Capital Regional District
625 Fisgard St.,
Victoria, BC V8W 1R7

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

Thursday, August 13, 2026 | **9:00 AM** | **SIMS Boardroom, 124 Rainbow Road, Salt Spring Island BC**

Special Provisional Budget

MS Team Meeting Streaming 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 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.

3.1. Presentations

3.2. Delegations

3.2.1. 26-0897 Delegation: Darlene Gage, Transition Salt Spring Re: Item 4.2. Transition Salt Spring Funding Request

Attachments: Delegation Request: Transition Salt Spring, June 30, 2026

3.2.2. 26-0899 Delegation: Susan Palmer, SSI Arts Council Re: Item 4.3. Salt Spring Island Arts One-Time Funding Request

Attachments: Delegation Request: SSI Art Council, July 30, 2026

Presentation: Mahon Hall - SS Arts Council

3.2.3. 26-0901 Delegation: Howard Jang, Artspring Re: Item 4.3. Salt Spring Island Arts One-Time Funding Request

Attachments: Delegation Request: Artspring, Aug 10, 2026

4. Special Meeting Matters

4.1. 26-0896 CRD Financial Literacy

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

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

4.2. 26-0883 Transition Salt Spring Funding Request

Recommendation: That the Salt Spring Island Local Community Commission approve funding for Transition Salt Spring through the 1.124 Salt Spring Island Economic Development Sustainability Service in the amount of $14,560 in 2027, $15,142 in 2028 and $15,749 in 2029, and direct staff to include the funding commitment in the 2027-2029 financial plan.

Attachments: Staff Report: Transition Salt Spring Funding Request

Appendix A: Transition Salt Spring Funding Request

4.3. 26-0886 Salt Spring Island Arts One-Time Funding Request

Recommendation: That the Salt Spring Island Local Community Commission recommends that staff include one-time funding of $37,150 in the 2027 1.299 Salt Spring Island Arts Service:

1. 70% for the Art Centre Society or $26,000
2. 30% for the Gulf Island Community Arts Council or $11,150.

Attachments: Staff Report: Salt Spring Island Arts One-Time Funding Request

Appendix A: ArtSpring Funding Request Letter Dated August 13, 2026

Appendix B: Arts Council Funding Request Letter Dated July 31, 2026

4.4. 26-0887 Salt Spring Island Local Community Commission - Union of BC Municipalities and Association of Vancouver Island and Coastal Communities Membership

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

Attachments: Staff Report: Salt Spring Island Local Community Commission - Union of BC Mu

4.5. 26-0884 Rainbow Recreation Centre Synthetic Ice Rink

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

Attachments: Staff Report: Rainbow Recreation Synthetic Ice Rink

Appendix A: 2027 Synthetic Ice Rink Installation Budget

Appendix B: 2027 Synthetic Ice Rink Operational Budget

4.6. 26-0885 Options for Providing Potable Water in Ganges

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

Attachments: Staff Report: Options for Providing Potable Water in Ganges

Appendix A: Image of Potential Potable Water Station

Appendix B: Map of Rotary Park Area and Proposed Location for the Water Stat

4.7. 26-0895 Salt Spring Island Administrative Budget

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

Attachments: Staff Report: Salt Spring Island Administrative Budget

Appendix A: 2027 Salt Spring Island Administrative Expenditures Budget Packa

4.8. 26-0870 2027 Provisional Salt Spring Island Local Community Commission Budget Review

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

1. That the 2027 Salt Spring Island Local Community Commission Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plans.
3. That the new initiatives identified in Appendix C for January 1, 2027, implementation be approved for expenditure.

Attachments: Staff Report: 2027 Provisional Salt Spring Island Local Community Commission

Appendix A: SSI LCC Budget Services

Appendix B: 2027 Supplementary Items

Appendix C: 2027 January Approvals

Appendix D: Community Works Funding Allocation by Service

5. Adjournment

Next Meeting:

-Thursday, August 20, 2026 at 9:00AM in the Salt Spring Island Multi Space (SIMS) Boardroom, 124 Rainbow Road, Salt Spring Island, BC V8K 2V5

From: Capital Regional District <noreply@crd.bc.ca>
Sent: Tuesday, June 30, 2026 12:18 PM
To: Legserv <Legserv@crd.bc.ca>
Subject: New Submission from Addressing the CRD Board & Committees webform - Submission #138 SID #55345

Submitted on Tue, 06/30/2026 - 12:17pm

Submitted by: Anonymous

Submitted values are:

Name
Darlene Gage

I represent
Transition Salt Spring

Telephone
[redacted]

Email address
darlene@transitionsaltspring.com

Street Address (optional)
PO Box 768, Salt Spring Island

Municipality/Electoral Area in which you reside
Salt Spring Island

I wish to address
Salt Spring Island Local Community Commission

Meeting Date
2026-08-13

Agenda Item
Budget Allocations

My reason(s) for appearing (is/are) and the substance of my presentation is as follows:
Proposal to include funding for TSS's local climate action work as part of the Economic Development funding priorities

I will attend the meeting
In person

I will have a PowerPoint or video presentation and will submit it at least 24 hours in advance of the meeting.
No

I understand
Yes

From: Capital Regional District <noreply@crd.bc.ca>
Sent: Thursday, July 30, 2026 4:19 PM
To: Legserv <Legserv@crd.bc.ca>
Subject: New Submission from Addressing the CRD Board & Committees webform - Submission #140 SID #56225

Submitted on Thu, 07/30/2026 - 4:18pm

Submitted by: Anonymous

Submitted values are:

Name
Susan Palmer

I represent
Salt Spring Arts Council

Telephone
[redacted]

Email address
[redacted]

Street Address (optional)
[redacted]

Municipality/Electoral Area in which you reside
Salt Spring Island

I wish to address
Salt Spring Island Local Community Commission

Meeting Date
2026-08-13

Agenda Item
2027 budget

My reason(s) for appearing (is/are) and the substance of my presentation is as follows:
To make a funding request

I will attend the meeting
In person

I will have a PowerPoint or video presentation and will submit it at least 24 hours in advance of the meeting.
Yes

I understand
Yes


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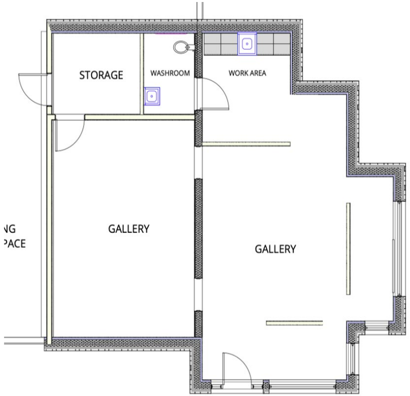
LCC Presentation August 13, 2026

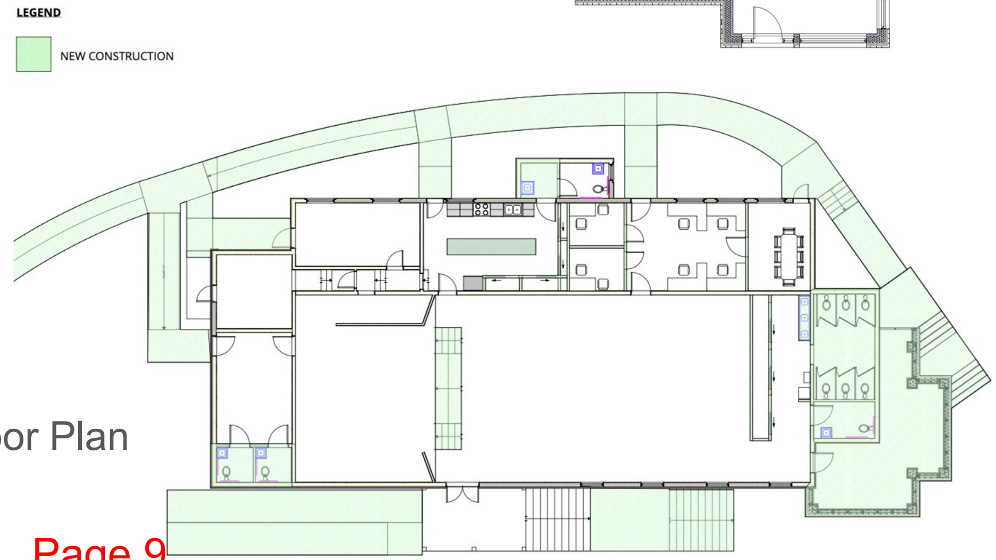
Revitalized Mahon Hall

Revitalization improvements:

- Heritage preservation
- Safety
- Accessibility
- Energy efficiency
- Durability
- Functionality
- Increased revenue potential

Main Street Gallery





New Floor Plan

History

Request to assume lease:
Nov 20, 2025

Original 2027 budget ask: $67,000

Forwarded budget: $10,000

Proposed motion:
Direct staff to report on implications of lease assumption

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Revised funding ask

Purpose: Hire a consultant to conduct a capital campaign feasibility study

Consultant costs: $50,000

Matching funds: $25,000 offered by private foundation

Revised LCC ask: **$25,000**

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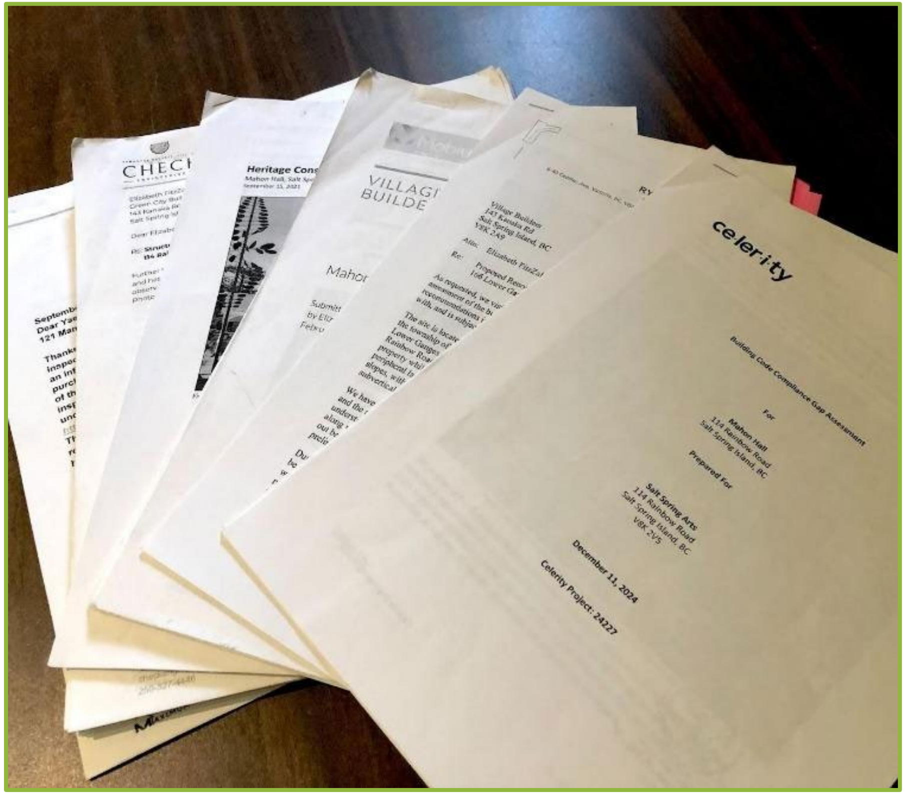
Assumption of lease

- Urgency
- Project readiness
- Community economic benefits
- Community well-being benefits



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Business case: Collaboration

Leveraging partnership for Mahon Hall:

- Working ***together*** to revitalize the building
- SSAC ***commitment*** to pursuing grants & capital campaign
- CRD has ***access*** to federal and provincial funding that SSAC does not

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Business case: Collaboration

SSAC Builds Cultural Development

- Low-barrier arts & cultural services / programs
- Focus on local and Indigenous culture
- Revitalization is a catalyst for enhanced cultural programming
- Cultural Campus: Library, ArtSpring SSAC

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Thank you!

Project timelines

Q3 2026	Visioning and feasibility
Q4 2026-2027	Detailed design development, permits, fundraising
2028	Construction documents
2028 - 2029	Construction
2030	Reopening of Mahon Hall

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Functional improvements

- Main Street Gallery
- Increased hall capacity
- Improved and expanded programmable space
- Improved wheelchair access
- Improved storage

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Safety improvements

- Fireproofing
- Earthquake safety
- Front of stage fall-hazard protection

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Durability improvements

- Crawl space damp-proofing
- Exterior upgrades
- Interior maintenance

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Business case: Why now

- Urgency
- Momentum
- Community economic benefits
- Community well-being benefits

From: Capital Regional District <noreply@crd.bc.ca>
Sent: Monday, August 10, 2026 1:53 PM
To: Legserv <Legserv@crd.bc.ca>
Subject: New Submission from Addressing the CRD Board & Committees webform - Submission #141 SID #56527

Submitted on Mon, 08/10/2026 - 1:53pm

Submitted by: Anonymous

Submitted values are:

Name
Howard Jang

I represent
ArtSpring

Telephone
2505372125

Email address
Howard@artspring.ca

Street Address (optional)
100 Jackson Avenue, SSI, V8K 2V8

Municipality/Electoral Area in which you reside
Salt Spring Island

I wish to address
Salt Spring Island Local Community Commission

Meeting Date
2026-08-13

Agenda Item
ArtSpring - Water Main Repair

My reason(s) for appearing (is/are) and the substance of my presentation is as follows:
Request a one time budget allocation to assist with the cost of repair/replacement and repaving of the parking lot area

I will attend the meeting
In person

I will have a PowerPoint or video presentation and will submit it at least 24 hours in advance of the meeting.
No

I understand
Yes

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

TOPICS

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

What are Regional Districts?

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

Budget Cycle

Planning Framework and Financial Planning

<u>Key Dates:</u>

August
LCC
Preliminary Approval

September
Board
Preliminary Approval

January
LCC Final
Approval

March
Board final approval
and Bylaw.

Fiscal year is
Jan 1 – Dec 31

The financial planning process lasts the entire year:

Plan:
May – August

Prepare:
Aug – Oct

Review:
Nov – Jan

Finalize:
Feb – Mar

Report:
Mar - Apr

Why Are There so Many Budgets?

- There is a budget, also referred to as an Annual Financial Plan, for **every service** as required by **legislation**
  - There are 20 budgets managed by the Salt Spring Island Electoral Area
  - A **bylaw** must be established in order to provide a service

- Legislation requires **separate financial records** for each service
  - Surpluses and deficits cannot be shifted to other services
  - On Salt Spring we only pay for the services that we use or regional services, such as the Regional Parkland Acquisition Fund, that we have opted in to

What are the Components of the Budget?

- **Operating Budget**
  - Planned, recurring revenues and expenses needed to operate the service
- **Capital Plan**
  - Planned investment in buildings, equipment, land, engineered structures, vehicles or other assets
- **Reserve Schedules***
  - Cash flow and balances of reserve funds
  - A single service may have multiple reserve schedules for different purposes as dictated by bylaw

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

Operating Budget

1.45X - Salt Spring Island Parks and Rec Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	BUDGET REQUEST 2027 ONGOING	BUDGET REQUEST 2027 ONE-TIME	BUDGET REQUEST 2027 TOTAL	FUTURE PROJECTIONS 2028	FUTURE PROJECTIONS 2029	FUTURE PROJECTIONS 2030	FUTURE PROJECTIONS 2031
OPERATING COSTS										
Community Parks & Administration	1,797,023	1,785,578	1,837,410	27,350	25,000	1,889,760	1,909,424	1,944,871	1,986,005	2,031,587
Rainbow Recreation Centre	1,231,116	1,223,610	1,281,586	51,995	25,000	1,358,581	1,360,183	1,387,288	1,414,915	1,443,111
Community Recreation & SIMS	752,556	758,168	735,400	25,000	-	760,400	814,582	830,776	847,294	864,179
TOTAL OPERATING COSTS	**3,780,695**	**3,767,356**	**3,854,396**	**104,345**	**50,000**	**4,008,741**	**4,084,189**	**4,162,935**	**4,248,214**	**4,338,877**
*Percentage Increase			1.9%	2.8%	1.3%	6.0%	1.9%	1.9%	2.0%	2.1%
CAPITAL / RESERVES										
Transfers to Capital Reserve Funds	148,000	148,000	150,000	-	-	150,000	170,000	200,000	220,000	235,000
Transfers to Operating Reserve Funds	27,500	62,217	40,000	-	-	40,000	40,000	42,000	43,000	45,000
Transfers to Equipment Replacement Fu	96,000	96,000	100,000	-	-	100,000	106,000	106,000	109,000	109,000
TOTAL CAPITAL / RESERVES	**271,500**	**306,217**	**290,000**	-	-	**290,000**	**316,000**	**348,000**	**372,000**	**389,000**
DEBT CHARGES - PLANNED	33,000	-	38,719	-	-	38,719	118,497	122,947	132,139	132,139
TOTAL COSTS	**4,085,195**	**4,073,573**	**4,183,115**	**104,345**	**50,000**	**4,337,460**	**4,518,686**	**4,633,882**	**4,752,353**	**4,860,016**
*Percentage Increase			2.4%	2.6%	1.2%	6.2%	4.2%	2.5%	2.6%	2.3%
Internal Recoveries	(62,260)	(48,122)	(63,560)	-	-	(63,560)	(64,830)	(66,120)	(67,440)	(68,790)
OPERATING LESS RECOVERIES	**4,022,935**	**4,025,451**	**4,119,555**	**104,345**	**50,000**	**4,273,900**	**4,453,856**	**4,567,762**	**4,684,913**	**4,791,226**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(43,604)	(43,604)	-	-	(50,000)	(50,000)	(5,000)	-	-	(5,000)
Program Fees	(601,795)	(578,453)	(608,940)	(38,515)	-	(647,455)	(660,400)	(673,610)	(687,080)	(700,830)
Federal & Provincial Grant	-	(21,998)	-	-	-	-	-	-	-	-
Lease & Rental Income	(204,020)	(203,930)	(216,595)	(7,700)	-	(224,295)	(228,790)	(233,380)	(238,050)	(242,820)
Payments in Lieu	(2,141)	(2,141)	(2,140)	-	-	(2,140)	(2,180)	(2,220)	(2,260)	(2,310)
Revenue - Other	(11,680)	(15,630)	(14,860)	(5,900)	-	(20,760)	(21,080)	(21,410)	(21,740)	(22,080)
TOTAL REVENUE	(863,240)	(865,756)	(842,535)	(52,115)	(50,000)	(944,650)	(917,450)	(930,620)	(949,130)	(973,040)
REQUISITION	**(3,159,695)**	**(3,159,695)**	**(3,277,020)**	**(52,230)**	-	**(3,329,250)**	**(3,536,406)**	**(3,637,142)**	**(3,735,783)**	**(3,818,186)**
*Percentage increase over prior year requisition			3.7%	1.7%	0.0%	5.4%	6.2%	2.8%	2.7%	2.2%

Expenditures

Reserve Transfers + Debt Servicing

This total must match revenue + requisition

Revenue

Tax

Operating Budget

What are the Components of the Operating Budget?

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

What Can be Done if There is a Budget Deficit?

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

Balanced budgets are required by law: Deficit spending is prohibited

Reserve Guidelines

Purpose:

- CRD is updating and consolidating operating and capital reserve guidelines into one corporate Reserve Guideline Framework
- Framework will support consistent reserve planning across all CRD Services including SSI

Why Reserves Matter

- Maintain service levels over time
- Manage financial risk and uncertainty
- Fund infrastructure renewal and major maintenance
- Reduce reliance on unplanned borrowing
- Mitigate sudden tax rate or fee increase

Key Framework Elements

- **Capital Reserves**: Support renewal and replacement of infrastructure, facilities and equipment
- **Operating Reserves:** Support financial resiliency, emergencies, cyclical maintenance and revenue stabilization
- Reserve targets are based on service risks, operating needs and long-term financial sustainability

Capital Plan

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

Res = Reserve Funding
Cap = Capital Funds on Hand
ERF = Equipment Replacement Fund
Grant = CWF or other grant funding

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

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**	**2027**	**2028**	**2029**	**2030**	**2031**	**5 - Year Total auto-populates**
26-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	$ 620,000	S	Grant	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
26-01	New	Bus Shelters	CWF to support project 26-01		S	Grant	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
26-01	New	Bus Shelters	Reserve Funding for CRD Project Management to support project 26-01.		S	Res	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
													$ -
23-02	New	Bus Storage	Bus parking located at Kanaka Rd. (CX.170.2101)	$ 70,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-02	New	Bus Storage			S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
27-01	New	Bus Charging Stations	Bus - Parking and Electric charging (Grant)	$ 1,000,000	S	Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
													$ -
													$ -
			Grand Total	**$ 1,690,000**				**$ 180,000**	**$ 1,130,000**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 1,700,000**

How are Capital Projects Funded?

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

Reserves

Community Transportation (SSI)						
Reserve Summary Schedule						
2027 - 2031 Financial Plan						
Reserve/Fund Summary						
	Estimated	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve Fund	16,338	19,338	22,338	25,338	28,338	31,338
Pathways Capital Reserve Fund	152,884	127,884	62,909	59,189	66,749	125,609
Sidewalks Capital Reserve Fund	-	-	-	-	-	-
Total	**169,222**	**147,222**	**85,247**	**84,527**	**95,087**	**156,947**

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

Questions?

