road Pathway Construction	<b>Capital Project Description</b> Construction of pathway network sections designed in the previous year - Lower Ganges Rd to Bonnet Ave (500m)
<b>Project Rationale</b> Construction of a roadside pathway to support active transportation		

<b>Project Number</b> 26-01	<b>Capital Project Title</b> Ganges Roadside Pathway Construction	<b>Capital Project Description</b> Construction of active transportation sections designed in the previous year - Jackson Avenue (200m), Rainbow Road (200m), McPhillips Avenue
<b>Project Rationale</b> This project is part of the Active Transportation network. Design and construction of pedestrian pathways for Rainbow Road, McPhillips Avenue and Jackson Avenue.		

<b>Project Number</b> 26-02	<b>Capital Project Title</b> Pathway Designs	<b>Capital Project Description</b> Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant opportunities
<b>Project Rationale</b>		

Service: **1.238B** **Community Transportation (SSI)**

<b>Project Number</b> 27-03	<b>Capital Project Title</b> Pathway Construction	<b>Capital Project Description</b> Funding to support grant matching funds or new pathway /bike lane construction
<b>Project Rationale</b>		

<b>Project Number</b> 26-04	<b>Capital Project Title</b> Ganges Crosswalks	<b>Capital Project Description</b> Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study
<b>Project Rationale</b>		

<b>Project Number</b> 23-03	<b>Capital Project Title</b> Design of Pathway along harbour side on Lower Ganges Road. (400 m)	<b>Capital Project Description</b> Design for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
<b>Project Rationale</b>		

<b>Project Number</b> 26-05	<b>Capital Project Title</b> Salish Sea Trail Connections	<b>Capital Project Description</b> Sailish Sea Trail project in Ganges from Seaview Rd. to Blaine Road. (***)other sections funded by Regional Parks(***)
<b>Project Rationale</b>		

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

**Reserve/Fund Summary**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
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	-	-	-	-	-
<b>Total</b>	<b>298,181</b>	<b>158,181</b>	<b>185,541</b>	<b>164,611</b>	<b>195,441</b>	<b>238,091</b>

**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: Fund Centre:	1500 105539	Estimated	Budget				
		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					
<b>Ending Balance \$</b>		<b>15,420</b>	<b>20,420</b>	<b>25,420</b>	<b>31,920</b>	<b>38,920</b>	<b>46,520</b>

**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: Fund Centre:	1086 102142	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		233,642	268,242	137,761	160,121	132,691	156,521
<b>Transfer from Ops Budget</b>		20,000	20,000	82,360	82,570	83,830	85,050
<b>Transfer from Capital Fund</b>		20,000					
<b>Planned Purchase</b>		(15,000)	(150,481)	(60,000)	(110,000)	(60,000)	(50,000)
<b>Interest Income*</b>		9,600					
<b>Ending Balance \$</b>		<b>268,242</b>	<b>137,761</b>	<b>160,121</b>	<b>132,691</b>	<b>156,521</b>	<b>191,571</b>

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

**Assumptions/Background:**  
 Funds received from property owners for sidewalks in front 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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>147,895</b>	<b>146,695</b>	<b>154,551</b>	<b>-</b>	<b>-</b>	<b>154,551</b>	<b>157,611</b>	<b>160,741</b>	<b>163,933</b>	<b>167,185</b>
*Percentage Increase over prior year			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	1,208	-	-	-	-	-	-	-	-
<b>TOTAL COSTS</b>	<b>147,895</b>	<b>147,903</b>	<b>154,551</b>	<b>-</b>	<b>-</b>	<b>154,551</b>	<b>157,611</b>	<b>160,741</b>	<b>163,933</b>	<b>167,185</b>
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(2,502)</b>	<b>(2,510)</b>	<b>(190)</b>	<b>-</b>	<b>-</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>	<b>(190)</b>
<b>REQUISITION</b>	<b>(145,393)</b>	<b>(145,393)</b>	<b>(154,361)</b>	<b>-</b>	<b>-</b>	<b>(154,361)</b>	<b>(157,421)</b>	<b>(160,551)</b>	<b>(163,743)</b>	<b>(166,995)</b>
*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				
		2025	2026	2027	2028	2029	2030
Fund Centre:	105561						
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					
<b>Ending Balance \$</b>		<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL COSTS</b>	<b>3,158</b>	<b>158</b>	<b>3,158</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>3,161</b>	<b>3,164</b>	<b>3,167</b>	<b>3,171</b>
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(3,145)</b>	<b>(145)</b>	<b>(3,158)</b>	<b>-</b>	<b>-</b>	<b>(3,158)</b>	<b>(30)</b>	<b>(33)</b>	<b>(36)</b>	<b>(40)</b>
<b>REQUISITION</b>	<b>(13)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,131)</b>	<b>(3,131)</b>	<b>(3,131)</b>	<b>(3,131)</b>
*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

**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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL COSTS</b>	<b>27,525</b>	<b>27,235</b>	<b>28,086</b>	<b>-</b>	<b>-</b>	<b>28,086</b>	<b>28,651</b>	<b>29,229</b>	<b>29,818</b>	<b>30,417</b>
*Percentage Increase over prior year			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(1,045)</b>	<b>(755)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>REQUISITION</b>	<b>(26,480)</b>	<b>(26,480)</b>	<b>(27,696)</b>	<b>-</b>	<b>-</b>	<b>(27,696)</b>	<b>(28,551)</b>	<b>(29,129)</b>	<b>(29,718)</b>	<b>(30,317)</b>
*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

