Capital Regional District

625 Fisgard St.,
Victoria, BC V8W 1R7

Notice of Meeting and Meeting Agenda
Committee of the Whole

Wednesday, September 23, 2026 | **12:20 PM** | **6th Floor Boardroom**
625 Fisgard Street
Victoria, BC V8W 1R7

Special - Provisional Budget

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

1. Territorial Acknowledgement

2. Approval of Agenda

3. Presentations/Delegations

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

Delegations will have the option to participate electronically. Please complete the online application at www.crd.ca/address no later than 4:30 pm two days before the meeting and staff will respond with details.

Alternatively, you may email your comments on an agenda item to the CRD Board at crdboard@crd.bc.ca.

4. Special Meeting Matters

4.1. 26-1009 Service Planning 2027 - Community Need Summaries

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

Attachments:

- Staff Report: Service Planning 2027 - Community Need Summaries
- Appendix A: New Initiatives (2027-2031) - Overview
- Appendix B: New Initiatives (2027-2031) - Descriptions
- Appendix C: Advocacy
- Appendix D: Arts & Recreation
- Appendix E: Business System & Processes
- Appendix F: Climate Action
- Appendix G: First Nations
- Appendix H: Housing & Health
- Appendix I: Local Government
- Appendix J: Open Government
- Appendix K: People
- Appendix L: Planning
- Appendix M: Regional Parks
- Appendix N: Safety & Emergency Management
- Appendix O: Solid Waste & Recycling
- Appendix P: Transportation
- Appendix Q: Wastewater
- Appendix R: Water
- Appendix S: Staff Report 2027 Service Delivery JdF WDC
- Appendix T: Staff Report 2027 Service Delivery RWSC
- Presentation

4.2. 26-0882 Capital Regional District Provisional 2027-2031 Financial Plan Approval

Recommendation: The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2027-2031 Financial Plan be approved as presented;
(WA)
2. That the Committee/Commission directed and Board endorsed initiatives be approved and incorporated into the final budget, subject to successful service establishment where required;
(WA)
3. That the new initiatives and capital identified in Appendix F for January 1, 2027, implementation be approved and staff be directed to amend the 2026 to 2030 Financial Plan (Bylaw No. 4751, “2026 to 2030 Financial Plan Bylaw, 2026”);
(WA)
4. That the 2027 Community Need Summaries be approved as presented; and
(WP-All)
5. That the Staff Establishment Chart as attached in Appendix L be approved.
(NWA)

Attachments:

Staff Report: CRD 2027 Fin Plan Provisional

Appendix A: 2027 Service Fin Plan Guidelines SR

Appendix B: 2027 Fin Plan Summary (preliminary)

Appendix C: 2027 Major Capital Projects

Appendix D: 2027 Financial Indicators

Appendix E - Part A: Budget Review Pkg

Appendix E - Part B: Budget Review Pkg

Appendix E - Part C: Budget Review Pkg

Appendix F: Early Approvals

Appendix G: Service Budget Highlights

Appendix H: IBCs-2027 Budget Impact

Appendix I: Operating & Capital Reserve Forecasts

Appendix J: Service Listing Budgets Commissions/Committees

Appendix K: EAC Budget Pkg

Appendix L: Staff Establishment Chart (proposed)

Presentation: 2027-31 Provisional Budget

5. Motion to Report to the Board

5.1. 26-1040 Motion to Report to the Board

Recommendation: That the Committee of the Whole report to the Capital Regional District Board at the September 23, 2026 special meeting regarding Items 4.1. and 4.2.

6. Adjournment

Making a difference...together

REPORT TO COMMITTEE OF THE WHOLE
MEETING OF WEDNESDAY, SEPTEMBER 23, 2026

SUBJECT **Service Planning 2027 – Community Need Summaries**

ISSUE SUMMARY

This report provides strategic context and an overview of Capital Regional District (CRD) services, initiatives and performance data by Community Need, as set out in the 2023-2026 CRD Corporate Plan. The 2027 planning cycle is a transitional year pending the development and adoption of new Board Priorities and a new CRD Corporate Plan.

BACKGROUND

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

The Board approved the 2027 Service and Financial Planning Guidelines on April 8, 2026. These guidelines direct staff to prioritize initiatives that:

- Align with or continue to advance the 2023-2026 Board Priorities and Corporate Plan
- Implement capital commitments and investments
- Maintain core service levels following regulatory changes or address safety risks
- Have been explicitly directed to proceed by the Board, a Commission or Standing Committee

Staff document information about new initiatives in an internal planning document called an initiative business case, providing consistent, comparable information to support informed decision-making. An initiative business case is required when an initiative is new or goes beyond core service delivery, requires additional funding or staffing, or involves staffing changes, such as converting a term position to a regular or permanent role. Appendices A and B provide summaries of all initiative business cases proposed for 2027 and future years.

The strategies, operating context, service levels, initiatives, and performance data for each CRD service are documented in annual service plans, called Community Need Summaries. Appendices C to R provide the Community Need Summaries for 2027.

Overview of the Prioritization Process

At the start of the 2027 planning cycle, the Executive Leadership Team (ELT) conducted a comprehensive prioritization exercise to review forecasted resource requirements identified through previous planning processes. This review considered around 75 potential staffing positions, along with one-time and ongoing funding requests. Based on the assessment, the ELT directed the development or update of over 30 initiative business cases for consideration as part of the 2027 planning process. To manage financial pressures and organizational capacity

constraints, over 20 lower-priority initiatives were either deferred to future years or removed from further consideration.

Initiatives that were prioritized were those that addressed high-priority requirements, such as risk mitigation, regulatory requirements, Board direction, service demand and operational sustainability, while reflecting financial and organizational capacity constraints. The initiatives that were postponed or withdrawn were less urgent, less critical, discretionary in nature or no longer required due to changes in the operating context.

Business cases were evaluated during the spring using a balanced assessment of both individual merit and broader organizational context. Evaluation criteria included alignment with Board direction, the Board-approved Service and Financial Planning Guidelines, strategic objectives, organizational capacity, and affordability. As the review progressed, additional initiatives were removed, deferred or re-phased.

A final prioritization review was completed during the summer budget development phase. This review considered the cumulative financial impact of proposed initiatives as well as other sources of incremental costs. Final direction was then provided regarding the timing and phasing of investments to support a financially sustainable plan.

Incremental Initiatives Included in the Provisional Budget for 2027

The current Board term ends in fall 2026. New Board priorities and an updated Corporate Plan will be developed with the incoming Board of Directors after the election. As a result, service planning for 2027 focused on business continuity and completing initiatives aligned with Board and service priorities that will span Board terms. The primary drivers for the 2027 requests are:

- Implementing Board-approved decisions, strategies and service commitments
- Advancing major infrastructure, asset management and service delivery priorities
- Responding to growing service demand and increasing organizational complexity
- Addressing regulatory, operational and risk-management requirements
- Ensuring sufficient organizational capacity to sustainably deliver existing and emerging service requirements

Staff are proposing to advance 29 initiatives with incremental budget impacts starting in 2027 to support the 16 Community Needs. These initiatives have been categorized by ELT into two groups. The first group consists of *Board-directed initiatives* required to implement decisions already approved by the Board, including Board-approved policies, Board priorities, strategic plans and operational directions. Ten initiatives fall within this category. Descriptions, including the Board direction each initiative addresses, are provided in Appendix B on pages 2-12.

The second group consists of initiatives that are *Commission/Committee or operationally endorsed*. These address significant organizational, operational, regulatory, safety or risk-management needs where not proceeding could negatively affect service sustainability or increase organizational risk. While not directly tied to a specific Board decision, some respond to recommendations from Committees or Commissions. 19 initiatives fall within this category, including three initiatives recommended by Commissions with delegated authority, as summarized in Table 1 below. A description of each initiative, including details about the impact of not advancing it, is provided in Appendix B on pages 13-28. Five initiatives in this category have incremental financial impacts but can be delivered with existing staffing resources.

Table 1. Changes to service plans directed by Commissions

Direction	Staff Response
At the **Juan de Fuca Water Distribution Commission** meeting on May 5, 2026, the following motion arising related to the **Water Community Need** was carried: *"That staff be directed to include the proposed Utility Operator and Reliability Engineer positions in the Juan de Fuca Water Distribution service budget for 2027 and 2028, respectively."*	The initiatives have been included in Appendices A and B. The supporting staff report is available for information in Appendix S.
At the **Regional Water Supply Commission** meeting on May 20, 2026, the following motion arising related to the **Water Community Need** was carried: "*That staff be directed to include the proposed positions for the Master Plan Program Project Engineer (1 FTE) and Field Operations Centre (1.5 FTEs) in the Regional Water Supply Service budget for 2027.*"	The initiatives have been included in Appendices A and B. The supporting staff report is available for information in Appendix T.

A further 32 initiatives are planned to start in 2028 and 2029. All projected initiatives are re-evaluated and prioritized annually through the service planning process.

IMPLICATIONS

Alignment with Board & Corporate Priorities

The ELT evaluated all initiatives proposed for 2027 both individually and collectively, considering alignment with Board priorities, strategic objectives, and overall organizational capacity. Projected initiatives planned for 2028 and beyond were evaluated by General Managers as part of the broader service and financial planning process.

Two initiatives[1] proposed for 2027 were not identified when the CRD Corporate Plan was developed. These initiatives were subsequently identified through service planning as necessary to maintain service levels, address emerging operational pressures, and respond to changing community expectations. If approved, these initiatives will be added to the Corporate Plan Addendum, which captures significant initiatives identified following the publication of the Corporate Plan.

[1] Highlighted in the Community Need Summaries for Climate Action and Regional Parks.

Financial Implications

The financial implications associated with the Community Need Summaries, core service level adjustments, and new initiatives proposed for 2027 are addressed in the CRD 2027 Financial Plan Provisional Approval report, which is being presented concurrently with this report. All 29 initiatives proposed for 2027 have been included in the provisional financial plan. Should the Board choose not to advance any of these initiatives, the associated budget impacts will be removed and reflected in the final budget proposed for approval in March 2027.

Due to the timing of the upcoming general local election, the provisional CRD and CRHD budgets must be presented earlier than in a typical year, resulting in a compressed service and financial planning timeline. To make effective use of the available time and capacity, staff implemented two process adjustments for the 2027 planning cycle:

1. Projected initiatives planned for 2028 and 2029, including associated funding requirements and staffing implications, have been documented for planning and forecasting purposes only and are not included in either the provisional budget or five-year staffing forecast.

2. Commission review of operating and capital budgets was streamlined. Only selected budget reports for services with an annual budget of $5 million or more were advanced for commission consideration prior to CRD Board review (e.g. Juan de Fuca Water Distribution Commission and Regional Water Supply Commission).

This approach is consistent with service and financial planning processes used during previous election years and allows sufficient time for Board consideration while maintaining a manageable workload for staff and Commissions. Staff intend to return to the standard planning process for the 2028 service and financial planning cycle.

Service Delivery Implications

Appendix A presents a multi-year overview of planned and progressing initiatives in 2027 and beyond. The initiatives are grouped thematically to provide a transparent view of upcoming activities and changes in the short and medium term. For each grouping, staff have provided background information about the approach taken, as well as a description of each initiative.

The Appendix also outlines previously approved initiatives that will continue to advance in 2027, as well as new initiatives proposed for 2027 and beyond. To ensure transparency, this appendix also highlights several initiatives planned for 2027 that appeared in last year's multi-year plan but have since been reassessed and either deferred or removed by the ELT. These changes are highlighted with orange arrows and red crosses respectively.

Appendix B presents a short summary for each new initiative included in this report.

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

The evaluation of all initiatives considered potential impacts on climate action, First Nations reconciliation and equity, diversity, inclusion and accessibility.

CONCLUSION

CRD staff are advancing initiatives that implement Board decisions and directions, the 2023-2026 CRD Corporate Plan, and other service and operational priorities and plans. The Board and Commissions with delegated authority determine resourcing through the annual review and approval of the provisional financial plan. To support decision-making, staff provide recommendations on funding, timing, and service levels through the service and financial planning processes.

RECOMMENDATION

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

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

ATTACHMENT(S)

Appendix A: New Initiatives (2027-2031) - Overview
Appendix B: New Initiatives (2027-2031) - Descriptions
Appendix C: Advocacy
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Appendix P: Transportation
Appendix Q: Wastewater
Appendix R: Water
Appendix S: 2027 Service Delivery – Staffing Requirements Staff Report (Juan de Fuca Water Distribution Commission)
Appendix T: 2027 Service Delivery – Staffing Requirements Staff Report (Regional Water Supply Commission)
Presentation: Service Planning 2027

New Initiatives (2027-2031) - Overview

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

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

Enclosed in this report is a multi-year plan of initiatives, including both previously approved initiatives that are progressing, and proposed initiatives for 2027 and beyond. By organizing future activities thematically across multiple years, staff provide the CRD Board with a clear, transparent, and accountable view of upcoming activities in the short and medium term. An outline of all initiatives advanced over the course of the Board term is available in section 5 of each Community Need Summary.

This report contains five thematic groups of initiatives:

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

Descriptions of each initiative, including its drivers, goals, requirements and funding source, are provided in Appendix B.

Review and Prioritization Process

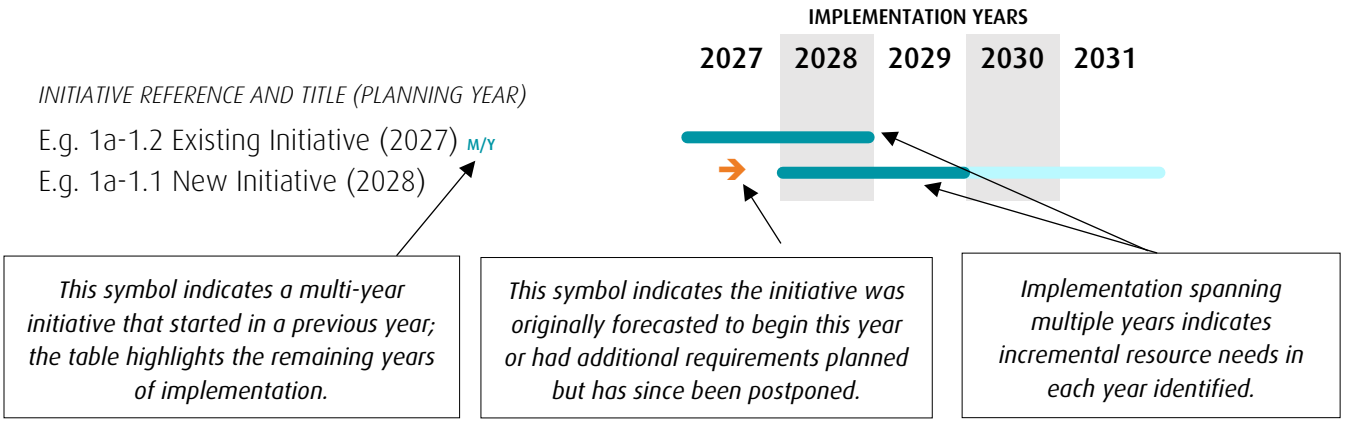
At the start of the 2027 service planning cycle, the ELT undertook a prioritization exercise to review 2027 requirements identified in previous planning cycles. Based on this review, more than 30 initiative business cases were advanced for consideration, while other lower-priority initiatives were deferred or removed to help manage financial and capacity constraints. Initiatives were further reviewed in the spring, assessed on individual merit and within the broader organizational context, including alignment with Board direction, Service and Financial Planning Guidelines, strategic priorities, capacity and affordability. Additional initiatives were deferred or removed at this stage. A final prioritization was completed in the summer as part of the budget review, considering the cumulative financial impact of all initiatives and other cost pressures.

Interpretation Guide for the Roadmaps

Terminology

- **Initiative**: refers to new or additional work beyond core service delivery. To advance, it requires one-time or ongoing funding, a staffing adjustment, or support from other parts of the organization. Initiatives may also convert temporary roles and programs into regular ongoing ones or extend term roles when a continued need has been demonstrated.
- **Planning year:** refers to when the initiative was introduced. For example, the Board approved the 2026 service plans in fall 2025. Any initiatives included in that package are part of the 2026 planning year. Please note that the planning year and implementation year may differ.
- **Implementation years*:*** refers to when an initiative is carried out. If it spans multiple years, resource needs (whether one time or ongoing) exist in each year indicated. Once implemented, an initiative may end or become part of core operations.

Example of a roadmap



Legend

- *Implementation activities*
- *Operationalized/absorbed in core service*
- ➔ *Initiative that was planned to start or had additional requirements planned in corresponding year and has since been postponed*
- **X** *Initiative that was planned to start in corresponding year and has since been removed*
- M/Y *Multi-year initiative that started in a prior year and is progressing*
- } *Initiative that implements an approved Board policy, strategic plan or operational decision*

1: Building and Operating Regional Housing

Background

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

Building Affordable Housing

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

Operating Affordable Housing

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

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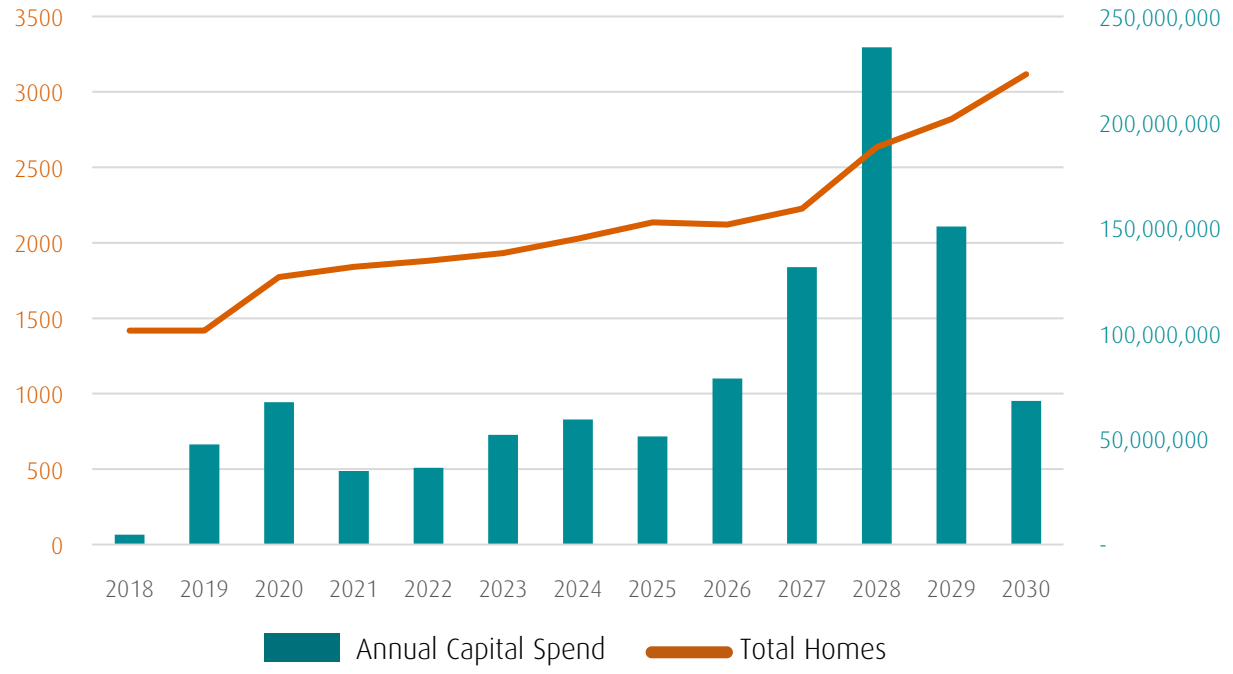
[1] Land Banking & Housing and Regional Housing Trust Fund

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

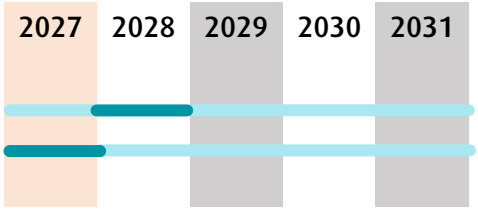
CRHC 2018-2030



Roadmap of Planned Initiatives

} ALL INITIATIVES LISTED IN THIS ROADMAP SUPPORT A BOARD PRIORITY

5a-1.4 Maintaining CRHC Operations[3] (2025) M/Y
} 5a-1.8 CRHC Tenant Services (2027)



[3] This multi-year initiative was approved by the CRD Board through the 2025 provisional budget review. Implementation started in 2025, and additional requirements planned for 2027 have been deferred to 2028 to prioritize critical activities.

2: Adapting to Service Growth

Background

The CRD continues to experience significant demand for core services, although trends vary across service areas. Between 2020 and 2025, regional park visitation increased by 10.9%, while the five-year rolling average of water demand increased by 7.0%. Refuse tonnage remained broadly stable over the same period, declining by 0.8% from approximately 153,700 tonnes in 2020 to around 152,400 tonnes in 2025. Population growth is expected to remain an important regional economic driver, continuing to increase demand for housing, infrastructure and many CRD services; however, service demand is also influenced by economic conditions, conservation efforts, waste diversion and other service-specific factors.

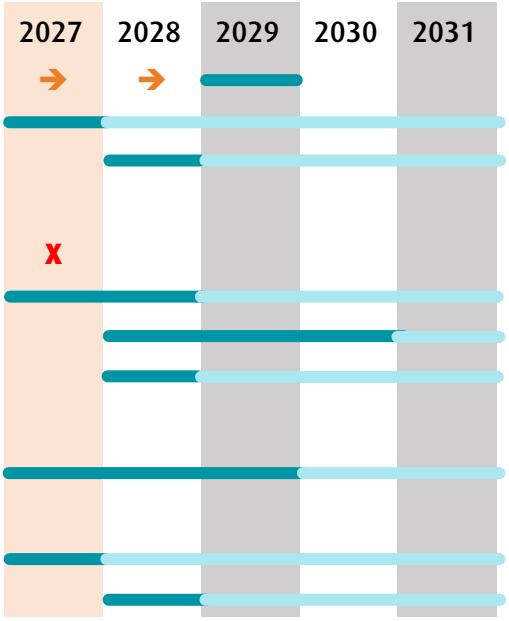
In addition to delivering approximately 200 core services at regional, sub-regional, and local levels, staff also advance new initiatives annually, guided by the Board Priorities and CRD Corporate Plan, to further improve or enhance service delivery, explore new service or program opportunities, and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

This grouping of initiatives highlights the services experiencing growth where resource adjustments are needed to keep up with demand and initiatives seeking to improve or enhance existing services and programs. Some resource adjustments are also forecasted for future years. The latest service growth data for each community need, as well as the operational factors that are driving the growth, can be found in the Community Need Summaries. As a principle, staff have continued to focus efforts on absorbing cost pressures to remain within inflationary targets while prioritizing core service delivery, as they did in previous years.

Roadmap of Planned Initiatives

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

	2027	2028	2029	2030	2031
Wastewater					
1b-2.1 Sr Project Manager (WW Engineering) (2026)					
} 1b-4.3 Biosolids Coordinator (2027)					
Water					
2a-2.3 Master Plan Program (2026) M/Y					
2b-2.9 Reliability/Operational Performance (2026)	→				
2a-5.2 Equipment/Watershed Operator (2026)	→				
2a-5.3 Seasonal Watershed Protection Program (2026)	→				
2a-5.4 Forest Management Plan Implementation (2026)	→				
~~2a-5.5 Forest Hydrology Technician (2026)~~	X				
2a-8.5 Manager, Demand Management (2027)					
2b-2.5 Utility Operator Program (JDF/RWS) (2026) M/Y					
2b-2.7 CCPDS – Contract Support Services (2026)	→				
2b-1.1 Dam Safety – IWS (2024) M/Y	→				



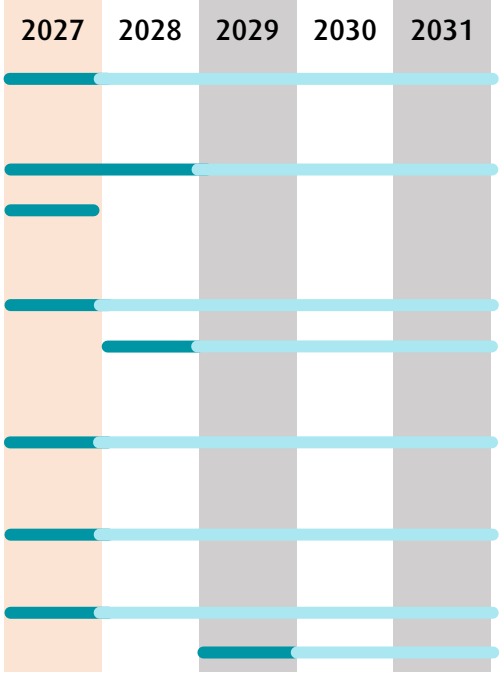
Solid Waste & Recycling } SUPPORTS A BOARD PRIORITY
3a-1.3 Hartland 2100 (Revised) (2025) M/Y
} 3a-1.4 Landfill Gas Technician (2027)
3a-1.6 Hartland Admin (2027)

Regional Parks
~~7g-1.1 Regional Parks Operations Manager (2026)~~
} 7c-4.2 New Parklands Acquisition Staffing (2027)
7c-4.3 Regional Parks Staffing (2027)
7e-5.1 Dam Safety Engineering Technician (2027)

Planning
} 8a-2.2 Regional Growth Strategy (2027)

Arts & Recreation
10c-1.5 Panorama Recreation Staffing (2027)
10c-2.4 SEAPARC Facility Maintenance Workers (2027)

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



Wastewater
} 1b-4.4 Environmental Innovation Engineer (2027)

Transportation } SUPPORTS A BOARD PRIORITY
} 4a-1.3 Regional Transportation Service Development (2026)
4d-1.1 Origin and Destination Study (2027)

Climate Action } SUPPORTS A BOARD PRIORITY
} 6a-5.2 Goose Management Service Enhancements (2027)
6b-2.2 Corporate Fleet Mechanic (2026)

Regional Parks
} 7f-1.2 First Nations Liaison (2027)

Planning
} 8b-1.1 Foodlands Access Service...[4] (2024) M/Y

Arts & Recreation
10c-2.3 Marketing Program Assistant (2027)
10c-1.6 Central Saanich Recreation Facility Staffing

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

3: Strengthening the Corporate Foundation

Background

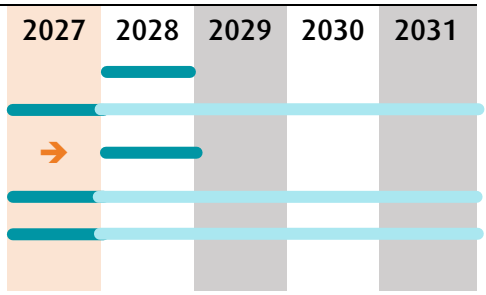
Operational services are supported by several administration services known as internal support services. These internal corporate functions facilitate coordinated and collaborative organizational governance and service delivery through a suite of internal professional services, including Financial Service,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

Support services are vital to the CRD as they provide essential business services and drive numerous value-adding enhancements. These include standardizing and streamlining processes common to all, such as procurement, providing access to experts with skills and knowledge that improve decision-making, such as recruitment and retention of staff, and enhancing governance. As operational services grow, the demand for support services grows in tandem. This growth materializes as additional draws on existing services and processes, consuming more staff capacity. It also manifests as additional staff time spent supporting the delivery of one-off operational initiatives and projects. More information about these services can be found in the Business Systems & Processes, People, Open Government and First Nations Community Need Summaries.

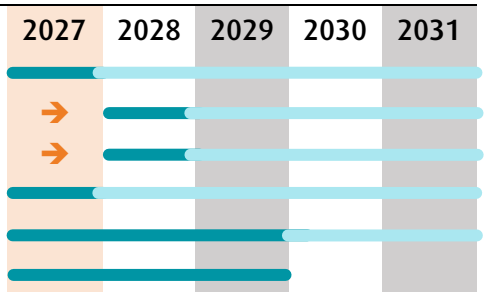
This grouping of initiatives highlights how support services are responding to these pressures. The initiatives listed below either increase capacity to maintain service levels or identify new ways to enhance and improve service delivery for the benefit of all CRD services. Together, these initiatives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

Roadmap of Planned Initiatives

Enhancing capacity to support organizational growth



Improve support service delivery for the benefit of all CRD services



4: Futureproofing Through Technology Investments

Background

Over the last decade or more, staff have recommended the prioritization of direct investments in operational service improvements and infrastructure over corporate administration functions. Consequently, the CRD has experienced several years of slow degradation of internal capacity related to technology, business applications and IT infrastructure. In recent years, the CRD Board approved additional staffing resources for the Technology & Digital Transformation division to keep pace with operational growth. However, no equivalent resources were allocated to modernize use of technology, digital tools, business processes and back-office infrastructure to promote innovation and collaboration, and to improve operational efficiency and delivery. Delaying investments in technology infrastructure and capacity places additional pressure on the team and increases organizational risks, especially with cyber threats targeting public sector organizations.

Staff have been planning and implementing significant changes necessary to address legacy gaps and these strategic investments will create new value for the organization once complete. To guide this work, staff are developing two new complementary strategic plans (Digital Strategy and Technology Strategy) to guide the CRD's approach and ensure alignment with broader organizational goals. The plans will focus on:

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

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

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

Roadmap of Planned Initiatives

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

	2027	2028	2029	2030	2031
13a-3.1 M365 SharePoint Online Transition to IM (2025) M/Y					
13a-3.6 CRD Legacy Voice Replacement (2026)	→				
13a-3.7 CRD Print Optimization & Print Services... (2026)					
13a-3.10 SAP S4 HANA transition to SAP RISE (Cloud) (2026)					

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

	2027	2028	2029	2030	2031
13b-2.1 Enterprise Asset Management System (2025) M/Y					

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

	2027	2028	2029	2030	2031
~~13a-3.5 Mandatory Cybersecurity System PEN Testing... (2026)~~	X				
13a-4.6 Ransomware Prevention Solution (2026)					

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

	2027	2028	2029	2030	2031
13a-4.1 Data Architect (2025)	→				
13a-4.5 Alternate Data Centre (2025)	→				

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

	2027	2028	2029	2030	2031
11b-1.6 Human Resources Information System... (2024)	→				

Divisional Support, Contract and Budget Oversight

	2027	2028	2029	2030	2031
13a-6.6 Service Desk Staffing (2026)	→				
13a-6.8 TDT Project Management Resource (2026)	→				

5: Supporting the Electoral Areas

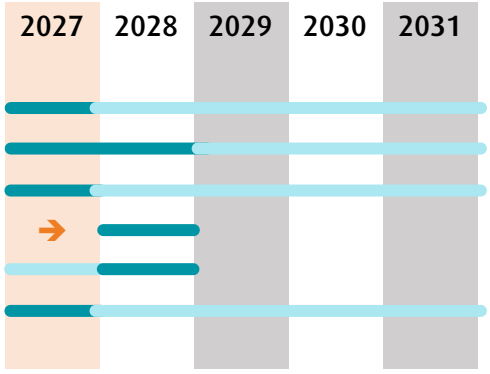
Background

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

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

The establishment of a new department and consolidation of numerous services represents an organizational change. The initiatives proposed for 2027 and 2028 are focused on adjusting service levels to address service level expectations. The new General Manager continues to actively evaluate opportunities for changes and develop the future years of the roadmap. A revised roadmap of initiatives will be shared with the CRD Board annually.

Roadmap of Planned Initiatives



3a-1.5 Port Renfrew Garbage & Recycling Depot (2026)
16b-1.5 SSI Administration & Recreation Staffing (2026)
16b-5.1 JdF Community Parks & Recreation Manager (2026)
16f-5.1 JdF Community Planning Assistant (2026)
16g-3.4 Bylaw Enforcement Staffing (2025) M/Y
16i-1.1 Magic Lake Sewer Operator (Conversion) (2027)

New Initiatives (2027-2031) – Descriptions

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1. OVERVIEW

There are **29** initiatives proposed for 2027, including:

- **10** Board-directed initiatives.
- **19** initiatives that are Commission/Committee or operationally endorsed, **five** of which do not include new staffing requests.

There are **32** initiatives planned for 2028-2029. These initiatives are subject to further review by the Board in future planning years.

2. BOARD-DIRECTED INITIATIVES FOR 2027

These initiatives implement Board decisions related to policies, strategic priorities and plans, and/or operational commitments

1b-4.3 Biosolids Coordinator (Conversion)

★ Strategic alignment: Implements Board-approved Long-Term Biosolids Management Strategy (June 2024) by converting the existing Biosolids Coordinator position to a permanent role required to implement and operate the strategy

The CRD Board approved the final Long-Term Biosolids Management Strategy in June 2024. This strategy establishes a sustainable, multi-layered approach to managing biosolids produced within the region.

The management of CRD Class A biosolids produced at the Residuals Treatment Facility (RTF) has evolved significantly over this Board term. What was originally envisioned as a single-end use option, as fuel, has shifted to a more complex strategy that relies on multiple non-agricultural, out-of-region end-use options. As a result, staff now manage a distributed and highly coordinated system. Approximately 10 tonnes of biosolids are produced per day, equating to over 3,500 tonnes annually, all of which must be continuously transported and beneficially used. Even short disruptions in coordination can lead to material accumulations, increased costs and potential non-compliance with environmental regulations.

Since 2022, a fixed-term full-time Biosolids Coordinator position (currently scheduled to end in March 2027) within Environmental Innovation has led the coordination of biosolids end uses and, more recently, the implementation of the approved strategy. The position coordinates the daily movement of biosolids and provides direct oversight over multiple service and hauling contracts to ensure contractual and regulatory requirements are met.

They are responsible for:

- Procuring biosolids end-use options and transportation contracts
- Administering and managing those contracts, and
- Coordinating daily activities between the RTF operator, biosolids receivers, and haulers to ensure the uninterrupted, compliant removal of biosolids from the region

In addition, the position plays a key role in coordinating administrative and reporting requirements under the contract with the RTF operator.

Given the operational significance and ongoing nature of this work, this initiative proposes to convert the Biosolids Coordinator position from a fixed-term role to a regular, ongoing position (1 FTE). This supports the continued implementation of the Long-Term Biosolids Management Strategy and mitigates the substantial operational, regulatory and reputational risks the CRD would face if this role were to lapse. Funding for this initiative will be covered through requisition.

1b-4.4 Environmental Innovation Engineer

★ Implement Board-approved Long-Term Biosolid Management Strategy (June 2024) and Biochar Project initiatives (June 2025) by establishing dedicated technical oversight of the Residuals Treatment Facility and support for the Biochar Project

This initiative is aligned with the advancement of the Long-Term Biosolids Management Strategy (see *1b-4.3 Biosolids Coordinator (Conversion)* for background) and with the CRD's objectives to recover resources and energy from residual materials in support of a circular economy. The RTF is a key component of this approach, providing a platform for the recovery of resources and energy from the region's wastewater treatment process. This initiative would support the continued optimization and development of the RTF, including advancement of the Biosolids to Biochar (advanced thermal) project and other opportunities to improve resource and energy recovery, efficiency and overall facility performance.

This initiative proposes the creation of a new regular ongoing Environmental Innovation Engineer position (1 FTE) to provide dedicated engineering capacity to support the planning and technical development of resource recovery, optimization and infrastructure upgrade initiatives at the RTF and across related resource recovery systems. As the RTF transitions from commissioning into long-term operations, there are significant opportunities to optimize facility performance, recover additional resources and energy, and plan for the addition of new technologies and infrastructure. Dedicated engineering capacity would allow the CRD to proactively identify, assess and advance these opportunities.

The position would support a portfolio of resource recovery, optimization and infrastructure initiatives including:

- Planning and technical development of the Biochar Project
- Identification, assessment and planning of process and facility optimization opportunities
- Planning for heat recovery and beneficial use of waste heat
- Assessment and optimization of biogas recovery and utilization opportunities
- Long-term infrastructure and asset planning

The need for this capacity has increased with the advancement of the Biochar Project. In July 2026 the CRD received $7 million through the Community stream of the Build Canada Strong Fund to support the project. The project would add carbonisation technology to the RTF to convert biosolids into biochar and will require careful planning and technical coordination with the RTF's existing process. The Environmental Innovation Engineer would provide dedicated technical capacity to support planning and development, owner-side technical review, regulatory and contractual requirements, and grant administration and reporting requirements.

The position would also provide technical capacity to support the CRD's stewardship and contractual oversight of the existing RTF infrastructure. The RTF is an approximately $135 million facility with more than $6 million in annual operating and maintenance costs and significant mechanical, electrical and process infrastructure, under a contract with approximately 14 years remaining in the term. The scale and technical complexity of the facility and its contractual arrangements, together with the planned addition

of new resource recovery equipment create an ongoing need for specialized owner-side engineering capacity. Funding for this initiative would be covered through requisition.

3a-1.4 Landfill Gas Technician

★ Implement the Board-approved Climate Action Strategy (September 2026) and maximize benefits of the Hartland Renewable Natural Gas (RNG) facility (May 2025) by adding operational capacity to optimize landfill gas capture, increase RNG production, and support emissions reduction targets

Hartland Landfill has been capturing landfill gas to generate electricity to power approximately 1,600 homes for more than 20 years. In May 2025, this capability was further expanded with the opening of a new RNG facility at Hartland, developed in partnership with FortisBC and Waga Energy Canada. This facility, the first of its kind on Vancouver Island, marks a significant advancement in the region's waste recovery strategy.

The new RNG facility is designed to produce up to 360,000 gigajoules of RNG annually and, over its 25-year lifespan, it is expected to reduce the capital region's greenhouse gas (GHG) emissions by up to 475,000 tonnes of carbon dioxide equivalent. The CRD Board-approved Climate Action Strategy includes RNG in its scenarios to meet its GHG emissions reduction goals. In addition, a new landfill cell opened in January 2025 to expand waste disposal capacity, which resulted in an increased network of gas wells and manifolds that requires ongoing monitoring and optimization.

Historically, landfill operations and gas maintenance programs were overseen by one staff member. However, the introduction of the RNG facility, the expansion of the wellfield, and increasing system complexity have created a need for additional technical support. Staff have identified that securing this support is essential to maintain the existing landfill gas program, improve gas capture efficiency, and fully realize the revenue and environmental benefits of the RNG facility.

To address this need, staff propose the creation of a new, regular, ongoing Landfill Gas Technician position (1 FTE) to support daily operations of the landfill gas wellfield. Key responsibilities would include monitoring gas wells and manifolds and performing maintenance on associated piping and leachate pumping systems. An optimized wellfield maximizes the recovery of landfill gas for delivery to the RNG facility, supports compliance with the BC Landfill Gas Regulations and reduces safety risks associated with fugitive gas emissions.

The Environmental Resource Management division conservatively estimates that this additional staffing capacity could improve landfill gas capture rate by approximately 10%, based on the current maintenance schedule. This improvement could generate an estimated additional $600,000 in annual revenue at current contract rates, while also helping ensure the facility achieves its GHG reduction objective over its operating life.

If this initiative does not proceed, staff anticipate reduced RNG revenue, lower GHG emission reductions, decreased gas collection efficiency, and potential increases to safety risks due to insufficient system oversight.

Funding for this initiative will be covered through fee-for-service (solid waste service).

4a-1.3 Regional Transportation Service Development (Revised)

★ Implement the Board-approved Regional Transportation Service (June 2025) by providing staffing capacity required to advance the establishment of the service, develop the Regional Transportation Plan and deliver Board-directed priorities

In June 2025, the CRD Board approved the establishment of the Regional Transportation Service, initiating the consolidation of existing CRD transportation functions and the development of a new Regional Transportation Plan that will outline a bold vision for the region's transportation future, shaped by the needs and aspirations of local governments and residents.

Upon approval of the service, the CRD Board directed staff to start advancing key transportation priorities immediately. In the first phase of implementation of the service, staff have focused on creating the building blocks of the service by:

- Onboarding regional trail functions for three regional trails
- Integrating transportation planning responsibilities
- Establishing the baseline governance structure
- Advancing the development of the Regional Transportation Plan

Transportation is one of the most visible and closely scrutinized service areas in the region. Use of the regional trail network has grown 35% since 2015 and now supports over four million trips annually, increasingly functioning as a reliable, everyday transportation corridor. As a result, the required standard of care for these assets must evolve to align with their primary intended use. At the same time, development of the new Regional Transportation Plan requires a strong foundational capacity to ensure effective implementation.

From the outset, the Regional Transportation Service was intended to move beyond consolidation into service expansion and delivery. Staff have now identified a clear transition point where staffing and service design must evolve to meet the growing service expectations from the CRD Board and the public.

This initiative seeks to align the service decision already approved by the CRD Board with the staffing and service design required for the role the Regional Transportation Service was created to play. It proposes building capacity to enable service implementation, including:

- Increasing capacity to deliver CRD Board-directed commitments, such as advancing the Reconciliation Corridor, supporting emerging governance and coordination responsibilities, and advancing the Regional Transportation Plan.

- Formalizing the regional trail service model by classifying trail segments by transportation function and aligning standards of care and inspection practices with actual use.

To achieve this, staff propose the creation of one new regular, ongoing position (1 FTE) in 2027 focused on technical and analytical work, such as conducting corridor assessments, service model transition, and development of the evidence base to support implementation decisions. Staff will also propose the creation of one additional regular, ongoing position (1 FTE) in 2028 focused on the implementation of the Regional Transportation Plan and the delivery of its priorities. This second position will be brought forward for CRD Board consideration in a future service and financial planning cycle.

Together, these positions will provide essential capacity to advance priority initiatives, including expansion of the regional data program, enhancement of transportation demand management programs, increased transportation planning and policy capacity, and improved capital project planning and grant support.

If the initiative does not proceed, the Regional Transportation Service risks being perceived as established in principle but unable to deliver in practice. Delaying or deferring this capacity would stall new initiatives, prolong known delivery gaps, and increase reputational risks during a period of rising system use and public expectations. Any near-term cost avoidance would likely be outweighed by longer-term impacts on service delivery, consistency and credibility.

Funding for this initiative will be covered through requisition.

5a-1.8 Capital Region Housing Corporation (CRHC) Tenant Services

★ Advance the Board-endorsed CRHC 2045: "A Path to 5,000" Framework (November 2025) by expanding tenant engagement and tenant services capacity needed to support growth, financial sustainability and tenancy experience

During the current CRD Board term, the CRHC has continued to advance housing projects across the region in support of the CRD Board's priority to increase the supply of affordable housing. CRHC is the largest social housing provider on Vancouver Island and one of the largest in British Columbia. It currently serves around 4,300 tenants across more than 50 properties across eight municipalities, with over 1,300 additional homes funded and underway.

In November 2025, the CRHC Board endorsed *CRHC 2045: "A Path to 5,000"*, a long-term framework with the vision that the CRHC will provide high-quality tenant experiences through the financially sustainable management of 5,000 homes by 2045. Achieving this vision will require deliberate and sustained investments in capital projects, tenant experience, and revenue generation strategies.

This initiative addresses two critical gaps in tenant-facing service delivery that are increasingly affecting business performance through tenant satisfaction and revenue generation.

First, as the organization grows, the CRHC is experiencing significant increases in service demand. These pressures include re-homing of tenants to enable redevelopments, the onboarding of new homes, escalating tenant support needs, and a growing requirement for community-building activities across CRHC

properties. To respond, this initiative proposes to create two new regular, ongoing Tenant Engagement positions (2 FTE). The Tenant Engagement function is essential to the CRHC's compliance with the *Residential Tenancy Act* and the *Residential Tenancy Regulations*. These roles will be responsible for improving tenant quality of life through activities such as connecting tenants to external support services, responding to escalated behaviours, preparing materials for Residential Tenancy Branch proceedings, developing and implementing Tenant Rehoming Plans, preparing and distributing tenant communications, and leading community-building initiatives.

Separately, market conditions and increasing complexity in operating agreement compliance are contributing to projected modest cumulative financial losses for the CRHC by 2030. To help mitigate this risk, this initiative also proposes to create two new regular, ongoing Tenant Services positions (2 FTE). These roles will be responsible for unit turnover, vacancy coordination, rental supplements administration, reference and credit checks, decisions regarding applications, income verification, unit showings, and the timely and well-documented resolution of tenant service issues. Enhancing capacity in this area is expected to improve revenue performance while ensuring compliance with legal, regulatory and operating agreement requirements.

If this initiative does not proceed, the CRHC will lack the capacity required to meaningfully improve tenant satisfaction or strengthen revenue performance, resulting in material adverse impacts on the organization's financial sustainability and its ability to meet the ambitions outlined in *CRHC 2045: "A Path to 5,000"*. Several of the proposed positions were previously approved in principle by the CRHC Board in 2025 but deferred due to lack of financial capacity. They have since been reprioritized to align with the most pressing operational risks.

Funding for this initiative will be covered through fee-for-service (tenant rents).

6a-5.2 Goose Management Service Enhancements (Revised)

★ Implement the Board direction arising from the 2026 Regional Goose Management Service Review (March 2026) by converting and expanding staffing and operating resources necessary to achieve population management outcomes

The Regional Canada Goose Management Service was established in 2023 to work collaboratively with regional partners and governments to reduce the impacts of the rapidly growing Canada Goose population and to coordinate implementation of the Regional Canada Goose Management Strategy. Elevated Canada Goose populations are associated with significant economic, social and environmental impacts, including crop damage, degradation of near shore habitats and biodiversity, and public health risks in high-use areas such as sports fields and recreational beaches.

When the service was established, the CRD Board approved funding for an initial four-year term, with the intention of reassessing the value and effectiveness of the service at that milestone using key performance indicators, such as regional population trends, egg addling success rates and harvest outcomes.

In 2025, staff undertook a service review to evaluate the effectiveness of the initiative and reported back to the Board in March 2026. The review demonstrated that the service was having a measurable impact on the regional Canada Goose population management but that additional resources would be required to achieve population reduction targets. Based on this evidence, the Board directed staff to extend the service on an ongoing basis, increase the maximum allowable requisition, and implement service specific enhancements and actions.

The service is currently supported by a part-time Goose Management Coordinator Term position (0.5 FTE), scheduled to end in December 2026. This role is responsible for service delivery, including the addling program, public education and outreach, partnership development, coordination with First Nations and community groups, annual census of geese populations, and contract management. To ensure continuity of service and maintain program momentum, this initiative proposes converting the position to a regular, ongoing role and increasing the allocation from 0.5 FTE to 0.8 FTE.

In addition, this initiative proposes increased and ongoing funding for service delivery activities, including continued coordination with volunteers and consultants to conduct semi-annual population censuses, expanded egg addling during spring seasons, and the completion of two harvests annually. These enhancements are necessary to achieve the population reduction outcomes directed by the Board.

This initiative directly implements Board direction arising from the 2026 service review. If the initiative does not proceed, staff would be required to bring the Regional Goose Management Service to a managed close, as the Term position supporting its activities would end and there is no capacity within the existing staff complement to absorb these responsibilities.

Funding for this initiative would be covered through requisition. Advancing this initiative will require a bylaw amendment to extend the service and to increase the maximum allowable requisition authority, which is planned for early 2027.

7c-4.2 New Parklands Acquisition Staffing

★ Support Board-approved parkland acquisitions and expansion of the Regional Parks system by adding operational staffing needed to manage newly acquired parklands and maintain service levels (for a map of acquisitions in 2000-2025 refer to Land Acquisitions Map | crd.ca)

During the current CRD Board term, the Regional Parks system has expanded significantly through the regular acquisition of new parkland under the Land Acquisition Program. Each new property increases the demand for operational and maintenance capacity. Over the past five years alone, Regional Parks has added around 172 hectares and nine kilometers of trail to the system through acquisitions of lands at Mount Work, East Sooke Park, Mayne Island Regional Parks, Royal Oak, Mountain Forest, Wrigglesworth Lake and George Hill Regional Park. CRD Regional Parks now manages around 13,300 hectares of parklands and welcomes around nine million visitors annually.

Despite this growth, frontline operational capacity has not increased proportionally. This extensive land base is currently maintained by 55 maintenance staff, meaning each staff member is responsible for

approximately 242 hectares and nearly 450 daily visits. Maintenance workers deliver essential, non-deferrable services including trail and facility upkeep, hazard mitigation, sanitation, signage, and rapid response to storm and safety issues. Without adequate staffing, park operations become increasingly reactive and risk-based rather than preventative.

A comparison with Metro Vancouver highlights the scale of this gap. Metro Vancouver manages around 13,900 hectares and 14.5 million visits annually with 105 members of staff. This equates to roughly 132 hectares and around 380 daily visits per staff member. In contrast, CRD maintenance staff currently carry approximately 83% more land responsibility and 18% more visit load per person.

This staffing imbalance has resulted in deferred maintenance, slower response times, reduced preventative work, and increased strain on staff who are consistently operating at full capacity. As park visitation continues to rise and infrastructure ages, the current service model will become increasingly unsustainable.

To address this pressure, this initiative proposes to create three new, regular, ongoing Maintenance Worker positions (3 FTE) phased over two years (2 FTEs in 2027 and 1 FTE in 2028). Adding this capacity would reduce workload averages to approximately 229 hectares and 425 daily visits per staff member. While still lean, this represents a necessary and measurable correction that will support core service levels, enable timelier responses to safety hazards, protect natural assets, accommodate growing parks visitation, and improve staff retention.

If this initiative does not proceed, Regional Parks will continue to lack the capacity required to meet service-level expectations and sustain park operations across the system. Staff will be forced to make ongoing reactive decisions, deferring essential maintenance and reducing preventative work to prioritize immediate safety concerns and urgent works. Facility development in newly acquired parklands would be delayed, and service levels would likely be reduced in lower-use areas to maintain operations in the highest-use parks. This approach would increase the risk of public complaints and safety concerns over time.

Funding for this initiative will be covered through requisition, with part of the cost increase offset by a reduction in auxiliary staffing hours.

7f-1.2 First Nations Liaison

★ Advance the Board Priority of strengthening the relationships with First Nations and commitments in the Board-approved Regional Parks & Trails Strategic Plan 2022-2032 by creating dedicated capacity to coordinate First Nations engagement and support reconciliation-focused service delivery

The CRD Board has identified the development of strong relationships with First Nations based on trust and mutual respect, partnerships, and working together on shared goals as a priority for the current Board term. This commitment is reinforced through the Board-approved *Regional Parks and Regional Trails Strategic Plan 2022-2032*, which commits to the incorporation of First Nations worldviews and knowledge

into the ongoing management and operation of regional parks and trails, and to work with First Nations governments in service delivery initiatives.

Regional Parks are located on lands that have been cared for by First Nations since time immemorial. First Nations expect meaningful engagement and shared decision-making across park planning, management, operations, and service delivery. Currently, Regional Parks coordinates engagement with up to 19 First Nations across a wide range of activities, including policy development, programs, capital projects, and day-to-day operations. Current engagements include:

- Six restoration events with Tsawout First Nation
- Berm restoration and boardwalk/bird blind projects with Tsawout First Nation
- Green Shores Project and Coastal Monitoring Program with Pauquachin First Nation
- Engagement with Sc'ianew (Beecher Bay) and T'Sou ke First Nations about East Sooke (Aylard Farm)
- Knotweed management in the Sooke River corridor with T'Sou ke First Nation
- Island View Beach Mosquito Abatement Working Group with Tsawout First Nation
- Spring Salmon Place Operating Agreement with T'sou-ke First Nation
- Regular WS̱ÁNEĆ Leadership Council (WLC) and CRD Memorandum of Understanding meetings
- Island View Beach canoe shed project with Tsawout First Nation
- Mount Work Management Plan and Traditional Use and Access Agreement with the WLC
- Fisherman's Way land deal with T'sou-ke First Nation
- Witty's Lagoon bridge replacement with Sc'ianew (Beecher Bay) First Nation
- Island View Beach washroom concept design and archaeological planning with Tsawout First Nation
- Royal Oak discussions with seven First Nations
- Portal sign installations with collaborative cultural content with multiple nations
- Interpretive signage at Island View Beach with Tsawout First Nation, Brooks Point with WLC, and Coles Bay with Pauquachin First Nation
- St. John Point Trail realignment and restoration planning with Tsawout First Nation and WLC
- Participation in Tsawout First Nation National Indigenous Peoples Day
- Liaison with Tsawout First Nation Marine and Land Guardian programs
- Ranger collaboration with emerging Guardian programs across the system
- Land Acquisition Strategy and Stewardship Plan engagement with 19 Nations
- Cultural Practice and Safety Policy development with 19 Nations

This work is essential, increasingly complex and growing both in scope and expectations. However, it is currently delivered through a highly distributed and largely ad hoc model, involving approximately 15 members of staff managing more than 30 active or emerging initiatives in parallel. Engagement responsibilities are layered onto existing roles, resulting in delays, duplication of effort, and inconsistent follow-through. This approach also requires First Nations to navigate multiple points of contact with Regional Parks, which can be burdensome and inefficient.

To address these challenges, this initiative proposes the creation of one new regular, ongoing First Nations Liaison position (1 FTE) within the First Nations division, dedicated to Regional Parks work. This role would provide a single, consistent, culturally informed point of contact for First Nations and would coordinate

engagement across parks and trails policies, projects and operations. Establishing this position would immediately improve efficiency, strengthen accountability, and support more timely, coordinated and respectful engagement practices aligned with the CRD's reconciliation commitments.

If this initiative does not proceed, existing risks associated with the current distributed model are likely to increase. These risks include unclear messaging, inconsistent commitments, repeated re-establishment of project context, and reduced continuity in relationships. Over time, these challenges could erode trust, undermine accountability, and negatively impact the credibility of the CRD's stated commitment to reconciliation with First Nations.

Funding for this initiative will be covered through requisition.

8a-2.2 Regional Growth Strategy Update

★ Implement Board direction to undertake a comprehensive update of the Regional Growth Strategy (July 2026) by establishing the resources required to complete the strategy update and develop an updated regional planning framework

The Regional Growth Strategy (RGS) provides a long-term vision to guide decision-making on key regional issues, such as transportation, population growth and settlement patterns. Its purpose is to enhance the region's livability through policies that enhance social, economic and environmental performance. The RGS is the primary coordinating framework for regional land use, growth management and infrastructure planning with a current planning horizon to 2038.

The RGS was substantially updated in 2018, followed by a minor technical update in 2021 to reflect new population, dwelling and employment projections. It was developed collaboratively by the CRD and the region's local governments (except for Salt Spring Island and the Southern Gulf Islands electoral areas).

Under the *Local Government Act*, the CRD is required to consider every five years whether the RGS should be updated. In response to this requirement, and to evolving planning conditions, the CRD Board previously directed staff to undertake a series of supporting studies and analyses to inform that decision (initiative 8a-2.1 Regional Growth Strategies Studies, initiated in 2025). These studies were necessary to determine whether an update is warranted and, if so, what its scope should be.

In July 2026, the CRD Board received a report concluding that the regional planning context has changed significantly since the last RGS update. Key drivers of change include:

- Evolving provincial land-use legislation and policy direction
- Shifts in growth patterns, housing pressures and population forecasts
- Expansion of CRD services and infrastructure planning, particularly in transportation
- Changing public and political expectations around growth management

Given these changes, and the fact that the 2038 planning horizon limits the usefulness of the current strategy for long-term planning, the CRD Board directed staff to initiate the work to update the RGS and

develop an updated long-term vision and policy framework. This initiative proposes to undertake a comprehensive update to the RGS that will enable the CRD Board to:

- Refresh RGS objectives and targets,
- Align the RGS with CRD strategies and services across departments,
- Incorporate recent provincial legislative and policy changes,
- Reflect municipal OCP updates,
- Integrate transportation changes arising from the new RTS, RTP, and RCI,
- Update population, dwelling, and employment projections, and
- Strengthen procedures for amendments and Regional Context Statements.

To deliver this work, staff propose the creation of a five-year, full-time Term position (1 FTE), supported by one-time contract-for-services funding between 2027 and 2030 to retain specialized consultant expertise. Funding will be covered through operating reserves.

All CRD services, regional initiatives, and intergovernmental coordination efforts are expected to align with the RGS. If this initiative does not proceed, the strategy will continue to age relative to provincial policy, growth trends and CRD service delivery, increasing the risk of misalignment between regional objectives, municipal Official Community Plans, and CRD programs. A limited-scope update focused solely on revised projections would not address growing policy gaps, while deferring the work entirely would further erode the RGS's effectiveness as a coordinating framework.

Funding for this initiative will be covered through operating reserve funds.

8b-1.1 Foodlands Access Service (Revised) [multi-year]

★ Implement the Board-approved Foodlands Access Service (February 2024) by providing dedicated staffing required to transition the service from pilot implementation to sustained service

The CRD Board approved the establishment of the Foodlands Access Service in 2024. The service mandate is to support local food security by helping new and emerging farmers gain access to productive agricultural land.

Food security is increasingly understood through a resilience lens, as climate adaptation, supply-chain disruption and affordability pressures converge. At the same time, access to farmland remains one of the most significant barriers facing new and younger farmers in the region. Addressing these challenges requires coordinated regional action, which is the role the CRD was asked to play when the service was established.

Implementation of the service began in 2025. At the time of approval, staffing considerations were intentionally deferred to 2027. During the initial phase of implementation, existing staff have focused on establishing a pilot farm site at Bear Hill, a property owned by Regional Parks.

This initiative proposes the creation of a five-year, part-time Term position (0.5 FTE) to support sustainable and coordinated delivery of the Foodlands Access Service. This dedicated capacity will:

- Manage and coordinate operations at the Bear Hill pilot site
- Advance the land matching and grant component of the service
- Support partnerships and advisory engagement
- Enable service evaluation and reporting to the CRD Board
- Explore opportunities for additional farm sites and modest expansion at the Bear Hill site

This approach will stabilize service implementation, reduce reliance on ad hoc staffing arrangements, and provide the CRD Board with meaningful information on outcomes and effectiveness prior to considering any future upscaling of the service.

If this initiative does not proceed, the Foodlands Access Service risks stalling at the initiation and piloting stage despite having Board approval, a clearly defined mandate, and growing community expectations. In the absence of dedicated staffing, programs and partnerships identified in the original business case would also remain on hold, and planned expansions of the farm site program could not be scoped or implemented.

Funding for this initiative will be covered through requisition.

3. COMMISSION/COMMITTEE OR OPERATIONALLY ENDORSED INITIATIVES FOR 2027

These initiatives address pressing organizational needs where not proceeding would result in significant negative legal, risk or safety impacts, or would affect the long-term sustainability of the organization. While not directly tied to a specific Board decision, some respond to recommendations from Committees or Commissions

1b-2.1 Sr Project Manager (Wastewater Engineering) (Revised)

★ Advance the Core Area Wastewater capital program by adding project management capacity for long-term wastewater planning and engineering initiatives

Staff have identified that a resource shortfall is limiting the organization's ability to deliver the wastewater planning and engineering initiatives outlined in the Core Area Wastewater Five-Year Capital Plan. To address this gap, this initiative proposes the creation of one new regular, ongoing Senior Project Manager position (1 FTE) within Infrastructure Planning & Engineering in 2027.

This position would be responsible for leading major wastewater planning initiatives, including:

- Regional Wastewater Development Cost Charge program development and implementation
- Master Plan, including capacity and the Westshore Wastewater Treatment Plant siting assessment

- Force main and siphon assessment study
- Comprehensive Wastewater Asset Management Plan update, including pump station and pipeline condition assessments, and the development of asset replacement schedules.

The addition of this position will support a proactive and coordinated approach to wastewater planning. If this initiative does not proceed, the organization will lack sufficient capacity to complete the required planning for the projects identified in a timely fashion. Over the long term, this could increase the risk of infrastructure failure or result in insufficient system capacity to meet future demand.

Funding for this initiative would be covered through approved capital plan budgets (80%) and requisition funding (20%).

2a-2.3 Master Plan Program [multi-year]

★ Implement the Regional Water Supply Master Plan (2022) by adding project engineering capacity to advance major infrastructure planning studies and project development

The Regional Water Supply Master Plan (2022) is a comprehensive strategy to be implemented over the next 30 years to ensure sustainable, reliable drinking water for future generations. It identifies more than 20 major infrastructure projects critical to improving the resiliency of the Regional Water Supply system and providing sufficient drinking water to support the growing region and climate change adaptation. These projects are in addition to the existing capital plans and projects (e.g. the Regional Water Supply transmission upgrades) and will significantly increase planning and development efforts in Infrastructure & Water Services (IWS).

The Master Plan Program outlines increases in staffing resources required to support the implementation of the 2022 Master Plan. In 2026, four new regular, ongoing positions (4 FTEs) were approved to support the implementation of the program. For 2027, an additional Project Engineer role (1 FTE) is proposed within the Infrastructure Planning & Engineering Division. This role will lead key planning activities for Master Plan projects, including a Filtration Siting study, Environmental Assessment, Archaeological Assessment, and First Nations engagement.

If the position proposed for 2027 does not proceed, this will ultimately impact the planning efforts required to move forward with the implementation of the 2022 Master Plan and will delay realizing the goal of improving the overall resiliency of the Regional Water Supply system. The following planning projects would be impacted by a removal or deferral of the position:

1. Filtration Plant Planning and Preliminary Design (this includes initial studies such as a project definition study outlining the project's purpose, scope and objectives, including integration with other system components and review of current and future technologies).

2. Deep Northern Intake and Sooke Lake Pump Station Planning and Conceptual Design (this includes initial studies such as a project definition study outlining the project's purpose, scope and objectives, including integration with other system components and review of current and future technologies, including floating intake versus fixed, tunneled versus overland etc.)

Funding for this initiative will be covered through water fees and capital investments. An additional staffing request is expected in 2028 to complete the build-out of the program.

2b-2.5 Utility Operator Program (JdF/RWS) [multi-year]

★ Implement the Juan de Fuca Water Distribution Asset Management Plan recommendations by increasing operational capacity to accelerate water meter replacement and improve system reliability

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

Currently, there are 27,100 water meters in the Juan de Fuca system. Over the next seven to nine years, approximately 19,000 meters are projected to reach the end of their expected service life. Many meters are already beyond their service life and at risk of failure at any time. This raises the risk of customer complaints, unmeasured consumption, inaccurate billing and potential revenue loss. To address this, IWS has initiated a multi-year program to gradually increase the annual meter replacement rate from the rate of 1,000 units per year prior to 2026 to 2,500 units per year, implemented over a two-year period starting in 2026. This supports the goal of returning to a proactive 25-year replacement cycle by 2036 and aligns with the recommendations outlined in the Juan de Fuca Water Distribution Asset Management Plan, which recommended increased meter replacement rates. Staff proposed a phased approach using a combination of operating and capital investments.

In 2026, the meter replacement program budget was increased to increase the replacement rate to approximately 1,750 units per year. In addition, a regular, ongoing Utility Operator role (1 FTE) in Water Infrastructure Operations was created to support this work. Since the beginning of this year, staff have been actively progressing the meter replacement program and are on track to achieve the approved replacement targets for the year.

In 2027, staff are proposing to step up the rate of replacement once more, to increase the annual meter replacement to the target of 2,500 units per year. This will be achieved by increasing capital funding and by creating a second regular, ongoing Utility Operator position (1 FTE) within Water Infrastructure Operations. This phased addition of Utility Operators will increase operational capacity, improve response readiness and support system growth. Deferring the Utility Operator position in 2027 would risk unsustainable operations and staffing levels. Current staff would struggle to meet growing demands, increasing the likelihood of unplanned, reactive work, reducing efficiency, and delaying planned tasks. This heightens the risk of meter failures, deferred maintenance, unmeasured consumption and lost revenue.

A further staff request is planned for 2028 (Regional Water Supply) with a focus on strengthening the reliability of the transmission system, reducing the risk of operational downtime, and improving support for regional supply continuity. This additional staffing capacity will enhance operational coverage and response capability, support preventative maintenance of critical mains, valves, and control structures, and

ensure resiliency during peak demand and emergency events. Funding for this initiative will be covered through water rates.

3a-1.5 Port Renfrew Garbage and Recycling Depot Attendant (Revised)

★ Maintain reliable waste collection services in Port Renfrew by establishing permanent staffing capacity to support year-round depot operations and waste diversion activities

The Port Renfrew Solid Waste Removal and Disposal service is delivered through a depot collection model. For more than 20 years, the depot was operated by an on-site contractor. Following the contractor's retirement in 2024, the Environmental Resource Management division restructured the operating model and aligned depot operating hours with the available service budget.

Since that time, the depot has operated for four hours per day, five days per week, staffed exclusively by auxiliary personnel. In addition, between June and August 2025, the depot was required to operate seven days per week to meet seasonal demand as waste tonnage transferred during this period increased by 26%, compared to 2024. Given the remote location of this transfer station and the community's desire to maintain current service levels, including increased hours to meet seasonal demands, staff have determined that the current auxiliary-only model is no longer sustainable.

The small size and geographic isolation of the Port Renfrew community make consistent and reliable service especially important. To ensure service continuity and reduce the risk of service disruptions, this initiative proposes the creation of a regular, ongoing part-time Garbage & Recycling Depot Attendant position (0.5 FTE). The position would cover the minimum operating requirements of four hours per day, five days per week year-round, equivalent to 1,040 hours annually.

Establishing this position would also support the CRD's intention to reintegrate the Port Renfrew depot into Recycle BC's residential packaging collection network. Participating in this recycling program requires consistent on-site staffing to ensure proper source separation of materials, reduce cross-material contamination, and increase diversion of recyclable waste from landfill disposal.

In addition, the Environmental Resource Management division recommends retaining funding for approximately 600 hours of auxiliary staffing annually to cover staff absences and support increased operating hours during peak summer months.

Adequately staffing the Port Renfrew depot will help ensure that this facility remains reliably open and accessible for use by residents and the Pacheedaht First Nation, reducing the risk of illegal dumping and minimizing wildlife attractants associated with abandoned waste. If this initiative does not proceed, staff anticipate continued challenges in recruiting auxiliary workers from this local community, reduced opportunities to improve waste diversion through staff-led separation, and an increased risk of illegal or abandoned waste.

Funding will be covered through a combination of fee-for-service and requisition.

4d-1.1 Origin and Destination Study

★ Support evidence-based and coordinated regional transportation planning and decision-making by undertaking an update to the origin and destination household travel study

The Origin & Destination (O&D) Household Travel Study is a core regional transportation function that the CRD has delivered on a five-year cycle for more than 25 years. The study supports evidence-based transportation planning across the region and informs decisions made by the CRD, member municipalities, and partner agencies. Together with the Regional Transportation Model, the O&D study is foundational for:

- Planning transportation infrastructure, including non-CRD assets
- Developing transportation, climate, and other policy frameworks
- Measuring regional progress toward growth management and emissions-reduction goals

Through this initiative, staff will retain a contracted expert to design and deliver a statistically valid household travel survey covering regional and sub-regional geographies. The work will also produce a technical report analyzing current travel behaviour across the region. This established approach will generate a high-quality dataset that will be shared across regional jurisdictions and agencies to support coordinated, consistent transportation planning.

If this initiative does not proceed, the existing O&D data will become increasingly outdated and misaligned. As a result, transportation planning will become less accurate and less coordinated, projects may take longer, planning assumptions will become harder to defend, and regional consistency will erode.

This work will be delivered using existing staff capacity and funding will be covered through reserve funds.

9a-3.1 Emergency Program Accreditation (Revised)

★ Maintain alignment with recognized emergency management standards and interoperability with neighbouring local authorities by obtaining EMAP accreditation for the CRD Emergency Program

This initiative has been submitted for consideration in several planning cycles. It was approved for implementation in 2020, but deferred due to the COVID-19 pandemic, and subsequently considered and deferred in subsequent cycles. As it is included in the 2023-2026 CRD Corporate Plan, it is being reintroduced for consideration in the 2027 planning cycle prior to the end of the current term.

The Emergency Management Accreditation Program (EMAP) establishes a recognized, standardized framework for emergency management program governance, administration and documentation across all levels of government. EMAP accreditation includes a voluntary five-year reaccreditation cycle to ensure programs continue to evolve in alignment with current industry research and internationally recognized best practices. Without accreditation, emergency programs risk developing in isolation, potentially diverging from local, national, or international standards.

This initiative seeks funding to pursue EMAP accreditation for the CRD Emergency Program. Achieving accredited status would formally demonstrate that the CRD's emergency management efforts meet internationally recognized best practices and would support interoperability with neighbouring local authorities, First Nations, national, and international partners.

If this initiative does not proceed, the CRD risks gradually losing alignment with evolving industry standards. Over time, this may affect the credibility of the CRD's Emergency Management Program when working with external partners and reduce confidence that the program reflects best practices.

Funding will be covered through requisition.

10c-1.5 Panorama Recreation Staffing

★ Implement priorities identified in the Panorama Strategic Plan (2022) by converting auxiliary hours into permanent positions to support recreation and childcare programs

The Panorama Strategic Plan 2022-2026, approved in March 2022, guides service delivery for around 40,000 residents in Sidney, North Saanich and Central Saanich, as well as 2,400 residents of the Pauquachin, Tsawout, Tseycum and Tsartlip First Nations. The plan identifies the need to expand infrastructure, programs, and services to meet growing demand for affordable sport, physical literacy, and licensed childcare.

Demand has continued to rise, driven in part by new facilities and expanded childcare services. This initiative outlines staffing needs required to stabilize and sustain these programs, ensuring continued alignment with the goals and priorities of the strategic plan.

Since 2022, the Panorama Recreation service has expanded significantly by:

- Opening the Jump Start Multi Sport Court at Panorama Recreation Centre in 2022
- Opening the covered Multi Sport Box in 2025
- Assuming operational responsibility for additional outdoor facilities in Central Saanich

These facilities have generated strong demand for programs, camps, rentals, and partnerships with sports organizations. While this work is currently supported by an auxiliary Sports Program Coordinator, the volume and complexity now require dedicated, ongoing leadership.

This initiative proposes converting the auxiliary role into a regular position (0.6 FTE). This role will provide consistent oversight of multi-sport box operations, support growth in sport and physical literacy programs and expand outreach programming in schools and childcare settings. This will improve access to recreation opportunities, particularly for children and youth who may not participate in traditional facility-based programs.

Panorama Recreation opened a full-day licensed preschool in 2021 for 16 children and has maintained a waitlist of over 50 families. In 2025, 16 additional part-time spaces were added, increasing staffing requirements to meet BC Child Care Licensing Regulation ratios and ensure reliable operations. Current

staffing includes three regular, ongoing part-time employees and six to eight auxiliary staff supporting weekly operations.

This initiative proposes converting one auxiliary position to a regular, ongoing Licensed Childcare Program Leader role (0.5 FTE). This role will be responsible for providing consistent, year-round staffing for the preschool, supporting the Out of School Care program, which serves around 80 children daily, and reducing reliance on auxiliary staff. This will improve program quality, reliability and safety while better meeting community demand.

The overall impact of converting these positions includes improved program continuity, reduced cancellations caused by staffing shortages and increased operational efficiency. If this initiative does not proceed, essential community programs, including preschool, will remain vulnerable to staffing shortages, leading to cancellations and reduced capacity. Similarly, sport programming will continue to face increased risk of cancellations and service instability, negatively affecting program quality. Over time, inconsistent service delivery could erode community trust.

Funding for this initiative will be covered through fee-for-service and requisition.

10c-2.3 Marketing Program Assistant

★ Increase awareness of and participation in SEAPARC's recreation services by establishing dedicated communication, promotion and marketing capacity

The SEAPARC Recreation Strategic Plan 2025-2035 establishes priorities for ten years, with a focus on optimizing service delivery and existing infrastructure, while also investing in new recreation infrastructure. Community engagement undertaken to support the development of the plan found that, while general awareness of recreation programs is relatively strong, there are clear opportunities for improvement. Notably, nearly half of survey respondents indicated they felt neutral, uninformed, or very uninformed about SEAPARC's recreation opportunities.

In response, increasing public awareness and developing a new communication and marketing strategy were identified as areas of action in the strategic plan. This need has become more pressing as program revenues have begun to plateau despite continued population growth in participating areas. With limited facility capacity, maximizing participation depends on ensuring residents are aware of and understand the full range of available programs.

Currently, marketing efforts rely on contracted graphic design support and programming staff. While effective in supporting day-to-day operations, this approach is not sufficient to achieve the level of outreach needed to address the awareness gap identified. This initiative proposes the creation of a new regular, part-time Marketing Assistant position (0.5 FTE) focused on promoting recreation opportunities. The position will be responsible for reaching new residents, engaging hard-to-reach audiences, supporting community engagement, integrating emerging media platforms, and regularly evaluating marketing effectiveness. The position was recommended by the Sooke & Electoral Area Parks and Recreation Commission and reflected in the strategic plan in response to that direction.

If this initiative does not proceed, SEAPARC will have limited ability to increase awareness and participation in its programs, constraining opportunities to stabilize and grow program revenue. Over time, this could affect the service's overall growth and sustainability.

Funding for this initiative will be covered through requisition, with part of the cost offset by a reduction in contract for services fees as well as an anticipated increase in revenue.

11b-3.2 Staff and O&M Funding to Support Broadened Facilities Management Portfolio

★ Maintain facility management service levels by adding staffing and operating resources to support an expanded facilities portfolio, including 18 water facilities and the new Field Operation Centre which will become operational in 2027

The CRD's Facilities Management team, which is part of the Real Estate & Facilities Management division, is an in-house, full-service team responsible for the management, operation and maintenance of the CRD headquarters in downtown Victoria, as well as several other satellite buildings. The team ensures that facilities within the corporate portfolio are safely maintained, operate efficiently, and remain serviceable assets that support critical operations and occupant safety.

Starting in 2023, the Facilities Management team expanded its scope of service to provide increased building operations support at 17 water treatment facilities across the region. In 2025, the team also assumed full-service facility management responsibilities for the building at 479 Island Highway, which primarily houses Infrastructure & Water Services (IWS) operations. This facility presented significant challenges, as many building systems are at or near end of their effective service life and require enhanced maintenance support to remain functional. These service expansions were accommodated without additional staffing through workload redistribution.

Construction of IWS' new 13,100 square-foot Field Operation Centre (FOC) is scheduled for completion in mid-2027, with system commissioning, development of maintenance manuals and schedules, and other preparations for occupancy beginning in early 2027. This major capital project will support IWS' field and technical operations for decades. To ensure this facility is properly managed and maintained, additional operating and maintenance funding will be required. Given the cumulative service increases, additional staffing is also needed to ensure Facilities Management can deliver services at a sustainable level.

This initiative proposes the creation of two new regular, ongoing positions (1.5 FTE) within Facilities Management. These roles will perform essential functions, including office move support, general facility clean-up, pest control and coordination of janitorial and other contracted services. They will also ensure that the building systems are maintained in accordance with manufacturer specifications and warranty requirements, including the structure, building envelope, roofing, HVAC, elevator, electrical, grounds, and fire safety systems.

The initiative also proposes an incremental increase to the operating budget to support the ongoing operations and maintenance of the FOC. The proposed funding increase is based on industry-standard

guidelines for managed-care performance levels and on the operating costs of similarly sized facilities within the existing portfolio.

If the initiative does not proceed, Facilities Management will be unable to provide adequate support to its growing portfolio of facilities. This could result in maintenance delays, deferred maintenance, reduced asset lifespan, invalidation of building and/or system warranties and increased emergency repairs and capital costs over the long term.

Funding for this initiative will be covered through fee-for-services (water rates).

11b-3.3 Organizational Capacity Allocation Review

★ Improve organizational resource planning and prioritization by developing a corporate framework to measure and assess capacity allocation across services

The CRD delivers more than 200 regional, sub-regional and local services through an organization made up of around 860 regular, ongoing and fixed-duration staff members, plus seasonal and other temporary auxiliary resources. Currently, information about staffing and capacity is primarily collected and reported at the individual service level, supplemented by qualitative insights. This information is consolidated in the Community Need Summaries and the Staff Establishment Chart but does not provide a consistent, organization-wide view of how staff capacity is allocated across activities.

This initiative seeks funding over three years to engage a consultant to evolve the current approach in a phased manner and develop an organization-wide framework for measuring and assessing organizational capacity. The objective is to generate more consistent and granular insight into how staff time and effort are allocated, assess whether that allocation aligns with service expectations and broader organizational goals, and support effective and efficient service delivery.

Improved visibility of organizational capacity would enable decision-makers to assess resource pressures and trade-offs at an organizational level, strengthen confidence in performance and capacity reporting, and support more standardized, evidence-based evaluation of resourcing requests. It would also establish a consistent organizational approach to understanding use of staff capacity, the capacity impact of new service levels and initiatives, and help build a shared understanding of these issues across the organization.

Current service capacity reflects the cumulative impact of past decisions and investments. Over time, evolving responsibilities, changing processes, and inefficiencies have shaped present-day service delivery. A clearer understanding of how capacity is allocated would support the organization to:

- Identify gaps, duplications and inefficiencies within and across teams, including risks such as over-extended operations and reliance on temporary solutions to meet baseline service levels
- Highlight misalignments between effort and strategic priorities
- Surface the long-term impacts of past investment decisions
- Provide stronger evidence to inform future resourcing, process improvement and service (re)design decisions

If this initiative does not proceed, the organization will continue to rely on capacity information that is highly service-specific and inconsistent across the organization. This will continue to limit decision-makers' ability to effectively compare needs across services, assess trade-offs, and make informed prioritization decisions in the context of constrained resources and competing service demands.

Funding for this initiative would be covered through requisition.

12a-1.2 Privacy and Information Analyst

★ Ensure compliance with privacy and access legislation by increasing specialized capacity to manage FOI requests and privacy obligations

The Privacy and Information Services division plays a critical role in supporting all CRD departments to protect individuals' fundamental right to privacy and provide transparent access to information, in compliance with the *Freedom of Information and Protection of Privacy Act (FOIPPA).* This work requires consistent oversight, specialized expertise, and sufficient capacity. When capacity is limited, the CRD faces increased legal, operational and reputational risks.

Changes to FOIPPA in late 2021 substantially increased both workload and complexity. Since then, the division has implemented incremental improvements to its processes and tools to increase efficiency, but demand has continued to grow. The division is currently staffed at 2.6 FTEs. This includes a manager who regularly performs frontline work to meet baseline service demands, and a 0.6 FTE position that will retire within the year. The current operational model is unsustainable and creates risks to service delivery and compliance.

This initiative would strengthen the team by converting the existing 0.6 FTE into a full-time (1 FTE) role and reclassifying the position to attract qualified candidates. Demands on this position are high. In 2025, the role processed 248 FOI requests, covering over 22,000 pages of records. Each page must be reviewed carefully to determine whether it can be disclosed. The volume of work is expected to continue increasing and, while further efficiency improvements within the team's programs are possible, they will not be enough to keep up with growing demand and increasing legislative complexity.

If this initiative does not proceed, the CRD will face increasing risk of missing legislated timelines and failing to meet privacy obligations. It could see increases in backlogs, errors, privacy breaches, complaints and regulatory investigations. The continued reliance on the Manager for frontline work will also limit capacity for oversight and long-term program development.

Funding for this initiative will be covered through requisition.

13a-1.4 Departmental Administrator (Paralegal) (Revised)

★ Improve efficiency in Corporate Services by creating specialized administrative and paralegal capacity to support professional staff

This initiative was originally planned for 2025 but has been deferred through two subsequent planning cycles due to organizational capacity constraints.

The Corporate Services department oversees several professional advisory functions, including Legal Services & Risk Management, Legislative Services, First Nations Relations, Information & Privacy Services and Real Estate & Facilities Management. For several years, the department has operated with only a part-time administrator shared with Executive Services. As a result, highly specialized staff, including lawyers and insurance professionals, are routinely performing operational and administrative tasks that would be more appropriately handled by an administrative professional.

This initiative proposes the creation of a new regular, ongoing Departmental Administrator (Paralegal) position (1 FTE). This role will provide advanced administrative and paralegal support, including organizing legal files, undertaking routine but specialized legal and insurance tasks, and the high-level process management of the department. For context, Legal Services & Risk Management each receive over 3,000 service requests annually. Redirecting administrative-type requests to this role will enable professional staff to focus on higher-value, specialized activities. The position may also provide direct support to the General Manager through scheduling, work planning, tracking and intake coordination.

If this initiative does not proceed, specialized staff will continue to perform administrative tasks, limiting their ability to focus on core professional functions. At the same time, reliance on external legal services is expected to continue to increase over time, resulting in higher costs where internal capacity is insufficient to meet demand.

Funding will be covered through requisition. Note that given the critical nature of this role, it may be filled early through vacancy management if a suitable opportunity arises.

13a-3.1 M365 SharePoint Online Transition to IM (Revised) [multi-year]

★ Establish sustainable information governance in the Microsoft 365 environment by providing ongoing records management, oversight capacity, and capacity to address legacy issues

This is a multi-year initiative that started in 2025, with expenditure and staffing adjustments phased over several years. A staffing increase originally planned for 2026 was deferred in a subsequent planning cycle to meet corporate direction, while other resourcing remained in place. The initiative has since been rescoped and reprioritized and is presented for reconsideration.

In July 2026, Microsoft retired SharePoint 2019, which is a key system used by CRD staff for records and information management. As a result, the CRD had to accelerate a planned migration to SharePoint Online as part of Microsoft 365. This transition involved a full redesign of how information is managed, including the use of Microsoft Teams and OneDrive for recordkeeping.

The migration started with a pilot in 2024 and was then rolled out in phases between 2025 and 2026. It modernized how the CRD manages documents, collaborates, and protects information, while also enabling future implementation of enterprise records management. Moving to SharePoint Online also ensured continued access to Microsoft updates, security improvements and new features.

Funding secured to date has supported technical and project expertise to support migration, system implementation and organizational change impacts. It also established a new regular, ongoing position in the Privacy & Information Services division to support new oversight responsibilities, migration tasks and records cleanup work.

This follow-on initiative seeks further funding in 2027 to shift the work from a project-based approach to an ongoing operational model managed by Information Management. Through the migration process, staff have gained better visibility into the current state of records management and identified several legacy issues that require further attention. The goal of this continued work will be to establish a sustainable, organization-wide approach to information governance in the new Microsoft 365 environment. This will include clear accountability, consistent practices, and sufficient capacity to manage and oversee the system. Work will focus on resolving issues identified during migrations and continuing to improve and optimize information management practices.

If this initiative does not proceed, legacy issues will not be addressed in a coordinated or timely way. This will increase the risk of privacy breaches, inappropriate access to confidential or sensitive information, and information loss. It will also limit staff's ability to oversee the new co-management model, where local stewards have greater permission to manage records within the system and alter the system structure.

Additional staffing resources are planned for 2028. Funding will be covered through allocations and requisition.

13a-4.6 Ransomware Prevention Solution (Revised)

★ Strengthen organizational cybersecurity by implementing technology that proactively detects, isolates and contains ransomware threats

The CRD has strengthened its cybersecurity approach in recent years in response to the growing threats facing local governments. Ransomware is a form of malicious attack in which unauthorized actors exploit system vulnerabilities to encrypt or disable access to systems and data, demanding payment to restore access. These attacks are increasingly sophisticated, often involving multi-stage tactics designed to evade traditional detection methods, disrupt operations, and compromise sensitive information.

A successful ransomware incident can severely impact critical services, hinder operational capacity and undermine public trust, particularly where critical systems or resident data are affected.

To mitigate this growing risk, this initiative proposes to acquire and deploy a modern ransomware containment solution. This strategic investment would enhance the CRD's ability to protect critical systems and digital assets, supporting the continuity of essential public services. Advanced containment solutions

provide proactive protection by autonomously detecting and isolating infected systems to prevent the spread of an attack and limit its impact.

If this initiative is not implemented, the CRD will remain exposed to ransomware threats that could result in system-wide disruptions and compromised data. A successful attack could lead to prolonged service interruptions, increased recovery costs and effort, and reputational damage, particularly if sensitive data is compromised.

Funding will be covered through requisition.

13b-1.1 Enterprise Risk Management Establishment and Maintenance

★ Mature the CRD's Enterprise Risk Management program by creating dedicated resources to implement and establish an improved corporate risk framework

The CRD's Enterprise Risk Management (ERM) program is in its early stages of development. The Risk Management & Insurance section, which is part of the Legal Services & Risk Management division, is a small team that has historically focused on claims management and the administration of the corporate insurance program. Current capacity supports only high-level risk identification and is not sufficient to enable the implementation, operation, and sustainment of a mature ERM framework.

As a result, limited progress has been made towards building a coordinated, organization-wide approach to risk management that considers risks as interconnected across departments, services, and projects. A mature program is critical to providing decision-makers with clear insights to prioritize and manage risks to strategic and operational goals, while establishing risk tolerances and reporting thresholds. As such, it is a key accountability and governance tool.

In recent years, staff have worked to revitalize the risk register and align the model to the ones used by comparable organizations. However, gaps remain. In the absence of a centralized approach, departments have developed independent frameworks and absorbed associated costs, resulting in inefficiencies and fragmentation. In 2025 alone, four separate enterprise-risk initiatives were undertaken across different departments with limited involvement from the Risk Management & Insurance section and inconsistent adherence to corporate or industry standards.

A coordinated approach that is supported by dedicated resources is required to standardize methodologies, provide staff with the necessary training and guidance, and manage the systems underpinning ERM. This will ensure decision-makers have reliable information to support informed decision-making. It will also enable the identification of potential cost-saving opportunities, such as implementing an owner-controlled construction insurance program, which could reduce insurance costs by 1-2% of total construction values.

This initiative seeks to advance the maturity of the CRD's ERM program by establishing an ISO-supported framework for managing corporate risks. It will support the translation of frontline risks into clear, digestible information and strengthen the organization's overall risk governance practices. To advance this work, this initiative seeks funding for specialized consulting support over four years and the creation of one regular,

ongoing position (1 FTE) in 2027 within the Legal Services & Risk Management division. Additional staffing resources are planned for 2029 to maintain the program once implemented.

If this initiative does not proceed, decision-makers will continue to operate with an incomplete picture and inconsistent understanding of corporate risks. Departments will continue to maintain separate, bespoke risk management approaches, which may not align with corporate or industry standards and may not be sustainable over time. Increasing demand for risk management support may also lead to reduced service levels, potentially exposing the organization to increased legal and financial risks.

Funding for this initiative will be covered through requisition.

13d-1.3 Support Division IBC – Finance & Technology & Digital Transformation

★ Maintain corporate support services as the organization grows by adding finance and technology resources required to support new initiatives

Through service planning 2027, staff have identified several new roles and initiatives required to advance operational priorities and strategic goals. CRD services rely on a suite of corporate functions to provide essential administrative and professional support. Together, these ensure that the administration of services is undertaken in a consistent manner that is compliant with all applicable policies, procedures and regulations.

Each year, an assessment is conducted to ensure these functions are appropriately resourced to support organizational growth. This initiative proposes the creation of two new regular, ongoing positions to address both one-time and ongoing support requirements arising from 2027 initiatives:

- *1 FTE in Financial Services:* this position will address increased workload that cannot be absorbed within the existing capacity, including additional payments, growth in capital project and master plan activities, and expanded administrative and recruitment support needs. The role may support various finance functions, including financial planning, financial modelling, payment processing, financial reporting, payroll processing, and external audit compliance.
- *1 FTE in Technology & Digital Services:* this position will support increased demand associated with organizational growth, including onboarding new staff, configuring and managing software and systems, and providing timely technical assistance to ensure reliable service delivery.

If this initiative does not proceed, existing staff in both divisions may be unable to efficiently support organizational growth, potentially impacting the reliability and efficiency of core services. Delays in technical support may reduce staff productivity, and prioritization of limited resources could result in service gaps or downtime for some areas.

Funding for this initiative will be covered through allocations.

16b-1.5 SSI Administration & Recreation Staffing (Revised)

★ Improve service reliability on Salt Spring Island by converting ongoing auxiliary work into permanent staffing capacity

The Salt Spring Island Administration division currently operates with a mix of regular full-time and part-time staff, supplemented by auxiliary support on an ad hoc basis. While this model has provided flexibility, it is no longer sustainable, as growing demand has led to reliance on temporary staff to deliver core services. This has already resulted in service impacts, including recurring last-minute, unscheduled swimming pool closures due to auxiliary staffing shortages.

To support reliable service delivery, this initiative proposes converting 12 auxiliary Aquatic Worker hours into an increase to an existing 0.5 FTE regular part-time Senior Aquatic Worker position, raising it by 0.3 FTE in 2027. The initiative also proposes converting an additional 48 auxiliary hours in 2028 into regular, part-time positions (2.1 FTE) across three roles: Facility Maintenance Worker, Engineering Technician, and Booking Clerk. These changes will help sustain service levels across recreation programs and facilities, while strengthening capacity to plan and advance capital projects. The phased implementation over two years is intended to help mitigate financial impacts.

If this initiative does not proceed, recreation service delivery in this remote location will continue to rely on auxiliary hours to meet baseline service needs, which are increasingly difficult to staff consistently. This is likely to result in unreliable facility operating hours, reduced capacity to maintain and improve facilities, and reduced ability to sustain core services.

Funding for this initiative will be covered through requisition, with part of the cost offset by a reduction in auxiliary hours.

16b-5.1 Juan de Fuca Parks & Recreation Manager (Revised)

★ Continue implementing Juan de Fuca parks and recreation strategic priorities and address expanding responsibilities by increasing management capacity to oversee operations, projects and long-term planning

The Juan de Fuca Administration division is experiencing increasing demand to deliver a Community Parks and Recreation service that better meets evolving community expectations. The service currently manages an inventory of 35 parks and over 17 km of trails.

At present, the service is supported by a part-time Parks and Recreation Manager position (0.6 FTE). This role oversees auxiliary park staff and contractors responsible for ongoing asset maintenance. It manages park dedication negotiations associated with subdivisions and rezoning applications, addresses environmental issues and hazards, including invasive species, danger trees and playground equipment, and leads capital planning and project delivery. The role is also responsible for implementing key strategies, including the Juan de Fuca Community Parks and Recreation Strategic Plan and the Active Transportation Network Plan, and oversees the development of supporting documents such as Park Management Plans for nine community parks and acquisition strategies for new parks and trails. The 2026

Parks and Recreation capital plan includes ten projects with a total value of $870,000, several of which require significant engagement with First Nations to advance.

While considerable progress has been made under the current part-time structure, the expanding scope of responsibilities, combined with anticipated future demands, such as major repairs to the Port Renfrew Community Centre within the next five years, indicates that the current model is no longer sustainable.

To address these pressures, this initiative proposes increasing the Parks and Recreation Manager position from 0.6 FTE to full-time (1 FTE). This additional capacity will enable continued effective management of park operations, completion of required inspections, and advancement of both ongoing and planned projects.

If this initiative does not proceed, it will become increasingly difficult to meet community expectations and retain staff with the diverse skill set required to fulfil service objectives. In addition, the team will have limited capacity to make meaningful progress on implementing the various plans highlighted, which were developed with community input, reducing the overall impact of these strategic efforts and creating reputational risks.

Most of the required funding will be offset by reallocating auxiliary funding, with a small additional amount funded through requisition.

16i-1.1 Magic Lake Sewer Operator (Conversion)

★ Maintain reliable wastewater treatment operations on North Pender Island (Magic Lake Estate) by converting a temporary position to permanent on-island capacity

The Schooner Wastewater Treatment Plant provides sewage collection and treatment to more than 700 residential properties in the Magic Lake Estate Sewer Service Area on North Pender Island. Since the plant was commissioned in 2024, labour demands within the service area have increased by approximately 30 per cent, primarily at the treatment plant. This is due to the need to manage a sensitive biological treatment process, along with increased requirements for equipment maintenance, onsite laboratory testing and active process controls.

In August 2025, an on-island auxiliary Utility Operator position was created to help address this demand and provide after-hours standby coverage. Reliable on-island standby is critical for maintaining continuous operations. However, over the last 16 months, staffing challenges have resulted in minimal on-island capacity. This has required bringing in off-island staff from the Saanich Peninsula to provide coverage, leading to additional travel and accommodation costs.

This initiative proposes to convert the auxiliary Utility Operator role into a regular, ongoing position. This will provide stable, on-island capacity to meet ongoing operational demands and significantly reduce reliance on off-island staff. Off-island support may still be required for major projects, repairs or emergency response but overall demand is expected to be substantially reduced.

If this initiative does not proceed, the CRD will continue to face challenges attracting and retaining qualified operators on the Gulf Islands. This could result in less reliable operations for this remote community, reduced plant efficiency, and increased operational labour costs.

Funding for this initiative will be covered through fee-for-service.

4. INITIATIVES PLANNED FOR 2028

2a-5.2 Equipment/Watershed Operator

This initiative was originally planned for 2027 and has been deferred by staff to 2028. The Greater Victoria Water Supply Area (GVWSA) has expanded in recent years with the addition of the Leech Water Supply Area, Kapoor lands, and other minor land parcels. This has significantly increased the land base and road network requiring maintenance. At the same time, operational demands have grown due to limited and costly contractor availability, more frequent severe weather and storm events, and higher expectations for resilience, response and readiness. Despite these growing demands, the number of dedicated equipment operators has decreased to just one.

To address this gap, this initiative proposes to create a new, regular ongoing regular Heavy Equipment/Watershed Operator position in 2028. This role will support climate adaptation and ensure adequate service delivery for the Regional Water Supply. Responsibilities will include, among other things, deactivating, rehabilitating, and constructing roads in the Leech area, as well as maintaining and upgrading infrastructure (roads, bridges, culverts, ditches and weirs). Funding will be covered through capital projects (40%) and water rates (60%).

2a-5.3 Seasonal Watershed Protection

This initiative was originally planned for 2027 and has been deferred by staff to 2028. The Watershed Protection division is responsible for maintaining the GVWSA and performing annual watershed management activities related to wildfire prevention and suppression, security, road access maintenance, vegetation and invasive species management, fuel management, and wildlife management. Due to climate change, the GVWSA has experienced a growing number of high and extreme fire rating days, rising from an average of under 60 days in 1999 to 80 days in 2024. The 2024 Old Man Lake Wildfire clearly demonstrated how challenging, time-consuming, and expensive it is to extinguish a wildfire once it has taken hold. The event underscored the critical importance of proactive watershed management and wildfire response.

To meet the requirements of the CRD's GVWSA Wildfire Preparedness Plan, the division has gradually increased staffing through auxiliary resources and overtime. However, this approach is not sustainable in the long term. This initiative proposes to create regular, ongoing seasonal positions to supplement the full-time workforce and reduce reliance on auxiliaries and overtime. This initiative proposes to create a total of 2.25 FTE in 2028. Funding will be covered through water rates.

2a-8.5 Manager, Demand Management Program

This initiative is planned for 2028. Demand management is a core component of the Regional Water Service and is increasingly critical as the region experiences more frequent and severe seasonal drought conditions. As population growth and climate impacts continue to place pressure on water supply, effective demand management will be essential to long-term livability and sustainability across the region.

Demand management reduces pressure on water systems by moderating consumption through conservation strategies, data analysis, public outreach and education. As these responsibilities expand, additional leadership capacity is required to ensure the program operates as intended and delivers measurable outcomes.

This initiative will propose the creation of a new regular, ongoing Manager, Demand Management Program position to provide leadership and coordination for existing staff members. The role would be responsible for the overall program performance, including:

- oversight of water data collection, analysis and reporting to support billing, operations, long-range planning and education
- bylaw support and implementation
- implementation of the Water Conservation Plan
- integration of demand management considerations into broader planning initiatives

Funding for this initiative will be covered through fee-for-service.

2b-1.1 Dam Safety Program [multi-year]

The Dam Safety Program was started in 2024 to create a dedicated Dam Safety section within the Infrastructure Planning and Engineering division to manage dam safety risks proactively. The program will address the challenges of maintaining 23 water supply dams, ensuring compliance with the Dam Safety Regulation, and improving the resiliency of these critical assets. To address the growing list of dam-related deficiencies and undertake the ongoing operational activities, the CRD needs to continue to build the necessary in-house expertise and capacity. This capacity development is being proposed through additional staffing in 2028.

Staffing adjustments were approved between 2024 and 2026, and the roles, which have been filled, are listed below as a reminder:

- 2 FTEs in 2024: Manager, Dam Safety and Team Lead
- 3 FTEs in 2025: Project Engineer – Dam Safety Regulatory Compliance, Project Engineer – Dam Surveillance and Hydrology, and Dam Operator
- 2 FTEs in 2026: Two Project Engineers

In last year's report to the Board, staff indicated their intent to propose an additional 1 FTE Technologist position in 2027. In response to ongoing financial pressures facing CRD services, staff have elected to advance this position by reallocating one of the two Project Engineer positions approved for 2026 and deferring the recruitment of the Project Engineer role to 2028. Staff are confident that this adjustment can be accommodated without compromising progress towards full regulatory compliance.

Ongoing management of CRD dams is critical to meeting the commitments outlined in the Strategic Plan, particularly the actions outlined in Commitment 3 “to provide efficient, effective and innovative operations of our water system infrastructure”.

2b-2.7 CCPDS – Contract Support Service

This initiative was originally planned for 2027 and has been deferred by staff to 2028. The Corporate Capital Delivery Services (CCPDS) division was established in 2025 through the CRD Evolves 2024-2025 initiative. Its purpose is to centralize project management for CRD capital projects that exceed a defined threshold, consolidating most capital project delivery resources into a single division. As an early step towards improving service delivery, the team has identified a need to enhance the efficiency of financial tasks related to contract management. This is in response to the growing complexity and volume of capital projects.

To support this new division, this initiative will propose to create a new regular, ongoing position in 2028 responsible for the efficient processing, monitoring and compliance of the financial components of capital projects. This includes creating purchase orders, processing invoices, administering holdbacks and standing offers, and tracking and reporting for insurance purposes. The role will help ensure the timely, accurate, and compliant financial operations within the CCPDS division. The cost of this initiative will be recovered through capital projects shared across several services.

2b-2.9 Reliability/Operational Performance

This initiative is planned for 2028. This initiative will aim to enhance asset performance and system reliability by creating a dedicated function in the Corporate Asset & Maintenance Management Division focused on optimizing asset performance and overall system reliability. It will support key actions in the Corporate Asset Management Strategy, including condition and criticality assessments and structured data capture programs. The initiative will also directly support actions in the Regional Water Supply Strategic Plan 2025 under Commitment 3 and Priority 1 "to make evidence-based and community-responsive infrastructure decisions to ensure reliable system performance and sustainability". The new positions will also help lead and address some of the recommended actions outlined in the JDF Water Distribution Asset Management Plan.

To advance this initiative, staff will propose to create new regular, ongoing Reliability Engineer positions (2 FTE) dedicated to the Juan de Fuca Water Distribution service in 2028. The roles will be foundational to establishing a reliability function that uses data to drive maintenance and capital decisions, leading to efficiency and optimization within the service. In addition, the roles will work to decrease reactive maintenance demands and shift to more proactive maintenance and sustainable budgets.

3a-1.6 Hartland Admin

This initiative is planned for 2028. Staff have identified a need for additional administrative capacity to maintain service levels within the Environmental Resource Management division, which is responsible for the Hartland Landfill as well as all solid waste management and recycling programs. Currently, administrative duties at Hartland Landfill are being largely performed by operational staff, diverting capacity away from core landfill operations activities. This initiative will propose the creation of a new regular, part-time (0.5 FTE) Administrative position dedicated to Hartland Landfill. Advancing this initiative will allow operational staff to refocus on activities aligned with the CRD's Solid Waste Management Plan

goals and objectives, while improving administrative efficiency. Funding will be covered through fee-for-services (solid waste service).

5a-1.4 Maintaining CRHC Operations [multi-year]

As the largest social housing provider on Vancouver Island and one of the largest in BC, the CRHC delivers affordable, attractive, inclusive, and sustainable affordable rental housing. The primary activities of the CRHC are the day-to-day management of housing, providing property management services, and providing services to more than 4,300 residents who live in over 50 housing complexes across eight municipalities. This initiative, which started in 2025, increased staff capacity in the Regional Housing Division to maintain operational requirements, meet regulatory and legislative obligations and ensure compliance with the terms of the various funding agreements supporting operations moving forward. Additional positions are planned for 2028 and beyond to continue supporting the operational requirements of future buildings.

6b-2.2 Corporate Fleet Mechanic

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

- The number of vehicles and equipment maintained has grown from 400 in 2022 to over 500 in 2025. The fleet now includes electric vehicles and specialized equipment such as weed harvesters and ice resurfacers, increasing maintenance complexity.
- The geographic area serviced by fleet mechanics has grown considerably, with annual travel time rising from 400 hours in 2023 to 500 hours in 2024. At the same time, the cost for contracted fleet maintenance has steadily increased while availability of service providers has decreased. Currently, about 30% of the annual fleet maintenance costs are for outsourced services.
- The CRD is transitioning to electric vehicles, with 90% of the CRD's light-duty fleet expected to be electric by 2030. Fleet mechanics play a key role in assessing electric vehicle performance and maintenance needs, informing future capital investments.

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

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

7c-4.3 Regional Parks Staffing

This initiative is planned for 2028 and has been included in the Provisional Budget. The CRD Regional Parks and Trails Strategic Plan 2022-2032 established a long-term vision for managing regional parks and trails that prioritizes conservation, biodiversity protection, and the delivery of sustainable recreation services. The plan also directs staff to improve service levels, develop a sustainable funding strategy, enhance visitor amenities, and continue deepening engagement with First Nations. Embedded throughout the plan is a commitment to enhancing trail infrastructure and service levels to support safer and more accessible park and trail experiences.

Regional Parks completed a service review in 2021, with resulting recommendations implemented over a two-year period to address the identified staffing and service delivery capacity constraints. Since that time, however, sustained growth in visitation, new land acquisitions, and expanding expectations for environmental protection and service delivery have once again placed significant pressure on the organization. As a result, the current staffing model is no longer sufficient or sustainable.

This initiative proposes a phased staffing plan over three years to enable Regional Parks to fully implement the strategic plan and the associated policies and initiatives required to achieve its objectives, while addressing growing operational pressures. Once fully implemented, this initiative would transition Regional Parks from a reactive, capacity-constrained operating model to a proactive, adequately resourced service aligned with Board direction and community expectations.

By adding specialized and operational roles across stewardship, recreation, forest management, volunteer coordination, and front-line service delivery, Regional Parks would be better positioned to:

- Accelerate implementation of Board-approved and emerging strategic initiatives
- Strengthen the ecological health and resilience of the regional park system
- Support the responsible opening and ongoing care of new parklands and trail corridors
- Enhance visitor experience and public safety
- Expand accessible and inclusive public engagement opportunities

Staff will propose the creation of nine new regular, ongoing staffing positions (9 FTE), phased as follows:

- 2028: one Volunteer Program Assistant and one Assistant Park (Trail) Technician (2 FTE)
- 2029: two Parks Maintenance Workers, one Park Ranger and one Conservation Technician (4 FTE)
- 2030: one Park Ranger, one Recreation Technician and one Registered Forester (3 FTE)

Funding for this initiative will be covered through requisition.