Making a difference...together

REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **Transition Salt Spring Funding Request**

ISSUE SUMMARY

The purpose of this report is to consider a funding request from Transition Salt Spring (TSS) through the Salt Spring Island (SSI) Economic Development Sustainability EDS Service.

BACKGROUND

TSS has requested a three-year funding commitment through the SSI EDS Service to replace funding previously received through the Province of BC's Local Government Climate Action Program (LGCAP). The requested funding would support community education, communications, engagement and coordination activities related to climate action, emergency preparedness, water conservation, local food security and community resilience.

Between 2023 and 2026, TSS received annual LGCAP funding of $14,000 through the Capital Regional District (CRD). According to TSS, the organization leveraged this funding with additional fundraising revenues and delivered a broad range of communications and engagement initiatives focused on climate adaptation and resilience. With the provincial funding program no longer available, TSS is seeking continued support through the EDS Service.

The 1.124 SSI EDS Service was established to promote, provide information and assist local service agencies with economic development initiatives. Activities that are not considered "promotion" are those activities that are non-seasonal and more than three years in length.

Examples of what has been considered "promotion" to date include:
- Pilot program for industry and worker coordination under three years;
- Seasonal funding to tourism societies to increase service levels;
- Contracts for service for research or coordination (housing feasibility, rental coordination, encouragement of business);
- Workshops and advisory services, promotional programs, marketing strategies, consideration of economic diversification and resiliency; and
- Improvement of public spaces or private spaces where there is a secured public right to utilize the space.

Examples of what would not be considered "promotion" to date include:
- Graffiti removal from private property;
- Improving, beautifying or maintaining private property;
- Security cameras or surveillance equipment;
- Where ongoing funding is requested to support a business undertaking (e.g., contribution of funds to make business viable; and
- Funding of Citizens' On Patrol-style initiatives, mental health outreach or social work.

The EDS service supports initiatives that enhance the long-term economic, environmental and social well-being of SSI.

The requested funding would support public education and engagement activities related to:

- Climate adaptation and resilience;
- Water conservation and drought response;
- Emergency preparedness and wildfire awareness;
- Local food security initiatives;
- Energy conservation programs; and
- Community capacity building.

If the LCC were to engage outside this authority, such a decision may be challenged. All such projects are subject to the restriction on assistance to business as set out in the *Local Government Act.*

In 2026, Economic Development "Contribution Projects" funding was allocated to support initiatives led by Housing Now, the SSI Chamber of Commerce, and members of the SSI Agricultural Alliance. These contributions support community based economic development activities aligned with local priorities.

ALTERNATIVES

Alternative 1
That the Salt Spring Island Local Community Commission approve funding for Transition Salt Spring through the 1.124 Salt Spring Island Economic Development Sustainability Service in the amount of $14,560 in 2027, $15,142 in 2028 and $15,749 in 2029, and direct staff to include the funding commitment in the 2027-2029 financial plan.

Alternative 2
The Salt Spring Island Local Community Commission refer this report back to staff for additional information

IMPLICATIONS

Financial Implications
TSS is requesting funding of:

- 2027: $14,560
- 2028: $15,142
- 2029: $15,749

The EDS Service allocated $65,174 of funding to support "promotion" in 2026:

2026 Approved Funding		
Program Development	Housing Now	$23,724
Contribution Projects	Agricultural Alliance Farmland Trust Island Natural Growers Farmers Institute Abattoir Society Chamber Visitor Centre	$3,000 $10,000 $3,000 $3,000 $2,450 $10,000
Third Party Payments	Destination Marketing Management Organization	$10,000
	TOTAL	**$65,174**

The EDS Service's 2027 Provisional Budget incudes the following funding:

	Core Budget	Ongoing Supplementary
Program Development	$20,000	
Contribution Projects	$30,000	$30,000
Third Party Payments	$10,000	
TOTAL	**$60,000**	**$90,000**

Staff were directed to increase Contribution Funding by $30,000 in the provisional budget however, at that time, it may not have been flagged that the existing $51,716 in funding was made up of $30,000 funded by requisition, and $21,716 carried forward from 2025 to support the Integrated Housing Strategy. At its June 11, 2025 meeting, the SSI LCC passed the following motion:

That the Salt Spring Island Local Community Commission directs staff to prepare the 1.124 Salt Spring Island Economic Development Preliminary Five-Year Financial Plan by increasing Project Costs from $51,716 in 2026 to $60,000 in 2027 as an ongoing supplementary item funded by requisition.

To support this request in 2027, previously funded requests under the core budget would need to be reduced or an ongoing supplementary item of $14,560 or more would need to be included in the final budget.

CONCLUSION

Transition Salt Spring has requested a three-year funding commitment through the Salt Spring Island Economic Development Sustainability Service to replace funding previously provided through the Provincial Local Government Climate Action Program. Activities proposed support community resilience, climate adaptation, emergency preparedness and public engagement. Approval of the request would require the Salt Spring Island Local Community Commission to allocate funding within future economic development budgets, either through reallocation of existing program funding or by increasing the available contribution funding.

RECOMMENDATION

That the Salt Spring Island Local Community Commission approve funding for Transition Salt Spring through the 1.124 Salt Spring Island Economic Development Sustainability Service in the amount of $14,560 in 2027, $15,142 in 2028 and $15,749 in 2029, and direct staff to include the funding commitment in the 2027-2029 financial plan.

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

ATTACHMENT:

Appendix A: Transition Salt Spring Funding Request

Sustaining Local Climate Action on Salt Spring Island:

A Case for a Three-Year Commitment through the LCC Community Economic Sustainability Service

Prepared by Transition Salt Spring *for the Salt Spring Island Local Community Commission (August 2026)*

Background: What four years of public investment have delivered

For four consecutive years, from April 2023 through March 2026, Transition Salt Spring (TSS) received $14,000 annually through the province's Local Government Climate Action Program (LGCAP), delivered through the CRD. That funding, roughly $56,000 in total, covered a modest share, typically 15 to 20 percent, of the total cost of TSS's local climate engagement and communications, with TSS matching the remainder from its own fundraising. In practical terms, LGCAP funding contributed towards extensive Salt Spring focussed community outreach, communications and public engagement on all things community resilience and local climate action.

Over those four years, the reach of that work grew substantially, and TSS reported on it annually to the CRD in the same format we propose using again here:

- Newsletter subscribers grew from 2,300 to 3,000
- Facebook followers grew from 1,300 to 1,800
- Instagram followers grew from 721 to 1,177
- Video production grew from 11 videos a year to 181, with views reaching 188,835 in a single year
- Local newspaper coverage held steady at 38 to 43 articles a year, up from 14 in the first year
- Attendance at educational events nearly tripled, from 1,380 to over 3,700 people a year
- $152,300 in home energy and water conservation rebates were administered directly to island households

This is not a one-time result. It is a four-year trend, supported by a small, steady CRD contribution matched several times over by TSS's own resources. **That funding has now been cancelled by the province, with no indication it will return.** The current pocket of funding from that source expires in March 2027.

The gap the province has left behind

The work supported by LGCAP funding has not ceased. Wildfire risk, drought, smoke events, and pressure on freshwater and food supplies are ongoing local conditions our community has to manage. **By providing active community engagement on these crucial issues, TSS is building the social capital that the LCC needs to make bold choices on climate.** We are laying the ground for community understanding and acceptance of the big pivots we need to make progress towards greater community preparedness and resilience. TSS is asking the Local Community Commission to continue what LGCAP started, through a three-year funding commitment from the Community Economic Sustainability service.

Why this belongs in Community Economic Sustainability

TSS's core strength is public communications and engagement at a scale and quality few other organisations on Salt Spring can match. Our communications team reaches thousands of islanders directly through print media, social media, and newsletters, work that is more creative and responsive than what local governments can produce under their own communications constraints, and goes well beyond the capacity of most local nonprofits. That reach is what turns climate policy and public safety information into behaviour change: rebate uptake, emergency preparedness, water conservation, local food production and reduced risk of exposure for island households and businesses alike.

This capacity does not operate in isolation, and the record shows exactly how it gets used. When Salt Spring Island Fire and Rescue needed islanders to understand wood smoke reduction for cleaner air, TSS produced and distributed a video series that carried that message to more than 65,000 views, a reach the department could not have generated through its own channels. The CRD's rainwater harvesting rebate programs rely on TSS to reach the households that apply for them, which is how over $75,000 in rebates have been provided to households in the past four years. The Farmland Trust has partnered with TSS on several initiatives, extending its own reach. The Salt Spring Island Conservancy, the North Salt Spring Waterworks District, Islands Trust, the Ministry of Transportation and Infrastructure, the School District and dozens of nonprofits all convene under the banner of the TSS-led Climate Action Network, the island's forum for coordinating resilience work across agencies that each have a climate mandate but none of which run a comparable public communications operation. In effect, TSS functions as a shared communications backbone for the island's climate and emergency preparedness efforts, a role none of these other organizations is resourced or positioned to play on its own.

That reach has direct economic weight. Wildfire risk affects property insurance availability and premiums. Smoke season affects tourism revenue and the businesses that depend on it. Drought affects the reliability of water supply for agriculture, hospitality, and food producers, three sectors central to the island's economic capacity. A community that is visibly organized, informed, and prepared is a more attractive place to live, invest, and do business than one that is not, and TSS's communications capacity is a primary reason Salt Spring is able to present itself that way.

Grounded in an existing community mandate

This request is not a new direction for TSS or for the island. The **Salt Spring Island Climate Action Plan** identifies 250 recommended actions across transportation, emergency services, forest health, and freshwater preservation, developed through extensive community engagement. TSS's programming and communications are one of the primary mechanisms currently advancing that plan on the ground. Continued LCC investment in TSS is, in practical terms, continued investment in a plan the community has already said it wants implemented.

What we are asking for

TSS is requesting that the Local Community Commission establish a three-year funding commitment through the Community Economic Sustainability service, at $14,560 in the first year (a 4 percent increase over the previous $14,000 annual LGCAP contribution) rising by a further 4 percent each year to $15,142 in year two and $15,749 in year three. This totals approximately $45,450 over three years.

We recognize this does not fit the standard Contribution Projects mechanism, which the service's own guidelines reserve for time-limited, seasonal promotion activity. We are instead asking the Commission to consider establishing this as a dedicated, ongoing supplementary item within the CES budget, the same mechanism already under discussion for the service's 2027 reserve and project-cost increases.

TSS will report to the Commission annually, in the same format already used for our LGCAP reporting to the CRD: a summary of communications reach, event attendance, and program outcomes for the preceding year. This gives the Commission a familiar, proven accountability structure, and gives TSS the funding stability needed to retain program capacity and plan beyond a single budget cycle, something a single annual grant application cannot provide.

The choice in front of the Commission

Without a funding base, TSS's capacity to deliver this programming will shrink, not because the need has gone away, but because the provincial funding that supported it has. The costs of wildfire, drought, and water and food scarcity to this island's economy will not wait for a replacement funding source to be found. A three-year commitment would let the LCC address this at the scale the island actually needs, continuing a track record of public investment that has already been demonstrated to work.

Making a difference...together

REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **Salt Spring Island Arts One-Time Funding Request**

ISSUE SUMMARY

The purpose of this report is to review the request from Art Centre Society (ArtSpring) and the Gulf Island Community Arts Council (Arts Council) for a one-time funding increase in 2027.

BACKGROUND

The Capital Regional District (CRD) has delegated authority of the Salt Spring Island (SSI) Arts Service to the SSI Local Community Commission (LCC). The service provides annual funding through a contribution service to SSI Arts including ArtSpring and the Arts Council. The requisition funding is split between these two organizations with 70% allocated to the ArtSpring for operation of the ArtSpring community centre and ongoing repairs/maintenance and 30% to the Arts Council to support program delivery.

ArtSpring
In May 2026, ArtSpring identified a leak in the water main servicing its facility, with repair costs estimated at approximately $56,000. To offset this unplanned expense, ArtSpring secured $30,000 in external funding through the SSI Foundation's Emergent Needs Program and the YP Heung Foundation. As the project is not eligible for Community Works Funding because the CRD does not own the asset, ArtSpring has requested a one-time increase of $26,000 to its 2027 contribution to fund the remaining project costs (Appendix A).

Arts Council
The Arts Council has identified significant seismic, safety, accessibility and building system deficiencies at Mahon Hall, a heritage building located in the Ganges Village core and leased from School District 64. To advance planning and fundraising for the proposed revitalization project, the Arts Council has requested LCC support a fundraising feasibility study. As a result, the Arts Council has requested a one-time increase of $25,000 to its 2027 contribution to support programming to free up existing funds to support the feasibility study (Appendix B).

ALTERNATIVES

Alternative 1
The Salt Spring Island Local Community Commission recommends that staff include one-time funding of $37,150 in the 2027 1.299 Salt Spring Island Arts Service:

1. 70% for the Art Centre Society or $26,000
2. 30% for the Gulf Island Community Arts Council or $11,150.

Alternative 2
The Salt Spring Island Local Community Commission recommends that staff amend the Salt Spring Island Arts Service Establishment Bylaw to:

1. Increase the maximum requisition by 25%
2. Remove the 70/30 contribution funding split between the two organizations
3. Allow funding for the Gulf Island Community Arts Council to be used for building repairs

Alternative 3
The Salt Spring Island Local Community Commission refers the report back to staff for additional information.

IMPLICATIONS

Financial Implications
In 2026, ArtSpring received $103,161 and the Arts Council received $44,212 requisitioning a total of $154,361 to support the SSI Arts Service. The preliminary budget for 2027 includes a 5% increase in this requisition funding totalling $162,373. The maximum requisition for this service is $208,483 in 2026. Funding requests that exceed the maximum allowable requisition would require an increase to the maximum requisition prior to the funding request being approved.

ArtSpring has requested a one-time increase of $26,000 for 2027 to offset the unforeseen cost of repairs to their water main line in 2026. A summary of the repair costs and proposed sources of funding are included in the table below:

Project	Cost	Funding Sourced By ArtSpring	Request From CRD
Water Main Repair	$36,000	$15,000 Salt Spring Foundation $15,000 YP Heung Foundation	$26,000
Repaving Parking Lot	$20,000		
Total	**$56,000**		

The Arts Council has requested a one-time increase of $25,000 for 2027 to support existing programming and free up existing funds to support a fundraising feasibility assessment. A summary of the requested costs are included in the table below:

Project	Cost	Funding Sourced By Arts Council	Request From CRD
Feasibility Study	$50,000	$25,000 YP Heung Foundation	$25,000
Total	**$50,000**		

Total 2027 SSI Arts funding request = $51,000

Under the current establishment bylaw for the SSI Arts, an additional $46,110 could be requisitioned to support these funding requests however, that funding increase would need to be split between ArtSpring at 70% and the Arts Council at 30%.

To provide ArtSpring with a one-time funding increase of $26,000 in 2027, the Arts Council would receive a corresponding one-time funding increase of $11,150 to support programming costs, thereby freeing existing resources to advance a feasibility assessment. As a result, the total SSI Arts Service requisition would need to increase by $37,150. Consistent with the current funding allocation model, the additional requisition would be distributed as follows:

- ArtSpring $26,000 (70%)
- Arts Council $11,150 (30%)

CONCLUSION

Art Centre Society and the Gulf Island Community Arts Council have requested one-time funding increases in 2027 to address an unforeseen infrastructure repair, and to support planning and fundraising activities for the Mahon Hall revitalization project. Under the current Salt Spring Island Arts Service establishment bylaw, any additional requisition funding must be allocated according to the existing 70/30 funding split between the two organizations. A one-time requisition increase of $37,150 would provide $26,000 to Art Centre Society and $11,150 to the Gulf Island Community Arts Council. Should the Salt Spring Island Local Community Commission wish to provide funding beyond the current requisition limits or modify the allocation model, amendments to the service establishment bylaw would be required.

RECOMMENDATION

The Salt Spring Island Local Community Commission recommends that staff include one-time funding of $37,150 in the 2027 1.299 Salt Spring Island Arts Service:

1. 70% for the Art Centre Society or $26,000;
2. 30% for the Gulf Island Community Arts Council or $11,150.

Submitted by:	Kent Bittorf, BPE, Manager, Salt Spring Island Parks and Recreation
Concurrence:	Dan Ovington, BBA, Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, MBA, P.G. Dip.Eng., BSc, General Manager of Electoral Area Services

ATTACHMENTS

Appendix A: ArtSpring Funding Request Letter Dated August 13, 2026
Appendix B: Arts Council Funding Request Letter Dated July 31, 2026

Island Arts Centre Society
100 Jackson Avenue
Salt Spring Island
British Columbia V8K 2V8
Office: 250.537.2125
Box Office: 250.537.2102
1.866.537.2102

Capital Regional District

August 13, 2026

One-Time Special Budget Allocation – ArtSpring Water Main Infrastructure Replacement

Request

ArtSpring respectfully requests that the Capital Regional District provide a **one-time special budget allocation of $26,000** to support the emergency replacement of the facility's water main infrastructure and the restoration of the parking lot following excavation.

This request represents an opportunity for the CRD to join an extraordinary community partnership that has come together to protect one of Salt Spring Island's most important public and cultural facilities.

Background

In April 2026, ArtSpring experienced a critical failure of the water main serving the building. The leak escalated rapidly, causing erosion beneath the parking lot, creating sinkholes and compromising the stability of the site.

Following an assessment by North Salt Spring Waterworks, it was determined that the original municipal water service had reached the end of its operational life and required complete replacement. Temporary repairs were no longer a practical or responsible option.

Recognizing the urgency of the situation, the Board of Directors approved proceeding immediately with the project to protect the building, ensure public safety, and avoid disruption to the hundreds of performances, community events, educational activities and rentals that take place at ArtSpring each year.

The work was completed between **June 8–10, 2026**. During excavation, more extensive deterioration than anticipated was uncovered, requiring additional equipment, labour and infrastructure work. The project ultimately resulted in the complete replacement of the water main, providing a one-year warranty and an anticipated service life of **20–30 years**.

The final phase of the project is the restoration and repaving of the parking lot affected by the excavation.

Why This Project Matters

This project represented an **emergent need** because the failure of ArtSpring's water main infrastructure posed an immediate risk to the continued operation of the facility.

The active leak and deteriorating underground infrastructure threatened reliable water service, public safety, and the stability of the parking area. Delaying repairs would have resulted in increasing infrastructure damage, escalating repair costs, operational disruption, and potentially the temporary closure of one of Salt Spring Island's most important community gathering places.

Compounding the challenge, this infrastructure failure was **not covered by ArtSpring's insurance**, creating a significant and entirely unbudgeted financial obligation.

Immediate action was essential.

Building Stewardship and Long-Term Planning

ArtSpring has consistently taken a responsible and proactive approach to the stewardship of its facility. In 2021, with support from the Capital Regional District, a comprehensive **Building Condition Assessment and Lifecycle Plan** was completed to identify the anticipated capital maintenance and replacement needs of the building and grounds over the next twenty years.

Notably, the assessment did **not** identify the water main infrastructure as an area of concern or as requiring replacement within the planning horizon. The sudden failure of the water main was therefore both unexpected and unforeseeable, reinforcing the emergent nature of this project. While ArtSpring has diligently planned for known lifecycle requirements, this critical infrastructure failure fell outside those projections and required immediate action to protect the facility and maintain uninterrupted community access.

A Vital Community Asset

ArtSpring is far more than a performing arts venue.

It is a regional community asset serving residents throughout Salt Spring Island and the Southern Gulf Islands through professional performances, community theatre, youth and school programs, visual arts exhibitions, workshops, public meetings, community celebrations and facility rentals.

Thousands of residents use ArtSpring every year. Reliable water infrastructure is fundamental to keeping the building open, safe and accessible for everyone who depends upon it.

Protecting ArtSpring means protecting an essential piece of community infrastructure.\

A Community Partnership

The response to this emergency has demonstrated the remarkable commitment of our community to preserving ArtSpring.

The **Salt Spring Foundation** has committed **$15,000** through its **Emergent Needs Program**, recognizing both the urgency of the project and ArtSpring's importance as a community asset.

The **Y.P. Heung Foundation** has also committed **$15,000**, reflecting its longstanding commitment to ArtSpring and its recognition of the importance of reliable water infrastructure on Salt Spring Island.

Together, these two community foundations have already invested **$30,000** toward this project.

Their support sends a clear message that this is not simply a building repair—it is an investment in preserving an essential public facility for the entire community.

ArtSpring has requested support from the Co-Owners of the Parking lot.

ArtSpring will contribute up to $10,000 from it's own reserves.

ArtSpring has also explored every available funding avenue, including insurance coverage, which unfortunately does not apply, and other government infrastructure programs for which the project is not eligible.

Why the CRD

The Capital Regional District has long recognized ArtSpring's value through the Salt Spring Island Arts and Culture Service and annual property tax support for facility maintenance.

This request is different.

The water main failure represents an extraordinary and unforeseen infrastructure emergency—one that falls well outside the scope of normal operating and maintenance budgets.

By providing a one-time special budget allocation, the CRD would become the final partner in a collaborative community effort that has already attracted substantial philanthropic support.

This is an opportunity to leverage significant community investment while ensuring that an essential public facility remains safe, operational and resilient for decades to come.

Request

The CRD's investment in the 2021 Building Condition Assessment reflected a shared commitment to the long-term stewardship of ArtSpring. This request builds on that partnership by addressing an unforeseen infrastructure failure that could not reasonably have been anticipated through the lifecycle planning process

ArtSpring respectfully requests a **one-time special budget allocation of $26,000** toward the cost of the completed water main replacement project and the restoration of the parking lot.