OPERATING COSTS

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
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
<b>TOTAL OPERATING COSTS</b>	<b>3,977,373</b>	<b>3,806,681</b>	<b>4,069,013</b>	<b>54,636</b>	<b>43,604</b>	<b>4,167,253</b>	<b>4,383,280</b>	<b>4,490,830</b>	<b>4,584,280</b>	<b>4,683,787</b>

\*Percentage Increase

2.3%	1.4%	1.1%	4.8%	5.2%	2.5%	2.1%	2.2%
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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
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>188,500</b>	<b>261,308</b>	<b>291,500</b>	<b>33,000</b>	<b>-</b>	<b>324,500</b>	<b>447,881</b>	<b>502,675</b>	<b>523,675</b>	<b>540,675</b>

**TOTAL COSTS**

<b>4,165,873</b>	<b>4,067,989</b>	<b>4,360,513</b>	<b>87,636</b>	<b>43,604</b>	<b>4,491,753</b>	<b>4,831,161</b>	<b>4,993,505</b>	<b>5,107,955</b>	<b>5,224,462</b>
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\*Percentage Increase

4.7%	2.1%	1.0%	7.8%	7.6%	3.4%	2.3%	2.3%
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**Internal Recoveries**

(463,940)	(379,403)	(464,300)	-	-	(464,300)	(473,590)	(483,060)	(492,720)	(502,570)
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**OPERATING LESS RECOVERIES**

<b>3,701,933</b>	<b>3,688,586</b>	<b>3,896,213</b>	<b>87,636</b>	<b>43,604</b>	<b>4,027,453</b>	<b>4,357,571</b>	<b>4,510,445</b>	<b>4,615,235</b>	<b>4,721,892</b>
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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)
<b>TOTAL REVENUE</b>	<b>(843,386)</b>	<b>(830,039)</b>	<b>(822,694)</b>	<b>3,275</b>	<b>(43,604)</b>	<b>(863,023)</b>	<b>(834,539)</b>	<b>(850,924)</b>	<b>(867,624)</b>	<b>(884,654)</b>

**REQUISITION**

<b>(2,858,547)</b>	<b>(2,858,547)</b>	<b>(3,073,519)</b>	<b>(90,911)</b>	<b>-</b>	<b>(3,164,430)</b>	<b>(3,523,032)</b>	<b>(3,659,521)</b>	<b>(3,747,611)</b>	<b>(3,837,238)</b>
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\*Percentage increase over prior year requisition

7.5%	3.2%	0.0%	10.7%	11.3%	3.9%	2.4%	2.4%
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AUTHORIZED POSITIONS:

Salaried	12.23		12.23			12.23	13.93	13.93	13.93	13.93
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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
<b>1.459 SSI Pool &amp; Park Land</b>						
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
<b>Subtotal</b>	<b>1,009,708</b>	<b>683,104</b>	<b>833,104</b>	<b>1,048,104</b>	<b>1,268,104</b>	<b>1,503,104</b>
<b>1.458 SSI Community Recreation</b>						
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
<b>Subtotal</b>	<b>128,608</b>	<b>90,608</b>	<b>55,108</b>	<b>71,608</b>	<b>86,108</b>	<b>100,608</b>
<b>1.455 SSI Community Parks</b>						
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
<b>Subtotal</b>	<b>102,459</b>	<b>87,459</b>	<b>71,459</b>	<b>90,459</b>	<b>122,459</b>	<b>156,459</b>
<b>Ending Balance \$</b>	<b>1,240,775</b>	<b>861,171</b>	<b>959,671</b>	<b>1,210,171</b>	<b>1,476,671</b>	<b>1,760,171</b>

# **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	
<b>Total Change in Salaries</b>	<b>33,781</b>	

**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	
<b>Total Other Changes</b>	<b>48,230</b>	

**2026 Budget** **1,132,137**

<b>Summary of % Expense Change</b>		
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%	
<i>% expense increase from 2024:</i>	<b>7.8%</b>	
<i>% Requisition increase from 2025 (if applicable):</i>	<b>10.4%</b>	<i>Requisition funding is 94.7% of service revenue</i>