7e-5.1 Dam Safety Engineering Technician

This initiative is planned for 2028 and has been included in the Provisional Budget.

The Regional Parks Division manages and maintains 14 dams. Seven of these dams are classified as having a high to very high consequence of failure, while the remaining seven include five classified as significant to low and two that are currently unrated.

Regional Parks is responsible for the day-to-day operation, maintenance, and surveillance of these dams, as well as compliance with regulatory requirements and the resolution of safety issues through capital and infrastructure improvements to improve system resilience. Staff have identified that the existing Dam Safety Program requires enhancements to fully meet regulatory obligations and ensure the safe operation of this safety-critical infrastructure. In particular, additional capacity is needed to carry out the required monitoring, inspection and surveillance activities across the dam portfolio.

This initiative will propose the creation of one new regular, ongoing Dam Safety Engineering Technician position (1 FTE). The position will be responsible for conducting regular inspections of dam infrastructure, implementing and maintaining monitoring and oversight instrumentation, preparing key documentation, such as emergency response plans and risk registers, and supporting the regular reporting and tracking of operational and compliance information. The role will also contribute to training, emergency preparedness and public safety initiatives related to dam operations.

Funding for this initiative will be covered through requisition.

10c-2.4 SEAPARC Facility Maintenance Workers

This initiative is planned for 2028. SEAPARC's operations currently rely heavily on auxiliary maintenance staff to meet minimum service requirements. However, in recent years, challenges with the availability and reliability of auxiliary staff have made it increasingly difficult to maintain consistent staffing levels.

This initiative will propose the creation of a new regular, ongoing Facility Maintenance Worker position (1 FTE) to improve operational stability. Adding this position will ensure baseline staffing levels can be met with regular employees, enable more predictable scheduling of routine maintenance tasks, and strengthen succession planning. This position would also enhance training, knowledge retention and overall service reliability.

Funding for this initiative will be covered through requisition, with part of the cost increase offset by a reduction in auxiliary staffing hours.

11b-1.4 Corporate Recruiting

This initiative was originally planned for 2026 but has been deferred through two subsequent planning cycles due to organizational capacity constraints. It is now planned for 2028. It complements initiative 11b-1.5 Corporate Recruitment – LinkedIn Talent Licensing, which was started in 2025.

The CRD has experienced significant organizational growth in response to increasing service demand and evolving regulatory requirements. At the same time, it continues to face pressures from broader economic conditions, a highly competitive labour market, and a rising number of retirements. These factors have led

to a substantial increase in recruitment activity, with over 6,800 applicants for 568 posted job opportunities in 2024, and over 8,200 applicants for 513 posted job opportunities in 2025.

Together, these internal and external pressures are driving the need for more focused and sustained human resources capacity. This initiative will propose the creation of three new regular, ongoing positions (3 FTEs) in 2028 to strengthen the recruitment function for the organization and within the People, Safety & Culture division. These roles will lead the development and implementation of comprehensive recruitment strategies, support hiring managers throughout the recruitment lifecycle, and ensure that selection processes are conducted consistently, fairly and equitably.

Funding for these positions will be covered through allocations. Given the critical nature of these roles, one or more positions may be filled early through vacancy management should a suitable opportunity arise.

11b-1.6 HRIS Talent Suite (Revised)

This initiative was originally planned for 2024 but has been deferred through several subsequent planning cycles due to organizational capacity constraints and to prioritize more urgent activities. It is now planned for 2028.

The CRD's Human Resources Information System (HRIS) is a critical system that maintains all staff information and supports modern recruitment and onboarding processes. The initial implementation of this system was completed in November 2023 with the deployment of its first module. Through this initiative, staff will work with a specialized contractor to implement the next phase of HRIS enhancement, focusing on the implementation of additional modules for learning and development, performance management, and succession planning. These improvements will further centralize and modernize the CRD's talent management capabilities.

This initiative includes funding to support project management, system configuration and integration with existing corporate systems. It also proposes to create two two-year-Term positions (2 FTE) in the People, Safety and Culture division for the duration of the project to support the work. An additional regular, ongoing position (1 FTE) will be created in the division once the system improvements have been completed to sustain and manage the system moving forward.

Funding for this initiative will be covered through requisitions, reserves and allocations.

11b-3.1 Benefits, Wellness & Abilities Management Coordinator

This initiative was originally planned for 2026 but has been deferred through two subsequent planning cycles due to organizational capacity constraints. It is now planned for 2028.

Findings from the 2023 CRD Employee Experience Survey highlighted a clear need for enhanced wellness initiatives to support a positive workplace environment, and initiatives are incorporated in the CRD's People, Safety and Culture Strategic Plan. Research demonstrates that good employee health and well-being are linked to higher job satisfaction, increased engagement, and improved organizational outcomes,

including productivity, retention, and reduced sick leave usage. In addition, traditional benefit programs are becoming increasingly complex to manage, requiring dedicated oversight and leadership.

Traditionally, organizations have focused on benefit programs as wellness strategies. While the CRD currently delivers a range of benefits programs and supports several wellness-related corporate initiatives, these efforts have lacked a coordinated, strategic framework. There is currently no dedicated resource to lead, align and advance wellness, benefits, and abilities management programs in a comprehensive and proactive way.

This initiative will propose the creation of a new regular, ongoing Benefits, Wellness & Abilities Management Coordinator role (1 FTE) in the People, Safety & Culture Division. The position will be responsible for consolidating and enhancing existing programs and for developing and implementing an integrated approach to employee wellness, benefits, and abilities management. The role will focus on providing proactive tools, resources and programs to support employee well-being and engagement, while also strengthening return-to-work and accommodation processes.

Funding for this position will be covered through allocations.

11b-8.1 Fisgard Receptionist (Conversion)

This initiative is planned for 2028. The reception desk is the primary point of contact for members of the public and visitors to the Fisgard Headquarters. Reception staff provide essential frontline service by welcoming visitors, offering directions and connecting them with appropriate staff and services. They also manage public inquiries, coordinate deliveries and bookings, and support day-to-day front-desk operations.

In recent years, efforts have been made to improve the efficiency and effectiveness of this function. This has included integrating the CRD and Capital Region Housing Corporation (CRHC) reception desks to provide a more seamless and coordinated experience for visitors. In 2025, a pilot was also introduced to add a full-time auxiliary Reception Clerk to provide dedicated break relief for both reception desks. During non-coverage periods, this role also supports the CRHC administrative functions, helping address increased workload resulting from organizational growth since 2023. The additional capacity has strengthened customer service delivery, increased responsiveness to CRHC tenants and the public, and reduced operational risks related to staffing, safety, and service continuity.

Given the success of the pilot, this initiative will propose converting the auxiliary position into a regular, ongoing Reception Clerk role (1 FTE) to sustain current service levels and ensure reliable coverage for both CRD and CRHC reception functions. Funding will be covered through acquisition.

12c-1.1 Support Division IBC: Corporate Communications & Engagement

This initiative was planned for 2025 but has been deferred through several subsequent planning cycles due to organizational capacity constraints and to allow the CRD Evolves 2024-2025 transformation to advance before reassessing resourcing requirements. It is now planned for 2028.

Over recent planning cycles, work initiated through various initiatives has increased demand for Corporate Communications & Engagement support. This demand is driven by rising expectations for engagement, as well as several new organizational strategic plans requiring coordinated, organization-wide communications and change support.

Timely and effective communications are critical to the successful delivery of a broad range of CRD initiatives. As a result, the Corporate Communications & Engagement division requires additional capacity to meet the growing internal and external communications and engagement needs.

This initiative will propose the creation of a new regular, ongoing position within the Corporate Communications & Engagement division. The role will support engagement and strategic communications related to major capital projects, corporate initiatives, and recruitment marketing. Funding will be covered through requisition.

13a-3.6 CRD Legacy Voice Replacement

This initiative was originally planned for 2027 and has now been deferred to 2028 due to organizational capacity constraints and to prioritize more urgent activities. The CRD's current telephony infrastructure has reached the end of its serviceable life and is no longer supported by the vendor. As a result, the voice phone devices in use today are at increasing risk of failure and becoming unreliable, which could negatively impact public services, internal communications, and emergency coordination. In recent years, the CRD has adopted tools that support hybrid work, mobile access, and secure cloud-based services. To align with these changes, this multi-year initiative proposes to replace the outdated telephone system with a modern telephony solution. The upgrade will streamline infrastructure, improve service continuity, and provide a better user experience by integrating seamlessly with the CRD's existing collaboration tools. The legacy system will be fully decommissioned. Funding will be covered through requisition and transfers from reserves.

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

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

13a-6.6 Service Desk Staffing

This initiative was originally planned for 2027 and has now been deferred to 2028 due to organizational capacity constraints and to prioritize more urgent activities. The Service Desk in the Technology & Digital

Transformation division provides technical support to all CRD divisions and staff. Currently, the technical support to staff ratio is 1:150+, while comparable industry benchmarks are typically between 1:80 (City of Vancouver, around 8,000 employees) and 1:100 (Metro Vancouver, around 1,700 employees). With the rapid pace of technological change, internal clients expect timely troubleshooting and support across an expanding range of tools, systems, and hardware. This initiative proposes to create an additional regular, ongoing position to meet minimum acceptable service levels and enhance the Service Desk's capacity to respond to workload surges, emergencies, and increasing technical complexity. Funding will be covered through requisition.

13a-6.8 TDT Project Management Resource

This initiative was originally planned for 2027 and has now been deferred to 2028 due to organizational capacity constraints and to prioritize more urgent activities. In addition to the role conversion outlined above, this initiative proposes to create a new regular, ongoing Project Manager position in the Technology & Digital Transformation division to respond to the growing demand for project delivery support. This increased demand is driven by the CRD's strategic priorities, which have led to a surge in new initiatives, and the acceleration of digital transformation organizationally. Expanding the project management capacity will ensure the team can deliver more projects, more efficiently, and with greater consistency. Funding will be covered through requisition.

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

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

13a-4.1 Data Architect

This initiative was planned for 2026 but has been deferred through several subsequent planning cycles due to organizational capacity constraints and to prioritize more urgent activities. It is now planned for 2028.

High-quality, reliable data is essential for informed strategic decisions and organizational transparency. This initiative will anchor the CRD Data Strategy that we will advance over the coming years. Today, information is distributed across multiple systems and service owners. This initiative aims to establish a new regular, ongoing position within the Technology & Digital Transformation division to unify our data

landscape and strengthen governance, protection, and sharing. The Data Architect will design a scalable, secure data platform to enable enhanced analytics, modelling, and AI integration. The outcome will be accessible, well-governed data that accelerates evidence-based decision-making and innovation across the organization. Funding will be covered through requisition.

13a-4.5 Alternate Data Centre

This initiative was originally planned for 2027 and was deferred to 2028. This initiative will set up a mix of cloud and secondary data centre services to safeguard the CRD's critical applications and systems. Currently, most applications and systems are in our main data centre without a secondary site, creating significant risk of service interruptions if the data centre is impacted. By adding an alternate site, the CRD will be better equipped to respond to a disaster and restore critical systems, protect important data, and keep services running for the community. The plan includes setting timelines for recovery, keeping secure back-ups, and testing recovery efforts through tabletop exercises. Funding will cover design, implementation, and operations of the solutions, and will be covered through requisition.

13b-2.1 Enterprise Asset Management System [multi-year]

This initiative started in 2025. The CRD manages approximately 100 services with capital assets (infrastructure and equipment) that are maintained and replaced over their lifecycle. The book value of these assets exceeds $2 billion, with replacement costs far surpassing that amount. Decisions about asset maintenance and replacements consider a variety of inputs such as inventory, risks, performance and forecasted demands. Currently, gathering and consolidating this asset information is a manual exercise, with information spread across various locations and teams. This initiative is implementing an integrated corporate asset management system to enable efficient tracking, maintenance, and optimization of physical assets. Once implemented, it will provide real-time visibility into asset utilization, condition, and lifecycle costs, allowing for better-informed decision-making and proactive maintenance strategies. Furthermore, it will support regulatory compliance and align asset management practices with the CRD's sustainability and long-term planning goals, ensuring effective resource management. This initiative will be re-evaluated and brought forward again in 2028 to address ongoing requirements for sustaining the system.

16f-5.1 Juan de Fuca Community Planning Assistant

This initiative is planned for 2028. The Juan de Fuca (JdF) electoral area has seven Official Community Plans, each reviewed every five years in accordance with the Local Government Act. The Community Planning Service is also undertaking a project to consolidate OCPs and eventually consolidate the Land Use Bylaws. These long-range projects require ongoing work by the JdF Planner who is then unavailable for work on development applications. To meet this increasing and ongoing demand, this initiative proposes to convert existing part-time auxiliary Community Planning Assistant time into a regular part-time position (0.5 FTE). This conversion will provide greater stability in the planning team and ensure consistent staff capacity to support both long-range and current planning work. Most of the required funding will be covered by reallocating auxiliary funding, with a small additional amount funded through requisition.

Current staffing levels are below those of 2015, despite an overall increase in service level for JdF Administration at a divisional level.

16g-3.4 Bylaw Enforcement Staffing [multi-year]

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

5. INITIATIVES PLANNED FOR 2029

2a-5.4 Forest Management Plan Implementation

This initiative was planned for 2028 and has been deferred to 2029. The forested ecosystems within the GVWSA were significantly altered by past timber harvest activities from the 1920s and the 1990s, and more recently in the Leech Water Supply Area. Although these areas have since regenerated, either through planting or natural processes, climate change is now threatening their long-term health and resilience. To ensure the sustainability of these ecosystems, a more proactive and hands-on approach to forest stewardship is required.

This initiative will propose to create a new regular, ongoing position to support the implementation of a new Forest Management Plan for the GVWSA. While the work on the plan will begin in 2026-2027, the new role will be instrumental in guiding the plan through its final development stages and into implementation. Currently, forest management treatments are limited to 5-50 hectares annually out of a total forested area in the GVWSA of approximately 21,000 hectares. Activities resulting from the new plan may include juvenile tree spacing and thinning, prescribed burning, and planting of climate-appropriate tree species. Funding will be covered through water rates.

3a-1.3 Hartland 2100 (Revised) [multi-year]

This initiative started in 2025. However, some of the resource adjustments originally planned for 2026 have been deferred to 2029. The Solid Waste Management Plan aims to reduce the region's annual solid waste disposal rate to 250 kg per capita or better by 2031. Other objectives include extending the landfill's lifespan to meet community needs beyond 2100, promoting informed citizen participation in responsible waste management, and maintaining the financial sustainability of the solid waste service. This initiative started in 2025 with increased staffing capacity to support continuous improvement of both existing and future services and to respond effectively to changing market conditions related to community waste generation. To align the corporate direction to pause new staffing requests in 2026, staffing requirements were adjusted for subsequent implementation years. As a result, staff are now planning to propose one regular, ongoing Bylaw Officer position in the Protective Services division in 2029. Funding for this initiative will be covered through fee-for-service.

10c-1.6 Central Saanich Recreation Facility Staffing

This initiative is planned for 2029. Together with the Saanich Peninsula Recreation Commission, staff have been exploring options to develop a new 10,000-square-foot community recreation facility in Central Saanich. The goal is to increase access to recreation services for residents of the southern peninsula communities. This proposed facility supports the Panorama Recreation Strategic Plan 2022–2026, which identified the need to address service gaps in Central Saanich through cost-effective solutions. It also responds to the 2019 Central Saanich Recreation Needs Assessment and the 2025 Peninsula Recreation Facility Needs Assessment, both of which identified the need for additional indoor recreation space, particularly in Brentwood Bay and surrounding areas.

Following a review of various options, the Peninsula Recreation Commission directed staff to work with the District of Central Saanich to explore development of a recreation facility as part of its Civic Redevelopment project. This initiative identifies the staffing required to operate a facility of this size once completed (estimated in 2029). Based on comparable facilities, it proposes a total of 7.5 FTEs positions, including:

- Facility Booking Clerk
- Program Coordinator
- Program Assistant
- Facility Maintenance Workers
- Cashier Receptionists

Funding for these positions will come from fee-for-service and requisition. Implementation of this initiative is subject to approval by the participating jurisdictions and will only proceed if this approval is received.

Making a difference...together

14 Advocacy

Effective and coordinated advocacy

01 Strategy

STRATEGIES & PLANS

› Advocacy Strategy for the Capital Regional District

CORPORATE PLAN GOALS

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

02 Contacts

CRD Board Chair	@ email	250.360.3126
Chief Administrative Officer (CAO)	@ email	250.360.3124
Senior Manager, Corporate Communications & Engagement	@ email	250.360.3229
Chief of Staff	@ email	250.360.3125

03 Operating Context

ACHIEVEMENTS IN 2026

1. Continued to advance advocacy on Board Strategic Priorities and other Board and operational issues that arose during the year.
2. Created a separate Electoral Areas Advocacy Dashboard to highlight and track advocacy specific to the three electoral areas which now forms part of the CAO Quarterly Report to the Board.
3. Board Chair and CAO met with MLA Grace Lore on January 23, 2026.
4. Board Chair and CAO met with MLA Dana Lajeunesse on April 7, 2026, with MLA Rob Botterell on April 28, 2026, and with MLA Ravi Parmar on June 30, 2026, to discuss the 2026 BC Provincial Budget.
5. Board Chair and the CAO met with the Minister of Indigenous Relations and Reconciliation on April 27, 2026, to discuss Impact Benefit Agreements with First Nations.
6. Board Chair and the CAO met with the Minister of Housing and Municipal Affairs on May 28, 2026, to discuss the Mount Tolmie Project.
7. Secured a meeting with the Minister of Transportation and Transit to discuss advancing integrated regional multimodal transportation governance at UBCM in September 2026.
8. Secured a meeting with the Minister of Indigenous Relations and Reconciliation to discuss roles and responsibilities regarding First Nation requests for Impact Benefit Agreements and other compensation at UBCM in September 2026.
9. Secured a meeting with Ministry of Transportation and Transit staff at UBCM in September 2026 to discuss rural transportation infrastructure, road maintenance and active transportation relating to the CRD Electoral Areas.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- By definition, positive outcomes of advocacy are almost entirely dependent on third parties acting in ways that we believe will benefit the region.
- A successful advocacy strategy is targeted, focused, and requires message discipline and consistency. Those we are advocating to must understand what our priorities are and that we are committed to advancing them.
- To be effective in gaining the support of senior orders of government, local government, and partners, the Priorities agreed to by the Board will remain the foundation of the Advocacy Strategy, unless updated by the Board annually, or supplemented by resolutions of the Board to advocate on specific initiatives. The Board Priorities are organized under five themes with defined initiatives and desired outcomes.
- While the Board is within its rights to advocate on matters that are outside of the CRD's service or legislated mandate, a lack of subject matter expertise internally can create significant challenges in putting together content to support advocacy efforts.
- Given the increasingly competitive funding environment, advocacy efforts should be evidence-based, aligned with broader government priorities, and focused on initiatives that advance clear regional outcomes.

- Advocacy is often most effective when pursued in partnership with local governments, First Nations, and other regional partners.
- The current fiscal and economic environment requires governments to make increasingly difficult investment decisions. Advocacy efforts must clearly demonstrate alignment with senior government priorities and a compelling return on investment in order to compete successfully for limited funding and policy attention.
- Advocacy initiatives that align with the priorities of the provincial and federal government (housing, infrastructural renewal, climate resilience) are more likely to gain traction and support.

OPERATIONAL STATISTICS

Year	Outgoing letters	Responses received	Meetings in response
2023	42	8	1
2024	25	7	2
2025	45	10	7
2026 (to date)	39	7	6

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

04 Services

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

SERVICE BUDGET REFERENCES[1]

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

1. EXECUTIVE SERVICES

Description

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

What you can expect from us

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

Staffing Complement

Executive Operations division
Corporate Communications & Engagement division

2. ADVOCACY SUPPORT

Description

The Board may act on any advocacy topic where it feels there is a regional interest or to support a local interest in collaboration with Electoral Area Directors. An Advocacy Strategy was developed in 2019 and updated in 2023 to assist the Board to be effective at gaining the support of other orders of government and partners. The Board Strategic Priorities are the foundation for Board advocacy. The process for adding to those is by Board resolution with follow-up actions typically directed through the Board Chair, CAO, or Executive Leadership Team. The Board Chair may ask for the support of other Directors or staff to assist with efforts based on relationships, expertise, and experience. A commitment has been made to update the CRD Advocacy Strategy in Q4, 2026 and to include the next CRD Board's set of Strategic Priorities.

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

What you can expect from us

- Oversee the preparation of technical information briefs for the CAO and/or Board Chair.
- Coordinate outreach including, but not limited to, correspondence and meetings.
- Coordinate participation and outreach at the Union of BC Municipalities Convention (UBCM).
- Coordinate and submit CRD Board Resolutions to the Association of Vancouver Island and Coastal Communities (AVICC) as directed.
- Coordinate and submit CRD Board feedback to the Provincial Standing Committee on Private Bills and Private Members' Bills as directed.
- Track responses in the Advocacy Dashboard and Electoral Areas Advocacy Dashboard which transparently report on advocacy activities undertaken and are presented to the CRD Board as part of the Chief Administrative Officer Quarterly Report.

Staffing Complement

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

05 Initiatives

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

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

06 Performance

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

Targets & Benchmarks

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

While policy change or funding commitments may be the ultimate objective of an advocacy initiative, progress is often demonstrated through outcomes such as securing meetings with decision-makers, increasing awareness of regional issues, or establishing the CRD as a trusted partner. Long-term relationships with elected officials, local governments, First Nations, and partner organizations are a critical component of successful advocacy. Maintaining and strengthening these relationships is an important outcome and can create opportunities for future success.

Achieving a provincial or federal policy change or senior government action through regional district advocacy can be a slow and incremental process although worthwhile. Advocacy efforts may take years to yield results making it challenging to attribute specific outcomes to advocacy. Establishing a direct causal link between advocacy efforts and policy changes can be complicated as other factors such as public opinion, election outcomes or external events can influence policy decisions. Response levels to specific requests are unpredictable and often dependent on ministry approach and the immediate priorities of senior orders of government. Measuring the success of advocacy efforts can be difficult for local government and regional districts as they are often more nuanced and subjective.

For these reasons, a specific outcome-based performance target has not been identified. However, advocacy efforts can be evaluated through a combination of qualitative assessments and activity-based indicators, including engagement with decision-makers, advancement of Board Priorities, collaboration with regional partners, and evidence that CRD priorities are being reflected in provincial and federal government discussions resulting in policy development and funding programs. Recognizing that advocacy is often a long-term endeavour, performance should be considered in terms of both progress and outcomes.

07 Business Model

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

10 Arts & Recreation

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

01 Strategy

STRATEGIES & PLANS

- CRD Arts Development Service 2024-2027 Strategic Plan
- Panorama Recreation Strategic Plan 2022-2026
- Saanich Peninsula Recreation Facility Needs Assessment 2025
- SEAPARC Strategic Plan 2025-2035

CORPORATE PLAN GOALS

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

02 Contacts

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

03 Operating Context

ACHIEVEMENTS IN 2026

1. Completed alternative approval process and Board adoption to establish a new Performing Arts Facilities Service with 14 participating jurisdictions (all municipalities + Southern Gulf Islands electoral area). The new service absorbs the functions of the previous Royal Theatre Service and McPherson Playhouse Service, while adding new service functions, better regional coordination, and support for the Charlie White Theatre in the Mary Winspear Centre.
2. In the first-ever national Arts Vibrancy Index, the Greater Victoria Census Metropolitan Area ranked #1 in Canada, according to analysis by the business data lab of the Canadian Chamber of Commerce examining nine different socio-economic indicators related to arts impact.
3. Panorama Recreation completed the Heat Recovery project to support more efficient energy usage by reusing waste heat and energy from arena plant operations to heat several areas of the building including changerooms and pool areas as well as domestic hot water heating.
4. Completed a recreation infrastructure growth plan for SEAPARC, providing direction on growth of facilities indicated in the strategic plan.
5. Completed construction of Sooke Skate Park to replace the end-of-life facility operated by SEAPARC.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

Arts

- Sustaining and increasing investment in the arts is strongly tied to local and global trends that affect the level of shared understanding on the impact of arts programming (value for money) and the mobility of arts audiences throughout the region.
- In 2027, the Arts Division will engage in consultations with interest holders on a new strategic plan for 2028-2031. This plan will include situation analysis and strategic responses to identified needs and emerging trends that affect the arts ecosystem. It will set a course for 2028-31 on how the CRD can continue to increase access and affordability of high-quality arts experiences across the region.
- In 2027, significant transition will occur from the previous Royal Theatre and McPherson Playhouse services to the expanded Performing Arts Facilities Service. This will involve functional analysis of the Arts Division staffing resources, implementation of new governance systems, and launching two new granting programs: Planning Grants to support development of new regional theatres and Theatre Rental Grants to enhance the affordability of regional theatres to local arts groups.
- Increased demands on performing arts facilities to meet new provincially-mandated accessibility standards and to accommodate a wide range of user groups who have a limited ability to pay rental fees creates increased financial pressures on venue operation and asset management as well as accentuates issues with affordable access to regional theatres and support for local arts groups.
- Through the most recent census, Statistics Canada reports that there are 4,200 professional artists in the CRD, representing 1.7% of the CRD's overall labour force, which is higher than both the provincial average (1.4%) and the national average (1.0%). In other words, one in every 58 workers in the CRD is a professional artist, a statistic that places the CRD in the top 10 of nearly 300 regions, districts, and counties in Canada.

Panorama Recreation

- The Panorama Strategic Plan 2022–2026 includes several significant capital projects that will continue beyond the timeframe of the current Strategic Plan. As these projects progress and key decisions are finalized, their long-term impacts on facilities, services, and staffing requirements will become clearer. Preparation for the development of a comprehensive Panorama Recreation Master Plan is anticipated to begin in 2028/2029.
- The completion of the Saanich Peninsula Recreation Facility Needs Assessment in 2025 combined community input with participation data, facility utilization analysis, and comparative benchmarking to identify key facility investment needs across the peninsula. Priorities include a recreation facility in the southern peninsula/District of Central Saanich, expanded accessible fitness and weight room spaces, arena accessibility upgrades, dedicated pickleball courts, social gathering spaces, and a full-size gymnasium.
- Construction of the covered multi-sport box at Central Saanich Centennial Park was completed in 2025, providing year-round space for lacrosse, pickleball, roller hockey, and recreation programming. Panorama is also collaborating with local First Nations on facility naming and the inclusion of Indigenous art.
- Ongoing discussions with School District No. 63 are focused on establishing a sustainable long-term framework for Greenglade Community Centre, including future ownership and funding responsibilities for major capital renewal needs.
- Panorama is currently engaging a consultant to develop detailed design options for enhancements to arena dressing rooms and adjacent support spaces to modernize them, with a focus on accessibility, equity, inclusion and improved functionality.
- Ongoing discussions with the four First Nations on the peninsula have been focused on opportunities to support the Nations' interest in increasing the visibility and awareness of their history and culture as well as exploring opportunities to support local youth employment through training programs, offering recreation programming closer to their communities and creating avenues to support access to existing facilities and programs offered by Panorama.
- Continued exploration of the development of a recreation facility in partnership with The District of Central Saanich civic redevelopment project at Hovey Rd which would create a "recreation hub" in conjunction with operations at Centennial Park
- Panorama Recreation is working with the Capital Regional Housing Corporation to operate a daycare centre at a housing development at Verdier Ave and West Saanich Rd in Brentwood Bay. The facility construction is scheduled to be complete in Q2 of 2028. A future initiative business case for Panorama Verdier Daycare Staffing will be planned for 2028.

Sooke and Electoral Area Parks and Recreation (SEAPARC)

- The SEAPARC Strategic Plan 2025-2035 sets the direction for programs, services and facilities for the service area. Projected population growth within the District of Sooke and Juan de Fuca Electoral Area will continue to increase demand for recreational programs and services. There is limited capacity to deliver programs in existing facility spaces.

- Strategic plan actions will include improvement in marketing to optimize service delivery, preventative maintenance planning to maintain existing infrastructure, and provision of new recreation facilities.
- An infrastructure growth plan is underway to determine options to deliver the new recreation facilities identified in the strategic plan. This plan will consider siting options, sequencing, existing infrastructure, and financial impact.
- Continued focus on diversity, equity and inclusion in the workplace and for patrons. Accessibility improvements to existing infrastructure will need to be considered.
- The District of Sooke Transportation Master Plan includes a project to connect Throup and Phillips Roads. This project will require land acquisition from the CRD to proceed.
- The District of Sooke Official Community Plan was approved in December 2025. Recreation-focused priorities include equitable access and increased capacity, quality and diversity of recreation facilities and programs.

OPERATIONAL STATISTICS

Arts

1. In 2026, the CRD Arts delivered six granting intakes for five different granting programs: Operating Grants, Projects Grants (two intakes), IDEA Grants, Equity Grants, and Grow Forward Grants.
2. In 2026, the Grow Forward grant program had its first intake of the full version of the program. This significantly increased support for capacity-building projects.
3. In 2025, the six granting intakes received a combined total of 168 applications, similar to the previous year. These are reviewed by staff and adjudicated through assessment teams of the Arts Advisory Council.
4. In 2025, 100 of these applicants received funding through these grant programs, a 60% success rate. 12 of these applicants were first-time grant recipients.
5. In terms of outreach capacity, in 2025, the CRD Arts e-newsletter grew 62% to over 1,446 subscribers who receive information about launches of grant programs, information sessions, and other notifications about opportunities in the arts sector in the capital region.
6. Performance, in terms of outcomes, is measured against social and economic indicators as outlined in Section 6.

04 Services

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

Arts

SERVICE BUDGET REFERENCES[1]

- 1.297 Arts Grants and Development
- 1.296 Performing Arts Facilities Service

1. ARTS DEVELOPMENT SERVICE

Description

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

What you can expect from us

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

Staffing Complement

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

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

3. PERFORMING ARTS FACILITIES SERVICE

Description

This new service supports three regional theatres: the Royal Theatre, McPherson Playhouse, and Charlie White Theatre in the Mary Winspear Centre. The CRD is directly responsible for the operation and the asset management of the McPherson Playhouse and Royal Theatre. The CRD holds a service agreement for the operation of these theatres with a third-party organization: the Royal & McPherson Theatres Society (RMTS). The CRD will provide operating and maintenance funding to the Charlie White Theatre in the Mary Winspear Centre through a contribution agreement with its non-profit operator: the Saanich Peninsula Memorial Park Society. The service also includes two granting streams: Theatre Rental Grants and Planning Grants.

What you can expect from us

- Provide capital and operational support for performing arts and educational uses related to the Charlie White Theatre, McPherson Playhouse, and Royal Theatre.
- Work in collaboration with RMTS on long-term asset management planning related to the McPherson Playhouse and Royal Theatre.
- Deliver Planning Grants to support the development of regional theatres, including studies, consultations, and planning activities. Projects located in the West Shore will be prioritized for support.
- Deliver Theatre Rental Grants in collaboration with venue operators of regional theatres to enhance the affordability and access of the region's biggest stages for local arts organizations.

Staffing Complement

Performing Arts Facilities Service: **1.2 FTE (includes 0.2 FTE Manager and 1.0 FTE Support Staff)**

Panorama Recreation

SERVICE BUDGET REFERENCES[2]

› 1.44X Panorama Recreation Centre

3. PENINSULA RECREATION

Description

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

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

What you can expect from us

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

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

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

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

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

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

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

- Two activity rooms for program use

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

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

Staffing Complement

Panorama Recreation: **39.75 FTE (includes Manager and Administrative Support)**

SEAPARC

SERVICE BUDGET REFERENCES[3]

› 1.40X SEAPARC – Facilities & Recreation

4. SEAPARC

Description

Provides recreational programming and maintains recreational facilities, with a focus on the citizens of the District of Sooke and the Juan de Fuca Electoral Area. The Sooke & Electoral Area Parks and Recreation Commission operates SEAPARC Recreation Centre, Raven's Ridge Sport Box, Sooke Skate Park and DeMamiel Creek Golf Course.

What you can expect from us

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

- Ice arena/dry floor
- Aquatic center
- Community recreation programs
- Program, multipurpose and boardroom spaces
- Slo-pitch field/baseball diamond
- Bike park
- Community events
- Multi-use trail
- Fitness studio
- Weight Room

Delivery of programs and services at the following sites:

- Sooke Skateboard Park
- DeMamiel Creek Golf Course
- Outdoor sport box at Raven's Ridge Park through an operating agreement with District of Sooke

Staffing Complement

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

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

05 Initiatives

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

Initiative	Implementation year(s)
10a Goal: Support, promote & celebrate the arts	
10a-1 Develop and implement a revised Arts & Culture Support Service Strategic Plan	2023-2026
10b Goal: Sustain & enhance arts throughout the region	
10b-1 Scale up regional participation in the CRD Arts & Culture Support Service	2026-ongoing
10b-2 Scale up regional support for performing arts facilities within the region	2023-2025
▸ Board Directed: 10b-2.1 Feasibility Fund for Performing Arts Facilities Select Committee	2025-2026
▸ 10b-2.2 Scale up regional participation in the performing arts facilities	2024-2026
10c Goal: Affordable recreation opportunities that improve livability	
10c-1 Consider service expansions to address gaps and opportunities, as they emerge	Ongoing
▸ IBC 10c-1.2 Peninsula Recreation – Facility Maintenance Supervisor	2024-ongoing
▸ IBC 10c-1.3 Aquatic Program Assistant	2025-ongoing
▸ IBC 10c-1.4 Maintain Panorama Recreation Staffing Levels	2025-ongoing
▸ **NEW IBC** 10b-1.5 Panorama Recreation Staffing	2027-ongoing
▸ **FUTURE IBC** 10b-1.6 Central Saanich Recreation Facility Staffing	Planned for 2029
10c-2 Regularly monitor and review services to determine appropriate types of recreational programming and recovery rates to meet Community Needs	Ongoing
▸ IBC 10c-2.1 SEAPARC Maintain Reception Staffing	2025-ongoing
▸ IBC 10c-2.2 SEAPARC Manager of Operations	2024-ongoing
▸ **NEW IBC** 10b-2.3 SEAPARC Marketing Program Assistant	2027-ongoing
▸ **FUTURE IBC** 10b-1.6 SEAPARC Facility Maintenance Worker	Planned for 2028
10c-3 Develop and implement a long-term strategic plan for SEAPARC	2024

06 Performance

GOAL 10A: SUPPORT, CHAMPION & DEVELOP THE ARTS

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
Social Contributions						
1	Total number of CRD-funded events [1]	Quantity	15,850	16,000	17,000	↗
2	Total attendees at CRD-funded arts events [2]	Quantity	1,400,000	1,500,000	1,600,000	↗
3	Total number of grants distributed [3]	Quantity	100	110	115	↗
4	First-time grant recipients [4]	Quantity	12	15	18	↗

[1-4] Data from 2025 Arts Development Service's Impact Report

Economic Contributions						
5	Total funding invested (via CRD grants) in grant recipients [5]	Quantity	2,814,070	2,876,570	2,938,570	↗
6	Total culture GDP ($M) generated in CRD [6]	Quantity	$1,200.0	$1,300.0	$1,400	↗
7	Total culture jobs generated in CRD [7]	Quantity	11,000	11,500	12,000	↗

[5] Data from 2025 Arts Development Service's Impact Report

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

Discussion

Social Contributions

1. The number of arts events continues to rise, as does audience participation, and is now exceeding pre-pandemic levels.
2. Reporting in 2025 from grant recipients showed a significant number of arts events supporting Indigenous arts and local Indigenous artists. This trend indicates that regional arts funding continues to be a significant contributor to cultural self-determination and reconciliation.

3. In 2025, the number of grants distributed remained high. However, there was also an all-time high in grant applications (168), which has placed increased pressure on administrative capacity.
4. CRD Arts conducts promotion of its programs and targeted outreach to eligible organizations to enlarge the pool of grant applicants. Funding more first-time applicants is an effective method of diversifying the variety of arts projects activated and audiences engaged.

Economic Contributions

5. Total arts grant funding continues to have modest increases in 2025 and 2026 within core inflationary levels as set by the board-approved financial planning guidelines.
6. The most recent GDP data from Statistics Canada is from 2023, which shows a second post-pandemic year of marked increase. Cultural product data for the capital region increased from $1.09B in 2022 to $1.15B in 2023. Data for years after that are forecasts based on the most recent data.
7. The most comprehensive jobs data from Statistics Canada that is specific to the capital region is from 2023. It shows a similar trend. In 2022, there were 10,434 culture jobs in the capital region, which increased to 10,737 in 2023. Data for years after that are forecasts based on the most recent data.

GOAL 10B: SUSTAIN & ENHANCE ARTS THROUGHOUT THE REGION

Targets & Benchmarks

1. To scale up participation in the Arts Development Service will require new jurisdictions to join this service.
2. To scale up support for performing arts facilities through the implementation of the new Performing Arts Facilities Service.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Increase the number of participants in the Arts Development Support Service[1]	Quantity	9	9	10	↗
2	Increase the support available for performing arts facilities ($M)	Quantity	$1.35	$1.39	$2.4	↗

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

Discussion

1. The ability to add participants to this service is dependent on external factors, namely the interest level of non-participating jurisdictions to join the service.
2. The adoption of establishing Bylaw No. 4704, Performing Arts Facilities Service, has enabled increased support for regional theatres and the launch of two new granting programs. Crucially, the new service also increases the number of the sub-regional participants supporting regional theatres from one (in the case of the McPherson Playhouse) and three (in the case of the Royal Theatre) to fourteen jurisdictions (all municipalities + Southern Gulf Islands electoral area) supporting three regional theatres, allowing more sustainable and coordinated support across the region.

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

Targets & Benchmarks

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

Measuring Progress

Performance Measure(s)	Service	Type	2025 Actual	2026 Forecast	2027 Target	Desired Trend
1 User funding/ requisition ratio[1]	-	Quality	50.28%	50.43%	50%	→
2 Offer programs that meet community need	Program offering success rate[2]	Quality	85%	85%	85%	→
	New program offerings[3]	Quality	50	50	50	→
3 Participation in drop-in recreation programs and services[4]		Quantity	348,900[5]	370,000	385,000	↗
4 Sales/revenue generated	Registered programs revenue[6]	Quantity	$2,371,002	$2,479,791	$2,778,506	↗
	Admissions – single admission[7]	Quantity	$ 438,199	$ 467,822	$501,900	↗
	Membership revenue – timed and punch pass[8]	Quantity	$1,190,000	$1,267,000	$1,384,200	↗

[1] All non-requisition revenue sources including user fees and grants.

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

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

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

[5] A longer annual maintenance closure of the pool occurred in 2025 to complete necessary repairs, resulting in lower pool drop-in.

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

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

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

Discussion

Metric 1: Salaries, wages, corporate allocations, debt servicing and other operating costs continue to be funded approximately equally between tax requisition and other non-tax revenue, primarily user fees.

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

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

Metric 4: This metric reflects current trends including increased program, admission, and membership revenue, supported by approved fee increases and a continued shift from single admissions to memberships and pass purchases.

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

Targets & Benchmarks

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

Measuring Progress

Performance Measure(s)	Service	Type	2025 Actual	2026 Forecast	2027 Target	Desired Trend
1 User funding/ requisition ratio[1]	-	Quality	38%	38%	38%	→
2 Offer programs that meet community need	Program offering success rate[2]	Quality	73%	75%	77%	↗
	New program offerings[3]	Quantity	40	40	25	→
3 Participation in drop-in recreation programs and services[4]	-	Quantity	161,315	170,000	175,000	↗
4 Sales/revenue generated	Registered programs revenue[5]	Quantity	$623,182	$655,750	$677,000	↗
	Admissions – single admission, general[6]	Quantity	$227,212	$227,500	$240,000	↗
	Admissions – single admission, golf[7]	Quantity	$180,442	$185,000	$190,000	↗
	Membership revenue – general[8]	Quantity	$477,681	$519,700	$534,950	↗
	Membership revenue – golf[9]	Quantity	$97,626	$105,000	$110,000	↗

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

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

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

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

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

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

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

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

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

Discussion

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

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

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

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

07 Business Model

Arts

PARTICIPANTS

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

Performing Arts Facilities Service: Central Saanich, Colwood, Esquimalt, Highlands, Langford, Metchosin, North Saanich, Oak Bay, Saanich, Sidney, Sooke, Southern Gulf Islands, Victoria, and View Royal.

FUNDING SOURCES

Requisitions

GOVERNANCE

Arts Development Service: Arts Commission

Performing Arts Facilities Service: Board (TBD)

Panorama Recreation

PARTICIPANTS

Sidney, Central Saanich and North Saanich

FUNDING SOURCES

Requisitions (29% Sidney, 39% Central Saanich, 32% North Saanich), grants, sponsorships, donations and non-tax revenue, user fees

GOVERNANCE

Peninsula Recreation Commission

SEAPARC

PARTICIPANTS

Sooke and Juan de Fuca Electoral Area

FUNDING SOURCES

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

GOVERNANCE

Sooke and Electoral Area Parks and Recreation Commission

13 Business Systems & Processes

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

Financial Services

1. **Triple Crown Award** from Government Finance Officers Association, demonstrating excellence in budgeting, financial reporting and annual reporting.
2. Received **Unqualified Audit Opinions** for the 2025 consolidated financial statements of the CRD, CRHC and CRHD – affirming strong financial controls and compliance.
3. **Implemented a new Purchasing Card Program and policy** to enhance transactional efficiency and oversight.
4. Completed the Phase 2 **implementation of the new financial model,** supporting better forecasting and planning.
5. Updated the **Operating and Capital Reserve Guidelines** to support consistent and sustainable reserve management practices.
6. Provided strategic financial guidance for major corporate initiatives, including the **Juan de Fuca Strategic Meter Replacement Project.**
7. Created the **Payments Policy** for 2027 implementation to standardize processes and ensure strong financial controls.
8. Modernized **Internal Interest** allocation program, improving transparency and alignment with current financial practices.
9. Initiated **Accounts Payable process standardization**, establishing more consistent and efficient workflows.
10. Began implementation of a new **budget software Euna** with a phased rollout into 2027.
11. Improved billing processes for **Utility Billing,** reducing manual processes for customer invoicing and related invoice payments.
12. Identified and **standardized** previously inconsistent **accounting processes** across teams, streamlining financial reporting cycles and strengthening data integrity.
13. Represented the CRD on the **Municipal Finance Authority's Pooled Fund Advisory Committee**, contributing to inter-municipal investment oversight and best practices.
14. Established a **Procurement Intake process** to support procurements within the CRD and to assist with process and regulatory guidelines.
15. Delivered the Financial Plan 2027-2031 on a condensed timeframe due to Municipal Elections in October.

Technology & Digital Transformation

Strengthening Digital Service Delivery

1. Continued delivery of the MyCRD digital services platform and supporting digital identity capabilities.
2. Advanced planning for enterprise customer engagement and digital experience improvements.
3. Delivered updated regional aerial imagery and geospatial data to support planning, infrastructure management and emergency response across the region.

Modernizing Enterprise Platforms

4. Delivered business process enhancements across SAP, Human Resources, financial, utility billing, contract and procurement management, housing and asset management systems to improve efficiency, service delivery and user experience.
5. Expanded enterprise application integration capabilities and improved system interoperability.
6. Continued modernization of collaboration and workplace technologies supporting improved productivity.

Enhancing Cybersecurity and Risk Management

7. Advanced implementation of the multi-year IT/OT cybersecurity improvement program.
8. Continued development of digital identity, access management and security monitoring capabilities.
9. Expanded business continuity disaster recovery and critical systems resilience planning.

Investing in Foundational Technology

10. Enhanced network, digital workplace and communications technologies to improve accessibility, collaboration and service delivery.
11. Improved infrastructure monitoring, operational visibility and service reliability.
12. Continued preparation for future cloud, application and data modernization initiatives.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

Financial Services

- Organizational Growth: has resulted in increased demand for financial services such as data analytics, service transformation, infrastructure planning, budgeting, reporting, payroll and system development. In support of growth and to meet demand, modernization of digital platforms and business practices are key for scalability and efficacy of financial system structure and practices.
- Staff Recruitment and Development: Ongoing staff retirements and turnover—both within Financial Services and across the organization—have heightened the need for training and knowledge transfer. Addressing these gaps within a growing organizational structure puts additional pressure on existing capacity to meet annual deliverables and maintain service levels.
- Corporate Finance and Decision Support: There is sustained high demand for strategic financial support, including service establishment, infrastructure replacement planning, financing strategy development and the creation of business cases and financial proformas to support informed decision-making.

- Grant funding: Given the limited funding, there has been a sustained increase in government grant activity, placing additional demand on Financial Services to support eligibility assessment, application support, reporting and compliance. A continued trend of funders transferring administrative responsibilities to recipient organizations has further added to the workload.
- Treasury and Debt: Amid recent economic volatility, the organization faces an increased need for proactive treasury planning and oversight of reserves in alignment with published operating and capital reserve guidelines. Ongoing economic and market developments are creating added complexity in maintaining service sustainability and achieving adequate returns on invested reserve funds.

Technology & Digital Transformation (TDT)

- Strategic Technology Investment and Governance: Demand for technology-enabled services continues to increase across all business areas. TDT must balance operational requirements, modernization priorities, cybersecurity risks, regulatory obligations and fiscal constraints while ensuring investments align with corporate priorities and measurable business outcomes. Enterprise governance and investment management will be increasingly important to prioritize resources and maximize value from technology investments.
- Digital Transformation and Modernization: Many business systems, business processes and technology platforms require modernization to support future service delivery needs. Multi-year planning is required to reduce technical debt, improve integration between systems, enhance user experiences and create a scalable foundation that supports organizational growth and digital services.
- Cybersecurity and Organizational Resilience: Cybersecurity threats continue to increase in complexity and sophistication. Protecting critical infrastructure, operational technology, enterprise systems and information assets requires ongoing investment in security capabilities, governance, monitoring, recovery preparedness and employee awareness. Cybersecurity remains a key component of organizational risk management and business continuity planning.
- Data, Information and Autonomous Technologies: The demand for data-driven decision-making continues to grow across the organization. Strengthening data governance, improving access to trusted information, modernizing reporting and analytics capabilities and establishing responsible autonomous technologies and artificial intelligence practices will be necessary to support planning, operational performance and service innovation.
- Workforce and Change Readiness: Successful modernization depends on organizational readiness, adoption and workforce capabilities. Continued investment in skills development, knowledge transfer, succession planning and structured change management will help ensure employees can effectively leverage new technologies and realize the intended benefits of digital initiatives.

04 Services

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

SERVICE BUDGET REFERENCES[1]

- 1.017 Financial Services
- 1.022 Information Technology
- 1.101 GIS
- 1.112 Regional Grant in Aid
- 1.335 Geo-Spatial Referencing System
- 21.1 Feasibility Reserve Fund

1. FINANCE SERVICES

Description

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

- Financial Planning and Performance
- Corporate Accounting and Reporting
- Internal Controls over Financial Reporting
- Revenues and Collections (taxes and fees)
- Disbursements (vendor and employee reimbursements)
- Payroll
- Corporate Finance Policy and Decision Support
- Long Term Financial Planning
- Treasury and Banking
- Financial Systems
- Grants Management
- Utility Billing
- Procurement Services
- Other administrative services, such as transit pass inventory, internal printing, and interoffice mail distribution

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

What you can expect from us

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

- Strategic Financial Management
  - Support over **190 CRD services** with financial planning and analysis
  - Guide the development of the **Five-Year Financial Plan** and long-term financial strategies
  - Evaluate large capital project proposals, including financial forecasting and risk assessments
  - Provide financial decision support to service areas and leadership
- Budgeting & Reporting
  - Oversee more than **35 operating budgets** and **100 capital projects**, totaling **$489M** and **$443M**, respectively
  - Deliver **monthly financial reports** to over **160 budget owners**
  - Produce annual **audited financial statements** and ensure compliance with legislation
- Revenue, Grants & Billing
  - Manage **monthly and quarterly billing** for approximately **30,000 utility customers**
  - Administer CRD's **external grants portfolio**, securing over **$631M in funding** since 2014
  - Manage internal grant programs, including **Community Works Fund, Grants-in-Aid**, awarding over **$1.2M** to **72 applicants** in 2025 alone
- Payroll & Payments
  - Process **biweekly payroll** for **1,650 employees**, totaling **$88M** annually
  - Completed over **28,000 invoice payments** in 2025

  Treasury & Debt Management
  - Manage **banking relationships** and process over **150,000 financial transactions** per year
  - Oversee total long-term debt of **$664M** for CRD
  - Ensure responsible reserve management in line with financial policy and market conditions
- Financial Systems & Administration
  - Maintain and enhance financial systems through regular upgrades and innovation projects
  - Deliver administrative services, including **transit pass inventory, internal print shop operations** and **mail delivery to CRD offices**
- Procurement
  - Enhance procurement practices within the CRD to increase efficiency, transparency, and alignment with organizational goals

Staffing Complement

Financial Services: **60.5 FTE (including Managers, Administrative Support and Water Billing Services)**

2. TECHNOLOGY & DIGITAL TRANSFORMATION

Description

TDT enables the delivery of programs and services across the CRD by providing enterprise technology, digital services, cybersecurity, data and information management, and technology governance capabilities.

As the organization's enterprise technology partner, TDT works collaboratively with departments to improve service delivery, strengthen organizational resilience, manage technology risk, and support innovation. Through a balanced focus on strategy, modernization, service excellence, and stewardship, TDT helps ensure technology investments deliver value for residents, employees, and the organization. Key responsibilities are:

- Technology strategy, planning, and governance
- Enterprise applications and business systems
- Digital services and customer-facing platforms
- Cybersecurity and digital identity
- Data, analytics, and information management technologies
- Geographic information systems and regional geospatial services
- Technology infrastructure, cloud services, networks and communications
- Service desk and end-user support
- Business continuity and disaster recovery technologies
- Technology project portfolio management and investment planning
- Vendor, contract, and technology lifecycle management

What you can expect from us:

- Strategic Partnership
  - Technology advice and planning aligned with corporate priorities and service objectives
  - Collaboration with departments to modernize services and improve organizational outcomes
  - Technology investment planning that supports long-term organizational goals
- Reliable and Secure Services
  - Stable, resilient, secure technology services
  - Protection of information assets and critical systems
  - Support for business continuity and organizational resilience
- Modern Digital Experiences
  - User-focused digital services for residents and employees
  - Technology solutions that improve accessibility, efficiency, and collaboration
  - Continuous improvement through modernization, innovation, and automation
- Responsible Stewardship
  - Effective management of technology investments, assets, vendors, and contracts
  - Enterprise standards, governance, and accountability
  - Sustainable technology practices that maximize organizational value

Staffing Complement

Technology & Digital Transformation: **56.77 FTE (including leadership, cybersecurity, enterprise applications, business solutions, GIS, project delivery, infrastructure, operations, and service management resources)**

05 Initiatives

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

Initiative	Implementation year(s)
13a Goal: Effective systems, processes & policies	
13a-1 Advance strategic approaches to procurement and project delivery to build capacity, improve standardization and support affordable services	2024-2026
▸ IBC 13a-1.2 Manager of Procurement	2025-ongoing
▸ IBC 13a-1.3 Contracts and Procurement Modernization	2025-ongoing
▸ **NEW IBC** 13a-1.4 Departmental Administrator (Paralegal and Assistant)	2027-ongoing
13a-2 Advance the Technology Strategic Plan to guide the modernization and transformation of our systems and technology solutions	Ongoing
▸ IBC 13a-3.1 M365 SharePoint Online Transition to Information Management	2025-2029
▸ **NEW IBC** 13a-3.1 M365 SharePoint Online Transition to Information Management (Revised)	2027-ongoing
▸ IBC 13a-3.2 SAP S4/HANA Service and Operational Enhancements	2025-ongoing
▸ IBC 13a-5.1 New Corporate Project & Service Management Platform	2025-ongoing
▸ IBC 13a-5.2 MyCRD and Supporting Platforms	2025-ongoing
▸ IBC 13a-6.2 Cybersecurity Risk Specialist	2025-ongoing
▸ IBC 13a-6.3 Senior IT Administrative Coordinator (Conversion)	2025-ongoing
▸ **NEW IBC** 13a-4.6 Ransomware Prevention Solution	2027
▸ **NEW** 13a-6.4 SAP Developer (Term Extension)	2027
▸ **NEW** 13a-6.5 SAP Analyst (Term Extension)	2027
▸ **NEW** 13a-6.7 Project Management Resource (Term Extension)	2027
▸ **FUTURE IBC** 13a-3.6 CRD Legacy Voice Replacement	Planned for 2028
▸ **FUTURE IBC** 13a-3.7 CRD Print Optimization & Managed Print Services Transition	Planned for 2028
▸ **FUTURE IBC** 13a-3.10 SAP S4 HANA Transition to SAP RISE (Cloud)	Planned for 2028
▸ **FUTURE IBC** 13a-4.1 Data Architect	Planned for 2028
▸ **FUTURE IBC** 13a-4.5 Alternate Data Centre	Planned for 2028
▸ **FUTURE IBC** 13a-6.8 TDT Project Management Resource	Planned for 2028

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

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

- *13c-1.1 Revenue Services*
- *13a-3.3 CRD Communications Infrastructure Improvements*
- *13a-4.2 IT General Compliance Support*
- *13a-4.3 Cybersecurity Network Design Improvements Pilot*
- *13a-3.5 Mandatory Cybersecurity PEN Testing Solution*

6 Climate Action

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. **Renewal of the Climate Action Strategy**, to guide Climate Action at the CRD from 2026 through to 2030. The renewed strategy works within the current context of shifting climate policies and government priorities by focusing on actions that reduce greenhouse gases and adapt to a changing climate while saving money for residents, businesses, and governments.
2. **Launched the CRD Building Benchmarking program** in March 2026 to help local governments track, manage and reduce energy use and carbon emissions from large buildings. A first in Canada for a regional government, this program supports bylaws approved in 2025 in Saanich and Victoria that require annual energy use reporting from large buildings.
3. Completed the grant-funded regional **Climate Adaptation Capacity Building Initiative**, providing targeted workshops, training, and a regional cohort to build understanding and technical proficiency in climate adaptation, leading to the development of a regional climate adaptation roadmap.
4. **Expanded the public EV charger network** across the region, including new level 2 chargers installed and commissioned in Saanich, Metchosin, Colwood, and Salt Spring Island.
5. **Continued delivery of climate action programs** such as the **Home Energy Navigator** program to support home energy retrofits, the **Cool It! climate leadership program** in local schools, and reduction of corporate greenhouse gas emissions through **energy retrofits of CRD buildings** and continued **electrification of the CRD vehicle fleet**.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Climate is changing, with hotter, drier summer and more intense precipitation events, which will result in various regional impacts to human health, water supply and demand, rainwater and coastal storm management, transportation networks, ecosystems and species, buildings, infrastructure and energy systems, tourism and recreation, and food and agriculture. The CRD will continually need to monitor impacts and understand the risk and vulnerability of climate change on our infrastructure and services and implement measures to adapt accordingly.
- Climate action is a shared responsibility, and the CRD provides data collection and research, education and outreach, policy facilitation, regional program delivery, and manages emissions and adaptation within its own service delivery.
- The Board declared a Climate Emergency in February 2019 and approved the 2021 Climate Action Strategy, which included a five-year action plan. The strategy expired in 2025, and CRD Climate Action brought a renewed strategy to the Board in 2026 to guide climate action through to 2030.
- CRD Climate Action service levels were increased in 2022 to focus on impactful areas of emissions mitigation including electric vehicle infrastructure, residential retrofit program, and corporate energy management. It is anticipated that service levels will need to continue at similar or increased levels moving forward to continue progress toward the CRD's 2038 emission reduction goal.
- There was an 11% reduction in the overall regional greenhouse gas (GHG) emissions between 2007 and 2024 (equivalent to a 33% reduction per capita). Population growth and economic growth will

continue to put upward pressure on overall emissions even as the region reduces dependence on fossil fuels.

- There was a 4.7% decrease in corporate GHG emissions between 2007 and 2024. With increases in service levels and associated infrastructure, the CRD will need to sustain efforts and investment in GHG reduction initiatives to achieve 2030 and 2050 targets. This includes implementation of several critical electrification and energy efficiency initiatives, including at Panorama Recreation Centre, SEAPARC Recreation Centre, CRD Headquarters, Saanich Peninsula Wastewater Treatment Plant and other key facilities, and sustained fleet conversions to electric vehicles.

OPERATIONAL STATISTICS OF CLIMATE ACTION SERVICE

- Over 2023-2026, the climate action service accessed or applied to external funding for 34 distinct corporate or regional climate projects/programs:
    - 22 complete (approximate $1.7 million in grant value)
    - 12 in progress (approximate $7.2 million in value, including $4.4 million redistributed to municipal partners)
- Annually administered four climate action Inter-municipal Working Group meetings and four Inter-Municipal Task Force meetings, produced monthly local government climate action e-newsletters, and actively participated in five distinct Vancouver Island based and provincial local government peer networks.
- Approximately 939 Home Energy Navigator consultations performed to date.
- Approximately 326 retrofits completed to date through the Home Energy Navigator.

04 Services

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

SERVICE BUDGET REFERENCES[1]

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

1. COMMUNITY CLIMATE ACTION

Description

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

What you can expect from us

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

Staffing Complement

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

2. CORPORATE CLIMATE ACTION

Description

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

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

reporting, support corporate building and fleet energy and emission reduction and climate preparedness initiatives.

What you can expect from us

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

Staffing Complement

Climate Action Program: **1 FTE**

05 Initiatives

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

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

Initiative	Implementation year(s)
6b-3 Enhance on-board and CRD fleet management technology to support utilization management, reporting, fiscal accountability and climate action	Ongoing
▸ IBC 6b-3.1 Fuel Purchase System	2024
▸ IBC 6b-3.2 Fleet Data Telematics ▸ IBC 6b-3.3 Fleet Overhead Recovery	Advanced in 2025 through core service
6c Goal: Low carbon & resilient buildings & infrastructure	
6c-1 Collaborative policies, programs and data collection initiatives to achieve energy efficient and low carbon buildings across the region	Ongoing
6c-2 Implement the CRD Corporate Green Building Policy and the CRD Corporate Carbon Price Policy	Ongoing
6c-3 Expand the Home Energy Navigator program	Ongoing
6d Goal: Community-based greenhouse gas emissions	
6d-1 Update the regional greenhouse gas inventories biannually to monitor progress on emissions reduction targets	2023 & 2025

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

06 Performance

The following performance measures were developed and tracked as part of the 2021 Climate Action Strategy. To improve how we track progress on climate action and to reflect the CRD's role in climate action in the region, staff are reviewing and renewing the performance measures and targets for climate action at the CRD as part of the renewed Climate Action Strategy 2026-2030. For this reason, the measures below are marked as "N/A", and the first set of renewed measures will be reported in 2027.

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

Targets & Benchmarks

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

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Progress of climate adaptation related actions in the Climate Action Strategy[1]**	Quality	90%	100%	N/A[2]	↗

1 Indicator details are available in the 2025 Climate Action Progress Report. Input data is collected annually through a staff survey.
2 As noted at the beginning of this section, new performance measures will be reported in 2027 as part of the renewed Climate Action Strategy 2026-2030

Discussion

- Metric 1: 26 actions related to climate adaptation are included in the 2021 CRD Climate Action Strategy.

GOAL 6B: LOW CARBON MOBILITY

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Total trips made by walking, cycling and transit in the Growth Management Planning Area[1]**	Quantity	N/A	N/A	N/A[4]	↗
2	**New public EV charging infrastructure installed across the region: Level 2 ports/ DCFC ports[2]**	Quantity	650/60	700/70	N/A[4]	↗
3	**Regional EV registrations[3]**	Quantity	5%	6%	N/A[4]	↗

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

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

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

4 As noted at the beginning of this section, new performance measures will be reported in 2027 as part of the renewed Climate Action Strategy 2026-2030

Discussion

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

GOAL 6C: LOW CARBON & RESILIENT BUILDINGS & INFRASTRUCTURE

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Regional natural gas reported consumption**[1]	Quantity	7.3 PJ	7.3PJ	N/A[6]	↘
2	**Regional Fortis BC gas connections**[2]	Quantity	63,000	63,000	N/A[6]	↘
3	**Fossil fuel heated homes sold in the capital region**[3]	Quantity	28%	26%	N/A[6]	↘
4	**Home Energy Navigator participation**[4]	Quantity	250	300	N/A[6]	↗
5	**Home Energy Navigator low carbon retrofits**[5]	Quantity	300	500	N/A[6]	↗

1 Total natural gas consumed annually in the capital region; data collected and provided by the Province of BC.
2 All gas connections active in the capital region in any given year; data collected and provided by the Province of BC.
3 Oil, propane and natural gas heated homes in the capital region; data provided by the Victoria Real Estate Board.
4 Annual total Home Energy Navigator participants; data collected and provided by City Green Solutions and the CRD Climate Action Program.
5 Annual retrofit projects supported by the Home Energy Navigator; data collected and provided by City Green Solutions and the CRD Climate Action Program.
6 As noted at the beginning of this section, new performance measures will be reported in 2027 as part of the renewed Climate Action Strategy 2026-2030

Discussion

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

GOAL 6D: COMMUNITY-BASED GREENHOUSE GAS EMISSIONS

Targets & Benchmarks

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

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Community GHG emissions[1]**	Quantity	1.78M	1.7M	N/A[3]	↘
2	**Corporate GHG emissions[2]**	Quantity	3,432	3,250	3,100	↘

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

2 Tonnes of CO2 emissions generated by CRD operations; data from CRD 2025 Climate Action Progress Report.

3 As noted at the beginning of this section, new performance measures will be reported in 2027 as part of the renewed Climate Action Strategy 2026-2030

Discussion

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

07 Business Model

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

15 First Nations

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. Developed a CRD Reconciliation Action Plan, with First Nations engagement.
2. Held leadership-level meetings with First Nations to strengthen the government-to-government relationship.
3. Memorandum of Understanding (MOU) negotiations underway with one First Nation.
4. Service agreement updates and negotiations underway with multiple First Nations.
5. Supported all CRD divisions to engage with First Nations on a project-by-project basis.
6. Collaborated with First Nations on archaeological and cultural heritage studies to inform project planning and maintenance.
7. Worked with First Nations leadership, Elders and knowledge holders on heritage management and ecological restoration initiatives.
8. Responded to First Nations requests regarding CRD operations and planning; collaborated with CRD divisions and First Nations to determine how to respond to requests and implement new approaches where possible.
9. Offered Cultural Perspectives training to staff
10. Offered archaeological and cultural heritage training to staff, volunteers, commissions, and contractors, in partnership with Indigenous Elders where possible.
11. Staff joined Songhees Walking Tours to learn about ongoing Lək̓ʷəŋən culture and history.
12. Internal service request system developed, tested and launched; will improve coordination and efficiencies.
13. Flew the Xe Xe Smun' Eem flag for Truth and Reconciliation Day, at the request of Orange Shirt Day Victoria.
14. Provided funding to First Nations-led community events.
15. Continued engagement and reporting to provincial staff on its Inclusive Governance Initiative.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Ongoing requests from First Nations for direct government-to-government meetings with CRD decision-makers and to have a say in all decisions that impact their traditional territories.
- High interest from First Nations regarding CRD land acquisition, with an emphasis on 'land back' and concerns about loss of access within First Nations' territories.
- First Nations are requesting capacity funding to support their engagement in CRD works, as well as MOUs, partnership agreements, and protocol frameworks to guide how we work together.
- First Nations are developing heritage management and consultation policies that could influence CRD project planning, timelines and budgets.
- Increasing requests from First Nations for quarterly staff-level meetings and detailed project information, with CRD providing administrative support.
- The scope and scale of engagement is creating the need for a new organization-wide systematized approach to tracking action items, communications and information sharing with Nations.

- For projects requiring provincial or federal approvals or authorizations, formal consultation of First Nations is required, involving detailed tracking, sharing of technical information and incorporating feedback.
- High priority from the province to finalize treaties in the region, with items that intersect with CRD services/interests largely outside the scope of negotiation. Ongoing CRD participation in Recognition of Indigenous Rights and Self-Determination negotiations between First Nations and the provincial and federal government.
- Capacity within the CRD and within First Nations will be required to support ongoing reconciliation initiatives and improved collaboration.
- Interest from non-Indigenous community members in restoration of Indigenous place names, signage and other symbols of reconciliation. This needs to be approached carefully in areas of shared territory amongst multiple Nations, so that the CRD is not arbitrating territorial boundaries.
- Many CRD staff have taken cultural perspectives training and are working towards adapting their workflows to accommodate new ways of collaborating with First Nations, however, they still require support from First Nations Relations to do so.
- Heightened scrutiny from First Nations regarding heritage site protection in the context of land-altering works. High interest in field participation of First Nations' staff during project work in any/all project work involving ground disturbance (cultural monitors, Guardians, field technicians).
- High interest from local governments across B.C. trying to collaborate on approaches to heritage management and Indigenous relations.
- Integration of archaeological and heritage management review has implications to building and development permit approval and inspection processes.
- Provincial *Declaration on the Rights of Indigenous Peoples Act* initiative to explore inclusion of First Nations in regional district decision-making.
- Heightened scrutiny on how CRD Board and staff are translating reconciliation commitments into meaningful action, in the context of societal shifts towards increasing diversity, equity and inclusion at the same time as increasing residential school denialism.
- Increasing expectations of cultural safety for Indigenous employees and contractors, for approaches to First Nations' relations, and for Indigenous peoples interacting with CRD staff and services, pose reputational and relationship risks. For example, around Indigenous cultural use and traditional practices in parks.
- Provincial government initiative to transform the *Heritage Conservation Act* could have operational impacts that will require change in process and policy.

04 Services

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

SERVICE BUDGET REFERENCES[1]

› 1.027 First Nations Relations

STAFFING COMPLEMENT

First Nations Relations Division: **7.0 FTE (including exempt and administrative support staff)**

1. LEADERSHIP VISION

Description

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

What you can expect from us

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

2. EMERGENT ISSUES & OPPORTUNITIES

Description

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

What you can expect from us

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

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

3. INTERNAL DEPARTMENTAL SUPPORT

Description

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

What you can expect from us

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

4. EXTERNAL FIRST NATIONS SUPPORT

Description

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

What you can expect from us

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

05 Initiatives

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

Initiative	Implementation year(s)
15a Goal: Government-to-Government relationships	
15a-1 Seek First Nations' guidance on understanding, developing, and implementing new mechanisms to support ongoing government-to-government relations at the leadership and operational levels	Ongoing
▸ IBC 15a-1.1 Government-to-Government Relationship Building	2024–2028
▸ IBC 15a-1.2 First Nations Relations Staffing	2024–2025
▸ ***RELATED IBC*** *see 2a-2.3 Master Plan Program in Water Community Need Summary*	2026-2028
▸ ***RELATED IBC*** *see 7f-1.2 First Nations Liaison in Regional Parks Community Need Summary*	2027-ongoing
15a-2 Collaborate with First Nations and the province to support inclusive governance by advancing First Nations participation in regional district boards	Ongoing
15a-3 Partner with First Nations to develop, monitor and report out on an organization-wide Reconciliation Action Plan	2026
15b Goal: Indigenous leadership & traditional knowledge	
15b-1 Offer ongoing learning opportunities for staff and Board Directors to build awareness and understanding of Indigenous perspectives, law, and systems of governance	Ongoing
15b-2 Seek out and invite opportunities for Indigenous leadership and knowledge to inform and transform approaches to taking care of land and water, across CRD service delivery areas	Ongoing
15b-3 Engage First Nations to collaboratively develop inclusive approaches to land acquisition that respects Indigenous rights and strengthens government-to-government relationships	Ongoing
15c Goal: Shared prosperity	
15c-1 Increase the number of economic partnerships with First Nations, across CRD service delivery areas	Ongoing

06 Performance

GOAL 15A: GOVERNMENT-TO-GOVERNMENT RELATIONSHIPS

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Government-to-government meetings involving CRD and First Nations leadership[1]	Quantity	8	4	7	↗
2	CRD governance tables open to First Nations as voting participants[2]	Quantity	15	16	16	↗
3	Government-to-government agreements between the CRD and First Nations[3]	Quantity	7	7	8	↗

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

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

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

Discussion

Government-to-Government MOU negotiations and implementation are underway with First Nations, and it is anticipated that more agreements will be signed. MOUs set out a schedule for regular leadership-level meetings, with fewer in 2026 due to the municipal elections.

First Nations have seats available as voting participants on the Core Area Liquid Waste Management Committee, the Saanich Peninsula Water Commission, Port Renfrew Utility Services Committee, the East Sooke Fire Protection and Emergency Response Service Commission, the Saanich Peninsula Liquid Waste Management Plan Technical Advisory Committee, the Core Area Liquid Waste Management Plan Technical and Community Advisory Committee, the Regional Water Advisory Committee and the Port Renfrew Fire Protection and Emergency Response Service Committee. Currently, First Nations are participating in only a few of these governance tables.

In 2021 the CRD Board amended its bylaws to create spaces for each Nation to appoint an elected representative to sit as a First Nation Member on CRD Standing Committees, including Environmental Services, Governance and First Nations Relations, Planning and Protective Services, Regional Parks, Finance, Transportation, Hospitals and Housing, and Electoral Areas. There has been very limited uptake with some Nations expressing a preference for direct government-to-government relationship building. The provincial government is currently exploring opportunities for more inclusive governance on regional district boards.

GOAL 15B: INDIGENOUS LEADERSHIP & TRADITIONAL KNOWLEDGE

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
4	**Agreements with First Nations related to taking care of land and water[4]**	Quantity	4	5	6	↗
5	**Planning and operations initiatives actively engaging First Nations[5]**	Quantity	95	85	85	→
6	**Learning opportunities: Indigenous perspectives[6]**	Quantity	14	15	16	↗

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

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

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

Discussion

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

Ongoing learning opportunities for staff and Board Directors build awareness and understanding of Indigenous perspectives and systems of governance. These opportunities include formal training and Nation-led learning sessions. Much ongoing learning also occurs that is more difficult to quantify, including on-the-land learning when working in the field with First Nations staff, elders and leadership, and learning through discussions with Indigenous colleagues and in staff-level meetings with First Nations. A deeper level of knowledge sharing occurs where trust has been built through respectful working relationships.

GOAL 15C: SHARED PROSPERITY

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
7	**Service agreements with First Nations[7]**	Quantity	11	12	13	↗
8	**Economic initiatives involving First Nations[8]**	Quantity	7	8	9	↗

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

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

Discussion

Water, wastewater, solid waste and animal care service agreements are being negotiated with First Nations. Economic initiatives refer to the South Island Indigenous Business Directory, updating of service agreements, sharing of natural resources such as wood and gravel, a master plan feasibility study for water and wastewater in Port Renfrew in collaboration with the local First Nation, and identification of economic initiatives to include as action items in a CRD Reconciliation Action Plan.

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

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

07 Business Model

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

Making a difference...together

5 Housing & Health

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

Health

1. Royal Bay Long-Term Care development project commenced.
2. Capital Regional Hospital District (CRHD) ten-year capital plan reduced from $1.360 billion to $927 million. A reduction of $433 million. CRHD share reduced from $412.4 million to $281.4 million.
3. Sub-Regional Grants: the CRD Community Health Network (CHN) was able to support sub-regional health networks in the Southern Gulf Islands, Western Communities and Salt Spring Island to conduct research to better understand the community health needs of their communities.

Housing

1. Opening of the Caledonia Redevelopment Project, a $75M project providing 158 new homes.
2. Cedar Hill Library and Affordable Housing Project Final Project Approval, a $158M project that will provide 210 new homes.
3. Swanlea Redevelopment Final Project Approval, a $70M project that will provide 134 new homes.
4. 1800 McKenzie Final Project Approval (expected in December 2026), an estimated $137M project that will provide 259 new homes.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

Health

- There are continued investments needed for health facility upgrades, replacement and/or expansion projects, as well as medical equipment throughout the capital region.
- Island Health has identified the following top priorities:
    - Fiscal sustainability and a spending review to manage operational costs and cutting administrative bloat to maximize resource focus on front-line medical services.
    - Primary Care Access: Expanding team-based primary care models, local community health networks, and medical infrastructure across Vancouver Island.
    - Mental Health: Deploying targeted harm reduction and specialized care programs.
    - Seniors & Long-Term Care: Enhancing long-term care capacity, expanding transitional care options, and improving home-based services to support independent aging.
- The division needs to be able to respond to emerging opportunities, such as developing existing land holdings and new strategic land acquisition, for future health-related facilities to meet these priorities across the region.

Housing

- Changing rental housing market dynamics related to the continued negative economic impacts associated with a high cost of living (e.g., higher vacancy rates, rent increase limitations), supply chain pressures, and inflation.
- Despite recent softening, an increase in demand is anticipated for affordable housing product due to the rise in rental prices in the region over the past several years.

- Significant increases in the costs of acquiring property for affordable housing projects.
- Increased project administration and oversight.
- Decrease in funding available through various streams with considerable administrative demands and pressing timelines.
- Increase in competition for limited funds in support of development.
- More units coming online will have an impact on future staffing requirements.
- Increased complexity and number of funding applications required to support increased development costs.
- Increasingly specialized roles in support of service delivery and tight employment market for specific roles.
- Difficulty in staff recruitment and retention.
- This service area is also heavily impacted by the availability and nature of provincial and federal programs as senior-level governments play a key role in funding and shaping the non-profit housing sector (e.g., National Housing Strategy, Homes for B.C.: A 30-Point Plan for Housing Affordability in British Columbia).

04 Services

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

Housing and the Capital Region Housing Corporation

SERVICE BUDGET REFERENCES[1]

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

DIVISION STAFFING COMPLEMENT

Regional Housing Division: **71 regular FTE and 18 fixed-term FTE (includes Managers and Administrative Support) + leadership support**

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1. CAPITAL REGION HOUSING CORPORATION (OPERATIONS)

Description

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

What you can expect from us

- Operational management of units, adjusting service delivery needs as required.
- Asset management: ongoing delivery of Routine Capital Plan.
- Contract management and administration of operating agreements, including the Umbrella Operating Agreement with BC Housing.

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2. CAPITAL REGION HOUSING CORPORATION (PLANNING AND CAPITAL PROJECTS)

Description

Supports all planning and development processes related to achieving the approval of CRHC projects by municipal authorities and other approval bodies. Facilitates the capital advancement of all CRHC projects and oversees construction, redevelopment, and renewal of all CRHC properties.

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

What you can expect from us

- Fulfill the CRHC mission to develop and manage affordable housing within the capital region for low to moderate households through review and analysis of existing residential assets to identify opportunities for redevelopment or renewal.
- Further the regional priorities of the CRD Board through collaboration and development of strategic partnerships to enable the planning, design and construction of new affordable housing units within the capital region in a manner that is socially and financially responsible.
- Responsible for early feasibility, site analysis, conceptual design development and coordination of municipal approvals required to progress new affordable housing developments to the construction stage.
- Identify and secure new and continued funding sources to allow for the continued development of new affordable housing units in the capital region.
- Evaluate and recommend to the CRD/CRHC Board of Directors opportunities for new land acquisitions or air space parcel leases to further development under the CRHC.
- Support the ongoing delivery of all new homes under development and construction.

3. HOUSING PLANNING, POLICY & PROGRAMS

Description

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

What you can expect from us

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

Health and the Capital Regional Hospital District

SERVICE BUDGET REFERENCES[2]

- 1.018 Health and Capital Planning Strategies
- 1.224 Community Health

4. CAPITAL REGIONAL HOSPITAL DISTRICT (CRHD)

Description

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

What you can expect from us

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

Staffing Complement

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

5. COMMUNITY HEALTH

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

What you can expect from us

Public Health

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

Community Health

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

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

Staffing Complement

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

05 Initiatives

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

Initiative	Implementation year(s)
5a Goal: Increase the supply of affordable housing across the region	
5a-1 Increase supply of affordable, inclusive and adequate housing across the region	Ongoing
▸ IBC 5a-1.1 Capital Project Delivery	2023-2028
▸ IBC 5a-1.2 Maintaining CRHC Operations	2024-ongoing
▸ IBC 5a-1.3 Increasing Housing Supply & Rural Pilot Program	2025-2026
▸ IBC 5a-1.4 Maintaining CRHC Operations	2025-ongoing
▸ IBC 5a-1.5 Capital Project Delivery	2025-2029
▸ IBC 5a-1.6 Manager, Finance Regional Housing	2025-2029
▸ IBC 5a-1.7 Housing Capital Project Delivery Terms	2026-2030
▸ **NEW IBC** 5a-1.8 CRHC Tenant Services	2027-ongoing
5a-2 Pursue funding opportunities and matching funds to deliver more housing	Ongoing
▸ IBC 5a-2.1 Housing Opportunity Innovation & Outcomes Analysis	2024-ongoing
5b Goal: Protect & maintain non-market & market rental housing stock	
5b-1 Support continued investment into existing housing stock to preserve and enhance the quality of the buildings and units	Ongoing
▸ IBC 5b-1.1 Improving Existing Housing Stock	2023-2028
▸ IBC 5b-1.2 CRHC's Digital Transformation	2025-2026
5b-2 Protect existing market rental housing to preserve affordability	2024–ongoing

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

06 Performance

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

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Increase directly managed affordable housing for low to moderate income households to 2,000[1]**	Quantity	1,978	2,136	2,136	→
2	**Meet the terms of the RHFP Definitive Agreement by December 31, 2025, of having up to 400 shelter rate units under construction or completed[2]**	Quantity	238	238	288	→

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

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

Discussion

- At the end of 2025, the CRHC owned and operated a total of 1,978 affordable rental homes. With the completion of the 158-home Caledonia Redevelopment in Q1, 2026, the CRHC now operates a total of 2,136 affordable rental homes at the end of 2026. For more information, please refer to the CRHC Quarterly Updates, which are available here and are published in June and September.
- The CRHC has been under considerable growth and is working toward significant systems improvements to increase productivity, which is to help prepare for high numbers of new homes being onboarded starting in 2028 and therefore, there are no planned new building openings in 2027.
- The final buildings under the RHFP are in the development process and once they all receive Final Project Approval, a final summary report will be produced that closes off the program.

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

Targets & Benchmarks

- N/A

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Maintain existing housing through achieving annual investment targets as outlined in the Routine Capital Plan**	Quantity	4.0M	2.6M	TBD[1]	→
2	**Ensure turnover of CRHC units is no greater than 30 days[2]**	Quantity	60	N/A[3]	N/A[3]	↘

[1] 2027 Target to be approved by the CRHC Board in December 2026.

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

[3] The CRHC implemented property management software in Q1 2026, which shifted the way the CRHC can report on vacancy data. These figures are available in the CRHC Quarterly Updates here. Starting in 2027 the CRHC will be reporting on Unit Readiness as the key performance indicator.

Discussion

- The CRHC concluded 2025 with a total Routine Capital Plan spend of $4.0M and budgeted a total of $2.6M in 2025. The CRHC is on track to expend all funds under the Routine Capital Plan as authorized through its 2026 Financial Plan. For more information, please refer to the CRHC Quarterly Updates, which are available here and are published in June and September.
- Considerable market volatility and the delayed rent up of new buildings were contributing to historically higher-than-target average number of days vacant, which was pronounced in Below Market Homes.
- Staff worked to implement Arcori, a tailor-made property management software, which allows for more enhanced operational reporting than was previously available through CRD systems. Using these new systems, staff have introduced a new appendix to the CRHC Quarterly Updates that has much more fulsome vacancy data.

GOAL 5C: REGIONAL RESPONSE TO HOMELESSNESS

Targets & Benchmarks

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

Measuring Chronic Homelessness

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Decrease number of people experiencing homelessness[1]**	Quantitative	1,665	1,749	N/A[2]	↘

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

[2] Targets are expected to be available once HIFIS is operational, which is likely to be in 2027.

Discussion

- A Point-in-Time (PiT) count was conducted in March 2025, finding that at least 1,749 people were experiencing homelessness in Greater Victoria. While this number is higher than the count completed in 2020 (1,523), and 2023 (1,665) it is noteworthy that trends should not be inferred due to the methodology of the PiT counts themselves, which are intended to identify, on a single night, how many individuals and families are experiencing homelessness in emergency shelters, transitional housing, and on the street without permanent housing.
- In October 2026, an enumeration will be conducted in Greater Victoria to identify how many individuals are experiencing homelessness in the region. This enumeration will follow PiT count methodology, however, will not include the survey component.
- The CRD continues to work closely with the Government of Canada and the Province of British Columbia to expand the use of HIFIS which will better determine community-level trends and occurrences of homelessness. In 2026, the CRD finalized a Privacy Impact Assessment (PIA) related to the use of HIFIS locally, along with the signing of data sharing and user agreements with BC Housing to allow the CRD access to HIFIS. Next steps include joint planning with partners to expand the use of HIFIS by local service providers.
- In November 2025, the CRD and BC Housing jointly launched a Homelessness Response Leadership Table to advance local coordination efforts. This was followed by a System Improvement Table along with Outreach and Encampment Working Groups being stood up in 2026. As progress is made on expanding the use of HIFIS, these tables will provide leadership and support towards achieving project milestones.

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

Targets & Benchmarks

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

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

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Meet the annual contribution of health infrastructure to minor capital projects and equipment[1]**	Quantity	$6.7M	$6.7M	$6.7M	→
2	**Meet the annual contribution of health infrastructure to major capital projects[2]**	Quantity	$24.3M	$27.9M	$28.2M	→

[1] Projects with total value of $100K<$2.0M (breakdown: Projects $3.8M; Equipment $2.9M). Data from Schedule B of 2026 Capital Expenditures (approved by Board March 11, 2026)

[2] Projects with total value >$2.0M. Data from Schedule B of 2026 Capital Expenditures (approved by Board March 11, 2026) and draft 2026 Capital Plan (provisional/unapproved).

Discussion

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

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

Targets & Benchmarks

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

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Compliance and enforcement - number of people engaged	Quantity	>800	>800	>800	→
2	Complaints and inspections	Quantity	80	80	80	→
3	Proactive patrols	Quantity	30	30	30	→

Discussion

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

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

Targets & Benchmarks

- In alignment with the Community Health Network's (CHN) updated strategic plan, the CHN hosts annual community health education events and supports other networks in the region to host their own.
- Work with social service providers, local governments, Island Health and academics to identify gaps in the health and wellness landscape and develop collaborative research and service projects to address those gaps.
- Continue to lead the Connection in Action project to promote awareness of the health impacts of isolation and support residents to build social connection.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Community engagement sessions held to share health and wellness information and facilitate partnership development[1]**	Quantity	16	16	10	↗
2	**Research projects and community programs delivered through partnerships[2]**	Quantity	3	4	4	↗

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

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

Discussion

The CHN brings together non-profit service providers, Island Health, academics and other governments to identify gaps in community health and determine the best approach to filling those gaps. A current priority is the loneliness epidemic. To address this, the CHN has established partnerships to run the Connection in Action Project that raises awareness about the health impacts of isolation and supports residents to expand their networks. This project also hosts events to inform residents of the CRD about social supports they can access and to support folks who are already building social connection in their communities.

Following an update to the CHN's strategic plan, the focus of events has shifted from smaller, more frequent events, to support larger events that require extensive planning. This allows for an expanded invite list and additional connections across sectors.

07 Business Model

Housing

PARTICIPANTS

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

FUNDING SOURCES

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

GOVERNANCE

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

Health

PARTICIPANTS

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

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

FUNDING SOURCES

Capital projects, requisition (CRHD and CRD)

GOVERNANCE

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

16 Local Government

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

01 Strategy

STRATEGIES & PLANS

Juan de Fuca (JdF)

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

Salt Spring Island (SSI)

- Centennial Park Master Plan (2016)
- SSI Parks & Recreation Strategic Plan (2019)
- Rainbow Recreation Centre Master Plan (2022)
- SSI Active Transportation Network Plan (2023)
- Portlock Park Master Plan (2025)
- SSI Pedestrian and Cycling Master Plan (2013)
- SSI Local Community Commission Strategic Plan (2024-2027)

Southern Gulf Islands (SGI)

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

Making a difference...together

CORPORATE PLAN GOALS

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

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03 Operating Context

ACHIEVEMENTS IN 2026

Electoral Areas Services Department

1. Completed a departmental Strategic Planning session and developed draft Key Performance Indicators

JdF Administration Division

1. Adoption of new JdF Soil Bylaw
2. Completed the Port Renfrew Official Community Plan (OCP) review and update
3. Completed the Wieland Trail and Boardwalk from William Simmons Park to Kemp Lake Road
4. Completed Fishboat Bay Community Park staircase and trailhead improvements
5. Completed Water and Wastewater Master Plan studies for Port Renfrew
6. Completed capital improvements to the Port Renfrew Transfer Station
7. Completed the solid waste study

SGI Administration Division

1. Completed 1.7 km Schooner Way School Trail – Multi-use trail on North Pender
2. Completed repairs to Swartz Bay Dock
3. Conceptual Design for Sturdies Bay Trail Multi-modal Transportation
4. Advanced Draft Master Plan for Mayne Island Parks and Recreation
5. Advanced Draft Master Plan for Galiano Parks and Recreation
6. Advanced Draft Strategic Plan for Southern Gulf Islands Economic Sustainability Commission
7. Launch and management of the CRD Rural Housing Pilot Program, and approved $400,000 in pre-development funding grants for affordable housing projects for both SSI and SGI EAs
8. Supported development of new recreational assets for youth: bouldering wall on Pender Island, half pipe skate park on Mayne Island, bike park on Saturna Island.
9. Supported governance and coordination of five Local Water Services and one Local Wastewater Service in the SGI EA
10. Orientation and onboarding of new members, and administrative support for 11 CRD Commissions, and four contribution services
11. Issued $119,000 in Grants-in-Aid to support community projects in the SGI EA

SSI Administration Division

1. Completed the Kanaka Connector Trail
2. Installation of two bus shelters
3. Completed Merchant Mews roadside pathway
4. Completed the Hydrofield ballfield
5. Installation of new water meters for Cedars of Tuam Water Service

Building Inspection Division

1. Online application process
2. Converging to a single building permit (rather than multiple permits) for a project
3. Consistent and quicker permit review
4. Credit card payment for permit fees
5. Online booking for site inspections
6. Ongoing digitizing of existing paper and microfiche building permit records
7. Easier access to existing building permit document

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Housing: An extreme shortage of rental and affordable housing is driving an urgent need for the CRD to continue the rural housing program for the EAs.
- Economic development: support a regional economic development focus to achieve economies of scale by advocating for federal/provincial funding mechanisms.
- Need for continued advocacy and rural designation within the EAs to ensure rural areas of the CRD qualify for the same provincial and federal grant programs that are available for other rural areas of the province.
- Support for effective and sustainable year-round tourism destination management practices.
- Stimulate sustainable economic growth and improve community health resilience by improving broadband connections and ensuring access to sustainable broadband networks.
- Strategic focus on the opportunities outlined in the 2023 SSI Economic Sustainability Engagement Report.
- Support for workforce housing is central to economic sustainability and needs continued CRD support of groups such as the SGI Community Resource Centre and the SGI Tourism Partnership.
- Transportation: Support and advance transportation solutions that will enable public transport, inter-island connections, and active transportation infrastructure.
- Water & Wastewater: prioritized capital project improvements to water and sewer systems in the electoral areas.
- Governance: Increased administration and legislative services support for the SSI Local Community Commission (LCC). As expected, there has been a significant increase in the activity of the LCC with respect to the additional number of other services included in their oversight.
- The Board-directed Electoral Area Services department was established in July 2025, consolidating most services provided to residents in the JdF, SSI and SGI Electoral Areas under a new General Manager. This is the first step in a journey of changes and improvements to service delivery for the Electoral Areas.
- Community Parks: To meet growing service delivery expectations and objectives, complete identified capital projects, and develop a park inventory and asset management database for the JdF Community Parks system, additional auxiliary funding (0.4 FTE) has been allocated to the Parks Manager position for 2026. Conversion to permanent status is proposed for 2027.

- CRD Community Parks in the SGI Electoral Area are managed by volunteer commissions who deliver parks and recreation services on behalf of CRD. Through this volunteer model, the CRD can manage hundreds of community parks, trails, and shore accesses throughout Electoral Areas. Increases in the complexity of parks' management and corporate governance standards require additional administrative and coordination support for volunteer service delivery models to remain sustainable.
- SSI manages community parks, playing fields, trails, beach accesses, docks, boardwalks, bike and skateboard parks in addition to operating the Rainbow Recreation Centre, Salt Spring Island Multi Space (SIMS), Phoenix and former Ganges Fire Hall.
- Land planning and building inspection: changes to the Building Code and building activity cycles related to the economy can all affect the cost and volume of construction projects and, therefore, processing time for applications and permits. As a result, Building Inspection and JdF Community Planning see annual changes in residential, commercial and industrial construction starts and subsequent building permits and development approvals being issued.
- JdF Community Planning development application fee revenue remained steady between 2024 and 2025. Application fee revenue at the end of Q2 in 2026 was below the budget projection.
- Over the last four year. revenues for Building Inspections have been fairly consistent (ranging from $1.97M to $2.14M) but are dependent upon construction activity for permit revenues. For the remainder of 2026 and 2027, construction activity is anticipated to slow down.
- Over the last four years, expenditures have also been fairly consistent (ranging from $1.97M to $2.14M using an operating reserve fund to balance expenditures with revenues). With anticipated reduced revenues, expenditures will need to be monitored closely.
- Public Safety & Emergency Response
- Fire Services: Electoral Areas fire services are endeavoring to adapt to increased provincial regulatory standards for volunteer fire services that are consistent with career fire departments, resulting in additional administration staff time required to achieve and maintain compliance.
- Residents in the community of Goldstream Heights are seeking inclusion into the Malahat Local Fire Service Area with a potential addition of up to 100 properties.
- The shifting regulatory framework for fire services continues to evolve with the new *Fire Safety Act* that was released in August 2024. This will prompt increased staff operational support and a review of existing fire service delivery models and potential liabilities.
- Increased provincial regulatory standards for volunteer fire services that are consistent with career fire departments are compounding challenges in recruiting and retaining volunteers (can be an existential crisis for some services).
- Emergency Programs: Increased frequency of emergency incidents requiring dedicated staff time, such as wildfires, droughts, heatwaves, atmospheric rivers, and other operational incidents. Incident frequency impacts the capacity to address work plan and service plan priorities.
- There is an increased public expectation for governmental assistance and timely communications during emergency events, including services outside existing program mandates.
- The new BC *Emergency and Disaster Management Act* and pending regulations will require review of CRD resources and emergency plans that will be required to ensure alignment with new legislation.

- Increased First Nations capacity in emergency management with increased government-to-government coordination.
- Increased responsibilities for Electoral Areas Emergency Program volunteers and aging volunteer base, jeopardizing emergency program continuity and effectiveness.

OPERATIONAL STATISTICS

All Electoral Areas

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

JdF

- JdF Community Parks oversees 36 community parks, including 17.6 km of community trails, two playgrounds, two baseball fields, two multi-use sport courts, nine public water accesses, two fishing docks, and two boat launches.
- JdF Community Recreation manages and maintains the Port Renfrew Community Centre and provides financial assistance to four recreation programs for the benefit of local residents.
- JdF Community Planning provides current and long-range planning services to residents and landowners in the JdF including:
    - Review and response to development inquiries.
    - Review and processing of applications for variances, development permits, rezoning, subdivision, soil deposit and removal, changes to the agricultural land reserve and radio communication towers.
    - Review and update of official community plans and zoning bylaws
- In 2024 and 2025, 47 development applications were received in each year. As of June 30, 19 applications have been received for 2026.

SGI

- The SGI Electoral Area has standing contracts with community liaisons on each island who support CRD service delivery, connect the communities with CRD, and support EA Admin planning for future needs (such as housing, connectivity, transportation).
- There are eight Community Parks and Recreation Services (one parks service and one recreation service for each island). Community parks are administered by CRD Commissions which oversee recreation services and a system of community parks, trails, and recreation facilities on each island.
- There are library buildings owned by the CRD on Mayne Island and on Galiano Island. Libraries within the Electoral Area are operated by Reading Groups through the support of the CRD Southern Gulf Islands Public Library Commission.
- The SGI Electoral Area leases & maintains administrative offices on each of the main islands: Pender, Mayne, Saturna and Galiano, and liaisons hold office hours to respond to community inquiries.

- The SGI Harbours Service manages and operates 13 public dock facilities throughout the SGI Electoral Area.
- The CRD supports community health through contribution services on Pender Island, Saturna Island and Galiano Island.
- The CRD operates five community water systems and one local wastewater system in the SGI Electoral Area.

SSI

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

04 Services

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

SERVICE BUDGET REFERENCES[1]

› Please see annual budget presentation

Administration

1. SSI ADMINISTRATION

Description

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

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

What you can expect from us

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

Staffing Complement

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

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2. SGI ADMINISTRATION

Description

Responsible for the administration and management of service delivery in the SGI Electoral Area, including eight SGI Parks and Recreation Services, Community Economic Sustainability Service, five water and wastewater utilities, the SGI Harbours Service, Grants in Aid and the distribution of Community Works Funds, and various contribution services such as the SGI Library Commission and community health services on each island. Service delivery includes direct management of 11 commissions and committees that administer or advise on the implementation of services, resulting in over 70 public committee and commission meetings on an annual basis. The SGI division provides support to the Electoral Area Director and is responsible for high-level community planning and connects with local communities through the CRD liaison program.

What you can expect from us

- Support SGI Electoral Area Director to advance strategic goals such as development and feasibility analysis of a rural housing program, integrated transportation planning, partnerships for greater internet connectivity, and relationship building with First Nations

- Provide community coordination and engagement through the liaison program
- Support community planning solutions and address service gaps including affordable housing, connectivity, water conservation, climate, transportation
- Support Regional Housing with co-management of the pilot Rural Housing Program for the SSI and SGI Electoral Area.
- Provide information and resources to support community access to CRD service delivery
- Oversee CRD grant issuance through Community Works Funds and Grants in Aid
- Access external grant programs to support program and service delivery
- Implement economic sustainability and build economic diversification through partnerships with the SGI Community Resource Centre and other community groups that deliver grant support and community programs such as the Housing Now home matching program, and the SGI Food & Agriculture Plan
- Provide communication and advocacy to external agencies to share understanding of the unique governance structure and support the SGI Electoral Area needs being met through inclusion in federal and provincial funding programs
- Assist and coordinate service delivery outcomes and capital infrastructure planning, design, procurement and project management as requested by other divisions
- Develop active and passive transportation initiatives through parks commissions and the planning and business case development of proposals for service establishment
- Manage and operate 13 public dock facilities throughout the SGI Electoral Area
- Manage local parks commissions to develop and maintain community trails, beach accesses, active and passive parks and community recreation
- Support contribution services and use agreements for Southern Gulf Islands Library services, the Pender Island Health Centre, the Saturna Island Medical Clinic, and the Galiano Island Health Care Centre
- Support freshwater conservation through rain barrel rebate programs under the stormwater quality service, delivered by community partner Transition Salt Spring

Staffing Complement

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

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3. JDF ADMINISTRATION

Description

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

What you can expect from us

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

Staffing Complement

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

Building Inspection

1. BUILDING INSPECTION

Description

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

What you can expect from us

- Provide information on the building permit process, BC Building Code requirements and approved construction practices
- Provide consistency in standards and approach regarding the CRD Building Bylaw throughout the Electoral Areas
- Provide quick permit review times and quick responses for inspection requests
- Process between 700 and 1,000 building permit applications per year
- Provide between 6,000 and 8,000 building inspection services per year
- Provide Permit Information Reports on permit histories of existing properties
- Provide existing building permit information
- Manage property files and enforcement as needed

Staffing Complement

Building Inspection: **11 FTE (including 1 Manager and Administrative Support)**

Planning

1. JDF COMMUNITY PLANNING

Description

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

What you can expect from us

- Review, evaluate and process approx. 50-80 development applications annually, including zoning and OCP amendments, development variance permits, development permits, soil deposit and removal permits, Board of Variance approvals, subdivision referrals, ALR applications
- Review all building permit applications in the JdF Electoral Area for compliance with land use regulations
- Provide land use information in response to inquiries from the public, developers, realtors, and consultants
- Review and amend official community plans and zoning bylaws in response to changes in the environment, community objectives, and provincial legislation
- Respond to land-use-related bylaw complaints in coordination with Bylaw Enforcement and Building Inspection
- Liaise with provincial agencies to address community concerns outside local government jurisdiction
- Provide administrative and technical support to the JdF Land Use Committee, Board of Variance and advisory planning commissions

Staffing Complement

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

Community Parks & Recreation

5. JDF COMMUNITY PARKS & RECREATION

Description

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

What you can expect from us

- Inspection, maintenance and repair of:
  - 36 park facilities including:
    - 17.6 km of trail
    - Nine public water accesses
    - Two baseball fields
    - Two playgrounds
    - Two multi-use sport courts
    - Two fishing docks
    - Two boat launches
- Administration of:
  - Four stewardship partnerships and 65 volunteers
  - Four recreation program contracts and events
  - Port Renfrew Community Centre
  - JdF Parks and Recreation Advisory Commission
  - JdF Recreation Programs
- Development of:
  - Active and passive transportation initiatives and services (studies, construction, maintenance, and pedestrian and cycling safety)
  - New trail alignments and trailhead amenities
  - Park management plans
  - Park inventory and asset management systems

Staffing Complement

JdF Administration: **1.0 FTE (Manager) + 1.3 FTE Aux (Parks and Recreation Workers)**

6. SSI COMMUNITY PARKS & RECREATION

Description

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

What you can expect from us

Inspection, maintenance and repair of:

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

Administration of:

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

Staffing Complement

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

6. SGI COMMUNITY PARKS & RECREATION

Description

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

Safety & Emergency Management

STAFFING COMPLEMENT

Protective Services Division: **20.2 FTE + 3 Managers + Administrative and Leadership support**

6. ELECTORAL AREAS EMERGENCY COORDINATION

Description

Oversight and administration of the Electoral Areas Emergency Programs.

What you can expect from us

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

Staffing Complement

Protective Services Division: **1 FTE + 1 Manager + Leadership and Administrative Support**

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

Description

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

What you can expect from us

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

Staffing Complement

Protective Services Division: **1 Manager + Leadership and Administrative Support**

8. ELECTORAL AREAS FIRE SERVICES

Description

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

What you can expect from us

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

Staffing Complement

Protective Services Division: **6.2 FTE + 1 Manager + Leadership and Administrative Support**

Drinking Water

10. WATER SYSTEMS OPERATIONS & MAINTENANCE

Description

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

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

What you can expect from us

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

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

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

Staffing Complement

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

Wastewater

11. WASTEWATER SYSTEMS OPERATIONS & MAINTENANCE

Description

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

What you can expect from us

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

Staffing Complement

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

05 Initiatives

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

Initiative	Implementation year(s)
16a Goal: Climate Action & Environment	
16a-1 Explore options for an electoral area specific Climate Action service	2026
16a-2 Explore opportunities to extend environmental protection programs and tools to the electoral areas	Ongoing
16a-3 Develop a joint approach for water conservation education and resource management in the electoral areas	Ongoing
▸ **RELATED IBC** *see 3a-1.5 Port Renfrew Garbage and Recycling Depot Attendant in Solid Waste & Recycling Community Need Summary*	2027-ongoing
16a-4 Evaluate Juan de Fuca's rural water resources for development	2024
16b Goal: Community Parks & Recreation	
16b-1 Work with commissions to enhance and manage community parks, recreation facilities and trail networks and to deliver service improvements, where needed	Ongoing
▸ IBC 16b-1.1 SSI Parks & Recreation SSI Multi-Space Staffing	2024-ongoing
▸ IBC 16b-1.2 SSI Parks & Recreation Staffing	2025-ongoing
▸ **NEW IBC** 16b-1.5 SSI Administration & Recreation Staffing	2027-2028
16b-2 Develop and/or update community parks management plans, as needed	Ongoing
16b-3 Explore future potential uses for Salt Spring Island's fire hall site, with input from the local community	2026-2027
16b-4 Investigate options to develop a community hall in Otter Point and proceed with implementation, if feasible	Ongoing

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

Initiative	Implementation year(s)
FUTURE IBC 16f-5.1 JdF Community Planning Assistant*	Planned for 2027
16g Goal: Public safety & emergency response	
16g-1 Continue to implement wildfire resiliency activities	Ongoing
16g-2 Enhance public notification processes for emergencies	2024-ongoing
16g-3 Review and modernize fire and emergency management programs	2024-2025
▸ IBC 16g-3.2 Electoral Area Fire Services Compliance and Coordination (Revised)	2026-ongoing
▸ IBC 16g-3.3 Electoral Area Fire Chief Conversion to CRD Staff (Revised)	2025-ongoing
▸ IBC 16g-3.4 Bylaw Enforcement Staffing	2025-ongoing
▸ **RELATED IBC** *see 9a-2.2 Fire Services Coordination & Support in Safety & Emergency Management Community Need Summary*	2024-ongoing
16h Goal: Transportation	
16h-1 Develop and implement an Active Transportation Plan for the Ganges Village	2023-ongoing
16h-2 Advocate for transit service improvements, including seamless connections with ferry services	Ongoing
16h-3 Support rural transportation opportunities	2024-2026
16h-4 Coordinate on shovel-ready active transportation projects to access and leverage equitable resourcing in design and engineering	Ongoing
16i Goal: Wastewater	
16i-1 Develop plans, facilitate infrastructure maintenance, upgrades and service expansions to support local wastewater treatment plants, as needed by the community	Ongoing
▸ **NEW IBC** 16i-1.1 Magic Lake Sewer Operator (Conversion)	2027-ongoing
16i-2 Explore improvements to wastewater treatment, including alternative uses for wastewater and enhanced liquid waste facilities	2023-2024

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

06 Performance

GOALS 16A-16I

Targets & Benchmarks

- N/A

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Building permits in all three electoral areas	Quantity	750	850	850	↗
2	Development application levels in the JdF Electoral Area	Quantity	47	40	50	→
3	Application of BC Energy Step Code for new construction	Quantity	110*	120	150	→
	Application of Greenhouse Gas Emission requirements for new construction	Quantity	127*	120	150	→
4	Electoral Area Fire Departments meeting new structural fire fighter training standards (comes into effect March 2024)	Quality	7	7	7	↗
5	Meeting Management Improvements	Quantity	24	24	24	→
6	Broadband connectivity – attracting Internet Service Provider (ISP) investment to SGI	Quality	Future metric			↗

[1] Total number of permits issued annually; data from CRD Tempest application database
[2] Total number of development applications received annually; data from CRD Tempest application database
[3] Number of building permits affected by Energy Step Code provisions and Greenhouse Gas Emissions requirements; estimates only
[4] Total number of fire departments that meet the guidelines; data from Fire Departments and audit reports
[5] Number of SSI Local Community Commission meetings; data from SSI Administration division
[6] Improvements in transport/last mile ongoing: GAIA (Galiano), Starlink (all), Rogers/Shaw (Pender/Mayne), CityWest-Connected Coast (Saturna, Galiano, Pender)
** Results as of August 2025*

Discussion

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

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

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

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

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

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

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

Metric 5: Improvements for the functionality in meeting management software and broadcasting of LCC meetings to improve electronic meeting participation and engagement has been deferred but remains in the five-year plan.