Together with the commitments already made by the Salt Spring Foundation and the Y.P. Heung Foundation, the CRD has an opportunity to complete a true community partnership—one that protects critical infrastructure, preserves an important public asset, and demonstrates a shared commitment to the cultural and civic life of Salt Spring Island.

The completed water main replacement has secured ArtSpring's water supply for the next 20–30 years. With the final restoration work completed, the community will benefit from a safe, reliable, and fully restored facility that continues to welcome thousands of residents, visitors, artists, students and community organizations every year.

We are deeply grateful for the CRD's longstanding partnership with ArtSpring and respectfully ask for your support in helping bring this important project to completion.

July 31, 2026

Salt Spring Island Local Community Commission
Capital Regional District
#108 – 121 McPhillips Avenue
Salt Spring Island
British Columbia V8K 2T6

Dear Commissioners

Re: Request for Funding Support for Arts Programming and Mahon Hall Revitalization Planning

This letter confirms that the Salt Spring Arts Council wishes to proceed with a revised funding request of **$25,000**.

The requested funding would support existing arts programming opportunities on Salt Spring Island, allowing the Arts Council to redirect a portion of its current resources toward retaining a consultant to undertake a capital campaign feasibility study for the revitalization of **Mahon Hall**.

The feasibility study is estimated to cost **$50,000**. The Arts Council has successfully secured a grant commitment of **$25,000**, contingent upon the organization securing matching funds. We are therefore seeking support from the Local Community Commission to help raise the required **$25,000** in matching funds and unlock this important grant investment.

Any contribution the LCC is able to provide toward this goal would be sincerely appreciated and would help advance the long-term sustainability and renewal of one of Salt Spring Island's most valued community arts facilities.

Thank you for your consideration and ongoing support of arts and culture in our community.

Kind regards,

Deborah Osborne
Chair, Board of Directors
Salt Spring Arts Council

Susan Palmer
Chair, Mahon Hall Revitalization Committee
Salt Spring Arts Council

cc: Bronwen Duncan
Executive Director
Salt Spring Arts Council

Historic Mahon Hall, 114 Rainbow Road, Salt Spring Island, BC V8K 2V5
250-537-0899 | info@ssartscouncil.com | saltspringarts.com

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REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **Salt Spring Island Local Community Commission - Union of BC Municipalities and Association of Vancouver Island and Coastal Communities Membership**

ISSUE SUMMARY

The purpose of this report is to identify membership eligibility and costs associated with full participatory membership in the Union of BC Municipalities (UBCM) and the Association of Vancouver Island and Coastal Communities (AVICC).

BACKGROUND

At its June 18, 2026 meeting, the Salt Spring Island (SSI) Local Community Commission (LCC) passed the following motions:

> *"That the Salt Spring Island Local Community Commission directs staff to report on options for obtaining full participatory membership for the LCC in the Union of BC Municipalities (UBCM), either as a stand alone or in conjunction with other SSI elected bodies and include the initial and ongoing costs in the appropriate budget funded by requisition."*

> *"That the Salt Spring Island Local Community Commission directs staff to report on options for obtaining full participatory membership for the LCC in the Association of Vancouver Island and Coastal Communities (AVICC) either as a stand alone or in conjunction with other SSI elected bodies and include the initial and ongoing costs in the appropriate budget funded by requisition."*

Following this direction, staff contacted both AVICC and UBCM regarding membership eligibility. The responses received indicated that membership is generally limited to recognized local government bodies, such as regional districts, municipalities, First Nations and other entities specifically identified within their governing bylaws and membership provisions. Community commissions, associations and similar bodies are not eligible for direct membership.

The Capital Regional District (CRD) is a member of both organizations, and SSI is represented through the CRD Electoral Area Director. In addition, Islands Trust is a member organization, and its elected Trustees are able to participate through that membership.

A Local Community Commission such as the SSI LCC is not itself a municipality, regional district, First Nation, Islands Trust body or separate local government. Rather, it is a commission established by the CRD under the *Local Government Act*. As a result, it does not fall within the categories of entities that are eligible to hold membership directly in either UBCM or AVICC. Both organizations confirmed that participation and representation for SSI occurs through the memberships held by the CRD and Islands Trust, rather than through the SSI LCC as a separate member entity.

IMPLICATIONS

Financial Implications
The LCC may not have full voting member representation, however commissioners can still attend UBCM and AVICC conventions and events.

The UBCM Tradeshow is typically held in Vancouver, over two days in September. The 2026 regular registration rate to attend is $1,060 plus travel and accommodation.

The 2027 AVICC Annual General Meeting and Convention is scheduled to be held in Nanaimo April 16 - 18, 2027 at the Vancouver Island Convention Centre. Registration costs are not yet publicly available with registration opening in February 2027.

Should one or more commissioners wish to attend these conferences, additional funding would need to be added to the 2027 LCC training budget with approval coming from the Electoral Area Director.

CONCLUSION

Based on the membership criteria established by both Association of Vancouver Island and Coastal Communities and Union of BC Municipalities, the Salt Spring Island Local Community Commission is not eligible to obtain independent voting membership as it is a commission established by the Capital Regional District (CRD) and not a separate local government entity. Salt Spring Island continues to be represented within these organizations through the CRD, the SSI Electoral Area Director, and Islands Trust representatives who are eligible voting delegates. Should the Salt Spring Island Local Community Commission wish to support commissioner participation in these events, additional funding would need to be considered through future budget processes and approved in accordance with established CRD authorities.

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 of Electoral Area Services

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REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **Rainbow Recreation Centre Synthetic Ice Rink**

ISSUE SUMMARY

The purpose of this report is to provide the Salt Spring Island (SSI) Local Community Commission (LCC) with an update on installation and operating costs for the proposed donation of a synthetic ice rink.

BACKGROUND

At its April 16, 2026 meeting, the SSI LCC received a presentation from the Salt Spring Island Healthy Living Society (SSIHLS) proposing the donation of a used modular synthetic ice rink system. The system includes boards, sub-flooring, netting and synthetic ice tiles forming a 40ft. × 80ft. CAN-ICE surface. The product requires no refrigeration, can be operated year-round and can be assembled within approximately seven hours.

At its May 21, 2026 meeting, the SSI LCC passed a motion directing staff to report back on the costs associated with the installation and operation of the synthetic ice rink, including potential funding partners and recommended operating model.

At its June 18, 2026 meeting, the SSI LCC passed the following motion:

> *"That the Salt Spring Island Local Community Commission identifies 262 Rainbow Road (Rainbow Recreation Centre) as the site for the installation of the donated synthetic ice rink and request staff to report back on funding options associated with installation and operation to include in the 2027 provisional budget for review on August 13, 2026."*

Installation of the synthetic surface will require the Capital Regional District (CRD) to construct a suitable, firm, level base, such as concrete, asphalt, or compacted aggregate. Staff have received installation specifications from the manufacturer and have updated installation costs based on this information.

On July 27, 2026 SSIHLS informed the CRD that the original donor identified to purchase the ice rink from the owner has backed out. SSIHLS is actively working on finding another private donor to cover the funding gap of $85,000. A deposit has been made to secure the arena and the SSIHLS has until the end of September 2026 to secure a donor. If a donor is not found, the SSIHLS has suggested going to the community to secure donations to finalize the purchase of the arena. The SSIHLS will continue to keep the CRD up to date with progress on progress with donors.

IMPLICATIONS

Financial Implications
Initial preparation and installation of the synthetic ice rink involve clearing and site preparation, creation of a firm and level installation surface, establishing a pathway to the rink and creation of a skate storage space. The projected costs for these installation steps have been updated based on the provision of manufacturer specifications and a full accounting for all steps required to establish the

rink for operation at the Rainbow Recreation Site. The total estimated total installation cost is $250,000 (Appendix A). $50,000 has been allocated from reserve funding to support this project in 2027, with the remaining $200,000 requiring a funding partner or a Community Works Funding contribution. A presentation and request for funding support with the Salt Spring Lions Club is scheduled for September 3, 2026.

An annual operations budget has been created for 2027 including projected revenues and operating expenses (Appendix B) and has been included in the 2027 Provisional Budget Package. This 2027 operating budget is based on the following assumptions:

- Revenue calculations assume participants pay for access and rent skates using existing admission and rental charges from Parks and Recreation Fees and Charges 2026/2027
- Revenue calculations assume the rink operates 15 hours per week for 50 weeks per year
- Expenses assume the use of existing staff and infrastructure at the Rainbow Recreation Centre
- Staff expenses include one Program Attendant to manage skate rentals and an average of 5 hours per week for Maintenance

The revenues from admissions, equipment and facility rentals are expected to offset the direct operational expenses, creating a net neutral budget. A $5,000 Contract for Services expense has been added as a contingency buffer and is proposed to be funded by requisition.

CONCLUSION

The proposed synthetic ice rink represents a low-capital opportunity to introduce a new recreational amenity on Salt Spring Island, with Rainbow Recreation identified as the installation location. An installation budget has been updated based on new specifications from the manufacturer with an estimated cost of $250,000. An operating budget has been included in the 2027 Provisional Budget and assumes that the revenues will offset the expenses, creating a net neutral bottom line except for a $5,000 Contract for Services expense.

RECOMMENDATION

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

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

ATTACHMENTS

Appendix A: 2027 Synthetic Rink Installation Budget
Appendix B: 2027 Synthetic Rink Operating Budget

Appendix A
2027 Synthetic Rink Installation Budget

Budget Estimate for Granular Base
90x50' - 4500 sqf

Category	Cost	Description
Mobilization & Demobilization	$ 5,000	Delivery and removal of equipment
Site clearing and prep	$ 20,000	Tree removal, stump grinding, brush clearing, disposal, rough grading, moving seacans
Excavation and base prep	$ 25,000	Excavation, compaction, geotextile, fine grading
Granular pad construction	$ 55,000	~170 yds^3 material, compaction, laser grading
Drainage	$ 15,000	Install french drains and foundation protection
Road relocation	$ 10,000	Shifting gravel road and seacans laydown to allow room for rink
Installation of rink	$ 7,500	Team of 4 for 1.5 days (extra time allocated for first time install)
Skate storage/sharpening shed	$ 30,000	Small, powered shed with room for skate storage and sharpener
Electrical connections	$ 10,000	Electrical connections for skate shed and potential pathway lighting
Pathway Establishment & Landscaping	$ 10,000	Establish pathway and landscaping to rink
Skate inventory and sharpener	$ 2,500	~50 pairs of skates, skate sharpener, skate racks, accessories (mostly donated)
Engineering, Geotech, Architectural Permits	$ 10,000	Required permits and geotechnical studies

Project Management/CRD Labour (10%)	$ 20,000	
Contingency (15%)	$ 30,000	

TOTAL	$ 250,000

1.45X Rainbow Rec Centre Artificial Ice Rink

2027 BUDGET		
Fees- Program	-$	38,515
Wages and Benefits - Other Reg	$	36,115
Contract for Services	$	5,000
Repairs and Maintenance - Buildings	$	1,500
Supplies - Janitorial	$	400
Supplies - Operating	$	500
Total	**$**	**5,000**

2027 Operating Budget Assumptions

- Revenue calculations assume participants pay for access and rent skates using existing admission and rental charges from Parks and Recreation Fees and Charges 2026/2027
- Revenue calculations assume the rink operates 15 hours per week for 50 weeks per year
- Expenses assume the use of existing staff and infrastructure at the Rainbow Aquatics Centre
- Staff expenses include one Program Attendant to manage skate rentals and an average of 5 hours per week for Maintenance and skate sharpening

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REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **Options for Providing Potable Water in Ganges**

ISSUE SUMMARY

The purpose of this report is to provide the Salt Spring Island (SSI) Local Community Commission (LCC) with options and costs on the installation of a source of potable water in Ganges Village

BACKGROUND

At it's June 18, 2026 meeting, the SSI LCC passed the following motion:

> *"That the Salt Spring Island Local Community Commission request staff to report back on options for providing potable water withing Ganges, in addition to Centennial Park."*

In reviewing potential sites to provide public access to potable water, staff identified Capital Regional District (CRD) owned properties and considered accessibility and cost for installation as well as perceived public demand and need. Based on these factors, staff identified Rotary Park as the recommended site. An image of a potential potable water station is attached as Appendix A and a map of the proposed location for the water station is attached as Appendix B

Rotary Park is a 0.45-acre public park located in the centre of Ganges overlooking the harbour and adjacent to the waterfront boardwalk. The park features several benches, a garbage and recycle receptacle as well as a small dinghy dock used by local and visiting boaters coming in from the harbour.

The park is a popular tourist hub given the proximity to the centre of Ganges and serves a wide range of users including tourists passing along the harbour boardwalk or travelling to shops, members of the boating community coming ashore, residents from live aboard vessels anchored in the harbour and individuals from the unhoused community.

Given this is a busy public park, many users expect to find amenities such as a water fountain. Access to potable water is a need and challenge for many of the park users. Beyond access to water, a public fountain can provide heat protection in high temperatures and reduce the use of disposable plastics by limiting the sale of commercially bottled water.

IMPLICATIONS

Financial Implications
Rotary Park has an existing water connection and pays an annual connection fee to North Salt Spring Water Works despite not having any water consumption for a number of years.

The cost to establish the water fountain includes the initial purchase, installation expense plus a contingency for unforeseen expenses related to the existing water line. A chart summarizing these costs is found below:

Item	Cost
Fountain and Freight (water fountain with bottle fill station)	$10,000
Concrete Pad	$1,000
Installation	$2,000
Project Management 10%	$1,300
Contingency 30%	$3,900
Total	**$18,200**

Annual water consumption costs would need to be monitored during the first year of operation and included in future budgets. Increased costs associated with vandalism may also need to be included in future SSI Parks and Recreation operating budgets.

If the LCC supports the installation and ongoing expense of a water fountain in Rotary Park, the commission will need to provide direction for this item to be included in the 2027 Provisional budget.

Social Implications
Access to potable water is a need and challenge for various users of the public park, including members of the boating community living in Ganges Harbour and individuals experiencing homelessness. The provision of potable water in Rotary Park enhances access to drinking water for park users, including those who may have limited access to such services elsewhere.

CONCLUSION

Rotary Park serves a wide range of users, including visitors, boaters, live-aboard residents, and members of the unhoused community, many of whom would benefit from access to potable water. Installing a public water fountain would help meet this need while also providing relief during hot weather and supporting waste reduction by decreasing reliance on single-use plastic water bottles. The estimated capital cost of installation is $18,200, with ongoing operating costs to be monitored and incorporated into future budgets. Should the Salt Spring Island Local Community Commission wish to proceed, direction would be required to include the project in the Salt Spring Island Parks and Recreation Five-Year Financial Plan.

RECOMMENDATION

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

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

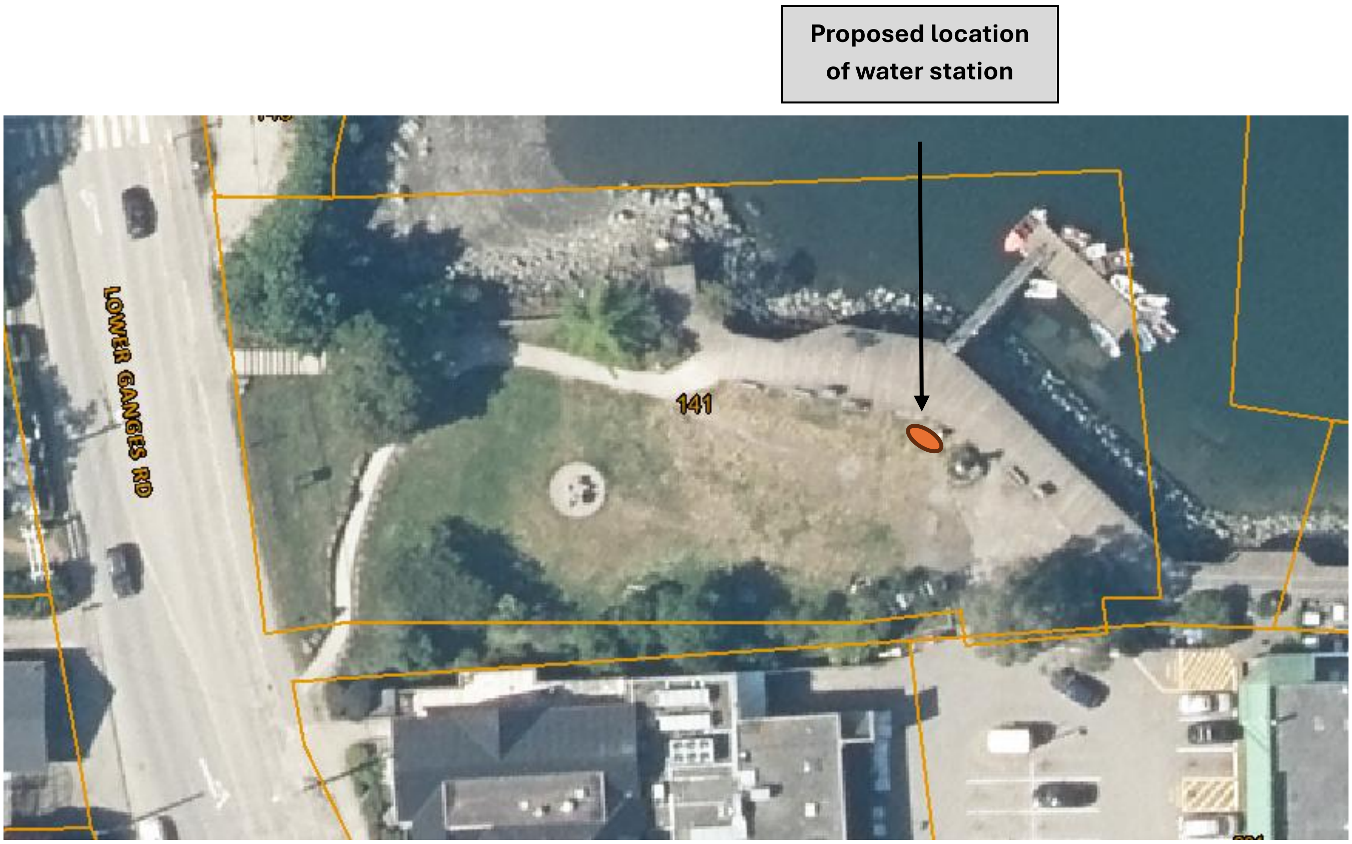
ATTACHMENTS

Appendix A: Image of Potential Potable Water Station
Appendix B: Map of Rotary Park Area and Proposed Location for the Water Station

APPENDIX A
IMAGE OF POTENTIAL POTABLE WATER STATION

APPENDIX B

MAP OF ROTARY PARK AREA AND PROPOSED LOCATION FOR THE WATER STATION



Making a difference...together

REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **Salt Spring Island Administrative Budget**

ISSUE SUMMARY

The purpose of this report is to provide the Salt Spring Island Local Community Commission with the Salt Spring Island Administrative Expenditures Budget for information.

BACKGROUND

The Salt Spring Island (SSI) Administration Service was established to provide a dedicated funding mechanism for electoral area administrative expenditures that are unique to the governance and service delivery requirements of SSI.

The administrative service supports the Senior Manager, the SSI Manager of Engineering, and administrative and engineering staff in delivering Capital Regional District (CRD) services, capital projects, and strategic initiatives on SSI, including those delegated to the SSI Local Community Commission (LCC). The service also provides funding and administrative support for the SSI Electoral Area (EA) Director and the LCC to fulfill their statutory, governance, and community engagement responsibilities. Through the SSI Administration budget, these resources help ensure effective service delivery, project implementation, and communication with residents and community stakeholders.

Expenditures within the service include allocations to support corporate administrative support provided by other CRD departments, telecommunications and information technology services, travel and meeting-related costs, the CRD SSI administration office, and specialized contractual support where required.

The annual budget for the SSI Administrative Service is intended to provide stable and transparent funding for these activities while ensuring accountability to local taxpayers and effective communication and coordination between the CRD, community stakeholders, and residents.

IMPLICATIONS

Financial Implications
The core 2027 SSI Administrative Budget has been prepared with a 2% increase over 2026. This includes CRD Board approved renumeration increases for the SSI EA Director and LCC.

Ongoing supplementary items include:

- Additional 7hrs/week Auxiliary Engineering Tech ($24,117-$9,647 =$14,470)
    - 40% ($9,647) of this base funding is recovered through charge outs to capital projects
- Additional 7hrs/week Auxiliary Administrative Clerk ($18,854)
- Capacity study and staffing recommendations funded by Operating Reserve Fund ($5,000).

New 2027 ongoing supplementary items result in a 6.2% increase over 2026.

Service Delivery Implications
New initiatives, capital projects, and increasing facility operations continue to place additional demands on SSI CRD staff resources. Additional staffing support is required to maintain current service levels for core SSI CRD services while ensuring adequate capacity to plan, implement, and oversee new projects and operational responsibilities. Without additional resources, increasing workload pressures may result in delays to project delivery, reduced responsiveness to public and stakeholder inquiries, and limited capacity to advance emerging priorities. The proposed gradual staffing increases are intended to support sustainable service delivery, maintain operational effectiveness, and ensure the organization can meet current and future community needs while minimizing the overall impact to ratepayers.

CONCLUSION

The Salt Spring Island Administration Service provides the administrative support required to deliver CRD services and governance functions on Salt Spring Island. The 2027 budget includes a 2% increase for inflationary and remuneration adjustments, as well as supplementary funding to address additional engineering and administrative capacity needs bringing the total increase to 6.2%.