**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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
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
<b>TOTAL OPERATING COSTS</b>	<b>1,022,126</b>	<b>952,228</b>	<b>1,051,737</b>	<b>27,400</b>	<b>15,000</b>	<b>1,094,137</b>	<b>1,104,606</b>	<b>1,133,271</b>	<b>1,156,621</b>	<b>1,181,494</b>
*Percentage Increase		-6.8%	2.9%	2.7%	1.5%	7.0%	1.0%	2.6%	2.1%	2.2%
<b>CAPITAL / RESERVES</b>										
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
<b>TOTAL CAPITAL / RESERVES</b>	<b>28,000</b>	<b>37,100</b>	<b>38,000</b>	<b>-</b>	<b>-</b>	<b>38,000</b>	<b>42,000</b>	<b>42,000</b>	<b>45,000</b>	<b>47,000</b>
<b>TOTAL COST</b>	<b>1,050,126</b>	<b>989,328</b>	<b>1,089,737</b>	<b>27,400</b>	<b>15,000</b>	<b>1,132,137</b>	<b>1,146,606</b>	<b>1,175,271</b>	<b>1,201,621</b>	<b>1,228,494</b>
*Percentage Increase		-5.8%	3.8%	2.6%	1.4%	7.8%	1.3%	2.5%	2.2%	2.2%
<b>Internal Time Recovery</b>	(371,867)	(310,000)	(370,560)	-	-	(370,560)	(377,980)	(385,540)	(393,250)	(401,120)
<b>TOTAL COSTS NET OF RECOVERIES</b>	<b>678,259</b>	<b>679,328</b>	<b>719,177</b>	<b>27,400</b>	<b>15,000</b>	<b>761,577</b>	<b>768,626</b>	<b>789,731</b>	<b>808,371</b>	<b>827,374</b>
*Percentage Increase		0.2%	6.0%	4.0%	2.2%	12.3%	0.9%	2.7%	2.4%	2.4%
<b>FUNDING SOURCES (REVENUE)</b>										
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)
<b>TOTAL REVENUE</b>	<b>(24,723)</b>	<b>(25,792)</b>	<b>(25,143)</b>	<b>-</b>	<b>(15,000)</b>	<b>(40,143)</b>	<b>(25,613)</b>	<b>(26,093)</b>	<b>(26,583)</b>	<b>(27,083)</b>
<b>REQUISITION</b>	<b>(653,536)</b>	<b>(653,536)</b>	<b>(694,034)</b>	<b>(27,400)</b>	<b>-</b>	<b>(721,434)</b>	<b>(743,013)</b>	<b>(763,638)</b>	<b>(781,788)</b>	<b>(800,291)</b>
*Percentage increase over prior year requisition			6.2%	4.2%	0.0%	10.4%	3.0%	2.8%	2.4%	2.4%
<b>AUTHORIZED POSITIONS:</b>										
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**

<b>Service No.</b>	<b>1.455</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>SSI Community Parks</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$185,000	\$205,000	\$205,000	\$40,000	\$40,000	\$40,000	\$40,000	\$530,000
Vehicles	\$0	\$0	\$135,000	\$100,000	\$0	\$0	\$0	\$235,000
	<b>\$185,000</b>	<b>\$235,000</b>	<b>\$370,000</b>	<b>\$170,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$915,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$120,000	\$100,000	\$20,000	\$0	\$0	\$0	\$0	\$120,000
Debtenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$15,000	\$55,000	\$20,000	\$15,000	\$15,000	\$15,000	\$120,000
Grants (Federal, Provincial)	\$60,000	\$70,000	\$260,000	\$120,000	\$25,000	\$25,000	\$25,000	\$500,000
Donations / Third Party Funding	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Reserve Fund	\$0	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$170,000
	<b>\$185,000</b>	<b>\$235,000</b>	<b>\$370,000</b>	<b>\$170,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$915,000</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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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. (Vesuvius 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
													\$ -
			<b>Grand Total</b>	<b>\$ 1,030,000</b>				<b>\$ 235,000</b>	<b>\$ 370,000</b>	<b>\$ 170,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 915,000</b>

Service:

1.455

SSI Community Parks

Project Number 21-01

Capital Project Title Linear Park Development

Capital Project Description Trial and parking upgrades or development

Project Rationale Upgrade existing trail network, develop new trails, improve or expand parking

Project Number 26-01

Capital Project Title ERF Park Maintenance Vehicle Replacement

Capital Project Description Replace park maintenance truck with EV

Project Rationale Vehicle replacement

Project Number 23-01

Capital Project Title New Maintenance Machinery

Capital Project Description New mower, gator, tractor, skid steer

Project Rationale Purchase new maintenance equipment

Project Number 23-03

Capital Project Title Playground Upgrades

Capital Project Description Drummond Park Playground Replacement

Project Rationale Playground structure replacement and archaeological works

<b>Project Number</b>	24-02	<b>Capital Project Title</b>	Maintenance Equipment replacement	<b>Capital Project Description</b>	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
<b>Project Rationale</b>	Replacement of equipment that has reached its end of life.				

<b>Project Number</b>	26-02	<b>Capital Project Title</b>	Beach Access Upgrades	<b>Capital Project Description</b>	Upgrades and improvements required for existing beach accesses. (Vesuvius Bay Stair Replacement)
<b>Project Rationale</b>	Upgrades required for existing beach accesses				

<b>Project Number</b>	25-02	<b>Capital Project Title</b>	Boardwalk Upgrades	<b>Capital Project Description</b>	Preventative maintenance and upgrades to existing Centennial and Grace Point boardwalk based on 2020 structural assessment
<b>Project Rationale</b>	Replacement based on 2020 structural assessment				

<b>Project Number</b>	26-03	<b>Capital Project Title</b>	Disc Golf Upgrades	<b>Capital Project Description</b>	Replace Mouat Park Disc Golf baskets, tee pads and signage
<b>Project Rationale</b>	Equipment is nearing end of life				

<b>Project Number</b>	26-04	<b>Capital Project Title</b>	Centennial Park Upgrades	<b>Capital Project Description</b>	Replace and expand existing rock wall planter boxes
<b>Project Rationale</b>	Existing planters have reached end of life and need to be replaced				