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

07 Business Model

PARTICIPANTS

Building Inspection Service: All Electoral Areas

Environmental Resource Management: Port Renfrew

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

JdF Community Parks: JdF Electoral Area communities

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

JdF Community Planning: JdF Electoral Area communities

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

SSI Administration: SSI Electoral Area

SGI Initiatives: SGI Electoral Area

FUNDING SOURCES

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

GOVERNANCE

Electoral Areas Committee

SSI Local Community Commission

JdF Land Use Committee

Emergency Management Committee

Planning and Protective Services Committee

Transportation Committee (Regional)

Regional Transportation Advisory Committee (staff)

Various Local Service Area Commissions including:

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

12 Open Government

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. All CRD divisions and departments successfully migrated to M365 SharePoint Online
2. Routine release program for obtaining certain types of property information from Building Inspection was implemented.
3. The CRD Board endorsed an updated Public Engagement Policy and Framework on June 10, 2026. The updates aim to modernise and strengthen our public engagement practices and are supported by an engagement toolkit for use by staff and consultants.
4. Corporate Administration conducted an organizational Administrative Services Review to clarify and define administrative services and identify improvement opportunities in support of service delivery in the years ahead.
5. CRD Evolves 2024-2025 concluded in summer 2026 and was operationalized. Reporting on progress will continue through the Community Need Summaries.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

Communications & Engagement

- Internal Communications: informs decision-making and influences employee behaviour in ways that benefit government, the public, and employees themselves. Visual communication has emerged as a significant trend. Research shows that visual content gets far more engagement and improves information retention drastically. Since the pandemic and restrictions on face-to-face interactions the shift to digital communications was key to internal communications.
- Digital Communications: More Canadians than ever are using the Internet to connect with government. The CRD has been building internal capacity, implemented a digital engagement platform, and redesigned its public website to be ready to adapt. With the rapid adoption of artificial intelligence (AI) externally, the website has become a key tool in ensuring current, credible and accurate information is provided by the CRD to address risks related to misinformation.
- Media: We continue to see disruption of business models for local media outlets, news coverage, as well as instability of major social media platforms. As the information ecosystem changes, the CRD needs to continue diversifying its strategies to leverage content created and distributed via traditional and digital channels. As the region grapples with major changes such as climate change, the CRD will require effective delivery of timely, credible and informative messaging to counter misinformation and maintain public trust.
- Accessibility: In support of a corporate accessibility plan, Corporate Communications will be reviewing information accessibility standards and how to implement them as part of its style guides, website design and communication materials. Following the website launch, the CRD received an accessibility audit. The audit commended CRD for its work overall with recommendations to be considered and prioritized as part of accessibility plan implementation.
- Social Media: The CRD has been coordinating and posting to CRD social media channels since 2015. In 2025 after a staff review and Board decision the CRD deactivated its Twitter/X account, resulting in a loss of 8,500 social media followers. Since then, the total social media followers on other social

channels are back to the levels prior to the Twitter/X deactivation. At the time of this report the CRD has 29,639 followers, a slight increase since the Twitter/X deactivation. The CRD made a commitment to increase the sophistication of its social media content approaches through data-based insights and by developing more media-rich content with an emphasis on video. Between January 2024 and June 30th, 2026, the number of shares, reactions and likes all increased in comparison to the January 2022 to June 30th, 2024. From 2024-2026 post shares were 40,899 (490% increase) over 2022-2026. Post reactions and likes were 106,959 (188% increase) over 2022-2026.

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

Information and Privacy

- Electronic Documents and Records Management System (EDRMS): we are using a phased approach to modernize the CRD's information management program framework and recordkeeping in accordance with legal and regulatory requirements, policies and business needs. This is complex work and requires significant effort and investment. A new information governance framework and corporate Stewardship Program is being implemented through the migration to SharePoint Online project and will support EDRMS optimization. However, given how immense this information footprint is, future work will be necessary to address remaining physical and electronic legacy records after EDRMS is operational (i.e. clean up/dispositions, migrations, digitizing, etc.)
- Legislative Amendments (Bill 9): Over the last five years, the landscape for privacy and access in British Columbia has changed considerably. New legislative amendments have recently been passed, introducing new requirements for local governments under FOIPPA, which adds complexity to Privacy and Access to Information work. These changes will require additional staff effort to interpret, operationalize, and embed these requirements into existing processes, in order to implement the amendments effectively.
- Information Privacy, Digital Transformation and Emerging Technology: The CRD is also undertaking multiple, concurrent digital transformation initiatives as it updates its legacy systems and modernizes its business processes. AI technologies are continuing to grow as an area of interest and concern. Surveillance use in CRD facilities and in housing is also an emerging area that impacts privacy.
- Information Access: In 2025, Privacy and Information Services supported 255 FOI requests, consistent with historical volumes. While request numbers remain stable, the overall level of effort required to process them continues to increase. The average size of requests, measured in pages, is rising year over year; in 2025, this figure nearly doubled compared to the prior year, significantly increasing review time and processing demands. Advances in technology have made some record types significantly more complex to process, requiring specialized tools, expertise, and more detailed review—driving increased staff effort to meet legislated timelines and compliance obligations. In March 2026, a new Building Inspection Bylaw came into effect, changing how several categories of building inspection records are accessed. Records captured by the bylaw are no longer requested under FOIPPA and are instead available through a pay-for-service model. In the near term, divisional effort has increased as staff support Building Inspection in designing and implementing this new program, including developing processes that align with legislative requirements. While the access

pathway has changed, FOIPPA's disclosure and privacy protection requirements continue to apply. As a result, skilled professional review remains necessary prior to release, maintaining demand for Privacy and Information Services to ensure lawful, consistent, and defensible disclosure decisions under the new model.

- Privacy Management: In 2025, Privacy and Information Services collaborated with CRD colleagues on 97 PIAs, representing a 111% increase over the prior year. Privacy and Information Services is continuing to implement improvements aimed at streamlining operations and enhancing service delivery. Legislative and regulatory changes introduced in 2021 continue to shape the organization's obligations, including mandatory Privacy Impact Assessments (PIAs), breach notification requirements where there is a real risk of significant harm, and the expectation of a robust privacy management program. Demand for Privacy and Information Services support remains high as programs work to operationalize these obligations and sustain ongoing improvement. Continued effort is required to embed consistent practices, strengthen program maturity, and support compliance across a diverse operational environment.

Governance

- The CRD has over 79 commissions, committees and contribution services that assist in the governance and operational guidance of CRD services. The resultant levels of service provided by Legislative Services have been increasing over the years, including:
- Increase in the number of elector approval processes requested by divisions, for new service establishments and borrowing for projects identified in the 5-year capital plan. In 2025, Legislative Services supported 5 Alternative Approval Processes (Biodiversity, Foodland, Transportation, SEAPARC, Regional Water) and 4 Petitions for borrowing totalling over $64 Million.
- A review of the agenda management software for the CRD Board in happening to assess capability to improve webcasting audio-visual in the boardroom, as well as assess the future capability to scale-up agenda management software to be used across the organization to create consistency in the appearance of CRD meeting agendas and webcasting.
- A new CRD Board of Directors will take part in orientation and a strategic planning process in late 2026-early 2027. This critical work will shape the strategic direction for the region and organization for the next Board term.

Legal counsel

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

Real Estate & Facilities Management

- Facilities Centralization Plan: Prior to 2018, a significant amount of Facilities Management effort was directed toward the four Island Health (VIHA) facilities. At that time, direction was given to shift focus toward expanding the number of facilities serviced by Facilities Management, with the goal of

providing improved and consistent services across more of the CRD facilities. This was the formation of the Facilities Management Centralization Plan.

- SMART Buildings Technology: As building systems integrate new technology into their controls, buildings are becoming SMART, which means the building is "alive" and adaptable to changing environments for such things as HVAC and electrical requirements. Facilities systems are continually being updated to become SMART.
- Space Planning: staff have been working to stay ahead of the demands for new workspaces but the long planning and construction cycle, combined with the lengthy time required for furniture delivery and installation, has resulted in delays in arranging new spaces.
- Staff retention: Employee retention continues to be a challenge. Hiring, orienting and training new staff takes many months to develop them to a level where they can complete the necessary tasks in an efficient manner. Over the last number of years, frequent turnover in the roles of the Facilities Management Worker 2 and Worker 4 positions has challenged Facilities Management's ability to complete all tasks in a timely manner. The group has just recently returned to a fully staffed complement, which should aid in completing all critical tasks in the timelines required.

Corporate Administration

- The Corporate Administration section was established in 2025 to provide administrative leadership across the organization. Through 2026 an Administrative Services Review is underway to clarify and define administrative services and identify improvement opportunities in support of service delivery.
- Once complete, the Administrative Services Review recommendations for improvement will be strategically implemented, directed by organizational and service priorities.

OPERATIONAL STATISTICS

	2023	2024	2025
Communications			
Total Surveys Undertaken (internal and external)	21	23	24
Total Public Engagement Projects Undertaken	9	13	7
Information and Privacy			
Total FOI requests received	284	268	255
Total Privacy Impact Assessments completed	28	30	97
Legislative Services			
Total Staff Reports submitted to the three CRD Boards for direction[1]	199	226	215
Facilities Management			
Total Facilities Work Orders	2,910	3,682	3,897
Total Preventative Work Orders[2]	2,849	1,239	2,390
Total Reactive Work Orders[2]	657	1,243	1,507
Total Miscellaneous/Staff Requests[2]	1,430	1,200+	1,347

[1] Excludes 'For Information' reports.

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

04 Services

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

SERVICE BUDGET REFERENCES[1]

- 1.103 Elections
- 1.011 Board Expenditures
- 1.014 Corporate Services
- 1.015 Real Estate
- 1.118 Corporate Communications
- 1.105 Facility Management
- 1.106 CRD Headquarters Buildings
- 1.107 Corporate Satellite Building

1. CORPORATE ADMINISTRATION

Description

Corporate Administration provides administrative leadership across the organization, collaborating with departments to ensure consistent, efficient, high-quality business support services.

What you can expect from us

- Oversee implementation of the Administrative Services Review (ASR) recommendations and workplan that clarifies administrative services and identifies improvement opportunities in support of service delivery.
- Review and standardize administrative practices to optimize organizational consistency and efficiency.
- Conduct reviews of systems and structures that enhance flexibility and help ensure consistent administrative support toward service delivery and business continuity.
- Identify and manage contracts and services related to Corporate Administration functions, such as office supplies, catering, or venue agreements.
- Lead initiatives to foster collaboration and strengthen and develop administrative support staff.
- Oversee Reception operations at Fisgard Headquarters.
- Lead organization of internal and external corporate events and meetings.

Staffing Complement

Corporate Administration: **2.0 FTE + Manager (excludes auxiliaries)**

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

2. CORPORATE COMMUNICATIONS & ENGAGEMENT

Description

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

What you can expect from us

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

Staffing Complement

Corporate Communications & Engagement: **18.5 FTE with 3 Managers, Senior Manager and some shared administrative support**

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3. LEGAL SERVICES

Description

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

What you can expect from us

- Bylaw drafting and review, including supervision of outside counsel when required.
- Manage governance changes and advise on legislative and statutory interpretation.
- Manage policy development to ensure compliance with policy framework and modern principles of policy development.
- Staff training in procurement, policy, and contract and bylaw drafting.
- Manage and litigate commercial, administrative, and public law claims for CRD, CRHD and CRHC.

- Advise on ticket enforcement, bylaw application, regulatory compliance, real estate matters, building inspection, and other areas.
- Draft, develop, and revise contract and procurement templates.
- Assist with contract amendments and third-party negotiations.
- Report quarterly on contracts and procurement trends at the CRD.
- Draft, review and approve 800+ agreements per year, and respond to 1,500+ inquiries for legal advice.

Staffing Complement

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

4. LEGISLATIVE SERVICES

Description

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

What you can expect from us

- Administrative and legislative support to the CRD, CRHC and CRHD Boards, 15 standing and select committees of the Board, and 12 utility commissions and committees.
- Publish agendas and record minutes for over 170 open and closed meetings annually for the three CRD Boards, and their standing and select committees.
- Facilitate 50+ delegations from residents and organizations.
- Conduct elections and bylaw assent processes.
- Process ~60 bylaws annually for adoption and manage the administration of bylaws.
- Coordinate ~300 appointments annually to CRD committees and commissions.
- Conduct training for commission members, meeting chairs, and staff on parliamentary procedure.
- Annually review and distribute 800+ pieces of correspondence addressed to the CRD Board.

Staffing Complement

Legislative Services: **5.0 FTE + Manager**

5. PRIVACY & INFORMATION SERVICES

Description

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

What you can expect from us

- Administer 250+ FOI requests annually (including 2,000+ associated records each year).
- Administer 40-100+ PIAs annually; review and support documenting initiatives, write collection notices, conduct risk assessments and legal research, advise/make recommendations, coordinate across stakeholders.
- Develop and administer the corporate privacy and information management programs to support regulatory compliance and effective practices.
- Conduct regular mandatory and ad hoc specialized privacy training sessions for staff.
- Respond to complaints or matters involving the Office of the Privacy Commissioner under FOIPPA; lead reviews and incident reporting.
- Conduct records inventories & appraisals, develop lifecycle management plans for all records and approve disposition (destroy or retain permanently) to ensure timely and effective management of information resources.
- Develop governance framework for effective documents and records management, including repository management, information architecture, metadata and rules-based recordkeeping in SharePoint Online, Teams and OneDrive for electronic resources.
- Document and Records Management System (EDRMS) and associated work.
- Administer the corporate Stewardship Program for SharePoint and Teams, including permissions management and Helpdesk support.
- Lead and support digitization projects and address legacy records.

Staffing Complement

Privacy & Information Services: **4.6 FTE + 2 Managers + auxiliary project role funded by business areas**

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6. REAL ESTATE & FACILITIES MANAGEMENT

Description

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

What you can expect from us

- Manage the real estate portfolio and property management services across the organization.
- Manage and complete due diligence for acquisitions and dispositions of property for: Regional Parks, Housing (CRHC), Capital Regional Hospital District, Hartland Landfill, Community Parks, Small Craft Harbours, Communications Towers and Infrastructure & Water Services.
- Coordinate the internal review and response to third-party referrals submitted to the CRD.
- Manage corporate land and land agreement data, both tabular and spatial.

- Coordinate, complete and manage leases, licenses, permits, and land-use applications.
- Oversee the completion and registration of ~150 new covenants and statutory right-of-way annually in favour of CRD.
- Conduct land research and due diligence to support corporate initiatives and decisions.
- Directly manage the facilities components of various CRD buildings that include treatment plants, pump stations, office and operational buildings.
- Procure multi-year facility/building management service contracts for facilities; support other departments to ensure service contracts align with corporate standards
- Administer regulatory requirements for CRD facilities; this program includes fire safety, elevators, boilers, emergency generators, roof anchors and backflow preventers
- Deliver capital projects related to new construction and building system renewals, as well as numerous maintenance projects
- Provide Project Management services for facility projects to other CRD departments

Staffing Complement

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

7. RISK & INSURANCE

Description

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

What you can expect from us

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

Staffing Complement

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

8. STRATEGIC PLANNING

Description

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

What you can expect from us

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

Staffing Complement

Strategic Planning (Executive Services): **1.0 FTE (exempt Senior Manager)**

05 Initiatives

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

Initiative	Implementation year(s)
12a Goal: Enhanced privacy & records management	
12a-1 Adhere to new and emerging requirements of privacy legislation in a consistent manner	Ongoing
▸ IBC 12a-1.1 Privacy & Information Senior Analyst	2024-ongoing
▸ **NEW IBC** 12a-1.2 Privacy & Information Analyst	2027-ongoing
12a-2 Support the digitization of our legacy records once the Electronic Documents and Records Management System is implemented	2023–2026
12b Goal: Foster greater civic participation among diverse community members	
12b-1 Enhance the public participation and engagement practices and framework to foster trust and understanding, informed by input from residents and equity, diversity and inclusion principles	2026
▸ IBC 12b-1.1 Build EDI principles into Public Participation Framework	2026
12b-2 Advance the Communications Strategic Plan to guide organizational communications practices and policies internally and externally	2023-2024
▸ IBC 12b-2.1 Citizen Experience Survey	2024
12b-3 Modernize the crd.bc.ca website	2023–2025
12b-4 Redesign and upgrade the CRD boardroom and broadcasting equipment to prepare for future planned growth and improve electronic meeting participation and engagement	2023-2026
▸ IBC 12b-4.1 Meeting Management Improvements	2023-2026
12b-5 Build capacity for elections and electoral approval processes to address increasing demand for new service creation	2025
12b-6 Implement a Board voting dashboard	*Advanced through 12b-4.1*

▸ IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030*	2026-2027
SUPPORT SERVICES	
▸ **FUTURE IBC** 12c-1.1 Resources required in Corporate Communications to help support all IBCs	Planned for 2028
RELATED IBC *see 11b-3.1 Staff and Operations & Maintenance Funding to Support Broadened Facilities Management Portfolio in People Community Need Summary*	

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

06 Performance

GOAL 12A: ENHANCED PRIVACY & RECORDS MANAGEMENT

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	FOI and Privacy Program Compliance for Access Requests[1]	Quality	99%	100%	100%	→
2	Volume of FOI requests[2]	Quantity	255	182	180	→
3	Completed PIA requests for initiatives[3]	Quantity	97	80	80	→

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

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

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

Discussion

The objective for access to information is not to increase or decrease overall request volumes, but to ensure that requests are handled through the most appropriate access channel. Where feasible, this includes shifting suitable record types to fee-based or proactive release models, allowing for more efficient access outside the FOI process while continuing to apply FOIPPA's privacy and disclosure requirements. Over time, the implementation of alternative access pathways—such as the Building Inspection records program—may change the composition of FOI requests. The impact of this work will be assessed by comparing request volumes and record sizes over time and monitoring trends jointly with program areas. The goal is to make information accessible through the most appropriate channel—using formal FOI requests where required, while expanding proactive and fee-based access options—so that records can be provided more efficiently while continuing to protect privacy and meet legislative requirements. Requests differ significantly in scope, format, and complexity, and are influenced by evolving organizational practices, including increased reliance on audio, video, and other digital records, as well as evolving applicant behaviours.

For Privacy Impact Assessments (PIAs), the primary objective is to ensure that assessments are completed before new initiatives are launched, and in the case of existing initiatives, prior to the implementation of any considerable change. This supports compliance with legislative requirements. More broadly, PIAs are a key mechanism for integrating privacy into program design, improving risk identification, and supporting consistent practices across the organization. PIAs are a key tool in building staff awareness and capability in managing personal information responsibly and supporting consistent decision-making across departments when handling personal information. The goal is to complete PIAs

early in the development of new initiatives, so privacy risks are addressed upfront, improving program design, supporting compliance, and reducing the likelihood of costly redesign or remediation after a program is launched.

GOAL 12B: FOSTER CIVIC PARTICIPATION AMONG DIVERSE COMMUNITY MEMBERS

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Unique visits to CRD.ca website and microsites (sessions)	Quantity	2.2M	2.3M	2.4M	↗
2	Social media engagement	Quantity	4.08%	4.5%	4.8%	↗
3	Impressions	Quantity	2,100,000	2,000,000	2,000,000	→

1 Data from Google Analytics

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

3 Impressions: The number of times a post on one of the CRD social platforms appeared on someone's screen.

Discussion

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

07 Business Model

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

11 People

An organization staff are proud to be a part of

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

11a Equity, diversity & inclusion
11b Organizational capacity

02 Contacts

Chris Neilson, Sr Manager, People, Safety & Culture @ email T. 250.360.3282

03 Operating Context

ACHIEVEMENTS IN 2026

1. Finalized a three-year (2025-2027) Collective Agreement with CUPE Local 1978
2. Implemented the 2026 Employee Experience Survey
3. Received the BC Municipal Safety Association Safety Excellence Award for 2026
4. Certificate of Recognition (CoR) for workplace safety achieved for 2026
5. Implemented significant workplace systems enhancements to the HR Information System/SuccessFactors, the Safety Management Centre, and to CRD Central toolkits
6. Led and participated in Pride Parade 2026
7. Completion of significant CRD Accessibility Plan action items to ensure accessible and inclusive services and workplace

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

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

OPERATIONAL STATISTICS (TO QUARTER 1, 2026)

	CRD Current Q1, 2026	CRD Current Q1, 3-yr Trend	Industry [2] Average Q1, 3-yr Trend	CRD Annual 2025	Industry [2] Average 2025
1. Total Unionized Workforce (all staff)	90.5%	89.5%	80.2%	90.1%	80.6%
2. Average Length of Service (regular staff)	8.6 years	8.9 years	10.9 years	8.9 years	10.9 years
3. Average Employee Age (regular staff)	45.3 years	45.5 years	46.7 years	45.8 years	46.8 years
4. Turnover Rate / Retirement Rate (regular staff) [1]	1.3% / 0.3%	2.0% / 0.7%	1.9% / 0.5%	7.9% / 2.1%	7.6% / 1.9%
5. Job Opportunities (all staff)	227	196	N/A	412	N/A
6. Applications Received (all staff)	2,787	N/A	N/A	8,233	N/A
7. Absenteeism (Sick Leave) Rate (regular staff) [1]	5.0%	5.0%	5.3%	4.5%	4.7%
8. WorkSafeBC Injury Recovery Rate (all staff)	67%	84%	N/A	94%	91%
9. WorkSafeBC Employer Rate (all staff)	2.27% less 10% [2]	2.34% less 10% [3]	3.71%	2.35% less 10% [3]	3.76%

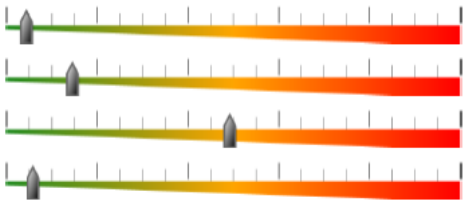
For further information about these statistics please refer to the CAO Quarterly Progress Reports.

WorkSafeBC Trends Analysis (3 Tables):

Performance Scorecard

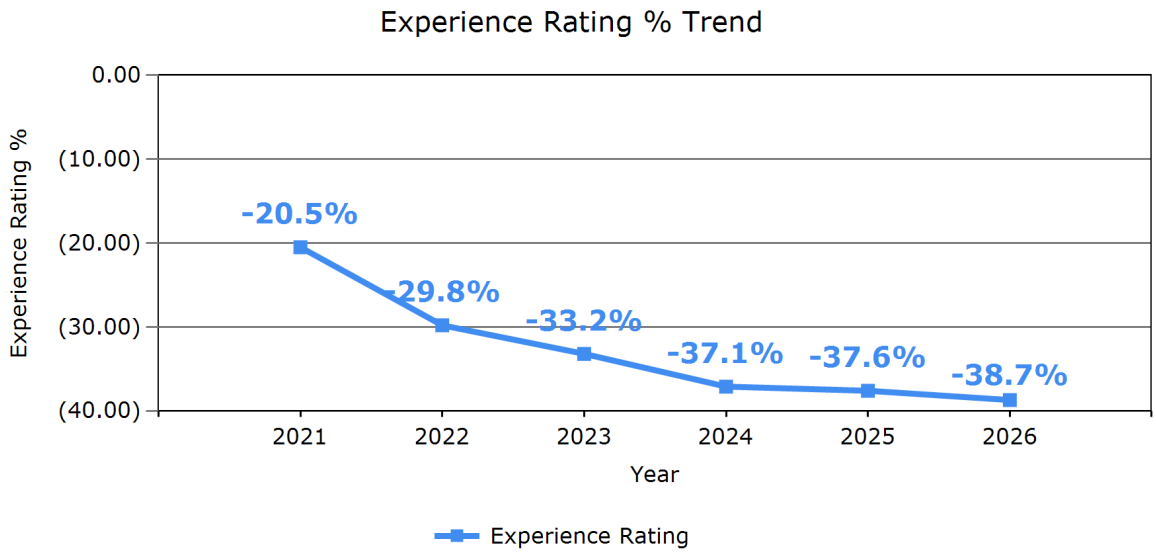
Measure	Period	Actual	Rank
Experience Rating	2025	-37.6%	3 / 69
Injury Rate	2022-2024	2.5	10 / 69
% Serious Injury	2022-2024	10.0%	31 / 63
Duration	2022-2024	19.2	4 / 69

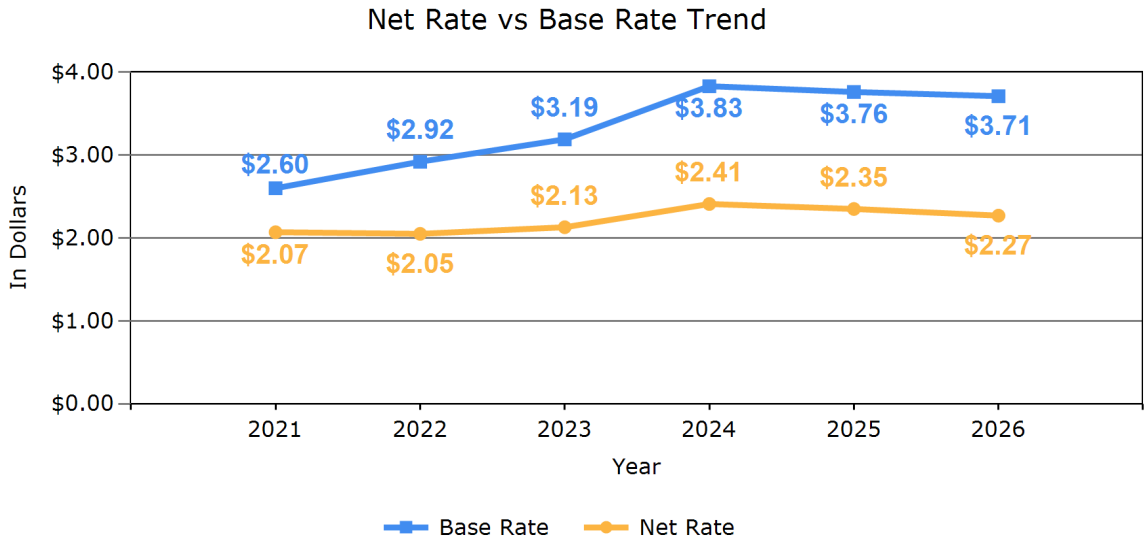
Better — Comparison vs. Peers — Worse



1 Quarterly statistics are cumulative, with annuals being the sum of all quarters in the calendar year.
2 Industry consists of public sector employers as reported through the *HR Metric Service™* for which the CRD has been a member
3 An additional 10% reduction in assessed premiums is applied to the assessed rate, as a result of the CRD's Certificate of Recognition program and designation.

Cost of WorkSafeBC premiums per $100 of assessable earnings. Net rate is the CRD's rate assigned by WorkSafeBC, and this is our Experience Rating. Base rate is the rate for the industry. For 2026, the CRD's premium rate assessment (experience rating) discount is 38.7% below industry base assessments. In addition, the CRD receives a further 10% discount as a result of our Certificate of Recognition, for a total discount on premiums of 48.7%.





04 Services

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

SERVICE BUDGET REFERENCES[3]

› 1.016 Human Resources

PEOPLE, SAFETY & CULTURE

Description

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

What you can expect from us

- Employment relations, including 410+ job opportunities, labour relations for two unions, and Human Resources Information System (HRIS) management and reporting for 1,450+ employees and 1,400 volunteers
- Occupational health and safety, corporate wellness and benefits, and abilities management
- Development and administration of over 80 personnel policies and corporate safe work practices
- Developing and delivering corporate learning and development programs (600+ participants annually)
- Delivering impactful stay-at-work/return-to-work abilities management activities, ensuring impactful and meaningful employee engagement and absenteeism below rising industry norms
- Implement the corporate three-year Accessibility Plan, and the four-year People, Safety and Culture Strategic Plan which focuses on the areas of: Equity, Diversity, Inclusion and Accessibility; Organizational Capacity; Talent Acquisition; Employee Experience and Recognition; Talent Excellence; and People, Safety and Culture Excellence.
- Strategic People, Safety and Culture programs related to:
  - Talent Acquisition services: responsible for a variety of activities to assist in attracting, selecting, promoting and retaining the best qualified employees who will enhance the potential of the organization to meet the current and future needs of our residents and other customers.

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

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

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

Staffing Complement

Division: **18.0 FTE**

05 Initiatives

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

Initiative	Implementation year(s)
11a Goal: Equity, diversity & inclusion	
11a-1 Develop and implement an organizational accessibility plan that is informed by residents and an Accessibility Advisory Committee	2023-2024
▸ IBC 11a-1.1 Develop & implement the Corporate Accessibility Plan	2024-ongoing
11a-2 Develop understanding of, and accountability for, equity, diversity and inclusion across CRD decision-making bodies	2024-2026
▸ IBC 11a-2.1 Enhance understanding & accountability for Equity, Diversity & Inclusion	2024-2026
11a-3 Create and implement an Indigenous Employment Strategy in partnership with local Indigenous communities and Indigenous-serving organizations	2024-2026
▸ IBC 11a-3.1 Create & implement an Indigenous Employment Strategy	2024-ongoing
11a-4 Strengthen Board decision-making frameworks to include First Nations Reconciliation, Equity, Diversity & Inclusion, and Climate Action lenses	Ongoing
11b Goal: Organizational capacity	
11b-1 Advance the Human Resource Strategic Plan to guide organizational capacity and continuity, workforce planning and retention, and corporate safety	Ongoing
▸ IBC 11b-1.2 Alignment of Services: Manager of Safety	2025-ongoing
▸ IBC 11b-1.3 Human Resources Manager	2024-ongoing
▸ IBC 11b-1.4 Corporate Recruiting	2026-2027
▸ IBC 11b-1.5 Corporate Recruiting – LinkedIn Talent Licensing	2025-ongoing
▸ **FUTURE IBC** 11b-1.1 HRIS Talent Suite	Planned for 2028
11b-2 Maintain and enhance corporate compliance and alignment with workplace safety legislation	2023

Initiative	Implementation year(s)
11b-3 Maintain business continuity, efficiency and resilience by rightsizing the staffing complement and facilities	Ongoing
▸ **NEW IBC** 11b-3.2 Staff and Operations & Maintenance Funding to Support Broadened Facilities Management Portfolio	2027-ongoing
▸ **NEW IBC** 11b-3.3 Organizational Capacity Allocation Review	2027-2029
▸ **FUTURE IBC** 11b-3.1 Benefits, Wellness & Abilities Management Coordinator	Planned for 2028
11b-4 Implement the recommendations in the 2023 CRD Employee Survey report	2023–2025
▸ IBC 11b-4.1 Employee Survey	2024-ongoing
11b-5 Continue supporting the CRD Leadership Development Program	Ongoing
11b-6 Evaluate the effectiveness and impacts of the workplace flexibility and Alternative Work Options implementation on the organization and staff	2024-ongoing
IBC 11b-7.1 Manager of Corporate Initiatives & Administration*	2024-ongoing

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

06 Performance

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

Targets & Benchmarks

- Education for CRD staff, Board Directors, and Commissioners to achieve a level of EDI competence and confidence needed to create a diverse, equitable, and inclusive organization.
- ELT approval of an internal Equity, Diversity and Inclusion strategy to support an inclusive organizational culture.
- In concert with the CRD's Accessibility Advisory Committee, developed the CRD's Accessibility Plan focused on the priority areas of: built environment improvements; resourcing, awareness and training; and increased access.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Mid-Yr Actual	2026 Forecast	2027 Target	Desired trend
1	**The number of participants who completed EDI-related training each calendar year**	Quantity	571	151	350	350	→
2	**The number of participants who have completed EDI-related training as a running total (measured at the end of the calendar year)**	Quantity	1,836	2,048	2,186	2,550	↗

1,2 Counted as total number of participants recorded across EDI-related training at the CRD. Some individuals attended multiple training sessions.

Discussion

The CRD is taking an integrated learning approach to cultivate inclusive organizational culture change. An accessibility focus is incorporated into all three aspects of equity, diversity and inclusion. EDI-related education for CRD staff, Board and Committee/Commission members is essential to increasing understanding of and ability to apply an EDI lens to decision-making.

Foundational EDI training (formerly called mandatory training) was introduced in 2024, facilitated by Inclusive Excellence Strategy Solutions, and continues to be required for both managers and staff at all levels of the organization. In 2025, these initial efforts were expanded upon by introducing an additional foundational training in psychological health and safety which has an explicit EDI lens, facilitated by Leda Consulting. In addition to these requirements, new optional training was introduced for all CRD staff, including Disability Inclusion and Awareness Training facilitated by the Victoria Disability Resource Centre and mental health focused training facilitated by Workability.

EDI-focused sessions are also incorporated into iLead, the CRD's signature award-winning leadership program for exempt managers. This resulted in a greater number of participants overall for 2025 than was previously forecasted. In the first six months of 2026, a total of 151 CRD staff participated in EDI-related training.

In 2027, it is anticipated that additional learning opportunities will be introduced as the CRD's internal EDI strategy progresses and to further support the CRD's Accessibility Plan implementation.

GOAL 11B: ORGANIZATIONAL CAPACITY

Targets & Benchmarks

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

- Employee turnover industry average (2025): **7.9%**
- Unplanned absenteeism industry average (2025): **4.5%**
- Workplace injury recovery rate (2025): **94%**

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Employee turnover**	Quality	7.9%	8.0%	8.0%	→
2	**Unplanned absenteeism**	Quality	4.5%	4.7%	4.0%	↘
3	**Workplace injury recovery rate**	Quality	94%	95%	95%	→

1 Total number of CRD staff (regular) that have left their employment with us as a percentage of the regular staff pool; data retrieved from corporate enterprise resource planning system
2 Percentage of working time missed as a result of CRD staff (regular) unplanned absence (e.g. sick leave, emergency leave, other); data retrieved from corporate enterprise resource planning system
3 Percentage of staff returning to work from a workplace injury in the stated year.

Discussion

The CRD has 863.34 FTEs – 827.84 regular and 35.5 term positions (with terms ranging from one to five years, with the majority being two years or longer, term positions) – and 564 auxiliary staff, mostly in Parks and Recreation. 90.5% of the CRD's paid workforce is unionized. The average length of service and average workforce age of CRD staff remain relatively consistent from previous years, at 8.6 years and 45.3 years respectively. With the increased pressures of a competitive labour market, turnover across industry has increased including at the CRD; however, we are beginning to see this return to more normal levels over the past two years. Retirement rates account for approximately 27% of all employee turnover.

As an essential service, the CRD closely monitors the impact of absenteeism and takes appropriate measures to ensure essential operations are maintained. The CRD measures and monitors absenteeism by both its sick leave usage and safety ratings and has implemented a comprehensive abilities management program aimed at early intervention and proactive and positive return to work programs. Through this, the CRD is continuing its proactive abilities management efforts to ensure costs of absenteeism are appropriately managed, and employees are actively engaged early in return-to-work measures to aid in their recovery to work from illness, as well as its proactive healthy workplace program focused on providing employees with personal tools to keep them healthy.

07 Business Model

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

Making a difference...together

8 Planning

Keep approved plans current and monitor for effectiveness

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

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

8a Managed growth

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. The CRD Board approved the initiation of an update to the Regional Growth Strategy (RGS).
2. Studies to support the decision on an RGS update included an update to regional population projections, an industrial land study, and the Growth and Mobility Study GIS resource.
3. The CRD Board accepted three Regional Context Statements. One was rejected for misalignment with the RGS and work with the local government to address this misalignment is planned for the second half of 2026.
4. The Foodlands Access Service retained a farm operator for the Bear Hill Farm pilot project and started site development. Farmer recruitment will occur in Fall/Winter 2026.
5. Completed the 2025 Regional Growth Strategy Indicators Report.
6. The CRD Board approved the update to the Official Community Plan and Zoning Bylaw for Shirley-Jordan River (JDF).
7. Completed the Capital Region Population, Employment and Dwelling Projections analysis.
8. Ongoing meetings of the Development and Planning Advisory Committee (DPAC).

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Regional Planning supports regional growth management by:
    - Exploring new matters of regional interest and assessing the feasibility of developing new services.
    - Providing demographic, planning, development and growth management analysis across the region.
    - Providing specialized data, information and modelling analysis quickly.
    - Coordinating numerous interests from internal and external interest holders.
- On July 8, 2026, the CRD Board supported the initiation of an update to the RGS starting in 2027. Updating the RGS is a significant project that will be the primary focus of the Regional Planning division in 2027 and 2028.
- In recent years the province has made significant changes to the land use planning and zoning frameworks for local governments. Understanding these changes, monitoring impacts, and supporting local governments in fulfilling new growth targets will continue to be a significant consideration in 2027.
- CRD staff, in partnership with the Development and Planning Advisory Committee (DPAC), will undertake work planning to develop the scope and schedule for work on the Regional Growth Strategy (RGS) and to identify opportunities and approaches to engage local government staff and councils over the course of the two-year update.
- The Foodlands Access Service will receive staffing of 0.5 FTE in 2027. This will support the farmland pilot project at Bear Hill and allow for the development of other planned programs to support agriculture in the region.
- Regional Planning staff will work closely with Regional Transportation Service staff on the development of the Regional Transportation Plan to integrate land use and planning considerations, ensuring alignment with the update to the Regional Growth Strategy.

OPERATIONAL STATISTICS

- In 2025, four Regional Context Statements were reviewed by staff and three were approved by the CRD Board.
- As of July 2026, one Regional Context Statement was reviewed by staff and approved by the CRD Board.
- 47 referrals were reviewed by staff in 2026 (as of July 2026).

04 Services

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

SERVICE BUDGET REFERENCES[1]

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

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1. REGIONAL GROWTH STRATEGY

Description

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

What you can expect from us

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

Staffing Complement

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

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

2. REGIONAL PLANNING

Description

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

What you can expect from us

- Collect and disseminate primary source data through building permits (monthly), Statistics Canada datasets, and BC Assessments data sets.
- Compile, disseminate and support partners with the interpretation and application of statistical and spatial data, and conduct special studies, as needed.
- Analyze and report on transportation, land use and housing data to support regional service delivery (e.g. regional transportation and urban growth models, climate action reporting).

Staffing Complement

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

3. REGIONAL FOODLANDS ACCESS

Description

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

What you can expect from us

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

Staffing Complement

Regional Planning & Transportation Division: **0 FTE (support from Regional Planning)[2] + Senior Manager and Administrative Support**

[2] Excludes 0.5 FTE five-year term position from IBC 8b-1.1

05 Initiatives

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

Initiative	Implementation year(s)
8a Goal: Managed growth	
8a-1 Explore changes to growth management approaches and identify implementation actions appropriate for local, regional and provincial implementation	2025-ongoing
8a-2 Assess the need for an update to the Regional Growth Strategy and accompanying monitoring program	2025
▸ IBC 8a-2.1 Regional Growth Strategy Studies	2025-2026
▸ **NEW IBC** 8a-2.2 Regional Growth Strategy Update	2027-2029
8b Goal: Protect & enhance local agriculture to support long-term food systems security	
8b-1 Consider establishment of a new Foodlands Access Service	2023-2026
▸ IBC 8b-1.1 Foodlands Access - Service Creation & Activation	2024-ongoing
▸ **NEW IBC** 8b-1.1 Foodlands Access - Service Creation & Activation (Revised)	2027-ongoing
8b-2 Activate agricultural activities on priority parcels, as appropriate	2025-ongoing
8b-3 Building from the Regional Food and Agricultural Strategy, support partners to take action to bring land into agricultural production through research, development of policy positions and advocacy	2025-ongoing

06 Performance

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

GOAL 8A: MANAGED GROWTH

Targets & Benchmarks

- **RGS consistency** monitors the percentage of Regional Context Statements accepted and CRD bylaws and services that are deemed consistent with the RGS. The target for RGS consistency is 100%.
- **Net new dwellings built outside the Urban Containment Policy Area** (UCPA) measures the annual share of net new dwellings built in rural areas. The RGS includes a target to limit net new dwellings built outside the UCPA at 5% annually.
- **Net new dwellings in areas where more than 42% walk/bike/bus to work** measures the proportion of new growth located where it can be efficiently serviced by transit and active transportation. The desired trend is to increase the amount of growth in areas conducive to walking, cycling and taking transit.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual*	2026 Forecast	2027 Target	Desired trend
1	RGS Consistency	Quantity	75%	100%	100%	→
2	≤ 5% net new dwelling units built outside the Urban Containment Policy Area	Quantity	2.1%	≤ 5%	≤ 5%	→
3	Number of new dwellings in areas where more than 42% walk/bike/bus to work	Quantity	10%	n/a	n/a	↗

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

2 2025 Regional Growth Strategy Indicator Report and data from CRD Regional Planning

3 2025 Regional Growth Strategy Indicator Report and data from CRD Regional Planning

**Dates represent reporting year*

Discussion

1. The RGS consistency target helps demonstrate how the CRD is upholding the RGS. This performance measure includes Regional Context Statements and determinations of bylaw and service consistency made by the CRD Board. This performance measure should be considered alongside the operational statistic of regional context statements reviewed by staff. The operational statistic provides information about the volume of context statements considered by the CRD Board and the performance measure evaluates the degree of alignment with the RGS.

2. An update to the RGS will consider additional progress measures and indicators to be tracked to provide insight on progress as a region. Updating targets for specific measures will also be considered.
3. In 2025, four Regional Context Statements were reviewed with one rejected by the Board as it was deemed to not align with the RGS. The misalignment was in the proposed OCP land uses which were not aligned with the Rural/Rural Residential RGS designation by designating areas for multi-family residential outside of the Urban Containment Boundary. Subsequently, the Minister of Housing and Municipal Affairs ordered a housing advisor review of policies and procedures in the municipality. The advisor report supported the CRD position that the OCP was not aligned with the RGS.
4. In 2026, one Regional Context Statement was reviewed and accepted by the CRD Board.
5. The RGS objective for managed growth is to keep urban settlement compact and protect the integrity of rural communities. In the past 10 years, the average percentage of growth outside the UCPA has been 3.8%.
6. The most recent RGS Indicators Report (2024 data) identified that the region located 10% of new growth in areas conducive to walking, cycling and taking transit. Locating new growth in these areas is desirable as infrastructure and services are already in place to support high levels of active travel and transit. As the region develops, the desired trend can be achieved by locating new growth in areas that have high rates of walking, biking and transit use, or extending infrastructure to encourage and enable more people to walk, bike or take transit.

GOAL 8B: PROTECT & ENHANCE LOCAL AGRICULTURE TO SUPPORT LONG-TERM FOOD SYSTEMS SECURITY

Targets & Benchmarks

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

Measuring Progress

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

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

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

Discussion

1. A higher-than-average age of farmers is a warning sign for the future of food production in the region. Progress toward this target remains static. The average age of farmers in the region remains higher than the Canadian average.
2. The value of farm receipts increased between the previous two Census of Agriculture completed in 2016 and 2021. While this means the region is trending in the right direction, the region is considerably less productive than other regions in BC such as the Fraser Valley and the Okanagan.
3. Staff rely on data from the Census of Agriculture, which is produced every five years. Reporting will be on a 5-year basis for these measures with the release of the 2026 data expected in 2027. The CRD is not resourced to collect data related to agriculture and food systems.
4. Upcoming updates to the Regional Growth Strategy and potentially the Regional Food and Agriculture Strategy will consider updating the measures to better track progress in the food sector.

07 Business Model

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

7 Regional Parks

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

01 Strategy

STRATEGIES & PLANS

- Regional Parks & Trails Strategic Plan
- Regional Growth Strategy
- Climate Action Strategy
- Special Task Force on First Nations Relations
- 2023-2026 CRD Corporate Plan
- Statement of Reconciliation
- Regional Trails Management Plan
- Land Acquisition Strategy
- Park Management Plans (various)
- Regional Parks Cultural Practice and Safety Policy
- Regional Parks Volunteer Plan 2026-2031

CORPORATE PLAN GOALS

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

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. Completed Regional Parks Volunteer Services Plan 2026-2031.
2. Completed Regional Parks Cultural Practice and Safety Policy.
3. Transitioned staff and resources to new Regional Transportation Service.
4. Undertook engagement with First Nations and agency partners to inform the Land Acquisition Strategy renewal and development of a Stewardship Plan.
5. Formalized the Regional Parks Wildlife and Hazard Tree Program through its adoption as a core policy of the CRD Board.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- First Nations Reconciliation: The CRD supports working with First Nations on common interests and recognizes that how this is achieved will be an ongoing discussion with each First Nation and will evolve as priorities, capacities and governance structures shift over time. Reconciliation is a journey towards strengthened relationships with First Nations and overall increased cultural awareness and respect to improve management of regional parks and trails. The CRD's Regional Parks Division recognizes 19 distinct First Nations with territorial interests over CRD regional park lands.
- Changes to Recreational Use Patterns: With the increasing popularity of outdoor recreation comes challenges for meeting user objectives, including ensuring safety, mitigating environmental damage, and resolving conflict between users. There is also increased pressure for a diversity of recreational uses and greater advocacy from various recreational stakeholder groups such as mountain biking, rock climbing and dog-related user groups.
- Regional Trails Use and Development: Regional Parks is supporting the Regional Transportation Service as it assumes responsibility for planning, managing, and operating the regional trails, while continuing to respond to operational needs through Regional Parks staff. As this transition progresses, there will be pressures to absorb additional service demands, including increased maintenance needs associated with the Widening and Lighting Project and broader transportation-driven service expectations.
- Sustainable Service Delivery: Major infrastructure in regional parks, such as bridges, major facilities and dams, is nearing the end of their lifespan and require upgrades or replacements to meet demands they were not originally designed to handle. In recent years, rising material costs and increased project complexity have significantly driven up the cost of major capital projects. Looking ahead, additional cost pressures are expected due to the need to maintain regulatory compliance, manage risks, and meet public engagement expectations. These expenses will need to be funded through increased requisitions, debt servicing, and grants to sustain service delivery. Furthermore, as our staffing levels and equipment needs continue to grow, we are working to fit these expanding operational requirements within aging operations centres that are increasingly strained by the scale of the service we now deliver.

- Demographic Changes: The population within the capital region is aging overall and becoming more ethnically diverse. The current population over 65 is near 23% and is expected to increase to 28% by 2030. Additionally, accessibility is increasingly becoming a foundational component of service delivery with 24% of people between the ages of 15-64, across BC, living with one or more disabilities. This demographic change is projected to continue over the next two decades and will create demands for different forms of recreation and new ways of using open space.
- Events: Regional parks provide locations for recreation activities, events, tourism and filming, all of which are major contributors to the regional economy. However, there is also growing demand for economic activity in the parks, arising from activities such as athletic events, and numerous group events. The number of permits to allow these types of events to occur within the system is anticipated to increase with 61 event permits issued in 2024, 67 in 2025 and 47 already approved in 2026.
- Ecological Integrity: Over several years, there has been increased interest in understanding the region's biodiversity and reaching national climate targets, as well as including Traditional Ecological Knowledge. Increased pressures stem from the need to provide funding, supervision and expertise to support conservation programs that maintain and monitor ecological integrity.
- Human Disturbance: Conflict can occur between the need to protect ecological, geological and cultural features and visitor access or recreational activities. While some park features, such as streams, coastal sand dunes, and similar natural ecosystems, may be considered attractive for some recreation pursuits, they may not be suitable for many activities because of their vulnerability to irreversible change. The CRD has a responsibility to protect species and ecosystems at risk, as well as areas with Indigenous cultural values.
- Species at Risk: A total of 161 species at risk (both federally and provincially listed) occur within regional parks and trails, including mammals, birds, reptiles, amphibians, fish, invertebrates, vascular and non-vascular plants, lichen, and fungi. Effective management of species can be complex and requires specialist expertise. Threatened species recovery is a long-term process, and success may take time and be financially costly.
- Climate Change: Regional Parks continued to mitigate and respond to the impacts of climate change (drought, unseasonably warm temperatures, wildfire, increasing rain, snow and wind events) on park assets and natural resources.
- Monitoring and Research: Increased monitoring and research will be required to evaluate the success of conservation programs, the impact of activities on parks and to determine where additional efforts may be required.
- Land Acquisition: Expanding the regional parks and trails system to meet increasing recreation demand and conservation needs, while respecting First Nations' rights and sovereignty, presents a unique challenge for CRD staff. It requires meaningful engagement and rethinking traditional acquisition processes to foster collaborative relationships that advance the CRD's broader reconciliation goals.

- Changes to Regional Development: The region is experiencing growth in multi-family developments, development sites and intensity of development. According to the latest population projections from BC Stats (February 2025), the region's population is expected to increase by approximately 19% over the next 20 years. This is leading to more pressure for recreational space on nearby regional parks.
- Dam Management Program: Regional Parks staff continue to focus on dam management to ensure compliance with dam safety regulations and to manage and mitigate risks associated with dam ownership. Aging dam infrastructure and regulatory drivers will necessitate the need to seek a borrowing bylaw that will support significant capital investment in dam infrastructure.

2026 OPERATIONAL STATISTICS

- 9.7 million visits
- 34 regional parks
- Four regional trails (95 kms)
- 13,350 hectares of regional park lands protected
- 376 km of official trails within regional parks
- 14 dams (seven rated as having high or very high failure consequence rating)
- 76.4 FTEs
- 28,935 auxiliary staffing hours

04 Services

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

SERVICE BUDGET REFERENCES[1]

1.280 Regional Parks

1. REGIONAL PARK PLANNING & DEVELOPMENT

Description

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

What you can expect from us

- Evaluate the prioritization of regional parks management needs and work towards increasing the percentage of management plans that are less than 15 years old and develop Interim Management Guidelines for recent acquisitions.
- Advance First Nations reconciliation. Develop management plans and traditional use agreements with willing First Nations. Seek economic development opportunities for First Nations in regional parks.
- Evaluate candidate properties for land acquisition. Update the 10-year land acquisition strategy with renewed principles, evaluation criteria, and acquisition process.
- Provide planning and project management for capital projects. Procure grants to support capital development.
- Procure engineering assessments of critical built assets (dams, park structures, bridges) up to $175,000 annually. Prepare a five-year critical asset assessment schedule.
- Manage asset inventory data and the Asset Renewal Plan to establish capital project planning for five, 10 and 20-year capital plans.
- Coordinate the Dam Safety Program to support regulatory compliance, risk management, ongoing monitoring of dam infrastructure and capital renewal.
- Provide spatial and GIS data analysis and collection for a range of purposes, including existing and new digital data-sharing agreements.
- Respond to development referrals that impact regional parks and trails.

Staffing Complement

Regional Park Planning & Development: **10 FTE + 1 Manager**

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

2. REGIONAL PARK OPERATIONS & MAINTENANCE

Description

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

What you can expect from us

- Operate and maintain over 2,900 built structures and facilities in 34 regional parks and on four regional trails to host over 9.3 million annual visits. This includes inspecting, maintaining, and servicing 52 washroom facilities, 27 beach areas, 190 waste receptacles, and 83 parking areas.
- Deliver public safety-related programs including maintenance and surveillance of 11 dams and annual hazard tree inspections of 346 target areas within regional parks.
- Operate three seasonal regional campgrounds with a target occupancy rate of 65% on weekends.
- Over 350 km of park trails are managed and regularly maintained, with larger trail projects undertaken through a Trail Repair Program.
- Snow clearing and ice management of priority areas within regional parks.
- Maintenance of 6,260 identification, directional, regulatory, interpretive, safety and conservation signs for parks and trails and fabrication of approximately 1,300 signs annually through the Sign Program.
- Infrastructure replacement and repair for 20+ assets annually.
- Respond to infrastructure damage that is resulting from climate change including floods, high winds, and snowstorms.
- Support large special-use events in regional parks.

Staffing Complement

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

3. REGIONAL PARKS VISITOR EXPERIENCE & STEWARDSHIP

Description

Regional Park Visitor Experience and Stewardship staff support safe, accessible, and enjoyable visitor experiences across the regional park and trail system through public education and interpretation, communications, public engagement, accessibility planning and initiatives, compliance and enforcement, and permit coordination. Staff foster stewardship and recreation partnerships, coordinate volunteer and community-based stewardship programs, and support biodiversity conservation through environmental monitoring and habitat restoration initiatives. The team provides timely responses to public inquiries and manages regional parks camping reservations and registration services.

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

What you can expect from us

- 600+ volunteers (8,000+ volunteer hours annually) delivering parks and trails condition checks, invasive species removal, and nature centre interpretation.
- Deliver 260+ natural and cultural educational programs, nature outings and outreach events annually.
- Process 325+ park use permits annually.
- Ongoing ecological and species at risk monitoring.
- Ongoing visitor-use and outdoor recreation monitoring.
- Conduct 5,000+ hours of compliance and enforcement patrols annually utilizing CRD Bylaw Officers and CRD Park Rangers.
- Deliver public awareness campaigns related to regional parks and trails annually.
- Conduct annual accessibility audits of all 34 regional parks.
- Work with license agreement and stewardship agreement holders to improve visitor experiences throughout the park system.

Staffing Complement

Regional Parks Visitor Experience & Stewardship: **19 FTE + 1 Manager**

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4. REGIONAL TRAILS OPERATIONS & MAINTENANCE

Description

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

What you can expect from us

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

Staffing Complement

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

05 Initiatives

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

Initiative	Implementation year(s)
Goal 7a: Complete the strategic planning & engagement process	
7a-1 Finalize the Regional Parks & Trails Strategic Plan	2023
Goal 7b: Access & Equity	
7b-1 Conduct research, develop and implement Accessibility Guidelines to improve inclusion and accessibility in regional parks and trails	2024-2026
▸ **RELATED IBC** *see 4b-3 Implement the Regional Trails Closure Policy in Transportation Community Need Summary*	2024-ongoing
Goal 7c: Enhance the protection of biodiversity, ecological integrity & natural assets in regional parks	
7c-1 Conduct research and prepare and implement a Natural Areas Conservation Plan[3]	2023-2028
7c-2 Develop and implement Impact Assessment and Best Management Practice Guidelines	2023
▸ IBC 7c-3.1 Elk/Beaver Lake Water Quality Monitoring*	2024-2026
▸ IBC 7c-4.1 Regional Parks Maintenance Workers*	2025-ongoing
▸ **NEW IBC** 7c-4.2 New Parklands Acquisition Staffing*	2027-ongoing
▸ **FUTURE IBC** 7c-4.3 Regional Parks Staffing*	Planned for 2028
Goal 7d: Expand access to green space & outdoor recreation	
7d-1 Develop and implement an Outdoor Recreation Plan[3]	2023-2028
7d-2 Undertake the Resident Survey	2023-2024

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

Initiative	Implementation year(s)
7d-3 Develop an Interpretive Program Plan	Planned for 2027
Goal 7e: Climate action & resilience	
7e-1 Plan for and implement bike parking and e-bike/electric vehicle charging stations at high-use regional park accesses	2023-2025
7e-2 Update the Land Acquisition Strategy to incorporate criteria that reflect First Nations interests	2023-2027
IBC 7e-3.1 Asset Management Engineered Structure Inspections*	2024-ongoing
FUTURE IBC 7e-5.1 Dam Safety – Engineering Technician*	Planned for 2028
Goal 7f: Reconciliation	
7f-1 Work with First Nations to develop and implement priority initiatives related to regional parks and regional trails	Ongoing
▸ IBC 7f-1.1 First Nations Strategic Priority Initiatives	2024-ongoing
▸ **NEW IBC** 7f-1.2 First Nations Liaison	2027-ongoing
7f-2 Develop a policy for supporting and clarifying Indigenous cultural use and cultural safety in regional parks	2026
~~7g-1.1 Regional Parks Operations Manager~~* (withdrawn)	~~2027-ongoing~~

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

06 Performance

GOAL 7A: COMPLETE THE STRATEGIC PLANNING & ENGAGEMENT PROCESS

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Percentage of Strategic Plan indicators identified as "on track"**	Quantity	100%	100%	100%	→

1 Indicator status is based on the 2025 Regional Parks & Trails Strategic Plan Progress Report

Discussion

- In 2025 the overall progress of the Strategic Plan was on track in all five goal areas. Full results are available here: crd.ca | 2025 Regional Parks and Trails Strategic Plan Progress Report
- Implementation of some high-priority actions, such as the Land Acquisition Strategy renewal and Stewardship Plan, will help to set the policy framework for the management of regional parks and trails.
- Minor amendments to the Strategic Plan will be brought forward when necessary to update factual information and to update park and trail classifications, as new additions to the system are identified and established.

GOAL 7B: ACCESS & EQUITY

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Maintain a visitor experience satisfaction rate of 85% or better for regional parks and trails**	Quality	N/A	N/A	N/A	→
2	**100% of critical bridges and boardwalks in the Regional Parks and Trails system in good or better condition**	Quality	80%	85%	85%	↑
3	**Complete annual accessibility maintenance audits to identify barriers to accessing key park facilities and opportunities, and address 75% of high priority defects identified**	Quantity	75%	75%	75%	→

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

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

Discussion

- The Resident Survey was completed 2024 and full results are available here: Regional Parks Plans and Reports | crd.ca A resident survey will be completed in 2029.
- Regional Parks is continuously enhancing its asset management program to ensure the long-term safety, functionality, and sustainability of all assets, including critical infrastructure such as bridges, boardwalks, and dams. This supports reliable service delivery, preserves public access, and addresses the evolving needs of park and trail users.
- Regional Parks continues to improve accessibility across the park system through infrastructure, information, planning, and community partnership initiatives. Accessibility considerations are integrated into park planning, design, development, and renewals through Regional Parks Accessible Design Guidelines and facility standards, while partnerships with community organizations help identify and address barriers to participation and improve equitable access to nature-based recreation. Recent projects include the accessible paddle craft launch at Elk/Beaver Lake Regional Park, the installation of a Mobi-Mat at Island View Beach Regional Park, and the expansion of Google Street View imagery to provide virtual access and support trip planning for visitors of varying abilities.

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

Targets & Benchmarks

- The CRD receives the support of volunteers, stewardship partners, and community groups who contribute to the protection, restoration, and enhancement of regional park ecosystems.
- Volunteer participation and stewardship capacity are indicators of community support for biodiversity conservation within regional parks.
- Regional Parks continues to implement ecological restoration, invasive species management, and environmental monitoring initiatives to protect biodiversity, ecological integrity, and natural assets.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Maintain a volunteer base of greater than 500 people	Quantity	638	650	675	→

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

Discussion

- Regional Parks relies on the support of restoration volunteers, park stewards, naturalists, and recreational user groups who contribute to the protection and stewardship of regional parks and trails.
- In 2025, Regional Parks completed 152 volunteer-supported restoration events across 31 sites, restoring more than eight hectares of land.
- Volunteer numbers alone do not fully reflect the value of community participation. Although the number of volunteers decreased slightly between 2023 and 2025 (665 to 638), volunteer hours increased by almost 100% (4,448 to 8,838), indicating a substantial increase in volunteer contribution and impact.
- Biodiversity conservation efforts include invasive species management, habitat restoration, ecological monitoring, and the protection of sensitive ecosystems and species at risk. These initiatives help maintain ecological integrity and improve the long-term resilience of regional park natural assets.

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

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	A 20% contribution of land acquisition funding from community partners	Quantity	0%	0%	20%	→

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

Discussion

- CRD staff are actively pursuing multiple properties of interest, with potential contributions from acquisition partners anticipated in 2027.

GOAL 7E: CLIMATE ACTION & RESILIENCE

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	Electric vehicle (EV) charging stations installed in high-use parks[1]	Quantity	4	4	4	→
2	Reduction of 5% in operational greenhouse gas emissions	Quantity	-11%	-5%	-5%	↓

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

Discussion

- Two EV chargers were installed at Beaver Lake in 2024 and two were installed at Witty's Lagoon in 2025. All remained operational through 2026.
- Compared to 2024, in 2025 Regional Parks energy consumption increased by 13%, but GHG emissions decreased by 11%, driven primarily by fleet electrification.
- Regional Parks' Mill Hill facility produces approximately 7 tonnes of CO2e annually, most of which will be mitigated with planned facility upgrades including an HVAC system retrofit.
- To support the transition away from internal combustion engines, the division acquired an electric ride-on mower and six electric vehicles. Electrifying the remainder of the Regional Parks fleet, as planned, will mitigate over 100 tonnes of CO2e annually.

GOAL 7F: RECONCILIATION

Targets & Benchmarks

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

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Traditional use agreements are initiated with all First Nations in the region**	Quantity	0	1	1	→
2	**First Nations participation in key Regional Parks Planning initiatives**	Quantity	18	19	19	↗

Discussion

- The Strategic Plan includes the development of workplans with each First Nation; as such this previously was a reported progress metric. Beginning in 2024, this approach was superseded by a corporate-wide process, led by First Nations Relations, to develop Memorandums of Understanding (MOUs) with each First Nation. Where regional parks priorities are identified in these MOUs, Regional Parks will participate in implementing the corresponding action items.
- Staff have been formally working with WSANEC Leadership Council since 2024 on the development of the Mount Work Regional Park Management Plan.
- Staff are working in collaboration with Pauquachin First Nation on the Coles Bay shoreline stabilization project, incorporating First Nations perspectives and interests into project planning, design, interpretation and implementation.
- Engagement with First Nations on the Regional Parks Cultural Practice and Safety Policy was completed in 2025, with policy adopted in 2026.
- Engagement with First Nations on the updated Land Acquisition Strategy first began in 2024, proceeded in 2026, and will be completed in 2027, with an aim for Board approval of the Strategy in late 2027.
- The first phase of engagement with First Nations on the Stewardship Plan was initiated in 2026, with a second phase planned in 2027 to inform Board approval in late 2028.

07 Business Model

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

9 Safety & Emergency Management

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

01 Strategy

STRATEGIES & PLANS

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

CORPORATE PLAN GOALS

9a Effective emergency management

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. Update to the Animal Control Bylaw in process.
2. Repeal and replacement of the Emergency Management Bylaw 3447 and update of the Corporate Emergency Plan in process.
3. Collective consultation engagement with First Nations on emergency management in alignment with new legislation.
4. Completed Galiano Island fire services unification under Galiano Island Volunteer Fire Department.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Increased frequency of emergency incidents requiring dedicated staff time, such as wildfires, droughts, heat waves, atmospheric rivers and other operational incidents. Incident frequency impacts the capacity to address work plan and service plan priorities.
- Increased public expectation for governmental assistance and timely communications during emergency events, including services outside existing program mandates.
- The new B.C. *Emergency and Disaster Management Act* and pending regulations will require a review of CRD resources and emergency plans to ensure alignment with the new legislation.
- Increased engagement and consultation in emergency management with other local authorities and specifically with First Nations is a requirement of the new Act. Capacity issues arise with increased government-to-government coordination requirements with First Nations.
- The CRD's Emergency Hazmat Team was reviewed in 2024, and implementation of the report recommendations continues to drive changes to ensure program effectiveness, cost efficiency and compliance with current standards.
- The evolution to Next Generation 911 will result in increased operational and financial obligations.
- The province continues to support many new grant initiatives in response to new legislation and risk reduction. This significantly increases staff workload beyond current capacity to manage grant administration requirements.
- Bylaw call demand is increasing significantly beyond resourced capacity and is further impacted by a changing regulatory environment and public expectations.
- Aging animal shelter infrastructure is requiring that strategic planning for renovation or purchase continue.

04 Services

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

SERVICE BUDGET REFERENCES[1]

› 1.025 – Corporate Emergency

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1. CRD EMERGENCY MANAGEMENT

Description

Responsible for local emergency management programs in each of the Electoral Areas (EAs) supported centrally by the CRD Corporate Emergency Program.

What you can expect from us

- Provision of 24/7 on-call Duty Emergency Manager
- Operation of the CRD Emergency Operations Centre (EOC) and coordination of associated corporate level emergency planning
- Provide support to internal departments and external agencies during emergencies
- Support (advance planning, training, response coordination, site support and after-action reviews) to internal departments and external agencies during emergencies impacting water systems and other CRD assets or services

Staffing Complement

Protective Services: **2.0 FTE + Senior Manager + Manager + Administrative Support**

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

Regional Services

SERVICE BUDGET REFERENCES[2]

- 1.374 – Regional Emergency Program Support
- 1.375 – Hazardous Material Incident Response
- 1.911 & 1.912 – 911 Call Answer

2. 911 CALL ANSWER

Description

Administration and oversight of 911 Call Answer services within the Capital Regional District.

What you can expect from us

- Ensure that the contractor meets performance targets, consistent with contractual obligations

Staffing Complement

Protective Services: **Senior Manager**

3. HAZMAT RESPONSE

Description

Operation and administration of the regional Emergency Hazardous Materials Response team in partnership with the region's fire departments.

What you can expect from us

- Ensure that the CRD Emergency Hazmat Team is properly prepared and able to effectively respond to hazardous materials incidents in the CRD

Staffing Complement

Protective Services: **Manager + Senior Manager**

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

4. REGIONAL EMERGENCY MANAGEMENT COORDINATION

Description

Developed to provide a coordinating role among local municipal and Electoral Area programs. The funding for this service is used to support the Regional Emergency Management Program (REMP), in collaboration with Emergency Management and Climate Readiness BC.

What you can expect from us

- Coordinate resource and information sharing among local municipal and EA programs, supported by the CRD Local Government Emergency Program Advisory Commission and Regional Emergency Planning Advisory Commission

Staffing Complement

Protective Services: **1.0 FTE + Senior Manager**

Sub-Regional Services

SERVICE BUDGET REFERENCES[3]

- 1.913 – Fire Dispatch
- 1.313 – Animal Care Services
- 1.323 – Bylaw Services

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5. FIRE DISPATCH

Description

Operational management of fire dispatch.

What you can expect from us

- Ensure that the fire dispatch contractor meets performance targets, consistent with contractual obligations for the three Electoral Areas and participating municipalities (Sooke, Metchosin and Highlands)

Staffing Complement

Protective Services: **Manager + Senior Manager + Administrative Support**

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

6. BYLAW SERVICES AND ANIMAL CARE SERVICES

Description

Operational management of bylaw enforcement and animal care.

What you can expect from us

- Operation of a bylaw enforcement and animal care program that responds to municipal and CRD operations' requests
- Operation of the CRD Animal Shelter

Staffing Complement

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

05 Initiatives

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

Initiative	Implementation year(s)
9a Goal: Effective emergency management	
9a-1 Support planning for regional-scale emergencies in cooperation with the Regional Emergency Management Program	Ongoing
9a-2 Develop plans and implement actions consistent with regulatory requirements for local government and regional emergency management, including new *Emergency and Disaster Management Act* requirements	2024-ongoing
▸ IBC 9a-2.1 Resiliency and Recovery Coordinator	2025-ongoing
▸ IBC 9a-2.2 Fire Services Coordination and Support	2024-ongoing
▸ IBC 9a-2.3 Emergency Hazmat Team Readiness & Preparedness	2025-ongoing
9a-3 Pursue accreditation for CRD emergency management program	
▸ **NEW IBC** 9a-3.1 Emergency Program Accreditation	2027/2028
RELATED IBC *see 16g-3.4 Bylaw Enforcement Staffing in the Local Government Community Need Summary*	2025-ongoing

06 Performance

GOAL 9A: EFFECTIVE EMERGENCY MANAGEMENT

Targets & Benchmarks

Collectively the performance measures highlight how effectively the CRD is managing its services and creating effective regional cooperation to protect public safety and prepare for, respond to, and recover from emergencies.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Emergency response time: 911[1]**	Quality	95%	95%	95%	↗
2	**Emergency response time: Fire Dispatch[2]**	Quality	90%	90%	90%	↗
3	**Number of EOC exercises conducted annually[3]**	Quantity	2	2	2	↗

[1] Data from E-Comm
[2] Data from CRD Fire Dispatch
[3] Data from CRD Protective Services

Discussion

- Measure 1 reports on the emergency response time for 911 call answer consistent with the contractual target to answer 95% of calls within five seconds.
- Measure 2 reports on the emergency response time for fire dispatch call answer consistent with the contractual target to answer 90% of calls within 15 seconds.
- Measure 3 addresses corporate readiness to meet the expectations of Goal 9a Effective Emergency Management through exercising the EOC to ensure operational effectiveness.

07 Business Model

PARTICIPANTS

All municipalities and Electoral Areas participate in some aspect of the regional or sub-regional services.

FUNDING SOURCES

911 Call Answer is funded by a Call-Answer Levy collected from all telephone landline service providers within the capital region, and by requisition.

All other services are funded by requisition, fee for service and/or grants.

GOVERNANCE

Emergency Management Committee
Planning and Protective Services Committee

3 Solid Waste & Recycling

Minimize waste disposal and maximize waste diversion

01 Strategy

STRATEGIES & PLANS

- Solid Waste Management Plan
- Hartland Environmental Programs
- Regional Growth Strategy
- Climate Action Strategy
- Special Task Force on First Nations Relations
- CRD Corporate Plan

CORPORATE PLAN GOALS

3a Maximize solid waste diversion & resource recovery from waste materials

3b Outreach & engagement with communities

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. Began the Hartland 2050+ research process to determine the full range of waste disposal options, including alternatives to landfilling, that are available to the CRD when Phase 2 of Hartland Landfill is full in approximately 2050.
2. Launched a regional Beyond the Curb network of drop-off locations for recyclable materials that can't be collected at the curb, including flexible plastic and foam packaging.
3. Commissioned a disaster debris framework and municipal response plan template to support emergency planning and implementation across the region.
4. Negotiated a new operating contract for the Material Diversion Transfer Station at Hartland Landfill that applies lower costs for processing wood-based materials.
5. Completed the region's first-ever waste generator study and coordinated a new waste composition study at Hartland Landfill to update data sources related to materials, sectors and housing types.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Solid Waste Management Plan (SWMP): The SWMP was endorsed by the CRD Board in May 2021 and approved by the Ministry of Environment & Climate Change Strategy (ENV) in July 2023. The SWMP has a target of reducing waste in the region by more than one-third over the next decade. Though the ENV approved the SWMP, the Board expressed a desire in its deliberations to achieve waste reduction levels greater than the targets laid out in it.
- Collaboration on Waste Diversion Targets: Despite the progress towards SWMP targets so far, achieving these targets will require significant dedication and effort by the CRD, along with behaviour change by the public, and complementary actions by other jurisdictions and entities, including the Province of B.C., federal government, municipalities and stewardship agencies such as Recycle BC.
- Material Stream Diversion: New policies implemented in 2024—including landfill bans on wood waste, carpet and underlay and asphalt shingles, along with a modernization of the tipping fee structure and increased bylaw enforcement—have resulted in the waste per capita rate dropping by more than 50 tonnes per person in just two years. Continued implementation of the material diversion policies will involve ongoing management of the material diversion transfer station at Hartland Landfill, transport and processing contracts for newly diverted materials, and increased resourcing requirements to account for additional materials handling, processing and, in future years, increased bylaw enforcement.
  Note: Increased material diversion results in lower solid waste tipping fee revenue and increased operating costs to facilitate the market price of material diversion alternatives.

- Material Diversion Depots: The Hartland public drop-off area continues to experience increased customer volumes and Saturday operating hours were increased by three hours in October 2025. There are increased WorkSafe BC requirements when receiving homeowner renovation and demolition materials at the landfill. As part of the SWMP, staff will be investigating options to increase access to recycling depots in other areas of the region.
- Organics/Kitchen Scraps: Organic waste made up 16.7% of the material received at Hartland Landfill in 2022. The kitchen scraps transfer station has been relocated on-site and will require continued staffing to ensure diversion and processing of the segregated food waste materials. Increased organics collection would require evaluation of processing capacity in the region and on the island.
- Resource Recovery/Landfill Gas Utilization: The CRD entered into a 25-year agreement to upgrade landfill gas generated at Hartland Landfill to RNG and sell it to FortisBC. An RNG upgrade facility that is operated by Waga Energy through its subsidiary Hartland Renewable Resource Group, came online in 2025 and is expected to reduce the capital region's greenhouse gas (GHG) emissions by approximately 450,000 tonnes of carbon dioxide equivalent over the next 24 years (equivalent to removing 3,900 cars from the road).
- Landfill Operations: Landfilling waste in Cell 4 began in early 2025 and commercial traffic moved to the northern access on Willis Point Road to accommodate the fill plan and better ensure safe commercial truck traffic movement. Cell 5 construction is underway in preparation to receive refuse once Cell 4 is full.

OPERATIONAL STATISTICS (2025 DATA)

- Received and disposed of 150,441 tonnes of waste that, distributed across the region, equals 330 kg/capita. The 2025 figure marks a decrease of 70 kg/capita from 2021.
- Issued 578 tickets and 26 warnings, primarily related to banned materials in garbage.
- Achieved a 66% gas collection efficiency based on the generic landfill gas model outlined in the provincial regulation, and a 77% gas collection efficiency based on the model developed to support the Federal Landfill Methane Regulation that will be enacted in January 2028.
- Completed 250 days of curbside service for recyclable materials collected from single-family homes, with only eight instances of service delays due to weather or mechanical issues and two days without any service due to winter weather conditions.

04 Services

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

SERVICE BUDGET REFERENCES[1]

› 1.521 & 1.525 Environmental Resource Management

STAFFING COMPLEMENT

Environmental Resource Management Division: 32.4 FTE (including three Managers and one Administrative Support)

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1. DIVERSION SERVICES

Description

Responsible for solid waste management planning in the capital region, including policy and program development to increase waste reduction or recycling.

What you can expect from us

- Planning and policy development activities include the SWMP, the administration of 35+ contracts and agreements and several waste facility-related bylaws.
- Delivery of several recycling programs, including curbside collection from 138,000 households and packaging, printed paper and glass collection from six electoral area depots. Today, the Hartland recycling facility collects more than 80 items from 28 product categories.
- Implementation of new diversion policies that will reduce the amount of waste received at Hartland Landfill and increase reuse, recycling, recovery and beneficial use.
- Delivery of transfer services that divert recyclable construction and demolition materials, including wood waste and asphalt shingles.

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

2. LANDFILLING SERVICES

Description

Ensure regional landfill capacity with the operation of the CRD's Hartland Landfill. Ongoing capital and operating investments are made at Hartland to ensure compliance with the ENV landfill regulations, including leachate and landfill gas management infrastructure.

What you can expect from us

- Administration of five contracts and agreements
- Residential service at bin area (9 am–5 pm weekdays, 7 am–5 pm Saturdays)
- Commercial service at Hartland Landfill active face (7 am–5 pm weekdays and Saturdays)

3. RESOURCE RECOVERY SERVICES

Description

Installation and operation of landfill gas collection and utilization infrastructure at Hartland Landfill to ensure landfill gas (methane) destruction, and compliance with provincial environmental regulations. Seek to maximize the environmental and financial benefits of Hartland Landfill gas utilization.

What you can expect from us

- Production of RNG from upgraded landfill gas for sale to FortisBC, reducing GHG emissions by approximately 450,000 tonnes carbon dioxide equivalent over the next 25 years (beginning in 2024).

4. HARTLAND ENVIRONMENTAL PROGRAMS

Description

Monitoring, assessment and technical reporting to support regulatory compliance and contaminant reduction at Hartland Landfill.

What you can expect from us

- Regulatory compliance monitoring of surface water, groundwater, landfill gas and leachate

05 Initiatives

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

Initiative	Implementation year(s)
3a Goal: Maximize solid waste diversion & resource recovery from waste materials	
3a-1 Develop and implement new and enhanced waste diversion policies	Ongoing
▸ IBC 3a-1.1 Hartland 2100	2024-ongoing
▸ IBC 3a-1.2 Hartland 2100	2025-ongoing
▸ **NEW IBC** 3a-1.4 Hartland Gas Technician	2027-ongoing
▸ **NEW IBC** 3a-1.5 Port Renfrew Garbage and Recycling Depot Attendant	2027-ongoing
▸ **FUTURE IBC** 3a-1.3 Hartland 2100 (Revised)	Planned for 2028
▸ **FUTURE IBC** 3a-1.6 Hartland Admin	Planned for 2028
3a-2 Investigate regional waste flow management	2025
3a-3 Increase multi-family dwelling and industrial, commercial and institutional sector waste diversion	Ongoing
3a-4 Explore beneficial uses for solid waste residuals	Ongoing
▸ ***RELATED IBC*** *see 1b-4.2 Innovative Projects Work Unit in Wastewater Community Need Summary*	2025-ongoing
3a-5 Financially sustainable service delivery	Ongoing
3b Goal: Outreach & engagement with communities	
3b-1 Ongoing engagement and outreach on all major policies and new diversion programs and plans	Ongoing

06 Performance

GOAL 3A: MAXIMIZE SOLID WASTE DIVERSION & RESOURCE RECOVERY FROM WASTE MATERIALS

Targets & Benchmarks

The landfill and recycling metrics focus on minimizing waste disposal and maximizing waste diversion (Metric 1) while ensuring they are done efficiently (Metric 3) and environmentally sustainably (Metric 2).

Measuring Progress

	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target
1	**Solid waste disposal target rate of 250 kg/person per year by 2030[1]**	Quantity	330kg/capita	340 kg/capita	335 kg/capita
2	**Capture 75% of landfill gas at Hartland Landfill [2]**	Quantity	66%	55%	75%
3	**Airspace Utilization Factor (AUF) at Hartland Landfill of 0.76 MT/m³**	Quantity	0.67 MT/m³	0.70 MT/ m³	0.76 MT/ m³

[1] Annual kilograms of solid waste per capita; calculation based on provincial Municipal Solid Waste methodology

[2] Percentage of landfill gas captured at Hartland Landfill; data from CRD staff measurement and calculation

[3] Tonnes of waste per cubic metre of airspace including cover materials; data from CRD staff measurement

Discussion

- Metric 1: Per capita disposal rate has decreased significantly, in part, due to the introduction of new material bans from the general refuse stream, an increase in materials used for on-site beneficial use, and an increase in food scraps moving through the kitchen scraps transfer station.
- Metric 2: Landfill gas capture has decreased due to challenges in expanding reach of the existing gas collection system. These challenges are expected to be resolved in 2027 and 2028, leading to improved landfill gas collection efficiency.
- Metric 3: Airspace Utilization continues to improve with increased focus on cover material usage and improved landfilling compaction techniques. Engineering staff are working with our heavy equipment contractor to continually improve compaction and reduce cover usage.

GOAL 3B: OUTREACH & ENGAGEMENT WITH COMMUNITIES

Targets & Benchmarks

- A new Solid Waste Market Research and Engagement Study was completed in 2024 to establish baseline data and assess behaviours, attitudes, program resources and communication strategies. This study will be completed every three years to measure effectiveness of solid waste education and communication programs.

07 Business Model

PARTICIPANTS	Service users (no requisition)
FUNDING SOURCES	Fee-for-service: landfill tipping fees
	Commercial revenue: Extended Producer Responsibility programs, sale of recyclable materials, sale of renewable natural gas made from upgraded landfill gas
GOVERNANCE	Environmental Services Committee

4 Transportation

Residents have access to convenient, green and affordable multi-modal transportation systems that enhance livability

01 Strategy

STRATEGIES & PLANS

- Regional Transportation Plan
- Regional Growth Strategy
- Regional Parks & Trails Strategic Plan
- Regional Trails Management Plan
- Climate Action Strategy

CORPORATE PLAN GOALS

4a Present options for changes in governance for transportation in the region, including the electoral areas
4b Improve regional connectivity & safety across transportation modes
4c Support investments, expansion & equitable access to active and low carbon transportation
4d Education, encouragement & information
6b Low Carbon Mobility (from Climate Action Community Need)

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. Kicked off the first year of the new Regional Transportation Service (RTS), approved through adoption of Bylaw 4630 in June 2025 by the CRD Board.
2. Transferred management function for the regional trails (Galloping Goose, Lochside & E&N Rail Trail) to the RTS, with oversight of operations and maintenance via allocation through Regional Parks.
3. Launched the re-branded regional trails education and outreach campaign, "Share the Trail".
4. Completed paving of a portion of the Galloping Goose Regional Trail connected to the City of Colwood's new overpass over Sooke Rd.
5. Initiated the construction on the first section of the Regional Trestles Renewal, Trails Widening & Lighting Project.
6. Completed the regional trail rigid bollard removal pilot program along the Galloping Goose Regional Trail within the project area of the Regional Trestles Renewal, Trails Widening and Lighting Project
7. Transitioned compliance and enforcement activities on the regional trails from CRD Park Rangers to CRD Bylaw officers.
8. Initiated Regional Trails Asset Management program and trail resurfacing criteria to understand the quality / condition of trail infrastructure and to inform capital planning of trail assets.
9. Initiated the regional trails water fountains replacement program.
10. Conducted annual bicycle and vehicle counts.
11. Completed the replacement of eco-counter automated trail use counters.
12. Initiated the Regional Transportation Model project to support regional and local trip planning and data analysis.
13. Completed the first two phases of engagement on the update to the Regional Transportation Plan (RTP) including an elected officials and local government and agency senior staff full-day workshop.
14. Completed the RTP public engagement survey which had the highest number of responses for any CRD survey ever conducted.
15. Following dissolution of the Traffic Safety Commission in late 2025, established the Terms of Reference and membership for the Regional Transportation Advisory Committee (RTAC) and held bi-monthly meetings.
16. Delivered Let's Get Visible Campaign.
17. Completed the 2025-26 cohort for the Ready Step Roll Initiative and onboarded two new schools for the 2026-27 cohort.
18. The CRD Board approved a grant-in-aid of $1.7M to support Island Corridor Foundation (ICF) for the Reconciliation Corridor Initiative.
19. Supported the Reconciliation Corridor Initiative (RCI) technical feasibility study. The Technical Feasibility Study will answer questions about the technical requirements for revitalizing rail on the CRD section of the Island Corridor including an engineering assessment of the current corridor condition as well as a proposed section realignment around Esquimalt Nation's lands and assessing potential rail technologies that will meet project objectives.

20. Continued the stepwise governance approach to regional transportation governance and requested that the Province work with CRD, Victoria Regional Transit Commission (VRTC) and BC Transit to advance legislative changes to enable more integrated regional transportation decision making.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Regional Transportation Governance: In following the establishment of the RTS and the CRD Board direction from its July 9, 2025 meeting, staff have been taking a stepwise approach to transportation governance. This included maintaining a committee-based structure in the near term, while directing RTS staff to further explore opportunities to strengthen decision-making through the RTP process. This direction included consideration of a Commission model within the CRD's existing authorities, as well as exploring the transfer of VRTC responsibilities to the CRD, which would require provincial approval and legislative changes. At its September 9, 2026 meeting the CRD Board endorsed that staff continue the stepwise approach to regional transportation governance. This includes ongoing engagement with local governments, regional partners and other jurisdictions, and that the Board request the province work with the CRD, the VRTC, and BC Transit to advance the development of legislative changes to enable more integrated regional transportation decision-making, including the potential fusion of the VRTC's and CRD's transportation-related responsibilities into a representative and unified CRD-backed governance model.
- Balancing Expectations with Strategic Priority Setting: As the RTS becomes operational, there is growing interest in advancing transportation projects, programs and advocacy initiatives throughout the region. Given the broad range of transportation needs and limited resources, it will be important to establish a clear set of regional priorities before committing significant funding, staff capacity or long-term program investments. The development of the RTP will provide the foundation for decision-making, help align expectations among participating jurisdictions, and ensure that future actions are coordinated, evidence-based and reflective of agreed regional objectives. The update to the RTP is anticipated to be completed in fall 2027. This foundational plan will set the big picture direction for how people and goods move throughout the region and establish the key priorities and actions for the RTS to deliver in the near, medium and long term. Future RTS workplans will be established to meet the actions identified in the RTP. The RTP will also explore the role of regionally significant transportation initiatives, including the RCI, to determine how they align with regional transportation objectives, identified priorities and the future mandate of the RTS. Through the RTP update process, staff will assess the implications of designating CRD Gulf Islands trails as regional trails under the Regional Trails Strategy.
- Mode Shift and Population Growth: The volume of transportation work around the region remains high to accommodate population growth and to meet shared objectives to reduce congestion, support higher rates of walking, cycling and transit use and reduce greenhouse gas emissions. Transportation planning and infrastructure delivery is a shared responsibility among local governments, the province and service delivery partners such as BC Transit. There is a sustained need for data collection, research, analysis and regional coordination to ensure that project planning and delivery achieve a consistent, connected and sustainable transportation system.

- Changing User Needs and Expectations: Regional trail user needs and expectations are changing with increased rates of cycling and walking, as well as increased use of electric bikes and other mobility devices. This has the potential to impact service levels and increase trail user conflicts. To address these needs the CRD Board has provided direction to accelerate implementation of the regional trail widening and lighting project. With the transfer of the regional trails portfolio to the RTS from Regional Parks, the long-term planning for the network will be considered based on regional growth and transportation needs including updating the Regional Trail Management Plan and creation of the Trail Regulation Bylaw (replacing the Parks Regulation Bylaw).
- Sustainable Service Delivery: Some of the larger infrastructure on the regional trails, including structures (e.g., bridges, trestles), are nearing the end of their lifespan and need improvements to support demands they were not built for. In recent years, the increased cost of materials and the complexity of projects have led to high costs for these major capital projects. Staff anticipate increased costs associated with the need for improved and safer active transportation infrastructure. With the new RTS, regional trail infrastructure will need to be upgraded and maintained in keeping with transportation standards. To support this work staff will develop a Regional Trail Capital Planning & Asset Management program to understand the existing condition and quality of trail infrastructure and to inform capital planning of trail assets.
- Agreements, Access & Land Management: The Regional Trails program relies on a network of licence, lease, and other landowner agreements that enable the CRD to operate, maintain, and improve the regional trails. Key priorities include updating the Lochside Regional Trail licence agreements with partner municipalities and initiating discussions with the Province regarding renewal and modernization of the Galloping Goose Regional Trail lease agreement, and reviewing existing agreements to ensure a common understanding of roles, responsibilities, and obligations among all parties. In addition, staff will complete an audit of formal and informal access points to the regional trail network to better understand access patterns, identify potential operational and safety considerations, and support long-term corridor management and planning.

OPERATIONAL STATISTICS

- Regional Trail average daily user volume: 3,298 (July 2026, CRD Regional Planning)
- Regional Trail peak daily user volume: 6,118 (July 2026, CRD Regional Planning)

4 Services

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

SERVICE BUDGET REFERENCES[1]

› 1.329 Regional Transportation

1. REGIONAL TRANSPORTATION

Description

Responsible for regional trails, research, data collection and analysis, transportation modelling, policy development and planning, programming, projects, and regional advocacy related to regional multi-modal transportation. The service supports the development and implementation of regional district services and informs local, agency and provincial government transportation policy, planning and processes.

What you can expect from us

Multimodal Planning & Initiatives:

- Update and implement the Regional Transportation Plan (RTP), including engagement, research, analysis and advice to achieve the multi-modal Regional Transportation Network and support CRD departments' advancement of active transportation infrastructure and programming.
- Development of a comprehensive Regional Transportation Service (RTS) work plan (in coordination with the RTP) to identify the long-term internal service and programs delivery considerations to implement the RTS.
- Develop a new Regional Transportation Model to support regional and local trip planning and data analysis.
- Every five years, prepare the Origin Destination Household Travel Survey to gather mode shift data and other information about regional travel patterns.
- Collect and monitor multi-modal transportation data on an ongoing basis. Liaise and disseminate findings to municipalities, electoral areas, the provincial government, partner agencies, academic institutions and other partners, on demand.
- Deliver active school travel planning services with up to three schools per year.
- Initiate sustainable commute planning programs with key employers within the region.
- Analyze the impacts of actual and projected changes to the transportation system and provide transportation planning advice and expertise to regional, sub-regional and local planning and transportation projects and initiatives, on demand.
- Develop and coordinate policy and model bylaws with municipal partners.

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

- Deliver on CRD Board direction to continue advancing a stepwise approach to regional transportation governance, including ongoing engagement with local governments, regional partners and other jurisdictions. Work with the Province to advance legislative changes to enable more integrated regional transportation decision-making and broader funding tools, including the fusion of VRTC responsibilities into a representative and unified CRD-backed governance model.
- Host outreach events to promote road and trail safety with distribution of free rechargeable lights through Let's Get Visible.

Regional Trails:

- Maintain and oversee 99 km of regional trails (Galloping Goose Regional Trail, Lochside Regional Trail, and E&N Rail Trail Humpback Connector) to support safe, reliable, and accessible year-round use.
- Deliver annual trail inspection, maintenance, rehabilitation, and asset renewal programs for trail infrastructure.
- Plan and manage trail capital projects, including pavement rehabilitation, structure upgrades, accessibility improvements, and safety enhancements.
- Administer Parks Regulation Bylaw, policies, and agreements, and coordinate compliance and enforcement services through CRD Bylaw to support safe and appropriate trail use.
- Manage relationships and agreements with municipalities, the Province, First Nations, the Island Corridor Foundation, private landowners, and utilities that support regional trail operations.
- Monitor trail use, asset condition, and performance through eco-counters, inspections, data collection, and analysis to inform operational and capital investment decisions.
- Coordinate incident response, risk assessments, trail closures, detours, and recovery activities related to hazards, landslides, infrastructure failures, and other operational issues.
- Deliver trail safety, education, and behaviour-change initiatives, including the Share the Trails campaign, to promote safe and respectful trail use.
- Manage trail access points, encroachments, and land-use interfaces to support the long-term stewardship and functionality of the regional trail network.
- Support implementation and update of the Regional Trails Management Plan, and development of the Trails Regulation Bylaw.
- Respond to public inquiries, service requests, complaints, and operational issues related to the regional trail network.

Staffing Complement[2]

Regional Planning & Transportation Division: **6.0 FTE + Senior Manager and Administrative Support**

[2] Excludes 1.0 FTE 2027 + 1.0 FTE 2028 from IBC 4a-1.3

05 Initiatives

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

Initiative	Implementation year(s)
4a Goal: Present options for changes in governance for transportation in the region, including the electoral areas	
4a-1 Scope and develop governance options, including consideration of a new transportation authority	2023–ongoing
▸ IBC 4a-1.1 Transportation Service	Complete
▸ IBC 4a-1.2 Transportation Service Implementation	Complete
▸ **NEW IBC** 4a-1.3 Regional Transportation Service Development	2027-ongoing
4a-2 Work collaboratively with elected and staff leaders in electoral areas, local governments, partner agencies and the province on transportation governance options development	Ongoing
4a-3 Chart a pathway to approval, based on a preferred transportation governance option	2025-ongoing
4b Goal: Improve regional connectivity & safety across transportation modes	
4b-1 Work with the Transportation Working Group to implement the regional multi-modal transportation network	Dissolved in 2025
▸ IBC 4b-1.1 Regional Trails Closure Policy Implementation Funding	Complete
4b-2 Prepare policy positions to support advocacy for infrastructure investments and service improvements to achieve regional transportation priority items related to mass transit, general transit improvements, active transportation and multi-modal and safe highways	Ongoing
▸ IBC 4b-2.1 Island Corridor Consultation	2024-2026
4b-3 Support local governments to implement consistent approaches to transportation demand management, active transportation and safety policy	Ongoing

Initiative	Implementation year(s)
IBC 4b-4.1 Regional Trestles Renewal, Trails Widening & Lighting Project Team*	2024-2028
4c Goal: Support investments, expansion & equitable access to active and low carbon transportation	
4c-1 Update the Regional Trails Management Plan	2027-2028
4c-2 Prepare a funding strategy to support implementation of priority regional trail enhancement and expansion projects	Ongoing
▸ IBC 4c-2.1 Regional Trails Project Engineer	2024–2028
4d Goal: Education, encouragement & information	
4d-1 Shift travel behaviour through education, encouragement, and information	Ongoing
▸ **NEW IBC** 4d-1.1 Origin and Destination Study	2027

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

06 Performance

GOAL 4A: PRESENT OPTIONS FOR CHANGES IN GOVERNANCE FOR TRANSPORTATION IN THE REGION, INCLUDING THE ELECTORAL AREAS

Targets & Benchmarks

- **Rate of interest holder participation** will measure the level of interest holder engagement in the transportation governance initiative. High levels of participation indicate that interest holders are interested, informed and committed to the initiative. Low levels of participation indicate possible indifference or resistance.
- **Progress reporting** on workplan deliverables will measure the number of decision milestones reached on time. Progress is on track if the timing of decisions continues to align with the timing required to execute governance change within the Board's term.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
1	**Percentage of interest holders participating in the transportation governance initiative[1]**	Quantity	100%	100%	100%	→

[1] Participation, expressed as a percentage, of the 22 interest holders invited to participate in the transportation governance initiative.

Discussion

- **Measure 1**: 22 interest holders are participating in the transportation governance initiative (13 municipalities, three electoral areas and six agency partners). Participation will be measured yearly and evaluated based on whether the interest holder provided input into the engagement process. The target is for 100% participation as governance changes will impact all interest holders. Note that First Nations have been informed of the project and invited to participate on an opt-in basis. Their participation will be tracked separately.

GOAL 4B: IMPROVE REGIONAL CONNECTIVITY & SAFETY ACROSS TRANSPORTATION MODES

Targets & Benchmarks

- **Mode share** is a good indicator of residents' willingness and ability to make sustainable transport choices for at least some of their trips. The regional mode share target is 45% for active transportation and transit combined for the region by 2038, based on 15% walking, 15% cycling and 15% transit. Note this is a 3% increase from the mode share target in the Regional Growth Strategy as the Victoria Regional Transit Commission increased the transit mode share target to 15% in 2020.

Measuring progress

Ref	Performance Measure(s)	Type	2022 Actual	2026 Forecast	2027 Target	Desired trend
2	**Percentage of all trips made annually in the capital region by walking, cycling and public transit[2]**	Quantity	29%	N/A	N/A	↗

[2] *Data from the CRD Origin Destination Household Travel Survey 2022*

Discussion

- The mode share target is measured through the CRD Origin Destination Household Travel Survey, administered every five years. There is no year-on-year reporting of the target.
- The CRD has been tracking mode share since 2001. Starting in 2006, there has been a steady increase in the combined walking, cycling and public transit mode share over time:
    - 2001: 21.2%
    - 2006: 20.5%
    - 2011: 22.4%
    - 2017: 26.6%
    - 2022: 29%

GOAL 4C: SUPPORT INVESTMENTS, EXPANSION & EQUITABLE ACCESS TO ACTIVE AND LOW CARBON TRANSPORTATION

Targets & Benchmarks

- Value of capital spending in CRD active and low-carbon infrastructure indicates the level of organizational commitment to deliver this goal.
- Value of grant funding from federal, provincial and other funding bodies for CRD active and low-carbon infrastructure projects indicates the amount of external support available to deliver this goal.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
3	Total estimated CRD capital investments in active and low-carbon infrastructure projects[3]	Quantity	$2.2M	$2.5M	$18.9M	↗
4	Total value of grant funding for CRD active and low-carbon infrastructure projects from external sources[4,5]	Quantity	$522K	N/A	$41.4M	↗

[3] *Estimated totals from CRD operating and capital plans*

[4] *Total value of grants received by the CRD.*

[5] *Total value of unsecured funds based on outstanding federal grant program applications (2026)*

Discussion

- Measure 3: The desired trend is to increase the amount invested in CRD active and low-carbon transportation infrastructure to keep pace with user needs. Targets are set for each fiscal year through the service and financial planning processes. The reported dollar figures include capital investments for regional trail expansion, enhancement, maintenance and operations in the fiscal year. Regional trails, both existing and proposed, are defined on Map 6 of the Regional Parks and Trails Strategic Plan and include the Galloping Goose, Lochside and E&N Rail-Trail Humpback Connector. Note the 2025 actual does not include any debt servicing associated with borrowing related to acceleration of the E&N Phase 4 or the Regional Trails Widening and Lighting project.
- Measure 4: The desired trend is to attract greater amounts of external funding for active and low-carbon transportation infrastructure. CRD priorities for active and low-carbon transportation are closely aligned to federal and provincial goals. The assumption is that the CRD is in a strong position to attract funding. If the measure trends down, this could indicate that grants are over-subscribed or there is a need to consider new grant application strategies. Note that the forecast and target values are for unsecured funds.

GOAL 4D: EDUCATION, ENCOURAGEMENT & INFORMATION

Targets & Benchmarks

- Measuring the number of schools participating in the Ready Step Roll initiative tracks the number of schools that have received hands-on support to educate younger residents on matters of traffic safety and sustainable mode choice.

Measuring Progress

Ref	Performance Measure(s)	Type	2025 Actual	2026 Forecast	2027 Target	Desired trend
5	**Active School Travel Planning: schools' participation in the regional Ready Step Roll initiative[6]**	Quantity	54	57	59	➔

[6] *Total number of schools that have participated in the regional Ready Step Roll initiative since 2016; data from CRD Regional Planning*

Discussion

- The active school travel planning initiative is delivered as a partnership among schools (administration and parent advisory committees), municipalities and the CRD. The initiative cannot succeed without the active participation of all three partners. Five schools participated in the initiative for the 2024-2025 cohort, three schools participated in the 2025-2026 cohort and two schools participated in the 2026-2027 cohort.
- The Ready Step Roll program has been delivered across schools throughout the capital region, with some schools now entering a second cycle of participation. As the Regional Transportation Plan is completed and Regional Transportation Service priorities are established, transportation demand management programs and initiatives will be reviewed to ensure they continue to provide regional value and align with agreed service objectives. This review will help inform the future scale, focus and delivery of programs such as Ready Step Roll.

07 Business Model

PARTICIPANTS	All municipalities and electoral areas
FUNDING SOURCES	Requisitions, grants and reserves
GOVERNANCE	Transportation Committee Regional Parks Committee

Making a difference...together

1 Wastewater

Efficient and effective management of the region's wastewater

01 Strategy

STRATEGIES & PLANS

- Core Area Liquid Waste Management Plan
- Saanich Peninsula Liquid Waste Management Plan

CORPORATE PLAN GOALS

1a Optimize Core Area wastewater treatment system
1b Management of wastewater & treatment residuals

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. Completed replacement of the Harling Pump Station
2. Completed significant upgrades to the Lang Cove, Marigold and Currie Pump Stations
3. Completed Detailed Design of the Shoreline Trunk Sewer Upgrade
4. Continued to optimise processes at the McLoughlin Wastewater Treatment Plant including chemical dosing, odour control systems and instrumentation improvements.
5. Initiated Strategic Wastewater Planning assignments including outlining a strategic plan and phase one of updating the Liquid Waste Management Plan.
6. Commissioned receipt and treatment of wastewater residuals from the Saanich Peninsula and Sooke Wastewater Treatment Plants at the Residuals Treatment Facility.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Liquid Waste Management Plan Updates: the CRD will be initiating updates to both the Saanich Peninsula and Core Area Liquid Waste Management Plans. These plans establish the long-term, provincially approved framework for managing wastewater, stormwater, source control, environmental monitoring, resource recovery and related commitments. Both plans are now due for comprehensive review to reflect current regulatory expectations, population growth, climate resilience, infrastructure renewal, environmental protection priorities, First Nations engagement, and public input. Beginning this work in 2027 will be important to ensure future operational, capital and financial planning for both systems is aligned with updated long-term service needs and provincial requirements.
- Core Area Wastewater System: Monitoring programs for new wastewater infrastructure in the Core Area continue to be implemented and updated. Additional samples will need to be collected and analyzed on an ongoing basis to support the operational commissioning and refinement, and monitoring programs.
- Work continues to optimize the operation and maintenance of the new infrastructure. Activities include refining staffing requirements, infrastructure performance, and operations and maintenance functions to improve effluent quality and reduce community impacts related to the operation.
- The CRD has implemented several out-of-region, non-agricultural biosolids management options aligned with the Long-Term Biosolids Management Strategy while also advancing planning for the preferred option of advanced thermal treatment to convert biosolids into biochar. The CRD will remain reliant on third-party options for biosolids management until the Biochar Production Facility is operational in 2030.
- As the CRD gains more operating experience and implements the outcomes of ongoing optimization works across the Core Area Wastewater System, the annual operating budget will continue to be monitored closely and refined annually.
- Operational cost increases: the costs of essential wastewater system operating supplies, such as coagulant chemicals, have been increasing 30-40% year-over-year which is impacting the cost of service delivery. This trend, seen across North America, is placing significant pressure on service

delivery budgets. In addition, ongoing Canada-U.S. trade negotiations present a potential risk to capital project costs as changes in trade policy could drive up the price of goods and materials.

- Asset Management: the ongoing trend in reviewing, updating and completing asset management plans and the continuous upgrading, replacement and growth of assets in the water and wastewater systems rely on having an up-to-date asset registry, as well as an asset onboarding process. Both the Scottish Water Review in 2018 and the EMA Readiness Assessment of 2020 highlighted the need for a reliable asset registry for Water and Wastewater.
    - The risk of assets not being maintained, replaced in a timely manner and failing could impact the CRD's ability to provide the expected water and wastewater level of service and could even result in environmental and public health and safety risks.
    - The asset registry is an important step in ensuring that assets are captured in the Maintenance Management System and Preventative Maintenance Plans are developed. This information is also critical with regard to capital and financial planning for the utility services.
- Aging Infrastructure: infrastructure is of various ages and in several cases, large-scale infrastructure renewal will be required to maintain a state of good repair.
- Community Growth: member municipalities continue to revise Official Community Plans to reflect provincial guidelines on housing targets. This potential increase in population and wastewater flows may affect timing of proposed infrastructure upgrades. The CRD plans to be proactive in working with member municipalities to identify areas of growth and reassess timing of infrastructure upgrades.
- Long-Term Biosolids Management Strategy: annual costs are increasing for biosolids management as the CRD increases its portfolio of options to ensure reliability and redundancy for the beneficial use of Class A Biosolids. Implementation of the CRD's Long-Term Biosolids Management Strategy will introduce new equipment and advanced thermal (carbonisation) technology at the Residuals Treatment Facility to convert biosolids into biochar. This transition will have long-term implications for facility operations, maintenance, staffing and asset management.