RECOMMENDATIONg

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

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

ATTACHMENTS

Appendix A: 2027 Salt Spring Island Administrative Expenditures Budget Package

CAPITAL REGIONAL DISTRICT

2027 Budget

Admin Expenditures (SSI)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

1.111 - Admin Expenditures (SSI) Director, Management & LCC	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Director Admin	56,177	53,487	64,509	-	-	64,509	65,818	67,139	68,482	69,847
Management Services	1,293,993	1,284,448	1,313,440	18,854	33,120	1,365,414	1,384,877	1,418,303	1,450,198	1,477,172
Local Community Commission (LCC)	215,749	199,469	146,160	-	-	146,160	149,098	152,083	225,110	158,219
TOTAL OPERATING COSTS	**1,565,919**	**1,537,404**	**1,524,109**	**18,854**	**33,120**	**1,576,083**	**1,599,793**	**1,637,525**	**1,743,790**	**1,705,238**
*Percentage Increase over prior year			-2.7%	1.2%	2.1%	0.6%	1.5%	2.4%	6.5%	-2.2%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	38,545	63,200	33,000	-	-	33,000	35,040	35,640	37,160	41,720
Transfer to Operating Reserve Fund	50,065	53,925	43,000	-	-	43,000	46,390	47,305	49,150	51,390
TOTAL CAPITAL / RESERVES	**88,610**	**117,125**	**76,000**	**-**	**-**	**76,000**	**81,430**	**82,945**	**86,310**	**93,110**
TOTAL COSTS	**1,654,529**	**1,654,529**	**1,600,109**	**18,854**	**33,120**	**1,652,083**	**1,681,223**	**1,720,470**	**1,830,100**	**1,798,348**
*Percentage Increase over prior year			-3.3%	1.1%	2.0%	-0.1%	1.8%	2.3%	6.4%	-1.7%
Labour Recovery	(457,805)	(457,805)	(456,840)	-	(9,650)	(466,490)	(475,810)	(485,330)	(495,030)	(504,930)
Internal Allocations	(297,420)	(297,420)	(303,690)	-	-	(303,690)	(309,730)	(315,940)	(322,300)	(328,760)
TOTAL RECOVERIES	**(755,225)**	**(755,225)**	**(760,530)**	**-**	**(9,650)**	**(770,180)**	**(785,540)**	**(801,270)**	**(817,330)**	**(833,690)**
COSTS LESS INTERNAL RECOVERIES	**899,304**	**899,304**	**839,579**	**18,854**	**23,470**	**881,903**	**895,683**	**919,200**	**1,012,770**	**964,658**
*Percentage Increase over prior year			-6.6%	2.1%	2.6%	-1.9%	1.6%	2.6%	10.2%	-4.8%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(77,208)	(77,208)	-	-	(9,000)	(9,000)	-	-	(70,000)	-
Grants in Lieu of Taxes	(434)	(434)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(499)	(499)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
TOTAL REVENUE	**(83,141)**	**(83,141)**	**(6,110)**	**-**	**(9,000)**	**(15,110)**	**(6,130)**	**(6,150)**	**(76,170)**	**(6,190)**
REQUISITION	**(816,163)**	**(816,163)**	**(833,469)**	**(18,854)**	**(14,470)**	**(866,793)**	**(889,553)**	**(913,050)**	**(936,600)**	**(958,468)**
*Percentage increase over prior year Requisition			2.0%	2.3%	1.8%	6.2%	2.6%	2.6%	2.6%	2.3%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Management Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries and Wages	1,034,139	1,053,103	1,067,099	18,854	24,120	1,110,073	1,133,593	1,162,061	1,189,037	1,211,878
Allocations	95,534	95,534	87,671	-	-	87,671	89,524	91,322	93,031	93,874
Vehicles & Travel	8,900	5,500	6,100	-	-	6,100	6,220	6,340	6,460	6,590
Legal Expenses	10,200	-	10,200	-	-	10,200	10,400	10,610	10,820	11,040
Staff Training, Moving & Dues	14,880	5,650	14,880	-	-	14,880	15,180	15,480	15,800	16,120
Operating - Other	130,340	124,661	127,490	-	9,000	136,490	129,960	132,490	135,050	137,670
TOTAL OPERATING COSTS	**1,293,993**	**1,284,448**	**1,313,440**	**18,854**	**33,120**	**1,365,414**	**1,384,877**	**1,418,303**	**1,450,198**	**1,477,172**
*Percentage Increase over prior year			1.5%	1.5%	2.6%	5.5%	1.4%	2.4%	2.2%	1.9%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	29,500	39,045	25,000	-	-	25,000	27,000	27,540	29,000	33,500
Transfer to Operating Reserve Fund	9,660	9,660	10,000	-	-	10,000	10,200	10,400	11,500	13,000
TOTAL CAPITAL / RESERVES	**39,160**	**48,705**	**35,000**	**-**	**-**	**35,000**	**37,200**	**37,940**	**40,500**	**46,500**
TOTAL COSTS	**1,333,153**	**1,333,153**	**1,348,440**	**18,854**	**33,120**	**1,400,414**	**1,422,077**	**1,456,243**	**1,490,698**	**1,523,672**
*Percentage Increase over prior year			1.1%	1.4%	2.5%	5.0%	1.5%	2.4%	2.4%	2.2%
Labour Recovery	(457,805)	(457,805)	(456,840)	-	(9,650)	(466,490)	(475,810)	(485,330)	(495,030)	(504,930)
Internal Allocations	(297,420)	(297,420)	(303,690)	-	-	(303,690)	(309,730)	(315,940)	(322,300)	(328,760)
TOTAL RECOVERIES	**(755,225)**	**(755,225)**	**(760,530)**	**-**	**(9,650)**	**(770,180)**	**(785,540)**	**(801,270)**	**(817,330)**	**(833,690)**
COSTS LESS INTERNAL RECOVERIES	**577,928**	**577,928**	**587,910**	**18,854**	**23,470**	**630,234**	**636,537**	**654,973**	**673,368**	**689,982**
*Percentage Increase over prior year			1.7%	3.3%	4.1%	9.1%	1.0%	2.9%	2.8%	2.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(9,000)	(9,000)	-	-	-	-
Grants in Lieu of Taxes	(395)	(395)	(400)	-	-	(400)	(410)	(420)	(430)	(440)
Other Income	(325)	(325)	(500)	-	-	(500)	(510)	(520)	(530)	(540)
TOTAL REVENUE	**(7,928)**	**(7,928)**	**(900)**	**-**	**(9,000)**	**(9,900)**	**(920)**	**(940)**	**(960)**	**(980)**
REQUISITION	**(570,000)**	**(570,000)**	**(587,010)**	**(18,854)**	**(14,470)**	**(620,334)**	**(635,617)**	**(654,033)**	**(672,408)**	**(689,002)**
*Percentage increase over prior year Requisition			3.0%	3.3%	2.5%	8.8%	2.5%	2.9%	2.8%	2.5%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Director Admin	2026 BOARD BUDGET	 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	 ONGOING	 ONE-TIME	 TOTAL	FUTURE PROJECTIONS 2028	 2029	 2030	 2031
OPERATING COSTS										
Salaries & Remunerations	41,560	41,560	49,065	-	-	49,065	50,050	51,050	52,070	53,110
SSI EA Management Allocation	7,130	7,130	7,280	-	-	7,280	7,430	7,580	7,730	7,880
Allocations	3,807	3,807	3,934	-	-	3,934	4,017	4,097	4,179	4,263
Travel & Training	1,020	-	1,020	-	-	1,020	1,040	1,060	1,080	1,100
Operating - Other	2,660	990	3,210	-	-	3,210	3,281	3,352	3,423	3,494
TOTAL OPERATING COSTS	**56,177**	**53,487**	**64,509**	**-**	**-**	**64,509**	**65,818**	**67,139**	**68,482**	**69,847**
*Percentage Increase over prior year			14.8%			14.8%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	4,045	6,735	3,000	-	-	3,000	3,040	3,100	3,160	3,220
TOTAL CAPITAL / RESERVES	**4,045**	**6,735**	**3,000**	**-**	**-**	**3,000**	**3,040**	**3,100**	**3,160**	**3,220**
TOTAL COSTS	**60,222**	**60,222**	**67,509**	**-**	**-**	**67,509**	**68,858**	**70,239**	**71,642**	**73,067**
*Percentage Increase over prior year			12.1%			12.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(39)	(39)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(39)**	**(39)**	**(40)**	**-**	**-**	**(40)**	**(40)**	**(40)**	**(40)**	**(40)**
REQUISITION	**(60,183)**	**(60,183)**	**(67,469)**	**-**	**-**	**(67,469)**	**(68,818)**	**(70,199)**	**(71,602)**	**(73,027)**
*Percentage increase over prior year Requisition			12.1%			12.1%	2.0%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Local Community Commission	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Remunerations & Salaries	68,470	62,840	72,810	-	-	72,810	74,270	75,760	77,270	78,820
SSI EA Management Allocation	51,690	51,690	52,780	-	-	52,780	53,840	54,920	56,020	57,140
Travel Costs	6,290	2,000	2,290	-	-	2,290	2,340	2,390	2,440	2,490
Allocations	5,439	5,439	5,620	-	-	5,620	5,738	5,853	5,970	6,089
Contract for Services	70,000	70,000	-	-	-	-	-	-	70,000	-
Other Operating	13,860	7,500	12,660	-	-	12,660	12,910	13,160	13,410	13,680
TOTAL OPERATING COSTS	**215,749**	**199,469**	**146,160**	**-**	**-**	**146,160**	**149,098**	**152,083**	**225,110**	**158,219**
*Percentage Increase over prior year			-32.3%			-32.3%	2.0%	2.0%	48.0%	-29.7%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	40,405	44,265	33,000	-	-	33,000	36,190	36,905	37,650	38,390
Transfer to Equipment Replacement Fund	5,000	17,420	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	**45,405**	**61,685**	**38,000**	**-**	**-**	**38,000**	**41,190**	**41,905**	**42,650**	**43,390**
TOTAL COSTS	**261,154**	**261,154**	**184,160**	**-**	**-**	**184,160**	**190,288**	**193,988**	**267,760**	**201,609**
*Percentage Increase over prior year			-29.5%			-29.5%	3.3%	1.9%	38.0%	-24.7%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(70,000)	(70,000)	-	-	-	-	-	-	(70,000)	-
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(174)	(174)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
TOTAL REVENUE	**(75,174)**	**(75,174)**	**(5,170)**	**-**	**-**	**(5,170)**	**(5,170)**	**(5,170)**	**(75,170)**	**(5,170)**
REQUISITION	**(185,980)**	**(185,980)**	**(178,990)**	**-**	**-**	**(178,990)**	**(185,118)**	**(188,818)**	**(192,590)**	**(196,439)**
*Percentage increase over prior year Requisition			-3.8%			-3.8%	3.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.111 SSI Admin. Expenditures	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$20,000	$35,000	$26,700	$15,000	$15,000	$15,000	$106,700
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$65,000	$0	$0	$65,000
		$20,000	**$35,000**	**$26,700**	**$80,000**	**$15,000**	**$15,000**	**$171,700**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$20,000	$35,000	$26,700	$80,000	$15,000	$15,000	$171,700
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$20,000	**$35,000**	**$26,700**	**$80,000**	**$15,000**	**$15,000**	**$171,700**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.111

Service Name: SSI Admin. Expenditures

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2027	2028	2029	2030	2031	5 - Year Total
24-01	Replacement	Computer	Computer & Office Equipment Replacement -Management	$ 75,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
28-01	Replacement	Computer	Computer & Office Equipment Replacement - Director	$ 3,700	E	ERF	$ -	$ -	$ 3,700	$ -	$ -	$ -	$ 3,700
28-02	Replacement	Computer	Computer & Office Equipment Replacement -LCC	$ 8,000	E	ERF	$ -	$ -	$ 8,000	$ -	$ -	$ -	$ 8,000
25-01	New	Vehicle	Electric vehicle	$ 65,000	V	ERF	$ -	$ -	$ -	$ 65,000	$ -	$ -	$ 65,000
24-02	Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	$ 20,000	E	ERF	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
													$ -
													$ -
			Grand Total	**$ 171,700**			**$ 20,000**	**$ 35,000**	**$ 26,700**	**$ 80,000**	**$ 15,000**	**$ 15,000**	**$ 171,700**

Service: 1.111 **SSI Admin. Expenditures**

Project Number	24-01	**Capital Project Title**	Computer	**Capital Project Description**	Computer & Office Equipment Replacement -Management
Project Rationale	Computer and Equipment replacement / lifecycle				

Project Number	28-01	**Capital Project Title**	Computer	**Capital Project Description**	Computer & Office Equipment Replacement - Director
Project Rationale	Computer and Equipment replacement / lifecycle				

Project Number	28-02	**Capital Project Title**	Computer	**Capital Project Description**	Computer & Office Equipment Replacement -LCC
Project Rationale	Computer and Equipment replacement / lifecycle				

Project Number	25-01	**Capital Project Title**	Vehicle	**Capital Project Description**	Electric vehicle
Project Rationale	Electric vehicle				

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

Admin Expenditures (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund - Local Community Commission	10,498	43,498	79,688	116,593	84,243	122,633
Operating Reserve Fund - Management	9,388	10,388	20,588	30,988	42,488	55,488
Equipment Replacement Fund - Management	72,017	67,017	82,417	29,957	43,957	62,457
Equipment Replacement Fund - Director	18,728	21,728	21,068	24,168	27,328	30,548
Equipment Replacement Fund - Local Community Commission	21,909	21,909	18,909	23,909	28,909	33,909
Total	**132,540**	**164,540**	**222,670**	**225,615**	**226,925**	**305,035**

Reserve Schedule

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

Bylaw No. 4584

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105558	2026	2027	2028	2029	2030	2031
Beginning Balance	38,893	10,498	43,498	79,688	116,593	84,243
Transfer from Ops Budget	40,405	33,000	36,190	36,905	37,650	38,390
Transfer to Ops Budget	(70,000)	-	-	-	(70,000)	-
Interest Income*	1,200					
Ending Balance $	**10,498**	**43,498**	**79,688**	**116,593**	**84,243**	**122,633**

Assumptions/Background:

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

Reserve Schedule

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

Bylaw No. 4584

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105559	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	6,720	9,388	10,388	20,588	30,988	42,488
Transfer from Ops Budget	9,660	10,000	10,200	10,400	11,500	13,000
Transfer to Ops Budget	(7,208)	(9,000)	-	-	-	-
Interest Income*	216					
Ending Balance $	**9,388**	**10,388**	**20,588**	**30,988**	**42,488**	**55,488**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.
2026: $7,208 Migration to Online SharePoint
2027: $4,000 Orthophoto project (estimation); $5,000 Capacity allocation review

Reserve Schedule

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

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 102119	2026	2027	2028	2029	2030	2031
Beginning Balance	61,767	72,017	67,017	82,417	29,957	43,957
Transfer from Ops Budget	29,500	25,000	27,000	27,540	29,000	33,500
Planned Purchase	(19,250)	(30,000)	(11,600)	(80,000)	(15,000)	(15,000)
Interest Income	-					
Ending Balance $	**72,017**	**67,017**	**82,417**	**29,957**	**43,957**	**62,457**

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

		Estimated	Budget				
Fund:	**1022**						
Fund Centre:	**101837**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		13,643	18,728	21,728	21,068	24,168	27,328
Transfer from Ops Budget		6,735	3,000	3,040	3,100	3,160	3,220
Planned Purchase		(1,650)	-	(3,700)	-	-	-
Interest Income		-					
Ending Balance $		**18,728**	**21,728**	**21,068**	**24,168**	**27,328**	**30,548**

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

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

ERF Group: EASSILCC.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102275	2026	2027	2028	2029	2030	2031
Beginning Balance		16,909	21,909	21,909	18,909	23,909	28,909
Transfer from Ops Budget		5,000	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(5,000)	(8,000)	-	-	-
Interest Income		-					
Ending Balance $		**21,909**	**21,909**	**18,909**	**23,909**	**28,909**	**33,909**

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

Making a difference...together

REPORT TO SALT SPRING ISLAND LOCAL COMMUNITY COMMISSION
MEETING OF THURSDAY, AUGUST 13, 2026

SUBJECT **2027 Provisional Salt Spring Island Local Community Commission Budget Review**

ISSUE SUMMARY

To present the 2027 Salt Spring Island Local Community Commission (LCC) budget and obtain recommendations from the LCC to forward to the Capital Regional District (CRD) Board for approval.

BACKGROUND

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

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

Budget Approval Process

Under budget direction provided by the Board, review and recommendation for approval of 12 Salt Spring Island service budgets are delegated to the LCC. These budgets are preliminary for review, and it is expected the LCC will make recommended changes to the CRD Financial Plan. The CRD Provisional Financial Plan will be presented to the CRD Board on September 23, 2026. Additional changes by the LCC to the budget following provisional approval by the CRD Board will be considered by the Board at final budget approval in March 2027.

Service Planning and Budget Development

The 2027 service planning process marks the first year of the four-year strategic and corporate planning cycle. The planning cycle is designed to ensure alignment and implementation of strategic objectives during the election term. A corporate plan will be prepared to incorporate new and revised priorities following local government elections in the fall of 2026. Any changes to service levels and financial plans are brought forward in the annual planning cycle.

Similar to previous years, the Service and Financial Planning Guidelines will be reviewed by the Finance Committee and approved by the Board. These guidelines help manage finances considering trends, assumptions, and factors affecting the organization. For 2027, staff attempted to balance cost pressures with maintaining essential services within previous directions.

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[1] 2021 Census Data

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

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

ALTERNATIVES

Alternative 1
The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2027 Salt Spring Island Local Community Commission Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plans.
3. That the new initiatives identified in Appendix C for January 1, 2027, implementation be approved for expenditure.

Alternative 2
The Salt Spring Island Local Community Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

1. That the 2027 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plan with specific direction on amendments.
3. That the new initiatives identified in Appendix C for January 1, 2027, implementation be approved with specific direction on amendments.

IMPLICATIONS

Financial Implications

Requisition

Table 1 summarizes the change in tax requisition from the 2026 final to 2027 provisional for each service.

Table 1: 2027 Provisional vs 2026 Final Requisition

Salt Spring Island LCC Services	Requisition/Parcel Tax			
	2027	2026	$ Chg	% Chg
Parks and Recreation Services	3,329,250	3,159,695	169,555	5.4%
Small Craft Harbour (Fernwood Dock) *	32,836	19,677	13,159	66.9%
Community Transit	522,410	496,500	25,910	5.2%
Community Transportation	112,268	62,789	49,479	78.8%
Septage/Composting*	425,239	416,491	8,748	2.1%
Library	804,010	804,013	(3)	0.0%
Economic Development	137,587	85,672	51,915	60.6%
Arts	162,373	154,361	8,012	5.2%
Grants-in-Aid	86,938	75,960	10,978	14.5%
Street Lighting	35,572	34,354	1,218	3.5%
Search and Rescue	28,280	27,696	584	2.1%
Livestock Injury Comp.	-	-	-	0.0%
	5,676,763	**5,337,208**	**339,555**	**6.4%**

**Services funded by Parcel Tax*

The actual tax rates impact to residents will vary depending on the specified and defined service areas in which they reside in addition to their individual 2027 property assessment values. The 2027 preliminary requisition impact shown in Table 1 reflects the 2026 assessment values from BC Assessments. New assessment information will be incorporated in the final budget when revised data is released by BC Assessments in early February 2027.

Operating Budget Overview

Table 2 summarizes the change in expenditures from 2026 final budget to the 2027 provisional budget.

Table 2: Summary of Operating Budget (2027 Provisional vs 2026 Final)

Salt Spring Island LCC Services	Total Expenditure			
	2027	2026	$ Chg	% Chg
Parks and Recreation Services	4,337,460	4,085,195	252,265	6.2%
Small Craft Harbour (Fernwood Dock)	33,006	19,847	13,159	66.3%
Community Transit	747,245	733,695	13,550	1.8%
Community Transportation	112,438	63,179	49,259	78.0%
Septage/Composting	1,365,919	1,276,792	89,127	7.0%
Library	805,140	806,113	(973)	-0.1%
Economic Development	138,207	108,008	30,199	28.0%
Arts	162,573	154,551	8,022	5.2%
Grants-in-Aid	87,028	96,100	(9,072)	-9.4%
Street Lighting	35,622	34,394	1,228	3.6%
Search and Rescue	28,380	31,831	(3,451)	-10.8%
Livestock Injury Comp.	3,158	3,158	-	0.0%
	7,856,176	**7,412,863**	**443,313**	**6.0%**

The provisional 2027 operating budget is $7.8 million, an increase of $0.4 million or 6% from 2026. The changes in operating expenditure greater than $10,000 are primarily due to the following:

- Supplementary items identified in Appendix B.
- Wage increases driven by new collective agreement
- One-time reductions in transfers to reserves, which have now been restored to the 2025 contribution levels.

Capital Budget Overview

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

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

Funding to support capital projects is funded by Capital on Hand, Capital Reserve Funding, debt and grant funding including Community Works Funding (CWF). A summary of CWF allocations in 2027 by service has been included in (Appendix D).

The following table summarizes the 2027 capital plan including the funding sources details for each service.