**Reserve/Fund Summary**

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
<b>1.455 SSI Community Parks</b>						
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
<b>Ending Balance \$</b>	<b>102,459</b>	<b>87,459</b>	<b>71,459</b>	<b>90,459</b>	<b>122,459</b>	<b>156,459</b>

**Reserve Schedule**

**1.455 - Community Parks - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 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					
<b>Ending Balance \$</b>		<b>14,624</b>	<b>7,624</b>	<b>12,624</b>	<b>17,624</b>	<b>22,624</b>	<b>29,624</b>

**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
<b>Beginning Balance</b>	20,909	11,709	4,709	4,709	4,709	4,709
<b>Transfer from Ops Budget - 1.455 Community Parks</b>	15,000	18,000	25,000	25,000	25,000	25,000
<b>Expenditures (Based on Capital Plan)</b>	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
<b>Interest Income*</b>	800					
<b>Ending Balance \$</b>	<b>11,709</b>	<b>4,709</b>	<b>4,709</b>	<b>4,709</b>	<b>4,709</b>	<b>4,709</b>

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

**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: Fund Centre:	1022 101444	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>		59,380	57,880	66,880	35,880	39,880	51,880
<b>Transfer from Ops Budget - 1.455 Community Parks</b>		5,500	12,000	12,000	12,000	15,000	15,000
<b>Transfer from Ops Budget - 1.459 ParkLand</b>		10,000	12,000	12,000	12,000	12,000	12,000
<b>Expenditures (Based on Capital Plan)</b>		(17,000)	(15,000)	(55,000)	(20,000)	(15,000)	(15,000)
<b>Transfer from Cap Fund</b>		-					
<b>Interest Income</b>		-					
<b>Ending Balance \$</b>		<b>57,880</b>	<b>66,880</b>	<b>35,880</b>	<b>39,880</b>	<b>51,880</b>	<b>63,880</b>

**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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
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
<b>TOTAL OPERATING COSTS</b>	<b>399,878</b>	<b>407,853</b>	<b>417,686</b>	<b>-</b>	<b>-</b>	<b>417,686</b>	<b>428,152</b>	<b>438,276</b>	<b>447,276</b>	<b>456,801</b>
*Percentage Increase			4.5%			4.5%	2.5%	2.4%	2.1%	2.1%
<b>CAPITAL / RESERVES</b>										
Transfer to Operating Reserve Fund	2,500	503	2,500	-	-	2,500	5,000	7,000	8,000	8,000
<b>TOTAL COSTS</b>	<b>402,378</b>	<b>408,356</b>	<b>420,186</b>	<b>-</b>	<b>-</b>	<b>420,186</b>	<b>433,152</b>	<b>445,276</b>	<b>455,276</b>	<b>464,801</b>
*Percentage Increase			4.4%			4.4%	3.1%	2.8%	2.2%	2.1%
<b>FUNDING SOURCES (REVENUE)</b>										
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)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>(267,318)</b>	<b>(273,296)</b>	<b>(271,948)</b>	<b>10,000</b>	<b>-</b>	<b>(261,948)</b>	<b>(267,178)</b>	<b>(272,518)</b>	<b>(277,968)</b>	<b>(283,528)</b>
<b>REQUISITION</b>	<b>(135,060)</b>	<b>(135,060)</b>	<b>(148,238)</b>	<b>(10,000)</b>	<b>-</b>	<b>(158,238)</b>	<b>(165,974)</b>	<b>(172,758)</b>	<b>(177,308)</b>	<b>(181,273)</b>
*Percentage increase over prior year requisition			9.8%	7.4%		17.2%	4.9%	4.1%	2.6%	2.2%
<b>AUTHORIZED POSITIONS:</b>										
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**

<b>Service No.</b>	<b>1.458</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>SSI Community Recreation</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$55,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$95,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$62,500	\$157,500	\$7,500	\$7,500	\$7,500	\$7,500	\$242,500
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$117,500</b>	<b>\$167,500</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$337,500</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Grants (Federal, Provincial)	\$0	\$50,000	\$100,000	\$0	\$0	\$0	\$0	\$150,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$57,500	\$57,500	\$7,500	\$7,500	\$7,500	\$7,500	\$137,500
	<b>\$0</b>	<b>\$117,500</b>	<b>\$167,500</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$337,500</b>

## Definitions for the 5-year Capital Plan

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

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	Upgrades 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, equipmen	\$ 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 constructor	\$ 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
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			<b>Grand Total</b>	<b>\$ 497,500</b>			<b>\$ -</b>	<b>\$ 117,500</b>	<b>\$ 167,500</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ 337,500</b>

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 Upgrades and repairs to Lions Bike Park and Kanaka Skate Park

Project Rationale Annual preventative maintenance

Project Number 26-06

Capital Project Title Recreation Program Equipment

Capital Project Description Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment

Project Rationale

Project Number 26-07

Capital Project Title Racket Sport Court Designs

Capital Project Description Detailed designs and cost estimates for tennis and pickleball courts

Project Rationale

<b>Project Number</b>	24-02	<b>Capital Project Title</b>	Ganges Harbour Walk (Detailed Design & Construction Documents)	<b>Capital Project Description</b>	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction
<b>Project Rationale</b>					