04 Services

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

Wastewater systems

Services include wastewater conveyance and tertiary treatment for Core Area, and conveyance and secondary treatment for Saanich Peninsula.

SERVICE BUDGET REFERENCES[1]

- 3.717 Core Area Wastewater Operations
- 3.798C Core Area Wastewater Capital
- 3.718 Saanich Peninsula Wastewater
- 3.720 Saanich Peninsula Liquid Waste Management Planning Budget
- 3.750 Core Area Liquid Waste Management Planning Budget

1. WASTEWATER SYSTEM OPERATIONS

Description

Wastewater treatment, collection and transmission system operation and monitoring. System and facility maintenance, consumables management and preventative maintenance. Respond to wastewater system emergencies, service interruptions and wastewater overflows.

What you can expect from us

- 24/7 wastewater treatment
- Conveyance system operation
- System monitoring
- Customer service and odour monitoring/investigation
- System and facility maintenance
- Consumables management
- 24/7 operator response to system emergencies, service interruptions, wastewater overflows and public and environmental health protection

Staffing Complement

Wastewater Infrastructure Operations: 64 FTE (including 5 Managers and 2 Administrative Support)

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

2. INFRASTRUCTURE PLANNING & ENGINEERING

Description

Overseeing the engineering, planning and capital project delivery related to wastewater infrastructure. Strategic asset management for all wastewater systems including modeling and capacity analysis, vulnerability assessment and infrastructure renewal plans. Project design, procurement and delivery of projects planned each year, on time and on budget. Installations, equipment replacement and capital projects support, as well as support of Infrastructure Operations through engineering services such as process, civil, electrical and mechanical investigation and optimization.

What you can expect from us

- Asset management plans
- Manage capital program for two wastewater services
- Proactive capital planning for two wastewater services
- Ongoing condition assessment to inform the capital program and ensure wastewater systems assets remain in a state of good repair
- Incorporating growth and expansion demands into future plans
- Infrastructure renewal and upgrades
- Capital project support
- Engineering support of utility operations for the wastewater services in the areas of process optimization and troubleshooting (including odour treatment systems and energy efficiency), management of change, and root cause failure analysis
- Long-range planning and implementation of treatment system improvements
- Feasibility studies, including cost estimates, technical reports and recommendations,
- Detailed technical research and analysis to support plant operations

Staffing Complement

Wastewater Engineering and Planning: 4 FTE (including 1 Manager)
Process Engineering: 3 FTE (including 1 Manager)

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3. CORPORATE ASSET & MAINTENANCE MANAGEMENT

Description

Leading the delivery of the actions in the Corporate Asset Management Strategy, and reporting on the status of asset management for the CRD. Implementing and enhancing enterprise asset management systems for asset information and analysis which informs capital plan priorities. Planning and scheduling asset interventions for water and wastewater operations with the goal of optimizing our maintenance program, minimizing failures and extending the life of the CRD's asset investments.

What you can expect from us

- Develop and implement standards and processes for asset and maintenance management activities
- Plan and schedule work management activities for water and wastewater services, and build asset registers for all CRD assets eventually, and work towards an enterprise asset management approach

- Audit and maintain the asset registers for water and wastewater services
- Procure, implement, and enhance an asset and work management system for asset reporting and decision-making
- Lead or support the development of asset management plans for all services
- Lead the delivery of the actions in the Corporate Asset Management Strategy
- Maintain safe and efficient maintenance practices in collaboration with field staff and streamlined data collection for asset reporting and decision-making
- Provide fleet vehicle maintenance and repairs
- Provide inventory management (parts and equipment) for maintenance activities
- Manage consultants and contractors providing asset and maintenance management services.

Staffing Complement

Corporate Asset and Maintenance Management: 25 FTE (including 3 managers)

4. CAPITAL PROJECT DELIVERY

Description

Capital delivery services, including project management, various types of studies, detailed design, procurement, construction management and commissioning services that support several community needs. Coordinating with the service leaders to procure, construct, commission, and hand off physical infrastructure projects to the related service. In addition to the water services, this team also provides capital delivery services across the CRD.

What you can expect from us

- Develop and administer the capital plans for the 15 Water and Wastewater services and for one Southern Gulf Islands Small Craft Harbours Facilities budget with a current five-year budget of $690 million
- Currently directly managing 95 active projects/programs of varying size and complexity, with a combined 2025 budget of $96 million
- Provide support to other working groups, as necessary, in facilitating their capital planning requirements or providing guidance related to project delivery
- Projects include improvements at water treatment plants and pump stations, wastewater treatment plants and pump stations, water distribution and transmission main replacements, water storage tank improvements, sewer system improvements (including trenchless rehabilitation), dam safety improvements, docks and harbours upgrades and more.
- Work collaboratively with various planning and operations groups to support ongoing successful delivery of water and wastewater services for the residents of the CRD

Staffing Complement

Corporate Capital Project Delivery Services: 10 FTE (including 2 Managers) + leadership support shared with Water

5. ENVIRONMENTAL INNOVATION

Description

Overseeing and optimizing the third-party operated Residuals Treatment Facility, which produces Class A biosolids, and coordinating the beneficial use of biosolids through a portfolio of beneficial use pathways. Advancing new and innovative resource recovery opportunities, including the development of biochar production equipment designed to convert biosolids into biochar, destroy contaminants of emerging concern, and deliver measurable climate benefits. Leading climate action initiatives including the planning and development of heat recovery systems, energy efficiency upgrades and other resource recovery initiatives for wastewater treatment infrastructure.

What you can expect from us

- Manage and coordinate approximately 10 tonnes per day of Class A biosolids to ensure their beneficial use across a portfolio of out-of-region, non-agricultural options
- Oversee the third-party operations of the Residuals Treatment Facility to ensure compliance with reliability, performance and regulatory requirements
- Plan and implement the Biochar Carbonisation Project to transform wastewater residual biosolids into biochar, mitigate environmental impacts and deliver climate
- Provide technical leadership to explore and develop capital improvements to wastewater infrastructure to recover resources and energy, reduce emissions, and improve energy efficiency
- Lead continuous improvement initiatives to optimize wastewater residuals management, resource recovery and environmental performance.

Staffing Complement

Environmental Innovation: 2 FTE (including 1 Manager) + leadership support

Environmental Protection

Regulatory and non-regulatory services and a support role across the organization that focuses on contaminant reduction, monitoring, assessment and reporting associated with liquid waste treatment.

SERVICE BUDGET REFERENCES[2]

- 1.536 Stormwater Quality Management - Core Area
- 1.537 Stormwater Quality Management - Peninsula
- 1.538 Source - Stormwater Quality - Saanich Peninsula
- 1.577 Environmental Operations
- 3.700 Septage Disposal Agreement
- 3.709 Inflow & Infiltration Enhancement Program
- 3.750 Liquid Waste Management Plan-Public Involvement Process

6. REGIONAL SOURCE CONTROL

Description

Administration, monitoring and reporting of compliance with regional bylaw.

What you can expect from us

- Inspect, monitor and enforcement for businesses and institutions connected to sanitary sewer
- Promote contaminant reduction associated with sanitary and stormwater systems

Staffing Complement

Environmental Protection: 8.25 FTE + leadership support

7. CORE AREA AND SAANICH PENINSULA WASTEWATER & MARINE ENVIRONMENTAL PROGRAM

Description

Oversight for wastewater monitoring and assessment and reporting to meet regulatory requirements.

What you can expect from us

- Marine outfall monitoring, assessment and reporting services to demonstrate compliance with federal and provincial legislation
- Update of Liquid Waste Management Plans

Staffing Complement

Environmental Protection: 3.5 FTE + leadership support

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

8. ON-SITE WASTEWATER MANAGEMENT

Description

Regulatory oversight for onsite wastewater systems and education and outreach services across the region.

What you can expect from us

- Promote and monitor compliance with regional bylaw.

Staffing Complement

Environmental Protection: 0.7 FTE + leadership support

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9. SEPTAGE SERVICE

Description

Administration, monitoring and reporting of regional septage service.

What you can expect from us

- Negotiate and manage one septage disposal contract servicing the capital region.
- Planning for future service delivery resilience

Staffing Complement

Environmental Protection: 0.1 FTE + leadership support

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10. WATERSHED MANAGEMENT PROGRAM

Description

Promote environmental stewardship associated with sanitary and stormwater systems, contaminants and flows.

What you can expect from us

- Promote public awareness and stewardship initiatives.
- Public education and engagement in the region to promote sustainable behaviour through campaigns, initiatives and services.

Staffing Complement

Environmental Protection: 1.5 FTE

11. LABORATORY SERVICES

Description

An ISO/IEC 17025 accredited, provincially approved lab providing analysis for CRD Drinking Water and Wastewater Systems.

What you can expect from us

- Analyze and report on physical, chemical, algal, and microbiological samples (source water and distribution systems; analyze wastewater compliance, optimization, and process samples)
- Provide defensible compliance results and inform CRD Water and Wastewater operations on system performance.

Staffing Complement

Environmental Protection: 11 FTE (combined water/wastewater) + leadership support

05 Initiatives

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

Initiative	Implementation year(s)
1a Goal: Optimize Core Area wastewater treatment system	
1a-1 Refine and optimize operations at the McLoughlin Wastewater Treatment Plant to reduce cost, improve efficiency and odour controls	Ongoing
▸ IBC 1a-1.1 Lab Technician (Core Area)	2024-2026
1a-2 Support other infrastructure projects that form part of the Core Area wastewater treatment system, including the Residuals Treatment Facility and conveyance system	Ongoing
▸ IBC 1a-2.1 Environmental Monitoring Program – Environmental Technician Odour	2024-2026
▸ IBC 1a-2.2 Facilities Maintenance Worker	2024-ongoing
1b Goal: Management of wastewater & treatment residuals	
1b-1 Implement a development cost charge program for the Core Area wastewater service	2029-2030
▸ ***RELATED IBC*** *see 1b-2.1 Sr Project Manager (Wastewater Engineering) below*	2027-ongoing
1b-2 Deliver master plans, capital plans and operations for wastewater treatment and conveyance to service current and future population, and address infrastructure deficiencies	Ongoing
▸ **NEW IBC** 1b-2.1 Sr Project Manager (Wastewater Engineering)	2027-ongoing
1b-3 Update the Liquid Waste Management Plan for Saanich Peninsula and Core Area	2027-2029
1b-4 Develop and implement a long-term Biosolids Management Plan	2022-2024
▸ IBC 1b-4.1 Biosolids Coordinator	2024-2027
▸ IBC 1b-4.2 Innovative Projects Work Unit	2025-ongoing
▸ **NEW IBC** 1b-4.3 Biosolids Coordinator (Conversion)	2027-ongoing
▸ **NEW IBC** 1b-4.4 Environmental Innovation Engineer	2027-ongoing

06 Performance

GOAL 1A: OPTIMIZE CORE AREA WASTEWATER TREATMENT SYSTEM & GOAL 1B: MANAGEMENT OF WASTEWATER & TREATMENT RESIDUALS

Targets & Benchmarks

- N/A

Measuring Progress

Performance Measure(s)	Service	Type	2025 Actual	2026 Forecast	2027 Target
1. Volume of biosolids beneficially used	All Wastewater Services	Quantity	100%	100%	100%
2. Wastewater effluent quality non-compliance events with provincial and federal regulatory requirements	Core Area Wastewater	Quantity	6	10	8
	Saanich Peninsula Wastewater	Quantity	1	1	0
3. Number of wastewater overflows or flow exceedances[1]	Core Area Wastewater	Quantity	12	8	8
	Saanich Peninsula Wastewater	Quantity	0	0	0
4. Total volume of wastewater collected and treated[2]	Core Area Wastewater	Quantity	35,350,000	35,500,000	35,600,000
	Saanich Peninsula Wastewater	Quantity	3,550,000	3,550,000	3,550,000
5. Operating cost per megaliter of wastewater collected and treated[3]	Core Area Wastewater	Quantity	999	1,117	1,203
	Saanich Peninsula Wastewater	Quantity	1,388	1,471	1,566
6. Number of odour complaints related to operation	Core Area Wastewater	Quantity	45	30	30
	Saanich Peninsula Wastewater	Quantity	0	0	0
7. Delivery of annual capital program[4]	Core Area Wastewater	Quantity	26,000,000	20,000,000	13,000,000
	Saanich Peninsula Wastewater	Quantity	4,000,000	6,000,000	5,000,000
8. Preventative maintenance completion[5]	Core Area Wastewater	Quantity	86%	87%	89%
	Saanich Peninsula Wastewater	Quantity	94%	94%	94%

[1] Target is zero but impacted by wet weather events
[2] Volume is expressed in cubic metres
[3] Expressed in dollars
[4] Expressed in dollars spent
[5] Expressed as percentage of planned maintenance work completed

07 Business Model

PARTICIPANTS	Core Area Municipalities (Colwood, Esquimalt, Langford, Oak Bay, Saanich, Victoria, View Royal)
	Saanich Peninsula Municipalities (Central Saanich, North Saanich, Sidney)
FUNDING SOURCES	Requisitions and user charges
GOVERNANCE	Core Area Liquid Waste Management Committee Saanich Peninsula Wastewater Commission

Making a difference...together

2 Water

Safe drinking water and a resilient water supply

01 Strategy

STRATEGIES & PLANS

- Regional Water Supply Strategic Plan 2025
- Regional Water Supply Master Plan 2022-2050
- Regional Growth Strategy

CORPORATE PLAN GOALS

2a High quality, safe drinking water

2b Reliable & efficient drinking water transmission system

02 Contacts

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03 Operating Context

ACHIEVEMENTS IN 2026

1. First, second and third reading of the Regional Water Supply Development Cost Charge (DCC) Bylaw.
2. Completed the Asset Management Plan for the Juan de Fuca Water Distribution Service.
3. Completed the Asset Management Plan for the Saanich Peninsula Water Service.
4. Engaged a consultant to work with the CRD to complete an Asset Management Plan for the RWS service.
5. Completed the 2026-2035 Greater Victoria Water Conservation Plan.
6. Started construction on the Bear Hill Transmission main project.
7. Completed the Regional Water Supply Master Plan Program Implementation Plan.
8. Completed Various Improvements to the Regional Water Supply Dams including Instrumentation improvements, crack repairs, and high-level outlet improvements.
9. Construction of new Field Operations Building and sanitary connection for Watershed Protection and Water Quality field staff as well as emergency operations substantially completed on time and on budget.

FACTORS THAT WILL AFFECT OUR OPERATIONS IN 2027 AND BEYOND

- Regional Water Supply Strategic Plan (2025): the Strategic Plan summarises the key factors affecting operations, both internally and externally, and outlines the key priorities, actions and initiatives that support the strategic priorities and commitments for the Regional Water Supply System. In 2025, the draft plan was presented to the Regional Water Supply Commission, Water Advisory Committee, First Nations and the public for confirmation of the commitments and feedback and input on the priorities and actions.
- Community Growth: member municipalities continue to revise Official Community Plans to reflect provincial guidelines on housing targets. To ensure that the system can meet the current and future needs of the population, we continue to plan for future water supply requirements, while also managing our water demand through education and outreach. The CRD plans to be proactive in working with member municipalities to identify areas of growth and reassess timing of infrastructure upgrades, as well as collaborating on water conservation efforts.
- Security and patrols: there is an ongoing need to monitor for and respond to recreational pressure into the Greater Victoria Water Supply Area from Sooke Hills Wilderness Regional Park and from the rapidly developing residential area around Langford and Goldstream. During Extreme Fire Danger Rating, this creates additional risk to the Greater Victoria Water Supply Area and additional pressure on the Watershed team.
- Climate Change: the most significant risks for water services relate to climate and environmental changes. Predicted trends of drier, hotter summers will impact the water services in several ways:
    - Demand for water, including for local agricultural activities – this is monitored closely and evaluated against historical trends. Model predictions are updated for areas exhibiting higher than predicted demands. This will inform future infrastructure upgrades to meet growing demands.

- Water quality may be affected due to increased biological growth in the source water and distribution system. The 2022 Regional Water Supply Master Plan recommends implementing filtration as a step in the treatment process by 2037.
- In the Greater Victoria Water Supply Area, increasing periods of elevated wildfire risk, peak flows from winter storms and drought stress on trees could lead to increased mortality and forest pests/diseases.
- Increased risk of power outages.

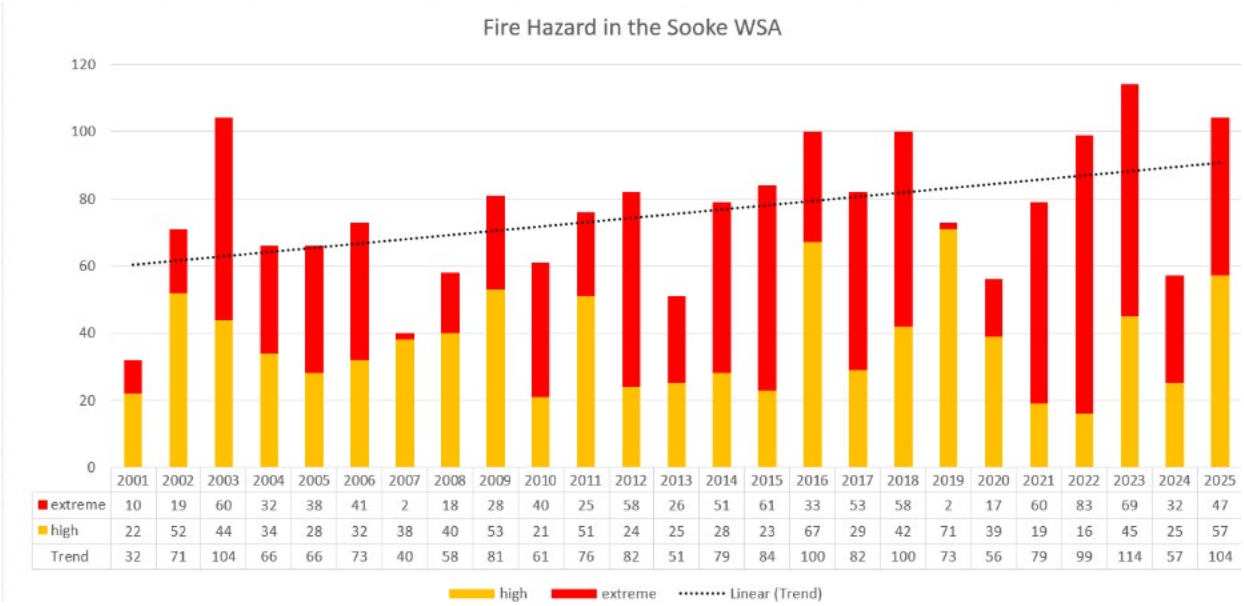
- Infrastructure Vulnerability, Resiliency, and Emergency Preparedness: there are increases in operational and system maintenance demands from a growing region combined with aging infrastructure. The 2022 Regional Water Supply Master Plan identified a strategy to address supply (quantity) and critical delivery infrastructure (redundancy) needs over the next 30 years. In addition to continuing to replace and refresh our existing assets to ensure they remain in a state of good repair, preliminary studies will also commence on the large elements identified in the Regional Water Supply Master Plan.
- Asset Management: the ongoing trend in reviewing, updating and completing asset management plans and the continuous upgrading, replacement and growth of assets in the water and wastewater systems rely on having an up-to-date asset registry, as well as an asset onboarding process. Both the Scottish Water Review in 2018 and the EMA Readiness Assessment of 2020 highlighted the need for a reliable asset registry for Water and Wastewater.
- The risk of assets not being maintained, replaced in a timely manner and failing could impact the CRD's ability to provide the expected water and wastewater level of service and could even result in environmental and public health and safety risks.
- The asset registry is an important step in ensuring that assets are captured in the Maintenance Management System and Preventative Maintenance Plans are developed. This information is also critical with regard to capital and financial planning for the utility services.
- Operational Cost Increases: the costs of essential water system operating supplies, such as disinfection chemicals, have been increasing 30–40% year-over-year which is impacting the cost of service delivery. This trend has been seen across North America.
- Advancing Reconciliation Through Shared Water Stewardship: We recognize that the region's water supply system exists within the traditional territories of many First Nations. We are committed to meaningful collaboration with First Nations as stewards of the land. By integrating Indigenous knowledge, removing barriers to participation, and building respectful relationships, we honour cultural connections to water and advance reconciliation through shared responsibility for the protection and sustainability of our watershed.
- Regulatory Changes: Potential regulatory changes affecting CRD Operating Permits are an ongoing risk to operations. New conditions for CRD Operating Permits may arise based on shifting risk assessments by Island Health Authority or new scientific guidelines by Health Canada (e.g., emerging contaminants).

OPERATIONAL STATISTICS

Operational statistics related to the water service can be found in the following documents:

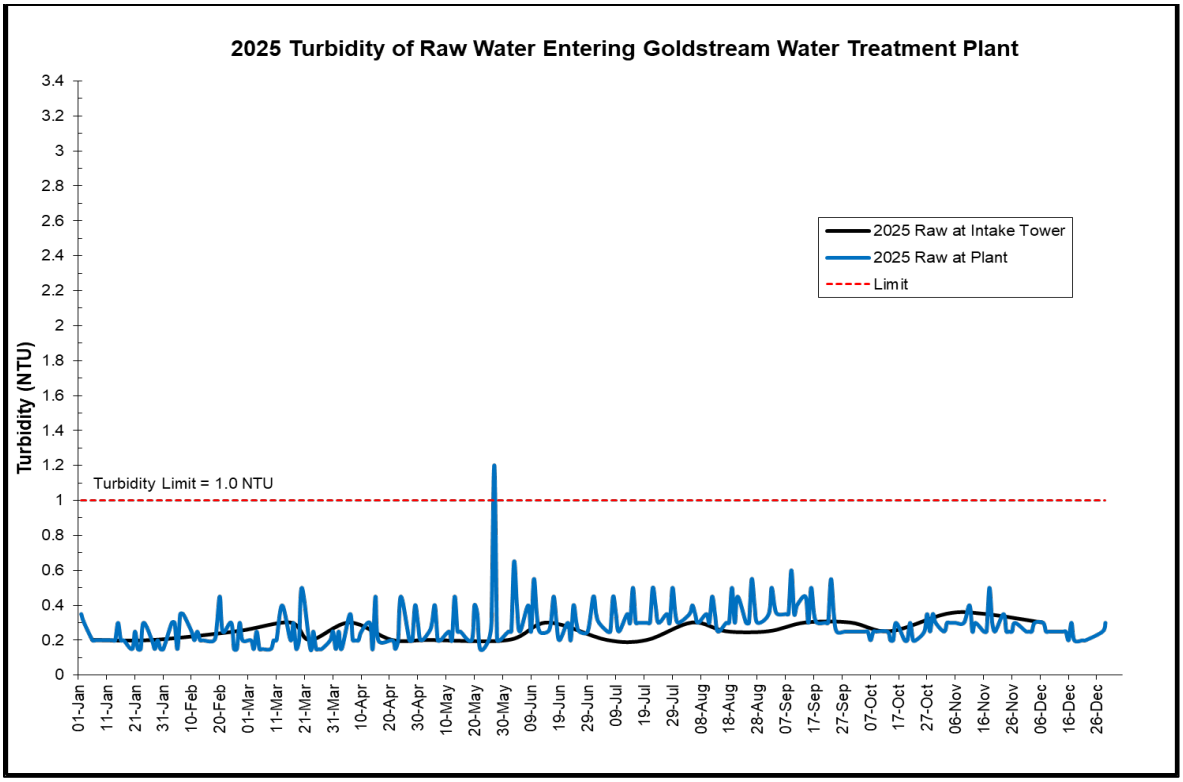
- Regional Water Supply Master Plan 2022
- Greater Victoria Drinking Water Quality - 2024 Annual Report

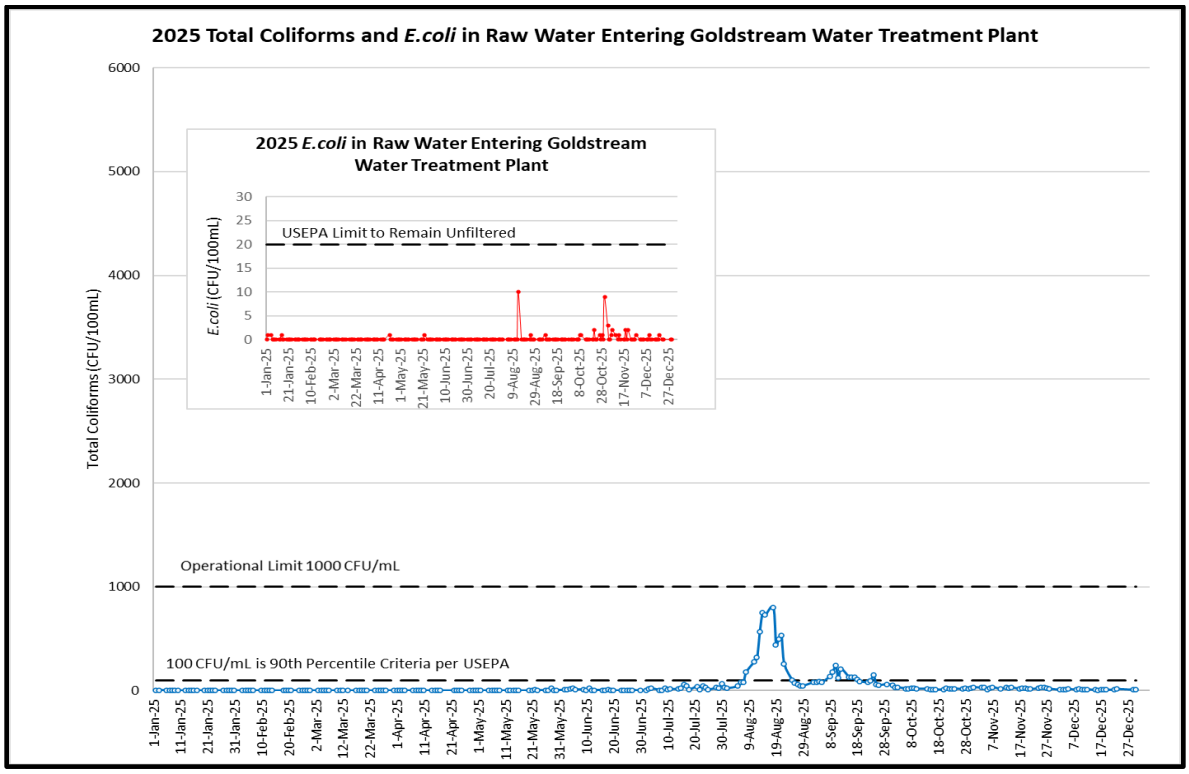
An example of the effect of climate change on the number of days of elevated wildfire risk in the Greater Victoria Water Supply Area:

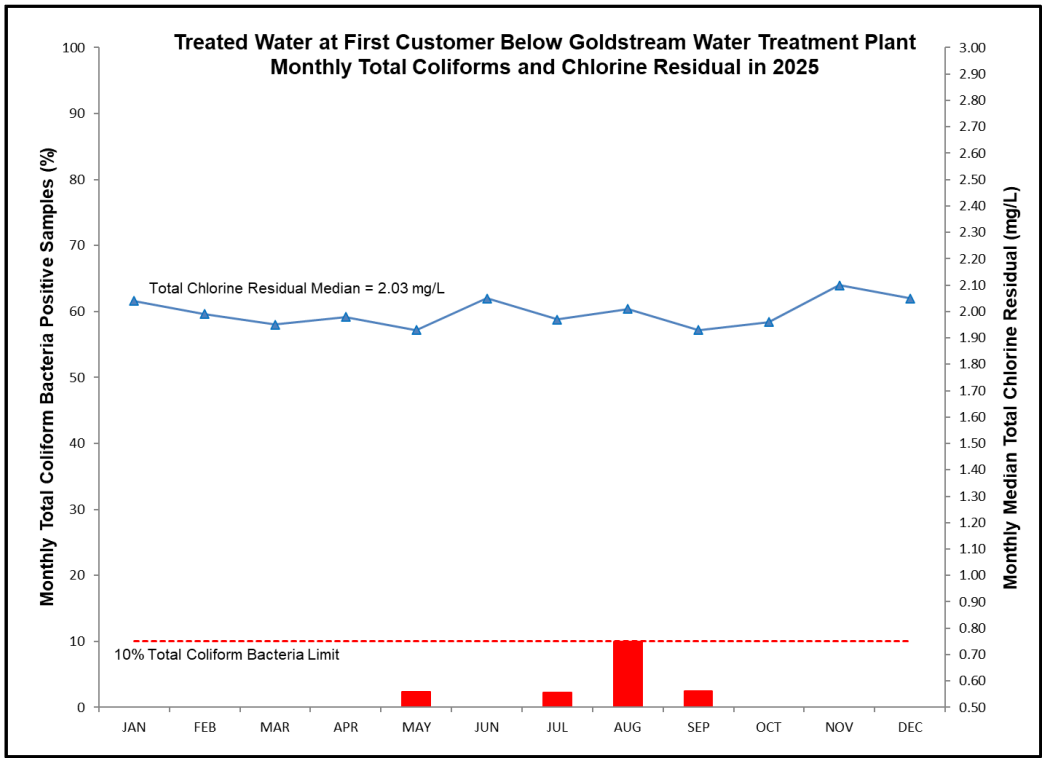


	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
extreme	10	19	60	32	38	41	2	18	28	40	25	58	26	51	61	33	53	58	2	17	60	83	69	32	47
high	22	52	44	34	28	32	38	40	53	21	51	24	25	28	23	67	29	42	71	39	19	16	45	25	57
Trend	32	71	104	66	66	73	40	58	81	61	76	82	51	79	84	100	82	100	73	56	79	99	114	57	104

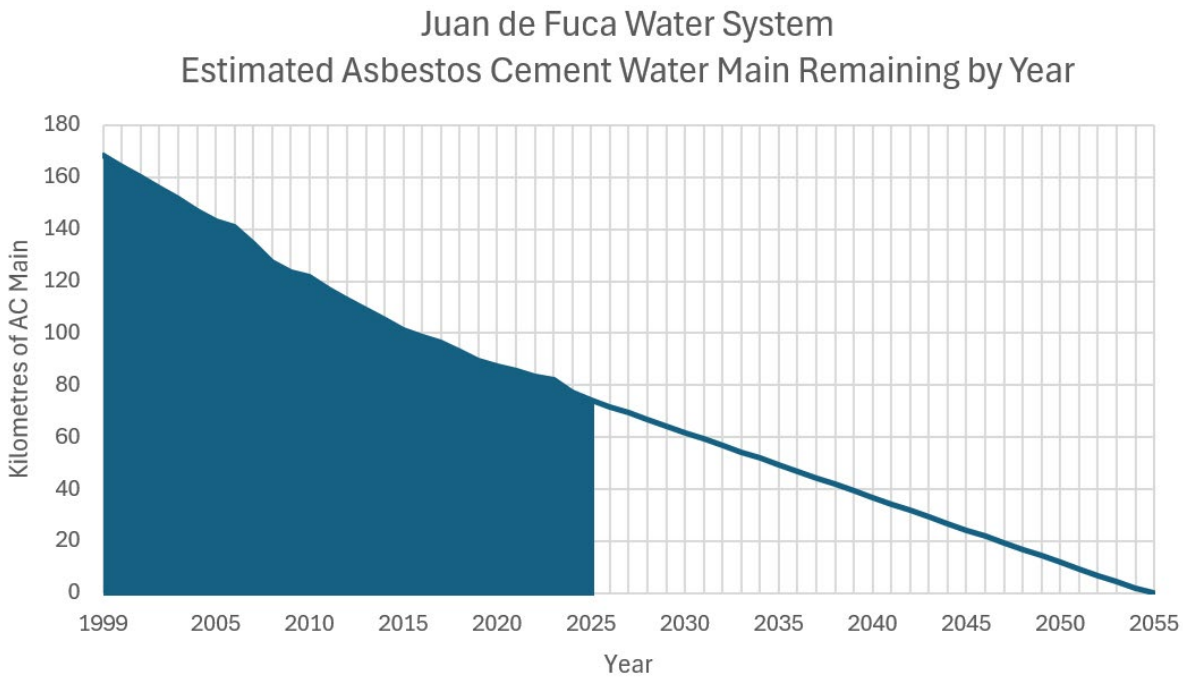
The following three graphs show critical water quality parameters over the course of 2025 with the occasional exceedance of turbidity, and typical total coliform, E. coli bacteria and chlorine concentrations:







The following graph shows the remaining Asbestos Cement pipe within the Juan de Fuca Water system. The CRD has prioritised the replacement of the Asbestos Cement water main to improve service reliability and minimize potential property damage due to water main breaks.



04 Services

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

Watershed Protection

Forest land management of the 22,416 hectares of the Greater Victoria Water Supply Area to ensure high-quality source drinking water for the Regional Water Supply System through the following service areas.

SERVICE BUDGET REFERENCE[1]

› 2.670 Regional Water Supply

1. WILDFIRE, SECURITY & EMERGENCY RESPONSE

Description

Watershed security, wildfire and spill preparedness, prevention and response.

What you can expect from us

- 24/7 watershed emergency duty officer standby.
- Security/wildfire patrols and standby (weekends and holidays; daily during elevated fire conditions)
- Comprehensive wildfire preparedness.
- Wildfire detection by infrared and visible cameras and drones during high and extreme fire hazard
- Rapid response to wildfire within the Greater Victoria Water Supply Area by trained wildland firefighters
- Rapid response to spills and other emergencies within the Water Supply Area

Staffing Complement

Watershed Protection: 9.5 FTE (including 1 Manager and Administrative Support) + leadership support

2. WATERSHED OPERATIONS

Description

Silviculture, forest health and resilience, forest fuel management; invasive plant management; vegetation management and road maintenance, upgrades and rehabilitation

What you can expect from us

- Winter/summer road maintenance.

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

- Culvert and bridge upgrades to accommodate higher peak flows and changing climate, and to improve fish passage.
- Forest fuel and forest resilience treatments and FireSmart maintenance including brushing, thinning, spacing and chipping or burning of woody debris.
- Brushing dam faces and around facilities, gates and fences.
- Danger tree assessment and removal along roads and powerlines and around water supply facilities and buildings within the water supply area.
- Invasive plant management.

Staffing Complement

Watershed Protection: 10 FTE (including 1 Manager) + leadership support

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3. WATERSHED PLANNING AND MONITORING

Description

Wildlife management, ecological inventories and analyses, risk assessment and management, Geographic Information System (mapping) and data management

What you can expect from us

- Implementation of a comprehensive watershed hydrology monitoring program.
- Annual forest health survey.
- Partnering in climate change and other research in the Greater Victoria Water Supply Area.
- Management of beaver, Canada geese and bullfrogs.
- Public and technical tours of the Water Supply Area and facilities.

Staffing Complement

Watershed Protection: 8 FTE (including 1 Manager) + leadership support

Water Supply & Distribution

Wholesale water supply to approximately 400,000 consumers in Greater Victoria and residents in three municipalities on the Saanich Peninsula, water distribution system within Langford, Sooke, View Royal, Colwood, East Sooke, Metchosin and Highlands supported through the following key service areas:

SERVICE BUDGET REFERENCES[2]

- 2.670 Regional Water Supply
- 2.680 Juan de Fuca Water Distribution
- 2.610 Saanich Peninsula Water

4. WATER SYSTEMS OPERATIONS AND MAINTENANCE

Description

Ensuring a consistent, reliable supply of clean drinking water to customers every day. Water treatment, supply, and distribution system operations. Monitoring, along with the maintenance and management of facilities, consumables, and preventative upkeep. Responding promptly to water main breaks, system emergencies and executing small capital projects to enhance infrastructure reliability.

What you can expect from us

- Treatment plant operation.
- Supply and transmission system operation.
- System monitoring.
- Customer service.
- System and facility maintenance.
- Consumables management.
- Component preventative maintenance.
- 24/7 emergency response to water main breaks and other system emergencies.

Staffing Complement

Water Infrastructure Operations: 61 FTE (including 5 Managers and Administrative Support)
Wastewater Operations also provides support through their Systems Maintenance group consisting of Electricians, SCADA Technicians, and Industrial Mechanics.

5. CORPORATE ASSET & MAINTENANCE MANAGEMENT

Description

Leading the delivery of the actions in the Corporate Asset Management Strategy, and reporting on the status of asset management for the CRD. Implementing and enhancing enterprise asset management systems for asset information and analysis which informs capital plan priorities. Planning and scheduling

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

asset interventions for water and wastewater operations with the goal of optimizing our maintenance program, minimizing failures and extending the life of the CRD's asset investments.

What you can expect from us

- Develop and implement standards and processes for asset and maintenance management activities.
- Plan and schedule work management activities for water and wastewater services, and build asset registers for all CRD assets eventually, and work towards an enterprise asset management approach.
- Audit and maintain the asset registers for water and wastewater services.
- Procure, implement, and enhance an asset and work management system for asset reporting and decision-making.
- Lead or support the development of asset management plans for all services.
- Lead the delivery of the actions in the Corporate Asset Management Strategy.
- Maintain safe and efficient maintenance practices in collaboration with field staff and streamlined data collection for asset reporting and decision-making.
- Coordinate and deliver fleet vehicle maintenance and repairs for all of the CRD services.
- Provide inventory management (parts and equipment) for maintenance activities.
- Manage consultants and contractors providing asset and maintenance management services.

Staffing Complement

Corporate Asset and Maintenance Management: 25 FTE (Including 3 managers)

6. INFRASTRUCTURE PLANNING & ENGINEERING

Description

Overseeing the engineering, planning and capital project delivery related to water infrastructure including water supply dams. Strategic asset management for all water systems including modeling and capacity analysis, vulnerability assessment, infrastructure renewal plans. Project design, procurement and delivery of capital projects annually on time/budget. Main installations, dam upgrades, equipment replacement and capital projects support.

What you can expect from us

- Asset management and capital planning.
- Support planning of system expansion and growth planning requirements.
- Proactive capital planning for the water services with a 15-year outlook.
- Ongoing condition assessment to inform the capital program and ensure water systems assets remain in a state of good repair.
- Incorporating growth and expansion demands into future plans.
- Development application and referral reviews for local service areas and JDF Distribution system.
- Implementing the Capital Improvement Program, including infrastructure renewal and upgrades.
- Co-ordination of Capital programs with municipal partners.
- Engineering support of utility operations for the water services.
- Development and management of a dam safety management system to ensure dam safety and regulatory requirements are met.

- Oversight of studies and capital upgrades to ensure water supply dams meet regulatory requirements.

Staffing Complement

Water Supply Engineering and Planning: 3 FTE (including 1 Manager) + leadership support
Water Distribution Engineering and Planning: 6 FTE (including 1 Manager)
Dam Safety: 6 FTE (Including 1 Manager)

7. CAPITAL PROJECT DELIVERY

Description

Capital delivery services, including project management, various types of studies, detailed design, procurement, construction management and commissioning services that support several community needs. Coordinating with the service leaders to procure, construct, commission, and hand off physical infrastructure projects to the related service. In addition to the water services this team also provides capital delivery services across the CRD.

What you can expect from us

- Develop and administer the Capital Plans for the 15 Water and Wastewater Services and for one Southern Gulf Islands Small Craft Harbours Facilities budget with a current five-year budget of $690 million.
- Currently, directly managing 95 active projects/programs of varying size and complexity, with a combined 2026 budget of $96 million.
- Provide support to other working groups, as necessary, in facilitating their capital planning requirements or providing guidance related to project delivery.
- Projects include improvements at water treatment plants and pump stations, wastewater treatment plants and pump stations, water distribution and transmission main replacements, water storage tank improvements, sewer system improvements (including trenchless rehabilitation), dam safety improvements, docks and harbours upgrades and more.
- Work collaboratively with various planning and operations groups to support ongoing successful delivery of water and wastewater services for the residents of the CRD.

Staffing Complement

Corporate Capital Project Delivery Services: 8 FTE (including 2 Managers) + leadership support shared with Wastewater

ENVIRONMENTAL PROTECTION

Regulatory and non-regulatory services and a support role across the organization that focuses on enhanced integration of drinking water quality protection programs and integration of communication initiatives.

SERVICE BUDGET REFERENCES:[3]

- 2.670 Regional Water Supply
- 1.578 & 1.579 Environmental Protection

8. WATER QUALITY OPERATIONS PROGRAM

Description

Monitoring, data analysis, assessment, reporting and technical advice to meet water quality regulatory requirements

What you can expect from us

- Source water (Sooke, Goldstream Reservoirs) and transmission/distribution system (post treatment) monitoring, assessment and reporting.
- Physical, chemical and biological analytical services, assessment and reporting.
- Operational support (maintenance, repairs, spills, pipe breaks, water quality emergency response).
- Research, planning and risk assessment support for long-term planning.

Staffing Complement

Environmental Protection: 6 FTE + leadership support

9. LABORATORY SERVICES

Description

An ISO/IEC 17025 accredited, provincially approved lab providing analysis for CRD Drinking Water and Wastewater Systems.

What you can expect from us

- Analyze and report on physical, chemical, algal, and microbiological samples (source water and distribution systems; analyze wastewater compliance, optimization, and process samples)
- Provide defensible compliance results and inform CRD Water and Wastewater operations on system performance.

Staffing Complement

Environmental Protection: 11 FTE (combined water/wastewater) + leadership support

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

10. DEMAND MANAGEMENT PROGRAM

Description

Research and data to inform capital planning operations, water conservation, and public communications and education.

What you can expect from us

- Accurate spatial and temporal data.
- Per capita targets (Residential and Industrial, Commercial and Institutional).
- Outreach and educational programs and campaigns.
- Industrial/Commercial/Institutional audits and water use reduction campaigns.
- Administration of Water Conservation Bylaw 4099.

Staffing Complement

Environmental Protection: 3.0 FTE + leadership support

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11. CROSS CONNECTION CONTROL PROGRAM

Description

Identification, registration, tracking and reporting of potential cross connection contamination sources in the Greater Victoria Drinking Water System. Compliance monitoring, audits and follow-up, and education and outreach.

What you can expect from us

- Contamination prevention through facility inspections, testing and education for backflow prevention devices.
- Monitor and track >32,000 backflow prevention devices in 16,000 facilities.
- Protection of regional water system through backflow risk management.
- Administration of Cross Connection Control Bylaw 3516.

Staffing Complement

Environmental Protection: 4.6 FTE + leadership support

12. COMMUNICATIONS AND ENVIRONMENTAL EDUCATION

Description

Public education and engagement in the region to promote sustainable behaviour through campaigns, initiatives and services

What you can expect from us

- Increased public awareness of CRD messages and subsequent behavioyr changes
- Declining trend in per capita and per sector water use

Staffing Complement

Environmental Protection: 0.8 FTE + leadership support

05 Initiatives

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

Initiative	Implementation year(s)
2a Goal: High quality, safe drinking water	
2a-1 Update the Regional Water Supply Strategic Plan	2023-2025
2a-2 Implement the 2022-2050 Regional Water Supply Master Plan	Ongoing
▸ IBC 2a-2.1 Contracts Coordinator	2024–ongoing
▸ IBC 2a-2.2 Purchaser	2024–ongoing
▸ IBC 2a-2.3 Master Plan Program	2026–2028
2a-3 Review water rates in service agreements with First Nations	Ongoing
2a-4 Review and determine appropriate level of water subsidy used for agriculture	2025
2a-5 Active forest/ecological management to enhance forest health and resilience in the Water Supply Areas	Ongoing
▸ IBC 2a-5-1 Seasonal Watershed Operator 2s	2025–ongoing
▸ **FUTURE IBC** 2a-5.2 Equipment/Watershed Operator	Planned for 2028
▸ **FUTURE IBC** 2a-5.3 Seasonal Watershed Protection Program	Planned for 2028
▸ **FUTURE IBC** 2a-5.4 Forest Management Plan Implementation	Planned for 2028
▸ ~~**FUTURE IBC** 2a-5.5 Forest Hydrology Technician~~ (withdrawn)	~~Planned for 2029~~
2a-6 Collect and analyze information for climate adaptation, reservoir management and the siting of new major infrastructure	Ongoing
2a-7 Implement a development cost charge program for the Regional Water Service	2023-2027
▸ **FUTURE IBC** 2a–8.5 Manager, Demand Management Program*	Planned for 2028
▸ IBC 2a-8.3 Laboratory Assistant*	2025-ongoing

Initiative	Implementation year(s)
2b Goal: Reliable & efficient drinking water transmission system	
2b-1 Enhance safety of aging dams, meet increasing regulatory requirements and mitigate against the risk of failures	2024-ongoing
▸ IBC 2b-1.1 Dam Safety Program – Integrated Water Services	2024–2027
2b-2 Invest in and maintain capital assets, and undertake regulatory monitoring, to service current and future population and climate adaptation	Ongoing
▸ IBC 2b-2.1 Utility Operator Team Lead – Water Operations	2025-ongoing
▸ IBC 2b-2.2 Capital Project Resource	2025–ongoing
▸ IBC 2b-2.3 System Maintenance Electronics Technologist	2025–ongoing
▸ IBC 2b-2.4 System Maintenance Electrician	2025–ongoing
▸ IBC 2b-2.5 Utility Operator Program (JDF/RWS)	2026-2028
▸ IBC 2b-2.6 Operations Coordinator (RWS/JDF)	2026–ongoing
▸ **FUTURE IBC** 2b-2.9 Reliability/Operational Performance	Planned for 2028
▸ **FUTURE IBC** 2b-2.7 Corporate Capital Delivery Services – Contract...	Planned for 2028

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

06 Performance

GOAL 2A: HIGH QUALITY, SAFE DRINKING WATER

Targets & Benchmarks

The performance measures link to the CRD's goals of safe, sustainable and resilient water resources for the Capital Region.

Measuring Progress

Performance Measure(s)	Service	Type	2025 Actual	2026 Forecast	2027 Target
1. Regulatory Compliance[1]	Regional Water Supply	Quantity	None	None	None
	Juan de Fuca Water Distribution	Quantity	None	None	None
	Saanich Peninsula Water Supply	Quantity	None	None	None
2. Water Quality Sampling (raw)[2]	Regional Water Supply	Quantity	25,171	26,171	26,200
3. Water Quality Sampling (treated)[3]	Regional Water Supply	Quantity	8,439	8,800	9,000
	Juan de Fuca Water Distribution	Quantity	7,680	7,700	7,800
	Saanich Peninsula Water Supply	Quantity	2,008	2,401	2,500
4. Demand[4]	Regional Water Supply	Quantity	332	336	330
	Juan de Fuca Water Distribution	Quantity	277	280	280
	Saanich Peninsula Water Supply	Quantity	467	465	465

[1] Non-compliance with Island Health, provincial and federal regulatory requirements and operational certificates that result in Boil Water Advisories or Do Not Consume Events

[2] Water quality samples analyzed annually from source reservoirs (raw water)

[3] Water quality samples analyzed annually from transmission/distribution systems (treated water)

[4] Average day per capita water use (litres per capita per day)

Discussion

Measures 1-3: Regulatory Compliance and Quality Monitoring

- Water Quality Monitoring Program: In 2025, no 'Boil Water' or 'Do Not Consume Advisories' were reported for three CRD drinking water services and regulatory sampling and testing requirements were met by 100%. The Regional Water Supply and the Juan de Fuca Distribution services had periods with minor non-compliances due to few samples with elevated indicator bacteria concentrations.
- Cross Connection Control program meets its objectives by enforcement of backflow prevention requirements referenced in the *BC Building Code* and is described by the Canadian Standard

Association's CSA B64 series. This is achieved through regulatory inspections, management of a backflow assembly registry, enforcing required testing and public education. In 2025, more than 850 facility audits of moderate and severe hazard risks were conducted by the inspections team. Audit requirements achieved a 97% compliance rate. Program focus in 2025 was on veterinary, industrial and sewage treatment facilities. The program processed over 21,000 assembly test report submissions. Of these, 13,500 (64%) were processed through the CRD CCC online portal and the remaining 7,500 (36%) were manually entered from paper test report submissions, achieving an overall 70% compliance rate. Goal is to phase-out paper submissions in 2026 and achieve higher test compliance.

Measure 4. Demand: average day per capita water use (litres per capita per day)

- Regional Water Supply: total regional demand has been rising for the last few years after many years of a declining and then plateauing trend. This recent shift is attributed primarily to population growth and a diminishing regional inventory of water-intensive household appliances that can be upgraded for water-efficient ones. Per-capita demand, after 25 years of decline, has been plateauing and even slightly rising in recent years. This may be caused by higher irrigation during frequent drought conditions but may also indicate a behaviour change by customers.
- Saanich Peninsula Water Supply: Water demand on the Saanich Peninsula is driven by agricultural demand and lack of residential densification.
- Juan de Fuca Water Distribution: Water demand in the Westshore communities is defined by two different categories: low per-capita demand in fast growing urban communities such as Langford, Colwood and View Royal due to dense development and little agriculture; and high per-capita demand in low-density communities such as Metchosin, Sooke/East Sooke and Highlands.

GOAL 2B: RELIABLE & EFFICIENT DRINKING WATER TRANSMISSION SYSTEM

Target & Benchmarks

The performance measures link to the CRD's goals of safe, sustainable and resilient water resources for the capital region.

Measuring Progress

Performance Measure(s)	Service	Type	2025 Actual	2026 Forecast	2027 Target
5. Operating cost[5]	Regional Water Supply	Quantity	$140	$145	$147
6. Energy usage[6]	Regional Water Supply	Quantity	28	28	28
7. Watershed water release[7]	Regional Water Supply	Quantity	12,000	12,000	12,000
8. Water-main leak repairs[8]	Juan de Fuca Water Distribution	Quantity	0	1	0
9. Preventative maintenance[9]	Regional Water Supply	Quality	98%	100%	100%
	Juan de Fuca Water Distribution	Quality	96%	100%	100%
	Saanich Peninsula Water Supply	Quality	98%	100%	100%

[5] Annual operating cost per megalitre of drinking water treated and supplied/distributed
[6] Annual energy use (kWh) per megalitre of drinking water treated and supplied/distributed
[7] Volume of raw water released annually from Regional Water Supply watersheds to rivers to support fish habitat (megalitres)
[8] Number of water-main leak repairs annually per 100 kilometres of pipe (distribution systems)
[9] Preventative maintenance completed (% of planned)

Discussion

Measure 6 – Energy Usage

- A decrease in energy usage of 47% was realized in 2025 with the commissioning of new, high-efficiency UV reactors at the Goldstream Water Treatment Plant. These units are designed to reduce the kWh/ML required for treatment while maintaining disinfection performance.
- This upgrade aligns with the CRD's sustainability objectives and is expected to provide long-term operational savings.
- Actual reductions will be confirmed through ongoing monitoring of 2026 performance data; at this time there is insufficient billing information to quantify the change.

07 Business Model

Water Supply & Distribution, Watershed Protection

PARTICIPANTS

Regional Water Supply: All Municipalities, Juan de Fuca Electoral Area, First Nations (via Distribution Systems)

Saanich Peninsula Water Supply: Municipalities (Central Saanich, North Saanich, Sidney)

JDF Water Distribution: Langford, Colwood, View Royal, Metchosin, Highlands, Sooke, Juan de Fuca Electoral Area

FUNDING SOURCES

Regional Water Supply: Bulk water sales revenue

Juan de Fuca Water Distribution System: Retail water sales revenue in West Shore Municipalities

Saanich Peninsula Water: Wholesale water sales revenue

GOVERNANCE

Regional Water Supply Commission
Water Advisory Committee
Saanich Peninsula Water Commission
Juan de Fuca Water Distribution Commission

Environmental Protection

PARTICIPANTS

Water Quality Service: Allocation from Integrated Water Services and Local Service Areas (LSA) from the municipalities of Regional Water Supply area, Juan de Fuca and various local service areas, Sidney, North Saanich, Central Saanich and Peninsula First Nations

Demand Management, Cross Connection Control Services: water rate from all Municipalities and Electoral Areas

Communications and Environmental Education: all Municipalities and Electoral Areas

FUNDING SOURCES

Water rate and requisition

GOVERNANCE

Regional Water Supply Commission
Water Advisory Committee
Saanich Peninsula Water Commission
Juan de Fuca Water Distribution Commission

Making a difference...together

REPORT TO JUAN DE FUCA WATER DISTRIBUTION COMMISSION
MEETING OF MAY 5, 2026

SUBJECT **2027 Service Delivery – Staffing Requirements**

ISSUE SUMMARY

To outline the 2027 staffing requirements needed to maintain current service levels as the Juan de Fuca system expands and aging infrastructure increases operational demands.

BACKGROUND

At the April 8, 2026, Capital Regional District (CRD) Board meeting, the Chief Administrative Officer (CAO) informed the Board that staff had been directed to limit requests for staffing resources and other budget requests to initiatives that have been: A.) explicitly directed to advance by the CRD Board to support Board priorities, new service establishment or major project delivery, or B.) critical programs where deferral would result in significant service disruptions or negative impacts (for example, legal, safety or risk impacts). This was to maintain a proactive focus on fiscal discipline and to pave the way for a period of transition in late 2026 when a new Board will set its priorities for the next term. It was also noted that programs and associated resources that have been prioritized and recommended by a Commission or Standing Committee could also be incorporated in the 2027 financial planning process for the Board's consideration.

As part of the annual service planning process, the CRD Board receives information in the fall about proposed new initiatives that have resources and staffing implications for the subsequent year and approves the updated Five-Year Financial Plan.

To support this process, Infrastructure & Water Services (IWS) staff have reviewed the potential impacts of system growth and aging infrastructure on service delivery, and have identified the staffing needs required to mitigate service level risks in 2027. The following sections outline proposed initiatives that have impacts on the Juan de Fuca (JDF) Water Distribution budget. This includes one new position, 1.0 Full-Time Equivalent (FTE), which was forecasted in 2025, for the JDF/Regional Water Service (RWS) Utility Operator Program. Staff are also forecasting one additional position in 2028. Summaries of each initiative are included below and in Table 1.

Table 1. Overview of Proposed Staffing Changes

2027 (1 FTE)	*Utility Operator (Water Operations Division):* Aging metering infrastructure is causing increased emergency repairs, customer complaints, and revenue loss. This position will focus on increasing our proactive meter replacements.
2028 (1 FTE)	*Reliability Engineers (Corporate Asset and Maintenance Management Division):* Required to establish a dedicated reliability function to optimize asset performance and mitigate asset risks, ensuring dependable service delivery and strategic maintenance and capital replacement planning. This function collaborates with operations and engineering teams to integrate reliability insights into decision-making for capital projects.

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

Currently, there are 27,100 water meters in the JDF system. Over the next seven to nine years, approximately 19,000 meters are projected to reach the end of their expected service life. Many meters are already beyond their service life and at risk of failure at any time. This raises the risk of customer complaints, unmeasured consumption, inaccurate billing and potential revenue loss.

To address this, IWS has initiated a multi-year phased program, combining operating and capital investments, to gradually increase the annual meter replacement rate from the current rate of 1,000 unit/year to 2,500 units/year, implemented over a two-year period starting 2026. This supports the goal of returning to a proactive 25-year replacement cycle by 2036 and aligns with the recommendations outlined in the JDF Water Distribution Asset Management Plan, which recommends increased meter replacement rates (Appendix A).

Prior to 2026, staff budgeted $1.8 million annually for the meter replacement program and staff targeted a replacement rate of approximately 1,000 units/year. In 2026, the meter replacement program budget was increased by $1.2 million to $3 million, and a new Utility Operator (Water Operations) role was created to increase the replacement rate to approximately 1,750 units/year. Since the beginning of this year, staff have been actively progressing the meter replacement program and are on track to achieve the approved replacement targets for the year.

In 2027, staff are proposing to further increase the rate of replacement to the targeted 2,500 units/year. This will be achieved by adding another $1.2 million in capital funding, for a total 2027 capital budget of $4.2 million, and by creating a second regular ongoing Utility Operator (Water Operations) position.

This phased addition of Utility Operators will increase operational capacity, improve response readiness and support system growth.

Deferring the Utility Operator position would risk unsustainable operations and staffing levels. Current staff would struggle to meet growing demands, increasing the likelihood of unplanned, reactive work, reducing efficiency, and delaying planned tasks. This heightens the risk of meter failures, deferred maintenance, unmeasured consumption and lost revenue.

Initiatives Planned for Future Years (2028)

In addition to the initiatives listed above that have staffing implications in 2027, the following initiative is proposed for 2028. Although future-year initiatives are normally incorporated into budgets, capacity constraints arising from the upcoming election preclude its inclusion this year, so it is presented for information purposes only.

2b-2.9 Reliability Engineers/Performance Optimization

This initiative will aim to enhance asset performance and system reliability by creating a dedicated function in the Corporate Asset & Maintenance Management Division focused on optimizing asset performance and overall system reliability.

It will support key actions in the Corporate Asset Management Strategy, including condition and criticality assessments and structured data capture programs. The initiative will also directly support actions in the RWS Strategic Plan under Commitment 3 and Priority 1 "to make evidence-based and community-responsive infrastructure decisions to ensure reliable system performance and sustainability". The new positions will also help lead and address some of the recommended actions for Asset Management Maturity Improvement (Table ES-5) outlined in the JDF Water Distribution Asset Management Plan.

To advance this initiative, staff will propose to create a new regular ongoing Reliability Engineer positions dedicated to the JDFWD service in 2028. The roles will be foundational to establishing a reliability function that uses data to drive maintenance and capital decisions, leading to efficiency and optimization within the service. In addition, the roles will work to decrease reactive maintenance demands and shift to more proactive maintenance and sustainable budgets.

This position will be re-considered through the annual service planning process next year.

NEXT STEPS

Financial Implications

The proposed staffing addition for 2027 reflects an estimated incremental cost increase of $230,000 in the 2027 operating budget. These costs represent only new FTEs planned for hire in 2027.

A high-level estimate of projected salary and associated costs, such as benefits, training, and equipment is provided in Table 2.

Table 2: Estimated Staffing Costs

Cost Distribution by IBC	2027
2026 IBC: 2b-2.5 Utility Operator Program (JDF/RWS)	
Total Operating Budget Increase	**$ 230,000**

These costs will be integrated into the operating budget. Funding will be sourced through water sales revenue.

If the Utility Operator position is to be advanced in 2027, there would also need to be an additional $1.2M added to Capital Project 21-04, which is the annual provisional allowance for the replacement of residential services and meters. In 2026 the budget for this program was $3.0M, this would be increased to $4.2M. By investing in these positions, the organization is taking proactive steps to protect revenue, ensure accurate billing, and maintain the long-term reliability of the JDF metering system.

CONCLUSION

As the Juan de Fuca water distribution system expands and its infrastructure continues to age, sustaining existing service levels will depend on continued investment in operational resources. The proposed Utility Operator position for 2027 is essential to mitigating near-term operational risks, improving system reliability, and safeguarding revenue. This role will enhance the Capital Regional District's capacity to manage growing workloads, shift away from reactive maintenance, and strengthen compliance with regulatory and safety requirements.

RECOMMENDATION

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

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: JDFWDS Asset Management Plan – Executive Summary

Executive Summary

Background

The Juan de Fuca Water Distribution System (JdFWDS) provides potable water to ten communities in the western region of Greater Victoria, British Columbia, including the City of Langford, City of Colwood, Town of View Royal, District of Metchosin, District of Sooke, Scia'new Nation, T'Souke Nation, Songhees Nation, portions of Highlands, and the Juan de Fuca (JdF) Electoral Area. As a critical component of the Capital Regional District (CRD)'s infrastructure, the system's long-term functionality and sustainability are essential for maintaining service reliability and supporting future growth. CRD has engaged AECOM Canada ULC (AECOM) to develop an Asset Management Plan (AMP) for the JdFWDS. The objective of this AMP is to establish a structured framework and provide a financial and technical roadmap for the effective management of JdFWDS assets.

Current State of the Infrastructure

The CRD's JdFWDS has an estimated total replacement value of approximately **$2 billion**. Table ES-1 shows the replacement costs (in 2025 dollars) of the JdFWDS water infrastructure.

Table ES-1: JdFWDS Current Replacement Value (2025)

Asset Class	Asset Category	Asset Subsystem	Quantity	Unit	Unit Replacement Value Range ($ / Unit)	Total Replacement Value
Linear	Watermains	Hydrants	5,259 (2,622 hydrants and 2,637 hydrant valves)	Ea.	Hydrant = $17,400 Hydrant Valve = $867 - $2,603	$50,199,000
	Watermains	Laterals	13,093	m	$2,900	$37,969,000
	Watermains	Mains	547,454	m	$1,740 - $7,540	$1,267,265,000
	Water Meters	Meters	26,775	Ea.	$2,900 – $8,700	$84,399,000
	Water Meters	Service Connections	242,000	m	$1,450	$350,900,000
	Watermains	Valves	8,672	Ea.	$867 - $9,763	$19,924,000
	Total of Linear					**$1,810,655,000**
Non-Linear	Bulk Water Stations	-	4	Ea.	$66,700	$267,000
	Pressure Control Stations	-	55	Ea.	$180,515 - $2,104,245	$45,622,000
	Pump Stations	-	32	Ea.	$613,970 - $3,513,066	$51,604,000
	Rechloramination Stations	-	2	Ea.	$673,896 - $1,046,119	$1,720,000
	Water Storage Tanks	-	14	Ea.	$295,053 - $19,515,729	$55,590,000
	Total of Non-Linear					**$154,803,000**
Grand Total						**$1,965,458,000**

Figure ES-1 summarizes condition rating of all the JdFWDS assets with associated replacement values. Almost two thirds of the total replacement value is attributed to assets in Very Good condition (64%). Only 6% are rated Poor or Very Poor with a significant portion of these belonging to the meter category, and 18% of total replacement value is related to the assets with unknown condition rating, such as service laterals.

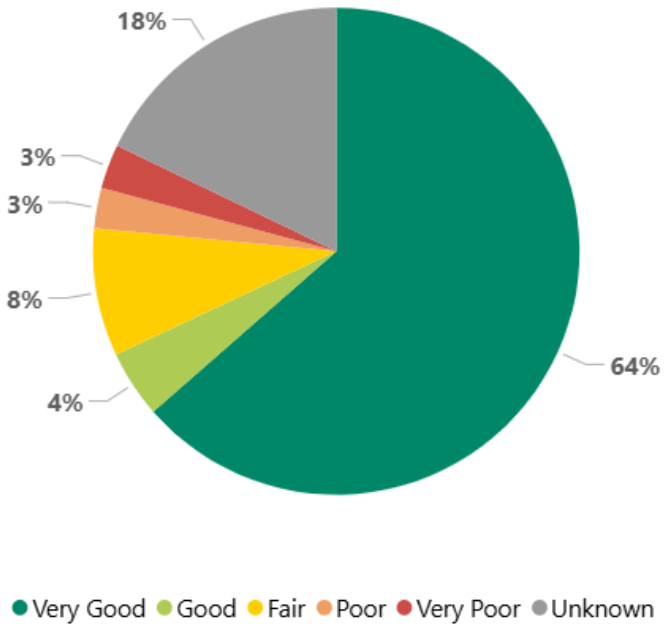

Figure ES-1: JdFWDS Overall Condition Summary

Additionally, **Figure ES-2** shows the condition of the assets based on different asset categories (non-linear) and subsystems (linear). Linear assets are largely in Very Good or Good condition with the exception of Meters which show significant deterioration, with over 30% in Poor or Very Poor condition (the linear meters include all linear conveyance segments and chambers as well). Condition information for service connections is not yet available and may be considered for future data collection. The condition distribution reflects the results of the non-linear asset condition assessments, which were completed through visual inspections by AECOM assessors from January 13–17 and February 24–28, 2025. The assessment covered 107 facilities, including bulk water stations, pressure control stations, pump stations, rechloramination stations, and water storage tanks (detailed breakdown is provided in **Table ES-1**). Additional information on the state of the infrastructure analysis can be found in **Section 2**.

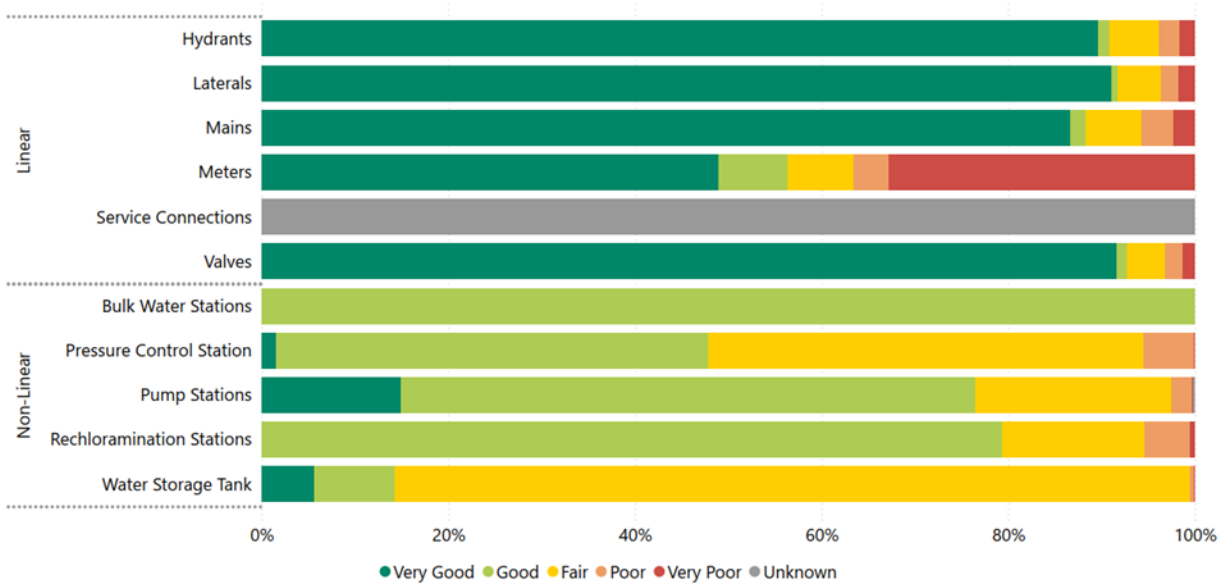

Figure ES-2: JdFWDS Condition Distribution by Asset Category and Subsystem

Levels of Service (LoS)

Levels of Service (LoS) measure the extent and quality of a given service. With a well-defined LoS framework, the CRD JdFWDS can leverage LoS to inform operations and maintenance planning, service delivery, resource planning, capital planning, and track progress on corporate or department-wide strategic initiatives.

Defined LoS may be any combination of parameters deemed important by the CRD and represent service-cost trade-offs, established in a flexible, rational, and transparent manner, as follows:

- LoS assist and support decision-making and investment planning related to the planning, development, operation, maintenance, renewal, and replacement of municipal infrastructure.
- LoS promote good practice, sustainable development, and environmental stewardship.
- LoS facilitate community involvement and a public sense of ownership and incorporate community values.
- LoS supports the implementation of a corporate continuous improvement program to further optimize AM across all service areas.

The process for identifying and developing the CRD JdFWDS LoS Framework included several steps. It began with a scan of existing CRD documents, including the 2019 Corporate Asset Management Strategy and the Water Supply Strategic Plan, to identify relevant goals and objectives. The team also reviewed the Canadian Infrastructure Benchmarking Initiative (CIBI) key performance indicators (KPIs) that CRD collects for the JdFWDS. In addition, the framework development included compiling additional measures to ensure all pertinent objectives were reflected in the LoS. AECOM supported the development of a list of 19 measures, presented in **Table 3-4**, by facilitating a LoS workshop with CRD staff and holding a meeting to review CIBI KPIs. Detailed information on LoS framework and performance measures can be found in **Section 3** and **Appendix B**.

Several future demand drivers that might have an impact on the JdFWDS LoS were identified.

- Aging infrastructure.
- Regulatory changes.
- Staff availability (i.e., technical skill availability, skill gaps from changing technology, etc.).
- Succession management & skills transfer (i.e., succession plan to have experienced operators to operate the system, etc.).
- Funding (i.e., ensuring appropriate asset management planning and sustainable financial strategies to support service delivery).
- Contractor availability (i.e., contractors' availability for executing large projects, etc.).
- Climate change (i.e., droughts, sea level rise, etc.).
- Supply chain issues (i.e., material and equipment availability for capital projects, technology, etc.).
- Fluctuations on contract pricing (i.e., impact of inflation, supply chain considerations, etc.).
- Changing demographics (i.e., aging population is resistant to change).
- Population growth

Despite the wide range of future demand drivers identified above, the CRD has foundational programs in place that support proactive management of system pressures, including its established water conservation education and outreach program. While demand management in this context primarily relates to influencing customer water use, the CRD continues to monitor external drivers and adjust plans, budgets, and strategies to maintain service delivery as conditions evolve.

Asset Criticality and Risk Management

Risk-based planning and decision-making serves as the foundation for modern, tactical asset management. Through gaining an understanding of its risk exposure, an organization can identify vulnerable assets and target its O&M and capital investments to reduce that exposure most effectively and ultimately improve the resiliency of its assets. Risk exposure is assessed based on the probability and consequences of an asset failure and is used to drive the selection and prioritization of appropriate actions, based on risk tolerance thresholds and funding availability.

The risk score reflects the probability (or likelihood) and consequence of failure (or criticality) and is ultimately used to identify assets which require immediate attention and provides opportunities to reduce risk exposure. AECOM

developed the risk model for JdFWDS watermains and non-linear assets. **Table ES-2** shows that the majority of assets (by replacement value) are in the low-risk category (68%), followed by 8% being characterized as medium risk, with the remaining 1% in the high and very high-risk categories. About 22% of assets have unknown risk at this stage, mostly for meters and service connections. Future integration of additional data sources will help refine these ratings.

Table ES-2: Risk Thresholds and Asset Risk by Replacement Cost – All Assets

Risk Level (Score Thresholds)	Replacement Cost	% of Replacement Cost
Low (0 ≤ Score < 5)	$1,340,924,000	68.2%
Medium (5 ≤ Score < 11)	$165,720,000	8.4%
High (11 ≤ Score < 16)	$22,965,000	1.2%
Very High (16 ≤ Score ≤ 25)	$0	0%
Unknown	$435,849,000	22.2%
Total	**$1,965,458,000**	**100%**

Figure ES-3 shows that the non-linear assets have a much higher proportion of assets in the medium and high categories, whereas the majority of watermains have been characterized as low risk. **Appendix A** and **Appendix C** provide more details on the risk score for JdFWDS assets. Meters and service connections were not included in the risk analysis. Meters were excluded because, although GIS data was provided, the Excel/SAP dataset contains more detailed meter information. Service connections were omitted due to the absence of a complete service connection inventory within the available asset data. Refer to **Section 4** for more information.

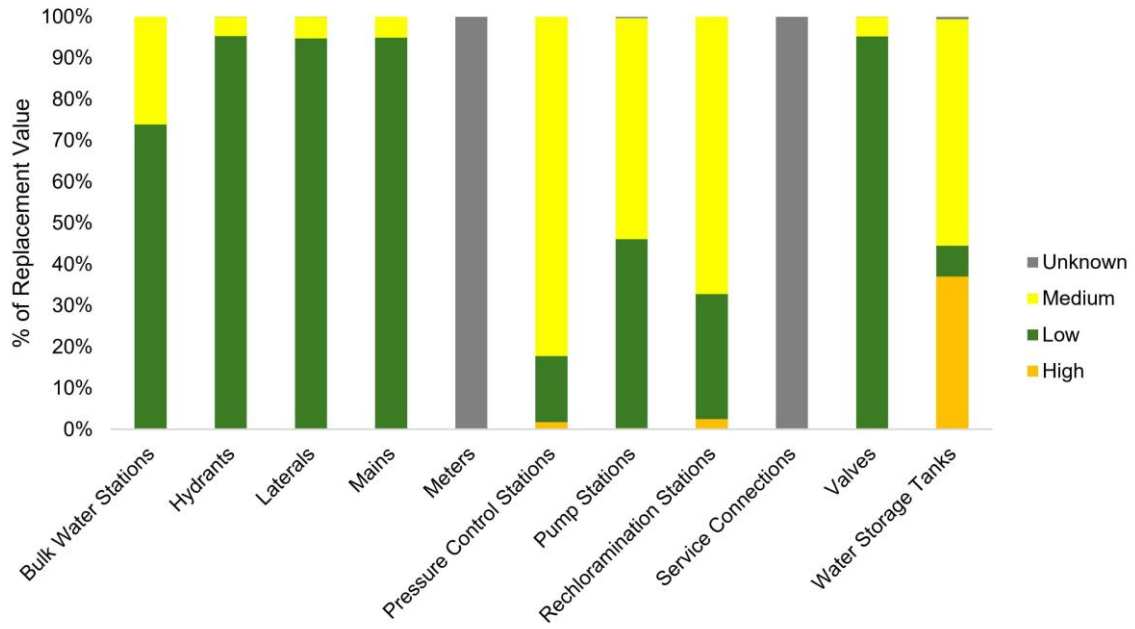

Figure ES-3: Risk by Asset Category

Water Distribution System Capacity Assessment

To model the current and future capacity requirements of the JdFWDS, AECOM has followed the process outlined below:

- **Review and understand the current model and the available data.** This activity was to determine what work needs to be done upfront to build a reliable model. This preliminary review assessed the available information with the aim of ensuring that the model is updated to reflect current conditions and infrastructure.
- **Define the current system demand**. This activity was to understand the current system demand to ensure an accurate baseline scenario with which to compare future scenarios against.
- **Determine the service gaps**. Identify and quantify the forecast gaps between the current demand and each future demand scenario. To support this, a set of scenarios was created (this approach was summarized in the technical memo presented in **Appendix F** and agreed with the CRD) and the changes to population and demand were identified through to the end of the AMP's horizon.

The hydraulic model is supplied in **Appendix D** with key assessment results presented in **Appendix E** and a full methodology in **Appendix F**. The high-level findings of the capacity assessment are shown in **Table ES-3**.

Table ES-3: Capacity Assessment Findings

Capability	Gap	Recommendation	Priority
Growth projects	Network capacity is exceeded in several areas once growth forecasts have been loaded into the demand model.	Refer to **Table 5-10** for a summary of recommendations for linear and non-linear projects.	Determined per project by population, growth and strategy.
Capacity Modelling	The Sooke River Road Disinfecting Facility (SRRDF) supply cannot meet future demand using forecast population and the CRD design criteria.	The East-West Connector* is a vital piece of infrastructure that Sooke will rely on in the future and has been used in models to allow further analysis. Its installation has been assumed as certain for the future scenarios of Sooke.	High
	Fire flow scenarios are assessed on a pressure zone requirement basis only. Individual fire flow scenarios (per linear asset) have not been assessed as individual zoning and growth construction was not available	Ongoing update of the model should include input from the local municipalities to allow detailed fire flow assessment to take place.	Medium (Continuous Improvement)
	The design consumption rate is noted to be significantly higher than the actual consumption reported in the JdFWDS and results in future flexibility but also future growth projects being determined as required prior to the reality.	An accurate figure should be used to realistically determine the requirements for growth projects and a consistent conservatism factor determined that accommodates the routine fluctuations in demand and localized growth that a pressure zone may experience.	Medium (Continuous Improvement)

* Note – The East-West Connector is a Regional Water Supply Master Plan Project

Maintenance, Repair and Replacement Strategies

Effective maintenance, repair, and replacement strategies are essential to sustaining the long-term performance, reliability, and safety of the JdFWDS. AECOM began with the analysis of current-state business process maps that illustrate how maintenance activities are identified, scheduled, executed, and recorded (**Section 6 Figure 6-1** to **Figure 6-4**).

This was followed by a detailed examination of existing maintenance, repair, and replacement strategies across linear and non-linear assets, supported by findings from recent condition assessments, staff input, and operational data.

Benchmarking insights from the Canadian Infrastructure Benchmarking Initiative (CIBI) were also integrated to assess performance relative to peer utilities and to rationalize the recommended resourcing and budget enhancements. In summary, the following high-level recommendations draw together the resourcing plan (**Table 6-6**) and the benchmarking insights to provide a focused roadmap for the future.

Recommendations are as follows.

- **Close the labour gaps as recommended in Table 6-6**. The additional 19.4 process FTE and 1 EIC FTE, estimated through a rigorous review with CRD staff (meetings with operations staff, analysis of work order hours, and benchmarking), will help achieve industry-guided targets for flushing, valve exercising, hydrant teardown, and meter-testing cycles. However, of this gross requirement of approximately 20 additional FTEs, approximately 10 FTE-equivalents are assumed to be addressed through Strategic Alliance Partners support, with the remaining ~10 internal FTEs to be phased at ~2 FTE per year over 5 years.
- **Continue to Leverage Strategic Alliance Partners.** Further to the previous recommendation, Strategic Alliance Partners currently supports a variety of contracted field support and maintenance tasks that do not require a water ticket. These include landscaping and similar non-ticketed duties, as well as labour-intensive support work associated with valve and hydrant maintenance, such as removing valve box lids, vacuuming debris from sleeves, painting lids, and cutting grass around hydrants. A meaningful share of the current field-based support workload is already being delivered through the Strategic Alliance Partners, allowing CRD's certified operators to remain focused on utility-based work requiring the appropriate qualifications.
- **Target a 30/70 corrective–preventive split.** With the added staff, the CRD should shift work plans so that corrective maintenance hours drop from approximately 45% toward the <30% benchmark shown by top-quartile peers (**Figure 6-8**).
- **Reduce overtime costs.** Filling daytime positions should pull overtime spend down from $15,000 to the peer median $6,000–8,000 per field FTE within three years, freeing a further $200,000+ annually for proactive work.
- **Expand proactive leak detection**. Allocate staff time to district metering and acoustic leak audits to begin quantifying non-revenue water and prioritising leak fixes and main renewals. As Non-Revenue Water and Infrastructure Leakage Index are not analyzed in detail, proactive leak detection is not financially justified by this AMP. However, early discovery of leaks provides benefits such as assisting in an improved maintenance split and reduced overtime costs which could be easily measured with a pilot project.
- **Institute a four-year valve and air-valve cycle**. Establish the dedicated valve crew and use Strategic Alliance Partners support to ensure every valve group is located, exercised, and documented at least once per cycle.

Capital Projects Identification and Financial Plan

In order to support the development of a 20-year financial plan, a lifecycle reinvestment model was developed. Financial projections are presented under three funding scenarios to illustrate the implications of different investment strategies on asset condition and service level outcomes:

- Funding Scenario 1 (S1): Do nothing, with no capital investment.
- Funding Scenario 2 (S2): an unconstrained budget, allowing the JdFWDS to reinvest in assets as required.
- Funding Scenario 3 (S3): the defined budget scenario, allowing $10 millions for linear assets and $3.5 millions for non-linear assets in 2026, escalated for inflation in subsequent years.

Under the unconstrained funding scenario (S2), the total funding requirement for the JdFWDS linear and non-linear assets is approximately $1.1 billion dollars over 20 years (including inflation). This averages $56.3 million dollars per year, with $39 million dollars for linear assets (**Figure ES-4**) and $16.8 million dollars for non-linear assets (**Figure ES-5**). Of the total funding requirement, approximately $708.8 million dollars is allocated to capital projects (63 % of the total, see **Section 7.6** for details). The summary of capital projects identified under S2 are provided in **Section 7.5**, with complete project lists available in **Appendix H**.

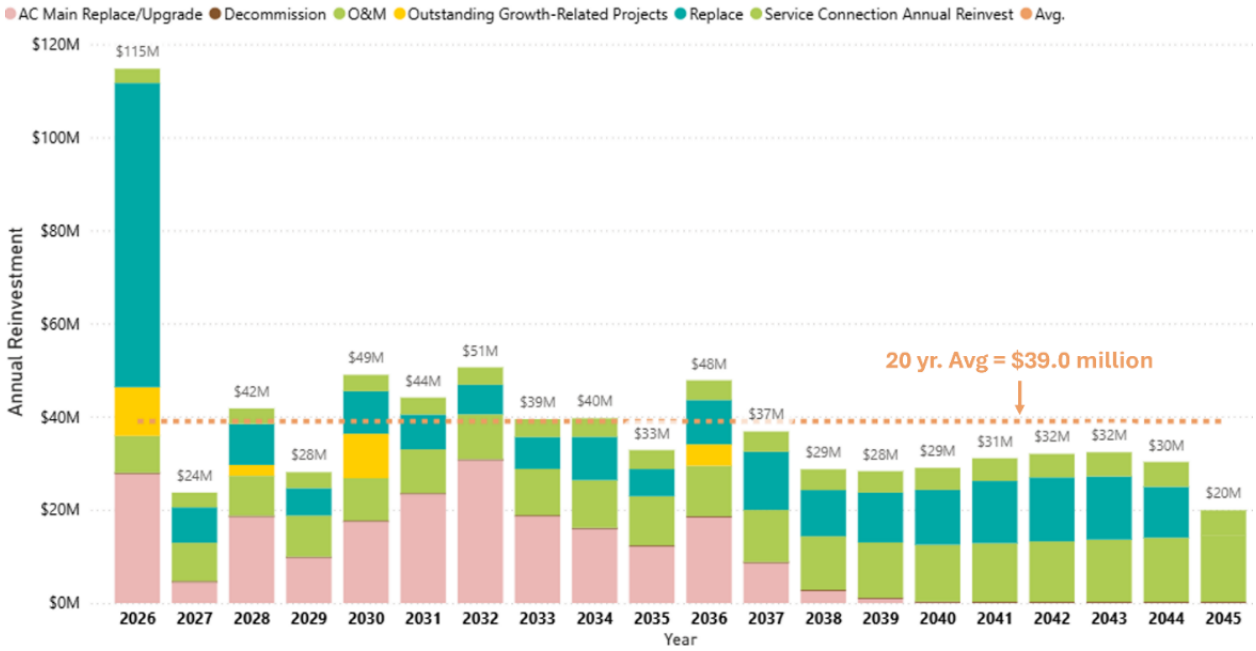

Figure ES-4: Linear Asset Full Funding Need Profile

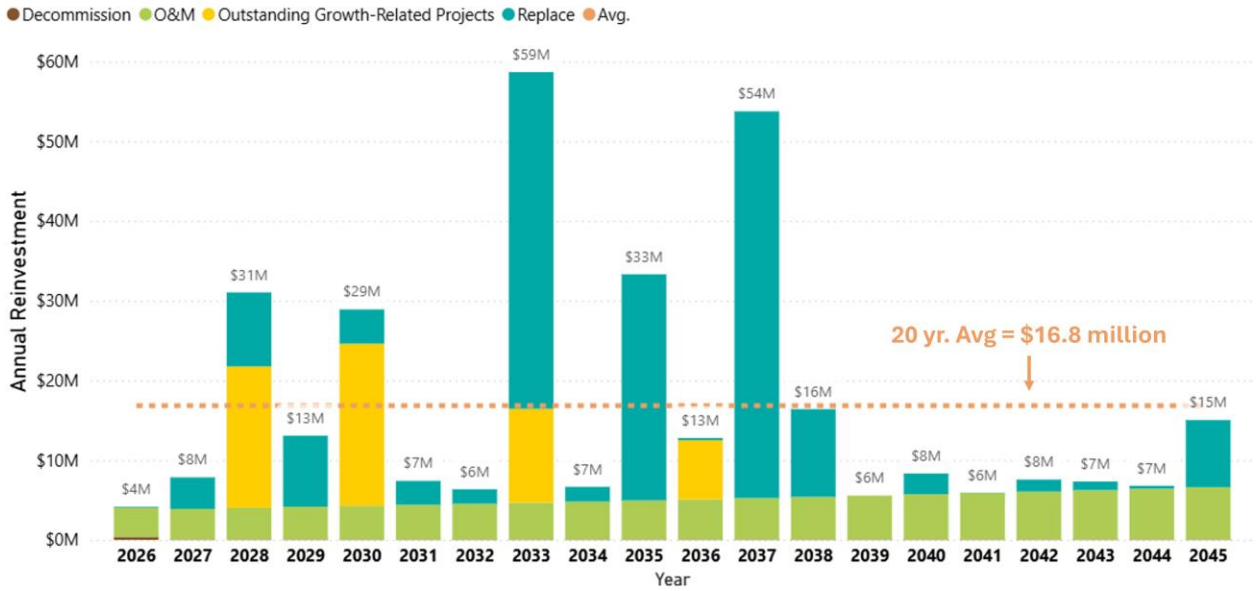

Figure ES-5: Non-Linear Asset Full Funding Need Profile

While S2 identifies the ideal long-term funding need, this level of reinvestment is not expected to be achievable. The following analysis therefore focuses on how each funding scenario affects the ability of JdFWDS to sustain the desired levels of service. In this context, level of service is defined as the percent of assets in fair or better condition.

For linear assets (**Figure ES-6**), the current funding level is approximately sufficient to maintain service levels at approximately 76% over the next 20 years. As the broader main inventory ages and deterioration accelerates, higher investment will be required to avoid sharper declines in condition and service performance.

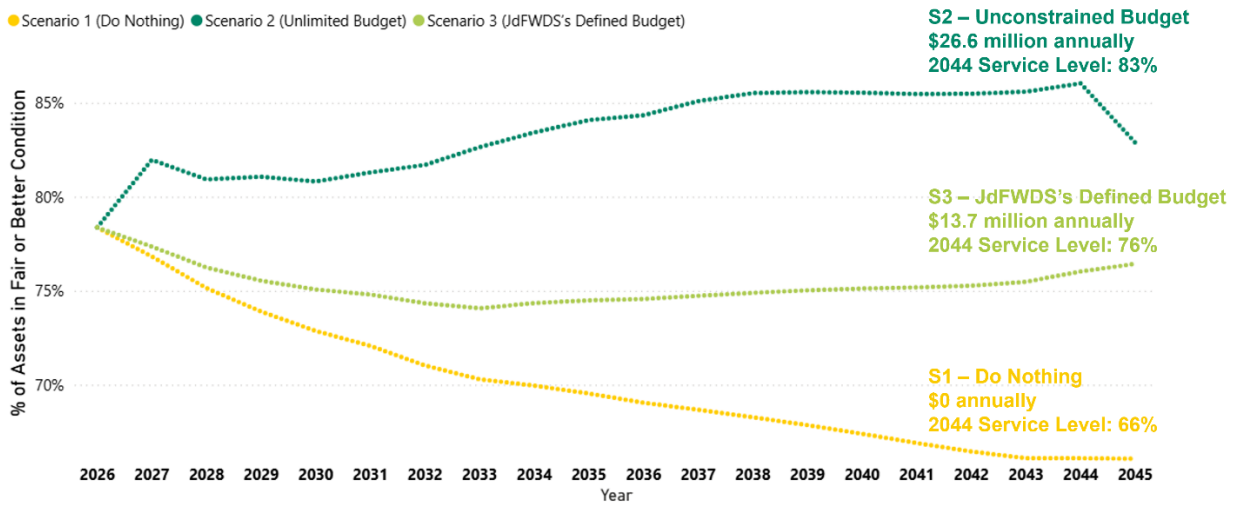

Figure ES-6: % of Linear Assets in Fair or Better Condition Over the Next 20 Years for All Budget Scenarios

For non-linear assets (**Figure ES-7**), the gap between S2 and S3 is more pronounced. Under S2, condition stabilizes at approximately 82% by 2044, while under S3 it declines to approximately 40%. This difference can be partly attributed to the shorter Expected Service Lives (ESLs) of non-linear assets, which makes their condition more sensitive to funding levels and more responsive to reinvestment. Because non-linear assets are easier to access and inspect, renewal decisions should continue to rely on field condition assessments and risk scoring. The most recent assessment, completed in 2025, provides the current basis for prioritizing limited funding toward the highest-priority assets.

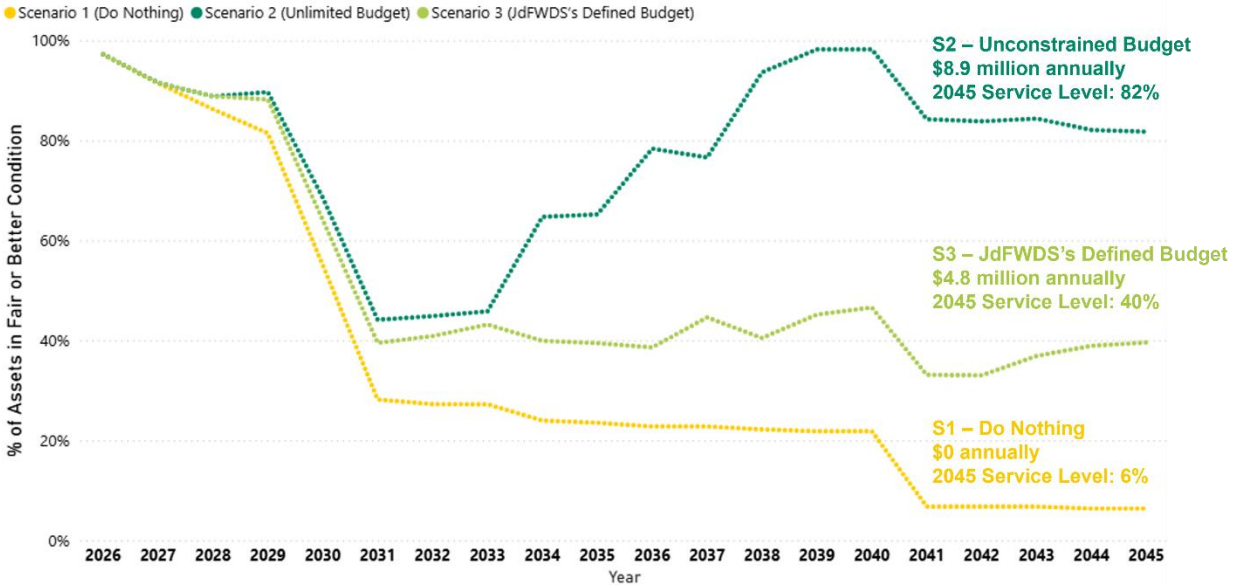

Figure ES-7: % of Non- Linear Assets in Fair or Better Condition Over the Next 20 Years for All Budget Scenarios

In summary, to support long-term service reliability and cost-effective asset management, it is recommended that the JdFWDS adjust funding levels to maintain approximately 80% of assets in fair or better condition, particularly for non-linear assets. This target aligns with peer utility practices and research, and strikes a balance between acceptable service performance and financial efficiency. In addition, major renewal projects should be planned and delivered in phases to spread large investments over multiple years and smooth budget requirements.

Performance Tracking

Performance tracking is a critical component of a sustainable and effective asset management. It ensures that the AMP remains a living document, responsive to changes in system condition, funding, risk, and service expectations. AECOM outlined a framework for monitoring and evaluating the effectiveness of the AMP over time, with the goal of enabling data-driven decision-making, supporting continuous improvement, and maintaining alignment with CRD's strategic objectives. A set of proposed performance indicators specific to AMP execution is summarized in **Table ES-4**.

Table ES-4: AM Plan Performance Monitoring Indicators

AMP Component	Performance Monitoring Indicators
State of Infrastructure	% of assets from JdFWDS in fair or better condition
Levels of Service	% of LoS performance measures of which current performance is recorded % of LoS performance measures for which current performance meets / exceeds target performance
Risk Management	% of high and very high-risk assets
Lifecycle Strategies & Financial Plan	Asset reinvestment rate (%) for JdFWDS Asset expansion rate (%) for JdFWDS Forecasted annual expenditure ($) for JdFWDS Funding Gap (% or $) for JdFWDS
Continuous Improvement	% of high priority improvement initiatives implemented

Asset Management Maturity

The CRD requested that a maturity assessment of the JdFWDS be carried out using the Institute of Asset Management (IAM) maturity scale. This eight-point scale was used by AECOM to assess the capabilities and maturity of the CRD's JdFWDS. AECOM mapped 40 targeted assessment questions to the scale to evaluate current practices.

Figure ES-8 shows the summary of results which indicates the current AM maturity position of the JdFWDS. The JdFWDS has greater maturity in Purpose and Context, however, to successfully reach the AM Readiness Target Level, improvements in Asset Management Decision Making and Lifecycle Delivery is essential.

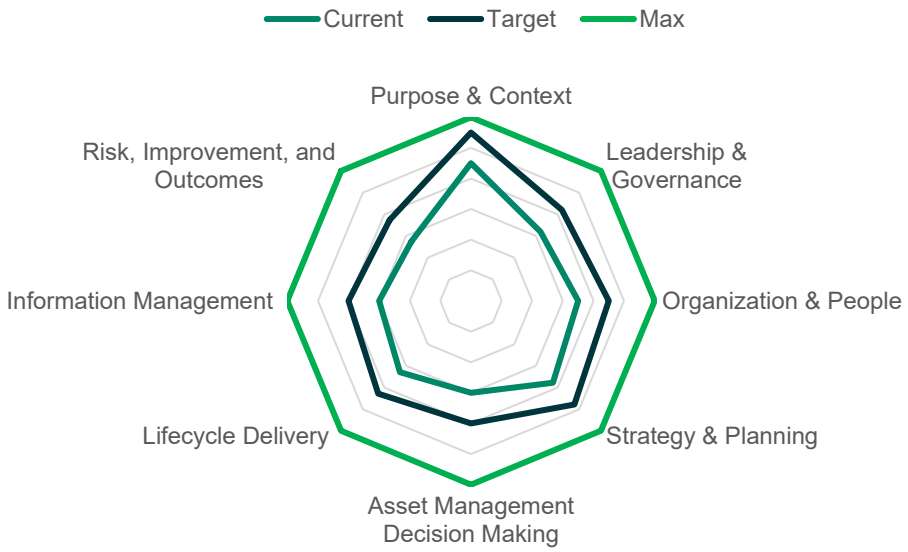

Figure ES-8: AM Maturity Assessment Results

Table ES-5 shows a summary of the action items to improve AM maturity, gathered from discussions, workshops, and surveys.

Table ES-5: Summary of Short and Long-Term Actions for AM Maturity Improvement

Capability	Short Term Action	Long Term Action
Purpose & Context	• Develop an external stakeholder communications plan that formalizes existing informal relationships with regulators, municipalities, and others. • Create an internal stakeholder prioritization plan which identifies key internal stakeholders (IT, fleet, finance, and more).	• Conduct a study on resource use to quantify how much staffing and support is required for system growth and maintain aging infrastructure. • Establish a CMMS work order standard that shows status progression, closure criteria, and other information for accurate tracking.
Leadership & Governance	• Conduct a CMMS Function Review to include breakdown work order failure codes to allow reliable reporting, required regulatory work order tracking, and work order prioritization standards. • Review and update the existing AM policy from 2019, making sure it reflects current operational needs and is still appropriate for staff.	• Develop clear operational guidelines to support current and future staff that will serve as a reference for operations, standards, and procedures (“Water Bible”).
Organization & People	• Implement succession planning for key roles and shadowing of critical personnel to help retain knowledge.	• Establish planning and scheduling standards with defined windows that evolve from the current two week look-ahead to the more structured intervals such as monthly, quarterly, and eventually six, 12, and 18 months to support proactive maintenance planning and resource allocation
Strategy & Planning	• Improve communication and prioritization within the AM strategy. • Define clear roles and responsibilities for AM practices and procedures to reduce duplication of effort.	• Support planning and scheduling by establishing accurate resourcing requirements to enable the organisation to identify and address shortfalls
Asset Management Decision-Making	• Use asset risk to inform and improve decision making and prioritization to ensure that resources are spent wisely.	• Leverage the AMP LoS, valuation data, and asset registry to establish a single, reliable source for asset history.
Life Cycle Delivery	• Define disposal standards for large and small equipment like standards for long-term isolations, mothballing, and management of redundant assets to set requirements for management and divestment. • Develop emergency response and mitigation plans based on asset risk and CoF.	• Not Applicable.
Information Management	• Establish a work order date standard that defines the purpose of each data field within the CMMS and who is responsible. • Develop standardized procedures for document management.	• Define standards for inputting and updating asset registries across all business systems for consistency to help with maintain accurate asset data.
Risk	• Fully implement an asset risk framework for tactical risk analysis to assist with prioritization and decision making. • Escalate strategic risks from this AMP to enterprise risk for consideration and formalise the risk escalation methodology and responsibilities.	• Implement a defined Management of Change procedure that should be followed for asset changes.

Recommended Improvement Initiatives and Roadmap

Measuring and reporting AM performance reflects CRD's commitment to delivering JdFWDS services effectively and in alignment with defined service objectives. The successful implementation of this AMP relies on ongoing performance evaluation and continuous improvement. This includes executing recommended improvement initiatives that support long-term, sustainable service delivery. In summary, the improvement initiatives are described in **Table ES-6**.