Table 3 - Summary of 2027 Provisional Capital Plan

Salt Spring Island LCC Services	Capital Funds on Hand	Debt	Equipment Repl. Fund	Grants	Capital Reserve	2027 Total
Parks and Rec Services	691,500	1,750,00	160,000	1,485,000	403,500	**4,490,000**
SSI Small Craft Harbour (Fernwood Dock)					20,000	**20,000**
Community Transit	30,000			115,000	35,000	**180,000**
Community Transportation	710,000			650,000	75,000	**1,435,000**
Septage / Composting	50,000				40,000	**90,000**
SSI Public Library	5,000			25,000	12,500	**42,500**
Total	**1,486,500**	**1,750,000**	**160,000**	**2,275,000**	**586,000**	**6,257,500**

Advanced Approvals

Advanced approval is requested in situations where the commencement or continuity of work before March 2027 is required to address operational needs. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders must be issued and where a delay can have negative impacts on service delivery. Items identified in (Appendix C) as required activities to begin in advance of the March final budget.

Summary

The attached 2027 LCC budget packages in (Appendix A) include operating and capital, are provided for provisional approval.

The provisional budget is subject to change as a result of the final 2026 surplus/deficits, receipt of revised assessment and any adjustments recommended by the LCC prior to final approval of the Financial Plan bylaw in March 2027.

CONCLUSION

The 2027 Salt Spring Island Local Community Commission (LCC) budgets have been delegated to the LCC by the Capital Regional District (CRD) Board for review and provisional approval. Overall, the 2027 LCC provisional budget has been prepared based on the service plans and provide ongoing CRD services that respond to the varying needs of the Salt Spring Island.

RECOMMENDATION

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

1. That the 2027 Salt Spring Island Local Community Commission Service Budgets be given provisional approval as presented; and
2. That the new initiatives identified in Appendix B remain in the Five-Year Financial Plans.
3. That the new initiatives identified in Appendix C for January 1, 2027, implementation be approved for expenditure.

Submitted by:	Dan Ovington, BBA, Senior Manager, Salt Spring Island Administration
Concurrence	Stephen Henderson, MBA, P.G. Dip.Eng., BSc, General Manager, of Electoral Area Services
Concurrence:	Varinia Somosan, CPA, CGA, Acting Chief Financial Officer and General Manager of Finance & Technology
Concurrence	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: SSI LCC Budget Services
Appendix B: 2027 Supplementary Items
Appendix C: 2027 January Approvals
Appendix D: Community Works Funding Allocation by Service

Appendix A: LCC Service Budgets

Local Community Commission

CAPITAL REGIONAL DISTRICT

2027 Budget

Salt Spring Island Parks & Rec Services

Consolidated

Local Community Commission (LCC) Review

AUGUST 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

Change in Budget 2026 to 2027

Service: 1.45X SSI Parks & Rec Services	**Total Expenditure**	**Comments**
2026 Budget	**4,085,195**	
Change in Wages & Benefits:		
General wages & benefits change	75,919	Inclusive of estimated collective agreement changes & step increases
0.3 FTE: Senior aquatic worker	8,480	2027 IBC 16b-1.5 SSI Parks and Recreation Staffing (net of reduction in Aux wages)
Auxiliary wages and benefit - Parks & Admin	7,650	Parks attendant for garbage removal and Phoenix Centre inspections
Auxiliary wages and benefit - Rec & SIMS	25,000	$10k SIMS facility maintenance/$15k SIMS booking clerk
Auxiliary wages and benefit - Rainbow Pool	34,714	Inclusive of collective agreement changes/ $5k Aux janitorial
Other	9,214	
Total Change in Wages & Benefits	160,977	
Other Changes:		
Insurance costs	11,110	
Vehicles costs	6,000	Realignment of budget based on historical actual expenses
Transfers to Reserves	18,500	$2k increase transfer to CRF; $12.5k increase transfer to ORF; $4k increase transfer to ERF
Ganges Fire Hall Facility	9,875	Annualization of Ganges Fire Hall costs (12 months vs. partial year operation)
Hydrofield facility	19,700	Operating costs of hydrofield facility (New in 2027)
Artificial Ice Rink	43,515	Operating costs of new artifical ice rink (New in 2027)
2027 one-time costs	50,000	$15k Preventive maintenance program; $10k Capacity allocation review; $10k vending machine; $15k HVAC duct cleaning and pool draining (All funded by ORF)
2026 one-time costs	(43,604)	$15k Sarah Way Parking Resurfacing; $3,604 Migration to SharePoint; $25k SIMS gym floor (all funded by ORF)
Debt servicing costs	5,719	Increase in estimated debt servicing costs (Borrowing deferred to 2027)
Utilities (fuel costs)	(21,200)	Realignment of fuel costs based on historical actual expenses
Other	(8,327)	Net adjustment to various budgets such as supplies, maintenance, program costs to realign with historical actual costs
Total Other Changes	91,288	
2027 Budget	**4,337,460**	

Summary of % Expense Change

General wages & benefits change	1.9%	
Auxiliary wages	1.6%	
Artificial Ice Rink	1.1%	
Hydrofield facility	0.5%	
Insurance costs	0.3%	
Transfers to reserves	0.5%	
Balance of change	0.4%	
% expense increase from 2026:	***6.2%***	
% Requisition increase from 2026 (if applicable):	***5.4%***	*Requisition funding is 77.9% of service revenue*

Overall 2026 Budget Performance

(expected variance to budget and surplus/deficit treatment)

There is an estimated one-time favourable variance of $34,717 (0.8%) due mainly to deferral of debt servicing costs to upgrade pool facility upgrades, lower operating costs of Ganges Fire Hall, lower fuel and chemicals costs, and savings in R&M expenses. This variance will be transferred to Operating Reserve, which has an expected year end balance of $76,824 before this transfer.

1.45X - Salt Spring Island Parks and Rec Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Community Parks & Administration	1,797,023	1,799,717	1,837,410	27,350	25,000	1,889,760	1,909,424	1,944,871	1,986,005	2,031,587
Rainbow Recreation Centre	1,231,116	1,223,610	1,281,586	51,995	25,000	1,358,581	1,360,183	1,387,288	1,414,915	1,443,111
Community Recreation & SIMS	752,556	758,168	735,400	25,000	-	760,400	814,582	830,776	847,294	864,179
TOTAL OPERATING COSTS	**3,780,695**	**3,781,495**	**3,854,396**	**104,345**	**50,000**	**4,008,741**	**4,084,189**	**4,162,935**	**4,248,214**	**4,338,877**
*Percentage Increase			1.9%	2.8%	1.3%	6.0%	1.9%	1.9%	2.0%	2.1%
CAPITAL / RESERVES										
Transfers to Capital Reserve Funds	148,000	148,000	150,000	-	-	150,000	170,000	200,000	220,000	235,000
Transfers to Operating Reserve Funds	27,500	62,217	40,000	-	-	40,000	40,000	42,000	43,000	45,000
Transfers to Equipment Replacement Funds	96,000	96,000	100,000	-	-	100,000	106,000	106,000	109,000	109,000
TOTAL CAPITAL / RESERVES	**271,500**	**306,217**	**290,000**	**-**	**-**	**290,000**	**316,000**	**348,000**	**372,000**	**389,000**
DEBT CHARGES - PLANNED	33,000	-	38,719	-	-	38,719	118,497	122,947	132,139	132,139
TOTAL COSTS	**4,085,195**	**4,087,712**	**4,183,115**	**104,345**	**50,000**	**4,337,460**	**4,518,686**	**4,633,882**	**4,752,353**	**4,860,016**
*Percentage Increase			2.4%	2.6%	1.2%	6.2%	4.2%	2.5%	2.6%	2.3%
Internal Recoveries	(62,260)	(62,261)	(63,560)	-	-	(63,560)	(64,830)	(66,120)	(67,440)	(68,790)
OPERATING LESS RECOVERIES	**4,022,935**	**4,025,451**	**4,119,555**	**104,345**	**50,000**	**4,273,900**	**4,453,856**	**4,567,762**	**4,684,913**	**4,791,226**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(43,604)	(43,604)	-	-	(50,000)	(50,000)	(5,000)	-	-	(5,000)
Program Fees	(601,795)	(578,453)	(608,940)	(38,515)	-	(647,455)	(660,400)	(673,610)	(687,080)	(700,830)
Federal & Provincial Grant	-	(21,998)	-	-	-	-	-	-	-	-
Lease & Rental Income	(204,020)	(203,930)	(216,595)	(7,700)	-	(224,295)	(228,790)	(233,380)	(238,050)	(242,820)
Payments in Lieu	(2,141)	(2,141)	(2,140)	-	-	(2,140)	(2,180)	(2,220)	(2,260)	(2,310)
Revenue - Other	(11,680)	(15,630)	(14,860)	(5,900)	-	(20,760)	(21,080)	(21,410)	(21,740)	(22,080)
TOTAL REVENUE	(863,240)	(865,756)	(842,535)	(52,115)	(50,000)	(944,650)	(917,450)	(930,620)	(949,130)	(973,040)
REQUISITION	**(3,159,695)**	**(3,159,695)**	**(3,277,020)**	**(52,230)**	**-**	**(3,329,250)**	**(3,536,406)**	**(3,637,142)**	**(3,735,783)**	**(3,818,186)**
*Percentage increase over prior year requisition			3.7%	1.7%	0.0%	5.4%	6.2%	2.8%	2.7%	2.2%
AUTHORIZED POSITIONS:										
Salaried	12.23		12.23	0.30		12.53	14.03	14.03	14.03	14.03
User Funding %	19.7%		19.7%			20.1%	19.7%	19.6%	19.5%	19.4%

1.45X - Salt Spring Island Community Parks and Administration	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries & Wages	764,904	753,898	807,072	7,650	-	814,722	830,503	846,579	862,974	879,694
Allocation to SSI Admin	174,410	174,410	178,070	-	-	178,070	181,630	185,260	188,970	192,750
Maintenance, Disposal & Security	83,910	81,195	68,910	-	-	68,910	70,290	71,690	73,110	74,570
Utilities	54,960	52,256	47,760	-	-	47,760	48,720	49,690	50,670	51,690
Contract for Services, Rent & Legal	74,092	62,810	72,530	-	-	72,530	74,840	77,230	79,700	82,260
Program Development	6,000	5,772	6,000	-	-	6,000	6,120	6,240	6,360	6,480
Advertising, Promotion, Training & Planning	24,990	26,639	19,990	-	25,000	44,990	25,380	20,790	21,200	26,620
Internal Allocations	341,732	355,871	337,148	-	-	337,148	343,976	350,876	357,687	363,089
Travel & Vehicles	26,700	44,239	32,700	-	-	32,700	33,360	34,030	34,710	35,410
Licences, Fees & Insurance	61,160	61,248	72,270	-	-	72,270	75,605	79,106	82,774	86,624
Supplies & Other	52,662	56,967	52,670	-	-	52,670	53,730	54,790	55,880	56,970
Bylaw Enforcement Charges	72,978	72,978	74,510	-	-	74,510	76,000	77,520	79,070	80,650
Phoenix Elementary	48,060	49,934	47,440	-	-	47,440	48,400	49,370	50,360	51,380
Ganges Fire Hall Facility	10,465	1,500	20,340	-	-	20,340	20,760	21,180	21,610	22,040
Hydrofield	-	-	-	19,700	-	19,700	20,110	20,520	20,930	21,360
TOTAL OPERATING COSTS	**1,797,023**	**1,799,717**	**1,837,410**	**27,350**	**25,000**	**1,889,760**	**1,909,424**	**1,944,871**	**1,986,005**	**2,031,587**
*Percentage Increase			2.2%	1.5%	1.4%	5.2%	1.0%	1.9%	2.1%	2.3%
CAPITAL / RESERVES / DEBT										
Transfers to Capital Reserve Funds	148,000	148,000	150,000	-	-	150,000	170,000	200,000	220,000	235,000
Transfer to Operating Reserve Fund	27,500	62,217	40,000	-	-	40,000	40,000	42,000	43,000	45,000
Transfer to Equipment Replacement Fund	96,000	96,000	100,000	-	-	100,000	106,000	106,000	109,000	109,000
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	-	2,000	-	-
MFA Debt Principal - Planned	-	-	-	-	-	-	-	-	3,842	3,842
MFA Debt Interest - Planned	-	-	-	-	-	-	-	2,450	9,800	9,800
TOTAL CAPITAL / RESERVES / DEBT	**271,500**	**306,217**	**290,000**	**-**	**-**	**290,000**	**316,000**	**352,450**	**385,642**	**402,642**
TOTAL COSTS	**2,068,523**	**2,105,934**	**2,127,410**	**27,350**	**25,000**	**2,179,760**	**2,225,424**	**2,297,321**	**2,371,647**	**2,434,229**
*Percentage Increase			2.8%	1.3%	1.2%	5.4%	2.1%	3.2%	3.2%	2.6%
Internal Recoveries	(62,260)	(62,261)	(63,560)	-	-	(63,560)	(64,830)	(66,120)	(67,440)	(68,790)
OPERATING LESS RECOVERIES	**2,006,263**	**2,043,673**	**2,063,850**	**27,350**	**25,000**	**2,116,200**	**2,160,594**	**2,231,201**	**2,304,207**	**2,365,439**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(18,604)	(18,604)	-	-	(25,000)	(25,000)	(5,000)	-	-	(5,000)
Rental & Lease Income	(52,460)	(56,216)	(61,855)	(2,700)	-	(64,555)	(65,850)	(67,180)	(68,530)	(69,910)
Grants in Lieu of Taxes	(2,141)	(2,141)	(2,140)	-	-	(2,140)	(2,180)	(2,220)	(2,260)	(2,310)
Revenue - Other	(3,030)	(6,030)	(6,030)	-	-	(6,030)	(6,060)	(6,090)	(6,120)	(6,150)
TOTAL REVENUE	**(76,235)**	**(82,991)**	**(70,025)**	**(2,700)**	**(25,000)**	**(97,725)**	**(79,090)**	**(75,490)**	**(76,910)**	**(83,370)**
NET COSTS	**1,930,028**	**1,960,682**	**1,993,825**	**24,650**	**-**	**2,018,475**	**2,081,504**	**2,155,711**	**2,227,297**	**2,282,069**
*Percentage increase over prior year			3.3%	1.3%	0.0%	4.6%	3.1%	3.6%	3.3%	2.5%
AUTHORIZED POSITIONS:										
Salaried	5.60		5.60			5.60	5.60	5.60	5.60	5.60
User Funding %	2.5%					3.0%	3.0%	2.9%	2.9%	2.9%

1.45X - Salt Spring Island Rainbow Recreation Centre	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries & Wages	823,546	829,756	885,416	8,480	-	893,896	911,703	929,868	948,365	967,241
Contract for Services	15,270	15,976	12,770	-	-	12,770	13,030	13,290	13,560	13,830
Utilities	150,980	153,951	150,980	-	-	150,980	154,010	157,090	160,230	163,430
Supplies - Chemicals	77,600	70,000	71,600	-	-	71,600	73,030	74,490	75,980	77,500
Programs and Other Operating	107,150	105,611	108,250	-	-	108,250	110,400	112,590	114,830	117,130
Maintenance	56,570	48,316	52,570	-	25,000	77,570	53,620	54,680	55,770	56,870
Artificial Ice Rink	-	-	-	43,515	-	43,515	44,390	45,280	46,180	47,110
TOTAL OPERATING COSTS	**1,231,116**	**1,223,610**	**1,281,586**	**51,995**	**25,000**	**1,358,581**	**1,360,183**	**1,387,288**	**1,414,915**	**1,443,111**
*Percentage Increase			4.1%	4.2%	2.0%	10.4%	0.1%	2.0%	2.0%	2.0%
DEBT CHARGES										
MFA Debt Reserve Fund - Planned	15,000	-	17,500	-	-	17,500	-	-	-	-
MFA Debt Principal - Planned	-	-	-	-	-	-	33,622	33,622	33,622	33,622
MFA Debt Interest - Planned	18,000	-	21,219	-	-	21,219	84,875	84,875	84,875	84,875
TOTAL DEBT CHARGES	**33,000**	**-**	**38,719**	**-**	**-**	**38,719**	**118,497**	**118,497**	**118,497**	**118,497**
TOTAL COSTS	**1,264,116**	**1,223,610**	**1,320,305**	**51,995**	**25,000**	**1,397,300**	**1,478,680**	**1,505,785**	**1,533,412**	**1,561,608**
*Percentage Increase			4.4%	4.1%	2.0%	10.5%	5.8%	1.8%	1.8%	1.8%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	-	-	-	-	(25,000)	(25,000)	-	-	-	-
Revenue - Fees	(354,915)	(334,345)	(362,060)	(38,515)	-	(400,575)	(408,590)	(416,760)	(425,090)	(433,600)
Provincial Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(8,650)	(7,260)	(8,830)	(2,400)	-	(11,230)	(11,450)	(11,680)	(11,910)	(12,150)
TOTAL REVENUE	(363,565)	(341,605)	(370,890)	(40,915)	(25,000)	(436,805)	(420,040)	(428,440)	(437,000)	(445,750)
NET COSTS	**900,551**	**882,005**	**949,415**	**11,080**	**-**	**960,495**	**1,058,640**	**1,077,345**	**1,096,412**	**1,115,858**
*Percentage increase over prior year			5.4%	1.2%	0.0%	6.7%	10.2%	1.8%	1.8%	1.8%
AUTHORIZED POSITIONS:										
Salaried	4.40		4.40	0.30		4.70	4.70	4.70	4.70	4.70
User Funding %	28.1%					28.7%	27.6%	27.7%	27.7%	27.8%

1.45X - Salt Spring Island Community Recreation & SIMS	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
<u>OPERATING COSTS</u>										
Salaries and Wages	382,601	385,151	398,410	25,000	-	423,410	470,862	480,206	489,734	499,459
Recreation Programs	141,005	150,157	140,370	-	-	140,370	143,170	146,030	148,940	151,930
Program Supplies	15,920	18,161	18,020	-	-	18,020	18,370	18,740	19,110	19,490
Utilities	72,650	63,271	58,650	-	-	58,650	59,830	61,020	62,230	63,480
Rental costs	72,220	71,970	75,790	-	-	75,790	77,310	78,860	80,440	82,050
Travel and Insurance	610	610	610	-	-	610	620	630	640	650
Maintenance	43,170	43,035	18,170	-	-	18,170	18,540	18,910	19,290	19,670
Other Operating	24,380	25,813	25,380	-	-	25,380	25,880	26,380	26,910	27,450
TOTAL OPERATING COSTS	**752,556**	**758,168**	**735,400**	**25,000**	**-**	**760,400**	**814,582**	**830,776**	**847,294**	**864,179**
*Percentage Increase			-2.3%	3.3%		1.0%	7.1%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(25,000)	(25,000)	-	-	-	-	-	-	-	-
Revenue - Fees	(246,880)	(244,108)	(246,880)	-	-	(246,880)	(251,810)	(256,850)	(261,990)	(267,230)
Rental & Lease Income	(151,560)	(147,714)	(154,740)	(5,000)	-	(159,740)	(162,940)	(166,200)	(169,520)	(172,910)
Federal Grant	-	(10,226)	-	-	-	-	-	-	-	-
Provincial Grant	-	(11,772)	-	-	-	-	-	-	-	-
Revenue - Other	-	(2,340)	-	(3,500)	-	(3,500)	(3,570)	(3,640)	(3,710)	(3,780)
TOTAL REVENUE	**(423,440)**	**(441,160)**	**(401,620)**	**(8,500)**	**-**	**(410,120)**	**(418,320)**	**(426,690)**	**(435,220)**	**(443,920)**
NET COSTS	**329,116**	**317,008**	**333,780**	**16,500**	**-**	**350,280**	**396,262**	**404,086**	**412,074**	**420,259**
*Percentage increase over prior year			1.4%	5.0%		6.4%	13.1%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.23		2.23			2.23	3.73	3.73	3.73	3.73
User Funding %	52.9%		54.6%			53.5%	50.9%	50.9%	50.9%	50.9%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.45X SSI Parks & Rec	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$3,070,000	$3,760,000	$45,000	$20,000	$20,000	$20,000	$3,865,000
	Equipment	$20,000	$100,000	$145,000	$90,000	$90,000	$75,000	$500,000
	Land	$10,000	$60,000	$0	$0	$0	$0	$60,000
	Engineered Structures	$141,500	$435,000	$17,500	$1,007,500	$7,500	$7,500	$1,475,000
	Vehicles	$0	$135,000	$0	$0	$0	$0	$135,000
		$3,241,500	**$4,490,000**	**$207,500**	**$1,117,500**	**$117,500**	**$102,500**	**$6,035,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$691,500	$691,500	$0	$0	$0	$0	$691,500
	Debenture Debt (New Debt Only)	$1,500,000	$1,750,000	$0	$200,000	$0	$0	$1,950,000
	Equipment Replacement Fund	$0	$160,000	$80,000	$90,000	$90,000	$75,000	$495,000
	Grants (Federal, Provincial)	$1,000,000	$1,485,000	$0	$700,000	$0	$0	$2,185,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$50,000	$403,500	$127,500	$127,500	$27,500	$27,500	$713,500
		$3,241,500	**$4,490,000**	**$207,500**	**$1,117,500**	**$117,500**	**$102,500**	**$6,035,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.45X