<b>Project Number</b>	26-08	<b>Capital Project Title</b>	Tennis Court Resurfacing	<b>Capital Project Description</b>	Resurfacing of court #4 for tennis and pickleball
<b>Project Rationale</b>					

**Reserve/Fund Summary**

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
<b>1.458 SSI Community Recreation</b>						
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
<b>Ending Balance \$</b>	<b>128,608</b>	<b>90,608</b>	<b>55,108</b>	<b>71,608</b>	<b>86,108</b>	<b>100,608</b>

**Reserve Schedule**

**1.458 - Community Recreation - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 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					
<b>Ending Balance \$</b>		<b>3,798</b>	<b>6,298</b>	<b>11,298</b>	<b>18,298</b>	<b>26,298</b>	<b>34,298</b>

**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: Fund Centre:	1060 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					
<b>Ending Balance \$</b>		<b>122,707</b>	<b>80,207</b>	<b>37,707</b>	<b>45,207</b>	<b>49,707</b>	<b>54,207</b>

**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: Fund Centre:	1022 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		-					
<b>Ending Balance \$</b>		<b>2,103</b>	<b>4,103</b>	<b>6,103</b>	<b>8,103</b>	<b>10,103</b>	<b>12,103</b>

**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
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**Other Changes:**

SSI Pool	100,923
SSI Park Land	70,486

Total Other Changes	171,409
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**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%
<i>% expense increase from 2025:</i>	<b>8.3%</b>

<i>% Requisition increase from 2025 (if applicable):</i>	<b>10.4%</b>
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*Requisition funding is 77.7% of service revenue*

1.459 - Salt Spring Island - Pool & Park Land	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
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
<b>TOTAL OPERATING COSTS</b>	<b>2,555,369</b>	<b>2,446,600</b>	<b>2,599,590</b>	<b>27,236</b>	<b>28,604</b>	<b>2,655,430</b>	<b>2,850,522</b>	<b>2,919,283</b>	<b>2,980,383</b>	<b>3,045,492</b>
*Percentage Increase			1.7%	1.1%	1.1%	3.9%	7.3%	2.4%	2.1%	2.2%
<u>CAPITAL / RESERVES</u>										
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
<b>TOTAL CAPITAL / RESERVES</b>	<b>158,000</b>	<b>223,705</b>	<b>251,000</b>	<b>-</b>	<b>-</b>	<b>251,000</b>	<b>289,000</b>	<b>319,000</b>	<b>336,000</b>	<b>351,000</b>
DEBT CHARGES	-	-	-	33,000	-	33,000	106,350	117,747	117,747	117,747
<b>TOTAL COSTS</b>	<b>2,713,369</b>	<b>2,670,305</b>	<b>2,850,590</b>	<b>60,236</b>	<b>28,604</b>	<b>2,939,430</b>	<b>3,245,872</b>	<b>3,356,030</b>	<b>3,434,130</b>	<b>3,514,239</b>
*Percentage Increase			5.1%	2.2%	1.1%	8.3%	10.4%	3.4%	2.3%	2.3%
<b>Internal Recoveries</b>	(92,073)	(69,403)	(93,740)	-	-	(93,740)	(95,610)	(97,520)	(99,470)	(101,450)
<b>OPERATING LESS RECOVERIES</b>	<b>2,621,296</b>	<b>2,600,902</b>	<b>2,756,850</b>	<b>60,236</b>	<b>28,604</b>	<b>2,845,690</b>	<b>3,150,262</b>	<b>3,258,510</b>	<b>3,334,660</b>	<b>3,412,789</b>
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(551,345)</b>	<b>(530,951)</b>	<b>(525,603)</b>	<b>(6,725)</b>	<b>(28,604)</b>	<b>(560,932)</b>	<b>(541,748)</b>	<b>(552,313)</b>	<b>(563,073)</b>	<b>(574,043)</b>
<b>REQUISITION</b>	<b>(2,069,951)</b>	<b>(2,069,951)</b>	<b>(2,231,247)</b>	<b>(53,511)</b>	<b>-</b>	<b>(2,284,758)</b>	<b>(2,608,514)</b>	<b>(2,706,197)</b>	<b>(2,771,587)</b>	<b>(2,838,746)</b>
*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	
<b>Total Change in Salaries</b>	<b>48,116</b>	