Table ES-6: Recommended Improvement Initiatives

AMP Area	Opportunity Area	Current Observation / Gap	Proposed Recommendation	Priority Level
State of Infrastructure	**Linear – General**	• No Global ID Included in the source GIS database	• Global IDs have been produced and assigned as part of the consolidated asset inventory to ensure consistent identification across datasets. In addition, Global IDs have been incorporated into the source GIS data provided by JdFWDS. The provided Global IDs can be used as a starting point for ongoing data management, or alternatively, JdFWDS may choose to regenerate Global IDs based on their preferred convention, provided that consistency is maintained across all systems	Medium
	Linear – Water Meters	• Inconsistency between attribute names	• Update the meter information stored in SAP ISU to include Global IDs by cross-referencing with the GIS layer and establish consistent naming conventions and attribute structures across SAP and GIS to support data integration and accuracy.	High
	Linear – Service Connections	• No data currently available for service connections • No installation date data and no condition data.	• Collect and input core service connection data, starting with inventory, to enable assignment of Global IDs in the future.	High
			• Obtain installation dates from as-built records or historical documentation, where available; otherwise, estimate based on adjacent main installation dates.	High
			• Establish a process for collecting and tracking service connection condition data (e.g., through inspections or age-based proxies).	High
	Linear – Watermains	• Duplicate IDs	• Review and resolve duplicate entries in the CRD Model ID field to ensure each asset is uniquely identified. It is recommended to implement a data validation process to prevent future duplication during data entry or system integration.	High
	Non-Linear – Bulk Water Station	• No original asset records • No ID assigned	• The bulk water station assets were not included in the region's existing asset inventory. AECOM developed corresponding asset records to capture key components such as electrical, plumbing, and superstructure elements. • It is recommended to maintain the bulk water station assets in the inventory, refine the listings with detailed asset information, and assign unique asset IDs to each station.	High
	Non-Linear – Pressure Control Stations	• Only 28% of assets have an Equipment ID assigned	• Approximately 28% of the assets within the Pressure Control Stations, including pumps, valves, and RTUs, have been assigned Equipment IDs (e.g., 6006468). • The remaining assets, including those documented during the 2025 condition assessment, have not yet been assigned Equipment IDs. • It is recommended to complete the assignment of unique asset IDs for all Pressure Control Station assets and affix identification labels to the corresponding physical equipment.	High
	Non-Linear – Pump Stations	• Only 35% of assets have an Equipment ID assigned	• Approximately 35% of the assets within the Pump Stations, including pumps, valves, and RTUs, have been assigned Equipment IDs (e.g., 6006468). • The remaining assets, including those documented during the 2025 condition assessment, have not yet been assigned Equipment IDs. • It is recommended to complete the assignment of unique asset IDs for all Pump Station assets and affix identification labels to the corresponding physical equipment.	High
	Non-Linear – Rechloramination Stations	• Only 30% of assets have an Equipment ID assigned	• Approximately 30% of the assets within the Rechloramination Stations, including pumps, valves, and RTUs, have been assigned Equipment IDs (e.g., 6006468). • The remaining assets, including those documented during the 2025 condition assessment, have not yet been assigned Equipment IDs. • It is recommended to complete the assignment of unique asset IDs for all Rechloramination Stations assets and affix identification labels to the corresponding physical equipment.	High
	Non-Linear – Water Storage Tanks	• Only 21% of assets have an ID assigned.	• Approximately 21% of the assets within the Water Storage Tanks, including valves, and RTUs, have been assigned Equipment IDs (e.g., 6006468). • The remaining assets, including those documented during the 2025 condition assessment, have not yet been assigned Equipment IDs. • It is recommended to complete the assignment of unique asset IDs for all Water Storage Tank assets and affix identification labels to the corresponding physical equipment.	High
Level of Service	**Target Setting / Review**	• Some LoS targets exist (e.g., from CIBI), but not all measures have defined targets.	• Review existing targets against CRD's service goals and historical performance; establish targets for measures without one. Where a target is not feasible, set desired trends.	High
	Refine and Review Measures	• A preliminary list of LoS has been established, however it should be regularly reviewed going forward.	• Implement regular reviews (e.g., annually or every 4 years) to assess performance, verify data quality, and confirm alignment with strategic goals.	High
	Incorporate Customer Feedback	• Current LoS framework does not capture direct customer input.	• Introduce customer feedback mechanisms (e.g., surveys) to identify service expectations, gaps, and areas where CRD may be exceeding expectations.	Medium
	Evaluate Risks with LoS	• Risks associated with not meeting LoS have not been considered.	• Assess risks of not achieving LoS to better inform both capital planning and O&M prioritization.	Medium
Asset Criticality & Risk Management	**Improved methodology**	• CoF scores for pump stations and pressure control station assets are mostly directed by the operation team.	• Develop repeatable rules for determining station criticality for PCS and PS, building on efforts already carried out by CRD. • It is recommended to improve the framework by incorporating additional quantitative and system-based factors, such as: – Population or customers served: Weight stations by the number of people or service connections dependent on them.	Medium

AMP Area	Opportunity Area	Current Observation / Gap	Proposed Recommendation	Priority Level
			– Elevation and hydraulic criticality: Include factors such as elevation head, system pressure influence, and storage tank dependency.	
	Improved methodology	• CoF scores for water storage tank assets are mostly directed by the CRD's subject matter experts (SMEs)	• Consideration should be given to developing a more standardized and transparent framework for assessing water storage tanks criticality, ensuring consistent evaluation across the system. The framework could incorporate the following key factors: – Location: Water storage tanks situated in more remote or upstream areas (e.g., Sooke) typically have a higher Consequence of Failure (CoF) due to their importance in maintaining supply continuity and limited alternative sources. – Valve System Configuration: The degree of system isolation and control—such as the availability and reliability of inlet/outlet valves, bypass arrangements, and pressure zones—can significantly influence the operational flexibility and response time during an outage. – Population Served: water storage tanks supplying larger populations or critical service areas (e.g., hospitals, emergency services, or dense residential zones) should be assigned higher criticality scores, reflecting their greater social and service impacts. – Redundancy: The presence (or absence) of backup water storage tanks, interconnections, or alternative supply routes affects the system's resilience. Water storage tanks without redundancy should be deemed more critical due to the higher risk of service interruption.	Medium
	Improved methodology	• CoF and PoF scores for watermains are equally weighted	• Establish weightings for CoF and PoF criteria to reflect CRDs expectations regarding what should drive PoF and CoF scores	Medium
	Risk framework application	• Asset-level risk management strategies	• Incorporate asset-level risk and CoF management strategies into future corporate risk management initiatives or update existing documents such as the ARMF and risk management policy.	Medium
	Risk Analysis	• Meter assets were excluded from this specific risk analysis as they are managed through the SAP dataset, which provides a more detailed basis for future integration.	• Meter assets were analyzed separately using the SAP-based inventory, which provided more detailed attribute information than the GIS dataset. For the next update, the existing unique identifier can be leveraged to enhance integration between the SAP and GIS datasets, allowing the risk analysis to draw on both spatial and attribute information. This approach will strengthen data alignment and enable a more comprehensive inclusion of meters within the overall risk framework.	Medium
Capacity Modelling	**Growth projects**	• Network capacity is exceeded in several areas once growth forecasts have been loaded into the demand model.	• Refer to **Table 5-10** for a summary of recommendations for linear and pumping projects.	Determined per project
	Capacity Modelling	• SRRDF supply cannot meet future demand using forecast population and the CRD design criteria.	• The East-West Connector* is a vital piece of infrastructure that Sooke will rely on in the future and has been used in models to allow further analysis. Its installation has been assumed as certain for the future scenarios of Sooke.	High
		• Fire flow scenarios are assessed on a pressure zone requirement basis only. Individual fire flow scenarios (per linear asset) have not been assessed as individual zoning and growth construction was not available	• Ongoing update of the model should include input from the local municipalities to allow detailed fire flow assessment to take place.	Medium
		• The design consumption rate is noted to be significantly higher than the actual consumption reported in the JdFWDS and results in future flexibility but also future growth projects being determined as required prior to the reality.	• An accurate figure should be used to realistically determine the requirements for growth projects and a consistent conservatism factor determined that accommodates the routine fluctuations in demand and localized growth that a pressure zone may experience.	Medium
Maintenance, Repair and Replacement Strategies	**Staffing & Workforce Capacity**	• Crew numbers have remained static despite system growth. Operators spend more time reacting to emergencies and less on scheduled tasks, creating backlog, fatigue, and overtime costs. • Supporting services (vehicles, IT licences, HR, safety) are also under pressure.	• Add 19 process FTEs and 1 EIC FTE (**Table 6-6**). Of this gross requirement, approximately 10 FTE-equivalents are assumed to be addressed through Strategic Alliance Partners support, with the remaining approximately 10 internal FTEs to be phased at ~2 FTE per year over 5 years. • Include trucks, IT, and training costs in future staffing plans. • Reduce overtime (current $15 k per field FTE vs $6–8k/FTE as per CIBI peer median).	Medium to High
	Preventive vs. Corrective Balance	• PM requirements for new assets are identified informally through staff discussions, with inconsistent documentation and data entry in SAP PM. • Maintenance task scheduling is performed manually despite SAP PM being used to generate PM tasks. • Corrective work still ~44% of hours, diverting crews from preventive programs.	• Introduce a standardized PM intake form at asset commissioning, capturing manufacturer recommendations, regulatory requirements, and operational needs. • Develop a formal SOP to guide the integration of PM tasks into SAP PM. • Leverage SAP PM capabilities for geographic grouping and automated scheduling; establish documented protocols to reduce reliance on staff knowledge. • Target 30/70 corrective–preventive split by expanding flushing, valve exercising, hydrant inspections, and leak detection.	Medium
	Information Management & Data Quality	• Work details are not consistently entered into GIS or cost codes. • Work order closure and data entry rely on manual QA processes, with inconsistent validation and limited backlog analysis. • Missing data hampers planning, budget defense, and compliance audits.	• Implement a standardized QA checklist for work orders. • Integrate maintenance records into GIS/CMMS in near-real time. • Conduct periodic backlog and feedback reviews to identify systemic issues and improve process consistency.	High
	Decision-Making & Workflow Integration	• Field decisions on CM tasks (e.g., whether to complete on-site or escalate) are based on informal judgment, with no clear thresholds.	• Define thresholds and triggers for minor vs. major CM tasks, including safety and timing criteria. • Create SOPs to guide field staff and supervisors on CM handling, including escalation and documentation requirements. • Develop end-to-end SOPs for workflows involving Operations, Engineering, and Finance.	Medium to High

AMP Area	Opportunity Area	Current Observation / Gap	Proposed Recommendation	Priority Level
		• Maintenance activities involve multiple departments, but roles, handoffs, and communication protocols are not clearly defined.	• Ensure SOPs are version-controlled and embedded in training/onboarding.	
	Supply Chain & Spare Parts	• Specialty electronics, pumps, and valves that once arrived in weeks now take months. • CRD stocks more spares in older facilities, tying up money and creating security/insurance concerns.	• Establish a centralized critical-spares strategy and long-term supplier agreements. • Modernize storage facilities and strengthen inventory controls. • Use Strategic Alliance Partner contractors for excavation, traffic control, and specialised O&M where parts delays are common.	Medium
	Regulatory Compliance	• Provincial and federal regulations continue to tighten, with more prescriptive sampling, analytical, and reporting requirements. • Non-compliance risks penalties, reputational damage, and loss of public trust.	• Prepare to increase monitoring and sampling capacity to align with future regulatory requirements when confirmed. • Prepare to enhance reporting and monitoring processes to ensure timely compliance with evolving regulatory requirements if requirements are updated.	High
	Advancing Preventive Programs & System Modernization	• Legacy programs (AMI migration, valve cycles, proactive leak detection) face long backlogs and limited resources.	• Allocate one new FTE for district metering and acoustic leak audits and consider a pilot project to support financial justification for enhanced leak detection. • Institute a four-year valve/air-valve cycle supported by Strategic Alliance Partner asphalt services. • Accelerate AMR-to-AMI migration by doubling the meter team and supplementing with Strategic Alliance Partner plumbing resources.	Medium to High
Capital Projects and Financial Plan	**Maintain Target Asset Condition Levels**	• Under the current planned budget: • The percentage of linear assets in fair or better condition is forecast to remain steady at approximately 74% to 76% over the planning period. • The percentage of non-linear assets in fair or better condition is expected to gradually decline from 97% to 40% by the end of the planning period.	• Many water utilities aim to maintain approximately 80% of their assets in fair or better condition[1], as research and peer practices suggest this range supports cost-effective lifecycle management while avoiding steep renewal spikes. Maintaining asset health within this band provides a defensible foundation for long-term service reliability and cost stability.	High
	Establish Minimum Annual Reinvestment Rate	• Under the current budget, the capital reinvestment rate is 0.94%, which represents the percentage of total replacement value reinvested annually in system assets.	• Maintain a minimum annual reinvestment rate of 1% of replacement value would allow the JdFWDS to renew the system over a 100-year lifecycle and support sustainable long-term asset condition.	High
	Risk-Based Capital Prioritization	• Current budgeting practices do not explicitly apply risk-based prioritization to capital reinvestment decisions.	• Prioritize projects using risk-based criteria to ensure funding is directed to assets with the greatest impact on service and risk reduction. • For linear assets, if funding is constrained, prioritize legacy AC main upgrades and aging meter replacement to reduce operating risk, improve reliability, and enhance billing accuracy.	High
	Phased Planning for Large-Ticket Items	• Upcoming large-ticket renewal needs (e.g., Water Storage Tanks) may exceed short-term delivery capacity and budget flexibility. Executing all major renewals immediately is not feasible given resource and market constraints.	• Develop a phased capital planning and delivery strategy for major renewal projects, spreading large-ticket investments over a multi-year horizon. This will align project scheduling with internal capacity, contractor availability, and annual funding growth.	Medium

* Note – The East-West Connector is a Regional Water Supply Master Plan Project

[1] Municipality of Bluewater. Asset Management Plan (2024). 20240812-fin-amp-2024-bluewater-asset-management-plan-psd-final.pdf. Retrieved on Oct 29, 2025.
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REPORT TO REGIONAL WATER SUPPLY COMMISSION
MEETING OF MAY 20, 2026

SUBJECT **2027 Service Delivery – Staffing Requirements**

ISSUE SUMMARY

To report back on the 2027 service plans and projected staffing requirements for meeting the commitments outlined in the 2025 Regional Water Supply Strategic Plan.

BACKGROUND

At the April 8, 2026, Capital Regional District (CRD) Board meeting, the Chief Administrative Officer (CAO) informed the Board that staff had been directed to limit requests for staffing resources and other budget requests to initiatives that have been: a) explicitly directed to advance by the CRD Board to support Board priorities, new service establishment or major project delivery, or b) critical programs where deferral would result in significant service disruptions or negative impacts (e.g., legal, safety or risk impacts). This was to maintain a proactive focus on fiscal discipline and to pave the way for a period of transition in late 2026 when a new Board will set its priorities for the next term. It was also noted that programs and associated resources that have been prioritized and recommended by a Commission or Standing Committee could also be incorporated in the 2027 financial planning process for the Board's consideration.

As part of the annual service planning process, the CRD Board receives information in the fall about proposed new initiatives that have resource and staffing implications for the subsequent year and considers the provisional Five-Year Financial Plan.

At the December 17, 2025, Regional Water Supply Commission (Commission) meeting, the Commission approved the 2025 Regional Water Supply Strategic Plan (Strategic Plan). The Strategic Plan outlines 11 priorities and proposes short-, medium- and long-term actions to be implemented in the next five to eight years to advance the commitments identified. The actions span all aspects of service delivery, including operations and capital delivery, demand management, asset management, public engagement, First Nations engagement and watershed protection. Though many of these identified actions will be supported by existing resources, the full extent of the effort required goes beyond existing capacity in certain areas.

In preparation for 2027, Infrastructure & Water Services (IWS) staff have reviewed the potential impacts of system growth and aging infrastructure on service delivery, in combination with Strategic Priorities outlined in the 2025 Strategic Plan. This report outlines the staffing needs required to mitigate service level risks in 2027 while progressing the key strategic priorities related to the implementation of the 2022 Regional Water Supply Master Plan (Master Plan). The following sections outline proposed initiatives that have impacts on the Regional Water Supply budget. This includes 2.5 new positions (2.5 Full-Time Equivalent (FTE)) proposed for 2027 which was highlighted as a forecast in last year's planning cycle. Staff are also forecasting an additional 5.5 FTE positions in 2028. Forecasted positions will be brought forward for consideration in a future planning cycle. Summaries of each initiative are included below and in Table 1.

Initiatives Planned for 2027

The following provides further details on the key programs that have staffing implications in 2027. The impact of deferring the staffing plans associated with these programs in 2026 is highlighted in the Service Delivery Implications section of this report.

2a-2.3 Master Plan Program: The Master Plan Program outlines the staffing requirements to advance the planning and implementation of 21 major projects recommended by the 2022 Master Plan. These projects are critical to improving the resiliency of the Regional Water Supply system and providing sufficient drinking water to support the growing region and climate change adaptation. In 2026, four new FTEs were approved to support the implementation and are listed below for information as a reminder:

2026 (4 FTEs)	***Senior Manager (filled)*** *(Infrastructure Planning and Engineering)*
	Operations Supervisor (filled) *(Water Operations)*
	First Nations Liaison (recruitment underway) *(First Nations Relations, Corporate Services)*
	Paralegal (recruitment underway) *(Legal Services & Risk Management, Corporate Services)*

For 2027, an additional 1.0 FTE is proposed, while another 1.0 FTE is forecasted for 2028:

2027 (1 FTEs)	***Project Engineer*** *(Infrastructure Planning and Engineering)* – Required to support the planning required for the Master Plan projects – i.e. Filtration Siting study, Environment Assessment, Archaeological Assessment, First Nations engagement.
2028 (1 FTEs)	***Senior Project Manager*** *(Infrastructure Planning and Engineering)* – Required to lead growing program of projects related to the Master Plan.

2b-1.1 Dam Safety Program: The Dam Safety Program was started in 2024 to create a dedicated Dam Safety section within the Infrastructure Planning and Engineering division to manage dam safety risks proactively. The program will address the challenges of maintaining 23 water supply dams, ensuring compliance with the Dam Safety Regulation, and improving the resiliency of these critical assets. In order to address the growing list of dam-related deficiencies and undertake the ongoing operational activities, the CRD needs to continue to build the necessary in-house expertise and capacity. This capacity development is being proposed through additional staffing in 2028. Staffing adjustments were approved between 2024 and 2026 and the roles, which have been filled, are listed below are a reminder:

2024 (2 FTEs)	***Manager, Dam Safety*** *(Infrastructure Planning and Engineering)*
	Team Lead *(Water Infrastructure Operations)*
2025 (3 FTEs)	***Project Engineer – Dam Safety Regulatory Compliance*** *(Infrastructure Planning and Engineering)*
	Project Engineer - Dam Surveillance and Hydrology *(Infrastructure Planning and Engineering)*
	Dam Operator (*Water Infrastructure Operations)*
2026 (2 FTEs)	***Project Engineer*** *(Corporate Capital Delivery Services)* ***Technologist*** ~~***Project Engineer***~~ *(Infrastructure Planning and Engineering)*

In last year's report to the Commission, staff indicated their intent to propose an additional 1.0 FTE Technologist position in 2027. In response to ongoing financial pressures facing CRD services, staff have elected to advance this position by reallocating one of the two Project Engineer positions approved for 2026 and deferring the recruitment of the Project Engineer role to 2028. Staff are confident that this adjustment can be accommodated without compromising progress towards full regulatory compliance.

2028 (1 FTE)	***Project Engineer ~~Technologist~~*** *(Infrastructure Planning and Engineering)*

Ongoing management of CRD dams is critical to meeting the commitments outlined in the Strategic Plan, particularly the actions outlined in Commitment 3 “to provide efficient, effective and innovative operations of our water system infrastructure”.

11b-3.2 Staff and O&M Funding to Support Broadened Facilities Management Portfolio: The CRD’s Facilities Management team, which is part of the Real Estate & Facilities Management division, is an in-house, full-service team responsible for the management, operation and maintenance of the CRD headquarters in downtown Victoria, as well as several other satellite buildings. The team ensures that facilities within the corporate portfolio are safely maintained, operate efficiently, and remain serviceable assets that support critical operations and occupant safety.

Starting in 2023, the Facilities Management team expanded its scope of service to provide increased building operations support at 17 water treatment facilities across the region. In 2025, the team also assumed full-service facility management responsibilities for the building at 479 Island Highway, which primarily houses Infrastructure & Water Services (IWS) operations. This facility presented significant challenges, as many building systems are at or near end of their effective service life and require enhanced maintenance support to remain functional. These service expansions were accommodated without additional staffing through workload redistribution.

Construction of IWS’ new 13,100 square-foot Field Operation Centre (FOC) is scheduled for completion in mid-2027, with system commissioning, development of maintenance manuals and schedules and other preparations for occupancy beginning in early 2027. This major capital project will support IWS’ field and technical operations for decades. To ensure this facility is properly managed and maintained, additional operating and maintenance funding will be required. Given the cumulative service increases, additional staffing is also needed to ensure Facilities Management can deliver services at a sustainable level.

This initiative proposes the creation of two new regular, ongoing positions (1.5 FTE) within Facilities Management. These roles will provide the essentials functions including office moves support, general facility clean-up, pest control and coordination of janitorial and other contracted services. They will also ensure that the building systems are maintained in accordance with manufacturer specifications and warranty requirements, including the structure, building envelope, roofing, HVAC, elevator, electrical, grounds, and fire safety systems.

The initiative also proposes an incremental increase to the operating budget to support the ongoing operations and maintenances of the FOC. The proposed funding increase is based on industry-standard guidelines for managed-care performance levels and on the operating costs of similarly sized facilities within the existing portfolio.

If the initiative does not proceed, Facilities Management will be unable to provide adequate support to its growing portfolio of facilities. This could result in maintenance delays, deferred maintenance, reduced asset lifespan, invalidation of building and/or system warranties and increased emergency repairs and capital costs over the long term.

Initiatives Planned for Future Years (2028-2029)

In addition to the initiatives listed above that have staffing implications in 2027, the following six initiatives have staffing implications in 2028 or beyond:

2028 (4.5 FTE)	2a-5.2 Equipment/Watershed Operator (1 FTE, Watershed Protection)
	2a-5.3 Seasonal Watershed Protection (2.25 FTE, Watershed Protection)
	2b-2.7 Contract Support Service (0.25, FTE shared with other services)
	2b-2.5 Utility Operator (1 FTE, Water Operations)
2029 (1 FTE)	2a-5.4 Forest Management Plan Implementation (1 FTE, Watershed Protection)

Given the current operational context, priorities and fiscal pressures, the following phasing adjustments have been made since last year:

- The Equipment/Watershed Operator, Seasonal Watershed Protection and Contract Support Service positions have been deferred from 2027 to 2028
- The Forest Management Plan Implementation position has been deferred from 2028 to 2029

Descriptions for these initiatives have been included in Appendix A.

Projected Future Initiatives

This report summarizes the staffing requirements to achieve the commitments of the 2025 Strategic Plan, based on the information currently available. Within the 2025 Strategic Plan, there are longer-term initiatives that have not yet been fully scoped, and additional information will be required to determine if existing resources can be optimized to undertake these initiatives or if additional skills or resources will be required.

NEXT STEPS

The 2027 Service Planning process began in February 2026. Following Board approval of the 2027 Service and Financial Planning Guideline, staff evaluated initiatives with staffing implications and reviewed potential downstream service implications. These initiatives were phased over a three-year period (2027-2029) and costed, in alignment with the Commission's interest in understanding the implementation path for the 2025 Strategic Plan and 2022 Master Plan. The proposed initiatives were subsequently reviewed by both the IWS leadership and the Executive Leadership Team. If the Commission wishes to proceed with any initiatives requiring staffing in 2027, a motion should be recommended for consideration by the Board. The provisional budget will be presented to the Board in September 2026.

IMPLICATIONS

Financial Implications

The proposed staffing additions in support of the 2025 Strategic Plan reflect an estimated incremental cost increase of $180,000 in 2027, based on approved initiative business cases. This cost represents only new FTEs proposed for 2027 and are apportioned between operating and capital budgets. Due to the upcoming general election, the provisional CRD budgets are required to be presented earlier than in a typical year. This has resulted in a compressed service and financial planning timeline. To make effective use of the time and organizational capacity available, projected initiatives for 2028 and 2029, including their funding requirements and associated staffing needs, have been documented for planning purposes but will not be included in the provisional budget for Regional Water Supply this year.

A high-level estimate of projected salaries and associated costs for 2027 is presented in Table 1.

Table 1:

Cost Distribution by IBC	2027
2026 IBC: 2a-2.3 Master Plan Program (1 FTE)	180,000
Total Cost Increase	**$ 180,000**

These costs will be integrated into both capital and operating budgets. The operating portion represents a 0.2% increase in total ongoing operating expenditure compared to 2026. The capital portion amounts to approximately 0.2% of the 2026 capital budget. Funding will be sourced through a combination of water sales revenue and Municipal Finance Authority (MFA) debt financing, with the intent to support rate stability and long-term financial sustainability.

A breakdown of projected funding sources is summarized in Table 2.

Table 2:

Funding Breakdown	2027
Operating Budget (Water sales revenue)	36,000
Capital Budget (Water sales revenue & debt)	144,000
Total Funding	**$ 180,000**

In addition to the costs above, the RWSC would also support $177,000 in additional labour allocation to support Facilities Services expanded facilities management portfolio and $120,000 in other operating costs related to utilities, equipment and contracted services so support the new Field Operations Center. The labour costs will be charged to Regional Water based on a fee-for-service model.

Environmental & Climate Action

Advancing the actions identified in the 2025 Strategic Plan, which include moving forward with the implementation of the 2022 Master Plan, directly supports the CRD's Climate Action Strategy by embedding climate resilience and environmental stewardship into the long-term planning and operation of the region's water system. The 2025 Strategic Plan emphasizes the need to protect and adapt the watershed and critical water infrastructure in response to increasing climate variability, including more extreme weather events, prolonged droughts, and wildfire risks. By

prioritizing risk-based infrastructure investment, these plans align with and operationalize the CRD's broader climate mitigation and adaptation goals.
Key projects, such as the addition of water filtration and a second deep intake in the Sooke Lake Reservoir, are proactive climate adaptation measures. Filtration will strengthen the system's ability to maintain water quality in the face of increased turbidity events tied to severe storms, wildfire runoff, and ecological shifts, events that are projected to become more frequent and severe with climate change. Similarly, a second deep intake improves system redundancy and operational flexibility, enabling a more stable supply under changing seasonal patterns and potential water quality disruptions. Together, these investments are not just technical upgrades—they are foundational climate adaptation tools that reinforce the CRD's commitment to delivering safe, reliable drinking water in an increasingly uncertain environmental future.

First Nations Reconciliation

The 2025 Strategic Plan directly supports the CRD Board's 2023–2026 Priority of "strong relationships with First Nations based on trust and mutual respect, partnerships, and working together on shared goals" by advancing tangible, ongoing actions that build stronger relationships with First Nations and reflect the region's commitment to shared stewardship. The Plan recognizes that the lands and waters within the Regional Water Supply Area lie within the traditional territories of numerous First Nations, and commits to working collaboratively with them to protect, manage and access these critical areas. This approach is in alignment with the Board's objective to "foster strong relationships with First Nations" and to "invite, respect and incorporate Indigenous leadership and traditional knowledge to enhance initiatives and strategies".

Service Delivery Implications

The service delivery implications of deferring the implementation of the 2027 initiatives are outlined below.

2a-2.3 Master Plan Program: The infrastructure investments outlined in the 2022 Master Plan ensure IWS continues to meet the commitments made in the 2025 Strategic Plan while adapting to the needs of the growing population, climate adaptation and improved seismic resiliency. If the Project Engineer position does not proceed, this will ultimately impact the planning efforts required to move forward with the implementation of the 2022 Master Plan and will delay realizing the goal of improving the overall resiliency of the Regional Water Supply system.

The following planning projects would be impacted by a removal or deferral of the position:

1. Filtration Plant Planning and Preliminary Design – includes initial studies such as:
   - Project definition study outlining the project's purpose, scope and objectives, including integration with other system components and review of current and future technologies.

2. Deep Northern Intake and Sooke Lake Pump Station Planning and Conceptual Design – includes initial studies such as:
   - Project definition study outlining the project's purpose, scope and objectives, including integration with other system components and review of current and future technologies (including floating intake versus fixed, tunneled versus overland etc.).

CONCLUSION

This report outlines the five-year staffing requirements needed to support the implementation of the 2025 Regional Water Supply Strategic Plan and provides information on the potential implications of deferring these staffing additions. The proposed positions address anticipated gaps in capacity related to project planning and delivery, dam safety and operations support.

Delaying or removing the addition of the 2.5 Full-Time Equivalents proposed for 2027 may impact timelines for initiating major capital projects identified in the 2022 Regional Water Supply Master Plan. These implications have been identified based on current service needs, resourcing levels and the projected scope of work.

This phased staffing plan is intended to align with strategic priorities and provide the internal capacity needed to support ongoing service delivery, infrastructure planning and regulatory compliance over the next five years.

RECOMMENDATION

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

Submitted by:	Alicia Fraser, P. Eng., General Manager, Infrastructure and Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: Summary of Initiatives Planned for Future Years

APPENDIX A

Infrastructure & Water Services

Summary of Initiatives Planned for Future Years

2a-5.2 Equipment / Watershed Operator (1 FTE, Watershed Protection)

This initiative was originally planned for 2027 and has been deferred by staff to 2028. The Greater Victoria Water Supply Area (GVWSA) has expanded in recent years with the addition of the Leech Water Supply Area, Kapoor lands, and other minor land parcels. This has significantly increased the land base and road network requiring maintenance. At the same time, operational demands have grown due to limited and costly contractor availability, more frequent severe weather and storm events, and higher expectations for resilience, response and readiness. Despite these growing demands, the number of dedicated equipment operators has decreased to just one.

To address this gap, this initiative proposes to create a new ongoing regular Heavy Equipment/Watershed Operator position in 2028. This role will support climate adaptation and ensure adequate service delivery for the Regional Water Supply. Responsibilities will include, among other things, deactivating, rehabilitating, and constructing roads in the Leech area, as well as maintaining and upgrading infrastructure (roads, bridges, culverts, ditches and weirs). Funding will be covered through capital projects (40%) and water rates (60%).

2a-5.3 Seasonal Watershed Protection (2.25 FTE, Watershed Protection)

This initiative was originally planned for 2027 and has been deferred by staff to 2028. The Watershed Protection division is responsible for maintaining the GVWSA and performing annual watershed management activities related to wildfire prevention and suppression, security, road access maintenance, vegetation and invasive species management, fuel management, and wildlife management. Due to climate change, the GVWSA has experienced a growing number of high and extreme fire rating days, rising from an average of under 60 days in 1999 to 80 days in 2024. The 2024 Old Man Lake Wildfire clearly demonstrated how challenging, time-consuming, and expensive it is to extinguish a wildfire once it has taken hold. The event underscored the critical importance of proactive watershed management and wildfire response.

To meet the requirements of the CRD's GVWSA Wildfire Preparedness Plan, the division has gradually increased staffing through auxiliary resources and overtime. However, this approach is not sustainable in the long term. This initiative proposes to create regular, ongoing seasonal positions to supplement the fulltime workforce and reduce reliance on auxiliaries and overtime. This initiative proposes to create a total of 2.25 FTE in 2028. Funding will be covered through water rates.

2b-2.7 Contract Support Service (0.25, FTE shared with other services)

This initiative was originally planned for 2027 and has been deferred by staff to 2028. The Corporate capital Delivery Services (CCPDS) division was established in 2025 through the CRD Evolves 2024-2025 initiative. Its purpose is to centralize project management for CRD capital projects that exceed a defined threshold, consolidating most capital project delivery resources into a single division. As an early step towards improving service delivery, the team has identified a need to enhance the efficiency of financial tasks related to contract management. This is in response to the growing complexity and volume of capital projects.

To support this new division, this initiative will propose to create a new regular ongoing position in 2028 responsible for the efficient processing, monitoring and compliance of the financial components of capital projects. This includes creating purchase orders, processing invoices, administering holdbacks and standing offers, and tracking and reporting for insurance purposes. The role will help ensure the timely, accurate, and compliant financial operations within the CCPDS division. The portion of the role allocated for Regional Water Supply work is estimated at 0.25 FTE. The cost of this initiative will be recovered through capital projects shared across several services.

2a-5.4 Forest Management Plan Implementation (1 FTE, Watershed Protection)

This initiative was planned for 2028 and has been deferred to 2029. The forested ecosystems within the GVWSA were significantly altered by past timber harvest activities from the 1920s and 1990s, and more recently in the Leech Water Supply Area. Although these areas have since regenerated, either through planting or natural processes, climate change is now threatening their long-term health and resilience. To ensure the sustainability of these ecosystems, a more proactive and hands-on approach to forest stewardship is required.

This initiative will propose to create a new regular ongoing position to support the implementation of a new Forest Management Plan for the GWSA. While the work on the plan will begin in 2026-2027, the new role will be instrumental in guiding the plan through its final development stages and into implementation. Currently, forest management treatments are limited to 5-50 hectares annually out of a total forested area in the GVWSA of approximately 21,000 hectares. Activities resulting from the new plan may include juvenile tree spacing and thinning, prescribed burning, and planting of climate appropriate tree species. Funding will be covered through water rates.

2b-2.5 Utility Operator (1 FTE, Water Operations) (multi-year initiative started in 2026, JDF/RWS)

The Utility Operator Program seeks to address rising operational risks and inefficiencies due to staffing shortages related to aging meter replacement and failures, transmission operations and system growth. The increasing complexity of the Regional Water Supply transmission system is causing increased emergency repairs, customer complaints, and revenue loss. A proactive response is required to ensure continued reliable service delivery.

This multi-year initiative started in 2026 with the creation of 2 FTE Utility Operator positions for the Juan de Fuca Water Distribution System in 2026 and 2027.

In 2028, staff will propose to create a 1 FTE Utility Operator position for the Regional Water Supply with a focus on strengthening the reliability of the transmission system, reducing the risk of operational downtime, and improving support for regional supply continuity. Furthermore, this additional staffing capacity will enhance operational coverage and response capability, support preventative maintenance of critical mains, valves, and control structures, and ensure resiliency during peak demand and emergency events.

Capital Regional District
Service Planning 2027

COMMUNITY NEED SUMMARIES

September 23, 2026

Image: Hartland Renewable Natural Gas facility

CRD Planning Framework

Staff advance the Board Priorities and Corporate Plan initiatives over the course of the four-year term.

The objective is to operationalize (i.e., integrate into day-to-day activities and adjust service levels to accommodate) or complete as many initiatives listed in the Corporate Plan as operationally feasible by the end of 2026.

New initiatives are advanced alongside the 200+ core and mandated services the CRD delivers.

2023

Identify Board Priorities. Develop Corporate Plan to align resources to direction. Take early actions on both.

2024

Initiate work on most initiatives in the Corporate Plan. Maintain momentum on mandated and core service delivery.

2025

Keep up high level of effort to progress approved initiatives and initiate additional, new initiatives. Ensure mandated and core services continue to be delivered in line with expectations.

2026

Initiatives that have been progressing over the course of the Board term are either operationalized or completed. Any remaining initiatives are initiated and may continue beyond the Board term.

	Transportation	Housing	Climate Action & Environment	First Nations	Governance
2023	Release of **Regional Origin Destination Household Survey** Release of **Salt Spring Island Active Transportation Network Plan**	Opened over **330 new affordable housing and supportive housing** units	Board approved **Regional Parks & Trails Strategic Plan** Acquisition of former **Royal Oak Golf Course** and parcel for **East Sooke Regional Park**	**Forum of All Councils** with leadership from First Nations, municipalities and electoral areas. **Government-to-Government Relationship Building Initiative** launched.	Board approved revised **CRD Advocacy Strategy** Board approved **Board Code of Conduct Bylaw** and **Member Statement of Commitment** Board approved first **CRD Corporate Accessibility Plan**
2024	Engagement of partners to support development of **Regional Transportation Service**	Land Assembly, Housing and Land Banking **borrowing raised by $85 million (pending)** 593 new units awarded funding through **Community Housing Fund**	Province approved new **Solid Waste Management Plan** Board approved **Long-Term Biosolids Management Strategy**	**CRD and Pacheedaht** First Nation signed **MOU** to formalize government-to-government relationship.	**Guidance for EDIA, Climate Action and First Nations reconciliation considerations** in staff reports
2025	Opening of new **Regional Trail on Mayne Island** Initiate Regional Trestle Renewal, Trails Widening and Lighting project	Acquisition of **1183 Verdier Avenue** for affordable housing	Implemented **policy changes** and **major capital works** to divert waste from **Hartland** landfill	Supported **affordable housing** initiative of the **Songhees Nation**	Launch of the new **CRD** website
2026	Establishment of **Regional Transportation Service** *Stepwise implementation of new and expanded **Transportation programs** and advancing the Regional Transportation Plan update*	Launch of the **Rural Housing Program** pilot *Advance work on the **CRHC 2045 Framework*** *Continued implementation of projects listed in **CRHC Five-Year Major Capital Plan***	Establishment of **Regional Foodlands Access Service** and **Regional Biodiversity Service** Progress development of permanent facility for **advanced biosolids thermal processing** Opened **Renewable Natural Gas Facility** at Hartland Landfill *Update and implement the **Climate Action Strategy***	Negotiate and sign additional **MOUs** and **servicing agreements** (ongoing) Update the **Regional Parks Land Acquisition Strategy**, with input from First Nations *Develop and implement a **CRD Reconciliation Action Plan***	Creation of new **Electoral Area Services** department Board confirmed decision to revise **Regional Growth Strategy**

Note that italicized content reflects future plans or work that will span Board Terms

Thank you

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REPORT TO COMMITTEE OF THE WHOLE
MEETING OF WEDNESDAY, SEPTEMBER 23, 2026

SUBJECT **Capital Regional District Provisional 2027-2031 Financial Plan Approval**

ISSUE SUMMARY

This report presents the Capital Regional District (CRD) Provisional 2027-2031 Financial Plan for approval.

BACKGROUND

Each year, the CRD creates a five-year financial plan encompassing both revenue and expenditure projections for its operating and capital budgets. This plan is prepared in compliance with legislative requirements and provides expenditure authority for the operations of the CRD. The final budget must be approved annually before March 31.

Before final approval, a provisional budget is created, allowing service participants and local ratepayers to provide feedback on programming, funding needs and initiatives related to advance the corporate plan. This provisional financial plan serves as a basis for public consultations with municipalities, electoral areas (EA) and ratepayers. Additionally, the budget ensures continuation of capital projects and operational initiatives that either extend over multiple years or begin at the start of the calendar year. Finally, the provisional budget is essential for adjusting annual fees and charges bylaws across various services.

The provisional financial plan is expected to undergo changes due to year-end adjustments, updated assessment data, and any amendments by commissions, committees or the Board prior to final approval. The Capital Region Housing Corporation (CRHC) and the Capital Regional Hospital District (CRHD) also conduct their financial planning processes simultaneously with the CRD.

Planning and Approval Process

The current Board term ends in fall 2026. Following the election, the incoming Board will develop new Board Priorities and an updated four-year Corporate Plan. The first year of the new term will focus on organizational continuity, developing 2027–2030 priorities and continuing strategic initiatives that span Board terms.

The 2027 Service and Financial Planning Guidelines Report was presented to the Committee of the Whole (COW) on April 29, 2026. The guidelines address revenue, reserves and debt strategies, based on current trends and assumptions, including economic indicators and funding methods. The Executive Leadership Team (ELT) set a 2.1% baseline inflation adjustment, aligned with the Province's 2027 inflation forecast. The consolidated 2027 CRD and CRHD requisition increase, excluding municipal debt, was forecast at 8.9%, with a potential range of 7.3% to 15.7%. Appendix A includes the full report, planning timeline and milestones.

Since the guidelines were approved, staff have refined service plans through the annual planning process. ELT met regularly to review initiative business cases (IBCs), community needs and

financial impacts, while ensuring alignment with the Corporate Plan, Board Priorities and service considerations. To balance fiscal constraints, organizational capacity and corporate direction, the ELT prioritized initiatives for 2027–2031 by realigning resources, seeking efficiencies, reviewing service levels and addressing regulatory and infrastructure needs. Some initiatives were deferred, phased or scaled back where feasible. Resources for prioritized initiatives are included in the service plans and provisional budget.

To support the Board's 2027 budget review, proposed initiatives are grouped into two categories: Board-directed initiatives that implement approved policies, priorities, strategic plans or operational direction and commission/committee or operationally endorsed initiatives that address organizational, operational, regulatory, safety or risk management needs.

Due to the upcoming BC General Local Election, the COW will review and recommend approval of all regional and sub-regional budgets this year. Appendix J lists services reviewed by commissions before COW. The Electoral Areas Committee (EAC) approves all EA and local service commission budgets and recommended approval of EA budgets on September 23, 2026. Appendix K includes the EAC budget review package.

External Trends and Observations Impacting Service Delivery and Budget

External economic conditions continue to influence CRD financial planning and service delivery, including borrowing costs, capital project delivery and long-term sustainability.

Tariffs and Policy Changes

Effective October 1, 2026, the Province will apply PST to select professional services: 7% for accounting, security and non-residential real estate services and 30% of the purchase price for engineering, geoscience and architectural services.

Canada-United States (US) trade tensions have increased, including Canadian counter-tariffs on selected US-origin goods and announced US import bans on some Canadian products. The CRD's exposure remains limited and will continue to be monitored.

Inflation and Interest Rates

Inflation and interest rates remain key budget pressures. After policy-rate reductions in 2025, the Bank of Canada has held its policy rate at 2.25% since October 2025, including its September 2, 2026 decision. Core inflation remains near 2% but upside inflation risks and recovery uncertainty remain. The CRD continues to monitor Municipal Finance Authority of BC lending rates and update planning assumptions as needed.

Canada's inflation rate was 3.0% year over year in July 2026, while Greater Victoria's rate was 3.5%, above the national and provincial rates. The province forecasts 2.1% inflation in 2027, consistent with the 2027 planning guideline. Inflation continues to increase materials, utilities and contracted service costs.

Population Growth and Service Demand

CRD population grew approximately 19% from 2015 to 2025, although annual growth slowed to 0.7% in 2025. Growth was strongest in Langford, Colwood and Sooke, increasing demand on transportation, water, wastewater, housing and other regional infrastructure.

Labour Market Conditions

Labour market conditions were mixed through mid-2026. In July, Greater Victoria's unemployment rate rose to 5.0%, but remained below British Columbia and Vancouver.

Greater Victoria's labour market remains comparatively tight, though rising unemployment may ease pressure. Recruitment and retention challenges for specialized, technical and skilled-trade roles may still affect hiring timelines, compensation, contractor costs and project delivery.

Housing and Development Trends

The regional housing market softened moderately in July 2026, with higher inventory than the previous year. Victoria's single-family benchmark price was $1.3 million, down from June 2026 and July 2025, but affordability remains a regional concern.

Greater Victoria housing starts totaled 2,038 units from January to July 2026, down 30.2% from 2025. CRD building permit values also declined 3.3%, though projects underway continue to drive near-term demand for infrastructure connections, inspections and regional services.

ALTERNATIVES

Alternative 1
The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2027-2031 Financial Plan be approved as presented;
2. That the Committee/Commission directed and Board endorsed initiatives be approved and incorporated into the final budget, subject to successful service establishment where required;
3. That the new initiatives and capital identified in Appendix F for January 1, 2027, implementation be approved and staff be directed to amend the 2026 to 2030 Financial Plan (Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026");
4. That the 2027 Community Need Summaries be approved as presented; and
5. That the Staff Establishment Chart as attached in Appendix L be approved.

Alternative 2
The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2027-2031 Financial Plan be approved with specific directions on amendments;
2. That the Committee/Commission Directed and Board Endorsed Initiatives be approved and incorporated into the final budget, subject to successful service establishment where required, with specific directions on amendments;
3. That the new initiatives and capital identified in Appendix F for January 1, 2027, implementation be approved and staff be directed to amend the 2026 to 2030 Financial Plan (Bylaw No. 4751, "2026 to 2030 Financial Plan Bylaw, 2026"); with specific directions on amendments;
4. That the 2027 Community Need Summaries be approved with specific directions on amendments; and
5. That the Staff Establishment Chart as attached in Appendix L be approved with specific directions on amendments.

IMPLICATIONS

Budget Overview

The draft consolidated CRD, CRHD and CRHC financial plans for 2027 total $967.6 million including $540.1 million in operating expenditures and $427.5 million in capital investments.

Table 1 - Consolidated Financial Plan for 2027

	2027 Operating $M	2027 Capital $M	Total $M
CRD	468.9	213.4	682.3
CRHD	32.6	34.6	67.2
CRHC[1]	38.6	179.5	218.1
Total	**540.1**	**427.5**	**967.6**

[1]CRHC Financial Plan figures are estimates only, Financial Plan is under development for CRHC Board approval December 2026.

The 2027 CRD Financial Plan includes operating revenues and expenditures of $468.9 million, an increase of $22.4 million or 5.0% compared to the 2026 plan, as summarized in Table 2.

Table 2 – Summary of CRD Operating Budget

Expenditure Type	2027 $M	2026 $M [1]	Change $M	Change %
Operations	340.3	329.0	11.3	3.4
Debt Servicing	33.4	27.3	6.1	22.3
Capital Funding	40.4	38.2	2.2	5.8
Transfers to Reserves	32.4	29.5	2.9	9.8
Subtotal	**446.5**	**424.0**	**22.5**	**5.3**
Municipal Debt	22.4	22.5	(0.1)	(0.5)
Total	**468.9**	**446.5**	**22.4**	**5.0**

[1]Based on amended Financial Plan (Bylaw No. 4775)

Following Corporate Plan approval, annual service planning identifies initiatives, resource needs and operational efficiencies. Appendix H summarizes Board-directed and prioritized initiatives planned for 2027.

The $22.4 million 2027 budget increase is driven mainly by higher operating and debt costs. Detailed service budgets are provided in Appendix E (Parts A, B and C) and significant changes are highlighted in Appendix G. Table 3 summarizes year-over-year operating budget changes by cost driver.

Table 3 – CRD Incremental Operating Budget Drivers

Cost Driver	Total $M	Change %
Community Needs (IBCs)	2.9	0.7
In-Flight Commitments	9.2	2.2
Reserve and Direct Capital Contribution Requirements	5.1	1.2
Core Service Delivery and Inflation	5.3	1.2
Subtotal	**22.5**	**5.3**
Municipal Debt	(0.1)	(0.4)
Total	**22.4**	**5.0**
Board Endorsed Initiatives (not included in budget)	*0.1*	*0.0*
Committee/Commission Directed Initiatives (not included in budget)	*0.0*	*0.0*

A brief description of each cost driver:

- Community Needs: staff-advanced initiatives that support Board and corporate priorities
- In-Flight Commitments: committed service establishments or expansions, including incremental debt for approved projects
- Reserve and Direct Capital Contributions: funding required for reserves and capital needs
- Core Service Delivery and Inflation: operating cost increases, including inflation, contractual wage and benefit adjustments, organizational realignments and service-specific pressures such as waste disposal and utilities, partly offset by 2026 one-time costs ending
- Municipal Debt: debt that flows through the regional district as required by legislation

A detailed list of budget changes is provided in Appendix G, with related initiatives in Appendix H. Future Board-endorsed initiatives are excluded from the provisional budget until the required service establishment or expansion process is complete. This includes ongoing costs for the proposed Regional Goose Management service expansion, which is subject to an alternative approval process to increase the maximum requisition.

Future committee- and commission-directed initiatives identified through August and September budget reviews are recommended for inclusion in the final March 2027 budget. No additional items had been identified at publication.

The proposed 2027 Staff Establishment Chart in Appendix L is presented for approval and includes a five-year staffing projection to 2031. Table 4 summarizes additional resources endorsed by the Board or delegated commissions to support community initiative business cases.

Table 4 – Summary of Incremental Resourcing for Initiatives by Community Need (FTEs)

Community Need (positions)	FTE	Term	Total
Board Directed (required to implement policies, priorities, strategic plans or operational directions)			
Wastewater (1 Biosolids Coordinator term conv.; 1 Environmental Engineer)	3.0	(1.0)	2.0
Solid Waste and Recycling (1 Landfill Gas Technician)	1.0	-	1.0
Transportation (1 Engineering Technician)	1.0	-	1.0
Climate Action (1 part-time Goose Management Coordinator)	0.8	(0.5)	0.3
Regional Parks (2 Park Maintenance Workers; 1 First Nations Liaison)	3.0	-	3.0
Planning (1 Planning Analyst; 1 Planning Assistant)	-	1.5	1.5
CRHC - Housing & Health (2 Tenant Services; 2 Tenant Engagement)	4.0	-	4.0
Total Board Directed	**12.8**	**-**	**12.8**
Commission/Committee/Operations Endorsed (required to address operational, regulatory, safety or risk)			
Water (1 Utility Operator; 1 Senior Project Manager)	2.0	-	2.0
Solid Waste and Recycling (1 part-time Recycling Program Assistant)	0.5	-	0.5
Arts and Recreation (1 part-time Marketing Analyst; 1 Childcare Program)	1.6	-	1.6
People (1 part-time and 1 full-time Facility Maintenance Workers)	1.5	-	1.5
Open Government (1 part-time Privacy and Information Analyst)	0.4	-	0.4
Business Systems and Processes (1 Departmental Administrator; 1 Enterprise Risk Manager; 1 Financial Analyst; 1 Support Technician)	4.0	-	4.0
Local Government (1 part time Senior Aquatic Worker; 1 part time Manager Parks and Recreation; 1 Sewer Operator)	1.7	-	1.7
Total Commission/Committee/Operations Endorsed	**11.7**	**-**	**11.7**
Term positions which have been concluded	-	(2.5)	(2.5)
Net Total	**24.5**	**(2.5)**	**22.0**

These positions are planned and budgeted to begin in the third quarter of 2027 and are therefore not included in the early approval list.

Operating Revenue

Funding sources vary by service and include fees and charges, requisitions, interdepartmental recoveries, reserve transfers, grants and other revenues.

Required 2027 revenue is projected to increase by $22.4 million, or 5.0%, mainly due to higher requisitions, increased utility revenues and reduced surplus carryforward after one-time 2026 initiatives. Table 5 summarizes year-over-year revenue changes by source.

Table 5 – Operating Budget Funding

Sources of Revenue	2027 $M	2026 $M [1]	Change $M	Change %
Sale of Services	223.5	211.4	12.1	5.7
Requisitions	115.3	102.5	12.8	12.4
Allocation to Other Services	80.1	74.5	5.6	7.6
Rentals and Other Revenue	10.5	12.0	(1.5)	(12.3)
Grants	7.6	7.1	0.5	6.8
Transfer from Reserve	7.2	9.2	(2.0)	(22.1)
Surplus	2.3	7.3	(5.0)	(68.6)
Subtotal	**446.5**	**424.0**	**22.5**	**5.3**
Municipal Debt	22.4	22.5	(0.1)	(0.5)
Total	**468.9**	**446.5**	**22.4**	**5.0**

[1] Based on amended Financial Plan (Bylaw No. 4775)

Of the $22.4 million, $12.1 million is driven by higher **Sale of Services**, including:

- $3.4 million in Regional Water Supply due to rate adjustments and increased consumption
- $2.1 million in Core Area Wastewater Operations driven by increased residuals biotreatment and disposal costs, higher labour and operational support from Environmental Protection, Engineering and Facilities, partially offset by lower supplies and chemical costs
- $1.8 million from Juan de Fuca (JdF) Water Distribution due to rate adjustments and increased consumption
- $1.5 million in Environmental Resource Management (ERM) from increased tipping fees
- $0.9 million in Core Area Wastewater Debt for the conversion of temporary borrowing to long-term debt, partially offset from a reduction in Capital Reserve Fund contributions
- $0.7 million from Saanich Penninula Water due to rate adjustments and increased consumption

Allocations to Other Services increased by $5.6 million and is driven by:

- $2.2 million for Legislative and General Government, due to increased recoveries through the standard allocation charged across all services
- $0.7 million in recoveries to Facilities and Risk Management, resulting from additional services provided to water related to the 479 Island Highway building and the new Field Operations Centre, and an anticipated increase in services provided to Island Health buildings
- $0.6 million increase in recoveries to Wastewater Operations, consisting of a $0.8 million increase from higher charge-out rates and increased operating recoveries, partially offset by a $0.2 million reduction in recoveries from capital projects
- $0.4 million in recoveries to EA Utility Operations from increased labour and vehicle costs
- $0.3 million in recoveries to Regional Parks due to increased debt servicing for the Trails Widening Project and operating costs for trails recovered from Regional Transportation
- $0.3 million in recoveries to Corporate Capital Project Delivery increased due to planned projects to be delivered in 2027

Transfer from Reserve decreased by ($2.0) million net due to:

- ($0.8) million decrease in the ERM reserve related to one-time expenses for Hartland Landfill
- ($0.7) million net decrease in one-time Legislative and General initiatives including SAP S4/ HANA upgrades, and Information Technology support for various initiatives
- ($0.5) million decrease in Southern Gulf Islands Economic Development Commission due to a one-time transfer in 2026 to fund the Last-Mile Connectivity Project
- ($0.3) million decrease in Wastewater Operations from new vehicle purchases
- ($0.3) million decrease in Building Inspection from the digitizing records project
- $0.5 million increase in Land, Banking and Housing to support one-time feasibility studies and the evaluation of future development opportunities
- $0.4 million increase in Climate Action and Adaption related to initiatives associated with the renewed Climate Action Strategy

Requisition

The 2027 requisition forecast is $115.3 million (excluding municipal debt), representing an increase of $12.8 million or 12.4% over 2026.

Table 6 – Requisition by Service Category

Description	2027 $M	2026 $M	Change $M	Change %	Total Change %
Regional	48.1	46.3	1.8	3.9	1.7
Sub-Regional	43.7	34.7	9.0	26.1	8.8
EAs	23.5	21.5	1.9	8.9	1.9
Total	**115.3**	**102.5**	**12.8**	**12.4**	**12.4**

For 2027, sub-regional and EA requisitions total $43.7 million and $23.5 million, respectively, representing 58% of total requisitions. Impacts by municipality and EA will vary by service participation, cost apportionment, assessment growth and population changes. Key requisition drivers include:

Regional Services: The $1.8 million increase is primarily driven by:

- $0.6 million in Regional Parks resulting from increased contractual labour agreements and a reduction in surplus carried forward, offset by additional internal recoveries
- $0.5 million in Regional Transportation from debt servicing for the trail widening and lighting project and for the development of the newly established service
- $0.3 million in Legislative and General Government reflecting contractual labour agreements
- $0.1 million for 911 Systems dispatch center costs and a deficit carried forward from 2026
- $0.1 million in 911 Call Answers – Municipalities driven by a deficit carried forward from 2026 and a reduction in call answer levy revenue

Sub-Regional Services: The $9.0 million increase is attributable to:

- $5.3 million for the new West Shore RCMP Detachment Expansion Service, reflecting debt servicing costs for the borrowing of $103 million, and deficit carried forward from 2026
- $1.3 million for the establishment of the new Performing Arts Facilities service
- $0.5 million for Core Area Wastewater Operations, related to Residual Treatment Facility biotreatment, disposal costs, increased transfers to reserves and higher labour expenses
- $0.4 million for Panorama Recreation Center from increased contractual labour agreements and new debt servicing for heat recovery and sports box projects
- $0.4 million for Core Area Wastewater Debt, reflecting the conversion of temporary borrowing to long-term debt, partially offset from reduced reserve transfers
- $0.3 million for SEAPARC, resulting from increased contractual labour agreements and an inflationary increases forecasted for operational expenses

Electoral Areas: $1.9 million increase is detailed in Appendix K. EAC reviewed and recommended approval of their respective budgets on September 23, 2026.

As an alternative view, requisition drivers across services is presented in Table 7.

Table 7 – Requisition Drivers

Requisition Drivers	Total $M	Change %
Community Needs (IBCs)	0.7	0.6
In-Flight Commitments	7.7	7.5
Reserve and Direct Capital Contribution Requirements	(0.2)	(0.2)
Funding Adjustments	1.1	1.1
Inflation and Core Service Delivery	3.5	3.4
Total Change	**12.8**	**12.4**
Board Endorsed Initiatives (not included in budget)	*0.1*	*0.1*
Committee/Commission Directed Initiatives (not included in budget)	-	-

In-Flight Commitments include new Regional Arts Facilities and West Shore RCMP Detachment Expansion services, plus debt for approved capital plans. Inflation and Core Service Delivery increases mainly reflect wage and benefit adjustments, contracted services, waste disposal and utilities.

Approved future Board-endorsed initiatives will be included in the March 2027 final budget.

Appendix B summarizes the 2027 budget, including gross expenditures, revenue sources and 2026 comparatives. Preliminary impacts on municipalities and electoral areas use current BC Assessment data, with updated assessments available in January 2027.

Capital Budget

The proposed 2027 capital plan is $213.4 million, down $63.5 million, or 22.9%, from 2026. Projects over $500,000 are listed in Appendix C, with detailed service-level capital plans in Appendix E. Capital budgets consider:

- The status of projects already in progress;
- The condition and capacity of existing assets and infrastructure;
- Regulatory requirements, resiliency, redundancy, risk, health and safety factors; and
- New or renewal projects prioritized by committees, commissions and local service areas.

Table 8 provides a summary of the capital plan of $213.4 million, by community need.

Table 8 – Capital Plan by Community Need

Community Need	2027 $M	2026 $M [1]	Change $M	Change %
Water	88.6	119.2	(30.6)	(25.7)
Wastewater	23.5	41.6	(18.1)	(43.5)
Transportation	22.7	3.6	19.1	530.6
Solid Waste and Recycling	21.5	26.4	(4.9)	(18.6)
Arts and Recreation	16.9	14.9	2.0	13.4
Safety and Emergency	14.1	13.9	0.2	1.4
Regional Parks	10.8	24.3	(13.5)	(55.6)
Business Systems and Processes	4.4	12.2	(7.8)	(63.9)
Housing and Health [2]	4.2	7.6	(3.4)	(44.7)
Local Government	2.9	5.3	(2.4)	(45.3)
Climate Action	2.3	6.5	(4.2)	(64.6)
People	0.9	0.7	0.2	28.6
Planning	0.6	0.7	(0.1)	(14.3)
First Nations	0.0	0.0	0.0	0.0
Total	**213.4**	**276.9**	**(63.5)**	**(22.9)**

[1]Based on amended Capital Plan (Bylaw No. 4775), [2]Includes the Land, Banking and Housing Service. Note: Excludes Capital Region Housing Corporation and Capital Regional Hospital District expenditures

The material community needs (over $10 million) are summarized below:

Water:

- $53.5 million for Regional Water Supply including replacement and upgrades to Supply Main No. 4, the new Field Operations Centre at Goldstream, dam upgrades and improvements, various meter replacements, SCADA system upgrades and radio upgrades
- $27.3 million including pipe replacement and other improvements for JdF Water Distribution
- $2.9 million for upgrades and expansions in Saanich Peninsula Water Supply
- $1.3 million related to the supply system replacement for Port Renfrew Water
- $0.6 million includes dam improvements and regulatory requirements for Lyall Harbour Water

Wastewater:

- $13.1 million in Core Area for chamber upgrades, optimization of Residual Treatment Facility (RTF) operations, manhole replacements and various pipe and pump station upgrades and replacement projects
- $5.4 million for repairs, replacement, upgrades and expansions for Saanich Peninsula Wastewater
- $1.0 million for a Biosolids Advanced Thermal Plant
- $0.5 million related to Maliview Estates Wastewater Treatment Plant upgrades
- $0.5 million to replace 100% surcharged sewer pipelines for Ganges Sewer Utility

Transportation:

- $18.9 million related to the Trestle Renewal, Trail Widening project for Regional Parks
- $0.6 million for the Ganges pathway project in Salt Spring Island (SSI) Community Transportation

Solid Waste and Recycling:

- $21.4 million for Hartland cell 5 liner and retaining wall, sediment pond relining, progressive closure of external faces, and using the RTF to integrate biogas into renewable natural gas

Arts and Recreation:

- $9.9 million for Panorama recreation facility, pool equipment replacement, and court painting
- $4.5 million for SSI Parks and Recreation including structural upgrades to the pool building, roof replacement and energy improvements to the multi-space building

Safety and Emergency Management:

- $7.9 million for dam safety, planning, upgrades and improvements for Regional Water Supply
- $2.5 million related to dam upgrades and improvements for Regional Parks
- $1.1 million for Ganges Wastewater Treatment Plant, chemical storage, lab and crew room

Regional Parks:

- $10.3 million for land, Coles Bay restoration, weed harvester and Witty's Lagoon bridge

Capital Funding

As shown in Table 9, the 2027 capital plan is funded through operating and work-in-process funding (36%), debt financing (31%), reserves (23%), and grants, donations and third-party contributions (10%). This mix leverages funding and internal capacity to support capital delivery.

Table 9 – Capital Plan Funding Profile

Funding Sources	2027 $M	Funding %	2026 $M [1]	Funding %
Operating and Work in Progress	77.0	36.1	115.7	41.8
Debenture Debt	67.0	31.4	80.6	29.1
Reserve Funding	48.7	22.8	52.2	18.8
Grants	14.2	6.7	19.8	7.2
Donations and Third Party	6.5	3.0	8.6	3.1
Total	**213.4**	**100.0**	**276.9**	**100.0**

[1]Based on amended Capital Plan (Bylaw No. 4775)

Reserves

Reserves support sustainable service delivery and long-term financial planning. The CRD regularly reviews the health of its capital and operating reserves.

The Capital Reserves Guidelines, introduced in 2021, set target funding levels based on asset life and the appropriate balance between annual contributions and accumulated savings. The Operating Reserve Guidelines, introduced in 2023, establish targets for revenue stabilization, emergencies, cyclical maintenance and significant non-annual operating costs. In 2026 the capital and operating reserve guidelines were consolidated into one document and an updated reserve health assessment was completed.

Detailed reserve schedules by service are provided in Appendix E. Operating and capital reserve forecasts are included in Appendix I, and reserve and financial health indicators are presented in Appendix D.

Early Approvals

Initiatives scheduled to begin before the final budget is approved in March 2027 must receive early approval. These initiatives have been identified as critical to meeting operational requirements, ensuring regulatory compliance, fulfilling grant obligations and advancing capital projects. Delays may adversely affect service delivery or the ability to meet commitments. A comprehensive list of early approval projects is provided in Appendix F.

Any changes to financial plan approval affecting fee-related bylaws will require staff to revise and present the budget at the CRD Board meeting, planned for December 9, 2026, to ensure rates are in effect for January 2027.

Public Engagement

The provisional financial plan forms the foundation of the CRD budget and allows interest holders, service participants and members of the public to comment and offer feedback before being finalized.

The provisional financial plan will be posted online for public comment in November, after the completion of the local general election. An online information video will also be available to share

how the Regional District develops budgets, makes decisions and delivers services. Comments received will be shared with the Board through the final budget approval process in March 2027.

Summary

The Provisional 2027-2031 Financial Plan package, including both operating and capital budgets, is provided in Appendix B for preliminary approval. Appendix F lists items that, due to business requirements, must be implemented by January 1 in advance of March 31, 2027 final approval. The provisional budget is subject to change based on the final 2026 surplus/deficits, receipt of revised assessments and any adjustments recommended by the respective Commissions, EA directors and the Board prior to the final approval of the Financial Plan bylaw by March 31, as outlined in the Local Government Act.

The EAC reviewed and provided approval of the Provisional 2027-2031 Financial Plan for EA-only services on September 23, 2026. Once the regional and sub-regional budgets are approved by the COW, together with the EA service budgets, all will be presented to the CRD Board for approval.

CONCLUSION

The CRD Provisional 2027-2031 Financial Plan has been prepared and presented for approval. The plan remains subject to change pending confirmation of the final 2026 surplus/deficits, revised assessment information and any directed amendments prior to final approval by the Board as part of the Financial Plan bylaw by March 31, 2027.

RECOMMENDATION

The Committee of the Whole recommends to the Capital Regional District Board:
1. That the Capital Regional District Provisional 2027-2031 Financial Plan be approved as presented;
2. That the Committee/Commission directed and Board endorsed initiatives be approved and incorporated into the final budget, subject to successful service establishment where required;
3. That the new initiatives and capital identified in Appendix F for January 1, 2027, implementation be approved and staff be directed to amend the 2026 to 2030 Financial Plan (Bylaw No. 4751, “2026 to 2030 Financial Plan Bylaw, 2026”);
4. That the 2027 Community Need Summaries be approved as presented; and
5. That the Staff Establishment Chart as attached in Appendix L be approved.

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

ATTACHMENTS

Appendix A: 2027 Service and Financial Planning Guidelines Staff Report (April 8, 2026)
Appendix B: CRD 2027 Financial Plan Summary (preliminary)
Appendix C: CRD 2027 Major Capital Projects
Appendix D: CRD 2027 Financial Indicators
Appendix E: Budget Review Package (Parts A, B and C)
Appendix F: Early Approvals
Appendix G: Service Budget Highlights
Appendix H: Initiative Business Cases – 2027 Budget Impact
Appendix I: Operating and Capital Reserve Forecasts
Appendix J: Service Listing for 2027 Budgets to Commission/Committee
Appendix K: Electoral Areas Committee Budget Package
Appendix L: CRD Staff Establishment Chart (proposed)
Presentation: 2027-2031 Provisional Budget – Capital Regional District

Making a difference...together

REPORT TO THE CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, APRIL 08, 2026

SUBJECT **2027 Service and Financial Planning Guidelines**

ISSUE SUMMARY

This report provides guidelines for annual service and financial planning while highlighting key budget considerations.

BACKGROUND

The Capital Regional District (CRD) has commenced its 2027 service and financial planning processes. Board priorities and core service delivery requirements typically form the foundation of the Five-Year Financial Plan. Appendix A outlines the overall corporate planning process, while Appendix B provides details about the timeline specific to the planning cycle.

In late 2026 the CRD will enter a period of transition as strategic priorities are established for the 2027 to 2030 Board term. Service level activity in the first year of the term ensures organizational continuity through the development of the 2027 to 2030 Corporate Plan and continued implementation of strategic initiatives that span Board terms. Given the transition year, staff aim to limit Initiative Business Cases (IBCs) to support approved initiatives and critical programs.

The organization is addressing several challenges impacting its operating environment as it plans for 2027 and beyond. Similar to the approach deployed in 2025 and 2026, the Executive Leadership Team (ELT) will prioritize all planned work for 2027 and will only bring forward staff resourcing requests to advance critical deliverables and newly established services. A critical need, in this context, is defined as initiatives required to meet legal, safety or risk management obligations and initiatives where postponements or cancellation would result in significant service disruption or other negative impacts.

IBCs will be reprioritized or rescoped, with ELT determining which of these are included in the 2027 to 2031 financial plan. This ELT review will be completed in early spring and will develop a recommended package of work for Board approval in the early fall. As in prior years, this report recommends planning guidelines in the context of observed trends, assumptions and drivers impacting the organization.

The 2027 planning cycle will be accelerated to present the service plans and provisional budget at the Committee of the Whole meeting scheduled for September 23, 2026, ahead of the general election on October 17, 2026. This results in service and financial planning processes beginning earlier and the overall planning timeline contracted.

ALTERNATIVES

Alternative 1
That the service and financial planning guidelines be approved, and that staff be directed to prepare the draft financial plan review based on the timeline presented.

Alternative 2
That this report be referred back to staff for additional information.

IMPLICATIONS

Alignment with Board & Corporate Priorities

The organizational financial policies, practices and assumptions guide the Board and staff in allocating resources to implement the Corporate Plan. These are periodically reviewed and adjusted based on current economic trends and financial health targets for the organization. Aligning the financial plan with strategic priorities and financial management strategies ensures service delivery is efficient and effective. The 2027 financial planning process will incorporate feedback from various commissions, committees and the Board.

In 2027, staff will prioritize programs and initiatives that:

- Align with and, in some cases, continue to advance the 2023-2026 Board priorities or Corporate Plan initiatives;
- Implement capital commitments and investments;
- Ensure the maintenance of core service levels following regulatory changes or address safety risks to customers, communities or staff; and
- Have been explicitly directed to proceed by the Board or a commission or standing committee.

Financial Implications

Financial Planning Guidelines

The financial planning guidelines are centered around the CRD's consolidated requisition forecast, which is influenced by past Board approvals but also include recommended inflation rate adjustments and consideration of other economic factors. The organization's financial management policies and practices related to surpluses, reserves, debt and cost containment measures also guide the service and financial plan development and are intended to support service sustainability, optimize revenue needs and minimize requisition increases. They are informed by analysis of economic conditions, core service levels, infrastructure investment and financial management strategies.

Economic Conditions

External economic conditions continue to shape the CRD's financial planning and service delivery. Factors such as inflation, interest rates, population growth and labour market dynamics directly influence borrowing costs, capital project delivery and long-term sustainability.

Highlights of key interrelated economic indicators in this report include interest, inflation and unemployment rates and population growth.

Inflation and Interest Rates

Inflation and interest rates continue to be key drivers of budget pressure. The Bank of Canada reduced its overnight rate from 3.25% at the start of 2025 to 2.25% by year-end and maintained that level in January 2026[1]. The CRD continues to work with the Municipal Finance Authority of British Columbia (BC) to monitor indicative borrowing rates and adjust long-term planning assumptions accordingly.

Inflation has remained close to target. For 2025 overall, BC's annual Consumer Price Index (CPI) averaged 2.1%, the lowest annual increase since 2020[2]. Looking ahead, the province forecasts Canadian CPI growth of 2.2% in 2026 and 2.1% in 2027[3], while BC CPI is forecast at 2.1% in 2026, and 2.0% in 2027. The Bank of Canada similarly expects inflation to remain near 2% through 2027, with upward and downward pressures expected to broadly offset each other[4].

Population Growth and Service Demand

Greater Victoria's population has grown materially over the past decade, although annual growth slowed in 2025[5]. This is consistent with provincial budget commentary that lower federal immigration targets are reducing net inflows of temporary residents and moderating population growth[6].

Population growth continues to place pressure on infrastructure and core services, including transportation, water, wastewater, solid waste management and housing, increasing fiscal pressure on both capital programs and operating budgets. Balancing service expansion with affordability, sustainability and infrastructure capacity remains a central focus of the CRD's planning framework.

Labour Market Conditions

Labour market conditions have softened modestly but remain relatively tight in the Victoria area by historical standards. As of February 2026, the unemployment rate was 4.5% in Victoria, compared with 6.7% nationally, 6.2% in both BC and Vancouver[7].

Employers may continue to face wage pressures and recruitment challenges in professional fields such as finance and accounting, information technology and engineering as well as skilled trades.

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[1]Bank of Canada, policy rate announcement / press release, Jan. 28, 2026: https://www.bankofcanada.ca/2026/01/fad-press-release-2026-01-28/
[2] Province of British Columbia, Budget and Fiscal Plan 2026/27 to 2028/29, p. 95
[3] Province of British Columbia, Budget and Fiscal Plan 2026/27 to 2028/29, Table 3.6.4, p. 116
[4] Bank of Canada, Monetary Policy Report (January 28, 2026): https://www.bankofcanada.ca/publications/mpr/mpr-2026-01-28/canadian-outlook/
[5]BC Population Estimates: https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates
[6] BC Stats, Municipal Population Estimates, 2025: https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates; and BC Budget 2026 / BC Stats population outlook (including 2025-2026 slowdown assumptions), page 9: https://www.bcbudget.gov.bc.ca/2026/pdf/2026_Budget_and_Fiscal_Plan.pdf
[7] Statistics Canada, Table: 14-10-0459-01: https://www150.statcan.gc.ca/t1/tbl1/en/cv.action?pid=1410045901

These constraints can affect recruitment and retention, lengthen project timelines and reduce delivery efficiency.

Housing and Development Trends

Housing affordability remains constrained across the region. In February 2026, the benchmark price for a single-family home in the core of the CRD was $1.3 million[8]. Persistently high land and construction costs continue to pressure households and increase demand for CRD services and infrastructure.

The Canadian Mortgage and Housing Corporation reports that housing starts in Greater Victoria remained high, totaling 4,859 in 2025 versus 4,185 in 2024[9], indicating firm near-term construction activity.

Within CRD, building permit activity in 2025 was relatively stable. Total permit values were $2.01 billion, up 2% from $1.97 billion in 2024, while permit volumes declined 7% to 2,589 from 2,775[10]. Residential projects accounted for the largest share and non-residential trends were mixed, with commercial values largely unchanged, industrial higher and institutional lower than in 2024.

Overall, the total CRD development in 2025 remained substantial. However, if lower permit volumes persist, future housing supply growth, parts of the development pipeline and related development-related revenues could moderate over time.

Impacts on the 2027 Budget

Based on economic indicators reported by the Bank of Canada and the Province at the beginning of 2026, the 2027 CRD budget will include a 2.1% base inflation rate adjustment, aligned with the province's 2027 inflation forecast[11]. Recent collective bargaining and compensation review outcomes will also impact the CRD budget in 2027. It is important to note that inflation assumptions may change based on evolving economic conditions. Updated information and any resulting adjustments will be included with the Provisional Budget to be presented in September.

The consolidated requisition forecast includes multi-year projects, programs and initiatives already underway. A number of in-flight activities, including annualization of initiatives introduced in prior years, the implementation of new services and increasing debt obligations for existing capital commitments, are expected to contribute to a 2027 budget increase above the base inflation rate. Appendix D summarizes some key decisions during the 2023 to 2026 Board term and associated 2027 to 2030 implications.

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[8] Victoria Real Estate Board, January 2026 report. In the report, **"Core"** is a specific sub-region made up of 7 VREB districts: Victoria, Victoria West, Oak Bay, Esquimalt, View Royal, Saanich East, and Saanich West: https://www.vreb.org/pdf/VREBNewsReleaseFull.pdf

[9] Monthly Housing Starts and Other Construction Data Tables (December 2025-Table 2): https://www.cmhc-schl.gc.ca/professionals/housing-markets-data-and-research/housing-data/data-tables/housing-market-data/monthly-housing-starts-construction-data-tables

[10] At: https://www.crd.bc.ca/about/data/regional-information/monthly-permit-reporting-tool

[11] Province of British Columbia, Budget and Fiscal Plan 2026/27 to 2028/29, p. 96

Financial Capacity

The CRD's organizational capacity is linked to both current and projected financial capacity. Following established CRD financial management strategies, capacity is regularly evaluated to inform target-setting and manage upper financial limits. As growth continues to affect service delivery, financial forecasting provides critical visibility into associated impacts—enabling proactive mitigation and reduction of financial risk.

Given the complexity and variability of factors influencing revenue projections, sensitivity analysis is used to estimate approximately the financial capacity in future years. The 2027 consolidated requisition increase for CRD and Capital Regional Hospital District (excluding municipal debt) is forecast at 8.9%, with a potential range from 7.3% to 15.7% The range is influenced by past commitments and Board approvals, including a loan authorization in the Land Banking and Housing Service, the establishment of new regional services such as the Regional Transportation Service and the Performing Arts Facilities Service, capital cost-sharing commitments for health infrastructure through the Hospital District and previously approved loan authorization bylaws. Any direction to decrease the requisition will potentially result in deferral or cancelation of previously approved initiatives or decreases in services levels.

Debt management is an essential part of the financial strategy, ensuring that borrowing decisions align with both operational demands and long-term asset needs. Regular assessments of overall debt levels, alongside available borrowing capacity under current loan authorization bylaws, position the organization to respond effectively to evolving financial and service delivery pressures.

Core Service Levels

The CRD Board's 2023 to 2026 strategic priorities form the basis of the existing Corporate Plan and service plans until the new Board determines its strategic priorities and establishes the 2027 to 2030 Corporate Plan. The five-year financial plan assumes maintaining service level continuity, with adjustments for timing, scope and cost estimates.

Service delivery costs include capital and operating expenses like salaries, benefits, debt servicing, materials and equipment. These expenses are influenced by economic conditions such as unemployment rates, tariffs, supply and demand as well as contractual agreements.

Financial Management Strategies

Financial management strategies incorporate essential financial objectives into organizational decision-making and operations. Appendix C summarizes the existing financial management strategies outlined for corporate planning.

Infrastructure Funding

There are plans in place or under development across the CRD, reflecting a long-term view for asset investments and levels of service. The 2019 Board-approved Corporate Asset Management Strategy and Policy set activities required in planning and managing infrastructure assets of the organization.

Initiatives include development and completion of:

- Sustainable Service Delivery (asset management) plans to maintain and replace existing assets in the short, medium and long-term
- Operationalizing asset management practices into day-to-day asset lifecycle activities
- Financial guidelines aimed at optimizing reserves and borrowing capacity, while lowering current costs and diversifying revenue

Public Engagement

As in prior years, public engagement on the financial plan is considered an integral part of the process. The CRD continually seeks to improve this process by developing a plan reflective of community desired methods of engagement. Ongoing opportunities for public input through committee, commission and Board meetings will be available throughout the year.

CONCLUSION

Board priorities and core service delivery requirements will form the foundation of the 2027 to 2031 Five-Year Financial Plan. To proactively influence the planning process, this report recommends planning guidelines in the context of observed trends, assumptions and drivers impacting the organization. The organization's financial management policies and practices related to surpluses, reserves, debt and cost containment measures also guide the service and financial plan development and are intended to support service sustainability, optimize revenue needs and minimize requisition increases.

RECOMMENDATION

That the service and financial planning guidelines be approved, and that staff be directed to prepare the draft financial plan review based on the timeline presented.

Submitted by:	Varinia Somosan, CPA, CGA, Senior Manager, Financial Services & Deputy Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Corporate Planning Framework
Appendix B: Financial Planning Timetable Service and Financial Planning Guidelines
Appendix C: Financial Management Strategies
Appendix D: 2027 Anticipated Requisition Impacts

Corporate Planning Framework

Every four years, the Board sets the strategic priorities, policy and direction that guide the activities of the organization. Board members, other elected officials and, in some cases, First Nations and ratepayers sit on various committees and commissions that receive public input.

Public input happens throughout the planning cycle, through customer satisfaction surveys, financial plan consulting, user statistics, advisory body reports and other public engagement activities. This input drives the Board's strategic priorities.

Service and Financial Planning Guidelines

CRD Timetable for 2027-2031 Financial Plan	
Month	Description
April	Executive Leadership Team - Review and Prioritize initiative Business Cases
May	Financial Plan Guidelines distributed to staff
June - July	Staff - Service Planning and Budget Preparation
July - August	Executive Leadership Team, Delegated Commissions - Review of Budgets, including Initiative Business Cases
September	Electoral Area Committee - Budgets and Intiative Business Cases (Sept 23) Committee of the Whole - Financial Plan and Intiative Business Cases (Sept 23) Board - Approval Provisional Financial Plan (Sept 23)
January	Surplus/Deficits - Budget Recast
March	Board - Final Bylaw Approval
April	Requisition

Financial Management Strategies

Financial management strategies ensure critical financial objectives are integrated into organizational decision making and operations. The following outlines the financial management strategies that will generally guide financial planning:

- Set reserve target ranges based on guidelines, determining multi-year funding strategies for one-time projects or to stabilize revenue requirements
- Balance debt repayment across time, correlating debt term commitments to asset life based on guideline
- Optimize fees for service revenues and stabilize tax rates to fund operations, maintenance, growth and asset utilization
- One-time variances resulting in surplus transferred to reserve to fund future capital liabilities or reduce future revenue requirements and only applied to reduce tax rates in rare circumstances where the offset is sustainable and stable

Board approved financial policies and guidelines such as the Asset Management Policy, Capital Reserve Guidelines, Operating Reserve Guidelines and Debt Term Guideline inform financial planning in a standard way at a service level whereas the strategies given above provide general corporate direction.

Appendix D: 2027 Anticipated Requisition Impacts

1. Service / Program-Specific		Approved 2026 Financial Plan		Prior years decisions impacts excluded from 2026 Financial Plan		Total		Note
Service No.	Service / Program	Requisition ($)	Requisition (%)	Requisition ($)	Requisition (%)	Requisition ($)	Requisition (%)	
	Non-Service-Level-Specific							
	Inflation & Other Service Pressure Impacts	$1,712,000	1.3%	$1,000,000	0.8%	$2,712,000	2.1%	1
	2026 One-Time funding, not available in 2027	$1,248,000	1.0%			$1,248,000	1.0%	
	Labour Adjustments	$1,800,000	1.4%	$300,000	0.2%	$2,100,000	1.6%	
	Existing / service-specific items							
3.717	Core Area Wastewater Operations							
	Reinstatement of ERF and Operating Reserve contributions	$180,000	0.1%			$180,000	0.1%	2
	Annualisation of Operating Costs resulting from RTF Settlement	$112,500	0.1%			$112,500	0.1%	
3.798C	Debt - Core Area Wastewater Treatment Program							
	Additional Debt Servicing Costs for Core Area Wastewater capital renewal	$519,000	0.4%			$519,000	0.4%	3
1.329	Regional Transportation							
	Impact of Trail Widening & Lighting project for Regional Parks	$1,200,000	0.9%			$1,200,000	0.9%	4
1.280	Regional Parks							
	Additional Debt Servicing Costs for Routine Planned Land Acquisitions	$190,000	0.1%			$190,000	0.1%	
1.312	Regional Goose Management							
	Reinstatement of Goose Management Service			$350,000	0.3%	$350,000	0.3%	
1.44X	Panorama Recreation Center							
	Impact to Debt Servicing Costs for upgrades to Centennial Sport Box and Heat Recovery System	$646,000	0.5%			$646,000	0.5%	5
1.40X	SEAPARC - Arena and Pool Facilities and Recreation							
	Additional Debt Servicing Costs	$100,000	0.1%			$100,000	0.1%	6
1.326	Foodlands Access							
	Increase in requisition funding due to drop in transfer from reserves	$100,000	0.1%			$100,000	0.1%	
CRHD	Capital Regional Hospital District							
	Impact of CRHD contribution to Royal Bay Long Term Care Facility	$575,000	0.4%			$575,000	0.4%	7
1.45X	SSI Parks and Recreation							
	Impact of Rainbow Recreation Centre Building Envelope / Pool Structural Upgrades	$73,500	0.1%			$73,500	0.1%	
Section 1 subtotal		**$8,456,000**	**6.6%**	**$1,650,000**	**1.3%**	**$10,106,000**	**7.8%**	

2. New Services		Approved 2026 Financial Plan		Prior years decisions impacts excluded from 2026 Financial Plan		Total		Note
Service No.	Service / Program	Requisition ($)	Requisition (%)	Requisition ($)	Requisition (%)	Requisition ($)	Requisition (%)	
	Performing Arts Facilities Service			$1,160,000	0.9%	$1,160,000	0.9%	
	West Shore RCMP Detachment Expansion Service			$215,411	0.2%	$215,411	0.2%	
	Borrowing for Peninsula Recreation Facility in Central Saanich (TBD)							8
Section 2 subtotal		**$0**	**0.0%**	**$1,375,411**	**1.1%**	**$1,375,411**	**1.1%**	
Grand total		**$8,456,000**	**6.6%**	**$3,025,411**	**2.3%**	**$11,481,411**	**8.9%**	

Notes:

Overview of outyears impacts of prior year decisions:

1) Revised inflation estimates will be incorporated during preparation of the provisional 2027 to 2031 Financial Plan
2) The majority of funding for Service 3.717 is through Invoice by Agreement
3) Debt servicing costs: 2027 - $11.0mil, 2028 - $12.2mil, 2029 - $12.3mil, 2030 - $11.5mil
4) Debt servicing costs: 2027 - $2.3mil, 2028 - $5.2mil, 2029 - $4.9mil, 2030 - $5.8mil
5) Debt servicing costs: 2027 - $1.0mil, 2028 - $1.5mil, 2029 - $2.7mil, 2030 - $2.7mil
6) Debt servicing costs: 2027 - $221k, 2028 - $354k, 2029 - $354k, 2030 - $354k
7) Debt servicing costs: 2027 - $14.1mil, 2028 - $16.0mil, 2029 - $17.9mil, 2030 - $19.5mil
8) $14.2mil borrowing with 15 year amortization period. $1.67mil debt servicing costs starting 2028

Appendix B

CAPITAL REGIONAL DISTRICT

2027 Financial Plan Summary

(Cost Apportionment based on Prior year assessment data. Subject to change with the final 2027 Assessment values).

Prepared by CRD
Financial Services
September 23, 2026

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CAPITAL REGIONAL DISTRICT - YEAR 2027 FINANCIAL PLAN

Regional	Service	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.010	Legislative & General Government	50,664,746	52,242,090	3.11%	950,000	30,467,372	6,121,361	14,703,357	14,405,630	2.07%
1.10X	Facilities Management	5,119,167	5,812,145	13.54%	-	5,561,006	48,892	202,247	167,413	20.81%
1.101	G.I.S.	700,341	649,875	-7.21%	-	545,671	6,641	97,563	143,728	-32.12%
1.112	Regional Grant in Aid	1,765,351	678,357	-61.57%	626,387	-	51,970	-	-	0.00%
1.224	Community Health	646,895	439,477	-32.06%	-	-	158,853	280,624	276,706	1.42%
1.226	Health Facilities - VIHA	1,539,297	1,539,297	0.00%	-	-	1,539,297	-	-	0.00%
1.280	Regional Parks	21,147,786	21,789,076	3.03%	125,000	2,572,083	1,789,890	17,302,103	16,660,296	3.85%
1.309	Climate Action and Adaptation	2,591,861	3,212,134	23.93%	-	-	1,479,620	1,732,514	1,698,543	2.00%
1.310	Land Banking & Housing	5,382,770	5,856,359	8.80%	125,000	884,820	1,724,505	3,122,034	3,121,939	0.00%
1.312	Regional Goose Management	359,665	345,841	-3.84%	1,520	-	43,441	300,880	298,267	0.88%
1.315	Biodiversity & Environmental Stewardship	235,274	236,842	0.67%	-	110,640	5,167	121,035	124,231	-2.57%
1.323	By-Law Enforcement	1,215,109	1,249,063	2.79%	-	1,195,015	54,048	-	-	0.00%
1.324	Regional Planning Services	880,973	891,708	1.22%	-	173,360	43,988	674,360	674,358	0.00%
1.326	Foodlands Access	426,499	424,736	-0.41%	-	-	52,810	371,926	351,199	5.90%
1.329	Regional Transportation	6,341,362	6,838,282	7.84%	14,000	-	984,260	5,840,022	5,297,827	10.23%
1.335	Geo-Spatial Referencing System	176,826	176,655	-0.10%	-	-	16,824	159,831	160,002	-0.11%
1.374	Regional Emergency Program Support	212,724	157,452	-25.98%	-	-	14,983	142,469	142,469	0.00%
1.375	Hazardous Material Incident Response	554,520	554,350	-0.03%	-	-	38,415	515,935	489,190	5.47%
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	51,483,224	52,232,914	1.46%	-	-	52,232,914	-	-	0.00%
1.525	Solid Waste Disposal - Debt	2,737,520	2,764,238	0.98%	-	-	2,764,238	-	-	0.00%
1.57X	Environmental and Operational Support	31,860,647	32,853,472	3.12%	-	32,445,452	408,020	-	-	0.00%
1.911	911 Systems	2,644,068	2,606,345	-1.43%	-	-	1,995,225	611,120	531,140	15.06%
1.921	Regional CREST Contribution	2,105,968	2,163,484	2.73%	-	-	99,380	2,064,104	2,008,637	2.76%
2.670	Regional Water Supply	48,804,152	51,854,383	6.25%	-	-	51,854,383	-	-	0.00%
21.ALL	Feasibility Study Reserve Fund - All	132,367	5,830	-95.60%	5,830	-	192,000	(192,000)	(290,000)	-33.79%
Total Regional		**239,729,112**	**247,574,405**	**3.27%**	**1,847,737**	**73,955,419**	**123,721,125**	**48,050,124**	**46,261,575**	**3.87%**

Sub-Regional	Service	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.121	Sooke Regional Museum	307,275	313,755	2.11%	-	-	1,610	312,145	305,694	2.11%
1.123	Prov. Court of B.C. (Family Court)	149,360	149,360	0.00%	-	-	149,360	-	-	0.00%
1.126	Victoria Family Court Committee	41,558	40,002	-3.74%	24,285	-	717	15,000	15,000	0.00%
1.128	Greater Victoria Police Victim Services	340,090	342,739	0.78%	-	-	14,583	328,156	319,794	2.61%
1.131	West Shore RCMP Detachment Expansion - Debt	771,061	5,304,543	587.95%	-	-	-	5,304,543	-	100.00%
1.230	Traffic Safety Commission	-	-	0.00%	-	-	-	-	-	0.00%
1.29X	Arts Facilities	1,378,593	2,678,614	94.30%	-	-	31,013	2,647,601	1,347,580	96.47%
1.297	Arts Grants	3,375,641	3,481,114	3.12%	-	38,092	225,479	3,217,543	3,134,020	2.67%
1.311	Regional Housing Trust Fund	3,223,431	602,997	-81.29%	219,867	-	2,693	380,437	279,778	35.98%
1.313	Animal Care Services	2,077,586	2,243,358	7.98%	-	-	1,634,843	608,515	563,424	8.00%
1.330	Regional Growth Strategy	659,758	696,315	5.54%	-	-	403,474	292,841	143,573	103.97%
1.40X	SEAPARC	6,039,678	6,376,427	5.58%	-	-	2,383,842	3,992,585	3,741,791	6.70%
1.44X	Panorama Rec. Center.	12,436,172	13,253,756	6.57%	53,530	-	6,683,283	6,516,943	6,077,424	7.23%
1.531	Stormwater Quality Management - Sooke	72,726	63,407	-12.81%	-	-	30,320	33,087	32,406	2.10%
1.536	LWMP-Stormwater Quality Management-Core	799,395	816,182	2.10%	-	-	137,122	679,060	662,273	2.53%
1.537	Stormwater Quality Management - Peninsula	130,662	133,108	1.87%	-	-	14,180	118,928	116,482	2.10%
1.538	Source - Stormwater Quality - Peninsula	62,773	63,975	1.91%	-	-	1,746	62,229	60,421	2.99%
1.912B	911 Call Answer - Municipalities	37,704	39,983	6.04%	-	515,081	(35,190)	(439,908)	(509,996)	-13.74%
1.913	913 Fire Dispatch	432,239	452,901	4.78%	-	-	19,032	433,869	413,212	5.00%
2.610	Saanich Peninsula Water Supply	9,251,293	9,899,594	7.01%	-	-	9,899,594	-	-	0.00%
2.680	Juan de Fuca Water Distribution	31,639,954	33,441,821	5.69%	-	-	33,441,821	-	-	0.00%
2.681	Florence Lake Water System Debt	19,077	19,038	-0.20%	-	-	41	18,997	18,997	0.00%
3.700	Septage Disposal	166,503	203,000	21.92%	-	-	203,000	-	-	0.00%
3.701	Millstream Remediation Service	50,449	60,449	19.82%	30,000	-	30,449	-	-	0.00%
3.707	LWMP - On Site System Management Program	183,788	187,769	2.17%	-	-	52,598	135,171	131,556	2.75%
3.718	Peninsula Wastewater TP	5,406,370	5,877,227	8.71%	-	134,571	3,107,066	2,635,590	2,463,313	6.99%
3.720	LWMP - (Peninsula) - Implementation	108,915	159,606	46.54%	-	-	126,021	33,585	32,894	2.10%
3.750	LWMP - Core and West Shore	628,442	879,600	39.97%	-	-	613,730	265,870	255,802	3.94%
3.752	LWMP - Harbour Studies	383,960	400,301	4.26%	-	-	20,344	379,957	363,616	4.49%
3.755	Regional Source Control	1,795,828	1,846,600	2.83%	-	55,000	236,925	1,554,675	1,509,392	3.00%
3.71X	Core Area Wastewater Operations	42,174,095	45,349,178	7.53%	-	1,518,569	36,464,797	7,365,812	6,864,853	7.30%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	23,986,524	25,340,224	5.64%	-	-	18,484,156	6,856,068	6,358,192	7.83%
Total Sub-Regional		**148,130,900**	**160,716,943**	**8.50%**	**327,682**	**2,261,313**	**114,378,649**	**43,749,299**	**34,701,491**	**26.07%**
Total CRD - Regional & Sub-Regional		**387,860,012**	**408,291,348**	**5.27%**	**2,175,419**	**76,216,732**	**238,099,774**	**91,799,423**	**80,963,066**	**13.38%**
Total Electoral Areas Only		**36,020,840**	**38,121,479**	**5.83%**	**107,901**	**3,926,393**	**10,626,434**	**23,460,751**	**21,543,736**	**8.90%**
Total CRD excluding Municipal Debt		**423,880,852**	**446,412,827**	**5.32%**	**2,283,320**	**80,143,125**	**248,726,208**	**115,260,174**	**102,506,802**	**12.44%**
1.15X	Municipalities' Own Debt - M.F.A.	22,635,233	22,516,588	-0.52%	-	-	107,730	22,408,858	22,515,486	-0.47%
Total CRD		**446,516,085**	**468,929,415**	**5.02%**	**2,283,320**	**80,143,125**	**248,833,938**	**137,669,032**	**125,022,288**	**10.12%**
CRHD	Capital Regional Hospital District	32,746,405	32,561,603	-0.56%	-	-	6,089,790	26,471,813	26,471,813	0.00%
Total CRD, CRHD & Municipal Debt		**479,262,490**	**501,491,018**	**4.64%**	**2,283,320**	**80,143,125**	**254,923,728**	**164,140,845**	**151,494,101**	**8.35%**
Total CRD and CRHD		**456,627,257**	**478,974,430**	**4.89%**	**2,283,320**	**80,143,125**	**254,815,998**	**141,731,987**	**128,978,615**	**9.89%**

CAPITAL REGIONAL DISTRICT - YEAR 2027 FINANCIAL PLAN

REQUISITION DETAIL

1.010	Legislative & General Government	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.011	Board Expenditures	1,462,680	1,580,275	8.04%	-	-	43,300	1,536,975	1,396,580	10.05%
1.012	Other Legislative	231,137	237,748	2.86%	-	-	-	237,748	231,137	2.86%
1.014	CAO & Executive Office	1,635,688	1,686,144	3.08%	-	-	97,500	1,588,644	1,560,688	1.79%
1.014B	Corporate Services	4,706,393	4,660,526	-0.97%	-	767,884	885,000	3,007,642	2,990,715	0.57%
1.015	Real Estate	597,287	588,066	-1.54%	-	470,453	-	117,613	119,457	-1.54%
1.016	Human Resources	4,717,631	4,593,184	-2.64%	-	3,936,454	20,000	636,730	622,830	2.23%
1.017	Finance	9,964,160	10,017,337	0.53%	-	5,780,000	1,069,688	3,167,649	3,160,639	0.22%
1.018	Health Planning	803,589	682,800	-15.03%	-	682,800	-	-	-	0.00%
1.022	Information Systems & ERP	16,332,816	16,118,068	-1.31%	-	12,600,000	561,403	2,956,665	3,008,505	-1.72%
1.024	GM Housing, Planning & Protective Services	670,364	663,882	-0.97%	-	339,669	-	324,213	330,766	-1.98%
1.025	Corporate Emergency	653,895	783,495	19.82%	-	132,160	110,000	541,335	493,656	9.66%
1.027	First Nations Negotiations	2,100,783	2,172,458	3.41%	-	240,519	335,844	1,596,095	1,489,198	7.18%
1.028	Environmental Services	549,627	588,829	7.13%	-	106	-	588,723	549,523	7.13%
1.029	Electoral Areas	457,686	508,942	11.20%	-	356,259	-	152,683	137,306	11.20%
1.118	Corporate Communications & Engagement	3,124,010	3,190,336	2.12%	-	991,068	1,651,282	547,986	541,974	1.11%
	(Surplus)/Deficit	-	-	0.00%	950,000	-	-	(950,000)	-	100.00%
	Other revenue - cc 100001	2,657,000	4,170,000	56.94%	-	4,170,000	1,347,344	(1,347,344)	(2,227,344)	-39.51%
Total Legislative & General Government		**50,664,746**	**52,242,090**	**3.11%**	**950,000**	**30,467,372**	**6,121,361**	**14,703,357**	**14,405,630**	**2.07%**

1.10X	Facilities Management	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.105	Facility Management	2,073,623	2,420,374	16.72%	-	2,210,235	7,892	202,247	167,413	20.81%
1.106	CRD HQ Building	2,745,339	3,061,405	11.51%	-	3,020,405	41,000	-	-	0.00%
1.107	Corporate Satellite Offices	300,205	330,366	10.05%	-	330,366	-	-	-	0.00%
Total Facilities Management		**5,119,167**	**5,812,145**	**13.54%**	**-**	**5,561,006**	**48,892**	**202,247**	**167,413**	**20.81%**

1.15X	Municipalities' Own Debt - M.F.A.	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.151	Debt - Victoria	6,856,728	7,392,783	7.82%	-	-	39,680	7,353,103	6,815,988	7.88%
1.152	Debt - C. Saanich	1,177,984	1,095,749	-6.98%	-	-	4,300	1,091,449	1,172,824	-6.94%
1.153	Debt - Esquimalt	1,982,640	1,925,822	-2.87%	-	-	13,220	1,912,602	1,967,790	-2.80%
1.154	Debt - Saanich	9,395,386	9,493,759	1.05%	-	-	29,920	9,463,839	9,359,816	1.11%
1.155	Debt - Oak Bay	-	-	0.00%	-	-	-	-	-	0.00%
1.156	Debt - N. Saanich	684,113	683,563	-0.08%	-	-	4,420	679,143	679,143	0.00%
1.157	Debt - Sidney	684,815	684,265	-0.08%	-	-	4,640	679,625	679,625	0.00%
1.160	Debt - V. Royal	620,743	452,110	-27.17%	-	-	2,140	449,970	617,163	-27.09%
1.162	Debt - Highland	54,315	-	-100.00%	-	-	-	-	54,115	-100.00%
1.163	Debt - Colwood	696,414	747,651	7.36%	-	-	4,610	743,041	692,317	7.33%
1.164	Debt - Sooke	482,095	40,886	-91.52%	-	-	4,800	36,086	476,705	-92.43%
Total Municipalities' Own Debt - M.F.A.		**22,635,233**	**22,516,588**	**-0.52%**	**-**	**-**	**107,730**	**22,408,858**	**22,515,486**	**-0.47%**

1.29X	Arts Facilities	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.290	Royal Theatre	597,580	-	-100.00%	-	-	-	-	597,580	-100.00%
1.295	McPherson Theatre	781,013	-	-100.00%	-	-	-	-	750,000	-100.00%
1.296	Performing Arts Facilities	-	2,678,614	100.00%	-	-	31,013	2,647,601	-	100.00%
Total Arts Facilities		**1,378,593**	**2,678,614**	**94.30%**	**-**	**-**	**31,013**	**2,647,601**	**1,347,580**	**96.47%**

1.57X	Environmental and Operational Support	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
1.574	Environmental Innovation	1,613,836	1,812,826	12.33%	-	1,812,826	-	-	-	0.00%
1.575	Env. Ser. - Administration	224,383	238,743	6.40%	-	238,743	-	-	-	0.00%
1.576	Corporate Capital Project Delivery	5,915,200	6,101,769	3.15%	-	6,101,769	-	-	-	0.00%
1.577	Wastewater Operations	14,314,490	14,621,593	2.15%	-	14,501,593	120,000	-	-	0.00%
1.578	Env. Protection and Water Quality	9,792,738	10,078,541	2.92%	-	9,790,521	288,020	-	-	0.00%
Total Environmental and Operational Support		**31,860,647**	**32,853,472**	**3.12%**	**-**	**32,445,452**	**408,020**	**-**	**-**	**0.00%**

3.71X	Core Area Wastewater Operations	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
3.709	I & I Enhanced Program	443,552	447,759	0.95%	-	447,759	-	-	-	0.00%
3.717	Core Area Wastewater Operations	41,730,543	44,901,419	7.60%	-	1,070,810	1,185,553	42,645,056	40,003,510	6.60%
	Core Area Wastewater - Operations Total	**42,174,095**	**45,349,178**	7.53%	**-**	**1,518,569**	**1,185,553**	**42,645,056**	**40,003,510**	**6.60%**
	Invoice by Agreement						35,279,244	(35,279,244)	(33,138,657)	
Total Sewer Operating		**42,174,095**	**45,349,178**	**7.53%**	**-**	**1,518,569**	**36,464,797**	**7,365,812**	**6,864,853**	**7.30%**
			3,175,083							

3.718	Peninsula Wastewater TP	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
3.718	Peninsula Wastewater TP	5,406,370	5,877,227	8.71%	-	134,571	154,432	5,588,224	5,222,947	6.99%
	Invoice by Agreement						2,952,634	(2,952,634)	(2,759,634)	
Total Peninsula Wastewater TP		**5,406,370**	**5,877,227**	**8.71%**	**-**	**134,571**	**3,107,066**	**2,635,590**	**2,463,313**	**6.99%**

3.750	LWMP - Core and West Shore	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
3.750	LWMP - Core and West Shore	628,442	879,600	39.97%	-	-	452,916	426,684	410,526	3.94%
	Invoice by Agreement						160,814	(160,814)	(154,724)	
Total LWMP - Core and West Shore		**628,442**	**879,600**	**39.97%**	**-**	**-**	**613,730**	**265,870**	**255,802**	**3.94%**

3.7XX	Core Area & Legacy Trunk Sewer - Debt	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	Requisition 2026	Req. % Incr.
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	0.00%	-	-	-	-	(378,978)	-100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	23,986,524	25,340,224	5.64%	-	-	724,803	24,615,421	23,282,851	5.72%
	Core Area & Legacy Trunk - Debt - Total	**23,986,524**	**25,340,224**	5.64%	**-**	**-**	**724,803**	**24,615,421**	**22,903,873**	**7.47%**
	Invoice by Agreement						17,759,353	(17,759,353)	(16,545,681)	
Total Sewer Debt		**23,986,524**	**25,340,224**	**5.64%**	**-**	**-**	**18,484,156**	**6,856,068**	**6,358,192**	**7.83%**

CAPITAL REGIONAL DISTRICT - YEAR 2027 FINANCIAL PLAN

ELECTORAL AREAS ONLY

	Function	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	2026	Req. % Incr.
	Joint Electoral Area Services									
1.103	Elections	273,150	40,840	-85.05%	-	-	-	40,840	40,000	2.10%
1.104	U.B.C.M.	14,486	14,542	0.39%	-	-	50	14,492	14,386	0.74%
1.108	Joint Electoral Area Admin	320,380	356,259	11.20%	-	-	730	355,529	319,664	11.22%
1.318	Building Inspection	2,536,013	2,387,330	-5.86%	-	34,310	1,574,290	778,730	736,886	5.68%
1.320	Noise Control	80,589	82,269	2.08%	-	-	320	81,949	80,273	2.09%
1.322	Nuisances & Unsightly Premises	65,344	64,367	-1.50%	-	-	527	63,840	62,524	2.10%
1.368	Electoral Area Fire Inspection & Investigation	25,000	26,250	5.00%	-	-	-	26,250	25,000	5.00%
1.369	Electoral Area Fire Services (JDF & SGI)	514,909	573,362	11.35%	-	-	120	573,242	501,090	14.40%
1.372	Electoral Area Emergency Program	1,033,350	1,250,185	20.98%	-	545,490	431,195	273,500	218,800	25.00%
1.580	EA Utility Operations (SSI & SGI)	1,917,306	2,407,730	25.58%	-	2,314,730	93,000	-	-	0.00%
21.E.A.	Feasibility Study Reserve Fund - E.A.	-	-	0.00%	-	-	-	-	-	0.00%
	TOTAL JOINT ELECTORAL AREA SERVICES	**6,780,527**	**7,203,134**	**6.23%**	**-**	**2,894,530**	**2,100,232**	**2,208,372**	**1,998,623**	**10.49%**
	Juan de Fuca Electoral Area									
1.109	Electoral Area Admin Exp - JDF	81,991	106,174	29.49%	-	-	260	105,914	81,731	29.59%
1.114	Grant-in-Aid - Juan de Fuca	31,703	27,518	-13.20%	15,463	-	310	11,745	11,476	2.34%
1.317	JDF Building Numbering	14,534	14,837	2.08%	37	-	50	14,750	14,447	2.10%
1.319	Soil Deposit Removal	31,338	29,934	-4.48%	-	-	18,230	11,704	11,270	3.85%
1.325	Electoral Area Services - Planning	997,467	1,031,325	3.39%	-	45,512	102,103	883,710	841,373	5.03%
1.340	JDF Livestock Injury Compensation	3,158	3,158	0.00%	3,070	-	88	-	-	0.00%
1.370	Juan de Fuca Emergency Program	115,521	120,682	4.47%	-	-	270	120,412	115,251	4.48%
1.377	JDF Search and Rescue	96,250	96,250	0.00%	-	-	22,900	73,350	73,350	0.00%
1.405	JDF EA - Community Parks	377,194	411,311	9.04%	-	-	1,040	410,271	372,570	10.12%
1.924	Emergency Comm - CREST - JDF	161,892	164,404	1.55%	706	-	260	163,438	161,449	1.23%
	Total JDF Regional	**1,911,048**	**2,005,593**	**4.95%**	**19,276**	**45,512**	**145,511**	**1,795,294**	**1,682,917**	**6.68%**
1.119	Vancouver Island Regional Library	442,490	451,930	2.13%	974	-	780	450,176	441,214	2.03%
1.129	Vancouver Island Regional Library - Debt	340,456	340,216	-0.07%	-	-	340,216	-	-	0.00%
1.133	Langford E.A. - Greater Victoria Public Library	35,314	36,056	2.10%	129	-	100	35,827	34,252	4.60%
1.232	Port Renfrew Street Lighting	12,985	14,608	12.50%	5,453	-	4,845	4,310	4,220	2.13%
1.350	Willis Point Fire Protect & Recreation	222,440	238,625	7.28%	-	-	36,380	202,245	175,904	14.97%
1.353	Otter Point Fire Protection	772,038	830,330	7.55%	-	-	370	829,960	771,678	7.55%
1.354	Malahat Fire Protection	72,754	77,960	7.16%	-	-	-	77,960	72,754	7.16%
1.355	Durrance Road Fire Protection	3,016	3,016	0.00%	-	-	-	3,016	3,016	0.00%
1.357	East Sooke Fire Protection	834,604	873,082	4.61%	29,135	-	144,978	698,969	641,748	8.92%
1.358	Port Renfrew Fire Protection	259,476	283,551	9.28%	-	-	67,060	216,491	148,433	45.85%
1.360	Shirley Fire Protection	264,969	291,499	10.01%	-	-	5,330	286,169	259,749	10.17%
1.408	JDF EA - Community Recreation	67,657	67,495	-0.24%	-	-	23,510	43,985	43,161	1.91%
1.523	Port Renfrew Refuse Disposal	183,396	315,355	71.95%	-	45,451	137,956	131,948	65,047	102.85%
2.650	Port Renfrew Water	197,885	213,120	7.70%	-	-	114,170	98,950	92,477	7.00%
2.682	Seagirt Water System Debt	114,767	99,558	-13.25%	-	-	-	99,558	114,767	-13.25%
2.691	Wilderness Mountain Water Service	221,290	252,295	14.01%	-	-	154,410	97,885	82,920	18.05%
3.850	Port Renfrew Sewer	149,480	170,600	14.13%	-	-	91,165	79,435	73,890	7.50%
	Total JDF Local/Specified/Defined Services	**4,195,017**	**4,559,296**	**8.68%**	**35,691**	**45,451**	**1,121,270**	**3,356,884**	**3,025,230**	**10.96%**
	TOTAL JUAN DE FUCA ELECTORAL AREA	**6,106,065**	**6,564,889**	**7.51%**	**54,967**	**90,963**	**1,266,781**	**5,152,178**	**4,708,147**	**9.43%**