Service Name: SSI Parks & Rec

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
				PROJECT BUDGET & SCHEDULE									
21-01	New	Mt Maxwell Trail Development	Designs and trail construction for Mt. Maxwell entrance off Wright Road.	$ 152,765	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
21-01	New		SSI Foundation funding for trail development (funds in place)		S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	Replacement	ERF Park Maintenance Vehicle Replacement	Replace park maintenance truck with EV	$ 135,000	V	ERF	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
26-01	Replacement		CWF to support project 26-01		V	Grant	$ -	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000
23-01	New	New Maintenance Machinery	New mower, gator, tractor, skid steer	$ 75,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
23-03	Renewal	Playground Upgrades	Portlock Park Playground Replacement	$ 110,000	S	Cap	$ 26,500	$ 26,500	$ -	$ -	$ -	$ -	$ 26,500
23-03	Renewal	Playground Upgrades			s	Grant	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-07	Replacement	Maintenance Equipment replacement	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)	$ 60,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -	$ 60,000
27-01	Renewal	Beach Access Upgrades	Accessilbity assesment and conceptual design for beach access	$ 20,000	S	Res	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -	$ 20,000
27-02	Renewal	Boardwalk Upgrades	Upgrades to existing Centennial and Grace Point boardwalk based on 2021 structural assessment	$ 1,000,000	S	Res	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
27-02	Renewal		Grant funding to support project 27-02		S	Grant	$ -	$ -	$ -	$ 700,000	$ -	$ -	$ 700,000
27-02	Renewal		Debt funding to support project 27-02		S	Debt	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000
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	Uprades and repiars to Lions Bike Park and Kanaka Skate Park	$ 37,500	S	Res	$ -	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 37,500
26-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
26-07	Replacement	Racket Sport Court Designs	Detailed designs and cost estimates for tennis and pickleball courts	$ 95,000	E	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future construction	$ 310,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	CWF 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	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-01	Renewal	Alternative Approval Process	An alternative approval process to fund repairs to pool structural and other capital	$ 20,000	B	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
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	$ 1,750,000	$ -	$ -	$ -	$ -	$ 1,750,000
26-09	Renewal	Pool Building Structural Upgrades			B	Res	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-03	Renewal	Accessilbity Upgrades	Recommended accessiblity upgrades based on 2025 Accessiblity Report	$ 100,000	B	Res	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
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	$ 230,000	E	ERF	$ -	$ 40,000	$ 40,000	$ 50,000	$ 50,000	$ 50,000	$ 230,000
20-14	New	Park Maintenance Facility	Feasability study, design and construction of a new park maintenance facility.	$ 655,000	B	Cap	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
25-02	Study	Firehall Repurpose	Repurpose, remediate or demolition of Ganges Fire Hall	$ 120,000	L	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-02	Study		Repurpose, remediate or demolition of Ganges Fire Hall		L	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-08	Replacement	SIMS Roof Replacement Project	Replace SIMS roof shingles, vents drains and flashings	520000	B	Grant	$ 500,000	500000	$ -	$ -	$ -	$ -	$ 500,000
25-08	Renewal		Reserve funding to support project 25-08		B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-13	Renewal	SIMS Energy Improvements	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit	$ 525,000	B	Grant	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-13	Renewal		Reserve funding to support project 26-13		B	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
24-05	New	Portlock Maintenance Shed and Pump Shed Replacement	Portlock Shed and pump shed replacement	$ 386,046	E	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-04	Renewal	SIMS Home Economics Room Upgrades	Installation of potable water, equipment and furnishings upgrades	$ 10,000	B	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-05	New	SIMS Roof Safety Railings & Ladder	Installation of a safety ladder and safety rails for access to gym roof	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-06	Replacement	Pool Skimmer Grate Replacement	Finalize replacement of pool skimmer grates, half were completed in 2026, half to be completed in 2027	$ 20,000	B	ERF	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-07	Replacement	Pool Locker Replacement (Men's)	Replacement of lockers in the men's locker room	$ 20,000	B	ERF	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-09	Renewal	Rainbow Rec Parking Lot	Regrade the parking lot and add storm drains	$ 30,000	B	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-10	New	Centenial Park Flower Beds	Install fencing around flower beds in the Centennial Park promonade	$ 15,000	B	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	
28-01	Renewal	Rainbow Rec Front Desk	Entry desk reconfiguration design work and planning to improve accessibility, access and ergonomics	$ 25,000	B	Res	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
28-02	New	Rainbow Rec exterior patio fencing	Install fencing around exterior pool patio area	$ 15,000	E	Res	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
27-11	New	Synthetic Ice Arena	Site prep, drainage and infrastructure related to the installation of a synthetic ice arena at Rainbow Recreation Centre.	$ 250,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-11	New	Synthetic Ice Arena	CWF and/or donation to support project 27-11		B	Grant	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
27-12	New	Dog Park Relocation	Assement of alternative locations for the Rainbow Recreation Centre Dog Park.	$ 11,000	S	Res	$ -	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
													$ -
													$ -
			Grand Total	**$ 6,867,311**				**$ 4,490,000**	**$ 207,500**	**$ 1,117,500**	**$ 117,500**	**$ 102,500**	**$ 6,020,000**

Service:	1.45X	SSI Parks & Rec

Project Number	21-01	**Capital Project Title**	Mt Maxwell Trail Development	**Capital Project Description**	Designs and trail construction for Mt. Maxwell entrance off Wright Road.
Project Rationale	Meet the needs of a variety of recreation and community stakeholders who vision accessing this park space (first nations, hikers, mountain bikers, horse back riders) and to provide officially designated space for multi use recreation in a new location on the island				

Project Number	26-01	**Capital Project Title**	ERF Park Maintenance Vehicle Replacement	**Capital Project Description**	Replace park maintenance truck with EV
Project Rationale	Provide parks staff with the equipment they need to safely and effectively do their job and do so in an environmentally sustainable way				

Project Number	23-01	**Capital Project Title**	New Maintenance Machinery	**Capital Project Description**	New mower, gator, tractor, skid steer
Project Rationale	Provide parks staff with the tools required to safely and effectively do their job of maintaining parks				

Project Number	27-03	**Capital Project Title**	Accessilbity Upgrades	**Capital Project Description**	Recommended accessiblity upgrades based on 2025 Accessiblity Report
Project Rationale	Reduce barriers for use or access at recreation and parks facilities for those with access challenges (physical, visual, auditory)				

Project Number	24-07	**Capital Project Title**	Maintenance Equipment replacement	**Capital Project Description**	Replace maintenance equipment, benches and tables (Floor scrubber, Lighting, Flat deck trailer, push mower, weed eater, chainsaws)
Project Rationale	Replacement of aging and worn out maintenance equipment				

Project Number	27-01	**Capital Project Title**	Beach Access Upgrades	**Capital Project Description**	Accessilbity assesment and conceptual design for beach access
Project Rationale	To identify a beach access that can be made physically accessible for community members with mobility and physical accessibility challenges				

Project Number	25-02	**Capital Project Title**	Firehall Repurpose	**Capital Project Description**	Repurpose, remediate or demolition of Ganges Fire Hall
Project Rationale	To ensure this new community asset is utilized for it's best purpose and meets community expectations/needs				

Project Number	27-02	**Capital Project Title**	Boardwalk Upgrades	**Capital Project Description**	Upgrades to existing Centennial and Grace Point boardwalk based on 2021 structural assessment
Project Rationale	Realize a decades old vision to create a pedestrian access along Ganges harbor for residents and tourists to enjoy for recreation and tourism				

Project Number	26-04	**Capital Project Title**	Centennial Park Upgrades	**Capital Project Description**	Replace and expand existing rock wall planter boxes
Project Rationale	Planter boxes provide a physical seperation from the parking area to the park lawn to prevent people from driving on the park, they are also a part of the parks esthetic and provide location for flowers and plants to meet public expectation for a community park				

Project Number	24-06	**Capital Project Title**	Office and Computer Equipment	**Capital Project Description**	Upgrade and replace office and computer equipment
Project Rationale	Ensure that staff have the tools required to effeciently do their job				

Project Number	26-05	**Capital Project Title**	Activity Park Annual Repairs and Upgrades	**Capital Project Description**	Uprades and repiars to Lions Bike Park and Kanaka Skate Park
Project Rationale	Address safety issues, extend the usable life of the asset, meet participant and user expectations				

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	Replace aging and worn equipment or addition of new equipment to meet program and participant needs and to continue to meet service expectations				

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	Develop plans for tennis and pickleball courts to allow the advancement of the Portlock Park master plan and to allow for modernization and expansion of courts to address demand for court space				

Project Number	24-02	**Capital Project Title**	Ganges Harbour Walk (Detailed Design & Construction Documents)	**Capital Project Description**	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statuory Right of Way needed for future construction
Project Rationale	To advance a decades old vision to provide community members and tourists with pedestrian access along the Ganges water front for trouism, recreation				

Project Number	27-04	**Capital Project Title**	SIMS Home Economics Room Upgrades	**Capital Project Description**	Installation of potable water, equipment and furnishings upgrades
Project Rationale	Replace aging equipment and fixtures and add potable water to meet current program needs and to ensure continued marketability as a rental space				

Project Number	24-01	**Capital Project Title**	Alternative Approval Process	**Capital Project Description**	An alternative approval process to fund repairs to pool structural and other capital
Project Rationale	Funding required to support necessary building repairs required to extend the life of this recreational facility				

Project Number	26-09	**Capital Project Title**	Pool Building Structural Upgrades	**Capital Project Description**	Repairs to pool structural and other capital funded by debt
Project Rationale	Complete required repairs to the building structural envelope for the swimming pool to extend the life of this recreational asset				

Project Number	27-05	**Capital Project Title**	SIMS Roof Safety Railings & Ladder	**Capital Project Description**	Installation of a safety ladder and safety rails for access to gym roof
Project Rationale	Ensure staff can safely access gym roof on SIMS building to perform regular preventitive mainteance				

Project Number	19-15	**Capital Project Title**	Pool equipment replacements	**Capital Project Description**	Replace pool office and mechanical equipment including pumps, filters, boilers, fans, strantrol, chlorinator, SUMP pump lid and program supplies
Project Rationale	Replace worn equipment that is required for the continued operation of the swimming pool				

Project Number	27-06	**Capital Project Title**	Pool Skimmer Grate Replacement	**Capital Project Description**	Finalize replacement of pool skimmer grates, half were completed in 2026, half to be completed in 2027
Project Rationale	Maintain pool area in as new a condition as possible to meet service delivery needs				

Project Number	27-07	**Capital Project Title**	Pool Locker Replacement (Men's)	**Capital Project Description**	Replacement of lockers in the men's locker room
Project Rationale	Deliver on service expectations for pool users for safe, secure appropriate locker to secure personal belongings in men's locker room				

Project Number	27-10	**Capital Project Title**	Centenial Park Flower Beds	**Capital Project Description**	Install fencing around flower beds in the Centennial Park promonade
Project Rationale	Protect flower beds from people and dogs trampling on plants, protect CRD investment in plants and meet community expectations around estetics for a community park				

Project Number	20-14	**Capital Project Title**	Park Maintenance Facility	**Capital Project Description**	Feasability study, design and construction of a new park maintenance facility.
Project Rationale	Design and construction of an appropriate maintenance facility and yard to centralize the operation of Parks Maintenance and to provide location for transit buses				

Project Number	25-08	**Capital Project Title**	SIMS Roof Replacement Project	**Capital Project Description**	Replace SIMS roof shingles, vents drains and flashings
Project Rationale	Roof assessment has determined replacement required to prevent ongoing leaks				

Project Number	28-01	**Capital Project Title**	Rainbow Rec Front Desk	**Capital Project Description**	Entry desk reconfiguration design work and planning to improve accessibility, access and ergonomics
Project Rationale	Reduce barriers for service for those with physical accessibility challenges, improve security through better designed desk for active supervision, improve staff ergonomics				

Project Number	26-13	**Capital Project Title**	SIMS Energy Improvements	**Capital Project Description**	HVAC installation and other energy improvements based on 2025 SIMS Energy Audit
Project Rationale	Reduce annual energy costs and environmental footprint of SIMS centre				

Project Number	27-11	**Capital Project Title**	Synthetic Ice Arena	**Capital Project Description**	Site prep, drainage and infrastructure related to the installation of a synthetic ice arena at Rainbow Recreation Centre.
Project Rationale	Provide a new recreational and sport opportunity for community members (skating)				

Project Number	24-05	**Capital Project Title**	Portlock Maintenance Shed and Pump Shed Replacement	**Capital Project Description**	Portlock Shed and pump shed replacement
Project Rationale	Portlock Maintenance Shed & Pump Shed Replacement lost in fire				

Project Number	27-12	**Capital Project Title**	Dog Park Relocation	**Capital Project Description**	Assement of alternative locations for the Rainbow Recreation Centre Dog Park.
Project Rationale	Address safety concerns with current location of the dog park at Rainbow Recreation and find a more appropriate location				

Project Number	23-03	**Capital Project Title**	Playground Upgrades	**Capital Project Description**	Portlock Park Playground Replacement
Project Rationale					

Project Number	28-02	**Capital Project Title**	Rainbow Rec exterior patio fencing	**Capital Project Description**	Install fencing around exterior pool patio area
Project Rationale					

Project Number	27-09	**Capital Project Title**	Rainbow Rec Parking Lot	**Capital Project Description**	Regrade the parking lot and add storm drains
Project Rationale					

1.45X SSI Parks & Rec Services
Reserves Summary
2027 - 2031 Financial Plan

Reserve/Fund Summary						
Reserve/Fund Summary	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Capital Reserve Fund	334,268	80,768	123,268	195,768	388,268	595,768
Land Reserve Fund	413,245	413,245	413,245	413,245	413,245	413,245
Operating Reserve Fund	76,824	66,824	101,824	143,824	186,824	226,824
Equipment Replacement Fund	154,231	94,231	120,231	136,231	155,231	189,231
Ending Balance $	**978,567**	**655,067**	**758,567**	**889,067**	**1,143,567**	**1,425,067**

Reserve Schedule

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

Bylaw 2859

Reserve Cash Flow

Fund: 1060	**Estimated**	**Budget**				
Fund Centre: 101603	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	563,768	334,268	80,768	123,268	195,768	388,268
Transfer from Ops Budget	148,000	150,000	170,000	200,000	220,000	235,000
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(389,500)	(403,500)	(127,500)	(127,500)	(27,500)	(27,500)
Interest Income*	12,000					
Ending Balance $	**334,268**	**80,768**	**123,268**	**195,768**	**388,268**	**595,768**

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: 1035	Estimated	Budget				
Fund Centre: 101379	2026	2027	2028	2029	2030	2031
Beginning Balance	653,245	413,245	413,245	413,245	413,245	413,245
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	-					
Expenditures (Based on Capital Plan)	(250,000)	-	-	-	-	-
Interest Income*	10,000					
Ending Balance $	**413,245**	**413,245**	**413,245**	**413,245**	**413,245**	**413,245**

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: 1500	Estimated	Budget				
Fund Centre: 105550	2026	2027	2028	2029	2030	2031
Beginning Balance	90,048	76,824	66,824	101,824	143,824	186,824
Transfer from Ops Budget	27,500	40,000	40,000	42,000	43,000	45,000
Expenditures	(43,604)	(50,000)	(5,000)	-	-	(5,000)
Interest Income*	2,880					
Ending Balance $	**76,824**	**66,824**	**101,824**	**143,824**	**186,824**	**226,824**

Assumptions/Background:
2026 - $15,000 Sarah Way Parking Resurfacing; $3,604 Migration to SharePoint; $25,000 SIMS gym floor
2027 - $15,000 Preventive maintenance program; $10,000 Capacity allocation review; $15,000 HVAC duct cleaning and pool draining; $10,000 Vending machine
2028 & 2031 - Trail guides
* 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**	**Estimated**	**Budget**				
Fund Centre: **101444**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	123,231	154,231	94,231	120,231	136,231	155,231
Transfer from Ops Budget	96,000	100,000	106,000	106,000	109,000	109,000
Expenditures (Based on Capital Plan)	(65,000)	(160,000)	(80,000)	(90,000)	(90,000)	(75,000)
Interest Income	-					
Ending Balance $	**154,231**	**94,231**	**120,231**	**136,231**	**155,231**	**189,231**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Small Craft Harbour (Fernwood Dock)

Local Community Commission (LCC) Review

AUGUST 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 - SSI Small Craft Harbour (Fernwood Dock)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Repairs & Maintenance	5,600	4,800	5,660	-	-	5,660	5,780	5,900	6,020	6,140
Insurance	4,345	4,345	4,624	-	-	4,624	4,855	5,098	5,352	5,620
Supplies	600	-	600	-	-	600	610	620	630	640
Allocations	4,892	5,156	5,012	-	-	5,012	5,111	5,209	5,308	5,417
Other Operating Expenses	2,410	2,025	2,410	-	-	2,410	2,450	2,490	32,530	2,570
TOTAL OPERATING COSTS	**17,847**	**16,326**	**18,306**	**-**	**-**	**18,306**	**18,806**	**19,317**	**49,840**	**20,387**
*Percentage Increase over prior year			2.6%			2.6%	2.7%	2.7%	158.0%	-59.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	1,000	1,000	8,700	-	-	8,700	12,500	17,500	22,500	27,500
Transfer to Operating Reserve Fund	1,000	2,507	6,000	-	-	6,000	8,000	9,500	11,000	11,220
TOTAL CAPITAL / RESERVE	**2,000**	**3,507**	**14,700**	**-**	**-**	**14,700**	**20,500**	**27,000**	**33,500**	**38,720**
TOTAL COSTS	**19,847**	**19,833**	**33,006**	**-**	**-**	**33,006**	**39,306**	**46,317**	**83,340**	**59,107**
*Percentage Increase over prior year			66.3%			66.3%	19.1%	17.8%	79.9%	-29.1%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	(30,000)	-
Interest Income	(130)	(130)	(130)	-	-	(130)	(130)	(130)	(130)	(130)
Grants in Lieu of Taxes	(40)	(26)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(170)**	**(156)**	**(170)**	**-**	**-**	**(170)**	**(170)**	**(170)**	**(30,170)**	**(170)**
REQUISITION - PARCEL TAX	**(19,677)**	**(19,677)**	**(32,836)**	**-**	**-**	**(32,836)**	**(39,136)**	**(46,147)**	**(53,170)**	**(58,937)**
*Percentage increase over prior year Requisition			66.9%			66.9%	19.2%	17.9%	15.2%	10.8%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.236 SSI Small Craft Harbour (Fernwood Dock)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$20,000	$20,000	$25,000	$15,000	$15,000	$15,000	$90,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$20,000	**$20,000**	**$25,000**	**$15,000**	**$15,000**	**$15,000**	**$90,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$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	$20,000	$20,000	$25,000	$15,000	$15,000	$15,000	$90,000
	$20,000	**$20,000**	**$25,000**	**$15,000**	**$15,000**	**$15,000**	**$90,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

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**	**2027**	**2028**	**2029**	**2030**	**2031**	**5 - Year Total**
26-01	Renewal	Emergency Upgrades and Repairs	Unforseen Emergency Repairs and Upgrades	$ 80,000	$	Res	$ 20,000	$ 20,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 80,000
28-01	Renewal	Paint Removal	Paint removal and pressure washing of Dock	$ 10,000	$	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
			Grand Total	**$ 90,000**			$ -	**$ 20,000**	**$ 25,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 90,000**

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

Project Number	26-01	**Capital Project Title**	Emergency Upgrades and Repairs	**Capital Project Description**	Unforseen emergency repairs
Project Rationale	Emergency repairs may be required outside of regular maintenacne and repair program due to incliment weather or boater damage.				

Project Number	28-01	**Capital Project Title**	Paint Removal	**Capital Project Description**	Pressure washing and removal of old paint.
Project Rationale	Moving away from regular dock painting for environmental projtection.				