**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	
<b>Total Other Changes</b>	<b>100,923</b>	

**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%
<b>% expense increase from 2025:</b>	<b>11.5%</b>

**% 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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<b>OPERATING COSTS</b>										
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
<b>TOTAL OPERATING COSTS</b>	<b>1,201,007</b>	<b>1,168,484</b>	<b>1,233,810</b>	<b>23,236</b>	<b>25,000</b>	<b>1,282,046</b>	<b>1,313,500</b>	<b>1,343,839</b>	<b>1,372,492</b>	<b>1,401,748</b>
*Percentage Increase			2.7%	1.9%	2.1%	6.7%	2.5%	2.3%	2.1%	2.1%
<b>CAPITAL / RESERVES / DEBT</b>										
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
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>95,000</b>	<b>100,038</b>	<b>130,000</b>	<b>33,000</b>	<b>-</b>	<b>163,000</b>	<b>246,350</b>	<b>262,747</b>	<b>267,747</b>	<b>272,747</b>
<b>TOTAL COSTS</b>	<b>1,296,007</b>	<b>1,268,522</b>	<b>1,363,810</b>	<b>56,236</b>	<b>25,000</b>	<b>1,445,046</b>	<b>1,559,850</b>	<b>1,606,586</b>	<b>1,640,239</b>	<b>1,674,495</b>
*Percentage Increase			5.2%	4.3%	1.9%	11.5%	7.9%	3.0%	2.1%	2.1%
<b>Internal Recoveries</b>	(22,670)	-	(23,080)	-	-	(23,080)	(23,540)	(24,010)	(24,490)	(24,980)
<b>OPERATING LESS RECOVERIES</b>	<b>1,273,337</b>	<b>1,268,522</b>	<b>1,340,730</b>	<b>56,236</b>	<b>25,000</b>	<b>1,421,966</b>	<b>1,536,310</b>	<b>1,582,576</b>	<b>1,615,749</b>	<b>1,649,515</b>
<b>FUNDING SOURCES (REVENUE)</b>										
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)
<b>TOTAL REVENUE</b>	<b>(354,962)</b>	<b>(350,147)</b>	<b>(346,070)</b>	<b>(3,725)</b>	<b>(25,000)</b>	<b>(374,795)</b>	<b>(361,255)</b>	<b>(368,470)</b>	<b>(375,820)</b>	<b>(383,320)</b>
<b>REQUISITION</b>	<b>(918,375)</b>	<b>(918,375)</b>	<b>(994,660)</b>	<b>(52,511)</b>	<b>-</b>	<b>(1,047,171)</b>	<b>(1,175,055)</b>	<b>(1,214,106)</b>	<b>(1,239,929)</b>	<b>(1,266,195)</b>
*Percentage increase over prior year requisition			8.3%	5.7%	0.0%	14.0%	12.2%	3.3%	2.1%	2.1%
<b>AUTHORIZED POSITIONS:</b>										
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	
<b>Total Change in Salaries</b>	<b>6,536</b>	

**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	
<b>Total Other Changes</b>	<b>70,486</b>	

**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%
<b>% expense increase from 2025:</b>	<b>5.4%</b>

% 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		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2026				2027	2028	2029	2030
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL				
<b>OPERATING COSTS</b>										
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
<b>TOTAL OPERATING COSTS</b>	<b>1,354,362</b>	<b>1,278,116</b>	<b>1,365,780</b>	<b>4,000</b>	<b>3,604</b>	<b>1,373,384</b>	<b>1,537,022</b>	<b>1,575,444</b>	<b>1,607,891</b>	<b>1,643,744</b>
*Percentage Increase			0.8%	0.3%	0.3%	1.4%	11.9%	2.5%	2.1%	2.2%
<b>CAPITAL / RESERVES / DEBT</b>										
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
<b>TOTAL CAPITAL / RESERVES / DEBT</b>	<b>63,000</b>	<b>123,667</b>	<b>121,000</b>	<b>-</b>	<b>-</b>	<b>121,000</b>	<b>149,000</b>	<b>174,000</b>	<b>186,000</b>	<b>196,000</b>
<b>TOTAL COSTS</b>	<b>1,417,362</b>	<b>1,401,783</b>	<b>1,486,780</b>	<b>4,000</b>	<b>3,604</b>	<b>1,494,384</b>	<b>1,686,022</b>	<b>1,749,444</b>	<b>1,793,891</b>	<b>1,839,744</b>
*Percentage Increase			4.9%	0.3%	0.3%	5.4%	12.8%	3.8%	2.5%	2.6%
<b>Internal Recoveries</b>	(69,403)	(69,403)	(70,660)	-	-	(70,660)	(72,070)	(73,510)	(74,980)	(76,470)
<b>OPERATING LESS RECOVERIES</b>	<b>1,347,959</b>	<b>1,332,380</b>	<b>1,416,120</b>	<b>4,000</b>	<b>3,604</b>	<b>1,423,724</b>	<b>1,613,952</b>	<b>1,675,934</b>	<b>1,718,911</b>	<b>1,763,274</b>
<b>FUNDING SOURCES (REVENUE)</b>										
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)
<b>TOTAL REVENUE</b>	<b>(196,383)</b>	<b>(180,804)</b>	<b>(179,533)</b>	<b>(3,000)</b>	<b>(3,604)</b>	<b>(186,137)</b>	<b>(180,493)</b>	<b>(183,843)</b>	<b>(187,253)</b>	<b>(190,723)</b>
<b>REQUISITION</b>	<b>(1,151,576)</b>	<b>(1,151,576)</b>	<b>(1,236,587)</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,237,587)</b>	<b>(1,433,459)</b>	<b>(1,492,091)</b>	<b>(1,531,658)</b>	<b>(1,572,551)</b>
*Percentage increase over prior year requisition			7.4%	0.1%	0.0%	7.5%	15.8%	4.1%	2.7%	2.7%
<b>AUTHORIZED POSITIONS:</b>										
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**

<b>Service No.</b>	<b>1.459 SSI Park Land &amp; Rec Programs</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
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**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
	<b>\$1,324,506</b>	<b>\$4,484,506</b>	<b>\$405,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$5,059,506</b>

**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
	<b>\$1,324,506</b>	<b>\$4,484,506</b>	<b>\$405,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$5,059,506</b>

## Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.459

Service Name:

SSI Park Land & Rec Programs

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	PROJECT BUDGET & SCHEDULE										
				Total Project Budget	Asset Class	Funding Source	Carryforward	2026	2027	2028	2029	2030	5 - Year Total auto-populates	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-01	Renewal	Pool Building Structural Upgrades	Pool Cast Iron Piping Replacement	\$ 30,000	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		\$ 50,000	B	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-10	Renewal	Accessibility Upgrades	Recommended accessibility upgrades based on 2025 Accessibility Report	\$ 25,000	B	Grant	\$ -	\$ 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	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	\$ -
20-10	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	Feasibility study, design and construction of a new park maintenance facility.	\$ 655,000	B	Cap	\$ 633,195	\$ 633,195	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
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	\$ 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 surveillance cameras	\$ 40,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
25-05	Renewal	Portlock Walking Track	Upgrades to existing walking track at Portlock Park	\$ 25,000	S	Cap	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
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	\$ -
			<b>Grand Total</b>	<b>\$ 5,412,546</b>				<b>\$ 4,484,506</b>	<b>\$ 405,000</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 5,059,506</b>

250,000

Service: 1.459 SSI Park Land & Rec Programs

<b>Project Number</b>	24-01	<b>Capital Project Title</b>	Alternative Approval Process	<b>Capital Project Description</b>	An alternative approval process to fund repairs to pool structural and other capital
<b>Project Rationale</b>	Funding required to support building repairs				

<b>Project Number</b>	25-01	<b>Capital Project Title</b>	Pool Building Structural Upgrades	<b>Capital Project Description</b>	Pool Cast Iron Piping Replacement
<b>Project Rationale</b>	Building repairs identified in facility condition assessment				

<b>Project Number</b>	26-09	<b>Capital Project Title</b>	Pool Building Structural Upgrades	<b>Capital Project Description</b>	Repairs to pool structural and other capital funded by debt
<b>Project Rationale</b>	Pool Building structural upgrades				

<b>Project Number</b>	19-15	<b>Capital Project Title</b>	Pool equipment replacements	<b>Capital Project Description</b>	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies
<b>Project Rationale</b>	Equipment replacement to support current service levels				

<b>Project Number</b>	26-10	<b>Capital Project Title</b>	Accessilbity Upgrades	<b>Capital Project Description</b>	Recommended accessibility upgrades based on 2025 Accessibility Report
<b>Project Rationale</b>					

<b>Project Number</b>	20-10	<b>Capital Project Title</b>	Ball Field Development	<b>Capital Project Description</b>	Upgrade Hydrofield and develop detailed designs for Fernwood Elementary School
<b>Project Rationale</b>	Ballfield development to support strategic plan				

<b>Project Number</b>	20-14	<b>Capital Project Title</b>	Park Maintenance Facility	<b>Capital Project Description</b>	Feasibility study, design and construction of a new park maintenance facility.
<b>Project Rationale</b>	Facility upgrades to support curretn service levels				

<b>Project Number</b>	25-02	<b>Capital Project Title</b>	Firehall Repurpose	<b>Capital Project Description</b>	Repurpose, remediate or demolition of Ganges Fire Hall
<b>Project Rationale</b>	Needs assessment or repurpose of newly aquired firehall property				

<b>Project Number</b>	26-11	<b>Capital Project Title</b>	Pool Tile Grouting & Expansion Joints	<b>Capital Project Description</b>	RegROUT pool bottom tiles and expansion joints
<b>Project Rationale</b>					

<b>Project Number</b>	23-06	<b>Capital Project Title</b>	SIMS Upgrades	<b>Capital Project Description</b>	Capital improvements to the Salt Spring Island Multi Space (SIMS)
<b>Project Rationale</b>	Upgrades to support current service levels				

<b>Project Number</b>	26-12	<b>Capital Project Title</b>	Phoenix Upgrades	<b>Capital Project Description</b>	Building upgrades and security fencing
<b>Project Rationale</b>					

<b>Project Number</b>	26-13	<b>Capital Project Title</b>	SIMS Energy Improvements	<b>Capital Project Description</b>	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit
<b>Project Rationale</b>					

<b>Project Number</b>	25-05	<b>Capital Project Title</b>	Portlock Walking Track	<b>Capital Project Description</b>	Upgrades to existing walking track at Portlock Park
<b>Project Rationale</b>					

<b>Project Number</b>	24-05	<b>Capital Project Title</b>	Portlock Shed and Equipment Replacement	<b>Capital Project Description</b>	Portlock Shed and Equipment Replacement
<b>Project Rationale</b>	Replacement of equipment and shed lost in fire				

<b>Project Number</b>	26-14	<b>Capital Project Title</b>	SIMS Safety and Security Improvements	<b>Capital Project Description</b>	SIMS Safety and Security Improvements including surveillance cameras
<b>Project Rationale</b>					

<b>Project Number</b>	25-08	<b>Capital Project Title</b>	SIMS Roof Replacement Project	<b>Capital Project Description</b>	Replace SIMS roof shingles, vents drains and flashings
<b>Project Rationale</b>	Roof assessment had determined roof replacement is required.				