CAPITAL REGIONAL DISTRICT - YEAR 2027 FINANCIAL PLAN

ELECTORAL AREAS ONLY

	Function	Gross Expenditure 2026	Gross Expenditure 2027	Gross Exp. % Incr	Carry Fwd. to 2027 Operating	Allocations to Other Services	Other Revenue	Requisition 2027	2026	Req. % Incr.
	Salt Spring Island Electoral Area									
1.111	Electoral Area Admin Exp - SSI	1,654,529	1,657,083	0.15%	-	770,180	15,110	871,793	816,163	6.82%
1.116	Grant-in-Aid - Salt Spring Island	96,100	77,118	-19.75%	-	-	90	77,028	75,960	1.41%
1.124	SSI Economic Development Commission	108,008	138,207	27.96%	-	-	620	137,587	85,672	60.60%
1.236	Salt Spring Island Fernwood Dock	19,847	33,006	66.30%	-	-	170	32,836	19,677	66.88%
1.141	Salt Spring Island Public Library	806,113	805,140	-0.12%	-	-	1,130	804,010	804,013	0.00%
1.238A	Community Transit (SSI)	733,695	747,245	1.85%	-	-	224,835	522,410	496,500	5.22%
1.238B	Community Transportation (SSI)	63,179	112,438	77.97%	-	-	170	112,268	62,789	78.80%
1.299	Salt Spring Island Arts	154,551	199,723	29.23%	-	-	200	199,523	154,361	29.26%
1.316	SSI Building Numbering	10,780	10,978	1.84%	-	-	10	10,968	10,770	1.84%
1.342	SSI Livestock Injury Compensation	3,158	3,158	0.00%	3,110	-	48	-	-	0.00%
1.371	SSI Emergency Program	154,486	175,495	13.60%	-	-	17,375	158,120	146,410	8.00%
1.378	SSI Search and Rescue	31,831	28,380	-10.84%	-	-	100	28,280	27,696	2.11%
1.45X	SSI Parks and Recreation	4,085,195	4,333,220	6.07%	-	63,560	944,650	3,325,010	3,159,695	5.23%
1.535	Stormwater Quality Management - SSI	42,431	26,950	-36.49%	-	-	8,950	18,000	17,650	1.98%
1.925	Emergency Comm - CREST - SSI	160,977	163,816	1.76%	97	-	160	163,559	160,516	1.90%
3.705	SSI Liquid Waste Disposal	1,276,792	1,365,919	6.98%	-	-	940,680	425,239	416,491	2.10%
	Total S.S.I. Regional	**9,401,672**	**9,877,876**	**5.07%**	**3,207**	**833,740**	**2,154,298**	**6,886,631**	**6,454,363**	**6.70%**
1.234	SSI Street Lighting	34,394	35,622	3.57%	-	-	50	35,572	34,354	3.55%
2.620	SSI Highland Water System	13,848	11,284	-18.52%	-	-	60	11,224	13,720	-18.19%
2.621	Highland / Fernwood Water - SSI	641,760	674,840	5.15%	-	-	568,660	106,180	96,530	10.00%
2.622	Cedars of Tuam	69,056	93,265	35.06%	-	-	93,265	-	-	0.00%
2.624	Beddis Water	335,840	403,910	20.27%	-	-	265,080	138,830	101,350	36.98%
2.626	Fulford Water	265,130	307,005	15.79%	-	-	224,220	82,785	65,670	26.06%
2.628	Cedar Lane Water (SSI)	124,440	157,518	26.58%	-	-	115,750	41,768	24,250	72.24%
2.660	Fernwood Water	4,140	3,373	-18.53%	715	-	80	2,578	1,776	45.16%
3.810	Ganges Sewer	1,458,401	1,610,782	10.45%	-	-	1,533,340	77,442	70,400	10.00%
3.820	Maliview Estates Sewer System	327,790	441,172	34.59%	-	-	282,950	158,222	60,520	161.44%
	Total S.S.I. Local/Specified/Defined Services	**3,274,799**	**3,738,771**	**14.17%**	**715**	**-**	**3,083,455**	**654,601**	**468,570**	**39.70%**
	TOTAL S.S.I. ELECTORAL AREA	**12,676,471**	**13,616,647**	**7.42%**	**3,922**	**833,740**	**5,237,753**	**7,541,232**	**6,922,933**	**8.93%**
	Southern Gulf Islands Electoral Area									
1.110	Electoral Area Admin Exp - SGI	477,460	589,397	23.44%	-	34,700	64,112	490,585	434,278	12.97%
1.117	Grant-in-Aid - Southern Gulf Islands	128,467	123,143	-4.14%	422	-	1,300	121,421	118,990	2.04%
1.125	SGI Economic Development Commission	658,774	134,533	-79.58%	-	-	1,550	132,983	132,115	0.66%
1.138	Southern Gulf Islands Regional Library	267,489	273,300	2.17%	640	-	2,650	270,010	263,472	2.48%
1.235	SGI Small Craft Harbour Facilities	535,409	567,069	5.91%	-	-	201,480	365,589	358,067	2.10%
1.314	SGI House Numbering	10,600	10,820	2.08%	24	-	110	10,686	10,480	1.97%
1.341	SGI Livestock Injury Compensation	3,159	3,158	-0.03%	3,120	-	38	-	-	0.00%
1.373	SGI Emergency Program	289,615	296,733	2.46%	-	-	24,193	272,540	266,931	2.10%
1.533	Stormwater Quality Management - SGI	43,589	44,552	2.21%	-	-	576	43,976	43,013	2.24%
1.923	Emergency Comm - CREST - SGI	196,749	199,676	1.49%	375	-	2,050	197,251	194,156	1.59%
	Total Southern Gulf Islands Regional	**2,611,311**	**2,242,381**	**-14.13%**	**4,581**	**34,700**	**298,059**	**1,905,041**	**1,821,502**	**4.59%**
1.137	Galiano Island Community Use Building	73,637	77,280	4.95%	-	-	330	76,950	73,287	5.00%
1.170	Gossip Island Electric Power Supply	63,667	63,680	0.02%	220	-	390	63,070	62,776	0.47%
1.227	Saturna Island Medical Clinic	12,901	13,561	5.12%	12,951	-	610	-	-	0.00%
1.228	Galiano Health Service	193,067	241,150	24.90%	413	-	130	240,607	192,487	25.00%
1.229	Pender Islands Health Care Centre	331,729	342,555	3.26%	1,255	-	2,654	338,646	327,285	3.47%
1.352	South Galiano Fire Protection	721,839	791,416	9.64%	-	60,050	1,470	729,896	685,054	6.55%
1.356	Pender Fire Protection	1,579,313	1,522,395	-3.60%	-	-	15,200	1,507,195	1,469,911	2.54%
1.359	North Galiano Fire Protection	365,061	442,097	21.10%	-	-	1,380	440,717	363,689	21.18%
1.363	Saturna Island Fire	348,054	355,468	2.13%	316	-	17,260	337,892	330,826	2.14%
1.465	Saturna Island Comm. Parks	34,095	35,012	2.69%	-	-	1,470	33,542	31,207	7.48%
1.468	Saturna Island - Community Rec.	26,601	19,468	-26.81%	156	-	840	18,472	16,810	9.89%
1.475	Mayne Is. Com. Parks & Rec	102,185	108,950	6.62%	-	-	300	108,650	101,885	6.64%
1.476	Mayne Is. Comm. Parks (reserve)	40,366	35,918	-11.02%	24,608	-	11,310	-	-	0.00%
1.478	Mayne Is. Community Rec.	45,519	46,227	1.56%	4,512	-	60	41,655	38,600	7.91%
1.485	North & South Pender Com. Parks	196,306	209,609	6.78%	-	-	2,430	207,179	193,916	6.84%
1.488	North & South Pender Com. Rec	79,699	84,222	5.68%	-	-	950	83,272	77,708	7.16%
1.495	Galiano Parks	170,196	168,391	-1.06%	-	-	40,620	127,771	116,906	9.29%
1.498	Galiano Community Recreation	48,823	52,218	6.95%	-	-	30	52,188	48,760	7.03%
2.630	Magic Lakes Estate Water System	1,278,193	1,347,380	5.41%	-	-	596,280	751,100	701,965	7.00%
2.640	Saturna Island Water System (Lyall Harbour)	337,525	371,686	10.12%	-	-	175,310	196,376	169,570	15.81%
2.642	Skana Water (Mayne)	130,520	175,700	34.62%	-	-	85,890	89,810	54,430	65.00%
2.665	Sticks Allison Water (Galiano)	94,744	119,050	25.65%	-	-	110,574	8,476	6,674	27.00%
2.667	Surfside Park Estates (Mayne)	217,410	298,230	37.17%	-	-	168,330	129,900	74,230	75.00%
3.830	Magic Lake Estates Sewer System	1,122,571	1,340,510	19.41%	-	12,410	487,020	841,080	725,071	16.00%
3.830D	Magic Lake Estates Sewer Debt	232,445	232,255	-0.08%	-	-	2,771	229,484	229,484	0.00%
	Total SGI Local/Specified/Defined Services	**7,846,466**	**8,494,428**	**8.26%**	**44,431**	**72,460**	**1,723,609**	**6,653,928**	**6,092,531**	**9.21%**
	TOTAL SGI ELECTORAL AREA	**10,457,777**	**10,736,809**	**2.67%**	**49,012**	**107,160**	**2,021,668**	**8,558,969**	**7,914,033**	**8.15%**
	TOTAL FOR ELECTORAL AREAS ONLY	**36,020,840**	**38,121,479**	**5.83%**	**107,901**	**3,926,393**	**10,626,434**	**23,460,751**	**21,543,736**	**8.90%**

Schedule B

Making a difference...together

CAPITAL REGIONAL DISTRICT

CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

EXPENDITURE / FUNDING SUMMARY (ALL SERVICES)	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE						
Buildings	28,400,740	16,385,100	4,814,500	6,137,500	3,457,000	59,194,840
Equipment	20,548,935	15,655,962	20,327,670	22,621,988	6,073,988	85,228,543
Land	5,366,585	5,150,000	4,120,000	2,945,000	3,420,000	21,001,585
Engineered Structures	149,955,022	128,650,500	136,680,375	125,699,000	148,638,500	689,623,397
Vehicles	9,126,000	4,659,000	2,655,000	1,360,500	1,782,500	19,583,000
	213,397,282	**170,500,562**	**168,597,545**	**158,763,988**	**163,371,988**	**874,631,365**
SOURCE OF FUNDS						
Capital Funds on Hand	76,975,068	27,899,036	33,729,200	32,216,800	40,514,000	211,334,104
Debenture Debt	66,953,992	97,706,389	103,656,000	107,955,000	106,478,000	482,749,381
ERF	12,732,706	9,906,827	5,831,970	5,049,188	4,660,988	38,181,679
Grants (Federal, Provincial)	14,330,686	6,623,410	12,166,781	3,305,000	2,785,000	39,210,877
Reserve Fund	35,947,830	28,064,900	13,013,594	9,858,000	8,734,000	95,618,324
Other	6,457,000	300,000	200,000	380,000	200,000	7,537,000
	213,397,282	**170,500,562**	**168,597,545**	**158,763,988**	**163,371,988**	**874,631,365**

Making a difference...together

2027 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	50,000					50,000			50,000				50,000
1.014	CAO & Executive Operations	7,377					7,377			7,377				**7,377**
1.014B	Corporate Services	7,664					7,664			7,664				7,664
1.015	Real Estate	-					-			-				-
1.016	Human Resources	12,784					12,784	-		12,784				12,784
1.017	Finance	38,972					38,972			38,972				38,972
1.018	Health & Capital Planning Strategies	1,598					1,598			1,598				1,598
1.022	Information Technology	2,431,911	-	-			2,431,911	2,360,000		71,911				2,431,911
1.024	GM - Housing, Planning & Protective Services	23,128					23,128			23,128				23,128
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	5,430					5,430			5,430				5,430
1.105	Facilities Management	35,000	-				35,000			35,000				35,000
1.106	Facilities and Risk	-		1,629,000			1,629,000	175,000					1,454,000	1,629,000
1.107	Corporate Satellite Facilities			61,000			61,000						61,000	61,000
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	35,000	-				35,000			35,000				35,000
1.118	Corporate Communications & Engagement	13,462					13,462			13,462			-	13,462
1.123	Family Court Building			1,253,000			1,253,000	13,000	-				1,240,000	1,253,000
1.137	Galiano Island Community Use Building			12,000			12,000						12,000	12,000
1.141	SSI Public Library	-		42,500			42,500	5,000			25,000		12,500	42,500
1.226	Health Facilities - VIHA			2,602,500			2,602,500	444,000					2,158,500	2,602,500
1.235	SGI Small Craft Harbour Facilities				537,000		537,000	332,000			35,000	60,000	110,000	537,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000						20,000	20,000
1.238A	Community Transit (SSI)				180,000		180,000	30,000			115,000		35,000	180,000
1.238B	Community Transportation (SSI)				1,435,000		1,435,000	710,000			650,000		75,000	1,435,000
1.280	Regional Parks	113,000	2,570,000	1,910,000	26,046,700	2,000,000	32,639,700	1,974,700	20,884,000	2,593,000	598,000		6,590,000	32,639,700
1.290	Royal Theatre	205,000		692,000			897,000	172,000			-	-	725,000	897,000
1.295	McPherson Theatre	205,000		815,000			1,020,000						1,020,000	1,020,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	1,177,493					1,177,493	314,002			863,491			1,177,493
1.310	Land Banking and Housing	-		-			-		-	-	-	-		-
1.313	Animal Care Services	23,000	100,000				123,000			123,000				123,000
1.318	Building Inspection	7,000	-				7,000			7,000				7,000
1.323	Bylaw Services	4,000	100,000				104,000			104,000				104,000
1.324	Regional Planning Services	43,000					43,000			43,000				43,000
1.325	Community Planning	62,700			457,075		519,775	127,075		62,700	330,000			519,775
1.326	Foodlands Access	-					-						-	-
1.329	Regional Transportation	20,000			530,000		550,000	150,000	-	20,000			380,000	550,000
1.335	Geo-Spatial Referencing	110,000					110,000			110,000				110,000
1.350	Willis Point Fire	82,436		20,000			102,436	38,436		22,000			42,000	102,436
1.352	South Galiano Fire	123,200					123,200			53,200			70,000	123,200
1.353	Otter Point Fire	50,000	600,000	110,000			760,000			650,000			110,000	760,000
1.356	Pender Fire Protection	190,000		30,000			220,000			190,000			30,000	**220,000**
1.357	East Sooke Fire	62,387	530,000	8,000			600,387	3,300		573,087			24,000	600,387
1.358	Port Renfrew Fire	115,000					115,000			90,000			25,000	115,000
1.359	North Galiano Fire	46,000		4,556			50,556	16,556		10,000		24,000		50,556
1.360	Shirley Fire Department	20,000					20,000			20,000				20,000
1.371	SSI Emergency Program	10,900					10,900			6,900	4,000		-	10,900
1.372	Emergency Planning Coordination		70,000				70,000			70,000				70,000
1.373	SGI Emergency Program	83,000					83,000	53,000					30,000	83,000
1.375	Hazardous Material Incident Response		300,000				300,000			300,000				300,000
1.405	JDF EA Community Parks & Recreation				765,680	125,000	890,680	375,680			465,000		50,000	890,680
1.408	JDF EA Community Recreation			355,000	43,000		398,000	118,000			280,000			398,000
1.40X	SEAPARC	180,075		137,000	35,000		352,075	-	-	186,075	-		166,000	352,075
1.44x	Panorama Recreation	378,000	-	9,514,000	-		9,892,000	-	9,114,000	378,000	-		400,000	9,892,000
1.45X	Salt Spring Island Parks & Recreation	100,000	135,000	3,778,200	435,000	60,000	4,508,200	691,500	1,750,000	160,000	1,485,000		421,700	4,508,200
1.465	Saturna Island Community Parks				70,747		70,747	10,747					60,000	70,747

Making a difference...together

2027 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.475	Mayne Island Community Parks	41,000		61,984	24,000		126,984	55,984					71,000	126,984
1.485	Pender Island Community Parks				439,082	1,000,000	1,439,082	34,982			65,000	885,000	454,100	1,439,082
1.495	Galiano Community Parks	9,000			198,513		207,513	49,513		4,000	20,000		134,000	207,513
1.521	Environmental Resource Management	465,000			21,380,000	-	21,845,000	6,600,000	5,030,000	615,000			9,600,000	21,845,000
1.523	Port Renfrew Refuse Disposal				50,000		50,000	50,000						50,000
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	6,000					6,000			6,000				6,000
1.576	Corporate Capital Project Delivery	40,000	85,000				125,000	-		125,000				125,000
1.577	Wastewater Operations	81,400	581,000				662,400			662,400				662,400
1.578	Environmental Protection	150,000	-				150,000	75,000		75,000				150,000
1.579	Environmental Water Quality	8,400					8,400			8,400				8,400
1.580	EA Utility Operations	14,400	90,000				104,400			104,400				104,400
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	620,000			2,280,000		2,900,000		500,000	200,000		25,000	2,175,000	2,900,000
2.621	Highland & Fernwood Water (SSI)				539,000		539,000	269,000	-		-		270,000	539,000
2.622	Cedars of Tuam Water (SSI)			15,000	35,000		50,000	25,000	-		10,000		15,000	50,000
2.624	Beddis Water (SSI)				350,000		350,000	40,000	150,000		30,000		130,000	350,000
2.626	Fulford Water (SSI)				190,000		190,000		90,000		20,000		80,000	190,000
2.628	Cedar Lane Water (SSI)				135,000		135,000	50,000	40,000		20,000		25,000	135,000
2.630	Magic Lake Estates Water (Pender)	60,000			585,000		645,000	113,000	-				532,000	645,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	20,000			1,100,000		1,120,000	75,000	1,015,000				30,000	1,120,000
2.642	Skana Water (Mayne)	185,000			25,000		210,000		-		50,000		160,000	210,000
2.650	Port Renfrew Water	-			1,410,000		1,410,000		-		1,342,500		67,500	1,410,000
2.665	Sticks Allison Water (Galiano)	20,000			45,000		65,000		-				65,000	65,000
2.667	Surfside Park Estates (Mayne)	40,000			35,000		75,000		-		-		75,000	75,000
2.670	Regional Water Supply	8,163,000	2,905,000	5,100,000	45,017,500	1,880,000	63,065,500	45,764,000	3,615,000	2,255,000	6,000,000	5,431,500		63,065,500
2.680	JDF Water Distribution	1,054,000	1,060,000	250,000	24,955,500		27,319,500	13,560,008	10,442,992	1,060,000		31,500	2,225,000	27,319,500
2.691	Wilderness Mountain Water Service				20,000		20,000		-		-		20,000	20,000
3.701	Millstream Site Remediation					301,585	301,585	301,585						301,585
3.705	SSI Septage / Composting				90,000		90,000	50,000			-		40,000	90,000
3.718	Saanich Peninsula Wastewater	2,380,000			2,985,000		5,365,000		3,610,000	260,000	-		1,495,000	5,365,000
3.750	L.W.M.P. - Core and West Shore				100,000		100,000						100,000	100,000
3.798C	Debt - Core Area Wastewater Treatment Program	360,000			13,323,000		13,683,000	650,000	9,983,000	975,000	75,000		2,000,000	13,683,000
3.810	Ganges Sewer Utility (SSI)	500,000			2,651,225		3,151,225	891,000	-	250,000	1,697,695		312,530	3,151,225
3.820	Maliview Sewer Utility (SSI)				1,027,000		1,027,000	147,000	730,000		100,000		50,000	1,027,000
3.830	Magic Lake Sewer Utility (Pender)	250,000			360,000		610,000	60,000	-	50,000	50,000		450,000	610,000
3.850	Port Renfrew Sewer				50,000		50,000		-				50,000	50,000
Total		**20,548,935**	**9,126,000**	**28,400,740**	**149,955,022**	**5,366,585**	**213,397,282**	**76,975,068**	**66,953,992**	**12,732,706**	**14,330,686**	**6,457,000**	**35,947,830**	**213,397,282**

Making a difference...together

2028 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO & Executive Operations	19,273					19,273			19,273				19,273
1.014B	Corporate Services	4,794					4,794			4,794				4,794
1.015	Real Estate	3,196					3,196			3,196				3,196
1.016	Human Resources	340,588					340,588	331,000		9,588				340,588
1.017	Finance	15,980					15,980			15,980				15,980
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	2,265,829	-	-			2,265,829	2,190,000		75,829				2,265,829
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	5,000					5,000			5,000				5,000
1.027	First Nations Relations	5,430					5,430			5,430				5,430
1.105	Facilities Management	10,000	340,000				350,000			350,000				350,000
1.106	Facilities and Risk	-		2,552,000			2,552,000	-					2,552,000	2,552,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	26,700	-				26,700			26,700				26,700
1.118	Corporate Communications & Engagement	3,535					3,535			3,535			-	3,535
1.123	Family Court Building			200,000			200,000	-	-				200,000	200,000
1.137	Galiano Island Community Use Building			40,000			40,000						40,000	40,000
1.141	SSI Public Library	2,500		40,000			42,500	-			25,000		17,500	42,500
1.226	Health Facilities - VIHA			951,000			951,000	-					951,000	951,000
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-	-	100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				25,000		25,000						25,000	25,000
1.238A	Community Transit (SSI)				1,130,000		1,130,000	-			1,115,000		15,000	1,130,000
1.238B	Community Transportation (SSI)				675,000		675,000	-			550,000		125,000	675,000
1.280	Regional Parks	75,000	1,080,000	1,000,000	18,656,000	2,000,000	22,811,000	-	16,746,000	1,155,000	300,000		4,610,000	22,811,000
1.290	Royal Theatre	116,500		355,000			471,500	-			-	-	471,500	471,500
1.295	McPherson Theatre	141,500		190,000			331,500						331,500	331,500
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	324,635					324,635	93,225			231,410			324,635
1.310	Land Banking and Housing	8,000		-			8,000		-	8,000	-	-		8,000
1.313	Animal Care Services	5,000	100,000				105,000			105,000				105,000
1.318	Building Inspection	56,000	92,500				148,500			148,500				148,500
1.323	Bylaw Services	4,000	25,000				29,000			29,000				29,000
1.324	Regional Planning Services	4,000					4,000			4,000				4,000
1.325	Community Planning	-			260,000		260,000	-		-	260,000			260,000
1.326	Foodlands Access	-					-						-	-
1.329	Regional Transportation	-			1,680,000		1,680,000	-	-	-			1,680,000	1,680,000
1.335	Geo-Spatial Referencing	110,000					110,000			110,000				110,000
1.350	Willis Point Fire	6,000		-			6,000	-		6,000			-	6,000
1.352	South Galiano Fire	10,000					10,000			10,000			-	10,000
1.353	Otter Point Fire	25,000	325,000	50,000			400,000			350,000			50,000	400,000
1.356	Pender Fire Protection	106,000		10,000			116,000			106,000			10,000	116,000
1.357	East Sooke Fire	22,102	800,000	-			822,102	-		822,102			-	822,102
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-		-		-
1.360	Shirley Fire Department	160,000					160,000			160,000				160,000
1.371	SSI Emergency Program	14,500					14,500			2,500	2,000		10,000	14,500
1.372	Emergency Planning Coordination		-				-			-				-
1.373	SGI Emergency Program	7,500					7,500	-					7,500	7,500
1.375	Hazardous Material Incident Response		-				-			-				-
1.405	JDF EA Community Parks & Recreation				110,000	-	110,000	-			110,000		-	110,000
1.408	JDF EA Community Recreation			1,750,000	-		1,750,000	-			1,750,000			1,750,000
1.40X	SEAPARC	188,050		467,100	36,800		691,950	-	-	171,550	-		520,400	691,950
1.44x	Panorama Recreation	755,250	-	8,035,000	350,000		9,140,250	-	7,320,000	715,250	-		1,105,000	9,140,250
1.45X	Salt Spring Island Parks & Recreation	145,000	-	45,000	17,500	-	207,500	-	-	80,000	-		127,500	207,500
1.465	Saturna Island Community Parks				6,000		6,000	-					6,000	6,000
1.475	Mayne Island Community Parks	-		-	5,000		5,000	-					5,000	5,000

Making a difference...together

2028 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.485	Pender Island Community Parks				80,000	-	80,000	-			-	-	80,000	80,000
1.495	Galiano Community Parks	2,000			3,000		5,000	-		2,000	-		3,000	5,000
1.521	Environmental Resource Management	465,000			8,405,000	1,000,000	9,870,000	75,000	180,000	865,000			8,750,000	9,870,000
1.523	Port Renfrew Refuse Disposal				-		-	-						-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	5,700					5,700			5,700				5,700
1.576	Corporate Capital Project Delivery	40,000	85,000				125,000	-		125,000				125,000
1.577	Wastewater Operations	129,800	566,500				696,300			696,300				696,300
1.578	Environmental Protection	345,000	-				345,000	275,000		70,000				345,000
1.579	Environmental Water Quality	2,400					2,400			2,400				2,400
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	1,000,000					1,000,000			1,000,000				1,000,000
2.610	Saanich Peninsula Water Supply	190,000			1,450,000		1,640,000		750,000	200,000		-	690,000	1,640,000
2.621	Highland & Fernwood Water (SSI)				1,525,000		1,525,000	-	-		1,380,000		145,000	1,525,000
2.622	Cedars of Tuam Water (SSI)			-	35,000		35,000	-	-		-		35,000	35,000
2.624	Beddis Water (SSI)				80,000		80,000	-	-		-		80,000	80,000
2.626	Fulford Water (SSI)				380,000		380,000		-		250,000		130,000	380,000
2.628	Cedar Lane Water (SSI)				55,000		55,000	-	-		-		55,000	55,000
2.630	Magic Lake Estates Water (Pender)	-			985,000		985,000	-	925,000				60,000	985,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			320,000		320,000	-	300,000				20,000	320,000
2.642	Skana Water (Mayne)	420,000			5,000		425,000		405,000		-		20,000	425,000
2.650	Port Renfrew Water	250,000			590,000		840,000		840,000		-		-	840,000
2.665	Sticks Allison Water (Galiano)	-			20,000		20,000		-				20,000	20,000
2.667	Surfside Park Estates (Mayne)	-			950,000		950,000		950,000		-		-	950,000
2.670	Regional Water Supply	5,845,500	495,000	500,000	43,987,500	2,150,000	52,978,000	15,834,811	36,348,189	495,000	-	300,000		52,978,000
2.680	JDF Water Distribution	605,500	750,000	200,000	20,590,500		22,146,000	9,100,000	12,019,000	750,000		-	277,000	22,146,000
2.691	Wilderness Mountain Water Service				808,200		808,200		808,200		-		-	808,200
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				30,000		30,000	-			20,000		10,000	30,000
3.718	Saanich Peninsula Wastewater	905,000			1,685,000		2,590,000		875,000	430,000	500,000		785,000	2,590,000
3.750	L.W.M.P. - Core and West Shore				100,000		100,000						100,000	100,000
3.798C	Debt - Core Area Wastewater Treatment Program	400,000			20,215,000		20,615,000	-	16,415,000	700,000	-		3,500,000	20,615,000
3.810	Ganges Sewer Utility (SSI)	-			1,725,000		1,725,000	-	1,575,000	-	100,000		50,000	1,725,000
3.820	Maliview Sewer Utility (SSI)				40,000		40,000	-	-		30,000		10,000	40,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,335,000		1,385,000	-	1,050,000	50,000	-		285,000	1,385,000
3.850	Port Renfrew Sewer				200,000		200,000		200,000				-	200,000
Total		**15,655,962**	**4,659,000**	**16,385,100**	**128,650,500**	**5,150,000**	**170,500,562**	**27,899,036**	**97,706,389**	**9,906,827**	**6,623,410**	**300,000**	**28,064,900**	**170,500,562**

Making a difference...together

2029 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	20,000					20,000			20,000				20,000
1.014	CAO & Executive Operations	-					-			-				-
1.014B	Corporate Services	10,266					10,266			10,266				10,266
1.015	Real Estate	-					-			-				-
1.016	Human Resources	671,984					671,984	659,200		12,784				671,984
1.017	Finance	11,186					11,186			11,186				11,186
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	800,829	-	-			800,829	730,000		70,829				800,829
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	10,000	-				10,000			10,000				10,000
1.106	Facilities and Risk	-		258,000			258,000	-					258,000	258,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.111	SSI Admin. Expenditures	15,000	65,000				80,000			80,000				80,000
1.118	Corporate Communications & Engagement	23,728					23,728			23,728			-	23,728
1.123	Family Court Building			480,000			480,000	-	480,000				-	480,000
1.137	Galiano Island Community Use Building			-			-						-	-
1.141	SSI Public Library	45,000		-			45,000	-			-		45,000	45,000
1.226	Health Facilities - VIHA			936,000			936,000	-					936,000	936,000
1.235	SGI Small Craft Harbour Facilities				100,000		100,000	-			-	-	100,000	100,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				15,000		15,000						15,000	15,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				1,665,000		1,665,000	-			1,600,000		65,000	1,665,000
1.280	Regional Parks	392,000	815,000	1,300,000	22,727,000	2,000,000	27,234,000	-	20,582,000	907,000	2,500,000		3,245,000	27,234,000
1.290	Royal Theatre	-		720,000			720,000	-			-	-	720,000	720,000
1.295	McPherson Theatre	-		220,000			220,000						220,000	220,000
1.297	Arts Grants and Development	4,000					4,000			4,000				4,000
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	2,000		-			2,000		-	2,000	-	-		2,000
1.313	Animal Care Services	13,000	50,000				63,000			63,000				63,000
1.318	Building Inspection	6,000	92,500				98,500			98,500				98,500
1.323	Bylaw Services	4,000	75,000				79,000			79,000				79,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			310,000		310,000	-		-	310,000			310,000
1.326	Foodlands Access	350,000					350,000						350,000	350,000
1.329	Regional Transportation	-			1,480,000		1,480,000	-	200,000	-			1,280,000	1,480,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	10,000		-			10,000	-		10,000			-	10,000
1.352	South Galiano Fire	10,000					10,000			10,000			-	10,000
1.353	Otter Point Fire	25,000	-	-			25,000			25,000			-	25,000
1.356	Pender Fire Protection	155,000		-			155,000			155,000			-	155,000
1.357	East Sooke Fire	19,484	-	-			19,484	-		19,484			-	19,484
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-		-		-
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.371	SSI Emergency Program	5,800					5,800			1,800	4,000		-	5,800
1.372	Emergency Planning Coordination		-				-			-				-
1.373	SGI Emergency Program	7,500					7,500	-					7,500	7,500
1.375	Hazardous Material Incident Response		-				-			-				-
1.405	JDF EA Community Parks & Recreation				25,000	-	25,000	-			25,000		-	25,000
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	552,175		530,500	36,500		1,119,175	-	426,000	126,175	-		567,000	1,119,175
1.44x	Panorama Recreation	707,000	-	150,000	40,000		897,000	-	-	707,000	-		190,000	897,000
1.45X	Salt Spring Island Parks & Recreation	90,000	-	20,000	1,007,500	-	1,117,500	-	200,000	90,000	700,000		127,500	1,117,500
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-

Making a difference...together

2029 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.485	Pender Island Community Parks				5,000	-	5,000	-			-	-	5,000	5,000
1.495	Galiano Community Parks	2,000			3,000		5,000	-		2,000	-		3,000	5,000
1.521	Environmental Resource Management	465,000			3,780,000	-	4,245,000	75,000	3,630,000	465,000			75,000	4,245,000
1.523	Port Renfrew Refuse Disposal				-		-	-						-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	5,500					5,500			5,500				5,500
1.576	Corporate Capital Project Delivery	40,000	-				40,000	-		40,000				40,000
1.577	Wastewater Operations	81,200	772,500				853,700			853,700				853,700
1.578	Environmental Protection	75,000	-				75,000	-		75,000				75,000
1.579	Environmental Water Quality	8,600					8,600			8,600				8,600
1.580	EA Utility Operations	7,200	180,000				187,200			187,200				187,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	200,000			2,409,000		2,609,000		750,000	225,000		-	1,634,000	2,609,000
2.621	Highland & Fernwood Water (SSI)				210,000		210,000	-	-		20,000		190,000	210,000
2.622	Cedars of Tuam Water (SSI)			-	440,000		440,000	-	-		400,000		40,000	440,000
2.624	Beddis Water (SSI)				120,000		120,000	-	-		100,000		20,000	120,000
2.626	Fulford Water (SSI)				300,000		300,000		-		225,000		75,000	300,000
2.628	Cedar Lane Water (SSI)				120,000		120,000	-	-		-		120,000	120,000
2.630	Magic Lake Estates Water (Pender)	-			2,525,000		2,525,000	-	2,400,000				125,000	2,525,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			200,000		200,000	-	200,000				-	200,000
2.642	Skana Water (Mayne)	500,000			80,000		580,000		580,000		-		-	580,000
2.650	Port Renfrew Water	-			690,000		690,000		690,000		-		-	690,000
2.665	Sticks Allison Water (Galiano)	-			180,000		180,000		150,000				30,000	180,000
2.667	Surfside Park Estates (Mayne)	-			1,075,000		1,075,000		1,075,000		-		-	1,075,000
2.670	Regional Water Supply	13,144,500	355,000	100,000	43,532,500	2,120,000	59,252,000	22,960,000	35,737,000	355,000	-	200,000		59,252,000
2.680	JDF Water Distribution	604,500	250,000	100,000	20,158,500		21,113,000	9,250,000	11,506,000	250,000		-	107,000	21,113,000
2.691	Wilderness Mountain Water Service				5,932,000		5,932,000		700,000		5,232,000		-	5,932,000
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				60,000		60,000	-			-		60,000	60,000
3.718	Saanich Peninsula Wastewater	755,000			2,335,000		3,090,000		1,775,000	250,000	580,000		485,000	3,090,000
3.750	L.W.M.P. - Core and West Shore				200,000		200,000						200,000	200,000
3.798C	Debt - Core Area Wastewater Treatment Program	400,000			21,000,000		21,400,000	-	19,400,000	500,000	-		1,500,000	21,400,000
3.810	Ganges Sewer Utility (SSI)	-			2,104,375		2,104,375	55,000	1,575,000	-	355,781		118,594	2,104,375
3.820	Maliview Sewer Utility (SSI)				50,000		50,000	-	-		-		50,000	50,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,335,000		1,385,000	-	1,300,000	50,000	-		35,000	1,385,000
3.850	Port Renfrew Sewer				300,000		300,000		300,000				-	300,000
Total		**20,327,670**	**2,655,000**	**4,814,500**	**136,680,375**	**4,120,000**	**168,597,545**	**33,729,200**	**103,656,000**	**5,831,970**	**12,166,781**	**200,000**	**13,013,594**	**168,597,545**

Making a difference...together

2030 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	70,000					70,000			70,000				70,000
1.014	CAO & Executive Operations	-					-			-				-
1.014B	Corporate Services	6,731					6,731			6,731				6,731
1.015	Real Estate	4,794					4,794			4,794				4,794
1.016	Human Resources	101,800					101,800	101,800		-				101,800
1.017	Finance	29,400					29,400			29,400				29,400
1.018	Health & Capital Planning Strategies	3,196					3,196			3,196				3,196
1.022	Information Technology	567,263	-	-			567,263	520,000		47,263				567,263
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	10,000	-				10,000			10,000				10,000
1.106	Facilities and Risk	-		187,000			187,000	-					187,000	187,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	15,000	-				15,000			15,000				15,000
1.118	Corporate Communications & Engagement	3,196					3,196			3,196			-	3,196
1.123	Family Court Building			325,000			325,000	-	325,000				-	325,000
1.137	Galiano Island Community Use Building			-			-						-	-
1.141	SSI Public Library	17,500		-			17,500	-			-		17,500	17,500
1.226	Health Facilities - VIHA			660,000			660,000	-					660,000	660,000
1.235	SGI Small Craft Harbour Facilities				75,000		75,000	-			-	-	75,000	75,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				15,000		15,000						15,000	15,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				1,155,000		1,155,000	-			1,100,000		55,000	1,155,000
1.280	Regional Parks	166,000	513,000	-	8,070,000	2,025,000	10,774,000	-	7,500,000	679,000	1,500,000		1,095,000	10,774,000
1.290	Royal Theatre	-		1,170,000			1,170,000	-			380,000	380,000	410,000	1,170,000
1.295	McPherson Theatre	-		220,000			220,000						220,000	220,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	-		-			-		-	-	-	-		-
1.313	Animal Care Services	5,000	50,000				55,000			55,000				55,000
1.318	Building Inspection	6,600	92,500				99,100			99,100				99,100
1.323	Bylaw Services	4,000	25,000				29,000			29,000				29,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			150,000		150,000	-		-	150,000			150,000
1.326	Foodlands Access	-					-						-	-
1.329	Regional Transportation	-			1,855,000		1,855,000	-	1,500,000	-			355,000	1,855,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	-		-			-	-		-			-	-
1.352	South Galiano Fire	-					-			-			-	-
1.353	Otter Point Fire	25,000	-	-			25,000			25,000			-	25,000
1.356	Pender Fire Protection	750,000		7,500			757,500			750,000			7,500	757,500
1.357	East Sooke Fire	19,873	-	-			19,873	-		19,873			-	19,873
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-		-		-
1.360	Shirley Fire Department	-					-			-				-
1.371	SSI Emergency Program	-					-			-	-		-	-
1.372	Emergency Planning Coordination		-				-			-				-
1.373	SGI Emergency Program	7,000					7,000	-					7,000	7,000
1.375	Hazardous Material Incident Response		-				-			-				-
1.405	JDF EA Community Parks & Recreation				-	-	-	-			-		-	-
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	257,635		2,283,000	38,500		2,579,135	-	1,850,000	240,635	-		488,500	2,579,135
1.44x	Panorama Recreation	505,500	-	1,065,000	-		1,570,500	-	-	405,500	-		1,165,000	1,570,500
1.45X	Salt Spring Island Parks & Recreation	90,000	-	20,000	7,500	-	117,500	-	-	90,000	-		27,500	117,500
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-

Making a difference...together

2030 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.485	Pender Island Community Parks				25,000	-	25,000	-			-	-	25,000	25,000
1.495	Galiano Community Parks	2,000			3,000		5,000	-		2,000	-		3,000	5,000
1.521	Environmental Resource Management	465,000			3,105,000	-	3,570,000	350,000	2,480,000	465,000			275,000	3,570,000
1.523	Port Renfrew Refuse Disposal				-		-	-						-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	5,500					5,500			5,500				5,500
1.576	Corporate Capital Project Delivery	40,000	-				40,000	-		40,000				40,000
1.577	Wastewater Operations	76,200	230,000				306,200			306,200				306,200
1.578	Environmental Protection	114,900	-				114,900	-		114,900				114,900
1.579	Environmental Water Quality	9,700					9,700			9,700				9,700
1.580	EA Utility Operations	7,200	-				7,200			7,200				7,200
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	200,000			16,625,000		16,825,000		15,000,000	225,000		-	1,600,000	16,825,000
2.621	Highland & Fernwood Water (SSI)				175,000		175,000	-	-		20,000		155,000	175,000
2.622	Cedars of Tuam Water (SSI)			-	435,000		435,000	-	435,000		-		-	435,000
2.624	Beddis Water (SSI)				180,000		180,000	-	80,000		-		100,000	180,000
2.626	Fulford Water (SSI)				1,500,000		1,500,000		1,500,000		-		-	1,500,000
2.628	Cedar Lane Water (SSI)				50,000		50,000	-	-		-		50,000	50,000
2.630	Magic Lake Estates Water (Pender)	-			1,000,000		1,000,000	-	1,000,000				-	1,000,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			150,000		150,000	-	150,000				-	150,000
2.642	Skana Water (Mayne)	-			100,000		100,000		100,000		-		-	100,000
2.650	Port Renfrew Water	-			240,000		240,000		240,000		-		-	240,000
2.665	Sticks Allison Water (Galiano)	-			250,000		250,000		250,000				-	250,000
2.667	Surfside Park Estates (Mayne)	-			25,000		25,000		25,000		-		-	25,000
2.670	Regional Water Supply	17,792,500	200,000	100,000	47,532,500	920,000	66,545,000	21,145,000	45,200,000	200,000	-	-		66,545,000
2.680	JDF Water Distribution	602,500	250,000	100,000	19,582,500		20,535,000	10,100,000	10,155,000	250,000		-	30,000	20,535,000
2.691	Wilderness Mountain Water Service				700,000		700,000		700,000		-		-	700,000
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				-		-	-			-		-	-
3.718	Saanich Peninsula Wastewater	175,000			2,735,000		2,910,000		1,575,000	275,000	-		1,060,000	2,910,000
3.750	L.W.M.P. - Core and West Shore				200,000		200,000						200,000	200,000
3.798C	Debt - Core Area Wastewater Treatment Program	400,000			18,490,000		18,890,000	-	16,890,000	500,000	-		1,500,000	18,890,000
3.810	Ganges Sewer Utility (SSI)	-			50,000		50,000	-	-	-	40,000		10,000	50,000
3.820	Maliview Sewer Utility (SSI)				50,000		50,000	-	-		-		50,000	50,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			1,000,000		1,050,000	-	1,000,000	50,000	-		-	1,050,000
3.850	Port Renfrew Sewer				-		-		-				-	-
Total		**22,621,988**	**1,360,500**	**6,137,500**	**125,699,000**	**2,945,000**	**158,763,988**	**32,216,800**	**107,955,000**	**5,049,188**	**3,305,000**	**380,000**	**9,858,000**	**158,763,988**

Making a difference...together

2031 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO & Executive Operations	-					-			-				-
1.014B	Corporate Services	11,186					11,186			11,186				11,186
1.015	Real Estate	-					-			-				-
1.016	Human Resources	3,196					3,196	-		3,196				3,196
1.017	Finance	18,214					18,214			18,214				18,214
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	255,665	-	-			255,665	210,000		45,665				255,665
1.024	GM - Housing, Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	-					-			-				-
1.027	First Nations Relations	5,430					5,430			5,430				5,430
1.105	Facilities Management	-	-				-			-				-
1.106	Facilities and Risk	-		442,000			442,000	-					442,000	442,000
1.107	Corporate Satellite Facilities			12,000			12,000						12,000	12,000
1.109	JDF Admin. Expenditures	2,750					2,750			2,750				2,750
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	15,000	-				15,000			15,000				15,000
1.118	Corporate Communications & Engagement	13,462					13,462			13,462			-	13,462
1.123	Family Court Building			877,000			877,000	-	865,000				12,000	877,000
1.137	Galiano Island Community Use Building			10,000			10,000						10,000	10,000
1.141	SSI Public Library	67,000		-			67,000	-			-		67,000	67,000
1.226	Health Facilities - VIHA			1,204,000			1,204,000	-					1,204,000	1,204,000
1.235	SGI Small Craft Harbour Facilities				75,000		75,000	-			-	-	75,000	75,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				15,000		15,000						15,000	15,000
1.238A	Community Transit (SSI)				130,000		130,000	-			115,000		15,000	130,000
1.238B	Community Transportation (SSI)				5,000		5,000	-			-		5,000	5,000
1.280	Regional Parks	98,000	765,000	-	6,925,000	2,150,000	9,938,000	-	8,000,000	863,000	-		1,075,000	9,938,000
1.290	Royal Theatre	-		220,000			220,000	-			-	-	220,000	220,000
1.295	McPherson Theatre	-		220,000			220,000						220,000	220,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	-					-	-			-			-
1.310	Land Banking and Housing	9,000		-			9,000		-	9,000	-	-		9,000
1.313	Animal Care Services	13,000	-				13,000			13,000				13,000
1.318	Building Inspection	6,600	92,500				99,100			99,100				99,100
1.323	Bylaw Services	4,000	75,000				79,000			79,000				79,000
1.324	Regional Planning Services	-					-			-				-
1.325	Community Planning	-			-		-	-		-	-			-
1.326	Foodlands Access	-					-						-	-
1.329	Regional Transportation	-			1,430,000		1,430,000	-	-	-			1,430,000	1,430,000
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	-		-			-	-		-			-	-
1.352	South Galiano Fire	-					-			-			-	-
1.353	Otter Point Fire	-	-	-			-			-			-	-
1.356	Pender Fire Protection	-		-			-			-			-	-
1.357	East Sooke Fire	-	-	-			-	-		-			-	-
1.358	Port Renfrew Fire	-					-			-			-	-
1.359	North Galiano Fire	-		-			-	-		-		-		-
1.360	Shirley Fire Department	-					-			-				-
1.371	SSI Emergency Program	-					-			-	-		-	-
1.372	Emergency Planning Coordination		-				-			-				-
1.373	SGI Emergency Program	-					-	-					-	-
1.375	Hazardous Material Incident Response		-				-			-				-
1.405	JDF EA Community Parks & Recreation				-	-	-	-			-		-	-
1.408	JDF EA Community Recreation			-	-		-	-			-			-
1.40X	SEAPARC	316,485		12,000	39,000		367,485	-	-	298,985	-		68,500	367,485
1.44x	Panorama Recreation	521,000	-	240,000	-		761,000	-	-	500,000	-		261,000	761,000
1.45X	Salt Spring Island Parks & Recreation	75,000	-	20,000	7,500	-	102,500	-	-	75,000	-		27,500	102,500
1.465	Saturna Island Community Parks				-		-	-					-	-
1.475	Mayne Island Community Parks	-		-	-		-	-					-	-

Making a difference...together

2031 - CAPITAL EXPENDITURE PLAN

Schedule B

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.485	Pender Island Community Parks				-	-	-	-			-	-	-	-
1.495	Galiano Community Parks	-			-		-	-		-	-		-	-
1.521	Environmental Resource Management	465,000			2,805,000	-	3,270,000	-	2,330,000	465,000			475,000	3,270,000
1.523	Port Renfrew Refuse Disposal				-		-	-						-
1.574	Environmental Innovation	6,000					6,000			6,000				6,000
1.575	Environmental Administration Services	9,000					9,000			9,000				9,000
1.576	Corporate Capital Project Delivery	-	-				-	-		-				-
1.577	Wastewater Operations	102,000	400,000				502,000			502,000				502,000
1.578	Environmental Protection	92,000	-				92,000	-		92,000				92,000
1.579	Environmental Water Quality	-					-			-				-
1.580	EA Utility Operations	-	-				-			-				-
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	200,000			10,850,000		11,050,000		10,000,000	250,000		-	800,000	11,050,000
2.621	Highland & Fernwood Water (SSI)				1,725,000		1,725,000	-	470,000		1,105,000		150,000	1,725,000
2.622	Cedars of Tuam Water (SSI)			-	435,000		435,000	-	435,000		-		-	435,000
2.624	Beddis Water (SSI)				1,520,000		1,520,000	-	1,320,000		100,000		100,000	1,520,000
2.626	Fulford Water (SSI)				2,000,000		2,000,000		2,000,000		-		-	2,000,000
2.628	Cedar Lane Water (SSI)				355,000		355,000	-	250,000		15,000		90,000	355,000
2.630	Magic Lake Estates Water (Pender)	-			-		-	-	-				-	-
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			150,000		150,000	-	150,000				-	150,000
2.642	Skana Water (Mayne)	-			1,000,000		1,000,000		1,000,000		-		-	1,000,000
2.650	Port Renfrew Water	-			50,000		50,000		-		-		50,000	50,000
2.665	Sticks Allison Water (Galiano)	-			250,000		250,000		250,000				-	250,000
2.667	Surfside Park Estates (Mayne)	-			450,000		450,000		450,000		-		-	450,000
2.670	Regional Water Supply	2,527,500	200,000	100,000	63,982,500	1,270,000	68,080,000	28,804,000	38,876,000	200,000	-	200,000		68,080,000
2.680	JDF Water Distribution	602,500	250,000	100,000	21,414,500		22,367,000	11,500,000	10,617,000	250,000		-	-	22,367,000
2.691	Wilderness Mountain Water Service				-		-		-		-		-	-
3.701	Millstream Site Remediation					-	-	-						-
3.705	SSI Septage / Composting				-		-	-			-		-	-
3.718	Saanich Peninsula Wastewater	175,000			2,675,000		2,850,000		765,000	275,000	1,450,000		360,000	2,850,000
3.798C	Debt - Core Area Wastewater Treatment Program	400,000			29,400,000		29,800,000	-	27,800,000	500,000	-		1,500,000	29,800,000
3.810	Ganges Sewer Utility (SSI)	-			-		-	-	-	-	-		-	-
3.820	Maliview Sewer Utility (SSI)				50,000		50,000	-	-		-		50,000	50,000
3.830	Magic Lake Sewer Utility (Pender)	50,000			900,000		950,000	-	900,000	50,000	-		-	950,000
3.850	Port Renfrew Sewer				-		-		-				-	-
Total		**6,073,988**	**1,782,500**	**3,457,000**	**148,638,500**	**3,420,000**	**163,371,988**	**40,514,000**	**106,478,000**	**4,660,988**	**2,785,000**	**200,000**	**8,734,000**	**163,371,988**

	CENTRAL SAANICH	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	653,037	76.79	636,516	74.84	16,521	2.60%	1.94	2.60%
1.10X	Facilities Management	8,983	1.06	7,397	0.87	1,585	21.43%	0.19	21.43%
1.101	G.I.S.	4,333	0.51	6,352	0.75	(2,019)	-31.79%	(0.24)	-31.79%
1.224	Community Health	12,464	1.47	12,230	1.44	234	1.91%	0.03	1.91%
1.280	Regional Parks	768,458	90.36	736,341	86.58	32,117	4.36%	3.78	4.36%
1.309	Climate Action and Adaptation	72,858	8.57	70,953	8.34	1,905	2.69%	0.22	2.69%
1.310	Land Banking & Housing	138,662	16.30	137,981	16.22	681	0.49%	0.08	0.49%
1.312	Regional Goose Management	12,653	1.49	12,459	1.47	194	1.55%	0.02	1.55%
1.315	Biodiversity & Environmental Stewardship	5,090	0.60	5,224	0.61	(134)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	29,951	3.52	29,805	3.50	146	0.49%	0.02	0.49%
1.326	Foodlands Access	15,641	1.84	14,769	1.74	872	5.90%	0.10	5.90%
1.329	Regional Transportation	259,379	30.50	235,298	27.67	24,081	10.23%	2.83	10.23%
1.335	Geo-Spatial Referencing System	7,099	0.83	7,106	0.84	(8)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	5,991	0.70	5,951	0.70	40	0.67%	0.00	0.67%
1.375	Hazardous Material Incident Response	21,697	2.55	20,435	2.40	1,262	6.18%	0.15	6.18%
1.911	911 Systems	24,257	2.85	20,899	2.46	3,358	16.07%	0.39	16.07%
1.921	Regional CREST Contribution	81,930	9.63	79,729	9.37	2,202	2.76%	0.26	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(8,528)	(1.00)	(12,880)	(1.51)	4,353	33.79%	0.51	33.79%
	Total Regional	**$2,113,956**	**$248.56**	**$2,026,568**	**$238.29**	**$87,389**	**4.31%**	**$10.28**	**4.31%**
1.126	Victoria Family Court Committee	690	0.08	687	0.08	2	0.35%	0.00	0.35%
1.128	Greater Victoria Police Victim Services	17,036	2.00	16,507	1.94	529	3.20%	0.06	3.20%
1.296	Performing Arts Facilities	116,646	13.72	-	-	116,646	100.00%	13.72	100.00%
1.311	Regional Housing Trust Fund	19,534	2.30	14,365	1.69	5,168	35.98%	0.61	35.98%
1.330	Regional Growth Strategy	13,814	1.62	6,738	0.79	7,077	105.03%	0.83	105.03%
1.44X	Panorama Rec. Center.	2,512,435	295.42	2,342,990	275.49	169,445	7.23%	19.92	7.23%
1.537	Stormwater Quality Management - Peninsula	31,123	3.66	30,483	3.58	640	2.10%	0.08	2.10%
1.538	Source - Stormwater Quality - Peninsula	25,363	2.98	24,626	2.90	737	2.99%	0.09	2.99%
1.912B	911 Call Answer - Municipalities	(27,948)	(3.29)	(32,401)	(3.81)	4,453	13.74%	0.52	13.74%
3.718	Peninsula Wastewater TP	2,391,072	281.15	2,234,779	262.77	156,294	6.99%	18.38	6.99%
3.720	LWMP - (Peninsula) - Implementation	15,028	1.77	14,719	1.73	309	2.10%	0.04	2.10%
3.755	Regional Source Control	62,922	7.40	61,089	7.18	1,833	3.00%	0.22	3.00%
	Total Sub Regional	**$5,177,715**	**$608.80**	**$4,714,583**	**$554.35**	**$463,132**	**9.82%**	**$54.46**	**9.82%**
	Total Capital Regional District (excl. Muni Debt)	**$7,291,671**	**$857.37**	**$6,741,150**	**$792.64**	**$550,521**	**8.17%**	**$64.73**	**8.17%**
CRHD	Capital Regional Hospital District	1,175,722	138.24	1,169,985	137.57	5,738	0.49%	0.67	0.49%
	Total CRD & CRHD	**$8,467,394**	**$995.61**	**$7,911,135**	**$930.20**	**$556,259**	**7.03%**	**$65.41**	**7.03%**
1.15X	Municipalities' Own Debt - M.F.A.	1,091,449	128.33	1,172,824	137.90	(81,375)	-6.94%	(9.57)	-6.94%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$9,558,843**	**$1,123.94**	**$9,083,959**	**$1,068.11**	**$474,884**	**5.23%**	**$55.84**	**5.23%**

Average residential assessment - 2026 **$1,125,903**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	16,521	0.18%	1.94	0.18%
Regional Parks	32,117	0.35%	3.78	0.35%
Regional Transportation	24,081	0.27%	2.83	0.27%
Performing Arts Facilities	116,646	1.28%	13.72	1.28%
Panorama Rec. Center.	169,445	1.87%	19.92	1.87%
Peninsula Wastewater TP	156,294	1.72%	18.38	1.72%
Municipalities' Own Debt - M.F.A.	(81,375)	-0.90%	(9.57)	-0.90%
Capital Regional Hospital District	5,738	0.06%	0.67	0.06%
Other	35,418	0.39%	4.16	0.39%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$474,884**	**5.23%**	**$55.84**	**5.23%**

	COLWOOD	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	610,591	68.42	595,144	66.69	15,447	2.60%	1.73	2.60%
1.10X	Facilities Management	8,399	0.94	6,916	0.78	1,482	21.43%	0.17	21.43%
1.101	G.I.S.	4,052	0.45	5,940	0.67	(1,888)	-31.79%	(0.21)	-31.79%
1.224	Community Health	11,654	1.31	11,435	1.28	219	1.91%	0.02	1.91%
1.280	Regional Parks	718,509	80.51	688,480	77.15	30,029	4.36%	3.36	4.36%
1.309	Climate Action and Adaptation	79,075	8.86	76,985	8.63	2,090	2.71%	0.23	2.71%
1.310	Land Banking & Housing	129,650	14.53	129,013	14.46	637	0.49%	0.07	0.49%
1.312	Regional Goose Management	13,733	1.54	13,519	1.51	214	1.58%	0.02	1.58%
1.315	Biodiversity & Environmental Stewardship	5,524	0.62	5,670	0.64	(146)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	28,004	3.14	27,868	3.12	137	0.49%	0.02	0.49%
1.326	Foodlands Access	16,975	1.90	16,029	1.80	946	5.90%	0.11	5.90%
1.329	Regional Transportation	242,520	27.18	220,004	24.65	22,516	10.23%	2.52	10.23%
1.335	Geo-Spatial Referencing System	6,637	0.74	6,644	0.74	(7)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	6,503	0.73	6,457	0.72	45	0.70%	0.01	0.70%
1.375	Hazardous Material Incident Response	23,548	2.64	22,172	2.48	1,376	6.21%	0.15	6.21%
1.911	911 Systems	30,407	3.41	26,198	2.94	4,209	16.07%	0.47	16.07%
1.921	Regional CREST Contribution	102,701	11.51	99,942	11.20	2,760	2.76%	0.31	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(7,973)	(0.89)	(12,043)	(1.35)	4,070	33.79%	0.46	33.79%
	Total Regional	**$2,030,508**	**$227.53**	**$1,946,373**	**$218.10**	**$84,135**	**4.32%**	**$9.43**	**4.32%**
1.126	Victoria Family Court Committee	683	0.08	680	0.08	2	0.36%	0.00	0.36%
1.128	Greater Victoria Police Victim Services	15,929	1.78	15,434	1.73	494	3.20%	0.06	3.20%
1.131	West Shore RCMP Detachment Expansion Service	1,255,803	140.72	-	-	1,255,803	100.00%	140.72	100.00%
1.296	Performing Arts Facilities	126,498	14.17	-	-	126,498	100.00%	14.17	100.00%
1.330	Regional Growth Strategy	12,916	1.45	6,300	0.71	6,617	105.03%	0.74	105.03%
1.536	LWMP-Stormwater Quality Management-Core	32,337	3.62	31,538	3.53	799	2.53%	0.09	2.53%
3.707	LWMP - On Site System Management Program	44,201	5.76	43,019	5.60	1,182	2.75%	0.15	2.75%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	1,006,808	112.82	934,886	104.76	71,922	7.69%	8.06	7.69%
3.750	LWMP - Core and West Shore	15,822	1.77	15,223	1.71	599	3.94%	0.07	3.94%
3.752	LWMP - Harbour Studies	25,128	2.82	24,047	2.69	1,081	4.49%	0.12	4.49%
3.755	Regional Source Control	51,729	5.80	50,223	5.63	1,507	3.00%	0.17	3.00%
	Total Sub Regional	**$2,587,854**	**$290.79**	**$1,121,350**	**$126.44**	**$1,466,504**	**130.78%**	**$164.35**	**129.99%**
	Total Capital Regional District (excl. Muni Debt)	**$4,618,362**	**$518.32**	**$3,067,723**	**$344.54**	**$1,550,638**	**50.55%**	**$173.78**	**50.44%**
CRHD	Capital Regional Hospital District	1,099,303	123.18	1,093,938	122.58	5,365	0.49%	0.60	0.49%
	Total CRD & CRHD	**$5,717,664**	**$641.50**	**$4,161,661**	**$467.12**	**$1,556,003**	**37.39%**	**$174.38**	**37.33%**
1.15X	Municipalities' Own Debt - M.F.A.	743,041	83.26	692,317	77.58	50,724	7.33%	5.68	7.33%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$6,460,705**	**$724.76**	**$4,853,978**	**$544.70**	**$1,606,727**	**33.10%**	**$180.06**	**33.06%**

Average residential assessment - 2026 **$1,003,242**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	15,447	0.32%	1.73	0.32%
Regional Parks	30,029	0.62%	3.36	0.62%
Regional Transportation	22,516	0.46%	2.52	0.46%
West Shore RCMP Detachment Expansion Service	1,255,803	25.87%	140.72	25.84%
Performing Arts Facilities	126,498	2.61%	14.17	2.60%
Core Area & Legacy Trunk Sewer - Debt	71,922	1.48%	8.06	1.48%
Municipalities' Own Debt - M.F.A.	50,724	1.04%	5.68	1.04%
Capital Regional Hospital District	5,365	0.11%	0.60	0.11%
Other	28,424	0.59%	$3.21	0.59%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$1,606,727**	**33.10%**	**$180.06**	**33.06%**

	Core Area Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	1,614,367	180.90	1,516,415	169.92	97,953	6.46%	10.98	6.46%
3.71X	Sewer Operating (INVOICE)	$1,614,367	$180.90	$1,516,415	$169.92	$97,953	6.46%	$10.98	6.46%

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(15,421)	(1.73)	15,421	100.00%	1.73	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	1,006,808	112.82	950,307	106.49	56,501	5.95%	6.33	5.95%
3.7XX	Sewer Debt	$1,006,808	$112.82	$934,886	$104.76	$71,922	7.69%	$8.06	7.69%

	ESQUIMALT	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	485,497	74.01	473,215	72.14	12,282	2.60%	1.87	2.60%
1.10X	Facilities Management	6,678	1.02	5,499	0.84	1,179	21.43%	0.18	21.43%
1.101	G.I.S.	3,221	0.49	4,723	0.72	(1,501)	-31.79%	(0.23)	-31.79%
1.224	Community Health	9,266	1.41	9,092	1.39	174	1.91%	0.03	1.91%
1.280	Regional Parks	571,306	87.10	547,429	83.46	23,877	4.36%	3.64	4.36%
1.309	Climate Action and Adaptation	65,499	9.99	63,763	9.72	1,735	2.72%	0.26	2.72%
1.310	Land Banking & Housing	103,088	15.72	102,582	15.64	506	0.49%	0.08	0.49%
1.312	Regional Goose Management	11,375	1.73	11,197	1.71	178	1.59%	0.03	1.59%
1.315	Biodiversity & Environmental Stewardship	4,576	0.70	4,697	0.72	(121)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	22,267	3.39	22,158	3.38	109	0.49%	0.02	0.49%
1.326	Foodlands Access	14,061	2.14	13,277	2.02	784	5.90%	0.12	5.90%
1.329	Regional Transportation	192,834	29.40	174,931	26.67	17,903	10.23%	2.73	10.23%
1.335	Geo-Spatial Referencing System	5,278	0.80	5,283	0.81	(6)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	5,386	0.82	5,348	0.82	38	0.71%	0.01	0.71%
1.375	Hazardous Material Incident Response	19,505	2.97	18,364	2.80	1,141	6.21%	0.17	6.21%
1.911	911 Systems	26,029	3.97	22,426	3.42	3,603	16.07%	0.55	16.07%
1.921	Regional CREST Contribution	87,914	13.40	85,552	13.04	2,362	2.76%	0.36	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(6,340)	(0.97)	(9,576)	(1.46)	3,236	33.79%	0.49	33.79%
	Total Regional	**$1,627,441**	**$248.10**	**$1,559,962**	**$237.82**	**$67,479**	**4.33%**	**$10.29**	**4.33%**
1.126	Victoria Family Court Committee	596	0.09	593	0.09	2	0.37%	0.00	0.37%
1.128	Greater Victoria Police Victim Services	12,665	1.93	12,272	1.87	393	3.20%	0.06	3.20%
1.296	Performing Arts Facilities	104,759	15.97	-	-	104,759	100.00%	15.97	100.00%
1.297	Arts Grants	193,254	29.46	188,238	28.70	5,017	2.67%	0.76	2.67%
1.311	Regional Housing Trust Fund	17,605	2.68	12,947	1.97	4,658	35.98%	0.71	35.98%
1.330	Regional Growth Strategy	10,270	1.57	5,009	0.76	5,261	105.03%	0.80	105.03%
1.536	LWMP-Stormwater Quality Management-Core	61,936	9.44	60,405	9.21	1,531	2.53%	0.23	2.53%
1.912B	911 Call Answer - Municipalities	(29,989)	(4.57)	(34,767)	(5.30)	4,778	13.74%	0.73	13.74%
3.717	Core Area Wastewater Operations	1,907,560	290.81	1,738,892	265.10	168,668	9.70%	25.71	9.70%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	1,050,447	160.14	936,469	142.77	113,978	12.17%	17.38	12.17%
3.750	LWMP - Core and West Shore	27,245	4.15	26,213	4.00	1,032	3.94%	0.16	3.94%
3.752	LWMP - Harbour Studies	21,510	3.28	20,585	3.14	925	4.49%	0.14	4.49%
3.755	Regional Source Control	89,074	13.58	86,480	13.18	2,594	3.00%	0.40	3.00%
	Total Sub Regional	**$3,466,933**	**$528.54**	**$3,053,337**	**$465.48**	**$413,596**	**13.55%**	**$63.05**	**13.55%**
	Total Capital Regional District (excl. Muni Debt)	**$5,094,374**	**$776.64**	**$4,613,298**	**$703.30**	**$481,076**	**10.43%**	**$73.34**	**10.43%**
CRHD	Capital Regional Hospital District	874,085	133.26	869,820	132.60	4,266	0.49%	0.65	0.49%
	Total CRD & CRHD	**$5,968,459**	**$909.90**	**$5,483,118**	**$835.91**	**$485,341**	**8.85%**	**$73.99**	**8.85%**
1.15X	Municipalities' Own Debt - M.F.A.	1,912,602	291.58	1,967,790	299.99	(55,188)	-2.80%	(8.41)	-2.80%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$7,881,061**	**$1,201.47**	**$7,450,908**	**$1,135.90**	**$430,153**	**5.77%**	**$65.58**	**5.77%**

Average residential assessment - 2026 **$1,085,276**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	12,282	0.16%	1.87	0.16%
Regional Parks	23,877	0.32%	3.64	0.32%
Regional Transportation	17,903	0.24%	2.73	0.24%
Performing Arts Facilities	104,759	1.41%	15.97	1.41%
Core Area Wastewater Operations	168,668	2.26%	25.71	2.26%
Core Area & Legacy Trunk Sewer - Debt	113,978	1.53%	17.38	1.53%
Capital Regional Hospital District	4,266	0.06%	0.65	0.06%
Municipalities' Own Debt - M.F.A.	(55,188)	-0.74%	(8.41)	-0.74%
Other	39,609	0.53%	$6.04	0.53%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$430,153**	**5.77%**	**$65.58**	**5.77%**

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(26,828)	(4.09)	26,828	100.00%	4.09	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	1,050,447	160.14	963,297	146.86	87,150	9.05%	13.29	9.05%
3.7XX	Sewer Debt	$1,050,447	$160.14	$936,469	$142.77	$113,978	12.17%	$17.38	12.17%

	HIGHLANDS	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	90,040	87.21	87,762	85.00	2,278	2.60%	2.21	2.60%
1.10X	Facilities Management	1,239	1.20	1,020	0.99	219	21.43%	0.21	21.43%
1.101	G.I.S.	597	0.58	876	0.85	(278)	-31.79%	(0.27)	-31.79%
1.224	Community Health	1,718	1.66	1,686	1.63	32	1.91%	0.03	1.91%
1.280	Regional Parks	105,954	102.62	101,526	98.33	4,428	4.36%	4.29	4.36%
1.309	Climate Action and Adaptation	10,510	10.18	10,235	9.91	276	2.69%	0.27	2.69%
1.310	Land Banking & Housing	19,119	18.52	19,025	18.43	94	0.49%	0.09	0.49%
1.312	Regional Goose Management	1,825	1.77	1,797	1.74	28	1.56%	0.03	1.56%
1.315	Biodiversity & Environmental Stewardship	734	0.71	754	0.73	(19)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	4,130	4.00	4,109	3.98	20	0.49%	0.02	0.49%
1.326	Foodlands Access	2,256	2.19	2,131	2.06	126	5.90%	0.12	5.90%
1.329	Regional Transportation	35,763	34.64	32,443	31.42	3,320	10.23%	3.22	10.23%
1.335	Geo-Spatial Referencing System	979	0.95	980	0.95	(1)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	864	0.84	858	0.83	6	0.68%	0.01	0.68%
1.375	Hazardous Material Incident Response	3,130	3.03	2,948	2.85	182	6.19%	0.18	6.19%
1.911	911 Systems	3,672	3.56	3,164	3.06	508	16.07%	0.49	16.07%
1.921	Regional CREST Contribution	12,404	12.01	12,071	11.69	333	2.76%	0.32	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(1,176)	(1.14)	(1,776)	(1.72)	600	33.79%	0.58	33.79%
	Total Regional	**$293,759**	**$284.51**	**$281,607**	**$272.74**	**$12,152**	**4.32%**	**$11.77**	**4.32%**
1.126	Victoria Family Court Committee	97	0.09	97	0.09	0	0.35%	0.00	0.35%
1.128	Greater Victoria Police Victim Services	2,349	2.27	2,276	2.20	73	3.20%	0.07	3.20%
1.296	Performing Arts Facilities	16,823	16.29	-	-	16,823	100.00%	16.29	100.00%
1.297	Arts Grants	9,314	9.02	9,072	8.79	242	2.67%	0.23	2.67%
1.311	Regional Housing Trust Fund	2,820	2.73	2,074	2.01	746	35.98%	0.72	35.98%
1.313	Animal Care Services	31,035	30.06	28,735	27.83	2,300	8.00%	2.23	8.00%
1.330	Regional Growth Strategy	1,905	1.84	929	0.90	976	105.03%	0.94	105.03%
1.913	913 Fire Dispatch	18,258	17.68	17,389	16.84	869	5.00%	0.84	5.00%
	Total Sub Regional	**$82,599**	**$80.00**	**$60,571**	**$58.66**	**$22,029**	**36.37%**	**$21.34**	**36.37%**
	Total Capital Regional District (excl. Muni Debt)	**$376,359**	**$364.51**	**$342,178**	**$331.41**	**$34,181**	**9.99%**	**$33.10**	**9.99%**
CRHD	Capital Regional Hospital District	162,107	157.00	161,316	156.24	791	0.49%	0.77	0.49%
	Total CRD & CRHD	**$538,466**	**$521.51**	**$503,494**	**$487.64**	**$34,972**	**6.95%**	**$33.87**	**6.95%**
1.15X	Municipalities' Own Debt - M.F.A.	-	-	54,115	52.41	(54,115)	-100.00%	(52.41)	-100.00%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$538,466**	**$521.51**	**$557,609**	**$540.06**	**($19,143)**	**-3.43%**	**($18.54)**	**-3.43%**

Average residential assessment - 2026 **$1,278,695**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	2,278	0.41%	2.21	0.41%
Regional Parks	4,428	0.79%	4.29	0.79%
Regional Transportation	3,320	0.59%	3.22	0.59%
Performing Arts Facilities	16,823	3.01%	16.29	3.01%
Animal Care Services	2,300	0.41%	2.23	0.41%
Municipalities' Own Debt - M.F.A.	(54,115)	-9.70%	(52.41)	-9.70%
Capital Regional Hospital District	791	0.14%	0.77	0.14%
Other	5,032	0.90%	$4.87	0.90%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**($19,143)**	**-3.43%**	**($18.54)**	**-3.43%**

	LANGFORD	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	1,631,658	62.82	1,590,380	61.23	41,278	2.60%	1.59	2.60%
1.10X	Facilities Management	22,444	0.86	18,482	0.71	3,961	21.43%	0.15	21.43%
1.101	G.I.S.	10,827	0.42	15,872	0.61	(5,045)	-31.79%	(0.19)	-31.79%
1.224	Community Health	31,141	1.20	30,557	1.18	585	1.91%	0.02	1.91%
1.280	Regional Parks	1,920,046	73.92	1,839,800	70.83	80,245	4.36%	3.09	4.36%
1.309	Climate Action and Adaptation	208,949	8.04	203,432	7.83	5,518	2.71%	0.21	2.71%
1.310	Land Banking & Housing	346,458	13.34	344,756	13.27	1,701	0.49%	0.07	0.49%
1.312	Regional Goose Management	36,288	1.40	35,723	1.38	565	1.58%	0.02	1.58%
1.315	Biodiversity & Environmental Stewardship	14,597	0.56	14,983	0.58	(385)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	74,835	2.88	74,470	2.87	365	0.49%	0.01	0.49%
1.326	Foodlands Access	44,856	1.73	42,356	1.63	2,500	5.90%	0.10	5.90%
1.329	Regional Transportation	648,078	24.95	587,910	22.63	60,168	10.23%	2.32	10.23%
1.335	Geo-Spatial Referencing System	17,737	0.68	17,756	0.68	(19)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	17,182	0.66	17,063	0.66	119	0.70%	0.00	0.70%
1.375	Hazardous Material Incident Response	62,224	2.40	58,589	2.26	3,635	6.20%	0.14	6.20%
1.911	911 Systems	79,591	3.06	68,574	2.64	11,017	16.07%	0.42	16.07%
1.921	Regional CREST Contribution	268,824	10.35	261,600	10.07	7,224	2.76%	0.28	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(21,307)	(0.82)	(32,182)	(1.24)	10,875	33.79%	0.42	33.79%
	Total Regional	**$5,414,429**	**$208.46**	**$5,190,121**	**$199.82**	**$224,308**	**4.32%**	**$8.64**	**4.32%**
1.126	Victoria Family Court Committee	1,756	0.07	1,749	0.07	6	0.35%	0.00	0.35%
1.128	Greater Victoria Police Victim Services	42,566	1.64	41,244	1.59	1,321	3.20%	0.05	3.20%
1.131	West Shore RCMP Detachment Expansion Service	3,321,098	127.86	-	-	3,321,098	100.00%	127.86	100.00%
1.296	Performing Arts Facilities	334,280	12.87	-	-	334,280	100.00%	12.87	100.00%
1.330	Regional Growth Strategy	34,516	1.33	16,835	0.65	17,681	105.03%	0.68	105.03%
1.536	LWMP-Stormwater Quality Management-Core	75,488	2.91	73,621	2.83	1,866	2.53%	0.07	2.53%
3.707	LWMP - On Site System Management Program	22,456	1.13	21,855	1.10	601	2.75%	0.03	2.75%
3.717	Core Area Wastewater Operations	5,286,327	203.53	4,964,467	191.13	321,860	6.48%	12.39	6.48%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	3,182,683	122.53	2,987,888	115.03	194,794	6.52%	7.50	6.52%
3.750	LWMP - Core and West Shore	51,989	2.00	50,021	1.93	1,969	3.94%	0.08	3.94%
3.752	LWMP - Harbour Studies	65,773	2.53	62,945	2.42	2,829	4.49%	0.11	4.49%
3.755	Regional Source Control	169,976	6.54	165,025	6.35	4,951	3.00%	0.19	3.00%
	Total Sub Regional	**$12,588,907**	**$484.95**	**$8,385,652**	**$323.11**	**$4,203,255**	**50.12%**	**$161.83**	**50.09%**
	Total Capital Regional District (excl. Muni Debt)	**$18,003,336**	**$693.40**	**$13,575,773**	**$522.93**	**$4,427,563**	**32.61%**	**$170.47**	**32.60%**
CRHD	Capital Regional Hospital District	2,937,625	113.10	2,923,289	112.55	14,337	0.49%	0.55	0.49%
	Total CRD & CRHD	**$20,940,961**	**$806.50**	**$16,499,062**	**$635.48**	**$4,441,900**	**26.92%**	**$171.02**	**26.91%**
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$20,940,961**	**$806.50**	**$16,499,062**	**$635.48**	**$4,441,900**	**26.92%**	**$171.02**	**26.91%**

Average residential assessment - 2026 **$921,123**

	LANGFORD Local/Specified/Defined Services	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
2.681	Florence Lake Water System Debt	18,997	1,117.47	18,997	1,117.47	-	0.00%	-	0.00%
	Total Local	**$18,997**	**$1,117.47**	**$18,997**	**1,117.47**	**$0**	**0.00%**	**$0.00**	**0.00%**
	TOTAL CRD, CRHD, MUNICIPAL DEBT & LOCAL	**$20,959,958**	**$1,923.97**	**$16,518,059**	**1,752.95**	**$4,441,900**	**26.89%**		

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	41,278	0.25%	1.59	0.25%
Regional Parks	80,245	0.49%	3.09	0.49%
Regional Transportation	60,168	0.36%	2.32	0.36%
West Shore RCMP Detachment Expansion Service	3,321,098	20.13%	127.86	20.12%
Performing Arts Facilities	334,280	2.03%	12.87	2.03%
Core Area Wastewater Operations	321,860	1.95%	12.39	1.95%
Core Area & Legacy Trunk Sewer - Debt	194,794	1.18%	7.50	1.18%
Capital Regional Hospital District	14,337	0.09%	0.55	0.09%
Other	73,839	0.45%	$2.85	0.45%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$4,441,900**	**26.92%**	**$171.02**	**26.91%**

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(26,491)	(1.02)	26,491	100.00%	1.02	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	3,182,683	122.53	3,014,379	116.05	168,304	5.58%	6.48	5.58%
3.7XX	Sewer Debt	$3,182,683	$122.53	$2,987,888	$115.03	$194,794	6.52%	$7.50	6.52%

	METCHOSIN	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	154,013	86.47	150,116	84.28	3,896	2.60%	2.19	2.60%
1.10X	Facilities Management	2,118	1.19	1,745	0.98	374	21.43%	0.21	21.43%
1.101	G.I.S.	1,022	0.57	1,498	0.84	(476)	-31.79%	(0.27)	-31.79%
1.224	Community Health	2,939	1.65	2,884	1.62	55	1.91%	0.03	1.91%
1.280	Regional Parks	181,234	101.75	173,659	97.50	7,574	4.36%	4.25	4.36%
1.309	Climate Action and Adaptation	18,920	10.62	18,421	10.34	498	2.70%	0.28	2.70%
1.310	Land Banking & Housing	32,702	18.36	32,542	18.27	161	0.49%	0.09	0.49%
1.312	Regional Goose Management	3,286	1.84	3,235	1.82	51	1.57%	0.03	1.57%
1.315	Biodiversity & Environmental Stewardship	1,322	0.74	1,357	0.76	(35)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	7,064	3.97	7,029	3.95	34	0.49%	0.02	0.49%
1.326	Foodlands Access	4,062	2.28	3,835	2.15	226	5.90%	0.13	5.90%
1.329	Regional Transportation	61,172	34.35	55,493	31.16	5,679	10.23%	3.19	10.23%
1.335	Geo-Spatial Referencing System	1,674	0.94	1,676	0.94	(2)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	1,556	0.87	1,545	0.87	11	0.69%	0.01	0.69%
1.375	Hazardous Material Incident Response	5,634	3.16	5,305	2.98	329	6.20%	0.18	6.20%
1.911	911 Systems	6,946	3.90	5,985	3.36	961	16.07%	0.54	16.07%
1.921	Regional CREST Contribution	23,461	13.17	22,830	12.82	630	2.76%	0.35	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(2,011)	(1.13)	(3,038)	(1.71)	1,027	33.79%	0.58	33.79%
	Total Regional	**$507,113**	**$284.72**	**$486,119**	**$272.93**	**$20,995**	**4.32%**	**$11.79**	**4.32%**
1.126	Victoria Family Court Committee	181	0.10	180	0.10	1	0.36%	0.00	0.36%
1.128	Greater Victoria Police Victim Services	4,018	2.26	3,893	2.19	125	3.20%	0.07	3.20%
1.296	Performing Arts Facilities	30,274	17.00	-	-	30,274	100.00%	17.00	100.00%
1.297	Arts Grants	16,758	9.41	16,323	9.16	435	2.67%	0.24	2.67%
1.311	Regional Housing Trust Fund	5,079	2.85	3,735	2.10	1,344	35.98%	0.75	35.98%
1.313	Animal Care Services	53,084	29.80	49,151	27.60	3,934	8.00%	2.21	8.00%
1.330	Regional Growth Strategy	3,258	1.83	1,589	0.89	1,669	105.03%	0.94	105.03%
1.913	913 Fire Dispatch	69,694	39.13	66,376	37.27	3,318	5.00%	1.86	5.00%
	Total Sub Regional	**$182,347**	**$102.38**	**$141,248**	**$79.30**	**$41,099**	**29.10%**	**$23.08**	**29.10%**
	Total Capital Regional District (excl. Muni Debt)	**$689,460**	**$387.10**	**$627,366**	**$352.23**	**$62,094**	**9.90%**	**$34.86**	**9.90%**
CRHD	Capital Regional Hospital District	277,283	155.68	275,930	154.92	1,353	0.49%	0.76	0.49%
	Total CRD & CRHD	**$966,744**	**$542.78**	**$903,296**	**$507.16**	**$63,447**	**7.02%**	**$35.62**	**7.02%**
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$966,744**	**$542.78**	**$903,296**	**$507.16**	**$63,447**	**7.02%**	**$35.62**	**7.02%**

Average residential assessment - 2026 **$1,267,917**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	3,896	0.43%	2.19	0.43%
Regional Parks	7,574	0.84%	4.25	0.84%
Regional Transportation	5,679	0.63%	3.19	0.63%
Performing Arts Facilities	30,274	3.35%	17.00	3.35%
Animal Care Services	3,934	0.44%	2.21	0.44%
913 Fire Dispatch	3,318	0.37%	1.86	0.37%
Capital Regional Hospital District	1,353	0.15%	0.76	0.15%
Other	7,418	0.82%	$4.16	0.82%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$63,447**	**7.02%**	**$35.62**	**7.02%**

	NORTH SAANICH	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	641,430	107.26	625,203	104.55	16,227	2.60%	2.71	2.60%
1.10X	Facilities Management	8,823	1.48	7,266	1.21	1,557	21.43%	0.26	21.43%
1.101	G.I.S.	4,256	0.71	6,239	1.04	(1,983)	-31.79%	(0.33)	-31.79%
1.224	Community Health	12,242	2.05	12,012	2.01	230	1.91%	0.04	1.91%
1.280	Regional Parks	754,799	126.22	723,254	120.94	31,546	4.36%	5.28	4.36%
1.309	Climate Action and Adaptation	62,346	10.43	60,733	10.16	1,612	2.65%	0.27	2.65%
1.310	Land Banking & Housing	136,198	22.77	135,529	22.66	669	0.49%	0.11	0.49%
1.312	Regional Goose Management	10,827	1.81	10,665	1.78	163	1.52%	0.03	1.52%
1.315	Biodiversity & Environmental Stewardship	4,356	0.73	4,471	0.75	(115)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	29,419	4.92	29,275	4.90	144	0.49%	0.02	0.49%
1.326	Foodlands Access	13,384	2.24	12,638	2.11	746	5.90%	0.12	5.90%
1.329	Regional Transportation	254,769	42.60	231,116	38.65	23,653	10.23%	3.96	10.23%
1.335	Geo-Spatial Referencing System	6,973	1.17	6,980	1.17	(7)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	5,127	0.86	5,094	0.85	33	0.64%	0.01	0.64%
1.375	Hazardous Material Incident Response	18,566	3.10	17,492	2.92	1,075	6.14%	0.18	6.14%
1.911	911 Systems	17,323	2.90	14,925	2.50	2,398	16.07%	0.40	16.07%
1.921	Regional CREST Contribution	58,510	9.78	56,938	9.52	1,572	2.76%	0.26	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(8,376)	(1.40)	(12,651)	(2.12)	4,275	33.79%	0.71	33.79%
	Total Regional	**$2,030,972**	**$339.62**	**$1,947,178**	**$325.60**	**$83,793**	**4.30%**	**$14.01**	**4.30%**
1.126	Victoria Family Court Committee	575	0.10	573	0.10	2	0.33%	0.00	0.33%
1.44X	Panorama Rec. Center.	2,091,646	349.76	1,950,580	326.17	141,066	7.23%	23.59	7.23%
1.296	Performing Arts Facilities	99,900	16.71	-	-	99,900	100.00%	16.71	100.00%
1.311	Regional Housing Trust Fund	16,679	2.79	12,266	2.05	4,413	35.98%	0.74	35.98%
1.330	Regional Growth Strategy	13,569	2.27	6,618	1.11	6,951	105.03%	1.16	105.03%
1.537	Stormwater Quality Management - Peninsula	48,032	8.03	47,044	7.87	988	2.10%	0.17	2.10%
1.538	Source - Stormwater Quality - Peninsula	18,113	3.03	17,587	2.94	526	2.99%	0.09	2.99%
3.707	LWMP - On Site System Management Program	34,888	6.57	33,955	6.39	933	2.75%	0.18	2.75%
3.720	LWMP - (Peninsula) - Implementation	5,116	0.86	5,011	0.84	105	2.10%	0.02	2.10%
3.755	Regional Source Control	24,689	4.13	23,970	4.01	719	3.00%	0.12	3.00%
	Total Sub Regional	**$2,353,206**	**$394.24**	**$2,097,604**	**$351.47**	**$255,603**	**12.19%**	**$42.76**	**12.17%**
	Total Capital Regional District (excl. Muni Debt)	**4,384,178**	**$733.85**	**$4,044,782**	**$677.08**	**$339,396**	**8.39%**	**$56.77**	**8.38%**
CRHD	Capital Regional Hospital District	1,154,825	193.11	1,149,189	192.17	5,636	0.49%	0.94	0.49%
	Total CRD & CRHD	**$5,539,004**	**$926.96**	**$5,193,972**	**$869.24**	**$345,032**	**6.64%**	**$57.72**	**6.64%**
1.15X	Municipalities' Own Debt - M.F.A.	679,143	113.57	679,143	113.57	-	0.00%	-	0.00%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$6,218,147**	**$1,040.53**	**$5,873,115**	**$982.81**	**$345,032**	**5.87%**	**$57.72**	**5.87%**
	Average residential assessment - 2026			**$1,572,741**					

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	16,227	0.28%	2.71	0.28%
Regional Parks	31,546	0.54%	5.28	0.54%
Regional Transportation	23,653	0.40%	3.96	0.40%
Panorama Rec. Center.	141,066	2.40%	23.59	2.40%
Performing Arts Facilities	99,900	1.70%	16.71	1.70%
Regional Growth Strategy	6,951	0.12%	1.16	0.12%
Capital Regional Hospital District	5,636	0.10%	0.94	0.10%
Other	20,054	0.34%	$3.37	0.34%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$345,032**	**5.87%**	**$57.72**	**5.87%**

	Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.718	Peninsula Wastewater TP	814,025	136.12	760,815	127.22	53,209	6.99%	8.90	6.99%
3.718	Sewer Operating (INVOICE)	$814,025	$136.12	$760,815	$127.22	$53,209	6.99%	$8.90	6.99%

	OAK BAY	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	875,375	128.23	853,229	124.98	22,146	2.60%	3.24	2.60%
1.10X	Facilities Management	12,041	1.76	9,916	1.45	2,125	21.43%	0.31	21.43%
1.101	G.I.S.	5,808	0.85	8,515	1.25	(2,707)	-31.79%	(0.40)	-31.79%
1.224	Community Health	16,707	2.45	16,393	2.40	314	1.91%	0.05	1.91%
1.280	Regional Parks	1,030,093	150.89	987,042	144.58	43,051	4.36%	6.31	4.36%
1.309	Climate Action and Adaptation	86,793	12.71	84,545	12.38	2,249	2.66%	0.33	2.66%
1.310	Land Banking & Housing	185,873	27.23	184,960	27.09	913	0.49%	0.13	0.49%
1.312	Regional Goose Management	15,073	2.21	14,846	2.17	227	1.53%	0.03	1.53%
1.315	Biodiversity & Environmental Stewardship	6,063	0.89	6,224	0.91	(160)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	40,148	5.88	39,952	5.85	196	0.49%	0.03	0.49%
1.326	Foodlands Access	18,632	2.73	17,594	2.58	1,038	5.90%	0.15	5.90%
1.329	Regional Transportation	347,690	50.93	315,410	46.20	32,280	10.23%	4.73	10.23%
1.335	Geo-Spatial Referencing System	9,516	1.39	9,526	1.40	(10)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	7,137	1.05	7,091	1.04	46	0.65%	0.01	0.65%
1.375	Hazardous Material Incident Response	25,847	3.79	24,349	3.57	1,497	6.15%	0.22	6.15%
1.911	911 Systems	24,847	3.64	21,407	3.14	3,439	16.07%	0.50	16.07%
1.921	Regional CREST Contribution	83,922	12.29	81,667	11.96	2,255	2.76%	0.33	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(11,431)	(1.67)	(17,265)	(2.53)	5,834	33.79%	0.85	33.79%
	Total Regional	**$2,780,135**	**$407.24**	**$2,665,401**	**$390.43**	**$114,733**	**4.30%**	**$16.81**	**4.30%**
1.126	Victoria Family Court Committee	814	0.12	811	0.12	3	0.34%	0.00	0.34%
1.128	Greater Victoria Police Victim Services	22,836	3.35	22,127	3.24	709	3.20%	0.10	3.20%
1.290	Royal Theatre	-	-	55,033	8.06	(55,033)	-100.00%	(8.06)	-100.00%
1.296	Performing Arts Facilities	139,055	20.37	-	-	139,055	100.00%	20.37	100.00%
1.297	Arts Grants	256,735	37.61	250,070	36.63	6,664	2.67%	0.98	2.67%
1.311	Regional Housing Trust Fund	23,227	3.40	17,082	2.50	6,146	35.98%	0.90	35.98%
1.330	Regional Growth Strategy	18,518	2.71	9,032	1.32	9,486	105.03%	1.39	105.03%
1.536	LWMP-Stormwater Quality Management-Core	76,022	11.14	74,143	10.86	1,879	2.53%	0.28	2.53%
1.912B	911 Call Answer - Municipalities	(28,627)	(4.19)	(33,188)	(4.86)	4,561	13.74%	0.67	13.74%
3.7XX	Core Area & Legacy Trunk Sewer - Debt	1,616,131	236.73	1,498,949	219.57	117,182	7.82%	17.17	7.82%
3.750	LWMP - Core and West Shore	34,930	5.12	33,607	4.92	1,323	3.94%	0.19	3.94%
3.755	Regional Source Control	114,202	16.73	110,876	16.24	3,326	3.00%	0.49	3.00%
	Total Sub Regional	**$2,273,844**	**$333.08**	**$2,038,542**	**$298.61**	**$235,302**	**11.54%**	**$34.47**	**11.54%**
	Total Capital Regional District (excl. Muni Debt)	**$5,053,979**	**$740.31**	**$4,703,944**	**$689.04**	**$350,035**	**7.44%**	**$51.27**	**7.44%**
CRHD	Capital Regional Hospital District	1,576,018	230.86	1,568,327	229.73	7,692	0.49%	1.13	0.49%
	Total CRD & CRHD	**$6,629,997**	**$971.17**	**$6,272,270**	**$918.77**	**$357,727**	**5.70%**	**$52.40**	**5.70%**
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$6,629,997**	**$971.17**	**$6,272,270**	**$918.77**	**$357,727**	**5.70%**	**$52.40**	**5.70%**

Average residential assessment - 2026 **$1,880,181**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	22,146	0.35%	3.24	0.35%
Regional Parks	43,051	0.69%	6.31	0.69%
Regional Transportation	32,280	0.51%	4.73	0.51%
Royal Theatre	(55,033)	-0.88%	(8.06)	-0.88%
Performing Arts Facilities	139,055	2.22%	20.37	2.22%
Regional Growth Strategy	9,486	0.15%	1.39	0.15%
Core Area & Legacy Trunk Sewer - Debt	117,182	1.87%	17.17	1.87%
Capital Regional Hospital District	7,692	0.12%	1.13	0.12%
Other	41,868	0.67%	6.13	0.67%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$357,727**	**5.70%**	**$52.40**	**5.70%**

	Core Area Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	3,564,012	522.06	3,347,764	490.38	216,248	6.46%	31.68	6.46%
3.71X	Sewer Operating (INVOICE)	$3,564,012	$522.06	$3,347,764	$490.38	$216,248	6.46%	$31.68	6.46%

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(32,031)	(4.69)	32,031	100.00%	4.69	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	1,616,131	236.73	1,530,980	224.26	85,151	5.56%	12.47	5.56%
3.7XX	Sewer Debt	$1,616,131	$236.73	$1,498,949	$219.57	$117,182	7.82%	$17.17	7.82%

	SAANICH	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	3,734,365	80.79	3,639,892	78.74	94,474	2.60%	2.04	2.60%
1.10X	Facilities Management	51,367	1.11	42,300	0.92	9,066	21.43%	0.20	21.43%
1.101	G.I.S.	24,779	0.54	36,326	0.79	(11,547)	-31.79%	(0.25)	-31.79%
1.224	Community Health	71,273	1.54	69,935	1.51	1,338	1.91%	0.03	1.91%
1.280	Regional Parks	4,394,396	95.07	4,210,739	91.09	183,657	4.36%	3.97	4.36%
1.309	Climate Action and Adaptation	458,288	9.91	446,220	9.65	12,068	2.70%	0.26	2.70%
1.310	Land Banking & Housing	792,936	17.15	789,042	17.07	3,894	0.49%	0.08	0.49%
1.312	Regional Goose Management	79,589	1.72	78,357	1.70	1,232	1.57%	0.03	1.57%
1.315	Biodiversity & Environmental Stewardship	32,016	0.69	32,862	0.71	(845)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	171,274	3.71	170,438	3.69	836	0.49%	0.02	0.49%
1.326	Foodlands Access	98,383	2.13	92,900	2.01	5,483	5.90%	0.12	5.90%
1.329	Regional Transportation	1,483,251	32.09	1,345,545	29.11	137,707	10.23%	2.98	10.23%
1.335	Geo-Spatial Referencing System	40,594	0.88	40,637	0.88	(43)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	37,686	0.82	37,428	0.81	258	0.69%	0.01	0.69%
1.375	Hazardous Material Incident Response	136,476	2.95	128,514	2.78	7,962	6.20%	0.17	6.20%
1.911	911 Systems	168,097	3.64	144,828	3.13	23,269	16.07%	0.50	16.07%
1.921	Regional CREST Contribution	567,760	12.28	552,503	11.95	15,257	2.76%	0.33	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(48,764)	(1.05)	(73,654)	(1.59)	24,890	33.79%	0.54	33.79%
	Total Regional	**$12,293,767**	**$265.96**	**$11,784,811**	**$254.94**	**$508,956**	**4.32%**	**$11.01**	**4.32%**
1.536	LWMP-Stormwater Quality Management-Core	186,830	4.04	182,211	3.94	4,619	2.53%	0.10	2.53%
1.128	Greater Victoria Police Victim Services	97,419	2.11	94,396	2.04	3,024	3.20%	0.07	3.20%
1.126	Victoria Family Court Committee	4,286	0.09	4,270	0.09	15	0.36%	0.00	0.36%
1.290	Royal Theatre	-	-	290,740	6.29	(290,740)	-100.00%	(6.29)	-100.00%
1.296	Performing Arts Facilities	733,334	15.86	-	-	733,334	100.00%	15.86	100.00%
1.297	Arts Grants	1,353,126	29.27	1,318,001	28.51	35,125	2.67%	0.76	2.67%
1.311	Regional Housing Trust Fund	123,035	2.66	90,481	1.96	32,553	35.98%	0.70	35.98%
1.330	Regional Growth Strategy	78,997	1.71	38,530	0.83	40,467	105.03%	0.88	105.03%
1.912B	911 Call Answer - Municipalities	(193,673)	(4.19)	(224,530)	(4.86)	30,857	13.74%	0.67	13.74%
3.707	LWMP - On Site System Management Program	32,770	0.81	31,894	0.78	876	2.75%	0.02	2.75%
3.750	LWMP - Core and West Shore	119,908	2.59	115,367	2.50	4,541	3.94%	0.10	3.94%
3.752	LWMP - Harbour Studies	138,914	3.01	132,940	2.88	5,974	4.49%	0.13	4.49%
3.755	Regional Source Control	392,032	8.48	380,613	8.23	11,419	3.00%	0.25	3.00%
	Total Sub Regional	**$3,066,978**	**$66.45**	**$2,454,913**	**$53.20**	**$612,065**	**24.93%**	**$13.24**	**24.89%**
	Total Capital Regional District (excl. Muni Debt)	**$15,360,745**	**$332.40**	**$14,239,724**	**$308.15**	**$1,121,021**	**7.87%**	**$24.25**	**7.87%**
CRHD	Capital Regional Hospital District	6,723,323	145.45	6,690,511	144.74	32,812	0.49%	0.71	0.49%
	Total CRD & CRHD	**$22,084,068**	**$477.85**	**$20,930,235**	**$452.89**	**$1,153,833**	**5.51%**	**$24.96**	**5.51%**
1.15X	Municipalities' Own Debt - M.F.A.	9,463,839	204.73	9,359,816	202.48	104,023	1.11%	2.25	1.11%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$31,547,907**	**$682.58**	**$30,290,051**	**$655.37**	**$1,257,856**	**4.15%**	**$27.21**	**4.15%**

Average residential assessment - 2026 **$1,184,579**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	94,474	0.31%	2.04	0.31%
Regional Parks	183,657	0.61%	3.97	0.61%
Regional Transportation	137,707	0.45%	2.98	0.45%
Royal Theatre	(290,740)	-0.96%	(6.29)	-0.96%
Performing Arts Facilities	733,334	2.42%	15.86	2.42%
Capital Regional Hospital District	32,812	0.11%	0.71	0.11%
Municipalities' Own Debt - M.F.A.	104,023	0.34%	2.25	0.34%
Other	262,589	0.87%	$5.68	0.87%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$1,257,856**	**4.15%**	**$27.21**	**4.15%**

	Core Area Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	12,234,512	264.67	11,492,177	248.61	742,335	6.46%	16.06	6.46%
3.71X	Sewer Operating (INVOICE)	$12,234,512	$264.67	$11,492,177	$248.61	$742,335	6.46%	$16.06	6.46%

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(114,565)	(2.48)	114,565	100.00%	2.48	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	7,675,481	166.05	7,271,179	157.30	404,302	5.56%	8.75	5.56%
3.7XX	Sewer Debt (INVOICE)	$7,675,481	$166.05	$7,156,614	$154.82	$518,867	7.25%	$11.22	7.25%

	SIDNEY	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	537,300	63.62	523,707	62.01	13,593	2.60%	1.61	2.60%
1.10X	Facilities Management	7,391	0.88	6,086	0.72	1,304	21.43%	0.15	21.43%
1.101	G.I.S.	3,565	0.42	5,227	0.62	(1,661)	-31.79%	(0.20)	-31.79%
1.224	Community Health	10,255	1.21	10,062	1.19	193	1.91%	0.02	1.91%
1.280	Regional Parks	632,265	74.86	605,840	71.73	26,425	4.36%	3.13	4.36%
1.309	Climate Action and Adaptation	57,079	6.76	55,592	6.58	1,487	2.68%	0.18	2.68%
1.310	Land Banking & Housing	114,087	13.51	113,527	13.44	560	0.49%	0.07	0.49%
1.312	Regional Goose Management	9,913	1.17	9,762	1.16	151	1.54%	0.02	1.54%
1.315	Biodiversity & Environmental Stewardship	3,988	0.47	4,093	0.48	(105)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	24,643	2.92	24,523	2.90	120	0.49%	0.01	0.49%
1.326	Foodlands Access	12,253	1.45	11,570	1.37	683	5.90%	0.08	5.90%
1.329	Regional Transportation	213,410	25.27	193,597	22.92	19,813	10.23%	2.35	10.23%
1.335	Geo-Spatial Referencing System	5,841	0.69	5,847	0.69	(6)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	4,694	0.56	4,663	0.55	31	0.66%	0.00	0.66%
1.375	Hazardous Material Incident Response	16,998	2.01	16,011	1.90	987	6.17%	0.12	6.17%
1.911	911 Systems	17,935	2.12	15,453	1.83	2,483	16.07%	0.29	16.07%
1.921	Regional CREST Contribution	60,578	7.17	58,950	6.98	1,628	2.76%	0.19	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(7,016)	(0.83)	(10,597)	(1.25)	3,581	33.79%	0.42	33.79%
	Total Regional	**$1,725,178**	**$204.27**	**$1,653,912**	**$195.83**	**$71,266**	**4.31%**	**$8.44**	**4.31%**
1.126	Victoria Family Court Committee	524	0.06	522	0.06	2	0.34%	0.00	0.34%
1.128	Greater Victoria Police Victim Services	14,017	1.66	13,582	1.61	435	3.20%	0.05	3.20%
1.296	Performing Arts Facilities	91,409	10.82	-	-	91,409	100.00%	10.82	100.00%
1.311	Regional Housing Trust Fund	15,292	1.81	11,246	1.33	4,046	35.98%	0.48	35.98%
1.330	Regional Growth Strategy	11,366	1.35	5,544	0.66	5,822	105.03%	0.69	105.03%
1.44X	Panorama Rec. Center.	1,912,862	226.49	1,783,854	211.21	129,008	7.23%	15.27	7.23%
1.537	Stormwater Quality Management - Peninsula	23,556	2.79	23,071	2.73	484	2.10%	0.06	2.10%
1.538	Source - Stormwater Quality - Peninsula	18,753	2.22	18,208	2.16	545	2.99%	0.06	2.99%
3.720	LWMP - (Peninsula) - Implementation	13,441	1.59	13,165	1.56	277	2.10%	0.03	2.10%
3.755	Regional Source Control	56,278	6.66	54,639	6.47	1,639	3.00%	0.19	3.00%
	Total Sub Regional	**$2,157,497**	**$255.45**	**$1,923,830**	**$227.79**	**$233,667**	**12.15%**	**$27.67**	**12.15%**
	Total Capital Regional District (excl. Muni Debt)	**$3,882,675**	**$459.72**	**$3,577,742**	**$423.62**	**$304,933**	**8.52%**	**$36.10**	**8.52%**
CRHD	Capital Regional Hospital District	967,351	114.54	962,630	113.98	4,721	0.49%	0.56	0.49%
	Total CRD & CRHD	**$4,850,026**	**$574.26**	**$4,540,372**	**$537.59**	**$309,654**	**6.82%**	**$36.66**	**6.82%**
1.15X	Municipalities' Own Debt - M.F.A.	679,625	80.47	679,625	80.47	-	0.00%	-	0.00%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,529,651**	**$654.73**	**$5,219,997**	**$618.06**	**$309,654**	**5.93%**	**$36.66**	**5.93%**

Average residential assessment - 2026 **$932,831**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	13,593	0.26%	1.61	0.26%
Regional Parks	26,425	0.51%	3.13	0.51%
Regional Transportation	19,813	0.38%	2.35	0.38%
Performing Arts Facilities	91,409	1.75%	10.82	1.75%
Panorama Rec. Center.	129,008	2.47%	15.27	2.47%
Capital Regional Hospital District	4,721	0.09%	0.56	0.09%
Municipalities' Own Debt - M.F.A.	-	0.00%	-	0.00%
Other	24,685	0.47%	$2.92	0.47%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$309,654**	**5.93%**	**$36.66**	**5.93%**

	Core Area Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.718	Peninsula Wastewater TP	2,138,610	253.22	1,998,819	236.67	139,791	6.99%	16.55	6.99%
3.718	Sewer Operating (INVOICE)	$2,138,610	$253.22	$1,998,819	$236.67	$139,791	6.99%	$16.55	6.99%