SSI Small Craft Harbour (Fernwood Dock)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Capital Reserve Fund	84,429	73,129	60,629	63,129	70,629	83,129
Operating Reserve Fund	3,017	9,017	17,017	26,517	7,517	18,737
Total	**87,446**	**82,146**	**77,646**	**89,646**	**78,146**	**101,866**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1080	Estimated	Budget				
Fund Centre: 102111	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	80,841	84,429	73,129	60,629	63,129	70,629
Transfer from Ops Budget	1,000	8,700	12,500	17,500	22,500	27,500
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(20,000)	(25,000)	(15,000)	(15,000)	(15,000)
Interest Income*	2,588					
Ending Balance $	**84,429**	**73,129**	**60,629**	**63,129**	**70,629**	**83,129**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.236 SSI Small Craft Harbour (Fernwood Dock) - Operating Reserve Fund

Created in 2024
The establishment of operating reserve for the SSI Fernwood Dock Service will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105563**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		1,957	3,017	9,017	17,017	26,517	7,517
Transfer from Op Budget		1,000	6,000	8,000	9,500	11,000	11,220
Transfer to Op Budget		-	-	-	-	(30,000)	-
Interest Income*		60					
Ending Balance $		**3,017**	**9,017**	**17,017**	**26,517**	**7,517**	**18,737**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.
2030: Structural Assessment

CAPITAL REGIONAL DISTRICT

2027 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

AUGUST 2026

Service:	**1.238** **1.238A**	**SSI Community Transit & Transportation** **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; No. 4647, adopted on May 14, 2025.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $633,172 or $0.0950 / $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)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Gross Municipal Obligation	606,178	580,487	632,290	-	-	632,290	644,940	657,840	671,000	684,420
Auxiliary Wages	3,560	5,483	5,680	-	-	5,680	5,790	5,910	6,030	6,150
Allocations	33,426	33,426	35,946	-	-	35,946	36,699	37,432	38,179	38,940
Referendum Costs for Service Expansion	30,000	-	-	-	30,000	30,000	-	-	-	-
Other Operating Expenses	5,751	5,670	6,249	2,080	-	8,329	8,536	8,753	8,975	9,201
TOTAL OPERATING COSTS	**678,915**	**625,066**	**680,165**	**2,080**	**30,000**	**712,245**	**695,965**	**709,935**	**724,184**	**738,711**
*Percentage Increase over prior year			0.2%	0.3%	4.4%	4.9%	-2.3%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	13,000	14,364	35,000	-	-	35,000	35,700	36,410	37,150	37,880
Transfer to Operating Reserve Fund	41,780	41,780	-	-	-	-	3,005	13,885	14,150	14,440
TOTAL CAPITAL / RESERVES	**54,780**	**56,144**	**35,000**	**-**	**-**	**35,000**	**38,705**	**50,295**	**51,300**	**52,320**
TOTAL COSTS	**733,695**	**681,210**	**715,165**	**2,080**	**30,000**	**747,245**	**734,670**	**760,230**	**775,484**	**791,031**
*Percentage Increase over prior year			-2.5%	0.3%	4.1%	1.8%	-1.7%	3.5%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(46,240)	(16,240)	(7,235)	-	(30,000)	(37,235)	-	-	-	-
Transit Pass Revenue	(189,715)	(166,630)	(186,360)	-	-	(186,360)	(190,090)	(193,890)	(197,770)	(201,730)
Other Income	(900)	(1,500)	(900)	-	-	(900)	(920)	(940)	(960)	(980)
Grants in Lieu of Taxes	(340)	(340)	(340)	-	-	(340)	(350)	(360)	(370)	(380)
TOTAL REVENUE	**(237,195)**	**(184,710)**	**(194,835)**	**-**	**(30,000)**	**(224,835)**	**(191,360)**	**(195,190)**	**(199,100)**	**(203,090)**
REQUISITION	**(496,500)**	**(496,500)**	**(520,330)**	**(2,080)**	**-**	**(522,410)**	**(543,310)**	**(565,040)**	**(576,384)**	**(587,941)**
*Percentage increase over prior year Requisition			4.8%	0.4%	0.0%	5.2%	4.0%	4.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$30,000	$180,000	$1,130,000	$130,000	$130,000	$130,000	$1,700,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$30,000	**$180,000**	**$1,130,000**	**$130,000**	**$130,000**	**$130,000**	**$1,700,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$30,000	$30,000	$0	$0	$0	$0	$30,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$115,000	$1,115,000	$115,000	$115,000	$115,000	$1,575,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$35,000	$15,000	$15,000	$15,000	$15,000	$95,000
		$30,000	**$180,000**	**$1,130,000**	**$130,000**	**$130,000**	**$130,000**	**$1,700,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

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	2027	2028	2029	2030	2031	5 - Year Total auto-populates
26-01	New	Bus Shelters	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)	$ 620,000	S	Grant	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
26-01	New	Bus Shelters	CWF to support project 26-01		S	Grant	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
26-01	New	Bus Shelters	Reserve Funding for CRD Project Management to support project 26-01.		S	Res	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
													$ -
23-02	New	Bus Storage	Bus parking located at Kanaka Rd. (CX.170.2101)	$ 70,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-02	New	Bus Storage			S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
27-01	New	Bus Charging Stations	Bus - Parking and Electric charging (Grant)	$ 1,000,000	S	Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
													$ -
													$ -
			Grand Total	**$ 1,690,000**				**$ 180,000**	**$ 1,130,000**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 1,700,000**

Service: **1.238A** **Community Transit (SSI)**

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. Design and Construction/Install of bus shelters across the island on a priority basis.				

Project Number	23-02	**Capital Project Title**	Bus Storage	**Capital Project Description**	Bus parking located at Kanaka Rd. (CX.170.2101)
Project Rationale	Bus parking. Development of the site for bus parking including paving				

Project Number	27-01	**Capital Project Title**	Bus Charging Stations	**Capital Project Description**	Bus - Parking and Electric charging (Grant)
Project Rationale	Bus - Parking and Electric charging. To design/build the site at Kanaka for electric charging and storage of buses.				

Community Transit (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	120,803	83,568	86,573	100,458	114,608	129,048
Capital Reserve Fund	23,917	23,917	44,617	66,027	88,177	111,057
Total	**144,720**	**107,485**	**131,190**	**166,485**	**202,785**	**240,105**

Reserve Schedule

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105409	2026	2027	2028	2029	2030	2031
Beginning Balance	92,303	120,803	83,568	86,573	100,458	114,608
Transfer from Ops Budget	41,780	-	3,005	13,885	14,150	14,440
Transfer to Ops Budget - Core	(16,240)	(7,235)	-	-	-	-
Referendum Costs for Service Expansion	-	(30,000)	-	-	-	-
Interest Income*	2,960					
Ending Balance $	**120,803**	**83,568**	**86,573**	**100,458**	**114,608**	**129,048**

Assumptions/Background:
To fund service expansions & bus leasing costs
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1091**	**Estimated**	**Budget**				
Fund Centre:	**102201**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		29,957	23,917	23,917	44,617	66,027	88,177
Transfer from Ops Budget		13,000	35,000	35,700	36,410	37,150	37,880
Planned Purchase		(20,000)	(35,000)	(15,000)	(15,000)	(15,000)	(15,000)
Interest Income*		960					
Ending Balance $		**23,917**	**23,917**	**44,617**	**66,027**	**88,177**	**111,057**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

AUGUST 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)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Pathway Maintenance	8,050	8,000	8,050	5,000	-	13,050	13,310	13,580	13,850	14,130
Allocations	19,329	19,329	20,218	-	-	20,218	20,630	21,038	21,459	21,892
Labour Cost	24,430	24,150	24,940	-	-	24,940	25,440	25,950	26,470	27,000
Other Operating Expenses	1,370	656	1,230	-	-	1,230	1,255	1,282	1,311	1,338
TOTAL OPERATING COSTS	**53,179**	**52,135**	**54,438**	**5,000**	**-**	**59,438**	**60,635**	**61,850**	**63,090**	**64,360**
*Percentage Increase over prior year			2.4%	9.4%		11.8%	2.0%	2.0%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	10,000	10,000	10,000	40,000	-	50,000	60,025	61,280	62,560	63,860
Transfer to Operating Reserve Fund	-	788	-	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL DEBT / RESERVES	**10,000**	**10,788**	**10,000**	**43,000**	**-**	**53,000**	**63,025**	**64,280**	**65,560**	**66,860**
TOTAL COSTS	**63,179**	**62,923**	**64,438**	**48,000**	**-**	**112,438**	**123,660**	**126,130**	**128,650**	**131,220**
*Percentage Increase over prior year			2.0%	76.0%		78.0%	10.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Other Income	(320)	(80)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Grants in Lieu of Taxes	(70)	(54)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
TOTAL REVENUE	**(390)**	**(134)**	**(170)**	**-**	**-**	**(170)**	**(170)**	**(170)**	**(170)**	**(170)**
REQUISITION	**(62,789)**	**(62,789)**	**(64,268)**	**(48,000)**	**-**	**(112,268)**	**(123,490)**	**(125,960)**	**(128,480)**	**(131,050)**
*Percentage increase over prior year Requisition			2.4%	76.4%		78.8%	10.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.238B Community Transportation (SSI)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$730,000	$1,435,000	$675,000	$1,665,000	$1,155,000	$5,000	$4,935,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$730,000	**$1,435,000**	**$675,000**	**$1,665,000**	**$1,155,000**	**$5,000**	**$4,935,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$710,000	$710,000	$0	$0	$0	$0	$710,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$650,000	$550,000	$1,600,000	$1,100,000	$0	$3,900,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$20,000	$75,000	$125,000	$65,000	$55,000	$5,000	$325,000
		$730,000	**$1,435,000**	**$675,000**	**$1,665,000**	**$1,155,000**	**$5,000**	**$4,935,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.238B

Service Name: Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
22-11	New	Rainbow Road Pathway	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m) (CX.100.2102)	$ 30,000	S	Cap	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-04	New	Rainbow Rd Pathway Construction	Construction of Rainbow Rd Pathway	$ 250,000	S	Grant	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
													$ -
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 Lakeview Crescent. (600m) Project CX.100.2101	$ 85,000	S	Cap	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
													$ -
27-01	New	Swanson Road Pathway Construction	Construction of pathway network sections designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. (600m)	$ 170,000	S	Grant	$ -	$ 100,000	$ 50,000	$ -	$ -	$ -	$ 150,000
27-01	New				S	Res	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -	$ 20,000
													$ -
28-02	New	Drake Road Pathway Designs	Design and cost estimates of roadside pathway	$ 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	$ 500,000	S	Grant	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
													$ -
26-01	New	Ganges Roadside Pathway Construction	Construction designed in the previous year - Jackson - McPhillips Avenue	$ 750,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-01	New	Ganges Roadside Pathway Construction	from 2026 grant		S	Cap	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
26-01	New	Ganges Roadside Pathway Construction	CWF approved 2026 ($120k)		S	Cap	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
													$ -
26-02	New	Pathway Designs	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant opportunties	$ 380,000	S	Res	$ 20,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 100,000
26-02	New	Pathway Designs	CWF/ Grant to support project 26-02 (50k 2026) Project CX.100.2105		S	Grant	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 100,000
													$ -
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	$ -	$ 100,000
27-03	New	Pathway Construction	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	$ 640,000	S	Res	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 30,000
26-04			Grants - Crosswalks		S	Grant	$ -	$ 200,000	$ 200,000	$ 200,000	$ -	$ -	$ 600,000
													$ -
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	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
													$ -
26-05	New	Salish Sea Trail Connections	Salish Sea Trail project in Ganges (***other sections funded by Regional Parks***)	$ 2,000,000	S	Grant	$ -	$ -	$ 200,000	$ 800,000	$ 1,000,000	$ -	$ 2,000,000
													$ -
27-02	Renewal	Pathway Improvements	For updates and improvements required for pathways, eg signage, handrails, culverts, boardwalks	$ 25,000	S	Res	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
													$ -
			Grand Total	**$ 5,355,000**				**$ 1,435,000**	**$ 675,000**	**$ 1,665,000**	**$ 1,155,000**	**$ 5,000**	**$ 4,935,000**

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

Project Number	22-11	**Capital Project Title**	Rainbow Road Pathway	**Capital Project Description**	Design of Rainbow Road pathway from Lower Ganges Road to Jackson (200m) (CX.100.2102)
Project Rationale	This project is part of the Active Transportation network. Design and construct an sidewalk and cycling path along the south side of Rainbow Road				

Project Number	22-13	**Capital Project Title**	Swanson Road Pathway Design	**Capital Project Description**	CWF to support design, survey and cost estimates of roadside pathway - Swanson Road from Atkins to end of Lakeview Crescent. (600m) Project CX.100.2101
Project Rationale	Design of a roadside pathway to support active transportation , Swanson Rd				

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

Project Number	28-02	**Capital Project Title**	Drake Road Pathway Designs	**Capital Project Description**	Design and cost estimates of roadside pathway
Project Rationale	Design of a roadside pathway to support active transportation , Drake Rd				

Project Number	29-01	**Capital Project Title**	Drake Road Pathway Construction	**Capital Project Description**	Construction of pathway network sections designed in the previous year
Project Rationale	Construction of a roadside pathway to support active transportation , Drake Rd				

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

Project Number	26-01	**Capital Project Title**	Ganges Roadside Pathway Construction	**Capital Project Description**	Construction designed in the previous year - Jackson - McPhillips Avenue
Project Rationale	This project is part of the Active Transportation network. Design and construction of pedestrian pathway Jackson - McPhillips Avenue				

Project Number	26-02	**Capital Project Title**	Pathway Designs	**Capital Project Description**	Funding to support designs for new pathway/bike lane initiatives and develop shovel ready projects for grant opportunties
Project Rationale	Design for pathway projects to be shovel ready for grant applications				

Project Number	27-03	**Capital Project Title**	Pathway Construction	**Capital Project Description**	Funding to support grant matching funds or new pathway /bike lane construction
Project Rationale	Project to support grant funding for pathways construction				

Project Number	26-04	**Capital Project Title**	Ganges Crosswalks	**Capital Project Description**	Funding to support new crosswalks and upgrades based on 2025 ICBC Crosswalk Study
Project Rationale	Crosswalk construction prioritized. Prelim design from 2025 Crosswalk study				

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

Service:	1.238B	Community Transportation (SSI)

Project Number	26-05	**Capital Project Title**	Salish Sea Trail Connections	**Capital Project Description**	Salish Sea Trail project in Ganges (***other sections funded by Regional Parks***)
Project Rationale	to support Salish Sea trail through Ganges				

Project Number	27-02	**Capital Project Title**	Pathway Improvements	**Capital Project Description**	For updates and improvements required for pathways, eg signage, handrails, culverts, boardwalks
Project Rationale	Project for pathway feature or structural improvements beyond regular maintenance				

Project Number	27-04	**Capital Project Title**	Rainbow Rd Pathway Construction	**Capital Project Description**	Construction of Rainbow Rd Pathway
Project Rationale	Construction of a roadside pathway to support active transportation, Rainbow Rd.				

Community Transportation (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve Fund	16,338	19,338	22,338	25,338	28,338	31,338
Pathways Capital Reserve Fund	152,884	127,884	62,909	59,189	66,749	125,609
Sidewalks Capital Reserve Fund	-	-	-	-	-	-
Total	**169,222**	**147,222**	**85,247**	**84,527**	**95,087**	**156,947**

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105539**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		15,830	16,338	19,338	22,338	25,338	28,338
Transfer from Ops Budget		-	3,000	3,000	3,000	3,000	3,000
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		508					
Ending Balance $		**16,338**	**19,338**	**22,338**	**25,338**	**28,338**	**31,338**

Assumptions/Background:

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

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

Fund: 1086	Estimated	Budget				
Fund Centre: 102142	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	284,284	152,884	127,884	62,909	59,189	66,749
Transfer from Ops Budget	10,000	50,000	60,025	61,280	62,560	63,860
Transfer from Capital Fund	-					
Planned Purchase	(150,200)	(75,000)	(125,000)	(65,000)	(55,000)	(5,000)
Interest Income*	8,800					
Ending Balance $	**152,884**	**127,884**	**62,909**	**59,189**	**66,749**	**125,609**

Assumptions/Background:
Fund balance to provide for capital expenditures for or in respect of capital projects, land, machinery or equipment for them and extension or renewal of existing capital works and related debt servcing payments. Should allow for CRD to participate in partnership with Island Pathways on planned projects
*Interest in planning years nets against inflation which is not included.

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

Fund: 1086	**Estimated**	**Budget**				
Fund Centre: 102147	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	14,550	-	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Planned Purchase	(14,800)	-	-	-	-	-
Interest Income*	250					
Ending Balance $	**-**	**-**	**-**	**-**	**-**	**-**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Septage/Composting

Local Community Commission (LCC)

AUGUST 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:

Parcel Tax:	Annual, levied on all properties in the Electoral Area
Tipping Fee:	$0.590 per imperial gallon (Bylaw No. 4735, December 2025)
Connection Charge:	N/A

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

Change in Budget 2026 to 2027

Service: 3.705 SSI Septage/Composting

	Total Expenditure	**Comments**
2026 Budget	**1,276,792**	
Other Changes:		
Standard OH Allocation	3,469	Increase in 2026 operating costs
Sludge Hauling	73,350	Estimated $0.01/IGAL increase (1.8% over 2026 rate) in sludge disposal costs at 1,560,000 IGAL volume (2026 volume budgeted at 1,455,000 IGAL)
Repairs & Maintenance (2026)	(15,000)	2026 One-time Power line maintenance (funded by ORF)
Repairs & Maintenance - Core	(7,000)	Reduced to adjust for expected future repairs and maitenance costs
Reserve Transfers	21,375	Transfer to CRF $26,375 increase and ORF $5,000 decrease
Operations Labour Charges	10,500	Expected increase in operations labour charges
Other Costs	2,433	
Total Other Changes	89,127	
2027 Budget	**1,365,919**	

Summary of % Expense Increase		
Sludge hauling	5.7%	
Operations labour charges	0.8%	
2026 One-time R&M	-1.2%	
Reserve Transfers	1.7%	
Balance of increase	-0.1%	
% expense increase from 2026:	***7.0%***	
% Requisition increase from 2026 (if applicable):	***2.1%***	*Requisition funding is 31.3% of service revenue*

Overall 2026 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $41,828 (3.3%) due mainly to lower operations labour charges, sludge hauling contract and lower contribution to Composting Facility Operation. $6,000 of this variance will be transferred to Operating Reserve and remaining $35,828 will be transferred to Capital Reserve, which have expected year end balances of $103,501 and $97,050 ,respectively, before these transfers.

3.705 - SSI Septage/Composting	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Sludge Hauling Contract	800,250	780,000	873,600	-	-	873,600	891,070	908,890	927,070	945,610
Grit & Waste Sludge Disposal	4,410	2,500	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	37,620	40,260	15,620	-	-	15,620	15,930	16,240	16,560	16,880
Allocations	68,968	67,399	72,905	-	-	72,905	74,432	75,940	77,481	79,049
Electricity	8,610	9,580	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	8,590	2,500	10,090	-	-	10,090	10,290	10,500	10,710	10,920
Labour Charges	170,000	163,000	180,500	-	-	180,500	233,590	238,260	243,030	247,890
Contribution Composting Facility Operation	22,375	17,500	17,500	-	-	17,500	17,500	17,500	11,000	3,500
Other Operating Expenses	18,170	15,310	22,160	-	-	22,160	22,673	23,207	23,752	24,319
TOTAL OPERATING COSTS	**1,138,993**	**1,098,049**	**1,206,785**	**-**	**-**	**1,206,785**	**1,280,185**	**1,305,527**	**1,324,893**	**1,343,758**
*Percentage Increase over prior year			6.0%			6.0%	6.1%	2.0%	1.5%	1.4%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	25,000	31,000	20,000	-	-	20,000	20,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	36,310	72,138	62,685	-	-	62,685	29,350	103,255	112,560	122,930
MFA Debt Reserve	350	350	310	-	-	310	310	-	-	-
MFA Debt Principal	41,335	41,335	41,335	-	-	41,335	41,335	-	-	-
MFA Debt Interest	34,804	34,804	34,804	-	-	34,804	34,804	-	-	-
TOTAL DEBT / RESERVES	**137,799**	**179,627**	**159,134**	**-**	**-**	**159,134**	**125,799**	**128,255**	**137,560**	**147,930**
TOTAL COSTS	**1,276,792**	**1,277,676**	**1,365,919**	**-**	**-**	**1,365,919**	**1,405,984**	**1,433,782**	**1,462,453**	**1,491,688**
*Percentage Increase over prior year			7.0%			7.0%	2.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Sale - Septage Sludge	(531,000)	(574,576)	(602,000)	-	-	(602,000)	(614,040)	(626,320)	(638,850)	(651,630)
Sale - Sewage Sludge	(312,700)	(270,017)	(337,120)	-	-	(337,120)	(343,860)	(350,740)	(357,750)	(364,910)
Grants in Lieu of Taxes	(591)	(582)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,010)	(1,010)	(970)	-	-	(970)	(980)	(680)	(690)	(700)
TOTAL REVENUE	**(860,301)**	**(861,185)**	**(940,680)**	**-**	**-**	**(940,680)**	**(959,480)**	**(978,350)**	**(997,910)**	**(1,017,870)**
REQUISITION - PARCEL TAX	**(416,491)**	**(416,491)**	**(425,239)**	**-**	**-**	**(425,239)**	**(446,504)**	**(455,432)**	**(464,543)**	**(473,818)**
*Percentage increase over prior year Requisition			2.1%			2.1%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.705 SSI Septage / Composting	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$50,000	$90,000	$30,000	$60,000	$0	$0	$180,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$50,000	**$90,000**	**$30,000**	**$60,000**	**$0**	**$0**	**$180,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$50,000	$50,000	$0	$0	$0	$0	$50,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$20,000	$0	$0	$0	$20,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$40,000	$10,000	$60,000	$0	$0	$110,000
		$50,000	**$90,000**	**$30,000**	**$60,000**	**$0**	**$0**	**$180,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

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	2027	2028	2029	2030	2031	5 - Year Total
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.	$ 30,000	S	Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
28-01	Study				S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
													$ -
26-01	Renewal	Renew process equipment	Critical components replace- gearbox, motor, screen basket, auger shaft	$ 60,000	S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
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	Cap	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
			Grand Total	**$ 270,000**			**$ 50,000**	**$ 90,000**	**$ 30,000**	**$ 60,000**	**$ -**	**$ -**	**$ 180,000**

Service: **3.705** **SSI Septage / Composting**

Project Number	28-01	**Capital Project Title**	Strategic Asset management plan	**Capital Project Description**	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.
Project Rationale	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.				