<b>Project Number</b>	26-15	<b>Capital Project Title</b>	Park Land Acquisition	<b>Capital Project Description</b>	Acquisition of parkland to support Harbourwalk Project
<b>Project Rationale</b>					

**Reserve/Fund Summary**

Reserve/Fund Summary Projected year end balance	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
<b>1.459 SSI Pool &amp; Park Land</b>						
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
<b>Ending Balance \$</b>	<b>1,009,708</b>	<b>683,104</b>	<b>833,104</b>	<b>1,048,104</b>	<b>1,268,104</b>	<b>1,503,104</b>

**Reserve Schedule**

**1.459 - Pool & Park Land - Operating Reserve Fund**

For requisition rate stabilization during periods of fluctuating revenues.

**Reserve Cash Flow**

Fund: Fund Centre:	1500 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					
<b>Ending Balance \$</b>		<b>34,081</b>	<b>22,477</b>	<b>47,477</b>	<b>77,477</b>	<b>107,477</b>	<b>137,477</b>

**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					
<b>Ending Balance \$</b>	<b>111,313</b>	<b>86,313</b>	<b>146,313</b>	<b>211,313</b>	<b>281,313</b>	<b>356,313</b>

**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					
<b>Ending Balance \$</b>	<b>178,354</b>	<b>108,354</b>	<b>143,354</b>	<b>233,354</b>	<b>333,354</b>	<b>443,354</b>

**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					
<b>Ending Balance \$</b>	<b>651,820</b>	<b>401,820</b>	<b>401,820</b>	<b>401,820</b>	<b>401,820</b>	<b>401,820</b>

**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	-					
<b>Ending Balance \$</b>	<b>34,140</b>	<b>64,140</b>	<b>94,140</b>	<b>124,140</b>	<b>144,140</b>	<b>164,140</b>

**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:**

<b>Parcel Tax:</b>	Annual, levied on all properties in the Electoral Area
<b>Tipping Fee:</b>	\$0.570 per imperial gallon (Bylaw No. 4648, December 2024)
<b>Connection Charge:</b>	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	
<b>Total Other Changes</b>	<b>62,878</b>	

**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%
<i>% expense increase from 2025:</i>	<b>5.1%</b>

*% 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				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	728,000	712,221	800,250	-	-	800,250	816,260	832,590	849,240	866,220
Grit & Waste Sludge Disposal	3,840	4,400	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	38,400	50,440	22,620	-	15,000	37,620	23,070	23,530	23,990	24,460
Allocations	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
<b>TOTAL OPERATING COSTS</b>	<b>1,068,187</b>	<b>1,044,484</b>	<b>1,123,993</b>	<b>-</b>	<b>15,000</b>	<b>1,138,993</b>	<b>1,138,104</b>	<b>1,156,292</b>	<b>1,178,660</b>	<b>1,202,116</b>
*Percentage Increase over prior year			5.2%		1.4%	6.6%	-0.1%	1.6%	1.9%	2.0%
<u>DEBT / RESERVES</u>										
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
<b>TOTAL DEBT / RESERVES</b>	<b>155,727</b>	<b>159,923</b>	<b>147,799</b>	<b>-</b>	<b>-</b>	<b>147,799</b>	<b>205,643</b>	<b>250,084</b>	<b>255,470</b>	<b>260,685</b>
<b>TOTAL COSTS</b>	<b>1,223,914</b>	<b>1,204,407</b>	<b>1,271,792</b>	<b>-</b>	<b>15,000</b>	<b>1,286,792</b>	<b>1,343,747</b>	<b>1,406,376</b>	<b>1,434,130</b>	<b>1,462,801</b>
*Percentage Increase over prior year			3.9%		1.2%	5.1%	4.4%	4.7%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
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)
<b>TOTAL REVENUE</b>	<b>(817,737)</b>	<b>(798,230)</b>	<b>(845,301)</b>	<b>-</b>	<b>(15,000)</b>	<b>(860,301)</b>	<b>(895,931)</b>	<b>(949,601)</b>	<b>(968,221)</b>	<b>(987,571)</b>
<b>REQUISITION - PARCEL TAX</b>	<b>(406,177)</b>	<b>(406,177)</b>	<b>(426,491)</b>	<b>-</b>	<b>-</b>	<b>(426,491)</b>	<b>(447,816)</b>	<b>(456,775)</b>	<b>(465,909)</b>	<b>(475,230)</b>
*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**

<b>Service No.</b>	<b>3.705</b>	<b>Carry Forward from 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
	<b>SSI Septage / Composting</b>							

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$35,000	\$145,000	\$40,000	\$50,000	\$60,000	\$0	\$0	\$295,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$35,000</b>	<b>\$145,000</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$295,000</b>

**SOURCE OF FUNDS**

Capital Funds on Hand	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$110,000	\$40,000	\$10,000	\$60,000	\$0	\$0	\$220,000
	<b>\$35,000</b>	<b>\$145,000</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$295,000</b>

## Definitions for the 5-year Capital Plan

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

**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
													\$ -
			<b>Grand Total</b>	<b>\$ 416,000</b>			<b>\$ 35,000</b>	<b>\$ 145,000</b>	<b>\$ 40,000</b>	<b>\$ 50,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 295,000</b>

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**

	<b>Estimated</b>	<b>Budget</b>				
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
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
<b>Total</b>	<b>213,040</b>	<b>159,350</b>	<b>248,504</b>	<b>412,099</b>	<b>607,569</b>	<b>868,254</b>

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

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

**Assumptions/Background:**

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