	SOOKE	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	402,893	54.06	392,700	52.69	10,193	2.60%	1.37	2.60%
1.10X	Facilities Management	5,542	0.74	4,564	0.61	978	21.43%	0.13	21.43%
1.101	G.I.S.	2,673	0.36	3,919	0.53	(1,246)	-31.79%	(0.17)	-31.79%
1.224	Community Health	7,689	1.03	7,545	1.01	144	1.91%	0.02	1.91%
1.280	Regional Parks	474,102	63.62	454,288	60.96	19,814	4.36%	2.66	4.36%
1.309	Climate Action and Adaptation	56,351	7.56	54,855	7.36	1,496	2.73%	0.20	2.73%
1.310	Land Banking & Housing	85,548	11.48	85,128	11.42	420	0.49%	0.06	0.49%
1.312	Regional Goose Management	9,786	1.31	9,633	1.29	154	1.60%	0.02	1.60%
1.315	Biodiversity & Environmental Stewardship	3,937	0.53	4,041	0.54	(104)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	18,478	2.48	18,388	2.47	90	0.49%	0.01	0.49%
1.326	Foodlands Access	12,097	1.62	11,423	1.53	674	5.90%	0.09	5.90%
1.329	Regional Transportation	160,025	21.47	145,168	19.48	14,857	10.23%	1.99	10.23%
1.335	Geo-Spatial Referencing System	4,380	0.59	4,384	0.59	(5)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	4,634	0.62	4,601	0.62	33	0.71%	0.00	0.71%
1.375	Hazardous Material Incident Response	16,781	2.25	15,799	2.12	983	6.22%	0.13	6.22%
1.911	911 Systems	23,009	3.09	19,824	2.66	3,185	16.07%	0.43	16.07%
1.921	Regional CREST Contribution	77,713	10.43	75,625	10.15	2,088	2.76%	0.28	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(5,261)	(0.71)	(7,946)	(1.07)	2,685	33.79%	0.36	33.79%
	Total Regional	**$1,360,378**	**$182.54**	**$1,303,937**	**$174.97**	**$56,440**	**4.33%**	**$7.57**	**4.33%**
1.126	Victoria Family Court Committee	508	0.07	507	0.07	2	0.37%	0.00	0.37%
1.296	Performing Arts Facilities	90,113	12.09	-	-	90,113	100.00%	12.09	100.00%
1.297	Arts Grants	49,867	6.69	48,572	6.52	1,294	2.67%	0.17	2.67%
1.311	Regional Housing Trust Fund	15,153	2.03	11,144	1.50	4,009	35.98%	0.54	35.98%
1.313	Animal Care Services	138,867	18.63	128,577	17.25	10,290	8.00%	1.38	8.00%
1.330	Regional Growth Strategy	8,523	1.14	4,157	0.56	4,366	105.03%	0.59	105.03%
1.40X	SEAPARC	3,091,959	414.90	2,897,738	388.84	194,221	6.70%	26.06	6.70%
1.913	913 Fire Dispatch	151,658	20.35	144,437	19.38	7,221	5.00%	0.97	5.00%
	Total Sub Regional	**$3,546,648**	**$475.91**	**$3,235,132**	**$434.11**	**$311,517**	**9.63%**	**$41.80**	**9.63%**
1.121	Sooke Regional Museum	202,565	27.18	198,379	26.62	4,186	2.11%	0.56	2.11%
1.531	Stormwater Quality Management - Sooke	33,087	4.44	32,406	4.35	681	2.10%	0.09	2.10%
	Total Local	**$235,652**	**$31.62**	**$230,785**	**$30.97**	**$4,867**	**2.11%**	**$0.65**	**2.11%**
	Total Capital Regional District (excl. Muni Debt)	**$5,142,678**	**$690.08**	**$4,769,854**	**$640.05**	**$372,824**	**7.82%**	**$50.03**	**7.82%**
CRHD	Capital Regional Hospital District	725,365	97.33	721,825	96.86	3,540	0.49%	0.48	0.49%
	Total CRD & CRHD	**$5,868,043**	**$787.41**	**$5,491,679**	**$736.91**	**$376,364**	**6.85%**	**$50.50**	**6.85%**
1.15X	Municipalities' Own Debt - M.F.A.	36,086	4.84	476,705	63.97	(440,619)	-92.43%	(59.12)	-92.43%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$5,904,129**	**$792.25**	**$5,968,384**	**$800.87**	**($64,255)**	**-1.08%**	**($8.62)**	**-1.08%**

Average residential assessment - 2026 **$792,722**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	10,193	0.17%	1.37	0.17%
Regional Parks	19,814	0.33%	2.66	0.33%
Regional Transportation	14,857	0.25%	1.99	0.25%
Performing Arts Facilities	90,113	1.51%	12.09	1.51%
Animal Care Services	10,290	0.17%	1.38	0.17%
SEAPARC	194,221	3.26%	26.06	3.26%
Municipalities' Own Debt - M.F.A.	(440,619)	-7.41%	(59.12)	-7.41%
Capital Regional Hospital District	3,540	0.06%	0.48	0.06%
Other	33,336	0.56%	$4.47	0.56%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**($64,255)**	**-1.08%**	**($8.62)**	**-1.08%**

	VICTORIA	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	3,403,553	71.19	3,317,449	69.39	86,105	2.60%	1.80	2.60%
1.10X	Facilities Management	46,816	0.98	38,553	0.81	8,263	21.43%	0.17	21.43%
1.101	G.I.S.	22,584	0.47	33,108	0.69	(10,524)	-31.79%	(0.22)	-31.79%
1.224	Community Health	64,959	1.36	63,740	1.33	1,220	1.91%	0.03	1.91%
1.280	Regional Parks	4,005,115	83.77	3,837,727	80.27	167,388	4.36%	3.50	4.36%
1.309	Climate Action and Adaptation	396,965	8.30	386,550	8.08	10,416	2.69%	0.22	2.69%
1.310	Land Banking & Housing	722,693	15.12	719,144	15.04	3,549	0.49%	0.07	0.49%
1.312	Regional Goose Management	68,940	1.44	67,879	1.42	1,061	1.56%	0.02	1.56%
1.315	Biodiversity & Environmental Stewardship	27,732	0.58	28,465	0.60	(732)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	156,102	3.26	155,339	3.25	762	0.49%	0.02	0.49%
1.326	Foodlands Access	85,218	1.78	80,469	1.68	4,749	5.90%	0.10	5.90%
1.329	Regional Transportation	1,351,856	28.27	1,226,348	25.65	125,508	10.23%	2.63	10.23%
1.335	Geo-Spatial Referencing System	36,998	0.77	37,037	0.77	(40)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	32,643	0.68	32,423	0.68	221	0.68%	0.00	0.68%
1.375	Hazardous Material Incident Response	118,215	2.47	111,328	2.33	6,886	6.19%	0.14	6.19%
1.911	911 Systems	138,585	2.90	119,402	2.50	19,183	16.07%	0.40	16.07%
1.921	Regional CREST Contribution	468,082	9.79	455,503	9.53	12,578	2.76%	0.26	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(44,444)	(0.93)	(67,130)	(1.40)	22,685	33.79%	0.47	33.79%
	Total Regional	**$11,102,612**	**$232.22**	**$10,643,334**	**$222.61**	**$459,278**	**4.32%**	**$9.61**	**4.32%**
1.126	Victoria Family Court Committee	3,629	0.08	3,617	0.08	13	0.35%	0.00	0.35%
1.128	Greater Victoria Police Victim Services	88,789	1.86	86,034	1.80	2,756	3.20%	0.06	3.20%
1.290	Royal Theatre	-	-	251,807	5.27	(251,807)	-100.00%	(5.27)	-100.00%
1.295	McPherson Theatre	-	-	750,000	15.69	(750,000)	-100.00%	(15.69)	-100.00%
1.296	Performing Arts Facilities	635,381	13.29	-	-	635,381	100.00%	13.29	100.00%
1.297	Arts Grants	1,172,541	24.52	1,142,103	23.89	30,438	2.67%	0.64	2.67%
1.311	Regional Housing Trust Fund	106,497	2.23	78,319	1.64	28,178	35.98%	0.59	35.98%
1.330	Regional Growth Strategy	71,999	1.51	35,116	0.73	36,882	105.03%	0.77	105.03%
1.536	LWMP-Stormwater Quality Management-Core	206,469	4.32	201,365	4.21	5,104	2.53%	0.11	2.53%
1.912B	911 Call Answer - Municipalities	(159,671)	(3.34)	(185,110)	(3.87)	25,439	13.74%	0.53	13.74%
3.752	LWMP - Harbour Studies	114,526	2.40	109,600	2.29	4,925	4.49%	0.10	4.49%
3.755	Regional Source Control	525,772	11.00	510,458	10.68	15,314	3.00%	0.32	3.00%
	Total Sub Regional	**$2,765,932**	**$57.85**	**$2,983,309**	**$62.40**	**($217,377)**	**-7.29%**	**($4.55)**	**-7.29%**
	Total Capital Regional District (excl. Muni Debt)	**$13,868,545**	**$290.07**	**$13,626,643**	**$285.01**	**$241,901**	**1.78%**	**$5.06**	**1.78%**
CRHD	Capital Regional Hospital District	6,127,732	128.16	6,097,826	127.54	29,905	0.49%	0.63	0.49%
	Total CRD & CRHD	**$19,996,276**	**$418.23**	**$19,724,470**	**$412.55**	**$271,807**	**1.38%**	**$5.68**	**1.38%**
1.15X	Municipalities' Own Debt - M.F.A.	7,353,103	153.79	6,815,988	142.56	537,115	7.88%	11.23	7.88%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$27,349,379**	**$572.02**	**$26,540,458**	**$555.10**	**$808,922**	**3.05%**	**$16.92**	**3.05%**

Average residential assessment - 2026 **$1,043,814**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	86,105	0.32%	1.80	0.32%
Regional Parks	167,388	0.63%	3.50	0.63%
Regional Transportation	125,508	0.47%	2.63	0.47%
Royal Theatre	(251,807)	-0.95%	(5.27)	-0.95%
McPherson Theatre	(750,000)	-2.83%	(15.69)	-2.83%
Performing Arts Facilities	635,381	2.40%	13.29	2.40%
Capital Regional Hospital District	29,905	0.11%	0.63	0.11%
Municipalities' Own Debt - M.F.A.	537,115	2.03%	11.23	2.03%
Other	229,327	0.86%	$4.80	0.86%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$808,922**	**3.05%**	**$16.92**	**3.05%**

	Core Area Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	16,408,260	343.19	15,412,680	322.36	995,580	6.46%	20.82	6.46%
3.71X	Sewer Operating (INVOICE)	$16,408,260	$343.19	$15,412,680	$322.36	$995,580	6.46%	$20.82	6.46%

	Liquid Waste Management	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.750	LWMP - Core and West Shore	160,814	3.36	154,724	3.24	6,090	3.94%	0.13	3.94%
3.750	LWMP (INVOICE)	$160,814	$3.36	$154,724	$3.24	$6,090	3.94%	$0.13	3.94%

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(153,649)	(3.21)	153,649	100.00%	3.21	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	9,094,711	190.22	8,615,652	180.20	479,059	5.56%	10.02	5.56%
3.7XX	Sewer Debt (INVOICE)	$9,094,711	$190.22	$8,462,003	$176.99	$632,708	7.48%	$13.23	7.48%

	VIEW ROYAL	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	365,079	74.66	355,843	72.77	9,236	2.60%	1.89	2.60%
1.10X	Facilities Management	5,022	1.03	4,135	0.85	886	21.43%	0.18	21.43%
1.101	G.I.S.	2,422	0.50	3,551	0.73	(1,129)	-31.79%	(0.23)	-31.79%
1.224	Community Health	6,968	1.42	6,837	1.40	131	1.91%	0.03	1.91%
1.280	Regional Parks	429,605	87.86	411,650	84.19	17,955	4.36%	3.67	4.36%
1.309	Climate Action and Adaptation	45,703	9.35	44,498	9.10	1,205	2.71%	0.25	2.71%
1.310	Land Banking & Housing	77,519	15.85	77,138	15.78	381	0.49%	0.08	0.49%
1.312	Regional Goose Management	7,937	1.62	7,814	1.60	123	1.58%	0.03	1.58%
1.315	Biodiversity & Environmental Stewardship	3,193	0.65	3,277	0.67	(84)	-2.57%	(0.02)	-2.57%
1.324	Regional Planning Services	16,744	3.42	16,662	3.41	82	0.49%	0.02	0.49%
1.326	Foodlands Access	9,811	2.01	9,264	1.89	547	5.90%	0.11	5.90%
1.329	Regional Transportation	145,006	29.65	131,543	26.90	13,463	10.23%	2.75	10.23%
1.335	Geo-Spatial Referencing System	3,969	0.81	3,973	0.81	(4)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	3,758	0.77	3,732	0.76	26	0.69%	0.01	0.69%
1.375	Hazardous Material Incident Response	13,610	2.78	12,816	2.62	794	6.20%	0.16	6.20%
1.911	911 Systems	17,068	3.49	14,706	3.01	2,363	16.07%	0.48	16.07%
1.921	Regional CREST Contribution	57,650	11.79	56,100	11.47	1,549	2.76%	0.32	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(4,767)	(0.97)	(7,201)	(1.47)	2,433	33.79%	0.50	33.79%
	Total Regional	**$1,206,297**	**$246.70**	**$1,156,341**	**$236.48**	**$49,956**	**4.32%**	**$10.22**	**4.32%**
1.126	Victoria Family Court Committee	414	0.08	412	0.08	1	0.36%	0.00	0.36%
1.128	Greater Victoria Police Victim Services	9,524	1.95	9,228	1.89	296	3.20%	0.06	3.20%
1.131	West Shore RCMP Detachment Expansion Service	727,643	148.81	-	-	727,643	100.00%	148.81	100.00%
1.296	Performing Arts Facilities	73,125	14.95	-	-	73,125	100.00%	14.95	100.00%
1.297	Arts Grants	134,921	27.59	131,418	26.88	3,502	2.67%	0.72	2.67%
1.311	Regional Housing Trust Fund	12,273	2.51	9,026	1.85	3,247	35.98%	0.66	35.98%
1.330	Regional Growth Strategy	7,723	1.58	3,767	0.77	3,956	105.03%	0.81	105.03%
1.536	LWMP-Stormwater Quality Management-Core	38,195	7.81	37,251	7.62	944	2.53%	0.19	2.53%
3.707	LWMP - On Site System Management Program	856	0.21	833	0.20	23	2.75%	0.01	2.75%
3.750	LWMP - Core and West Shore	11,100	2.27	10,679	2.18	420	3.94%	0.09	3.94%
3.752	LWMP - Harbour Studies	14,105	2.88	13,499	2.76	607	4.49%	0.12	4.49%
3.755	Regional Source Control	36,290	7.42	35,233	7.21	1,057	3.00%	0.22	3.00%
	Total Sub Regional	**$1,066,167**	**$218.07**	**$251,346**	**$51.43**	**$814,821**	**324.18%**	**$166.64**	**323.98%**
	Total Capital Regional District (excl. Muni Debt)	**$2,272,464**	**$464.77**	**$1,407,687**	**$287.91**	**$864,777**	**61.43%**	**$176.85**	**61.43%**
CRHD	Capital Regional Hospital District	657,286	134.42	654,078	133.76	3,208	0.49%	0.66	0.49%
	Total CRD & CRHD	**$2,929,750**	**$599.19**	**$2,061,765**	**$421.68**	**$867,985**	**42.10%**	**$177.51**	**42.10%**
1.15X	Municipalities' Own Debt - M.F.A.	449,970	92.02	617,163	126.21	(167,193)	-27.09%	(34.19)	-27.09%
	TOTAL CRD, CRHD & MUNICIPAL DEBT	**$3,379,720**	**$691.21**	**$2,678,928**	**$547.89**	**$700,792**	**26.16%**	**$143.32**	**26.16%**

Average residential assessment - 2026 **$1,094,758**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	% of Total	Change in Cost / Avg HH $	% of Total
TOTAL CRD, CRHD & MUNICIPAL DEBT				
Legislative & General Government	9,236	0.34%	1.89	0.34%
Regional Parks	17,955	0.67%	3.67	0.67%
Regional Transportation	13,463	0.50%	2.75	0.50%
West Shore RCMP Detachment Expansion Service	727,643	27.16%	148.81	27.16%
Performing Arts Facilities	73,125	2.73%	14.95	2.73%
Capital Regional Hospital District	3,208	0.12%	0.66	0.12%
Municipalities' Own Debt - M.F.A.	(167,193)	-6.24%	(34.19)	-6.24%
Other	23,357	0.87%	$4.78	0.87%
TOTAL CRD, CRHD & MUNICIPAL DEBT	**$700,792**	**26.16%**	**$143.32**	**26.16%**

	Core Area Wastewater Operations	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.717	Core Area Wastewater Operations	1,132,529	231.61	1,063,813	217.56	68,717	6.46%	14.05	6.46%
3.71X	Sewer Operating (INVOICE)	$1,132,529	$231.61	$1,063,813	$217.56	$68,717	6.46%	$14.05	6.46%

	Core Area & Legacy Trunk Sewer - Debt	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
3.798B	Debt - Core Sewage Integrated Treatment Facilities	-	-	(9,994)	(2.04)	9,994	100.00%	2.04	100.00%
3.798C	Debt - Core Area Wastewater Treatment Program	804,483	164.52	762,108	155.86	42,376	5.56%	8.67	5.56%
3.7XX	Sewer Debt (INVOICE)	$804,483	$164.52	$752,114	$153.81	$52,369	6.96%	$10.71	6.96%

	JUAN DE FUCA Electoral Area	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	258,475	63.29	251,936	61.69	6,539	2.60%	1.60	2.60%
1.10X	Facilities Management	3,555	0.87	2,928	0.72	628	21.43%	0.15	21.43%
1.101	G.I.S.	1,715	0.42	2,514	0.62	(799)	-31.79%	(0.20)	-31.79%
1.224	Community Health	4,933	1.21	4,841	1.19	93	1.91%	0.02	1.91%
1.280	Regional Parks	304,159	74.47	291,447	71.36	12,712	4.36%	3.11	4.36%
1.309	Climate Action and Adaptation	26,352	6.45	25,668	6.28	684	2.67%	0.17	2.67%
1.310	Land Banking & Housing	54,883	13.44	54,614	13.37	270	0.49%	0.07	0.49%
1.312	Regional Goose Management	4,577	1.12	4,507	1.10	69	1.53%	0.02	1.53%
1.315	Biodiversity & Environmental Stewardship	1,841	0.45	1,890	0.46	(49)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	11,855	2.90	11,797	2.89	58	0.49%	0.01	0.49%
1.326	Foodlands Access	5,657	1.39	5,342	1.31	315	5.90%	0.08	5.90%
1.329	Regional Transportation	102,664	25.14	93,132	22.80	9,531	10.23%	2.33	10.23%
1.335	Geo-Spatial Referencing System	2,810	0.69	2,813	0.69	(3)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	2,167	0.53	2,153	0.53	14	0.65%	0.00	0.65%
1.375	Hazardous Material Incident Response	7,848	1.92	7,393	1.81	455	6.16%	0.11	6.16%
1.911	911 Systems	7,848	1.92	6,762	1.66	1,086	16.07%	0.27	16.07%
1.921	Regional CREST Contribution	26,507	6.49	25,794	6.32	712	2.76%	0.17	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(3,375)	(0.83)	(5,098)	(1.25)	1,723	33.79%	0.42	33.79%
	Total Regional	**$824,470**	**$201.87**	**$790,432**	**$193.53**	**$34,038**	**4.31%**	**$8.33**	**4.31%**
1.126	Victoria Family Court Committee	248	0.06	248	0.06	1	0.34%	0.00	0.34%
1.313	Animal Care Services	89,090	21.81	82,488	20.20	6,602	8.00%	1.62	8.00%
1.330	Regional Growth Strategy	5,468	1.34	2,667	0.65	2,801	105.03%	0.69	105.03%
1.913	913 Fire Dispatch	48,982	11.99	46,650	11.42	2,332	5.00%	0.57	5.00%
	Total Sub-Regional	**$143,788**	**$35.21**	**$132,053**	**$32.33**	**$11,735**	**8.89%**	**$2.87**	**8.89%**
1.103	Elections	9,438	2.31	8,966	2.20	471	5.25%	0.12	5.25%
1.104	U.B.C.M.	3,349	0.82	3,324	0.81	24	0.74%	0.01	0.74%
1.108	Joint Electoral Area Admin	82,158	20.12	73,870	18.09	8,288	11.22%	2.03	11.22%
1.318	Building Inspection	179,953	44.06	170,284	41.69	9,670	5.68%	2.37	5.68%
1.320	Noise Control	18,937	4.64	18,550	4.54	387	2.09%	0.09	2.09%
1.322	Nuisances & Unsightly Premises	14,752	3.61	14,448	3.54	304	2.10%	0.07	2.10%
1.368	Electoral Area Fire Inspection & Investigation	6,066	1.49	5,777	1.41	289	5.00%	0.07	5.00%
1.372	Electoral Area Emergency Program	63,202	15.47	50,561	12.38	12,640	25.00%	3.09	25.00%
	Total Joint Electoral Area	**$377,855**	**$92.52**	**$345,781**	**$84.66**	**$32,074**	**9.28%**	**$7.85**	**9.28%**
1.109	Electoral Area Admin Exp - JDF	105,914	25.93	81,731	20.01	24,183	29.59%	5.92	29.59%
1.114	Grant-in-Aid - Juan de Fuca	11,745	2.88	11,476	2.81	269	2.34%	0.07	2.34%
1.317	JDF Building Numbering	14,750	3.61	14,447	3.54	303	2.10%	0.07	2.10%
1.319	Soil Deposit Removal	11,704	2.87	11,270	2.76	434	3.85%	0.11	3.85%
1.325	Electoral Area Services - Planning	883,710	216.37	841,373	206.01	42,337	5.03%	10.37	5.03%
1.340	JDF Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.370	Juan de Fuca Emergency Program	120,412	29.48	115,251	28.22	5,161	4.48%	1.26	4.48%
1.377	JDF Search and Rescue	73,350	17.96	73,350	17.96	-	0.00%	-	0.00%
1.405	JDF EA - Community Parks	410,271	100.45	372,570	91.22	37,701	10.12%	9.23	10.12%
1.924	Emergency Comm - CREST - JDF	163,438	40.02	161,449	39.53	1,989	1.23%	0.49	1.23%
	Total JDF Electoral Area	**$1,795,294**	**$439.57**	**$1,682,917**	**$412.05**	**$112,377**	**6.68%**	**$27.51**	**6.68%**
	Total Capital Regional District	**$3,141,407**	**$769.16**	**$2,951,183**	**$722.58**	**$190,224**	**6.45%**	**$46.58**	**6.45%**
CRHD	Capital Regional Hospital District	465,357	113.94	463,085	113.38	2,271	0.49%	0.56	0.49%
	Total CRD and CRHD	**$3,606,764**	**$883.10**	**$3,414,268**	**$835.97**	**$192,495**	**5.64%**	**$47.13**	**5.64%**

Average residential assessment - 2026 **$927,971**

Major Impacts (Changes in $/Avg HH>)	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	6,539	0.19%	1.60	0.19%
Regional Parks	12,712	0.37%	3.11	0.37%
Regional Transportation	9,531	0.28%	2.33	0.28%
SUB-REGIONAL				
Animal Care Services	6,602	0.19%	1.62	0.19%
JOINT EA				
Joint Electoral Area Admin	8,288	0.24%	2.03	0.24%
Building Inspection	9,670	0.28%	2.37	0.28%
Electoral Area Emergency Program	12,640	0.37%	3.09	0.37%
JDF EA				
Electoral Area Admin Exp - JDF	24,183	0.71%	5.92	0.71%
Electoral Area Services - Planning	42,337	1.24%	10.37	1.24%
Juan de Fuca Emergency Program	5,161	0.15%	1.26	0.15%
JDF EA - Community Parks	37,701	1.10%	9.23	1.10%
Capital Regional Hospital District	2,271	0.07%	0.56	0.07%
Other	14,861	0.44%	3.64	0.44%
TOTAL CRD & CRHD	**$192,495**	**5.64%**	**$47.13**	**5.64%**

	JUAN DE FUCA Local/Specified/Defined Services	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.119	Vancouver Island Regional Library	450,176	125.35	441,214	122.85	8,962	2.03%	2.50	2.03%
1.121	Sooke Regional Museum	109,580	30.52	107,315	29.89	2,265	2.11%	0.63	2.11%
1.128	Greater Victoria Police Victim Services	1,008	2.10	977	2.03	31	3.20%	0.07	3.20%
1.133	Langford E.A. - Greater Victoria Public Library	35,827	74.49	34,252	71.21	1,575	4.60%	3.27	4.60%
1.232	Port Renfrew Street Lighting	4,310	48.98	4,220	47.95	90	2.13%	1.02	2.13%
1.350	Willis Point Fire Protect & Recreation	228,836	956.01	199,148	831.98	29,688	14.91%	124.03	14.91%
1.353	Otter Point Fire Protection	915,314	775.53	846,289	717.05	69,025	8.16%	58.48	8.16%
1.354	Malahat Fire Protection	87,356	914.11	80,967	847.25	6,389	7.89%	66.85	7.89%
1.355	Durrance Road Fire Protection	4,012	445.75	3,886	431.82	125	3.22%	13.93	3.22%
1.357	East Sooke Fire Protection	785,489	882.50	717,378	805.97	68,111	9.49%	76.52	9.49%
1.358	Port Renfrew Fire Protection	234,682	585.17	164,334	409.76	70,348	42.81%	175.41	42.81%
1.360	Shirley Fire Protection	316,009	910.51	285,833	823.56	30,176	10.56%	86.94	10.56%
1.40X	SEAPARC	900,626	280.45	844,053	262.84	56,573	6.70%	17.62	6.70%
1.408	JDF EA - Community Recreation	43,985	12.25	43,161	12.02	824	1.91%	0.23	1.91%
1.523	Port Renfrew Refuse Disposal	131,948	325.83	65,047	160.63	66,901	102.85%	165.21	102.85%
2.650	Port Renfrew Water	98,950	362.45	92,477	338.74	6,473	7.00%	23.71	7.00%
2.682	Seagirt Water System Debt	99,558	1,157.65	114,767	1,334.50	(15,209)	-13.25%	(176.85)	-13.25%
2.691	Wilderness Mountain Water Service	97,885	1,208.46	82,920	1,023.70	14,965	18.05%	184.75	18.05%
3.755	Regional Source Control	755	8.26	733	8.02	22	3.00%	0.24	3.00%
3.850	Port Renfrew Sewer	79,435	902.67	73,890	839.66	5,545	7.50%	63.01	7.50%
	Total Local/Specified/Defined Services	**$4,625,741**		**$4,202,863**		**$422,878**			

Average residential assessment - 2026 **$927,971**

	SALT SPRING ISLAND Electoral Area	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	481,759	72.29	469,571	70.47	12,188	2.60%	1.83	2.60%
1.10X	Facilities Management	6,627	0.99	5,457	0.82	1,170	21.43%	0.18	21.43%
1.101	G.I.S.	3,197	0.48	4,686	0.70	(1,490)	-31.79%	(0.22)	-31.79%
1.224	Community Health	9,195	1.38	9,022	1.35	173	1.91%	0.03	1.91%
1.280	Regional Parks	566,907	85.07	543,214	81.52	23,693	4.36%	3.56	4.36%
1.309	Climate Action and Adaptation	51,885	7.79	50,532	7.58	1,353	2.68%	0.20	2.68%
1.310	Land Banking & Housing	102,294	15.35	101,792	15.28	502	0.49%	0.08	0.49%
1.312	Regional Goose Management	9,011	1.35	8,873	1.33	137	1.55%	0.02	1.55%
1.315	Biodiversity & Environmental Stewardship	3,625	0.54	3,720	0.56	(96)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	22,096	3.32	21,988	3.30	108	0.49%	0.02	0.49%
1.326	Foodlands Access	11,138	1.67	10,518	1.58	621	5.90%	0.09	5.90%
1.329	Regional Transportation	191,350	28.71	173,584	26.05	17,765	10.23%	2.67	10.23%
1.335	Geo-Spatial Referencing System	5,237	0.79	5,243	0.79	(6)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	4,267	0.64	4,238	0.64	28	0.66%	0.00	0.66%
1.375	Hazardous Material Incident Response	15,451	2.32	14,553	2.18	898	6.17%	0.13	6.17%
1.911	911 Systems	16,580	2.49	14,285	2.14	2,295	16.07%	0.34	16.07%
1.921	Regional CREST Contribution	56,001	8.40	54,496	8.18	1,505	2.76%	0.23	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(6,291)	(0.94)	(9,502)	(1.43)	3,211	33.79%	0.48	33.79%
	Total Regional	**$1,550,327**	**$232.65**	**$1,486,271**	**$223.04**	**$64,056**	**4.31%**	**$9.61**	**4.31%**
1.311	Regional Housing Trust Fund	13,903	2.09	10,225	1.53	3,679	35.98%	0.55	35.98%
1.313	Animal Care Services	166,050	24.92	153,746	23.07	12,304	8.00%	1.85	8.00%
1.913	913 Fire Dispatch	71,952	10.80	68,526	10.28	3,426	5.00%	0.51	5.00%
	Total Sub-Regional	**$251,906**	**$37.80**	**$232,497**	**$34.89**	**$19,409**	**8.35%**	**$2.91**	**8.35%**
1.103	Elections	17,590	2.64	16,712	2.51	878	5.25%	0.13	5.25%
1.104	U.B.C.M.	6,242	0.94	6,196	0.93	46	0.74%	0.01	0.74%
1.108	Joint Electoral Area Admin	153,129	22.98	137,682	20.66	15,447	11.22%	2.32	11.22%
1.318	Building Inspection	335,405	50.33	317,383	47.63	18,023	5.68%	2.70	5.68%
1.320	Noise Control	35,296	5.30	34,574	5.19	722	2.09%	0.11	2.09%
1.322	Nuisances & Unsightly Premises	27,496	4.13	26,930	4.04	567	2.10%	0.09	2.10%
1.368	Electoral Area Fire Inspection & Investigation	11,306	1.70	10,768	1.62	538	5.00%	0.08	5.00%
1.372	Electoral Area Emergency Program	117,799	17.68	94,239	14.14	23,560	25.00%	3.54	25.00%
	Total Joint Electoral Area	**$704,264**	**$105.68**	**$644,484**	**$96.71**	**$59,780**	**9.28%**	**$8.97**	**9.28%**
1.116	Grant-in-Aid - Salt Spring Island	77,028	11.56	75,960	11.40	1,068	1.41%	0.16	1.41%
1.124	SSI Economic Development Commission	137,587	20.65	85,672	12.86	51,915	60.60%	7.79	60.60%
1.141	Salt Spring Island Public Library	804,010	120.65	804,013	120.65	(3)	0.00%	(0.00)	0.00%
1.236	Salt Spring Island Fernwood Dock	32,836	5.60	19,677	3.36	13,159	66.88%	2.24	66.88%
1.238A	Community Transit (SSI)	522,410	78.39	496,500	74.51	25,910	5.22%	3.89	5.22%
1.238B	Community Transportation (SSI)	112,268	16.85	62,789	9.42	49,479	78.80%	7.43	78.80%
1.299	Salt Spring Island Arts	199,523	29.94	154,361	23.16	45,162	29.26%	6.78	29.26%
1.342	SSI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.378	SSI Search and Rescue	28,280	4.24	27,696	4.16	584	2.11%	0.09	2.11%
1.45X	SSI Parks and Recreation	3,325,010	498.96	3,159,695	474.16	165,315	5.23%	24.81	5.23%
3.705	SSI Liquid Waste Disposal	425,239	72.67	416,491	71.17	8,748	2.10%	1.49	2.10%
	Total SSI LCC Services	**$5,664,191**	**$859.52**	**$5,302,854**	**$804.84**	**$361,337**	**6.81%**	**$54.68**	**6.79%**
1.111	Electoral Area Admin Exp - SSI	871,793	130.82	816,163	122.48	55,630	6.82%	8.35	6.82%
1.316	SSI Building Numbering	10,968	1.65	10,770	1.62	198	1.84%	0.03	1.84%
1.371	SSI Emergency Program	158,120	23.73	146,410	21.97	11,710	8.00%	1.76	8.00%
1.535	Stormwater Quality Management - SSI	18,000	2.70	17,650	2.65	350	1.98%	0.05	1.98%
1.925	Emergency Comm - CREST - SSI	163,559	24.54	160,516	24.09	3,043	1.90%	0.46	1.90%
	Total Other SSI Electoral Area	**$1,222,440**	**$183.44**	**$1,151,509**	**$172.80**	**$70,931**	**6.16%**	**$10.64**	**6.16%**
	Total SSI Electoral Area (Including SSI LCC Services)	**$6,886,631**	**$1,042.96**	**$6,454,363**	**$977.64**	**$432,268**	**6.70%**	**$65.32**	**6.68%**
	Total Capital Regional District	**$9,393,127**	**$1,419.10**	**$8,817,615**	**$1,332.28**	**$575,513**	**6.53%**	**$86.82**	**6.52%**
CRHD	Capital Regional Hospital District	867,355	130.16	863,122	$129.52	4,233	0.49%	0.64	0.49%
	Total CRD and CRHD	**$10,260,482**	**$1,549.25**	**$9,680,737**	**$1,461.80**	**$579,746**	**5.99%**	**$87.45**	**5.98%**

Average residential assessment - 2026 **$1,060,058**

Major Impacts (Changes in $/Avg HH>)	Change in Requisition		Change in Cost / Avg HH	
	$	%	$	%
REGIONAL				
Legislative & General Government	12,188	0.13%	1.83	0.13%
Regional Parks	23,693	0.24%	3.56	0.24%
Regional Transportation	17,765	0.18%	2.67	0.18%
SUB-REGIONAL				
Animal Care Services	12,304	0.13%	1.85	0.13%
JOINT EA				
Joint Electoral Area Admin	15,447	0.16%	2.32	0.16%
Building Inspection	18,023	0.19%	2.70	0.18%
Electoral Area Emergency Program	23,560	0.24%	3.54	0.24%
SSI LCC EA				
SSI Economic Development Commission	51,915	0.54%	7.79	0.53%
Salt Spring Island Fernwood Dock	13,159	0.14%	2.24	0.15%
Community Transit (SSI)	25,910	0.27%	3.89	0.27%
Community Transportation (SSI)	49,479	0.51%	7.43	0.51%
Salt Spring Island Arts	45,162	0.47%	6.78	0.46%
SSI Parks and Recreation	165,315	1.71%	24.81	1.70%
SSI Liquid Waste Disposal	8,748	0.09%	1.49	0.10%
OTHER SSI EA				
Electoral Area Admin Exp - SSI	55,630	0.57%	8.35	0.57%
SSI Emergency Program	11,710	0.12%	1.76	0.12%
Capital Regional Hospital District	4,233	0.04%	0.64	0.04%
Other	25,505	0.26%	3.83	0.26%
TOTAL CRD & CRHD	**$579,746**	**5.99%**	**$87.45**	**5.98%**

	SALT SPRING ISLAND Local/Specified/Defined Services	**2027**	**Cost per Avg. Residential Assessment**	**2026**	**Cost per Avg. Residential Assessment**	**Difference Increase/(Decrease)** **$**	**%**	**Change in Cost per Avg. Household** **$**	**%**
1.234	SSI Street Lighting (LCC Service)	35,572	5.48	34,354	5.29	1,218	3.55%	0.19	3.55%
2.620	SSI Highland Water System	11,224	44.19	13,720	54.02	(2,496)	-18.19%	(9.83)	-18.19%
2.621	Highland / Fernwood Water - SSI	106,180	318.86	96,530	289.88	9,650	10.00%	28.98	10.00%
2.624	Beddis Water	138,830	1,043.83	101,350	762.03	37,480	36.98%	281.80	36.98%
2.626	Fulford Water	82,785	811.62	65,670	643.82	17,115	26.06%	167.79	26.06%
2.628	Cedar Lane Water (SSI)	41,768	1,128.86	24,250	655.41	17,518	72.24%	473.46	72.24%
2.660	Fernwood Water	2,578	32.63	1,776	22.48	802	45.16%	10.15	45.16%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	7,592	9.48	7,371	9.20	221	3.00%	0.28	3.00%
3.810	Ganges Sewer	77,442	186.16	70,400	169.23	7,042	10.00%	16.93	10.00%
3.820	Maliview Estates Sewer System	158,222	1,683.21	60,520	643.83	97,702	161.44%	1,039.38	161.44%
	Total Local/Specified/Defined Services	**$662,193**		**$475,941**		**$186,252**			

Average residential assessment - 2026 **$1,060,058**

	SOUTHERN GULF ISLANDS Electoral Area	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	378,293	55.11	368,723	53.72	9,570	2.60%	1.39	2.60%
1.10X	Facilities Management	5,203	0.76	4,285	0.62	918	21.43%	0.13	21.43%
1.101	G.I.S.	2,510	0.37	3,680	0.54	(1,170)	-31.79%	(0.17)	-31.79%
1.224	Community Health	7,220	1.05	7,084	1.03	136	1.91%	0.02	1.91%
1.280	Regional Parks	445,154	64.85	426,550	62.14	18,605	4.36%	2.71	4.36%
1.309	Climate Action and Adaptation	34,939	5.09	34,040	4.96	899	2.64%	0.13	2.64%
1.310	Land Banking & Housing	80,325	11.70	79,930	11.64	394	0.49%	0.06	0.49%
1.312	Regional Goose Management	6,068	0.88	5,977	0.87	90	1.51%	0.01	1.51%
1.315	Biodiversity & Environmental Stewardship	2,441	0.36	2,505	0.36	(64)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	17,350	2.53	17,265	2.52	85	0.49%	0.01	0.49%
1.326	Foodlands Access	7,501	1.09	7,083	1.03	418	5.90%	0.06	5.90%
1.329	Regional Transportation	150,254	21.89	136,304	19.86	13,950	10.23%	2.03	10.23%
1.335	Geo-Spatial Referencing System	4,112	0.60	4,117	0.60	(4)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	2,873	0.42	2,855	0.42	18	0.63%	0.00	0.63%
1.375	Hazardous Material Incident Response	10,405	1.52	9,804	1.43	601	6.13%	0.09	6.13%
1.911	911 Systems	8,926	1.30	7,690	1.12	1,236	16.07%	0.18	16.07%
1.921	Regional CREST Contribution	30,147	4.39	29,337	4.27	810	2.76%	0.12	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(4,940)	(0.72)	(7,461)	(1.09)	2,521	33.79%	0.37	33.79%
	Total Regional	**$1,188,781**	**$173.18**	**$1,139,768**	**$166.04**	**$49,013**	**4.30%**	**$7.14**	**4.30%**
1.296	Performing Arts Facilities	56,005	8.16	-	-	56,005	100.00%	8.16	100.00%
1.297	Arts Grants	31,027	4.52	30,222	4.40	805	2.67%	0.12	2.67%
1.311	Regional Housing Trust Fund	9,339	1.36	6,868	1.00	2,471	35.98%	0.36	35.98%
1.313	Animal Care Services	130,388	18.99	120,726	17.59	9,662	8.00%	1.41	8.00%
1.913	913 Fire Dispatch	73,326	10.68	69,835	10.17	3,491	5.00%	0.51	5.00%
	Total Sub-Regional	**$300,085**	**$43.72**	**$227,651**	**$33.16**	**$72,434**	**31.82%**	**$10.55**	**31.82%**
1.103	Elections	13,812	2.01	13,123	1.91	689	5.25%	0.10	5.25%
1.104	U.B.C.M.	4,901	0.71	4,865	0.71	36	0.74%	0.01	0.74%
1.108	Joint Electoral Area Admin	120,242	17.52	108,112	15.75	12,130	11.22%	1.77	11.22%
1.318	Building Inspection	263,371	38.37	249,220	36.31	14,152	5.68%	2.06	5.68%
1.320	Noise Control	27,716	4.04	27,149	3.96	567	2.09%	0.08	2.09%
1.322	Nuisances & Unsightly Premises	21,591	3.15	21,146	3.08	445	2.10%	0.06	2.10%
1.368	Electoral Area Fire Inspection & Investigation	8,878	1.29	8,455	1.23	423	5.00%	0.06	5.00%
1.372	Electoral Area Emergency Program	92,499	13.48	74,000	10.78	18,500	25.00%	2.70	25.00%
	Total Joint Electoral Area	**$553,011**	**$80.56**	**$506,070**	**$73.72**	**$46,941**	**9.28%**	**$6.84**	**9.28%**
1.110	Electoral Area Admin Exp - SGI	490,585	71.47	434,278	63.27	56,307	12.97%	8.20	12.97%
1.117	Grant-in-Aid - Southern Gulf Islands	121,421	17.69	118,990	17.33	2,431	2.04%	0.35	2.04%
1.125	SGI Economic Development Commission	132,983	19.37	132,115	19.25	868	0.66%	0.13	0.66%
1.138	Southern Gulf Islands Regional Library	270,010	39.34	263,472	38.38	6,538	2.48%	0.95	2.48%
1.235	SGI Small Craft Harbour Facilities	365,589	59.74	358,067	58.51	7,522	2.10%	1.23	2.10%
1.314	SGI House Numbering	10,686	1.56	10,480	1.53	206	1.97%	0.03	1.97%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.373	SGI Emergency Program	272,540	39.70	266,931	38.89	5,609	2.10%	0.82	2.10%
1.533	Stormwater Quality Management - SGI	43,976	6.41	43,013	6.27	963	2.24%	0.14	2.24%
1.923	Emergency Comm - CREST - SGI	197,251	28.74	194,156	28.28	3,095	1.59%	0.45	1.59%
	Total SGI Electoral Area	**$1,905,041**	**$284.00**	**$1,821,502**	**$271.70**	**$83,539**	**4.59%**	**$12.30**	**4.53%**
	Total Capital Regional District	**$3,946,918**	**$581.47**	**$3,694,991**	**$544.63**	**$251,927**	**6.82%**	**$36.83**	**6.76%**
CRHD	Capital Regional Hospital District	681,075	99.22	677,752	98.73	3,324	0.49%	0.48	0.49%
	Total CRD and CRHD	**$4,627,994**	**$680.68**	**$4,372,743**	**$643.37**	**$255,251**	**5.84%**	**$37.32**	**5.80%**

Average residential assessment - 2026 **$808,076**

Major Impacts (Changes in $/Avg HH>)

	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	9,570	0.22%	1.39	0.22%
Regional Parks	18,605	0.43%	2.71	0.42%
Regional Transportation	13,950	0.32%	2.03	0.32%
SUB-REGIONAL				
Performing Arts Facilities	56,005	1.28%	8.16	1.27%
Animal Care Services	9,662	0.22%	1.41	0.22%
JOINT EA				
Joint Electoral Area Admin	12,130	0.28%	1.77	0.27%
Building Inspection	14,152	0.32%	2.06	0.32%
Electoral Area Emergency Program	18,500	0.42%	2.70	0.42%
SGI EA				
Electoral Area Admin Exp - SGI	56,307	1.29%	8.20	1.27%
SGI Small Craft Harbour Facilities	7,522	0.17%	1.23	0.19%
Capital Regional Hospital District	3,324	0.08%	0.48	0.08%
Other	35,526	0.81%	5.18	0.80%
TOTAL CRD & CRHD	**$255,251**	**5.84%**	**$37.32**	**5.80%**

	SOUTHERN GULF ISLANDS Local/Specified/Defined Services	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.137	Galiano Island Community Use Building	76,950	50.21	73,287	47.82	3,663	5.00%	2.39	5.00%
1.170	Gossip Island Electric Power Supply	63,070	1,126.25	62,776	1,121.00	294	0.47%	5.25	0.47%
1.227	Saturna Island Medical Clinic	-	-	-	-	-	0.00%	-	0.00%
1.228	Galiano Health Service	240,607	157.00	192,487	125.60	48,120	25.00%	31.40	25.00%
1.229	Pender Islands Health Care Centre	338,646	136.71	327,285	132.12	11,361	3.47%	4.59	3.47%
1.352	South Galiano Fire Protection	801,955	890.23	748,044	831.71	53,912	7.21%	58.52	7.04%
1.356	Pender Fire Protection	1,680,962	682.16	1,621,806	658.16	59,155	3.65%	24.01	3.65%
1.359	North Galiano Fire Protection	473,375	1,172.81	392,236	973.46	81,139	20.69%	199.35	20.48%
1.363	Saturna Island Fire	375,763	575.00	363,930	556.89	11,833	3.25%	18.11	3.25%
1.465	Saturna Island Comm. Parks	33,542	51.32	31,207	47.75	2,335	7.48%	3.57	7.48%
1.468	Saturna Island - Community Rec.	18,472	28.26	16,810	25.72	1,662	9.89%	2.54	9.89%
1.475	Mayne Is. Com. Parks & Rec	108,650	63.91	101,885	59.93	6,765	6.64%	3.98	6.64%
1.478	Mayne Is. Community Rec.	41,655	24.50	38,600	22.71	3,055	7.91%	1.80	7.91%
1.485	North & South Pender Com. Parks	207,179	83.90	193,916	78.53	13,263	6.84%	5.37	6.84%
1.488	North & South Pender Com. Rec	83,272	33.70	77,708	31.45	5,564	7.16%	2.25	7.16%
1.495	Galiano Parks	127,771	96.28	116,906	88.09	10,865	9.29%	8.19	9.29%
1.498	Galiano Community Recreation	52,188	39.32	48,760	36.74	3,428	7.03%	2.58	7.03%
2.630	Magic Lakes Estate Water System	751,100	628.01	701,965	586.93	49,135	7.00%	41.08	7.00%
2.640	Saturna Island Water System (Lyall Harbour)	196,376	1,128.60	169,570	974.54	26,806	15.81%	154.06	15.81%
2.642	Skana Water (Mayne)	89,810	1,247.36	54,430	755.97	35,380	65.00%	491.39	65.00%
2.665	Sticks Allison Water (Galiano)	8,476	223.05	6,674	175.63	1,802	27.00%	47.42	27.00%
2.667	Surfside Park Estates (Mayne)	129,900	1,237.14	74,230	706.95	55,670	75.00%	530.19	75.00%
3.755	Regional Source Control	4,254	5.98	4,130	5.81	124	3.00%	0.17	3.00%
3.830	Magic Lake Estates Sewer System	841,080	1,186.29	725,071	1,022.67	116,009	16.00%	163.62	16.00%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,484	400.50	-	0.00%	-	0.00%
	Total Local/Specified/Defined Services	**$6,974,537**		**$6,373,198**		**$601,339**			

Average residential assessment - 2026 **$808,076**

CRD 2027 Capital Projects Greater than $500,000

SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
Parks, Recreation & Environmental Services			
TRANSPORTATION			
Regional Trestle Renewal, Trails Widening and Lighting Project	18.9	Debt	Transportation
REGIONAL PARKS			
Potential Land Acquisition Transactions	2.0	Debt	Regional Parks
Coles Bay Shoreline Restoration	0.9	Capital Funds on Hand, Grant, Reserves	Regional Parks
Humpback Dam - Deficiency Resolution Program	0.8	Capital Funds on Hand, Reserves	Safety & Emergency Management
Weed Harvester	0.7	Equipment Replacement Fund	Regional Parks
Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	0.7	Capital Funds on Hand, Reserves	Safety & Emergency Management
Replace Two Bridges at Witty's Lagoon	0.6	Capital Funds on Hand, Reserves	Regional Parks
Upgrading electrical capacity and HVAC at Mill Hill Worksite	0.6	Capital Funds on Hand, Reserves	Regional Parks
Beaver Lake Dams - Upgrades and Improvements Program	0.5	Capital Funds on Hand, Reserves	Regional Parks
PANORAMA RECREATION			
New Recreation Facility	9.1	Debt	Arts & Recreation
ENVIRONMENTAL RESOURCE MANAGEMENT			
Progressive Closure of External Faces	4.7	Reserves	Solid Waste & Recycling
Cell 5 Liner Construction	3.5	Capital Funds on Hand, Debt	Solid Waste & Recycling
Cell 5 & 6 Gravity Retaining Wall	2.5	Capital Funds on Hand, Debt	Solid Waste & Recycling
Aggregate Production for Internal Use	1.3	Reserves	Solid Waste & Recycling
Existing Utilities - Relocate for Cell 5	1.2	Capital Funds on Hand, Debt	Solid Waste & Recycling
Gas & Leachate Collection	1.0	Reserves	Solid Waste & Recycling
Sedimentation Pond Relining	1.0	Reserves	Solid Waste & Recycling
Residual Treatment Facility Biogas Tie-In to Renewable Natural Gas	0.8	Capital Funds on Hand	Solid Waste & Recycling
North End Wheel Wash	0.8	Reserves	Solid Waste & Recycling
ENVIRONMENTAL PROTECTION			
Regional Electric Vehicle Charging Infrastructure	1.2	Capital Funds on Hand, Grant	Climate Action
Legislative & General Administration			
INFORMATION TECHNOLOGY			
Procure to Pay Modernization Project	1.0	Capital Funds on Hand	Business Systems & Processes
SAP S4HANA Enhancements	0.6	Capital Funds on Hand	Business Systems & Processes
FAMILY COURT BUILDING			
Mechanical Upgrades	1.1	Reserves	Housing & Health
HEALTH FACILITIES - VIHA			
Exterior Upgrades	1.8	Capital Funds on Hand, Reserves	Housing & Health
Infrastructure & Water Services			
LYALL HARBOUR BOOT COVE WATER			
Dam Improvement and Regulatory Requirements	0.6	Capital Funds on Hand, Debt	Water
PORT RENFREW WATER			
Supply System Replacement	1.3	Grant	Water
REGIONAL WATER SUPPLY			
Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension	24.0	Capital Funds on Hand, Grant	Water
New Field Operations Centre Building	4.7	Capital Funds on Hand, Other	Water
Critical Spare Equipment Storage & Pipe Yard	3.8	Capital Funds on Hand	Water
Vehicle & Equipment Replacement	2.3	Equipment Replacement Fund	Water
Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	2.0	Capital Funds on Hand	Safety & Emergency Management
RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	2.0	Capital Funds on Hand, Debt	Water

Continued on next page

CRD 2027 Capital Projects Over $500,000

SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
REGIONAL WATER SUPPLY			
Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	1.9	Capital Funds on Hand	Safety & Emergency Management
Master Plan Project Delivery	1.7	Capital Funds on Hand	Water
Master Plan Program Management	1.5	Capital Funds on Hand	Water
Goldstream Water Supply Area Dams - Upgrades and Improvements Program	1.4	Capital Funds on Hand	Safety & Emergency Management
Integrate Dam Performance and Hydromet to SCADA	1.2	Capital Funds on Hand	Safety & Emergency Management
Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	1.2	Capital Funds on Hand	Safety & Emergency Management
Microwave Radio Upgrades	0.8	Capital Funds on Hand	Water
Mount Tolmie Tank Assessment and Interim Improvements	0.6	Capital Funds on Hand	Water
Bulk Supply Meter Replacement and Backflow Prevention Program	0.6	Capital Funds on Hand	Water
Enterprise Asset Management System	0.6	Capital Funds on Hand, Other	Business Systems & Processes
Ecosystem Resilience Treatments	0.6	Capital Funds on Hand, Other	Water
JDF WATER DISTRIBUTION			
Sooke Road Watermain Replacement	7.1	Capital Funds on Hand	Water
AC Pipe Replacement Program	3.8	Capital Funds on Hand	Water
Residential Service & Meter Replacement	3.6	Capital Funds on Hand	Water
SCADA Master Plan Update & Upgrades	2.3	Capital Funds on Hand	Water
Large Meters & Pressure Control Stations Replacement Program	1.8	Capital Funds on Hand	Water
Vehicle & Equipment Replacement	1.1	Equipment Replacement Fund	Water
Pump Station Renewal Program	0.9	Capital Funds on Hand	Water
Distribution System Improvements	0.5	Capital Funds on Hand	Water
JDF WATER DISTRIBUTION (DCC)			
Sooke Henlyn Supply & Distribution Mains	1.0	Reserves	Water
Throup Road Watermain Installation	0.9	Reserves	Water
SAANICH PENINSULA TREATMENT PLANT			
Saanich Peninsula Sewers, Manholes and Chamber Repairs & Upgrades	1.5	Debt	Wastewater
Standby Power Assessment and Replacement	0.7	Debt	Wastewater
CORE AREA WASTEWATER			
Core Area Sewers, Manholes and Chamber Repairs & Upgrades	2.9	Debt	Wastewater
Annual Provisional Emergency Repairs	1.5	Reserves	Wastewater
Shoreline Trunk Sewer Upgrade	1.0	Debt	Wastewater
Biosolids Advanced Thermal Plant	1.0	Capital Funds on Hand, Debt	Wastewater
Process & Mechanical Upgrades	0.9	Debt	Wastewater
Electric Vehicle Charging	0.6	Debt	Climate Action
Safety & Security Upgrades	0.6	Debt	Wastewater
Optimization of Residual Treatment Facility Operations	0.6	Capital Funds on Hand	Wastewater
Salt Spring Island (SSI)			
COMMUNITY TRANSPORTATION			
Ganges Roadside Pathway Construction	0.6	Capital Funds on Hand	Transportation
SALT SPRING ISLAND PARK LAND & RECREATION			
Pool Building Structural Upgrades	1.8	Debt, Reserves	Arts & Recreation
SIMS Energy Improvements	0.5	Reserves, Grant	Arts & Recreation
SIMS Roof Replacement Project	0.5	Reserves, Grant	Arts & Recreation
GANGES SEWER UTILITY			
Chemical Storage, Lab Room, Crew Room, Central Facility	1.1	Reserves, Grant	Safety & Emergency Management
Ganges Replace 100% Surcharged Sewer Pipelines	0.5	Reserves, Grant	Wastewater

Continued on next page

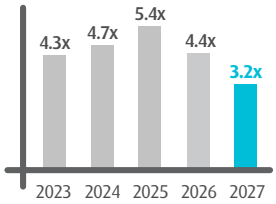
CRD 2027 Capital Projects Greater than $500,000

SERVICE AREA	$M	FUNDING SOURCE	COMMUNITY NEED
MALIVIEW ESTATES SEWER SYSTEM			
Wastewater Treatment Plant Upgrade	0.6	Debt, Reserves, Grant	Wastewater
Southern Gulf Island (SGI)			
PENDER ISLAND COMMUNITY PARKS			
Land Acquisition	1.0	Reserves, Other	Local Government
Juan de Fuca Electoral Area (JDF)			
OTTER POINT FIRE			
Replace E23 - Triple Combination Engine Pumper Truck	0.6	Equipment Replacement Fund	Safety & Emergency Management

Total Projects > $500K	151.6
Total Projects < $500K	61.8
Total 2027 Capital Projects	**213.4**

CRD 2027 Financial Indicators

BUILDING INFRASTRUCTURE



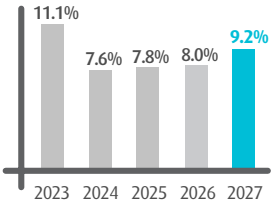
Benchmark target is at least 1.0.

Investment in capital is **3.2x** the rate of depreciation

This is the amount of capital invested in infrastructure for every dollar that assets depreciate each year. In 2027, the investment in capital will be $213.4M compared to an amortization of $66.1M*.

**Amortization based on net book value as per the audited financial statements from the preceding year.*

MANAGING DEBT



Benchmark target is less than 25%.

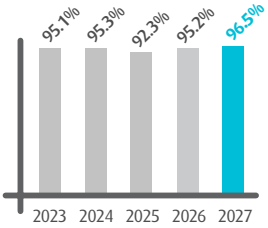
Debt servicing costs are **9.2%** of revenue

This is the amount of annual revenue committed to debt repayment for existing and new capital. In 2027, debt servicing costs will account for $33.4M* out of total revenue of $364.0M.**

**This excludes municipal borrowing.*

***This excludes municipal debt ($22.4M), internal allocations ($80.1M) and surplus carryforward ($2.3M).*

OPERATING CAPACITY

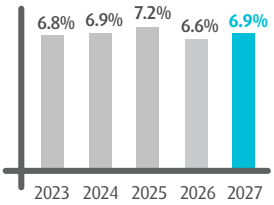


Ongoing expenditures make up **96.5%** of the total operations budget

This is the amount of total operations that excludes one-time expenditures. In 2027, ongoing operations will total $328.4M* while total operations will total $340.3M.*

**This excludes the surplus carryforward ($2.3M).*

SAVING FOR THE FUTURE



Reserve transfers make up **6.9%** of the operating budget

This is the amount of total reserve contributions compared to the total CRD operating budget. In 2027, reserve transfers will total $32.4M while the operating budget will total $468.9M.*

**Includes municipalities' own debt.*

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
September 23, 2026
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part A

*Click on the **Department name** below to access budget package*

1. Executive Services

- **1.1** C.A.O. & Executive Office
- **1.2** Human Resources
- **1.3** Corporate Communications & Engagement

2. Corporate Services

- **2.1** Corporate Services
- **2.2** Board Expenditures
- **2.3** First Nations Relations
- **2.4** Victoria Family Court Committee
- **2.5** Greater Victoria Police Victims Services
- **2.6** Sooke Regional Museum
- **2.7 Real Estate, Facilities Management & Engineering**
  - 2.7.1 Real Estate
  - 2.7.2 Facility Management
  - 2.7.3 CRD Headquarters Building
  - 2.7.4 Corporate Satellite Facilities
  - 2.7.5 Family Court Building
  - 2.7.6 Health Facilities - VIHA

3. Finance & Technology

- **3.1 Financial Services**
  - 3.1.1 Finance
- **3.2 Technology and Initiatives**
  - 3.2.1 Regional Grant in Aid
  - 3.2.2 Information Technology
  - 3.2.3 GIS Information Systems
  - 3.2.4 Geo-Spatial Referencing
- **3.3 Arts and Other Finance Budgets**
  - 3.3.1 Performing Arts Facilities
  - 3.3.2 Arts Grants and Development
  - 3.3.3 Feasibility Study Reserve
- **3.4 West Shore RCMP Detachment Expansion**
  - 3.4.1 West Shore RCMP Detachment Expansion

CAPITAL REGIONAL DISTRICT

2027 BUDGET

EXECUTIVE SERVICES

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026

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Click on the service area name below to access selected budgets

Executive Services			Page
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1.2	1.016	Human Resources	**11 - 19**
1.3	1.118	Corporate Communications & Engagement	**20 - 27**

CAPITAL REGIONAL DISTRICT

2027 BUDGET

CAO & Executive Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.014 CAO & Executive Services	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.014 CAO & Executive Operations

	Total Expenditure	Comments
2026 Budget	**1,635,688**	
Change in Wages & Benefits:		
General wages & benefits change	21,170	Inclusive of estimated collective agreement changes
Position changes	19,180	Inclusive of step increases, position changes and reclassifications
Total Change in Wages & Benefits	40,350	
Other Changes:		
Contract for Services	(75,000)	Reduction for 2026 of one-time costs for PWC review
	97,500	2027 IBC 11b-3.3: Organizational Capacity Allocation Review
Other Costs	(12,394)	Reduction in Insurance and Information Management allocation
Total Other Changes	10,106	
2027 Budget	**1,686,144**	

Summary of % Expense Increase	
2027 General wages & benefits change	2.5%
2027 IBC Expense	6.0%
Reduction in one-time contract for services	-4.6%
Balance of increase	-0.8%
% expense increase from 2026:	***3.1%***
% Requisition increase from 2026 (if applicable):	***1.8%***

Requisition funding is 94% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $62,200 (3.8%) due mainly to temporary staff vacancies ($95,000) offset by increased contractor spending of ($40,000).

CAO & Executive Operations	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	1,377,046	1,282,000	1,417,396	-	-	1,417,396	1,452,269	1,480,226	1,508,736	1,537,820
Building Occupancy	32,213	32,213	32,856	-	-	32,856	34,182	34,755	35,341	35,940
Legal Expenses	2,070	5,000	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Software Licenses	15,930	15,000	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Other Operating Expenses	203,339	234,139	115,302	-	97,500	212,802	247,722	252,800	257,957	263,232
TOTAL OPERATING COSTS	**1,630,598**	**1,568,352**	**1,583,554**	**-**	**97,500**	**1,681,054**	**1,752,533**	**1,786,511**	**1,821,134**	**1,856,472**
*Percentage Increase over prior year						3.1%	4.3%	1.9%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	5,090	5,090	5,090	-	-	5,090	5,190	5,290	5,400	5,510
Transfer to Operating res fund	-	-								
TOTAL CAPITAL / RESERVES	5,090	5,090	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL COSTS	**1,635,688**	**1,573,442**	**1,588,644**	**-**	**97,500**	**1,686,144**	**1,757,723**	**1,791,801**	**1,826,534**	**1,861,982**
Transfer from Internal Reserve	(75,000)	(75,000)	-	-	(97,500)	(97,500)	(130,000)	(130,000)	-	-
NET COSTS	**1,560,688**	**1,498,442**	**1,588,644**	**-**	**-**	**1,588,644**	**1,627,723**	**1,661,801**	**1,826,534**	**1,861,982**
*Percentage increase over prior year Net Costs			1.8%			1.8%	2.5%	2.1%	9.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	7.0	7.0	7.0		-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.014 CAO & Executive Operations	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$7,377	$19,273	$0	$0	$0	$26,650
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$7,377**	**$19,273**	**$0**	**$0**	**$0**	**$26,650**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$7,377	$19,273	$0	$0	$0	$26,650
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$7,377**	**$19,273**	**$0**	**$0**	**$0**	**$26,650**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.014

Service Name: CAO & Executive Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	Replacement	Computer	Computer Replacement	$ 7,377	E	ERF		$ 7,377	$ -	$ -	$ -	$ -	$ 7,377
28-01	Replacement	Computer	Computer Replacement	$ 19,273	E	ERF		$ -	$ 19,273	$ -	$ -	$ -	$ 19,273
			Grand Total	**$ 26,650**			**$ -**	**$ 7,377**	**$ 19,273**	**$ -**	**$ -**	**$ -**	**$ 26,650**

Reserve Schedule

Reserve Fund: 1.014 CAO & Executive Operations

Fund: 1022 Fund Center: 101366	**Estimated**	**Budget**				
ERF Group: CAO.ERF	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	22,231	25,757	23,470	9,387	14,677	20,077
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	(1,564)	(7,377)	(19,273)		-	
Transfer from Operating Budget	5,090	5,090	5,190	5,290	5,400	5,510
Interest Income						
Ending Balance $	**25,757**	**23,470**	**9,387**	**14,677**	**20,077**	**25,587**

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Human Resources

COMMITTEE OF THE WHOLE

September 2026

Service: 1.016 Human Resources	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide Human Resources services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2026 to 2027
Service: 1.016 - Human Resources

	Total Expenditure	Comments
2026 Budget	**4,717,631**	
Change in Wages & Benefits:		
General wages & benefits change	116,893	Inclusive of estimated collective agreement changes
Position changes	(2,775)	Inclusive of step increases, position changes and reclassifications
Other	(9,308)	Net reduction in auxiliary support costs
Total Change in Wages & Benefits	104,810	
Other Changes:		
Contract for Services	(162,420)	Reduction for 2026 one-time costs for employee survey part 2, EDIA facilitation and exempt compensation review
Transfer to Reserves	(130,000)	Reduction for 2026 one-time operating reserve transfer
HR Development Plan	40,000	Increase in corporate training, to reflect growth in staffing base
Building Occupancy	2,343	
Other Costs	20,820	
Total Other Changes	(229,257)	
2027 Budget	**4,593,184**	

Summary of % Expense Increase		
2027 General wages & benefits change	2.4%	
Reduction in one-time costs	-6.4%	
Balance of increase	1.3%	
% expense change from 2026:	***-2.6%***	
% Requisition increase from 2026 (if applicable):	***2.2%***	*Requisition funding is (14)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $100,800 (2.1%) due to minor savings on wages & benefits, team training, and contract for services.

1.016 - Human Resources	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	3,362,462	3,305,000	3,467,272	-	-	3,467,272	3,548,142	3,626,716	3,695,509	3,679,350
Allocations	176,601	176,401	156,238	-	-	156,238	161,865	164,732	167,657	170,584
Legal Expenses	18,150	25,000	30,000	-	-	30,000	30,600	31,210	31,830	32,470
LGLRA Membership Dues and Staff Training	203,190	191,000	209,000	-	-	209,000	213,180	217,440	221,790	226,230
Contract for Services	527,244	491,770	404,824	-	-	404,824	412,460	420,849	429,097	437,695
Software Licenses	81,814	80,000	90,000	-	-	90,000	91,800	93,640	95,510	97,420
Other Operating Expenses	206,170	200,470	215,850	-	-	215,850	218,008	222,270	226,606	231,017
TOTAL OPERATING COSTS	**4,575,631**	**4,469,641**	**4,573,184**	**-**	**-**	**4,573,184**	**4,676,055**	**4,776,857**	**4,867,999**	**4,874,766**
*Percentage Increase over prior year						-0.1%	2.2%	2.2%	1.9%	0.1%
CAPITAL / RESERVE										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	12,000	12,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve	130,000	130,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**142,000**	**142,000**	**20,000**	**-**	**-**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
TOTAL COSTS	**4,717,631**	**4,611,641**	**4,593,184**	**-**	**-**	**4,593,184**	**4,696,055**	**4,796,857**	**4,887,999**	**4,894,766**
						-2.6%	2.2%	2.1%	1.9%	0.1%
INTERNAL RECOVERIES										
Recovery Costs	(88,608)	(88,608)	(20,000)	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
First Aid Recovery	(6,392)	(6,392)	(6,521)	-	-	(6,521)	(6,652)	(6,785)	(6,919)	(7,057)
Transfer from Internal Reserve	(145,000)	(145,000)	-	-	-	-	-	-	-	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(3,854,801)	(3,854,801)	(3,929,933)	-	-	(3,929,933)	(4,013,571)	(4,094,565)	(4,165,308)	(4,151,064)
TOTAL INTERNAL RECOVERIES	**(4,094,801)**	**(4,094,801)**	**(3,956,454)**	**-**	**-**	**(3,956,454)**	**(4,040,223)**	**(4,121,350)**	**(4,192,227)**	**(4,178,121)**
NET COSTS	**622,830**	**516,840**	**636,730**	**-**	**-**	**636,730**	**655,832**	**675,507**	**695,772**	**716,645**
*Percentage increase over prior year Net Costs						2.2%	3.0%	3.0%	3.0%	3.0%
AUTHORIZED POSITIONS: Salaried	18.5	18.5	18.0	-	-	18.0	18.0	18.0	18.0	18.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.016 Human Resources	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$12,784	$340,588	$671,984	$101,800	$3,196	$1,130,352
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$12,784**	**$340,588**	**$671,984**	**$101,800**	**$3,196**	**$1,130,352**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$331,000	$659,200	$101,800	$0	$1,092,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$12,784	$9,588	$12,784	$0	$3,196	$38,352
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$12,784**	**$340,588**	**$671,984**	**$101,800**	**$3,196**	**$1,130,352**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.016

Service Name: Human Resources

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	Replacement	Computer	Computer Replacement	$ 12,784	E	ERF		$ 12,784	$ -	$ -	$ -		$ 12,784
28-01	Replacement	Computer	Computer Replacement	$ 9,588	E	ERF		$ -	$ 9,588	$ -	$ -		$ 9,588
29-01	Replacement	Computer	Computer Replacement	$ 12,784	E	ERF		$ -	$ -	$ 12,784	$ -		$ 12,784
31-01	Replacement	Computer	Computer Replacement	$ 3,196	E	ERF		$ -	$ -	$ -	$ -	$ 3,196	$ 3,196
26-02	New	HRIS - Talent Suite	2026 11b-1.6 HRIS Talent Suite (Revised)	$ 1,092,000	E	Cap		$ -	$ 331,000	$ 659,200	$ 101,800		$ 1,092,000
			Grand Total	**$ 1,130,352**			**$ -**	**$ 12,784**	**$ 340,588**	**$ 671,984**	**$ 101,800**	**$ 3,196**	**$ 1,130,352**

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419 ERF Group: HR.ERF	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	39,679	48,483	55,699	66,111	73,327	93,327
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)	(3,196)	(12,784)	(9,588)	(12,784)	-	(3,196)
Transfer from Operating Budget	12,000	20,000	20,000	20,000	20,000	20,000
Interest Income		-	-	-	-	-
Ending Balance $	**48,483**	**55,699**	**66,111**	**73,327**	**93,327**	**110,131**

Assumptions/Background:

Capital Fund

Capital Fund: 1.016 Human Resources - for HRIS

Reserve Cash Flow

Fund: GSV185008 Fund Center: 191094	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	1,259,601	1,259,601	1,259,601	1,259,601	1,259,601	1,259,601
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)	-	-	-	-	-	-
Transfer from Operating Budget	-	-	-	-	-	-
Transfer from L&G Operating Reserve (BX)						
Interest Income	-	-	-	-	-	-
Ending Balance $	**1,259,601**	**1,259,601**	**1,259,601**	**1,259,601**	**1,259,601**	**1,259,601**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Corporate Communications & Engagement

COMMITTEE OF THE WHOLE

September 2026

Service: 1.118 Corporate Communications & Engagement	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide administrative services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2026 to 2027
Service: 1.118 Corporate Communications & Engagement

	Total Expenditure	Comments
2026 Budget	**3,124,010**	
Change in Wages & Benefits:		
General wages & benefits change	52,967	Inclusive of estimated collective agreement changes
Position changes	(9,695)	Includes step increases and reclassifications
Total Change in Wages & Benefits	43,272	
Other Changes:		
Human Resources Allocation	49,111	Increase in 2026 wages & benefits budget
Contract for Services	(18,600)	Reduction in one time expenses from 2026
Other Costs	(7,455)	
Total Other Changes	23,056	
2027 Budget	**3,190,338**	
Summary of % Expense Change		
General wages & benefits change	1.7%	
Human Resources Allocation	1.6%	
Balance of increase	-0.8%	
% expense increase from 2026:	***2.1%***	
% Requisition increase from 2026 (if applicable):	***1.1%***	*Requisition funding is 17% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $402,000 (26.7%) due mainly to temporary staff vacancies.

1.118 - CORPORATE COMMUNICATIONS & ENGAGEMENT	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	2,626,116	2,294,474	2,669,388	-	-	2,669,388	2,754,229	2,700,907	2,758,426	2,683,788
Allocations	120,594	120,594	162,210	-	-	162,210	167,072	170,184	173,075	173,958
Contract for Services	92,600	72,600	60,000	-	14,000	74,000	61,200	62,420	63,660	64,940
Printing & Copying	19,240	7,000	19,240	-	-	19,240	19,620	20,010	20,410	20,820
Other Operating Expenses	249,460	197,180	249,500	-	-	249,500	278,610	271,060	276,601	282,304
TOTAL OPERATING COSTS	**3,108,010**	**2,691,848**	**3,160,338**	**-**	**14,000**	**3,174,338**	**3,280,731**	**3,224,581**	**3,292,172**	**3,225,810**
*Percentage Increase over prior year			1.7%	0.0%	0.5%	2.1%	3.4%	-1.7%	2.1%	-2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	16,000	16,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL CAPITAL / RESERVES	16,000	16,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL COSTS	**3,124,010**	**2,707,848**	**3,176,338**	**-**	**14,000**	**3,190,338**	**3,296,931**	**3,240,981**	**3,308,782**	**3,242,630**
*Percentage increase over prior year Total Costs			1.7%	0.0%	0.4%	2.1%	3.3%	-1.7%	2.1%	-2.0%
Funding from Internal Reserves	(88,000)	(74,000)	-	-	(14,000)	(14,000)	-	-	-	-
Funding from Internal Allocation - CRD Evolves	(1,528,030)	(1,528,030)	(1,637,284)	-	-	(1,637,284)	(1,683,528)	(1,594,971)	(1,625,665)	(1,528,723)
TOTAL COSTS LESS INTERNAL RECOVERIES	**1,507,980**	**1,105,818**	**1,539,054**	**-**	**-**	**1,539,054**	**1,613,404**	**1,646,009**	**1,683,117**	**1,713,908**
REVENUE										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
NET COSTS	**1,507,980**	**1,105,818**	**1,539,054**	**-**	**-**	**1,539,054**	**1,613,404**	**1,646,009**	**1,683,117**	**1,713,908**
*Percentage increase over prior year Net Costs			2.1%	0.0%	0.0%	2.1%	4.8%	2.0%	2.3%	1.8%
AUTHORIZED POSITIONS:										
Salaried	18.5	18.5	18.5		-	18.5	18.5	17.5	17.5	16.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.118 Corporate Communications & Engagement	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$13,462	$3,535	$23,728	$3,196	$13,462	$57,383
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$13,462**	**$3,535**	**$23,728**	**$3,196**	**$13,462**	**$57,383**
	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	$13,462	$3,535	$23,728	$3,196	$13,462	$57,383
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$13,462**	**$3,535**	**$23,728**	**$3,196**	**$13,462**	**$57,383**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.118

Service Name: Corporate Communications & Engagement

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	$ 12,919	E	ERF		$ -	$ -	$ -	$ -	$ -	$ -
27-01	Replacement	Computer	Computer Replacement	$ 19,989	E	ERF		$ 13,462	$ -	$ -	$ -	$ -	$ 13,462
28-01	Replacement	Computer	Computer Replacement	$ 6,663	E	ERF		$ -	$ 3,535	$ -	$ -	$ -	$ 3,535
29-01	Replacement	Computer	Computer Replacement	$ 5,099	E	ERF		$ -	$ -	$ 23,728	$ -	$ -	$ 23,728
30-01	Replacement	Computer	Computer Replacement	$ 13,326	E	ERF		$ -	$ -	$ -	$ 3,196	$ -	$ 3,196
31-01	Replacement	Computer	Computer Replacement		E	ERF		$ -	$ -	$ -	$ -	$ 13,462	$ 13,462
													$ -
			Grand Total	**$ 57,996**			**$ -**	**$ 13,462**	**$ 3,535**	**$ 23,728**	**$ 3,196**	**$ 13,462**	**$ 57,383**

Reserve Fund: 1.118 Corporate Communications & Engagement

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

Reserve Cash Flow

Fund: 1022 Fund Center: 101518	**Estimate**	**Budget**				
ERF Group: COMREL.ERF	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	7,551	10,632	13,170	25,835	18,507	31,921
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(12,919)	(13,462)	(3,535)	(23,728)	(3,196)	(13,462)
Transfer from Operating Budget	16,000	16,000	16,200	16,400	16,610	16,820
Interest Income	-	-	-	-	-	-
Ending Balance $	**10,632**	**13,170**	**25,835**	**18,507**	**31,921**	**35,279**

Assumptions/Background:

2027 - 4 standard laptops & 2 advanced laptops
2028 - 1 advanced laptop
2029 - 6 standard laptops & 4 advanced laptops
2030 - 2 standard laptops
2031 - 4 standard laptops & 2 advanced laptops

CAPITAL REGIONAL DISTRICT

2027 BUDGET

CORPORATE SERVICES

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026
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CAPITAL REGIONAL DISTRICT

2027 BUDGET

Corporate Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.014B Corporate Services	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, procurement, records management and privacy and Freedom of Information requests.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2026 to 2027
Service: 1.014B CORPORATE SERVICES

	Total Expenditure	Comments
2026 Budget	**4,706,392**	
Change in Wages & Benefits:		
General wages & benefits change	99,967	Inclusive of estimated collective agreement changes
Position changes	24,920	Inclusive of step increases, position changes and reclassifications
0.4 FTE Information and Privacy Analyst	26,233	2027 IBC 12a-1.2: Privacy and Information Analyst (Q3 implementation)
1.0 FTE Departmental Administrator	59,394	2027 IBC 13a-1.4: Departmental Administrator - Paralegal & Assistant (Q3 implementation)
1.0 FTE Risk Analyst	88,931	2027 IBC 13b-1.1: Enterprise Risk Management Program (Q3 implementation)
Reduction in auxiliary wages	(40,000)	
Total Change in Wages & Benefits	259,445	
Other Changes:		
Consultants	(477,800)	Change in spending on 2027 IBC 13a-3.1: M365 SharePoint Online Transition to Information Management
Contract for Services	(74,000)	Reduction for 2026 of one-time costs for business continuity and actuarial support
Consultants	200,000	2027 IBC 13b-1.1: Enterprise Risk Management Program Consultant
Building Occupancy	39,601	
Office & Equipment Costs	26,000	Office costs associated with new ongoing FTEs
Other Costs	(19,112)	
Total Other Changes	(305,311)	
2027 Budget	**4,660,526**	

Summary of % Expense Increase		
2027 IBC Expense	8.5%	
Reduction in one-time contract for services	-11.7%	
2027 General wages & benefits change	2.7%	
Balance of change	-0.4%	
% expense change from 2026:	***-1.0%***	
% Requisition increase from 2026 (if applicable):	***4.0%***	*Requisition funding is 66% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $442,000 (12.2%) largely attributable to temporary staff vacancies.

CORPORATE SERVICES	2026 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS:										
Salaries and Wages	3,334,485	2,972,500	3,389,371	174,558	30,000	3,593,930	4,117,359	4,365,081	4,482,567	4,575,991
Building Occupancy	165,786	165,786	205,387	-	-	205,387	214,111	217,633	221,231	224,914
Legal Expenses	8,310	8,000	8,310	-	-	8,310	8,480	8,650	8,820	9,000
Contract for Services	976,745	674,000	2,000	-	613,000	615,000	152,905	29,425	31,021	7,694
Software Licenses	34,500	36,000	33,500	6,000	-	39,500	47,820	48,880	49,850	50,850
Other Operating Expenses	176,567	124,147	146,400	16,000	26,000	188,400	196,919	175,198	165,328	161,528
TOTAL OPERATING COSTS	**4,696,392**	**3,980,433**	**3,784,968**	**196,558**	**669,000**	**4,650,526**	**4,737,594**	**4,844,867**	**4,958,817**	**5,029,977**
*Percentage Increase over prior year						-1.0%	1.9%	2.3%	2.4%	1.4%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to General Capital Fund	-	-								
TOTAL CAPITAL / RESERVES	**10,000**	**10,000**	**10,000**	**-**	**-**	**10,000**	**13,200**	**13,460**	**13,730**	**14,000**
TOTAL COSTS	**4,706,392**	**3,990,433**	**3,794,968**	**196,558**	**669,000**	**4,660,526**	**4,750,794**	**4,858,327**	**4,972,547**	**5,043,977**
*Percentage increase over prior year			-19.4%			-1.0%	1.9%	2.3%	2.4%	1.4%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Allocation Recovery	(678,339)	(678,339)	(272,000)	-	-	(272,000)	(278,740)	(285,657)	(292,745)	(300,017)
Transfer from Operating Reserve	(397,000)	(124,000)	-	-	(613,000)	(613,000)	(150,000)	(25,000)	(25,000)	-
TOTAL REVENUE	**(1,075,339)**	**(802,339)**	**(272,000)**	**-**	**(613,000)**	**(885,000)**	**(428,740)**	**(310,657)**	**(317,745)**	**(300,017)**
NET COSTS	**3,631,053**	**3,188,094**	**3,522,968**	**196,558**	**56,000**	**3,775,526**	**4,322,054**	**4,547,670**	**4,654,802**	**4,743,960**
*Percentage increase over prior year Net Costs			-3.0%			4.0%	14.5%	5.2%	2.4%	1.9%
AUTHORIZED POSITIONS:										
Salaried	20.6	20.6	20.6	2.4	-	23.0	25.0	26.0	26.0	26.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.014B Corporate Services	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$7,664	$4,794	$10,266	$6,731	$11,186	$40,641
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$7,664**	**$4,794**	**$10,266**	**$6,731**	**$11,186**	**$40,641**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$7,664	$4,794	$10,266	$6,731	$11,186	$40,641
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$7,664**	**$4,794**	**$10,266**	**$6,731**	**$11,186**	**$40,641**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.014B

Service Name: Corporate Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	Replacement	Computer	Computer Replacement	$ 7,664	E	ERF		$ 7,664	$ -	$ -			$ 7,664
28-01	Replacement	Computer	Computer Replacement	$ 4,794	E	ERF		$ -	$ 4,794	$ -			$ 4,794
29-01	Replacement	Computer	Computer Replacement	$ 10,266	E	ERF		$ -	$ -	$ 10,266			$ 10,266
30-01	Replacement	Computer	Computer Replacement	$ 6,731	E	ERF		$ -	$ -		$ 6,731		$ 6,731
31-01	Replacement	Computer	Computer Replacement	$ 11,186	E	ERF						$ 11,186	$ 11,186
													$ -
			Grand Total	**$ 40,641**			**$ -**	**$ 7,664**	**$ 4,794**	**$ 10,266**	**$ 6,731**	**$ 11,186**	**$ 40,641**

Reserve Schedule

Reserve Fund: 1.014B Corporate Services

Fund: 1022 Fund Center: 102307 ERF Group: ERF Corporate Services	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	14,994	10,918	13,254	21,660	24,854	31,853
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(14,076)	(7,664)	(4,794)	(10,266)	(6,731)	(11,186)
Transfer from Operating Budget	10,000	10,000	13,200	13,460	13,730	14,000
Interest Income						
Ending Balance $	**10,918**	**13,254**	**21,660**	**24,854**	**31,853**	**34,667**

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Board Expenditures

COMMITTEE OF THE WHOLE

September 2026

Service: 1.011 Board Expenditures	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board. One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.011 - Board Expenditures

	Total Expenditure	Comments
2026 Budget	**1,462,680**	
Change in Wages & Benefits:		
N/A	-	
Total Change in Wages & Benefits	-	
Other Changes:		
Director's Remuneration	140,475	Estimated increase on projected CPI
Board Orientation Expenses	(22,880)	Reduction from 2026 -2026 for IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030
Other Costs	-	
Total Other Changes	117,595	
2027 Budget	**1,580,275**	
Summary of % Expense Increase		
Director's Remuneration	9.6%	
Change in 2026 IBC Expense	-1.6%	
Balance of increase	0.0%	
% expense increase from 2026:	***8.0%***	
% Requisition increase from 2026 (if applicable):	***10.1%***	*Requisition funding is 100% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $62,000 (4.2%) due to temporary savings in Director's expenses and per-meeting payments, meeting expenses and contract for service expenses.

1.011 - Board Expenditures	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										
Directors' Remuneration	955,495	930,000	1,095,970	-	-	1,095,970	1,117,890	1,140,250	1,163,060	1,186,320
Standard Overhead Allocation	67,681	67,681	67,681	-	-	67,681	68,899	70,277	71,683	73,116
Building Occupancy	132,694	132,694	132,694	-	-	132,694	138,973	145,047	147,397	149,800
Legal Expenses	16,290	16,000	16,290	-	-	16,290	16,620	16,950	17,290	17,640
Contract for Services	64,900	51,600	13,000	-	31,800	44,800	12,410	12,660	12,910	13,170
Software Licenses	80,660	80,000	80,660	-	-	80,660	82,270	83,920	85,600	87,310
Meetings & Printing	27,800	12,000	16,020	-	9,000	25,020	16,340	16,670	17,000	17,350
Scholarship Programs	19,320	18,200	19,320	-	-	19,320	19,610	19,900	20,200	20,500
Other Operating Expenses	38,140	32,600	38,140	-	-	38,140	38,982	39,841	40,737	41,650
TOTAL OPERATING COSTS	**1,402,980**	**1,340,775**	**1,479,775**	**-**	**40,800**	**1,520,575**	**1,511,994**	**1,545,515**	**1,575,877**	**1,606,856**
*Percentage Increase over prior year						8.4%	-0.6%	2.2%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve	-	-	-	-	-	-	30,000	30,000	30,000	30,000
Transfer to Equipment Replacement Fund	59,700	59,700	59,700	-	-	59,700	60,890	62,110	63,350	64,620
TOTAL CAPITAL / RESERVE	**59,700**	**59,700**	**59,700**	**-**	**-**	**59,700**	**90,890**	**92,110**	**93,350**	**94,620**
TOTAL COSTS	**1,462,680**	**1,400,475**	**1,539,475**	**-**	**40,800**	**1,580,275**	**1,602,884**	**1,637,625**	**1,669,227**	**1,701,476**
						8.0%	1.4%	2.2%	1.9%	1.9%
INTERNAL RECOVERIES										
Transfer from Internal Reserve	(63,600)	(63,600)	-	-	(40,800)	(40,800)	-	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	**1,396,580**	**1,334,375**	**1,536,975**	**-**	**-**	**1,536,975**	**1,600,384**	**1,635,125**	**1,666,727**	**1,698,976**
*Percentage increase over prior year Total Costs			10.1%			10.1%	4.1%	2.2%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.011 Board Expenditures	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$50,000	$0	$20,000	$70,000	$0	$140,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$50,000**	**$0**	**$20,000**	**$70,000**	**$0**	**$140,000**
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	$50,000	$0	$20,000	$70,000	$0	$140,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$50,000**	**$0**	**$20,000**	**$70,000**	**$0**	**$140,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.011

Service Name: Board Expenditures

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment	$ 20,000	E	ERF				$ 20,000			$ 20,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	$ 50,000	E	ERF					$ 70,000		$ 70,000
27-01	Replacement	Main Boardroom Upgrades Commissioning	Final budget request to ensure any additional requests or commissioning needs are completed after the 2026 boardroom upgrades are complete.	$ 50,000	E	ERF		$ 50,000					$ 50,000
			Grand Total	**$ 902,700**			**$ -**	**$ 50,000**	**$ -**	**$ 20,000**	**$ 70,000**	**$ -**	**$ 140,000**

Reserve Schedule

Reserve Fund: 1.011 Board

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

Reserve Cash Flow

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	812,735	71,435	81,135	142,025	184,135	177,485
Actual Purchases		-	-	-	-	
Planned Purchases (Based on Capital Plan)	(801,000)	(50,000)	-	(20,000)	(70,000)	-
Transfer from Operating Budget	59,700	59,700	60,890	62,110	63,350	64,620
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance $	**71,435**	**81,135**	**142,025**	**184,135**	**177,485**	**242,105**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

First Nations Relations

COMMITTEE OF THE WHOLE

September 2026

Service: 1.027 First Nations Relations	Committee: Governance and First Nations Relations Committee

DEFINITION:

To provide for the management of intergovernmental relations between the CRD and the First Nations.

SERVICE DESCRIPTION:

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.027 FNR

	Total Expenditure	Comments
2026 Budget	**2,100,783**	
Change in Wages & Benefits:		
General wages & benefits change	38,786	Inclusive of estimated collective agreement changes
Annualization of 2026 position	30,393	
Position changes	73,886	Includes step increases and reclassifications
1.0 FTE Regional Parks Liaison	59,394	2027 IBC 7f-1.2: First Nations Liaison 2027; recovered from 1.280 Regional Parks service
Other	(810)	
Total Change in Wages & Benefits	201,649	
Other Changes:		
Office Costs	16,600	Office costs associated with new ongoing FTEs
Contract for Services	(158,241)	Reduction in one time expenses from 2026
Standard Overhead Allocation	10,473	Increase in 2026 operating costs
Human Resources Allocation	4,406	Increase in 2026 wages & benefits budget
Other Costs	(3,212)	
Total Other Changes	(129,974)	
2027 Budget	**2,172,458**	
Summary of % Expense Change		
2026 IBC Salary Annualization	1.4%	
2027 IBC Expense	3.6%	
Contract for Services	-7.5%	
Balance of increase	5.9%	
% expense increase from 2026:	***3.4%***	
% Requisition increase from 2026 (if applicable):	***7.2%***	*Requisition funding is 73% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $65,735 (4.4%) due mainly to short term vacancies and minor savings on travel and training.

1.027 First Nations Relations	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	993,523	915,000	1,195,172	-	-	1,195,172	1,300,379	1,332,590	1,357,799	1,383,521
Allocations	129,165	129,165	147,542	-	-	147,542	143,831	146,622	149,361	151,373
Meetings, Programs & Special Events	69,980	54,980	51,480	-	22,000	73,480	52,510	53,560	54,630	55,720
Contract for Services	848,715	551,156	376,630	-	313,844	690,474	384,160	391,840	399,680	407,670
Legal Expenses	1,330	1,330	1,330	-	-	1,330	1,360	1,390	1,420	1,450
Other Operating Expenses	55,470	44,973	45,260	4,200	12,400	61,860	50,560	51,699	52,868	54,068
TOTAL OPERATING COSTS	**2,098,183**	**1,696,604**	**1,817,414**	**4,200**	**348,244**	**2,169,858**	**1,932,800**	**1,977,701**	**2,015,758**	**2,053,802**
*Percentage Increase over prior year			-13.4%	0.2%	16.6%	3.4%	-10.9%	2.3%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
TOTAL COSTS	**2,100,783**	**1,699,204**	**1,820,014**	**4,200**	**348,244**	**2,172,458**	**1,936,900**	**1,981,801**	**2,019,858**	**2,057,902**
*Percentage Increase over prior year Total Costs			-13.4%	0.2%	16.6%	3.4%	-10.8%	2.3%	1.9%	1.9%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**2,100,783**	**1,699,204**	**1,820,014**	**4,200**	**348,244**	**2,172,458**	**1,936,900**	**1,981,801**	**2,019,858**	**2,057,902**
SOURCES OF FUNDING										
Transfer from Internal Reserve Account	(490,585)	(154,741)	-	-	(335,844)	(335,844)	-	-	-	-
Internal cost recovery	(121,000)	(121,000)	(223,920)	(4,200)	(12,400)	(240,520)	(339,657)	(354,829)	(361,588)	(368,481)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(611,585)**	**(275,741)**	**(223,920)**	**(4,200)**	**(348,244)**	**(576,364)**	**(339,657)**	**(354,829)**	**(361,588)**	**(368,481)**
NET COSTS	**1,489,198**	**1,423,463**	**1,596,094**	**-**	**-**	**1,596,094**	**1,597,243**	**1,626,971**	**1,658,270**	**1,689,421**
*Percentage Increase over prior year Net Costs			7.2%	0.0%	0.0%	7.2%	0.1%	1.9%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	6.0	1.0	-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.027 First Nations Relations	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$5,430	$5,430	$0	$0	$5,430	$16,290
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$5,430**	**$5,430**	**$0**	**$0**	**$5,430**	**$16,290**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$5,430	$5,430	$0	$0	$5,430	$16,290
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$5,430**	**$5,430**	**$0**	**$0**	**$5,430**	**$16,290**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.027

Service Name: First Nations Relations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,331	E	ERF		$ 5,430	$ -	$ -	$ -	$ -	$ 5,430
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,331	E	ERF		$ -	$ 5,430	$ -	$ -	$ -	$ 5,430
31-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	$ 5,430	E	ERF		$ -	$ -	$ -	$ -	$ 5,430	$ 5,430
													$ -
			Grand Total	**$ 16,092**			**$ -**	**$ 5,430**	**$ 5,430**	**$ -**	**$ -**	**$ 5,430**	**$ 16,290**

Reserve Schedule

Reserve Cash Flow

Fund: 1022 Fund Center: 102157 ERF Group: INTGOV.ERF	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	11,857	12,893	10,063	8,733	12,833	16,933
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(1,564)	(5,430)	(5,430)	-	-	(5,430)
Transfer from Operating Budget	2,600	2,600	4,100	4,100	4,100	4,100
Interest Income	-	-	-	-	-	-
Ending Balance $	**12,893**	**10,063**	**8,733**	**12,833**	**16,933**	**15,603**

Assumptions/Background:

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

2027 - 2 standard laptops & 1 ultra portable
2028 - 2 standard laptops & 1 ultra portable
2031 - 2 standard laptops & 1 ultra portable

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Victoria Family Court Committee

COMMITTEE OF THE WHOLE

September 2026

Service: 1.126 Vic Family Court & Youth Justice Committee	Committee: Planning and Protective Services

DEFINITION:

To operate and fund the operation of the Victoria Family Court Committee, a family court committee under the *Provincial Court Act ;* as well as to direct funding to juvenile justice committees appointed by the Board (Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997).

SERVICE DESCRIPTION:

This service provides funding for the operation and funding of a *Provincial Court Act* family court committee, currently operating as the Victoria Family Court and Youth Justice Committee. Historically, such committees were mandatory. Now, they are optional. The mandate of the committee is:

- To monitor proceedings of the court and address issues pertaining to resources and legislation concerning families and youth;
- To promote and examine extra-legal options in the youth and family systems;
- To liaise with governmental and non-governmental bodies around youth justice;
- To meet at least four times a year and to provide an annual report to CRD, other local governments, and the Attorney General

The Victoria Family Court and Youth Justice committee has been a federal Youth Justice Committee under the *Youth Criminal Justice* Act since the 1980s.

PARTICIPATION:

Participants include all 13 municipalities in the CRD and the Juan de Fuca Electoral Area.

On the basis of the net taxable value of land and improvements as fixed for taxation in the immediately preceding year for Hospital District purposes as to one half of such cost, and the other one half shall be apportioned on the basis of population based on the last census established by Census Canada prior to year of apportionment.

MAXIMUM LEVY:

$15,000 (Bylaw No. 3048)

MAXIMUM CAPITAL DEBT:

Nil

METHOD OF AUTHORIZATION:

Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997
Provincial Court Act
Youth Criminal Justice Act

COMMITTEE:

FUNDING:

1.126 Vic Family Court &Youth Justice Committee	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Internal Allocation	973	973	831	-	-	831	849	866	883	901
Meeting Costs	8,323	8,300	8,500	-	-	8,500	8,650	8,850	9,000	9,200
Third Party Payments	32,262	8,000	6,386	-	24,285	30,671	6,218	6,001	5,834	5,616
TOTAL OPERATING COSTS	**41,558**	**17,273**	**15,717**	**-**	**24,285**	**40,002**	**15,717**	**15,717**	**15,717**	**15,717**
*Percentage Increase		-58.4%	-62.18%			-3.74%	-60.7%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	24,285	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(25,841)	(25,841)	-	-	(24,285)	(24,285)	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
Management Fee Offset	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(717)	(717)	(717)	-	-	(717)	(717)	(717)	(717)	(717)
TOTAL REVENUE	(26,558)	(2,273)	(717)	-	(24,285)	(25,002)	(717)	(717)	(717)	(717)
REQUISITION	**(15,000)**	**(15,000)**	**(15,000)**	**-**	**-**	**(15,000)**	**(15,000)**	**(15,000)**	**(15,000)**	**(15,000)**
*Percentage Increase		0.0%	0.00%			0.00%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Greater Victoria Police Victims Services

COMMITTEE OF THE WHOLE

September 2026

Service:	1.128	Greater Victoria Police Victims Services	Committee: Planning and Protective Services

DEFINITION:

To make Grants-In-Aid to the Greater Victoria Police Victims Services on behalf of participating members.
Extended service Bylaw No. 1998 (May 27, 1992).

SERVICE DESCRIPTION:

Greater Victoria Police Victims Services is contracted by the provincial gov't (Solicitor General who provides partial funding) to provide the following services under the Victims of Crime Act to those impacted by crime or trauma : Emotional support/Service referral including at scene triage and referral to Sexual Assault, Spousal Assault, Child Abuse and Men's Trauma centres; Public Education on victim's rights and support services, justice system and court orientation; Court Support for Crown Counsel in Victoria and West Shore including orientation and ongoing support through judicial process for victims, witnesses, friends and family; Safety planning assistance for ongoing safety following criminal victimization; Emotional support for next-of-kin sudden death notification (police accompaniment); Convicted Criminal updates to victims regarding court dates, sentencing, parole hearings and decisions and release dates/ conditions; Victim Impact Statement guidance on content of statement; Victims of Crime Assistance applications for lost income from criminal victimization.

PARTICIPATION:

All municipalities except the District of North Saanich and the District of Sooke and a portion of the electoral Area of Juan de Fuca (former small Langford Electoral Area).

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

FUNDING:

1.128 Greater Victoria Police Victims Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Internal Allocation	6,657	6,657	6,802	-	-	6,802	6,945	7,084	7,225	7,370
Third Party Payments	327,476	327,476	334,027	-	-	334,027	340,707	347,521	354,472	361,561
Interest Charge	5,957	5,957	1,910	-	-	1,910	1,950	1,990	2,025	2,075
TOTAL OPERATING COSTS	**340,090**	**340,090**	**342,739**	**-**	**-**	**342,739**	**349,602**	**356,595**	**363,722**	**371,006**
*Percentage Increase		0.0%	0.78%			0.78%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(5,713)	(5,713)	-	-	-	-	-	-	-	-
Grants in Lieu	(14,583)	(14,583)	(14,583)	-	-	(14,583)	(14,583)	(14,583)	(14,583)	(14,583)
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(20,296)	(20,296)	(14,583)	-	-	(14,583)	(14,583)	(14,583)	(14,583)	(14,583)
REQUISITION	**(319,794)**	**(319,794)**	**(328,156)**	**-**	**-**	**(328,156)**	**(335,019)**	**(342,012)**	**(349,139)**	**(356,423)**
*Percentage Increase		0.0%	2.61%			2.61%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Sooke Region Museum

COMMITTEE OF THE WHOLE

September 2026

Service:	1.121	Sooke Region Museum	Committee: N/A

DEFINITION:

A specified area established to provide annual financial assistance to the Sooke Region Historical Society for the purpose of operating, maintaining and developing the Sooke Region Museum (Bylaw No. 1189 - November 23, 1983); increased levy amendment Bylaw No. 1538 - June 10, 1987, converted by Bylaw No. 3751 - March 2011, both Sooke Region Museum services (1.120 & 1.121) merged into one by Bylaw No. 3827 - July 2012, increased levy Bylaw No. 3942 - April 16, 2014.

SERVICE DESCRIPTION:

This service provides an annual contribution in support of the Sooke Region Museum operations and historical programs. The service was established in 1983 and is administered by the Sooke Region Historical Society.

PARTICIPATION:

Western portions of the Juan de Fuca Electoral Area and the District of Sooke.

MAXIMUM LEVY:

Greater of $191,000 or $0.063 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.121 - Sooke Region Museum	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										
Payments to Sooke Regional Museum	301,247	301,247	307,570	-	-	307,570	313,721	319,995	326,395	332,923
Allocations	5,999	5,999	6,145	-	-	6,145	6,274	6,400	6,528	6,658
Other Operating Expenses	20	20	40	-	-	40	41	42	43	44
TOTAL COSTS	**307,266**	**307,266**	**313,755**	**-**	**-**	**313,755**	**320,036**	**326,437**	**332,966**	**339,625**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	9	9	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,571)	(1,571)	(1,600)	-	-	(1,600)	(1,640)	(1,680)	(1,720)	(1,760)
Other Revenue	(10)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**(1,572)**	**(1,572)**	**(1,610)**	**-**	**-**	**(1,610)**	**(1,650)**	**(1,690)**	**(1,730)**	**(1,770)**
REQUISITION	**(305,694)**	**(305,694)**	**(312,145)**	**-**	**-**	**(312,145)**	**(318,386)**	**(324,747)**	**(331,236)**	**(337,855)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Real Estate

COMMITTEE OF THE WHOLE

September 2026

Service: 1.015 Real Estate	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate 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	476,169	466,479	489,854	-	-	489,854	510,055	521,658	531,594	541,725
Allocations	84,308	84,308	61,242	-	-	61,242	62,802	64,014	65,199	66,034
Legal Expenses	1,580	1,580	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Software Licenses	10,440	10,440	10,440	-	-	10,440	10,650	10,860	11,080	11,300
Other Operating Expenses	24,790	20,810	24,950	-	-	24,950	25,432	25,935	26,438	26,942
TOTAL OPERATING COSTS	**597,287**	**583,617**	**588,066**	**-**	**-**	**588,066**	**610,549**	**624,107**	**635,981**	**647,701**
*Percentage increase/-decrease over prior year						-1.5%	3.8%	2.2%	1.9%	1.8%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**597,287**	**583,617**	**588,066**	**-**	**-**	**588,066**	**610,549**	**624,107**	**635,981**	**647,701**
*Percentage increase/-decrease over prior year Total Costs						-1.5%	3.8%	2.2%	1.9%	1.8%
Internal Recoveries	(477,830)	(466,894)	(470,453)	-	-	(470,453)	(488,439)	(499,286)	(508,785)	(518,161)
NET COSTS	**119,457**	**116,723**	**117,613**	**-**	**-**	**117,613**	**122,110**	**124,821**	**127,196**	**129,540**
*Percentage increase over prior year Net Costs						-1.5%	3.8%	2.2%	1.9%	1.8%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.015 Real Estate	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$3,196	$0	$4,794	$0	$7,990
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$3,196**	**$0**	**$4,794**	**$0**	**$7,990**
	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	$3,196	$0	$4,794	$0	$7,990
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$3,196**	**$0**	**$4,794**	**$0**	**$7,990**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.015

Service Name: Real Estate

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF		$ -	$ -	$ -	$ -		$ -
28-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF		$ -	$ 3,196	$ -	$ -		$ 3,196
30-01	Replacement	Computer	Computer Replacement	$ 4,692	E	ERF		$ -	$ -	$ -	$ 4,794		$ 4,794
													$ -
													$ -
													$ -
			Grand Total	**$ 12,512**			**$ -**	**$ -**	**$ 3,196**	**$ -**	**$ 4,794**	**$ -**	**$ 7,990**

Reserve Schedule

Reserve Fund: 1.015 Real Estate

Reserve Cash Flow

Fund: 1022 Fund Center: 101418 ERF Group: PRPSRV.ERF	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	27,617	22,925	22,925	19,729	19,729	14,935
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(4,692)	-	(3,196)	-	(4,794)	-
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance $	**22,925**	**22,925**	**19,729**	**19,729**	**14,935**	**14,935**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Facility Management

COMMITTEE OF THE WHOLE

September 2026

Service: 1.105 Facility Management	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

SERVICE DESCRIPTION:

Full facility management services including administration, maintenance, technical and project management for nine facilities.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

GENERAL INFORMATION:

All costs are recovered from user departments and requisition.

Change in Budget 2026 to 2027
Service: 1.105 Facility Management

	Total Expenditure	Comments
2026 Budget	**2,073,623**	
Change in Wages & Benefits:		
General wages & benefits change	48,085	Inclusive of estimated collective agreement changes
Position changes	34,363	
0.5 FTE Facilities Maintenance Worker 4	27,577	IBC 11b-3.2.1 to Support Broadened Facilities Management Portfolio 2027
1.0 FTE Facilities Maintenance Lead	59,979	IBC 11b-3.2.2 to Support Broadened Facilities Management Portfolio 2027
Total Change in Wages & Benefits	170,004	
Other Changes:		
Management Overhead	80,000	Transfer of division supervision to Real Estate (no supervision cost in 2026)
Transfer to ERF	43,100	Increase in vehicles and equipment replacement cost.
Building Occupancy	(20,207)	Lower space occupancy in 2027
Other Costs	73,855	
Total Other Changes	176,748	
2027 Budget	**2,420,375**	
Summary of % Expense Change		
2027 General wages & benefits change	2.3%	
IBC 11b-3.2	2.9%	
Management Overhead	3.9%	
Transfer to ERF	2.1%	
Balance of increase	5.6%	
% expense increase from 2026:	***16.7%***	
% Requisition increase from 2026 (if applicable):	***20.8%***	*Requisition funding is (8.1)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is no estimate of a surplus or deficit for the year.