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
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve Fund	103,501	123,501	143,501	168,501	193,501	218,501
Capital Reserve Fund	97,050	119,735	139,085	182,340	294,900	417,830
Total	**200,551**	**243,236**	**282,586**	**350,841**	**488,401**	**636,331**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105209	2026	2027	2028	2029	2030	2031
Beginning Balance	90,601	103,501	123,501	143,501	168,501	193,501
Transfer from Ops Budget	25,000	20,000	20,000	25,000	25,000	25,000
Expenditures	(15,000)	-	-	-	-	-
Planned Maintenance Activity	Power Line Maintenance					
Interest Income*	2,900					
Ending Balance $	**103,501**	**123,501**	**143,501**	**168,501**	**193,501**	**218,501**

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1087	Estimated	Budget				
Fund Centre: 102146	2026	2027	2028	2029	2030	2031
Beginning Balance	196,240	97,050	119,735	139,085	182,340	294,900
Transfer from Ops Budget	36,310	62,685	29,350	103,255	112,560	122,930
Transfer from Cap Fund	-					
Transfer to Cap Fund	(140,000)	(40,000)	(10,000)	(60,000)	-	-
Interest Income*	4,500					
Ending Balance $	**97,050**	**119,735**	**139,085**	**182,340**	**294,900**	**417,830**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Public Library

Local Community Commission (LCC) Review

AUGUST 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	Retired
AUTHORIZED:	LA Bylaw No. 3613 (2006)	2,100,000	Retired
BORROWED:	S.I. Bylaw No. 3308 (2006)	(350,000)	Retired
	S.I. Bylaw No. 3613 (2011, 1.47%)	(2,000,000)	Retires in 2026
	S.I. Bylaw No. 3613 (2013, 4.52%)	(100,000)	Retires in 2028
EXPIRED:	LA Bylaw No. 3308 (2005)	(250,000)	
REMAINING AUTHORIZATION		$ -	

FUNDING:

Requisition

1.141 - SSI Public Library	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Contribution to Library	597,364	597,364	657,100	-	-	657,100	670,240	683,640	697,310	711,260
Allocations	33,083	33,083	34,954	-	-	34,954	35,684	36,395	37,119	37,857
Insurance	12,620	12,620	13,850	-	-	13,850	14,543	15,271	16,035	16,837
Other Operating Expenses	10,310	7,870	10,020	-	-	10,020	10,100	10,180	10,260	10,340
Contingency	2,500	-	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL OPERATING COSTS	**655,877**	**650,937**	**718,424**	**-**	**-**	**718,424**	**733,067**	**747,986**	**763,224**	**778,794**
*Percentage Increase over prior year			9.5%			9.5%	2.0%	2.0%	2.0%	2.0%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	2,575	7,399	76,788	-	-	76,788	78,245	89,635	91,145	92,655
MFA Debt Reserve Fund	1,010	1,010	40	-	-	40	40	-	-	-
MFA Principal Payment	112,731	112,731	5,368	-	-	5,368	5,368	-	-	-
MFA Interest Payment	33,920	33,920	4,520	-	-	4,520	4,520	-	-	-
TOTAL DEBT / RESERVE	**150,236**	**155,060**	**86,716**	**-**	**-**	**86,716**	**88,173**	**89,635**	**91,145**	**92,655**
TOTAL COSTS	**806,113**	**805,997**	**805,140**	**-**	**-**	**805,140**	**821,240**	**837,621**	**854,369**	**871,449**
*Percentage Increase over prior year			-0.1%			-0.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(574)	(574)	(570)	-	-	(570)	(580)	(590)	(600)	(610)
MFA Debt reserve fund earnings	(1,010)	(1,010)	(40)	-	-	(40)	(40)	-	-	-
Other Income	(516)	(400)	(520)	-	-	(520)	(530)	(540)	(550)	(560)
TOTAL REVENUE	**(2,100)**	**(1,984)**	**(1,130)**	**-**	**-**	**(1,130)**	**(1,150)**	**(1,130)**	**(1,150)**	**(1,170)**
REQUISITION	**(804,013)**	**(804,013)**	**(804,010)**	**-**	**-**	**(804,010)**	**(820,090)**	**(836,491)**	**(853,219)**	**(870,279)**
*Percentage increase over prior year Requisition			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.141 SSI Public Library	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$15,000	$42,500	$40,000	$0	$0	$0	$82,500
	Equipment	$0	$0	$2,500	$45,000	$17,500	$67,000	$132,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$15,000	**$42,500**	**$42,500**	**$45,000**	**$17,500**	**$67,000**	**$214,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$5,000	$5,000	$0	$0	$0	$0	$5,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$25,000	$25,000	$0	$0	$0	$50,000
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$10,000	$12,500	$17,500	$45,000	$17,500	$67,000	$159,500
		$15,000	**$42,500**	**$42,500**	**$45,000**	**$17,500**	**$67,000**	**$214,500**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

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	2027	2028	2029	2030	2031	5 - Year Total
26-01	Renewal	Emergency Upgrades and Repairs	Unforeseen Emergency Repairs and Upgrades	$ 10,000	B	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
28-01	Renewal	Flat Roof Repairs	Repairs to flat roof, funding in the previous year to asssess need and update cost estimate	$ 17,500	B	Res	$ -	$ 2,500	$ 15,000	$ -	$ -		$ 17,500
29-01	Renewal	HVAC and Central Heating Repair Allowance	Repairs to HVAC and central heating plant, funding in the previous year to asssess need and update cost estimate	$ 40,500	E	Res	$ -	$ -	$ 2,500	$ 6,000	$ 15,000	$ 17,000	$ 40,500
29-02	Renewal	Air Handling Unit	Overhaul of air handing unit, funding in the previous year to asssess need and update cost estimate	$ 20,000	E	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
29-03	Renewal	Heat Recovery Ventilation	Overhaul of heat recovery ventilation	$ 19,000	E	Res	$ -	$ -	$ -	$ 19,000	$ -	$ -	$ 19,000
25-03	New	Washroom Upgrade Project	Accessibility upgrades to two public washrooms	$ 100,000	B	Grant	$ -	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
25-03	New	Washroom Upgrade Project			B	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
31-01	New	Domenstic Hot Water Tank	Replace domestic hot water heater and storage tanks, funding in the previous year to asssess need and update cost estimate	$ 22,500	E	Res	$ -	$ -	$ -	$ -	$ 2,500	$ 20,000	$ 22,500
31-02	New	Central Heating Plant	Replace central heating plant based	$ 30,000	E	Res	$ -	$ -	$ -	$ -		$ 30,000	$ 30,000
													$ -
			Grand Total	**$ 259,500**			**$ 15,000**	**$ 42,500**	**$ 42,500**	**$ 45,000**	**$ 17,500**	**$ 67,000**	**$ 214,500**

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	Funding to support unforeseen emergency upgrades and repairs				

Project Number	28-01	**Capital Project Title**	Flat Roof Repairs	**Capital Project Description**	Repairs to flat roof, funding in the previous year to asssess need and update cost estimate
Project Rationale	Flat roof repair based on 2022 Building Condition Assessment				

Project Number	29-01	**Capital Project Title**	HVAC and Central Heating Repair Allowance	**Capital Project Description**	Repairs to HVAC and central heating plant, funding in the previous year to asssess need and update cost estimate
Project Rationale	HVAC and central heating repair based on 2022 Building Condition Assessment				

Project Number	29-02	**Capital Project Title**	Air Handling Unit	**Capital Project Description**	Overhaul of air handing unit, funding in the previous year to asssess need and update cost estimate
Project Rationale	Overhaul of air handling unit based on 2022 Building Condition Assessment				

Project Number	29-03	**Capital Project Title**	Heat Recovery Ventilation	**Capital Project Description**	Overhaul of heat recovery ventilation
Project Rationale	Overhaul of heat recovery ventilation based on 2022 Building Condition Assessment				

Service:	1.141	SSI Public Library	

Project Number	25-03	**Capital Project Title**	Washroom Upgrade Project	**Capital Project Description**	Accessibility upgrades to two public washrooms
Project Rationale	Upgrades to public washrooms based on 2023 Accessability Report recommendations				

Project Number	31-01	**Capital Project Title**	Domenstic Hot Water Tank	**Capital Project Description**	Replace domestic hot water heater and storage tanks, funding in the previous year to asssess need and update cost estimate
Project Rationale	Replace domestic hot water heater and storage tanks based on 2022 Building Condition Assessment				

Project Number	31-02	**Capital Project Title**	Central Heating Plant	**Capital Project Description**	Replace central heating plant based
Project Rationale	Replace central heating plant based on 2022 Buidling Condition Assessment				

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1084	**Estimated**	**Budget**				
Fund Centre: 102136	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	145,766	152,741	217,029	277,774	322,409	396,054
Transfer from Ops Budget	2,575	76,788	78,245	89,635	91,145	92,655
Transfer from Cap Fund						
Transfer to Cap Fund	-	(12,500)	(17,500)	(45,000)	(17,500)	(67,000)
Interest Income*	4,400					
Ending Balance $	**152,741**	**217,029**	**277,774**	**322,409**	**396,054**	**421,709**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Economic Development

Local Community Commission (LCC) Review

AUGUST 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	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Project Costs	71,716	81,374	50,000	30,000	-	80,000	80,000	80,000	80,000	80,000
Third Party Payments	10,000	10,000	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Allocations	12,372	12,372	14,167	-	-	14,167	14,453	14,746	15,040	15,337
Operating - Other	6,460	3,455	4,040	-	-	4,040	4,061	4,082	4,104	4,126
TOTAL OPERATING COSTS	**100,548**	**107,201**	**78,207**	**30,000**	**-**	**108,207**	**108,514**	**108,828**	**109,144**	**109,463**
*Percentage Increase over prior year			-22.2%	29.8%		7.6%	0.3%	0.3%	0.3%	0.3%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	7,460	5,535	10,000	20,000	-	30,000	32,455	34,960	37,515	40,125
TOTAL COSTS	**108,008**	**112,736**	**88,207**	**50,000**	**-**	**138,207**	**140,969**	**143,788**	**146,659**	**149,588**
*Percentage Increase over prior year			-18.3%	46.3%		28.0%	2.0%	2.0%	2.0%	2.0%
Balance CFW from 2025 to 2026	(11,716)	(11,716)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,000)	(10,000)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(48)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Other Income	(580)	(5,300)	(580)	-	-	(580)	(590)	(600)	(610)	(620)
TOTAL REVENUE	**(22,336)**	**(27,064)**	**(620)**	**-**	**-**	**(620)**	**(630)**	**(640)**	**(650)**	**(660)**
REQUISITION	**(85,672)**	**(85,672)**	**(87,587)**	**(50,000)**	**-**	**(137,587)**	**(140,339)**	**(143,148)**	**(146,009)**	**(148,928)**
*Percentage increase over prior year Requisition			2.2%	58.4%		60.6%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105534	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	13,653	9,624	39,624	72,079	107,039	144,554
Transfer from Ops Budget	5,535	30,000	32,455	34,960	37,515	40,125
Transfer to Ops Budget	(10,000)	-	-	-	-	-
Interest Income*	436					
Ending Balance $	**9,624**	**39,624**	**72,079**	**107,039**	**144,554**	**184,679**

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

2027 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

AUGUST 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	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Art Centre Society	103,161	103,161	108,319	-	-	108,319	110,488	112,700	114,954	117,250
Gulf Islands Community Arts Council	44,212	44,212	46,423	-	-	46,423	47,352	48,300	49,266	50,250
Allocations	3,978	3,978	4,131	-	-	4,131	4,216	4,299	4,383	4,469
Other Operating Expenses	3,200	2,800	3,700	-	-	3,700	3,700	3,700	3,700	3,700
TOTAL OPERATING COSTS	**154,551**	**154,151**	**162,573**	**-**	**-**	**162,573**	**165,756**	**168,999**	**172,303**	**175,669**
*Percentage Increase over prior year			5.2%			5.2%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	419	-	-	-	-	65	130	205	290
TOTAL COSTS	**154,551**	**154,570**	**162,573**	**-**	**-**	**162,573**	**165,821**	**169,129**	**172,508**	**175,959**
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(90)	(109)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(190)**	**(209)**	**(200)**	**-**	**-**	**(200)**	**(200)**	**(200)**	**(200)**	**(200)**
REQUISITION	**(154,361)**	**(154,361)**	**(162,373)**	**-**	**-**	**(162,373)**	**(165,621)**	**(168,929)**	**(172,308)**	**(175,759)**
*Percentage increase over prior year Requisition			5.2%			5.2%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105561	2026	2027	2028	2029	2030	2031
Beginning Balance	3,300	3,400	3,400	3,465	3,595	3,800
Transfer from Op Budget	-	-	65	130	205	290
Transfer to Op Budget	-	-	-	-	-	-
Interest Income*	100					
Ending Balance $	**3,400**	**3,400**	**3,465**	**3,595**	**3,800**	**4,090**

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

AUGUST 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 (Establishment Bylaw 4697, September 2025).

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	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Grants in Aid	90,090	90,010	70,090	9,910	-	80,000	81,600	83,230	84,890	86,590
Allocations	5,840	5,840	6,978	-	-	6,978	7,119	7,257	7,407	7,559
Other Expenses	30	70	50	-	-	50	50	50	50	50
TOTAL OPERATING COSTS	**95,960**	**95,920**	**77,118**	**9,910**	**-**	**87,028**	**88,769**	**90,537**	**92,347**	**94,199**
*Percentage Increase over prior year			-19.6%	10.3%		-9.3%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2025 to 2026	140	140	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(55)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Donations	(20,000)	(20,000)	-	-	-	-	-	-	-	-
Other Revenue	(100)	(45)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(20,000)**	**(19,960)**	**(90)**	**-**	**-**	**(90)**	**(90)**	**(90)**	**(90)**	**(90)**
REQUISITION	**(75,960)**	**(75,960)**	**(77,028)**	**(9,910)**	**-**	**(86,938)**	**(88,679)**	**(90,447)**	**(92,257)**	**(94,109)**
*Percentage increase over prior year Requisition			1.4%	13.0%		14.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

AUGUST 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	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Electricity	28,210	28,000	29,270	-	-	29,270	29,860	30,460	31,070	31,690
Allocations	3,774	3,774	3,872	-	-	3,872	3,948	4,023	4,108	4,194
Contribution projects	1,960	1,500	2,000	-	-	2,000	2,040	2,085	2,130	2,170
Other Operating Expenses	100	150	130	-	-	130	130	130	130	130
TOTAL OPERATING COSTS	**34,044**	**33,424**	**35,272**	**-**	**-**	**35,272**	**35,978**	**36,698**	**37,438**	**38,184**
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	350	974	350	-	-	350	360	370	380	390
TOTAL COSTS	**34,394**	**34,398**	**35,622**	**-**	**-**	**35,622**	**36,338**	**37,068**	**37,818**	**38,574**
*Percentage Increase over prior year			3.6%			3.6%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(20)	(24)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(20)	(20)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(40)**	**(44)**	**(50)**	**-**	**-**	**(50)**	**(50)**	**(50)**	**(50)**	**(50)**
REQUISITION	**(34,354)**	**(34,354)**	**(35,572)**	**-**	**-**	**(35,572)**	**(36,288)**	**(37,018)**	**(37,768)**	**(38,524)**
*Percentage increase over prior year Requisition			3.5%			3.5%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105557	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	5,560	6,262	6,612	6,972	7,342	7,722
Transfer from Ops Budget	350	350	360	370	380	390
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	352					
Ending Balance $	**6,262**	**6,612**	**6,972**	**7,342**	**7,722**	**8,112**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

AUGUST 2026

Service: 1.378 **SSI Search and Rescue** **Commission: Salt Spring Island Local Community Commission**

DEFINITION:

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

SERVICE DESCRIPTION:

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

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.378 - SSI Search and Rescue	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Contribution to SSI SAR Society	30,105	29,446	26,488	-	-	26,488	27,020	27,560	28,110	28,670
Allocations	1,376	1,376	1,592	-	-	1,592	1,625	1,657	1,691	1,724
Other Expenses	350	1,009	300	-	-	300	300	300	300	300
TOTAL COSTS	**31,831**	**31,831**	**28,380**	**-**	**-**	**28,380**	**28,945**	**29,517**	**30,101**	**30,694**
*Percentage Increase over prior year			-10.8%			-10.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(4,035)	(4,035)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(20)	(20)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Revenue - Other	(80)	(80)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
						-				
TOTAL REVENUE	**(4,135)**	**(4,135)**	**(100)**	**-**	**-**	**(100)**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(27,696)**	**(27,696)**	**(28,280)**	**-**	**-**	**(28,280)**	**(28,845)**	**(29,417)**	**(30,001)**	**(30,594)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

AUGUST 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	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Allocations	158	158	158	-	-	158	161	164	168	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
TOTAL COSTS	**3,158**	**158**	**3,158**	**-**	**-**	**3,158**	**3,161**	**3,164**	**3,168**	**3,171**
*Percentage Increase over prior year						0.0%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	3,110	(3,110)	-	-	(3,110)	-	-	-	-
Balance c/fwd from 2025 to 2026	(3,132)	(3,132)	-	-	-	-	-	-	-	-
Other Income	(26)	(136)	(48)	-	-	(48)	(50)	(53)	(56)	(59)
TOTAL REVENUE	**(3,158)**	**(158)**	**(3,158)**	**-**	**-**	**(3,158)**	**(50)**	**(53)**	**(56)**	**(59)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**(3,111)**	**(3,111)**	**(3,112)**	**(3,112)**
*Percentage increase over prior year Requisition						0.0%	NA	0.0%	0.0%	0.0%

Appendix B: Supplimentary Items (LCC Services)

Purpose: To summarize one-time and ongoing supplementary items including funding source

Service Name	Project Description	FTE Impact (if applicable)	IBC (if Applicable)	Operating Budget	One Time/Ongoing	Funding Source
1.45X SSI Parks and Recreation	Pool Upgrades: Annual pool maintenance, ducting, vending machine			25,000	One-Time	ORF
1.45X SSI Parks and Recreation	Auxiliary Staffing: Garbage Removal and Phoenix Centre Inspections			7,650	Ongoing	Requsition
1.45X SSI Parks and Recreation	Planning Costs: Preventative Maintenance Program & Capacity Allocation Review			25,000	One-TIme	ORF
1.45X SSI Parks and Recreation	HydroField Operations: Staffing and Supplies for Maintenance of New Field			19,700	Ongoing	$2,700 Revenues $17,000 Requisition
1.45X SSI Parks and Recreation	Rainbow Recreation: Convert 16 Auxiliary Hours to RPT	0.5 to 0.8	16b-1.5	8,480	Ongoing	Requisition
1.45X SSI Parks and Recreation	Artificial Ice Arena: Staffing and Operating Costs for New Service			43,515	Ongoing	$38,515 Revenues $5,000 Requisition
1.45X SSI Parks and Recreation	Auxiliary SIMS Facility Maintenance to support growing rental/program volume			10,026	Ongoing	$5,000 Revenues $5,026 Requisition
1.45X SSI Parks and Recreation	Auxiliary SIMS Booking Clerk to support field/Park use and facility bookings			14,895	Ongoing	$4,390 Revenues $10,505 Requisition
1.124 Economic Development	Increase Transfer to Operating Reserve (LCC Motion)			20,000	Ongoing	Requisition
1.124 Economic Development	Increase Transfer to Contribution Projects (LCC Motion)			30,000	Ongoing	Requisition
1.23A Community Transit	Allocation to PARC for bus stop maintenance			2,080	Ongoing	Requisition
1.23B Community Transportation	Roadside Pathway Repairs Materials			5,000	Ongoing	Requisition
	Total			211,346		

CAP = Capital on Hand, RES = Reserve Funding, ERF = Equipment Replacement Fund, ORF = Operating Reserve Fund

Appendix C: January 2027 Approvals (LCC Services)

Purpose: To summarize the budget items that require implementation as of January 2027 before final budget approval in March 2027.

Service Name	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
1.45X SSI Park and Rec Services	Senior Aquatic: Convert 16 Aux Hours to existing regular PT position	0.3 FTE	16b-1.5 - SSI Administration & Recreation Staffing 2027	8,480		Requisition
	HydroField Operating Costs			17,000		Requisition
				2,700		Field rental
	Aux SIMS Facility Maintenance to support growing rental/program volume			5,026		Requisition
				5,000		Rental revenue
	Aux SIMS Booking Clerk to support field/Park use and facility bookings			10,505		Requisition
				4,390		Parks permit revenue
	Synthetic Ice Rink (27-11)				200,000	Grants
					50,000	Capital Reserve Fund
	SIMS Roof Safety Rail & Ladder (27-05)				30,000	Capital Reserve Fund
	Grand Total			**53,101**	**280,000**	

Appendix D: 2027 CWF Allocation by Service (All Services)

Purpose: To summarize the 2027 Community Works Funding Allocations by Service

Service Name	Project	CWF Allocation	Comments
1.45X SSI Parks and Recreation	Centennial Rock Planter Replacement	40,000	
	Parks Gas Truck Replacement with EV	95,000	
	Ganges Harbourwalk Detailed Design	100,000	
	Synthetic Ice Rink Foundation	200,000	Placeholder, looking for funding partner
	Total	435,000	
1.238A SSI Transit	Bus Shelter	15,000	Minor Betterment Grant
	Total	15,000	
1.238B SSI Transportation	Pathway Design	25,000	
1.238B SSI Transportation	Pathway Construction	75,000	
	Total	100,000	
1.141 SSI Public Library	Washroom Upgrades	25,000	25k annual CWF contribution over 4 years (2025-2028)
	Total	25,000	
Fulford Water Service	Asset Management Plan	20,000	
Cedar Lane Water Service	Asset Management Plan	20,000	
Beddis Water Service	Asset Management Plan	30,000	
Cedars of Tuam Water Service	Asset Management Plan	10,000	
Ganges Sewer	IWAV Sewer Main Extension	100,000	
	Total	180,000	
	TOTAL	$755,000	