1.105 Facility Management	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	1,497,943	1,404,604	1,639,689	87,556	-	1,727,245	1,862,367	1,910,067	1,951,575	1,989,117
Internal Allocations	223,580	293,580	274,454	-	-	274,454	280,773	286,289	291,754	296,148
Consulting Service	82,560	82,560	91,210	-	-	91,210	93,040	94,900	96,800	98,730
Operating Supplies	28,695	25,257	29,860	-	-	29,860	30,460	31,060	31,690	32,320
Telecommunication	17,615	15,435	17,965	-	-	17,965	18,320	18,690	19,060	19,440
Vehicle and Equipment	37,645	42,207	38,395	-	-	38,395	39,160	39,940	40,740	41,550
Operating Cost - Other	64,685	62,960	67,245	-	-	67,245	68,590	69,960	71,350	72,770
Deficit	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**1,952,723**	**1,926,603**	**2,158,818**	**87,556**	**-**	**2,246,374**	**2,392,710**	**2,450,906**	**2,502,969**	**2,550,075**
*Percentage increase over prior year operating costs		-1.3%	10.55%			15.04%	6.51%	2.43%	2.12%	1.88%
CAPITAL / RESERVE										
Transfer to ERF	45,900	45,900	89,000	-	-	89,000	90,780	92,600	94,450	96,340
Transfer to General Capital Fund	75,000	75,000	85,000	-	-	85,000	-	-	-	-
Transfer to Operating Reserve	-	-								
TOTAL CAPITAL / RESERVES	**120,900**	**120,900**	**174,000**	**-**	**-**	**174,000**	**90,780**	**92,600**	**94,450**	**96,340**
TOTAL COSTS	**2,073,623**	**2,047,503**	**2,332,818**	**87,556**	**-**	**2,420,374**	**2,483,490**	**2,543,506**	**2,597,419**	**2,646,415**
*Percentage increase over prior year operating costs		-1.3%				**16.72%**	2.61%	2.42%	2.12%	1.89%
Internal Recoveries	(1,798,318)	(1,748,425)	(2,122,679)	(87,556)	-	(2,210,235)	(2,269,569)	(2,325,728)	(2,375,707)	(2,420,689)
OPERATING LESS RECOVERIES	**275,305**	**299,078**	**210,139**	**-**	**-**	**210,139**	**213,921**	**217,778**	**221,712**	**225,726**
FUNDING SOURCES (REVENUE)										
Transfer from Operating reserve	-	-	-			-				
Balance C/F from Prior to Current year	(75,000)	(75,000)	-	-	-	-	-	-	-	-
Revenue - Other	(32,892)	(56,665)	(7,892)	-	-	(7,892)	(7,892)	(7,892)	(7,892)	(7,892)
TOTAL REVENUE	**(107,892)**	**(131,665)**	**(7,892)**	**-**	**-**	**(7,892)**	**(7,892)**	**(7,892)**	**(7,892)**	**(7,892)**
Estimated balance C/F from current to Next year										
REQUISITION	**(167,413)**	**(167,413)**	**(202,247)**	**-**	**-**	**(202,247)**	**(206,029)**	**(209,886)**	**(213,820)**	**(217,834)**
*Percentage increase over prior year requisition						20.81%	2%	2%	2%	2%
AUTHORIZED POSITIONS FTE:	11	11	11.0	1.5	-	12.5	12.5	12.5	12.5	12.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.105 Facilities Management	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$35,000	$10,000	$10,000	$10,000	$0	$65,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$340,000	$0	$0	$0	$340,000
	$0	**$35,000**	**$350,000**	**$10,000**	**$10,000**	**$0**	**$405,000**
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	$35,000	$350,000	$10,000	$10,000	$0	$405,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$35,000**	**$350,000**	**$10,000**	**$10,000**	**$0**	**$405,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.105

Service Name: Facilities Management

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
23-01	Replacement	Fleet Replacement	Replace 2012 Jeep Patriot - 12001	$ 85,000	V	ERF		-	85,000	-	-	-	$ 85,000
24-01	Replacement	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601	$ 85,000	V	ERF		-	85,000	-	-	-	$ 85,000
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	$ 85,000	V	ERF		-	85,000	-	-	-	$ 85,000
26-01	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.)	$ 25,000	E	ERF		25,000	-	-	-	-	$ 25,000
26-02	Replacement	Fleet Replacement	Replace 2014 Dodge Ram - Unit F14016	$ 85,000	V	ERF		-	85,000	-	-	-	$ 85,000
27-01	Replacement	Equipment Replacement	Replace computers	$ 50,000	E	ERF		10,000	10,000	10,000	10,000	-	$ 40,000
													$ -
			Grand Total	**$ 415,000**			**$ -**	**$ 35,000**	**$ 350,000**	**$ 10,000**	**$ 10,000**	**$ -**	**$ 405,000**

Service:	1.105	Facilities Management

Project Number	23-01	**Capital Project Title**	Fleet Replacement	**Capital Project Description**	Replace 2012 Jeep Patriot - 12001
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	24-01	**Capital Project Title**	Fleet Replacement	**Capital Project Description**	Replace 2016 Sprinter Van - Unit 1601
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	25-01	**Capital Project Title**	Fleet Replacement	**Capital Project Description**	Replace 2017 Transit Van - Unit 17002
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	26-01	**Capital Project Title**	Replacement of small equipment	**Capital Project Description**	Replacement of small equipment (leaf blowers, pressure washer etc.)
Project Rationale	Purchase new utility trailer to tow equipment with smaller light duty truck.				

Service:	1.105	Facilities Management

Project Number	27-01	**Capital Project Title**	Equipment Replacement	**Capital Project Description**	Replace computers
Project Rationale	Per IT replacement schedule				

1.105 Facility Management
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

Facility Management ERF

Facility Management assets consist of vehicles and equipment.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	483,437	247,337	304,337	45,117	127,717	212,167
Planned Purchase (Based on Capital Plan)	(285,000)	(35,000)	(350,000)	(10,000)	(10,000)	-
Transfer from Ops Budget	45,900	89,000	90,780	92,600	94,450	96,340
Proceed disposal of Equipment						
Transfer						
Interest Income*	3,000	3,000				
Total projected year end balance	**247,337**	**304,337**	**45,117**	**127,717**	**212,167**	**308,507**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.105 Facility Management
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Facility Management

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105541

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	248,911	256,911	264,911	264,911	264,911	264,911
Planned Purchase						
Transfer from Ops Budget						
Interest Income*	8,000	8,000				
Total projected year end balance	**256,911**	**264,911**	**264,911**	**264,911**	**264,911**	**264,911**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

CRD Headquarters Building

COMMITTEE OF THE WHOLE

September 2026

Service: 1.106 CRD Headquarter Building	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

All costs are recovered by building allocation from CRD user departments.

Change in Budget 2026 to 2027
Service: 1.106 - CRD HQ BUILDING

	Total Expenditure	Comments
2026 Budget	**2,745,339**	
Other Changes:		
Building Services Cost	120,140	Increase in operating costs as building ages.
Transfer Reserve	80,000	
Cleaning Services	49,200	
Douglas Occupancy Cost	13,750	
Purchased Maintenance	13,969	
Other Costs	39,007	
Total Other Changes	316,066	
2027 Budget	**3,061,405**	

Summary of % Expense Change

Building Services Cost	4.4%
Transfer Reserve	2.9%
Cleaning Services	1.8%
Douglas Occupancy Cost	0.5%
Purchased Maintenance	0.5%
Balance of increase	1.4%
% expense increase from 2026:	***11.5%***
% Requisition increase from 2026 (if applicable):	*%*

Requisition funding is 0% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $43,000 (1.9%) due mainly to utilities savings and other operating costs. This variance will be moved to Capital Reserve, which has an expected year end balance of $7,175,000 before this transfer.

1.106 - CRD HQ BUILDING	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Internal Allocations	361,933	361,933	421,657	-	-	421,657	430,199	438,806	447,579	456,528
Insurance Cost	74,250	74,250	81,170	-	-	81,170	85,230	89,491	93,965	98,664
Repairs and Maintenance Costs	317,506	316,271	337,475	-	-	337,475	344,230	351,129	358,145	365,305
Rental and Leases	116,000	124,434	122,560	-	-	122,560	125,003	127,504	130,054	132,649
Electricity& Utilities	171,500	145,723	175,040	-	-	175,040	178,540	182,110	185,750	189,470
Operating Supplies	17,600	17,602	17,910	-	15,000	32,910	18,270	18,640	19,010	19,390
Internal Labour Cost	350,000	350,000	410,000	-	-	410,000	418,200	426,560	435,090	443,790
Operating Cost - Other	271,550	247,074	321,843	-	-	321,843	328,266	334,828	341,521	348,366
Additional Space	550,000	549,563	563,750	-	-	563,750	575,030	586,530	598,260	610,230
Deficit	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**2,230,339**	**2,186,850**	**2,451,405**	**-**	**15,000**	**2,466,405**	**2,502,968**	**2,555,598**	**2,609,374**	**2,664,392**
*Percentage increase over prior year operating costs		-1.9%	9.91%			10.58%	1.48%	2.10%	2.10%	2.11%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	445,000	488,489	525,000	-	-	525,000	600,000	600,000	600,000	600,000
Transfer to ERF	70,000	70,000	70,000	-	-	70,000	70,000	70,000	70,000	70,000
TOTAL CAPITAL / RESERVES	515,000	558,489	595,000	-	-	595,000	670,000	670,000	670,000	670,000
						15.53%				
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**2,745,339**	**2,745,339**	**3,046,405**	**-**	**15,000**	**3,061,405**	**3,172,968**	**3,225,598**	**3,279,374**	**3,334,392**
*Percentage increase over prior year operating costs		0.0%				11.51%	3.64%	1.66%	1.67%	1.68%
Internal Recoveries(Building Occupancy)	(2,719,839)	(2,719,839)	(3,020,405)	-	-	(3,020,405)	(3,146,458)	(3,198,568)	(3,251,814)	(3,306,292)
*Percentage increase over prior year operating costs		0.0%				11.1%	4.2%	1.7%	1.7%	1.7%
OPERATING LESS RECOVERIES	**25,500**	**25,500**	**26,000**	**-**	**15,000**	**41,000**	**26,510**	**27,030**	**27,560**	**28,100**
		0.0%	1.96%			60.78%	-35.34%	1.96%	1.96%	1.96%
FUNDING SOURCES (REVENUE)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from operating reserve	-	-	-	-	(15,000)	(15,000)	-	-	-	-
Fees Charged	-	-	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-	-	-
Recovery - Other	(25,500)	(25,500)	(26,000)	-	-	(26,000)	(26,510)	(27,030)	(27,560)	(28,100)
					-	-				
						-				
						-				
TOTAL REVENUE	**(25,500)**	**(25,500)**	**(26,000)**	**-**	**(15,000)**	**(41,000)**	**(26,510)**	**(27,030)**	**(27,560)**	**(28,100)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.106 Facilities and Risk	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$175,000	$1,629,000	$2,552,000	$258,000	$187,000	$442,000	$5,068,000
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$175,000	**$1,629,000**	**$2,552,000**	**$258,000**	**$187,000**	**$442,000**	**$5,068,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$175,000	$175,000	$0	$0	$0	$0	$175,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$1,454,000	$2,552,000	$258,000	$187,000	$442,000	$4,893,000
	$175,000	**$1,629,000**	**$2,552,000**	**$258,000**	**$187,000**	**$442,000**	**$5,068,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.106

Service Name: Facilities and Risk

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
21-03	New	Interior Renovations	Interior renovations - HQ Building	$ 500,000	B	Res		$ -	$ -	$ -	$ -	$ -	$ -
24-02	New	Safety Systems	Minor Security Upgrades	$ 75,000	B	Res		15,000	15,000	15,000	15,000	15,000	$ 75,000
24-03	New	Energy Management	Minor Energy Upgrades	$ 75,000	B	Res		15,000	15,000	15,000	15,000	150,000	$ 210,000
24-04	Replacement	Interior Finishes	Flooring Replacement	$ 301,000	B	Res		50,000	50,000	126,000	-	-	$ 226,000
24-04	Replacement	Interior Finishes	Flooring Replacement	-	B	Cap		-	-	-	-	-	$ -
24-05	New	Interior Upgrades	Accessible Washroom Upgrades	$ 50,000	B	Cap	25,000	25,000	-	-	-	-	$ 25,000
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	$ 2,640,000	B	Res		150,000	2,370,000	-	-	-	$ 2,520,000
25-06	New	2025 Furniture	2025 Furniture	$ 300,000	E	Cap		-	-	-	-	-	$ -
26-01	Replacement	Interior Upgrades	Interior paint	$ 60,000	B	Res		12,000	12,000	12,000	12,000	12,000	$ 60,000
26-02	Study	Exterior Finishes	Exterior Renewal Workplan Study	$ 35,000	B	Res		35,000	-	-	-	-	$ 35,000
26-03	New	Interior Upgrades	Accessible Washroom Upgrades	$ 462,000	B	Res		462,000	-	-	-	-	$ 462,000
26-04	Replacement	HVAC Replacement	Server Room A/C Unit Replacement	$ 300,000	B	Cap	150,000	150,000	-	-	-	-	$ 150,000
26-04	Replacement	HVAC Replacement	Server Room A/C Unit Replacement	-	B	Res		100,000	-	-	-	-	$ 100,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	$ 500,000	B	Res		100,000	75,000	75,000	100,000	150,000	$ 500,000
27-02	Replacement	Roof Replacement	Roof Area Replacements	$ 250,000	B	Res		250,000	-	-	30,000	-	$ 280,000
27-03	Renewal	Exterior Finishes	Exterior Renewals	$ 140,000	B	Res		40,000	-	-	-	100,000	$ 140,000
27-04	Renewal	Plaza Waterproofing	Plaza Waterproofing Investigation and Repairs	$ 65,000	B	Res		65,000	-	-	-	-	$ 65,000
27-05	Renewal	Plumbing Renewal	Plumbing Fixture Renewals	$ 75,000	B	Res		15,000	15,000	15,000	15,000	15,000	$ 75,000
27-06	Replacement	Door Replacement	Replace Overhead Door	$ 45,000	B	Res		45,000	-	-	-	-	$ 45,000
27-07	Replacement	Emergency Repairs	For unforeseen emergency repairs	$ 100,000	B	Res		100,000	-	-	-	-	$ 100,000
			Grand Total	**$ 5,753,000**			**$ 175,000**	**$ 1,629,000**	**$ 2,552,000**	**$ 258,000**	**$ 187,000**	**$ 442,000**	**$ 5,068,000**

Service:	1.106	Facilities and Risk

Project Number	21-03	Capital Project Title	Interior Renovations	Capital Project Description	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfiguration due to department and staff relocations				

Project Number	24-02	Capital Project Title	Safety Systems	Capital Project Description	Minor Security Upgrades
Project Rationale	Various minor security improvements, including access control, building upgrades, etc.				

Project Number	24-03	Capital Project Title	Energy Management	Capital Project Description	Minor Energy Upgrades
Project Rationale	Various minor energy improvements, including building control systems, building upgrades, etc.				

Project Number	24-04	Capital Project Title	Interior Finishes	Capital Project Description	Flooring Replacement
Project Rationale	Carpet tile and vinyl flooring replacement program.				

Service:	1.106	Facilities and Risk

Project Number	24-05	**Capital Project Title**	Interior Upgrades	**Capital Project Description**	Accessible Washroom Upgrades
Project Rationale	Assessing washrooms accessibility and gender neutral options.				

Project Number	25-04	**Capital Project Title**	Fisgard HQ HVAC Replacement / Upgrades	**Capital Project Description**	Fisgard HQ HVAC Replacement / Upgrades
Project Rationale	Major HVAC upgrade to meet climate action goals.				

Project Number	25-06	**Capital Project Title**	2025 Furniture	**Capital Project Description**	2025 Furniture
Project Rationale					

Project Number	26-01	**Capital Project Title**	Interior Upgrades	**Capital Project Description**	Interior paint
Project Rationale	Repaint interior of the building.				

Service:	1.106	Facilities and Risk

Project Number	26-02	**Capital Project Title**	Exterior Finishes	**Capital Project Description**	Exterior Renewal Workplan Study
Project Rationale	Exterior Renewal Workplan Study				

Project Number	26-03	**Capital Project Title**	Interior Upgrades	**Capital Project Description**	Accessible Washroom Upgrades
Project Rationale	6th Floor washroom upgrades for accessibility and inclusion				

Project Number	26-04	**Capital Project Title**	HVAC Replacement	**Capital Project Description**	Server Room A/C Unit Replacement
Project Rationale	Server Room A/C Unit Replacement, end of life				

Project Number	27-01	**Capital Project Title**	Interior Renovations	**Capital Project Description**	Interior renovations - HQ Building
Project Rationale	Contingent amount for office and floor plate reconfiguration due to department and staff relocations Roof is at its end of life and requires replacement.				

Service:	1.106	Facilities and Risk

Project Number	27-02	Capital Project Title	Roof Replacement	Capital Project Description	Roof Area Replacements
Project Rationale	Replacement of roof sections at end of life.				

Project Number	27-03	Capital Project Title	Exterior Finishes	Capital Project Description	Exterior Renewals
Project Rationale	Renewal of aging or degrading exterior finishes				

Project Number	27-04	Capital Project Title	Plaza Waterproofing	Capital Project Description	Plaza Waterproofing Investigation and Repairs
Project Rationale	Investigate leaks and allowance for repairs.				

Project Number	27-05	Capital Project Title	Plumbing Renewal	Capital Project Description	Plumbing Fixture Renewals
Project Rationale	Life cycle renewal of plumbing fixtures.				

Project Number	27-06	Capital Project Title	Door Replacement	Capital Project Description	Replace Overhead Door
Project Rationale	Replace fire rated door at end of life.				

Project Number	27-07	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Emergency repairs, as required.				

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	10,569,133	7,175,319	5,235,070	3,331,039	3,729,306	4,467,649
Planned Capital Expenditure (Based on Capital Plan)	(5,322,500)	(3,673,500)	(3,503,000)	(1,194,000)	(847,000)	(1,658,000)
Transfer from Ops Budget	1,728,686	1,533,251	1,598,969	1,592,267	1,585,343	1,581,282
Interest Income**	200,000	200,000				
Total projected year end balance	**7,175,319**	**5,235,070**	**3,331,039**	**3,729,306**	**4,467,649**	**4,390,931**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.106 CRD HQ Building
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

CRD HQ Building ERF

CRD HQ Building assets building equipment / Pool Fleet.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	188,507	233,707	278,907	323,907	368,907	413,907
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	25,000	25,000	25,000	25,000	25,000	25,000
Transfer from Ops Budget Pool Fleet	20,000	20,000	20,000	20,000	20,000	20,000
Proceed disposal of Equipment						
Interest Income*	200	200				
Total projected year end balance	**233,707**	**278,907**	**323,907**	**368,907**	**413,907**	**458,907**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.106 Headquarters Facility
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Headquarters Facility

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105542

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	85,976	87,976	89,976	89,976	89,976	89,976
Planned Purchase	-					
Transfer from Ops Budget						
Interest Income*	2,000	2,000				
Total projected year end balance	**87,976**	**89,976**	**89,976**	**89,976**	**89,976**	**89,976**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Corporate Satellite Facilities

COMMITTEE OF THE WHOLE

September 2026

Service: 1.107 Corporate Satellite Facilities	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

All costs are recovered from user departments.

1.107 - CORPORATE SATELLITE FACILITIES	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Rentals and Leases	92,135	91,416	98,357	-	-	98,357	99,533	100,829	102,045	104,381
Internal Allocations	32,620	32,620	34,257	-	-	34,257	34,955	35,654	36,367	37,095
Insurance Cost	2,850	2,850	3,120	-	-	3,120	3,277	3,440	3,612	3,793
Electricity & Utilities	21,045	20,506	21,470	-	-	21,470	21,900	22,340	22,790	23,240
Repairs and Maintenance Costs	26,575	31,243	27,110	-	-	27,110	27,670	28,220	28,780	29,370
Operating Cost - Other	112,400	117,473	133,222	-	-	133,222	135,892	138,609	141,382	144,200
TOTAL OPERATING COSTS	**287,625**	**296,108**	**317,536**	**-**	**-**	**317,536**	**323,227**	**329,092**	**334,976**	**342,079**
*Percentage Increase over prior year		2.95%	10.40%	-	-	10.40%	1.79%	1.81%	1.79%	2.12%
CAPITAL / RESERVE										
Transfer to Reserve Fund	12,580	12,580	12,830	-	-	12,830	13,090	13,350	13,620	13,890
Transfer to Capital Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	12,580	12,580	12,830	-	-	12,830	13,090	13,350	13,620	13,890
TOTAL COSTS	**300,205**	**308,688**	**330,366**	**-**	**-**	**330,366**	**336,317**	**342,442**	**348,596**	**355,969**
*Percentage Increase over prior year		2.83%	10.05%	-	-	10.05%	1.80%	1.82%	1.80%	2.12%
Internal Recoveries	**(300,205)**	**(308,688)**	**(330,366)**			**(330,366)**	**(336,317)**	**(342,442)**	**(348,596)**	**(355,969)**
Recovery - Other	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.107 Corporate Satellite Facilities	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$61,000	$0	$0	$0	$12,000	$73,000
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$61,000**	**$0**	**$0**	**$0**	**$12,000**	**$73,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$61,000	$0	$0	$0	$12,000	$73,000
		$0	**$61,000**	**$0**	**$0**	**$0**	**$12,000**	**$73,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.107

Service Name: Corporate Satellite Facilities

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
JDF-27-01	Replacement	Network Switch	JDF Network Switch Replacement	$ 11,000	B	Res		11,000	-	-	-	-	$ 11,000
JDF 27-02	New	Emergency Repairs	For unforeseen emergency repairs	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
JDF 31-01	Study	Condition Assessment	Building condition assessment	$ 12,000	B	Res		-	-	-	-	12,000	$ 12,000.00
			Grand Total	**$ 61,000**			**$ -**	**$ 61,000**	**$ -**	**$ -**	**$ -**	**$ 12,000**	**$ 73,000**

Service:	1.107	Corporate Satellite Facilities

Project Number	JDF-27-01	**Capital Project Title**	Network Switch	**Capital Project Description**	JDF Network Switch Replacement
Project Rationale	Replace network switch at end of life.				

Project Number	JDF 27-02	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For unforeseen emergency repairs
Project Rationale	Funding for emergency repairs.				

Project Number	JDF 31-01	**Capital Project Title**	Condition Assessment	**Capital Project Description**	Building condition assessment
Project Rationale	Condition assessment to inform future investment needs				

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	10,569,133	7,175,319	5,235,070	3,331,039	3,729,306	4,467,649
Planned Capital Expenditure (Based on Capital Plan)	(5,322,500)	(3,673,500)	(3,503,000)	(1,194,000)	(847,000)	(1,658,000)
Transfer from Ops Budget	1,728,686	1,533,251	1,598,969	1,592,267	1,585,343	1,581,282
Interest Income**	200,000	200,000				
Total projected year end balance	**7,175,319**	**5,235,070**	**3,331,039**	**3,729,306**	**4,467,649**	**4,390,931**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Family Court Building

COMMITTEE OF THE WHOLE

September 2026

Service: 1.123 Family Court Building **Committee: Finance**

DEFINITION:

Supplementary Letters Patent, Division VI - Family and Children's Court, March 16, 1967. Amended September 10, 1987.

PARTICIPATION:

The participants in this function were Victoria, Saanich, Oak Bay and Esquimalt. Although the District is the owner on record, the facility had previously been operated by the City under an arrangement dating from a time when the CRD had no property management capability.

Since 1998, excess rental revenues may be returned to function participants through a negative requisition.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

No debt shall be incurred by the Regional District for the purpose of this function other than temporary current borrowing.

FUNDING:

The budget provides for establishment of a reserve fund from rental revenues in order to establish a program of planned maintenance and upgrading. The facility has no debt. Costs are recovered from the tenant.

1.123 - FAMILY COURT BUILDING	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Internal Allocations	-	-	-	-	-	-	-	-	-	-
Insurance Cost	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance Costs	-	-	-	-	-	-	-	-	-	-
Electricity&Utilities	-	-	-	-	-	-	-	-	-	-
Internal Labour Cost	-	-	-	-	-	-	-	-	-	-
Operating Cost - Other	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year										
CAPITAL / RESERVE										
Transfer to Reserve Fund	149,360	149,360	149,360	-	-	149,360	149,360	149,360	149,360	149,360
TOTAL CAPITAL / RESERVES	149,360	149,360	149,360	-	-	149,360	149,360	149,360	149,360	149,360
TOTAL COSTS	**149,360**	**149,360**	**149,360**	**-**	**-**	**149,360**	**149,360**	**149,360**	**149,360**	**149,360**
*Percentage Increase over prior year						0.00%	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Surplus C/F from current to next year										
Rental Income	(149,360)	(149,360)	(149,360)	-	-	(149,360)	(149,360)	(149,360)	(149,360)	(149,360)
Recovery - Other	-	-	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(149,360)	(149,360)	(149,360)	-	-	(149,360)	(149,360)	(149,360)	(149,360)	(149,360)
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.123 Family Court Building	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$13,000	$1,253,000	$200,000	$480,000	$325,000	$877,000	$3,135,000
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$13,000	**$1,253,000**	**$200,000**	**$480,000**	**$325,000**	**$877,000**	**$3,135,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$13,000	$13,000	$0	$0	$0	$0	$13,000
Debenture Debt (New Debt Only)	$0	$0	$0	$480,000	$325,000	$865,000	$1,670,000
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$1,240,000	$200,000	$0	$0	$12,000	$1,452,000
	$13,000	**$1,253,000**	**$200,000**	**$480,000**	**$325,000**	**$877,000**	**$3,135,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.123

Service Name: Family Court Building

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
19-02	Replacement	Boiler Replacement	Boiler Replacement	$ 40,000	B	Cap	13,000	13,000	-	-	-	-	$ 13,000
22-01	Replacement	Mechanical Upgrades	Detail Design & Replacement of HVAC	$ 1,250,000	B	Res		1,050,000	200,000	-	-	-	$ 1,250,000
26-02	Study	Abatement Study	Asbestos Abatement Study	$ 15,000	B	Res		15,000	-	-	-	-	$ 15,000
27-01	Renewal	Exterior Repairs	Building Exterior Repairs	$ 85,000	B	Res		85,000	-	-	-	-	$ 85,000
27-02	Renewal	Roofing Repairs	Roofing Repairs	$ 40,000	B	Res		40,000	-	-	-	-	$ 40,000
27-03	New	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
29-01	Replacement	Window Replacement	Window Replacement	$ 480,000	B	Debt		-	-	480,000	-	-	$ 480,000
30-01	Replacement	Fire Alarm System	Fire Alarm System Replacement	$ 325,000	B	Debt		-	-	-	325,000	-	$ 325,000
31-01	Renewal	Service Replacements	Replace Building Services	$ 865,000	B	Debt		-	-	-	-	865,000	$ 865,000
31-02	Study	Building Condition Assessment	Updated building condition assessment	$ 12,000	B	Res		-	-	-	-	12,000	$ 12,000
			Grand Total	**$ 1,430,000**			**$ 13,000**	**$ 1,253,000**	**$ 200,000**	**$ 480,000**	**$ 325,000**	**$ 877,000**	**$ 3,135,000**

Service:	1.123	Family Court Building

Project Number	19-02	Capital Project Title	Boiler Replacement	Capital Project Description	Boiler Replacement
Project Rationale	Lifecycle replacement				

Project Number	22-01	Capital Project Title	Mechanical Upgrades	Capital Project Description	Detail Design & Replacement of HVAC
Project Rationale	Detail design & construction to building HVAC system.				

Project Number	26-02	Capital Project Title	Abatement Study	Capital Project Description	Asbestos Abatement Study
Project Rationale	Asbestos Abatement Study				

Project Number	27-01	Capital Project Title	Exterior Repairs	Capital Project Description	Building Exterior Repairs
Project Rationale	Targeted exterior envelope repairs				

Service:	1.123	Family Court Building

Project Number	27-02	**Capital Project Title**	Roofing Repairs	**Capital Project Description**	Roofing Repairs
Project Rationale	Repairs to roof to extend life.				

Project Number	27-03	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For Unforeseen Emergency Repairs
Project Rationale	For Unforeseen Emergency Repairs				

Project Number	29-01	**Capital Project Title**	Window Replacement	**Capital Project Description**	Window Replacement
Project Rationale	Lifecycle replacement of windows, per building condition assessment				

Project Number	30-01	**Capital Project Title**	Fire Alarm System	**Capital Project Description**	Fire Alarm System Replacement
Project Rationale	Lifecycle replacement of fire alarm system, per building condition assessment				

Service:	1.123	Family Court Building

Project Number	31-01	**Capital Project Title**	Service Replacements	**Capital Project Description**	Replace Building Services
Project Rationale	Lifecycle replacement of water and sewer services, per condition assessment				

Project Number	31-02	**Capital Project Title**	Building Condition Assessment	**Capital Project Description**	Updated building condition assessment
Project Rationale	Building condition assessment to determine life cycle condition.				

1.123 Family Court Building
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

Family Court Building

The Family Court Building assets include land and building which currently houses mental health built in 1980.

Reserve Schedule

Family Court Building Reserve Fund	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	1,020,745	1,125,105	54,465	3,825	153,185	302,545
Transfer to Cap Fund	(65,000)	(1,240,000)	(200,000)			(12,000)
Transfer from Ops Budget	149,360	149,360	149,360	149,360	149,360	149,360
Interest Income**	20,000	20,000				
Total projected year end balance	**1,125,105**	**54,465**	**3,825**	**153,185**	**302,545**	**439,905**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Health Facilities - VIHA

COMMITTEE OF THE WHOLE

September 2026

Service: 1.226 Health Facilities - VIHA **Committee: Finance**

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Finance

FUNDING:

All costs are recovered by lease payment from Island Health.

1.226 - HEALTH FACILITIES - VIHA	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Standard Overhead Allocation	42,845	42,845	30,901	-	-	30,901	31,550	32,181	32,825	33,481
BldgSvcsAdmin Allocation	30,800	30,800	37,320	-	-	37,320	38,068	38,828	39,604	40,396
Insurance Cost	52,680	52,680	58,580	-	-	58,580	61,515	64,593	67,824	71,218
Repairs and Maintenance Costs	405,000	171,415	405,000	-	-	405,000	405,000	405,000	405,000	405,000
Electricity&Utilities	-	-	-	-	-	-	-	-	-	-
Internal Labour Cost	76,500	76,500	107,625	-	-	107,625	109,780	111,975	114,215	116,500
Consultant Expenses	-	-	-	-	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-	-	-	-	-
Operating Cost - Other	10,200	7,570	10,400	-	-	10,400	10,820	11,040	11,260	11,260
TOTAL OPERATING COSTS	**618,025**	**381,810**	**649,826**	**-**	**-**	**649,826**	**656,733**	**663,617**	**670,728**	**677,855**
*Percentage Increase over prior year						5.15%	1.06%	1.05%	1.07%	1.06%
CAPITAL / RESERVE										
Transfer to Reserve Fund	921,272	1,165,156	889,471	-	-	889,471	882,564	875,680	868,569	861,442
TOTAL CAPITAL / RESERVES	921,272	1,165,156	889,471	-	-	889,471	882,564	875,680	868,569	861,442
TOTAL COSTS	1,539,297	1,546,966	1,539,297	-	-	1,539,297	1,539,297	1,539,297	1,539,297	1,539,297
*Percentage Increase over prior year						**0.00%**	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Revenue - Other (Interest)	-	(7,669)	-	-	-	-	-	-	-	-
Lease Revenue from VIHA	(1,539,297)	(1,539,297)	(1,539,297)	-	-	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)
TOTAL REVENUE	(1,539,297)	(1,546,966)	(1,539,297)	-	-	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)	(1,539,297)
						0.00%	0.00%	0.00%	0.00%	0.00%
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Term	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.226 Health Facilities - VIHA	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$499,000	$2,602,500	$951,000	$936,000	$660,000	$1,204,000	$6,353,500
	Equipment	$0	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$499,000	**$2,602,500**	**$951,000**	**$936,000**	**$660,000**	**$1,204,000**	**$6,353,500**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$444,000	$444,000	$0	$0	$0	$0	$444,000
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$55,000	$2,158,500	$951,000	$936,000	$660,000	$1,204,000	$5,909,500
		$499,000	**$2,602,500**	**$951,000**	**$936,000**	**$660,000**	**$1,204,000**	**$6,353,500**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.226

Service Name: Health Facilities - VIHA

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
EHU-21-01	Renewal	Roof Replacement	Replace Flat Roof	$ 400,000	B	Cap	80,000	80,000	-	-	-	-	$ 80,000
EHU-22-01	Renewal	Exterior Upgrades	Building Envelope Replacement Detailed Design	$ 150,000	B	Cap		-	-	-	-	-	$ -
EHU-23-01	Renewal	Mechanical Upgrades	HVAC Replacements	$ 386,000	B	Cap	144,000	144,000	-	-	-	-	$ 144,000
EHU-23-01	Renewal	Mechanical Upgrades	HVAC Replacements		B	Res		236,000	-	-	-	-	$ 236,000.00
EHU-23-03	Renewal	Exterior Upgrades	Building Envelope Replacement	$ 1,872,500	B	Res		1,607,500	-	-	-	-	$ 1,607,500
EHU-23-03	Renewal	Exterior Upgrades	Building Envelope Replacement		B	Cap	220,000	220,000	-	-	-	-	$ 220,000
EHU-27-01	Replacement	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
EHU-28-01	Replacement	Emergency Lighting	Replace Emergency Lights	$ 22,000	B	Res		-	22,000	-	-	-	$ 22,000
EHU-31-01	Study	Condition Assessment	Building Condition Assessment	$ 18,000	B	Res		-	-	-	-	18,000	$ 18,000
								-	-	-	-	-	$ -
PHU-27-01	Replacement	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
PHU-28-01	Replacement	Mechanical Upgrades	HVAC Replacements	$ 512,000	B	Res		-	100,000	412,000		-	$ 512,000
PHU-29-01	Replacement	Electrical Upgrades	Electrical Equipment Replacements	$ 560,000	B	Res		-	-	100,000	460,000	-	$ 560,000
PHU-31-01	Study	Condition Assessment	Building Condition Assessment	$ 18,000	B	Res		-	-	-	-	18,000	$ 18,000
								-	-	-	-	-	
VHU-20-01	Renewal	Exterior Cladding	Exterior Cladding	$ 130,000	B	Res	55,000	55,000	75,000	-	-	-	$ 130,000
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction	$ 425,000	B	Res		75,000	350,000	-	-	-	$ 425,000
VHU-20-02	Renewal	Roof Replacement	Replace Built-up Roofing Detailed Design & Construction		B	Cap		-	-	-	-	-	$ -
VHU-22-01	Replacement	Mechanical Upgrades	HVAC Replacements	$ 863,000	B	Res		35,000	404,000	424,000	-	-	$ 863,000
VHU-27-01	Replacement	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
VHU-30-01	Replacement	Window Replacement	Window Replacement	$ 1,350,000	B	Res		-	-	-	200,000	1,150,000	$ 1,350,000
VHU-31-01	Study	Condition Assessment	Building Condition Assessment	$ 18,000	B	Res		-	-	-	-	18,000	$ 18,000
													$ -
			Grand Total	**$ 6,874,500**			**$ 499,000**	**$ 2,602,500**	**$ 951,000**	**$ 936,000**	**$ 660,000**	**$ 1,204,000**	**$ 6,353,500**

Service:	1.226	Health Facilities - VIHA

Project Number	EHU-21-01	**Capital Project Title**	Roof Replacement	**Capital Project Description**	Replace Flat Roof
Project Rationale	Replace flat roof as it has reached end of useful life as per consultants report.				

Project Number	EHU-22-01	**Capital Project Title**	Exterior Upgrades	**Capital Project Description**	Building Envelope Replacement Detailed Design
Project Rationale	Detailed design for building envelope refurbishment as per consultants report and investigation.				

Project Number	EHU-23-01	**Capital Project Title**	Mechanical Upgrades	**Capital Project Description**	HVAC Replacements
Project Rationale	Lifecycle replacement of HVAC equipment				

Project Number	EHU-23-03	**Capital Project Title**	Exterior Upgrades	**Capital Project Description**	Building Envelope Replacement
Project Rationale	Building envelope major repairs or replacement for building.				

Service:	1.226	Health Facilities - VIHA

Project Number	EHU-27-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For Unforeseen Emergency Repairs
Project Rationale	For Unforeseen Emergency Repairs				

Project Number	EHU-28-01	**Capital Project Title**	Emergency Lighting	**Capital Project Description**	Replace Emergency Lights
Project Rationale	Lifecycle replacement of emergency lights				

Project Number	EHU-31-01	**Capital Project Title**	Condition Assessment	**Capital Project Description**	Building Condition Assessment
Project Rationale	Updated building condition assessment for capital planning				

Project Number	PHU-27-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For Unforeseen Emergency Repairs
Project Rationale	For Unforeseen Emergency Repairs				

Service:	1.226	Health Facilities - VIHA

Project Number	PHU-28-01	**Capital Project Title**	Mechanical Upgrades	**Capital Project Description**	HVAC Replacements
Project Rationale	Lifecycle replacement of HVAC equipment				

Project Number	PHU-29-01	**Capital Project Title**	Electrical Upgrades	**Capital Project Description**	Electrical Equipment Replacements
Project Rationale	Lifecycle replacement of electrical equipment				

Project Number	PHU-31-01	**Capital Project Title**	Condition Assessment	**Capital Project Description**	Building Condition Assessment
Project Rationale	Updated building condition assessment for capital planning				

Project Number	VHU-20-01	**Capital Project Title**	Exterior Cladding	**Capital Project Description**	Exterior Cladding
Project Rationale	Repairs and renewal of damaged exterior cladding				

Service: 1.226 Health Facilities - VIHA

Project Number	VHU-20-02	**Capital Project Title**	Roof Replacement	**Capital Project Description**	Replace Built-up Roofing Detailed Design & Construction
Project Rationale	Replace flat roof as it has reached end of useful life as per condition assessment				

Project Number	VHU-22-01	**Capital Project Title**	Mechanical Upgrades	**Capital Project Description**	HVAC Replacements
Project Rationale	Lifecycle replacement of HVAC equipment per condition assessment				

Project Number	VHU-27-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For Unforeseen Emergency Repairs
Project Rationale	For Unforeseen Emergency Repairs				

Project Number	VHU-30-01	**Capital Project Title**	Window Replacement	**Capital Project Description**	Window Replacement
Project Rationale	Lifecycle replacement of windows per condition assessment				

Project Number	VHU-31-01	**Capital Project Title**	Condition Assessment	**Capital Project Description**	Building Condition Assessment
Project Rationale	Updated building condition assessment for capital planning				

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was $38M. Total replacement value for the facilities is $39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was $12M with an estimated replacement value of $22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	10,569,133	7,175,319	5,235,070	3,331,039	3,729,306	4,467,649
Planned Capital Expenditure (Based on Capital Plan)	(5,322,500)	(3,673,500)	(3,503,000)	(1,194,000)	(847,000)	(1,658,000)
Transfer from Ops Budget	1,728,686	1,533,251	1,598,969	1,592,267	1,585,343	1,581,282
Interest Income**	200,000	200,000				
Total projected year end balance	**7,175,319**	**5,235,070**	**3,331,039**	**3,729,306**	**4,467,649**	**4,390,931**

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

FINANCE & TECHNOLOGY

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026
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CAPITAL REGIONAL DISTRICT

2027 BUDGET

Finance

COMMITTEE OF THE WHOLE

September 2026

Service: 1.017 Finance	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

SERVICE DESCRIPTION:

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2026 to 2027
Service: 1.017 FINANCE

	Total Expenditure	Comments
2026 Budget	**9,964,160**	
Change in Wages & Benefits:		
General wages & benefits change	255,161	Inclusive of estimated collective agreement changes
Position Changes	35,123	Includes step increases and reclassifications
1.0 FTE Financial Analyst	52,767	2027 IBC 13d-1.3: Support IBC – Financial Services and TDT - Begins Q3 2027
1.0 FTE Procurement Specialist	123,153	Position repurposed from role in service 1.280 Regional Parks
Reduction of 1.0 FTE Mgr Finance - Regional Housing	(188,812)	Position relocated to service 1.310 Land Banking & Housing
Reduction of 1.0 FTE Mgr Finance - S4 Hana Program	(176,611)	Term position ended 2026
Reduction in auxiliary wages	(50,000)	
Other Changes	(33,329)	
Total Change in Wages & Benefits	17,452	
Other Changes:		
Audit fees	29,000	Increase in audit contract
Building Occupancy	28,175	
Other Costs	(21,451)	
Total Other Changes	35,724	
2027 Budget	**10,017,337**	
Summary of % Expense Change		
2027 IBC Expense	0.5%	
Other wages & benefits	-0.4%	
Balance of increase	0.4%	
% expense increase from 2026:	***0.5%***	
% Requisition increase from 2026 (if applicable):	***0.2%***	*Requisition funding is 30% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $343,990 (3.9%) due mainly to savings on auxiliary support, overtime and temporary staff vacancies.

1.017 - FINANCE	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS:										
Salaries and Wages	8,259,557	7,766,611	8,074,242	52,767	150,000	8,277,010	8,410,109	8,517,284	8,682,836	8,848,534
Allocations	418,483	329,207	415,437	-	-	415,437	430,895	438,290	445,835	453,548
Auditing Expense	91,000	95,000	120,000	-	-	120,000	95,000	96,900	98,840	100,820
Contract for Services	290,000	190,000	150,000	-	100,000	250,000	150,000	150,000	150,000	150,000
Postage & Freight	267,550	236,020	270,620	-	-	270,620	276,030	281,540	287,170	292,910
Supplies	80,050	80,871	80,910	-	-	80,910	82,520	84,160	85,830	87,550
Other Operating Expenses	522,520	487,462	568,360	-	-	568,360	629,985	642,861	656,030	669,473
TOTAL OPERATING COSTS	**9,929,160**	**9,185,171**	**9,679,569**	**52,767**	**250,000**	**9,982,337**	**10,074,539**	**10,211,035**	**10,406,541**	**10,602,835**
*Percentage Increase over prior year			-2.5%	0.5%	2.5%	0.5%	0.9%	1.4%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to Capital Fund	-	100,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**35,000**	**135,000**	**35,000**	**-**	**-**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**9,964,160**	**9,320,171**	**9,714,569**	**52,767**	**250,000**	**10,017,337**	**10,109,539**	**10,246,035**	**10,441,541**	**10,637,835**
*Percentage Increase over prior year			-2.5%	0.5%	2.5%	0.5%	0.9%	1.4%	1.9%	1.9%
REVENUE										
PCard Rebate	(50,000)	(50,000)	(50,000)	-	-	(50,000)	(51,000)	(52,020)	(53,060)	(54,120)
Provincial Grants	(55,000)	(55,000)	(55,000)	-	-	(55,000)	-	-	-	-
Print Shop	(261,610)	(261,610)	(269,710)	-	-	(269,710)	(275,100)	(280,600)	(286,210)	(291,940)
Other	(96,228)	(96,228)	(101,013)	-	-	(101,013)	(103,014)	(105,033)	(107,079)	(109,174)
Allocation Recoveries	(293,390)	(293,390)	(296,442)	(141,626)	-	(438,068)	(454,874)	(465,721)	(474,605)	(483,668)
Transfer from Reserve	(476,611)	(176,611)	-	-	(250,000)	(250,000)	-	-	-	-
TOTAL REVENUES	**(1,232,838)**	**(932,839)**	**(772,165)**	**(141,626)**	**(250,000)**	**(1,163,791)**	**(883,988)**	**(903,373)**	**(920,954)**	**(938,902)**
NET COSTS	**8,731,322**	**8,387,332**	**8,942,405**	**(88,859)**	**-**	**8,853,546**	**9,225,551**	**9,342,662**	**9,520,587**	**9,698,933**
*Percentage increase over prior year Net Costs			2.4%	-1.0%	0.0%	1.4%	4.2%	1.3%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	52.5	52.5	54.5	-		54.5	54.5	54.5	54.5	54.5
Term	2.5	2.5	0.5		-	0.5	0.5	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.017 Finance	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$38,972	$15,980	$11,186	$29,400	$18,214	$113,752
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$38,972**	**$15,980**	**$11,186**	**$29,400**	**$18,214**	**$113,752**
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	$38,972	$15,980	$11,186	$29,400	$18,214	$113,752
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$38,972**	**$15,980**	**$11,186**	**$29,400**	**$18,214**	**$113,752**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.017

Service Name: Finance

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 38,972	E	ERF		$ 38,972	$ -	$ -	$ -	$ -	$ 38,972
28-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 15,980	E	ERF		$ -	$ 15,980	$ -	$ -	$ -	$ 15,980
29-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 11,186	E	ERF		$ -	$ -	$ 11,186	$ -	$ -	$ 11,186
30-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 29,400	E	ERF		$ -	$ -	$ -	$ 29,400	$ -	$ 29,400
31-01	Replacement	Computer	Computer and Office Equipment Replacement	$ 18,214	E	ERF		$ -	$ -	$ -	$ -	$ 18,214	$ 18,214
													$ -
			Grand Total	**$ 142,543**			**$ -**	**$ 38,972**	**$ 15,980**	**$ 11,186**	**$ 29,400**	**$ 18,214**	**$ 113,752**

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	**Est.** **2026**	**Budget** **2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	379,877	371,086	367,114	386,134	409,948	415,548
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(43,791)	(38,972)	(15,980)	(11,186)	(29,400)	(18,214)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	-	-	-	-	-	-
Ending Balance $	**371,086**	**367,114**	**386,134**	**409,948**	**415,548**	**432,334**

Assumptions/Background:
2027 - 2 standard desktops & 23 standard laptops
2028 - 10 standard laptops
2029 - 7 standard laptops
2030 - 17 standard laptops & 1 ultra-portable laptop
2031 - 10 standard laptops & 1 ultra-portable laptop

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Grant in Aid

COMMITTEE OF THE WHOLE

September 2026

Service: 1.112 Regional Grant in Aid **Committee: Finance Committee**

DEFINITION:

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

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services of the Regional District.

PARTICIPATION:

All member municipalities and electoral areas.

MAXIMUM LEVY:

$0.05 / $1,000 on converted value of hospital assessed land and improvements.

COMMITTEE:

Finance Committee

Change in Budget 2026 to 2027
Service: 1.112 Regional Grants in Aid

	Total Expenditure	Comments
2026 Budget	**1,765,351**	
Changes:		
Grants in Aid - ICF	(1,143,000)	2026 grants in aid payment to Island Corridor Foundation for the Reconciliation Corridor Initiative Grant Agreement
Grants in Aid - Other	56,006	Increased grants in aid funded by internal interest revenue
Total Other Changes	(1,086,994)	
2027 Budget	**678,357**	
Summary of % Expense Change		
2026 ICF Grant Payment	-64.7%	
Balance of increase	3.2%	
% expense decrease from 2026:	***-61.6%***	
% Requisition increase from 2026 (if applicable):	***n/a***	*Requisition funding is (0)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $626,387 (35.5%) due to unspecified grants not paid out in 2026. This variance will be carried forward to the 2027 operating budget and used to fund future grants in aid agreements.

1.112 - Regional 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 - ICF	1,765,351	1,143,000	557,000	-	-	557,000	-	-	-	-
Grants in Aid - Other	-	-	121,357	-	-	121,357	-	-	-	-
TOTAL OPERATING COSTS	**1,765,351**	**1,143,000**	**678,357**	**-**	**-**	**678,357**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			-61.6%			-61.6%	NA	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	626,387	(626,387)	-	-	(626,387)	-	-	-	-
Balance c/fwd from 2025 to 2026	(1,714,451)	(1,714,451)	-	-	-	-	-	-	-	-
Interest Income	(50,900)	(54,936)	(51,970)	-	-	(51,970)	-	-	-	-
TOTAL REVENUE	(1,765,351)	(1,143,000)	(678,357)	-	-	(678,357)	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Information Technology

COMMITTEE OF THE WHOLE

September 2026

Service: 1.022 Information Technology	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2026 to 2027
Service: 1.022 Information Technology

	Total Expenditure	Comments
2026 Budget	**16,332,816**	
Change in Wages & Benefits:		
General wages & benefits change	173,887	Inclusive of estimated collective agreement changes
Position changes	(114,266)	Includes step increases and reclassifications
1.0 FTE Support Analyst	52,767	2027 IBC 13d-1.3: Support IBC – Financial Services and TDT (Q3 implementation)
Other Changes	17,691	
Total Change in Wages & Benefits	130,079	
Other Changes:		
Transfer to S/4 Hana Project Fund	(832,059)	contributions to project end in 2026
Transfer to ERP Projects Reserve	108,680	
Software Licences & Computer Maintenance	263,933	Inflationary increase to ongoing IT-managed software licence subscriptions including SAP; Crowdstrike; Palo Alto; and VMWare
	85,000	2026 IBC 13a-4.6 Ransomware Prevention Solution
	(147,280)	Successful completion of one-time 2026 reserve-funded initiatives
Consulting	135,000	2025 IBC: 13a-5.1 Project Service Management Platform
Building Occupancy	49,638	
Other Costs	(7,739)	
Total Other Changes	(344,827)	
2027 Budget	**16,118,068**	

Summary of % Expense Increase		
2027 General wages & benefits change	0.4%	
2027 IBC Expense	0.3%	
Transfers to Capital	-4.4%	
Software licences	1.2%	
Balance of increase	1.1%	
% expense changes from 2026:	***-1.3%***	
% Requisition decrease from 2026 (if applicable):	***-1.7%***	*Requisition funding is 18% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $313,000 (2.0%) due mainly to temporary staff vacancies, reduced contract for services expenses, partially offset by contribution to capital fund.

1.022 INFORMATION TECHNOLOGY	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	8,708,849	7,941,626	8,786,161	52,767	-	8,838,928	8,662,483	8,863,173	9,036,808	9,208,065
Allocations	715,448	715,449	771,304	-	-	771,304	774,742	788,699	802,009	808,745
Consulting	267,810	20,000	35,310	-	345,000	380,310	56,020	56,740	57,470	58,220
Contract for Services	817,980	123,750	625,980	-	100,000	725,980	638,490	651,260	664,280	677,550
Software Licenses & Computer Mtce	3,711,440	3,613,600	3,650,490	98,000	164,603	3,913,093	4,239,600	4,499,865	4,714,507	4,938,842
Other Operating Expenses	787,910	697,377	762,453	-	126,000	888,453	778,197	794,253	808,562	825,328
TOTAL OPERATING COSTS	**15,009,437**	**13,111,802**	**14,631,698**	**150,767**	**735,603**	**15,518,068**	**15,149,532**	**15,653,990**	**16,083,636**	**16,516,750**
*Percentage Increase over prior year			-2.5%	1.0%	4.9%	3.4%	-2.4%	3.3%	2.7%	2.7%
CAPITAL / RESERVE										
Transfer to ERP Projects Fund	491,320	1,091,320	600,000	-	-	600,000	612,000	624,240	636,720	649,450
Transfer to S/4 Hana Project Fund	832,059	832,059	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	45,000	45,900	46,820	47,760
TOTAL CAPITAL / RESERVES	**1,323,379**	**1,923,379**	**600,000**	**-**	**-**	**600,000**	**657,000**	**670,140**	**683,540**	**697,210**
TOTAL COSTS	**16,332,816**	**15,035,181**	**15,231,698**	**150,767**	**735,603**	**16,118,068**	**15,806,532**	**16,324,130**	**16,767,176**	**17,213,960**
*Percentage increase over prior year Total Costs			-6.7%	0.9%	4.5%	-1.3%	-1.9%	3.3%	2.7%	2.7%
Funding from Capital Fund	(328,623)	-	-	-	-	-	-	-	-	-
Funding from Operating Reserve	(655,688)	-	-	-	(521,403)	(521,403)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	**15,348,505**	**15,035,181**	**15,231,698**	**150,767**	**214,200**	**15,596,665**	**15,806,532**	**16,324,130**	**16,767,176**	**17,213,960**
Service Fees	(40,000)	(40,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(40,000)**	**(40,000)**	**(40,000)**	**-**	**-**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**	**(40,000)**
NET COSTS	**15,308,505**	**14,995,181**	**15,191,698**	**150,767**	**214,200**	**15,556,665**	**15,766,532**	**16,284,130**	**16,727,176**	**17,173,960**
*Percentage increase over prior year Net Costs			-0.8%	1.0%	1.4%	1.6%	1.3%	3.3%	2.7%	2.7%
AUTHORIZED POSITIONS:										
Salaried	51.77	51.77	52.77			52.77	52.77	52.77	52.77	52.77
Term	3.0	3.0	3.0			3.0	-	-	-	-

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.022 Information Technology	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$895,000	$2,431,911	$2,265,829	$800,829	$567,263	$255,665	$6,321,497
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
		$895,000	**$2,431,911**	**$2,265,829**	**$800,829**	**$567,263**	**$255,665**	**$6,321,497**
SOURCE OF FUNDS								
Capital Funds on Hand		$895,000	$2,360,000	$2,190,000	$730,000	$520,000	$210,000	$6,010,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$71,911	$75,829	$70,829	$47,263	$45,665	$311,497
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
		$895,000	**$2,431,911**	**$2,265,829**	**$800,829**	**$567,263**	**$255,665**	**$6,321,497**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.022

Service Name: Information Technology

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts Capacity Upgrade	$ 638,500	E	Cap		$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer Upgrade	$ 65,000	E	Cap		$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
20-05	Replacement	Data Centre Replacements	Replacement of Datacentre equipment as needed to ensure continued operations. Equipment replacements may include: Uninterruptible Power Supply (UPS) - Multiple CRD buildings in IT Communication Closets. Data centre / server room - examples include: Racks or rows feeding servers, storage/SAN, hypervisors, core firewalls, load balancers, management/OOB gear, backup systems. Network closets - examples include: distribution/access switches, edge firewalls, routers Cloud infrastructure - examples include: firewalls, domain controllers	$ 150,000	E	Cap		$ 10,000	$ 60,000	$ 40,000	$ -	$ -	$ 110,000
20-06	Replacement	Data Centre Replacements - UCCX and Calling Infrastructure	Upgrade of Phone switches and servers (625 Fisgard Data Centre). Core components: Call control: Cisco Unified Communications Manager (CUCM) cluster (publisher/subscribers) providing extensions, dial plan, policies, and device registration. Messaging/IVR: Cisco Unity Connection for voicemail; auto-attendants/menus (Unity or UCCX, if used). Gateways/SBC: ISR/ASR routers with CUBE for SIP trunking and/or PRIs/analog; MGCP/SIP control; FXS/FXO for legacy endpoints (elevators, alarms, fax, paging). Survivability: SRST on branch gateways to maintain local calling during WAN outages. Endpoints: Cisco IP phones/softphones powered via PoE switches; optional analog sets via FXS.	$ 430,000	E	Cap		$ -	$ -	$ -	$ -	$ -	$ -
18-07	Replacement	Data Centre Replacements	Replacement of legacy server Infrastructure supporting corporate applications located at (625 Fisgard Data Centre)	$ 100,000	E	Cap		$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
20-07	Replacement	Meeting Room Equipment Replacement	Upgrade of legacy A/V technology to MS Teams Rooms (625 Fisgard) 6th Floor Training Room.	$ 205,000	E	ERF		$ 20,000	$ 30,000	$ 50,000	$ 20,000	$ 20,000	$ 140,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP platform upgrade from ECC to S4 HANA (Upgrade of server hardware, software, supporting infrastructure) (625 Fisgard Data Centre).	$ 8,709,000	E	Cap		$ -	$ -	$ -	$ -		$ -
24-03	New	Radio Truck Equipment	Provide, install, and certify complete tool and safety packages for two new crew trucks, including tool storage systems, first-aid kits, fire extinguishers, traffic control devices, and PPE (as per standards)	$ 100,000	E	Cap	$ -	$ 30,000	$ 20,000	$ 20,000	$ 20,000	$ 10,000	$ 100,000
24-05	New	Physical Security	Installation of new Access Card Readers for all IT Communication closets at 625 Fisgard including the Data Center Entry as well as communication closets located 2nd Floor Douglas street location.	$ 100,000	E	Cap		$ -	$ -	$ -	$ -	$ -	$ -
24-06	Replacement	Brightsign replacements	Replace and standardize BrightSign digital players to current standards to drive three-monitor display systems for IT operations. (625 Fisgard 2nd floor IT Area).BrightSign is a line of purpose-built, solid-state digital signage media players that deliver reliable 24/7 playback to monitors, kiosks, and video walls. They're centrally managed (e.g., via BrightSign Cloud/BrightAuthor) to schedule content, push updates, and support interactive features (GPIO/serial/USB), synchronized multi-screen playback, and 4K/HDR output on supported models.	$ 10,000	E	Cap		$ -	$ -	$ -	$ -	$ -	$ -
24-18	Replacement	VDI system upgrades	Scale the Virtual Desktop Infrastructure (VDI) — increase compute, storage, and GPU — to improve performance, increase resiliency, and support peak concurrency and high-performance workloads. Virtual Desktop Infrastructure (VDI) delivers Windows desktops and apps from centralized servers (data centre or cloud) to any endpoint. A connection broker authenticates the user (e.g., with MFA), assigns a virtual machine from a pool, and applies policies. Apps, profiles, and data stay in the data centre/cloud—improving security, manageability, and continuity while letting staff work from anywhere.	$ 50,000	E	Cap		$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
24-19	New	New Workstations and Office Densification	Purchase of new computers, peripherals, equipment to support 3 new employees in IT (approved through IBC's)	$ 70,000	B	Cap		$ -	$ -	$ -	$ -	$ -	$ -
25-02	Replacement	Service Van vehicle replacment	Replace the IT service van and professionally upfit it with modular shelving and lockable bins for organized, secure tool and parts storage.	$ 120,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
25-03	Renewal	2025 IBC 13a-3.2 - SAP S4HANA Enhancements	Post-ECC→S/4HANA follow-on work to optimize system performance and stability, simplify and standardize processes, expand embedded analytics and reporting, enable workflow/RPA automation, and harden scalability and security; includes Fiori UX improvements, modernized backup/DR, and uplifted integrations with SAP and non-SAP applications. Deliver post-conversion enhancements for S/4HANA covering performance tuning, process simplification, embedded analytics, workflow/RPA automation, scalability and security hardening, Fiori UX upgrades, backup/disaster-recovery modernization, and integration remediation/expansion across SAP and third-party systems.	$ 2,610,000	E	Cap	$ 545,000.00	$ 565,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ 2,065,000
26-01	Replacement	Computer Equipment Upgrades	IT Staff device refresh: upgrade/replace end-of-life laptops/desktops with standardized, enterprise-managed hardware to enhance reliability, security, and user experience.Modernize staff endpoints by transitioning to current-generation, Windows 11–ready hardware with approved docks, monitors, and accessories, aligned to corporate standards.	$ 176,863	E	ERF		$ 51,911	$ 45,829	$ 20,829	$ 27,263	$ 25,665	$ 171,497
26-03	Replacement	Cyber Security Network Improvements	Upgrade and/or replace CRD cybersecurity by replacing legacy firewalls, routers, and VPN gateways with next-gen platforms; upgrading endpoint protection to EDR/XDR; enforcing Identity Management, MFA, and PAM; implementing Zero Trust segmentation/micro-segmentation; consolidating detection/response with SIEM/SOAR; and strengthening encryption, backup/DR (immutable + tested), CSPM/CNAPP, DevSecOps, incident response plans, third-party risk, and user awareness training.	$ 200,000	E	Cap		$ -	$ -	$ -	$ -	$ 200,000	$ 200,000
25-07	Replacement	Data Centre Backup and Storage Replacements	Upgrade end-of-life backup servers and repositories to a scale-out, immutable backup platform supporting VM/database/file workloads, cloud/object storage, and rapid recovery.Refresh backup/media servers and storage with an enterprise platform featuring immutability, encryption, MFA/RBAC hardening, and automated recovery testing.	$ 350,000	E	Cap	$ 350,000.00	$ 175,000	$ 175,000	$ -	$ -	$ -	$ 350,000
27-02	Replacement	2025 IBC 13a-4.5 - Alternate Data Centre	Build a backup Data Center a (location TBC) by 2027 to support CRD's critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	$ 315,000	E	Cap		$ -	$ 315,000	$ -	$ -	$ -	$ 315,000
27-03	Replacement	13a-3.6 CRD Legacy Voice Replacement [2027]	Replace legacy voice systems across CRD with Teams Phone and Carrier Services to unify calling, improve reliability, and simplify operations.Migrate all sites from on-prem PBXs or legacy Cisco platforms to Microsoft Teams Voice with certified carriers, including number porting, dial plans, and decommissioning of legacy circuits.	$ 240,000	E	Cap		$ -	$ 120,000	$ 120,000	$ -	$ -	$ 240,000
27-01	New	P2P modernization project	Procure to Pay (P2P) Modernization Project	$ 2,000,000	E	Cap		$ 1,000,000.00	$ 1,000,000.00	$ -	$ -	$ -	$ 2,000,000
			Grand Total	**$ 16,639,363**			**$ 895,000**	**$ 2,431,911**	**$ 2,265,829**	**$ 800,829**	**$ 567,263**	**$ 255,665**	**$ 6,321,497**

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101421 ERF Group: INFOTECH.ERF (ITG.ERF)	**Est. Actual**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	767,992	615,579	563,668	517,839	497,010	469,747
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(152,413)	(51,911)	(45,829)	(20,829)	(27,263)	(25,665)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance $	**615,579**	**563,668**	**517,839**	**497,010**	**469,747**	**444,082**

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2027-2031)

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217 ERF Group: ITMTGROOM.ERF (ITG.ERF)	**Estimated actual**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	147,576	172,576	177,576	172,576	147,576	162,576
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(20,000)	(30,000)	(50,000)	(20,000)	(20,000)
Transfer from Operating Budget	25,000	25,000	25,000	25,000	35,000	25,000
Interest Income	-	-	-	-	-	-
Ending Balance $	**172,576**	**177,576**	**172,576**	**147,576**	**162,576**	**167,576**

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

GIS Information Systems

COMMITTEE OF THE WHOLE

September 2026

Service: 1.101 GIS Information Systems	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent under the general administrative provisions of the Local Government Act.
Provides GIS Services to CRD departments, municipalities and Electoral Areas.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition and internal recoveries.

Change in Budget 2026 to 2027
Service: 1.101 GIS

	Total Expenditure	Comments
2026 Budget	**700,341**	
Change in Wages & Benefits:		
General wages & benefits change	3,460	Inclusive of estimated collective agreement changes
Total Change in Wages & Benefits	3,460	
Other Changes:		
Data Processing Svcs	(48,000)	Infotech subscription moved from GIS to IT budget.
Purchase maintenance - Equipment	(6,060)	Unused GL - funding removed
Other Costs	134	
Total Other Changes	(53,926)	
2027 Budget	**649,875**	

Summary of % Expense Increase		
2027 General wages & benefits change	0.0%	
2027 IBC Expense	0.0%	
Transfers to Capital	0.0%	
Software licences	0.0%	
Balance of decrease	-7.7%	
% expense changes from 2026:	***-7.2%***	
% Requisition increase from 2026 (if applicable):	***-32.1%***	*Requisition funding is 15% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $14,900 (10.4%) due mainly to savings on supplies, minor equipment purchases and staff training expenses.

1.101 GIS INFORMATION SYSTEMS	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	465,449	465,449	468,909	-	-	468,909	486,295	497,779	507,325	517,042
Allocations	16,302	16,302	16,786	-	-	16,786	17,144	17,489	17,792	17,733
Data Processing Services	83,000	85,505	35,000	-	-	35,000	36,750	38,590	40,520	42,550
Supplies	50,180	48,850	50,180	-	-	50,180	51,200	52,230	53,280	54,350
Other Operating Expenses	16,840	770	10,430	-	-	10,430	10,647	10,864	11,082	11,321
TOTAL OPERATING COSTS	**631,771**	**616,876**	**581,305**	**-**	**-**	**581,305**	**602,036**	**616,952**	**629,999**	**642,996**
*Percentage Increase over prior year			-8.0%			-8.0%	3.6%	2.5%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	18,570	18,570	18,570	-	-	18,570	18,940	19,320	19,710	20,100
Transfer to Operating Reserve Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL CAPITAL / RESERVES	68,570	68,570	68,570	-	-	68,570	68,940	69,320	69,710	70,100
TOTAL COSTS	**700,341**	**685,446**	**649,875**	**-**	**-**	**649,875**	**670,976**	**686,272**	**699,709**	**713,096**
			-7.2%			-7.2%	3.2%	2.3%	2.0%	1.9%
Internal Recoveries	(534,972)	(534,972)	(545,671)	-	-	(545,671)	(556,584)	(567,716)	(579,070)	(590,651)
TOTAL COSTS LESS INTERNAL RECOVERIES	**165,369**	**150,474**	**104,204**	**-**	**-**	**104,204**	**114,392**	**118,556**	**120,639**	**122,445**
SOURCES OF FUNDING										
Interest Income										
PILT Revenue	(6,641)	(6,641)	(6,641)	-	-	(6,641)	(6,641)	(6,641)	(6,641)	(6,641)
TOTAL REVENUE	(21,641)	(21,641)	(6,641)	-	-	(6,641)	(6,641)	(6,641)	(6,641)	(6,641)
REQUISITION	**(143,728)**	**(128,833)**	**(97,563)**	**-**	**-**	**(97,563)**	**(107,751)**	**(111,915)**	**(113,998)**	**(115,804)**
*Percentage increase over prior year requisition			-32.1%			-32.1%	10.4%	3.9%	1.9%	1.6%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

Operating Reserve Schedule

Operating Reserve Fund: 1.101 GIS Information Systems

Established by Bylaw No. 4102 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. Orthophoto.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105510	Est.	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	183,424	163,424	163,424	163,424	163,424	163,424
Actual Purchases	-	-	-	-	-	-
Planned Purchases	(70,000)	-	-	-	-	-
Transfer from Operating Budgets	50,000	-	-	-	-	-
Transfer to Operating Budget	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance $	**163,424**	**163,424**	**163,424**	**163,424**	**163,424**	**163,424**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Geo-Spatial Referencing

COMMITTEE OF THE WHOLE

September 2026

Service: 1.335 Geo-Spatial Referencing	Committee: Governance and First Nations Relations Committee & Finance Committee

DEFINITION:

To replace the network of permanent survey control monuments in the Capital Regional District with a reference system based on Differential Global Positioning System (DGPS) technology. The Province will no longer support the current permanent monument system. The CRD will assume responsibility for acquiring and operating the new system on behalf of its member municipalities. This information is required to effectively deal with development infrastructure issues as well as the ongoing infrastructure works.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

None stated.

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance and First Nations Relations Committee and Finance Committee

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	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	24,636	24,636	27,715	-	-	27,715	28,297	28,863	29,440	30,029
Contract for Services	25,000	-	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Consulting	17,500	10,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Facilities Rental	17,000	-	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Software Licenses & Fees	29,000	29,566	30,000	-	-	30,000	30,600	31,210	31,830	32,470
Other Operating Expenses	25,440	29,523	26,940	-	-	26,940	27,548	28,260	28,899	29,564
TOTAL OPERATING COSTS	**138,576**	**93,725**	**106,655**	**-**	**-**	**106,655**	**108,885**	**111,213**	**113,509**	**115,863**
*Percentage Increase over prior year			-23.0%			-23.0%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	28,250	28,250	40,000	-	-	40,000	15,000	15,000	15,000	15,000
Transfer to Capital Reserve Fund	10,000	10,000	15,000	-	-	15,000	10,000	10,000	10,000	10,000
TOTAL CAPITAL / RESERVES	38,250	38,250	70,000	-	-	70,000	40,300	40,610	40,920	41,240
TOTAL COSTS	**176,826**	**131,975**	**176,655**	**-**	**-**	**176,655**	**149,185**	**151,823**	**154,429**	**157,103**
						-0.1%	-15.6%	1.8%	1.7%	1.7%
SOURCES OF FUNDING										
PILT Revenue	(7,584)	(7,584)	(7,584)	-	-	(7,584)	(7,584)	(7,584)	(7,584)	(7,584)
Sale of Services	(9,080)	(10,000)	(9,080)	-	-	(9,080)	(9,260)	(9,450)	(9,640)	(9,830)
Interest Income	(160)	-	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(16,824)**	**(17,584)**	**(16,824)**	**-**	**-**	**(16,824)**	**(17,004)**	**(17,194)**	**(17,384)**	**(17,574)**
REQUISITION	**(160,002)**	**(114,391)**	**(159,831)**	**-**	**-**	**(159,831)**	**(132,181)**	**(134,629)**	**(137,045)**	**(139,529)**
*Percentage increase over prior year requisition			-0.1%			-0.1%	-17.3%	1.9%	1.8%	1.8%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.335 Geo-Spatial Referencing	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$110,000	$110,000	$10,000	$10,000	$10,000	$250,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$110,000**	**$110,000**	**$10,000**	**$10,000**	**$10,000**	**$250,000**
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	$110,000	$110,000	$10,000	$10,000	$10,000	$250,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$110,000**	**$110,000**	**$10,000**	**$10,000**	**$10,000**	**$250,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.335

Service Name: Geo-Spatial Referencing

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
17-01	Replacement	RTK System Digital Infrastructure	RTK system infrastructure (computers, communications, power)	$ 80,000	E	ERF		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
24-01	Replacement	RTK Tool System Refresh	RTK Tool System Refresh (replacement of EOL tool systems)	$ 450,000	E	ERF		$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
28-01	New	RTK VRS Rollout	RTK VRS rollout - leverage GoC RTK sites to enable 5 site VRS capabilities	$ 100,000	E	ERF		$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
													$ -
													$ -
			Grand Total	**$ 630,000**			**$ -**	**$ 110,000**	**$ 110,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 250,000**

Operating Reserve Schedule

Operating Reserve Fund: 1.335 Geo-Spatial Referencing

Established by Bylaw No. 4521, Amendment No. 3 2022 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105552	Est	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	12,411	12,411	27,411	42,711	58,321	74,241
Actual Purchases	-	-	-	-	-	-
Planned Purchases	-	-	-	-	-	-
Transfer from Operating Budget	-	15,000	15,300	15,610	15,920	16,240
Interest Income	-	-	-	-	-	-
Ending Balance $	**12,411**	**27,411**	**42,711**	**58,321**	**74,241**	**90,481**

Assumptions/Background:

Equipment Reserve Schedule

Reserve Fund: 1.335 Geospatial

Equipment Reserve Cash Flow

E00589
Fund: 1022 Fund Center: 101726
ERF Group: GEOSPA.ERF

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	433,164	201,414	131,414	36,414	41,414	46,414
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(260,000)	(110,000)	(110,000)	(10,000)	(10,000)	(10,000)
Transfer from Operating Budget	28,250	40,000	15,000	15,000	15,000	15,000
Interest Income	-	-	-	-	-	-
Ending Balance $	**201,414**	**131,414**	**36,414**	**41,414**	**46,414**	**51,414**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Performing Arts Facilities

COMMITTEE OF THE WHOLE

September 2026

Service:	1.296	Performing Arts Facilities	Committee: Finance

DEFINITION:

A sub-regional service established to fund performing arts facilities with regional impact Services Establishment Bylaw No. 4704, April 8, 2026.

SERVICE DESCRIPTION:

This is a service to provide funding for the planning, development, operating costs, capital improvements, and theatre rental subsidies of performing arts facilities with regional impact, including the Royal Theatre, McPherson Playhouse and the Charlie White Theatre.

PARTICIPATION:

All municipalities and the Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

Greater of $3,000,000 or $0.0171 per $1000 of net taxable value of land and improvements.

MAXIMUM CAPITAL DEBT:

None

FUNDING:

Change in Budget 2026 to 2027
Service: 1.296 - PERFORMING ARTS FACILITIES

		Total Expenditure	Comments
2026 Budget	1.290	**597,580**	Royal Theatre Service
	1.295	**781,013**	McPherson Playhouse Service
		1,378,593	
Change in Wages & Benefits:			
1.0 FTE Program Coordinator		102,307	10b-2.2 Scale up participation in the performing arts facilities within the region
Total Change in Wages & Benefits		102,307	
Other Changes:			
Standard Overhead Allocation		21,282	Projected new service size vs. prior services
Insurance Costs		77,910	Addition of McPherson Playhouse to CRD insurance program
Arts Manager Allocation		20,498	Projected new service size vs. prior services
Operating Funding		213,517	Addition of Charlie White Theatre and adjustment of McPherson
Planning Grants		120,000	
Rental Grants		350,000	
Capital Funding		153,407	Addition of Charlie White Theatre and adjustment of McPherson
Repay Feasibility Study & Other Operating Costs		242,000	One Time
Other Costs		(900)	
Total Other Changes		1,197,714	
2027 Budget		**2,678,614**	
Summary of % Expense Change			
2027 General wages & benefits change		7.4%	
Operating Funding		15.5%	
Grants		34.1%	
Repay Feasibility Study & Other Operating Costs		17.6%	
Other expenses		19.7%	
% expense increase from 2026:		***94.3%***	
% Requisition increase from 2026 (if applicable):		***96.5%***	*Requisition funding is 98.8% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is no estimate of a surplus or deficit for the year.

Performing Arts Facilities	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Royal Theatre	38,567	38,567	40,000	-	-	40,000	40,800	41,600	42,400	43,200
McPherson Playhouse	302,916	302,916	330,000	-	-	330,000	336,600	343,000	350,000	357,000
Charlie White	-	-	185,000	-	-	185,000	230,000	234,600	239,300	244,100
Planning Grants	-	-	120,000	-	-	120,000	120,000	120,000	120,000	120,000
Rental Grants			350,000	-	-	350,000	350,000	350,000	350,000	350,000
Salaries and Wages	-	-	102,307	-	-	102,307	110,486	115,744	117,940	120,181
Insurance Costs	47,750	47,750	125,660	-	-	125,660	131,944	138,542	145,470	152,743
Standard Overhead Allocation	49,273	49,273	70,555	-	-	70,555	72,012	73,462	74,931	76,438
Arts Manager Allocation	17,594	17,594	38,092	-	-	38,092	38,806	39,529	40,267	41,020
Interest Charge	900	900	-	-	-	-	-	-	-	-
Repay Feasibility Study & Other Operating Costs	-	-	-	-	242,000	242,000	-	-	-	-
TOTAL OPERATING COSTS	**457,000**	**457,000**	**1,361,614**	**-**	**242,000**	**1,603,614**	**1,430,648**	**1,456,477**	**1,480,308**	**1,504,682**
*Percentage Increase						250.90%	-10.79%	1.81%	1.64%	1.65%
CAPITAL / RESERVE										
Capital Equipment Purchases										
Royal Theatre	105,000	105,000	109,000	-	-	109,000	109,000	113,000	113,000	115,000
McPherson Playhouse	90,000	90,000	94,000	-	-	94,000	94,000	98,000	98,000	102,000
Charlie White	-	-	185,000	-	-	185,000	230,000	234,600	239,300	244,100
Transfer to Reserve Fund										
Royal Theatre	385,000	385,000	381,000	-	-	381,000	389,000	397,000	405,000	414,000
McPherson Playhouse	341,593	341,593	306,000	-	-	306,000	313,000	320,000	327,000	334,000
Charlie White	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**921,593**	**921,593**	**1,075,000**	**-**	**-**	**1,075,000**	**1,135,000**	**1,162,600**	**1,182,300**	**1,209,100**
TOTAL COSTS	**1,378,593**	**1,378,593**	**2,436,614**	**-**	**242,000**	**2,678,614**	**2,565,648**	**2,619,077**	**2,662,608**	**2,713,782**
OPERATING COSTS LESS INTERNAL RECOVERIES	**1,378,593**	**1,378,593**	**2,436,614**	**-**	**242,000**	**2,678,614**	**2,565,648**	**2,619,077**	**2,662,608**	**2,713,782**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	(31,013)	(31,013)	(31,013)	-	-	(31,013)	(31,013)	(31,013)	(31,013)	(31,013)
TOTAL REVENUE	(31,013)	(31,013)	(31,013)	-	-	(31,013)	(31,013)	(31,013)	(31,013)	(31,013)
REQUISITION	**(1,347,580)**	**(1,347,580)**	**(2,405,601)**	**-**	**(242,000)**	**(2,647,601)**	**(2,534,635)**	**(2,588,064)**	**(2,631,595)**	**(2,682,769)**
AUTHORIZED POSITIONS:	0.00	0.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
*Percentage increase over prior year requisition						96.47%	-4.27%	2.11%	1.68%	1.94%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.290 Royal Theatre	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$172,000	$692,000	$355,000	$720,000	$1,170,000	$220,000	$3,157,000
Equipment	$0	$205,000	$116,500	$0	$0	$0	$321,500
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$172,000	**$897,000**	**$471,500**	**$720,000**	**$1,170,000**	**$220,000**	**$3,478,500**
SOURCE OF FUNDS							
Capital Funds on Hand	$172,000	$172,000	$0	$0	$0	$0	$172,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$380,000	$0	$380,000
Donations / Third Party Funding	$0	$0	$0	$0	$380,000	$0	$380,000
Reserve Fund	$0	$725,000	$471,500	$720,000	$410,000	$220,000	$2,546,500
	$172,000	**$897,000**	**$471,500**	**$720,000**	**$1,170,000**	**$220,000**	**$3,478,500**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.290

Service Name: Royal Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	$ 75,000	B	Res	→	75,000	-	-	-	-	$ 75,000
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	$ 115,000	B	Cap	112,000	112,000	-	-	-	-	$ 112,000
23-01	Study	Study and plan main floor replacement including seats and aisle lights	Study and plan main floor replacement including seats and aisle lights	$ 30,000	B	Res	→	30,000	-	-	-	-	$ 30,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	$ 700,000	B	Other		-	-	-	280,000	-	$ 280,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant		-	-	-	280,000	-	$ 280,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res		-	-	-	140,000	-	$ 140,000
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	$ 83,000	B	Cap	60,000	60,000	-	-	-	-	$ 60,000
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	$ 250,000	B	Other		-	-	-	100,000	-	$ 100,000
25-01	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant		-	-	-	100,000	-	$ 100,000
25-01	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res		-	-	-	50,000	-	$ 50,000
25-06	Renewal	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory	$ 20,000	B	Res	→	20,000	-	-	-	-	$ 20,000
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 585,000	B	Res		115,000	115,000	120,000	120,000	-	$ 470,000
26-06	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res		-	-	-	-	-	$ -
26-08	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber/Lobby	$ 50,000	B	Res		25,000	-	-	-	-	$ 25,000
26-09	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and followspots	$ 425,000	E	Res		150,000	100,000	-	-	-	$ 250,000
27-01	Study	Asset Management Plan	Assets Management Plan	$ 50,000	B	Res		-	50,000	-	-	-	$ 50,000
27-02	Renewal	Building Envelope Repairs	Exterior Door Replacement	$ 95,000	B	Res		30,000	65,000	-	-	-	$ 95,000
27-03	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res		15,000	-	-	-	-	$ 15,000
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res		30,000	-	-	-	-	$ 30,000
27-05	Defer	Emergency Repairs	Unforeseen emergency repairs.	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
27-06	Replacement	Interior Finishing Update	Replace interior finishing	$ 500,000	B	Res		100,000	100,000	100,000	100,000	100,000	$ 500,000
27-07	Study	Strategic Plan	Facility Strategic Plan	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
27-08	Renewal	Facility Access Realignment	Facility Access Realignment	$ 35,000	B	Res		10,000	25,000	-	-	-	$ 35,000
27-09	Replacement	Assistive Listening System	Replace Assistive Listening System	$ 25,000	E	Res		25,000	-	-	-	-	$ 25,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	$ 16,500	E	Res			16,500	-	-	-	$ 16,500
29-01	New	Lobby Heat Pumps	Add Heat Pumps to the Lobbies	$ 500,000	B	Res				500,000	-	-	$ 500,000
31-01	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 625,000	B	Res		-	-	-	-	120,000	$ 120,000
													$ -
			Grand Total	**$ 4,354,500**			**$ 172,000**	**$ 897,000**	**$ 471,500**	**$ 720,000**	**$ 1,170,000**	**$ 220,000**	**$ 3,478,500**

Service:	1.290	Royal Theatre

Project Number	20-03	**Capital Project Title**	Add Balcony & Pit Railings	**Capital Project Description**	Add railings to ensure patron safety and comfort
Project Rationale	The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.				

Project Number	21-13	**Capital Project Title**	Plan, Rebuild and Expand Orchestra Pit	**Capital Project Description**	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers
Project Rationale	Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.				

Project Number	23-01	**Capital Project Title**	Study and plan main floor replacement including seats and aisle lights	**Capital Project Description**	Study and plan main floor replacement including seats and aisle lights
Project Rationale	Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.				

Project Number	24-01	**Capital Project Title**	Repour and refinish concrete main floor and replacement of seats and aisle lights	**Capital Project Description**	Repour and refinish concrete main floor and replacement of seats and aisle lights
Project Rationale	Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.				

Service: 1.290 Royal Theatre

Project Number	24-04	**Capital Project Title**	Wardrobe Department Upgrade	**Capital Project Description**	Upgrade wardrobe department
Project Rationale	Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.				

Project Number	25-01	**Capital Project Title**	Replace Seats and Aisle Lights in balcony	**Capital Project Description**	Replace 20 year old seats in balcony
Project Rationale	Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.				

Project Number	25-06	**Capital Project Title**	Add new storage in bar and concession	**Capital Project Description**	Add new storage in bar and concession for efficiency and security of inventory
Project Rationale	Adding new lockable storage cabinet in the bar and concession will improve efficiency and security of inventory.				

Project Number	26-03	**Capital Project Title**	Annual Building Capital Improvements	**Capital Project Description**	Annual Minor Capital Improvement Projects
Project Rationale	Minor capital improvements				

Service: **1.290** **Royal Theatre**

Project Number	26-06	**Capital Project Title**	Renovate Box Office	**Capital Project Description**	Renovate Box Office
Project Rationale	Renovating the box office to update and refresh, address patron accessibility and redesign for efficient use of the space.				

Project Number	26-08	**Capital Project Title**	Venue Chamber Renewal	**Capital Project Description**	Renew and Refresh Venue Chamber/Lobby
Project Rationale	Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.				

Project Number	26-09	**Capital Project Title**	Lighting System Replacement	**Capital Project Description**	Replace Lighting System: moving light fixtures, lighting console and followspots
Project Rationale	Lighting System Replacement includes the replacement of moving lights originally purchased in 2002 with updated energy efficient units, replaces outdated computerized control console with modern control technology and replaces old followspot technology with new fully supported units.				

Project Number	27-01	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Asset Management Plan
Project Rationale					

Project Number	27-02	**Capital Project Title**	Building Envelope Repairs	**Capital Project Description**	Exterior Door Replacement
Project Rationale	Repairing building envelope exterior doors) will ensure the 1914 structure will remain stable and will reduce energy consumption				

Project Number	27-03	**Capital Project Title**	Accessibility Review	**Capital Project Description**	Review of building accessibility
Project Rationale	Review building accessibility to ensure patron and performance meet current standard where applicable.				

Service: 1.290 Royal Theatre

Project Number	27-04	**Capital Project Title**	Wayfinding Signage	**Capital Project Description**	Add and Replace Wayfinding Signage
Project Rationale	Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.				

Project Number	27-05	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	Unforeseen emergency repairs.
Project Rationale					

Project Number	27-06	**Capital Project Title**	Interior Finishing Update	**Capital Project Description**	Replace interior finishing
Project Rationale					

Project Number	27-07	**Capital Project Title**	Strategic Plan	**Capital Project Description**	Facility Strategic Plan
Project Rationale					

Project Number	27-08	**Capital Project Title**	Facility Access Realignment	**Capital Project Description**	Facility Access Realignment
Project Rationale					

Project Number	27-09	**Capital Project Title**	Assistive Listening System	**Capital Project Description**	Replace Assistive Listening System
Project Rationale					

Service:	1.290	Royal Theatre

Project Number	28-01	**Capital Project Title**	Replace SRST	**Capital Project Description**	Replace Cisco phone communications system
Project Rationale	Replace Cisco phone communications as required by CRD Information Technology replacement plan.				

Project Number	29-01	**Capital Project Title**	Lobby Heat Pumps	**Capital Project Description**	Add Heat Pumps to the Lobbies
Project Rationale	Adding heat pumps to the lobby for increased patron comfort and experience and energy efficiency.				

Project Number	31-01	**Capital Project Title**	Annual Building Capital Improvements	**Capital Project Description**	Annual Minor Capital Improvement Projects
Project Rationale					

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.295 McPherson Theatre	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$815,000	$190,000	$220,000	$220,000	$220,000	$1,665,000
Equipment	$0	$205,000	$141,500	$0	$0	$0	$346,500
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$1,020,000**	**$331,500**	**$220,000**	**$220,000**	**$220,000**	**$2,011,500**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$1,020,000	$331,500	$220,000	$220,000	$220,000	$2,011,500
	$0	**$1,020,000**	**$331,500**	**$220,000**	**$220,000**	**$220,000**	**$2,011,500**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.295

Service Name: McPherson Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
26-03	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 585,000	B	Res		115,000	115,000	120,000	120,000	-	$ 470,000
26-05	Renewal	Electrical Upgrades	Main Breaker Replacement	$ 350,000	B	Res		300,000	-	-	-	-	$ 300,000
26-06	Replacement	Lighting System Replacement	Replace Lighting System: moving light fixtures, lighting console and LED wash fixtures	$ 400,000	E	Res		150,000	125,000	-	-	-	$ 275,000
26-07	Renewal	Inventory Storage Upgrades Bar & Concession	Increase and Update Inventory Storage in Bar and Concession	$ 20,000	B	Res	→	20,000	-	-	-	-	$ 20,000
26-09	New	Lobby Temperature Control	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air Conditioning.	$ 125,000	B	Res		100,000	-	-	-	-	$ 100,000
26-10	Renewal	Venue Chamber Renewal	Renew and Refresh Venue Chamber/Lobby	$ 50,000	B	Res		25,000	-	-	-	-	$ 25,000
27-01	Study	Asset Management Plan	Asset Management Plan	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
27-02	Study	Accessibility Review	Review of building accessibility	$ 15,000	B	Res		15,000	-	-	-	-	$ 15,000
27-03	Renewal	Renovate Box Office	Renovate Box Office	$ 30,000	B	Res		30,000	-	-	-	-	$ 30,000
27-04	Replacement	Wayfinding Signage	Add and Replace Wayfinding Signage	$ 30,000	E	Res		30,000	-	-	-	-	$ 30,000
27-05	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
27-06	Study	Strategic Plan	Facility Strategic Plan	$ 50,000	B	Res		50,000	-	-	-	-	$ 50,000
27-07	Renewal	Facility Access Realignment	Facility Access Realignment	$ 35,000	B	Res		10,000	25,000	-	-	-	$ 35,000
27-08	Replacement	Assistive Listening System	Replace Assistive Listening System	$ 25,000	E	Res		25,000	-	-	-	-	$ 25,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	$ 16,500	E	Res		-	16,500	-	-	-	$ 16,500
28-01	Replacement	Interior Finishing Update	Replace interior finishing	$ 400,000	B	Res		50,000	50,000	100,000	100,000	100,000	$ 400,000
31-01	Renewal	Annual Building Capital Improvements	Annual Minor Capital Improvement Projects	$ 625,000	B	Res		-	-	-	-	120,000	$ 120,000
													$ -
			Grand Total	**$ 2,856,500**			**$ -**	**$ 1,020,000**	**$ 331,500**	**$ 220,000**	**$ 220,000**	**$ 220,000**	**$ 2,011,500**

Service:	1.295	McPherson Theatre

Project Number	26-03	**Capital Project Title**	Annual Building Capital Improvements	**Capital Project Description**	Annual Minor Capital Improvement Projects
Project Rationale	Minor capital improvements				

Project Number	26-05	**Capital Project Title**	Electrical Upgrades	**Capital Project Description**	Main Breaker Replacement
Project Rationale					

Project Number	26-06	**Capital Project Title**	Lighting System Replacement	**Capital Project Description**	Replace Lighting System: moving light fixtures, lighting console and LED wash fixtures
Project Rationale	Phase One replaces existing incandescent lighting fixtures and 18 year old technology with new LED energy efficient automated units that will not require working at heights to adjust. Phase Two replaces the outdated computerized control console with modern control technology. Phase Three replaces the original LED wash fixtures with updated units that allow additional colour mixing capability and additional efficiencies with new LED technology.				

Project Number	26-07	**Capital Project Title**	Inventory Storage Upgrades Bar & Concession	**Capital Project Description**	Increase and Update Inventory Storage in Bar and Concession
Project Rationale	Increasing and adding new lockable storage cabinets in the bar and concession will improve efficiencies, increase service to patrons and increase security of inventory.				

Service: 1.295 McPherson Theatre

Project Number	26-09	**Capital Project Title**	Lobby Temperature Control	**Capital Project Description**	Add Automatic Blinds to Large Windows Facing Centennial Square and Lobby Air Conditioning.
Project Rationale	Phase One will add automatic blinds to the large windows facing Centennial Square to improve temperature control energy efficiency. Phase Two will add air conditioning to increase patron comfort and experience.				

Project Number	26-10	**Capital Project Title**	Venue Chamber Renewal	**Capital Project Description**	Renew and Refresh Venue Chamber/Lobby
Project Rationale	Renewal of Venue Chamber will enhance patron experience and increase sustainability of venue chamber.				

Project Number	27-01	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Asset Management Plan
Project Rationale					

Project Number	27-02	**Capital Project Title**	Accessibility Review	**Capital Project Description**	Review of building accessibility
Project Rationale					

Project Number	27-03	**Capital Project Title**	Renovate Box Office	**Capital Project Description**	Renovate Box Office
Project Rationale	Renovating the box office to update and refresh, address patron accessibility, staff safety and evacuation and efficient use of the space.				

Service:	1.295	McPherson Theatre

Project Number	27-04	**Capital Project Title**	Wayfinding Signage	**Capital Project Description**	Add and Replace Wayfinding Signage
Project Rationale	Add and replace wayfinding signage to direct patrons to amenities and improve safety and crowd management.				

Project Number	27-05	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	For Unforeseen Emergency Repairs
Project Rationale					

Project Number	27-06	**Capital Project Title**	Strategic Plan	**Capital Project Description**	Facility Strategic Plan
Project Rationale					

Project Number	27-07	**Capital Project Title**	Facility Access Realignment	**Capital Project Description**	Facility Access Realignment
Project Rationale					

Project Number	27-08	**Capital Project Title**	Assistive Listening System	**Capital Project Description**	Replace Assistive Listening System
Project Rationale					

Service:	1.295	McPherson Theatre

Project Number	28-01	**Capital Project Title**	Replace SRST	**Capital Project Description**	Replace Cisco phone communications system
Project Rationale	Replace Cisco phone communications as required by CRD Information Technology replacement plan.				

Project Number	31-01	**Capital Project Title**	Annual Building Capital Improvements	**Capital Project Description**	Annual Minor Capital Improvement Projects
Project Rationale					

1.296 Regional Performing Arts Facilities
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

Regional Performing Arts Facilities

Assets held by the Regional Performing Arts Facility service consist of land, Royal Theatre built in 1913, the McPherson Playhouse built in 1914, as well as various equipment.

Capital Reserve Fund Schedule

Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)

Cost Centre: 101607 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	-	-	692,000	1,193,445	1,190,445	1,512,445
Planned Capital Expenditure (Based on Capital Plan)	-	-	(200,555)	(720,000)	(410,000)	(220,000)
Transfer from Operating Budget	-	687,000	702,000	717,000	732,000	748,000
Interest Income**	-	5,000				
Total projected year end balance	**-**	**692,000**	**1,193,445**	**1,190,445**	**1,512,445**	**2,040,445**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.290 Royal Theatre
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

Royal Theatre

Assets held by the Royal Theatre service consist of land, Royal Theatre built in 1913 as well as various equipment. Royal Theatre was renovated in 2003 and 2005.

Capital Reserve Fund Schedule

Reserve Fund: 1.290 Royal Theatre Capital Reserve Fund (Bylaw No. 2855)

Cost Centre: 101607 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	1,488,945	970,945	270,945	(0)	(0)	(0)
Planned Capital Expenditure (Based on Capital Plan)	(943,000)	(725,000)	(270,945)			
Transfer from Operating Budget	385,000	-				
Interest Income**	40,000	25,000				
Total projected year end balance	**970,945**	**270,945**	**(0)**	**(0)**	**(0)**	**(0)**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.295 McPherson Theatre
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

McPherson Theatre

Assets held by the McPherson Theatre service consist of new upgrades to McPherson Theatre built in 1914 as well as various equipment.

Capital Reserve Fund Schedule

Reserve Fund: 1.295 McPherson Playhouse Capital Reserve Fund (Bylaw No. 3270)

Cost Centre: 101899 (PLO)

Capital Reserve Fund	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	2,828,098	2,368,143	1,408,143	1,076,643	856,643	636,643
Planned Capital Expenditure (Based on Capital Plan)	(883,000)	(1,020,000)	(331,500)	(220,000)	(220,000)	(220,000)
Transfer from Operating Budget	343,045					
Interest Income*	80,000	60,000				
Total projected year end balance	**2,368,143**	**1,408,143**	**1,076,643**	**856,643**	**636,643**	**416,643**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Arts Grants and Development

COMMITTEE OF THE WHOLE

September 2026

Service: 1.297 Arts Grants and Development **Commission: Arts**

DEFINITION:

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors, improving quality of life. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Commission. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support one-time projects, short series, or extended programming of smaller organizations. Equity grants support applicants from communities that are at risk of exclusion or have difficulty accessing funding support for systemic reasons. Incubator grants support new and emerging arts organizations. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

MAXIMUM LEVY:

Greater of $1,980,000 or $0.102 / $1,000 for hospital assessed values of Group 1 participating area.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

Change in Budget 2026 to 2027
Service: 1.297 - ARTS GRANTS

	Total Expenditure	Comments
2026 Budget	**3,375,641**	
Change in Wages & Benefits:		
General wages & benefits change	8,535	Inclusive of estimated collective agreement changes
Position changes	29,034	
Total Change in Wages & Benefits	37,569	
Other Changes:		
Operating Grants	20,000	Inflationary growth recommended by Commission
Project Grants	42,000	Inflationary growth recommended by Commission
Meeting Expense	6,970	Biennial Arts summit
Other Costs	(1,066)	
Total Other Changes	67,904	
2027 Budget	**3,481,114**	

Summary of % Expense Change		
2027 General wages & benefits change	0.3%	
Operating Grants	0.6%	
Project Grants	1.2%	
Other expenses	1.0%	
% expense increase from 2026:	***3.1%***	
% Requisition increase from 2026 (if applicable):	***2.7%***	*Requisition funding is 92.4% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $816 due mainly to saving in operating costs. This variance will be moved to Operating Reserve, which has an expected year end balance of $268,000 before this transfer.

ARTS GRANTS	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
ARTS GRANTS:										
Operating Grants	2,442,570	2,442,570	2,462,570	-	-	2,462,570	2,511,820	2,562,060	2,613,300	2,665,570
Project Grants	434,000	434,000	476,000	-	-	476,000	485,520	495,230	505,130	515,230
Total Grants Payment	**2,876,570**	**2,876,570**	**2,938,570**	-	-	**2,938,570**	**2,997,340**	**3,057,290**	**3,118,430**	**3,180,800**
		0.00%	2.16%			2.16%	2.00%	2.00%	2.00%	2.00%
ADMINISTRATION COSTS:										
Salaries and Wages	363,719	371,184	401,288	-	-	401,288	408,905	416,652	424,553	432,613
Standard Overhead Allocation	66,017	66,017	67,492	-	-	67,492	68,909	70,287	71,693	73,127
Human Resources Allocation	13,053	13,053	13,139	-	-	13,139	13,418	13,689	13,926	13,881
Building Occupancy Allocation	13,753	13,753	14,035	-	-	14,035	14,634	14,874	15,120	15,371
Other Allocations	3,604	3,604	-	-	-	-	-	-	-	-
Insurance Cost	850	850	950	-	-	950	999	1,050	1,103	1,159
Operating Cost - Other	37,025	28,744	37,600	-	6,970	44,570	38,364	46,535	39,965	48,573
Total Administration Costs	**498,021**	**497,205**	**534,504**	-	**6,970**	**541,474**	**545,229**	**563,087**	**566,360**	**584,724**
		-0.16%	7.33%			8.73%	0.69%	3.28%	0.58%	3.24%
						-				
TOTAL OPERATING COSTS	**3,374,591**	**3,373,775**	**3,473,074**	-	**6,970**	**3,480,044**	**3,542,569**	**3,620,377**	**3,684,790**	**3,765,524**
		-0.02%	2.92%			3.12%	1.80%	2.20%	1.78%	2.19%
CAPITAL / RESERVE TRANSFER										
Transfer to Operating Reserve Fund	-	816	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,050	1,050	1,070	-	-	1,070	1,090	1,110	1,130	1,150
TOTAL CAPITAL / RESERVES TRANSFER	**1,050**	**1,866**	**1,070**	-		**1,070**	**1,090**	**1,110**	**1,130**	**1,150**
TOTAL COSTS	**3,375,641**	**3,375,641**	**3,474,144**	-	**6,970**	**3,481,114**	**3,543,659**	**3,621,487**	**3,685,920**	**3,766,674**
		0.00%	2.92%			3.12%	1.80%	2.20%	1.78%	2.19%
Internal Recoveries	(16,142)	(16,142)	(38,092)	-	-	(38,092)	(38,806)	(39,529)	(40,267)	(41,020)
OPERATING LESS RECOVERIES	**3,359,499**	**3,359,499**	**3,436,052**	-	**6,970**	**3,443,022**	**3,504,853**	**3,581,958**	**3,645,653**	**3,725,654**
		0.00%	2.28%			2.49%	1.80%	2.20%	1.78%	2.19%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(46,451)	(46,451)	(46,451)	-	-	(46,451)	(34,838)	(26,129)	(19,597)	(14,697)
Payments In Lieu of Taxes	(179,028)	(179,028)	(179,028)	-	-	(179,028)	(179,028)	(179,028)	(179,028)	(179,028)
					-	-				
TOTAL REVENUE	**(225,479)**	**(225,479)**	**(225,479)**	-	-	**(225,479)**	**(213,866)**	**(205,157)**	**(198,625)**	**(193,725)**
		0.00%	0.00%			0.00%	-5.15%	-4.07%	-3.18%	-2.47%
REQUISITION	**(3,134,020)**	**(3,134,020)**	**(3,210,573)**	-	**(6,970)**	**(3,217,543)**	**(3,290,987)**	**(3,376,801)**	**(3,447,028)**	**(3,531,929)**
			2.44%			2.67%	2.28%	2.61%	2.08%	2.46%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.297 Arts Grants and Development	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$0	$0	$4,000	$0	$0	$4,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$0**	**$4,000**	**$0**	**$0**	**$4,000**
	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	$4,000	$0	$0	$4,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$0**	**$4,000**	**$0**	**$0**	**$4,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.297

Service Name: Arts Grants and Development

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
29-01	Replacement	Computer and Printer	IT scheduled Routine Replacemen	$ 4,000	E	ERF		$ -	$ -	$ 4,000	$ -	$ -	$ 4,000
													$ -
													$ -
													$ -
			Grand Total	**$ 4,000**			**$ -**	**$ -**	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ 4,000**

Service:	1.297	Arts Grants and Development

Project Number	29-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

1.297 Arts grants and Development
Asset and Reserve Summary
2027 - 2031 Financial Plan

Asset Profile

Arts grants and Development

Assets held by the Arts grants and Development service consist of computers and office equipment.

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	5,008	2,308	3,408	4,478	1,568	2,678
Planned Purchase (Based on Capital Plan)	(3,800)		-	(4,000)		-
Transfer from Ops Budget	1,050	1,050	1,070	1,090	1,110	1,130
Interest Income*	50	50	-	-	-	-
Ending Balance $	**2,308**	**3,408**	**4,478**	**1,568**	**2,678**	**3,808**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.297 Arts and Cultural Grants
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Arts and Cultural Grants

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	343,401	306,950	268,499	233,661	207,533	187,936
Planned Purchase	(46,451)	(46,451)	(34,838)	(26,129)	(19,597)	(14,697)
Transfer from Ops Budget						
Interest Income*	10,000	8,000				
Total projected year end balance	**306,950**	**268,499**	**233,661**	**207,533**	**187,936**	**173,239**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Feasibility Reserve Fund

COMMITTEE OF THE WHOLE

September 2026

Service: 21.1 Feasibility Study Reserve	Committee: Finance

DEFINITION:

Capital Regional District Bylaw No. 79 to establish a Feasibility Study Reserve Fund to be used for the possible adoption of a service.

SERVICE DESCRIPTION:

Funding to be used for conducting research on possible new services.

PARTICIPATION:

All member municipalities on the basis of converted hospital assessments. Pursuant to Section 804 of the Local Government Act in the case of feasibility studies in relation to proposed services, the costs are apportioned among the electoral areas.

MAXIMUM LEVY:

$0.10/1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Finance

FUNDING:

Change in Budget 2026 to 2027
Service: 21.1 - FEASIBILITY STUDY

	Total Expenditure	Comments
2026 Budget	**132,367**	
Other Changes:		
Regional Arts Facility Service study	(126,537)	Completed in 2026
Regional Studies unallocated	-	
Total Other Changes	(126,537)	
2027 Budget	**5,830**	
Summary of % Expense Change		
Regional Arts Facility Service study	-95.6%	
% expense change from 2026:	***-95.6%***	
% Requisition increase from 2026 (if applicable):	***66%***	*Requisition funding is (99.9)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $5,830 representing PILT. This variance will be carried over to 2027.

FEASIBILITY STUDY	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 CORE BUDGET	2029 CORE BUDGET	2030 CORE BUDGET	2031 CORE BUDGET
OPERATING COSTS:										
Regional Studies (un-allocated)	5,830	-	5,830	-	-	5,830	-	-	-	-
IBC 4a-1.1_TransportationService_2024	-	-	-	-	-	-	-	-	-	-
Establish Regional Arts Facility Service	126,537	126,537	-	-	-	-				
Total Regional	**132,367**	**126,537**	**5,830**	**-**	**-**	**5,830**	**-**	**-**	**-**	**-**
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	-	-	-	-	-	-	-	-	-	-
Total Electoral Area	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING COSTS	**132,367**	**126,537**	**5,830**	**-**	**-**	**5,830**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year						-95.6%				
REVENUES										
Estimated balance c/fwd	-	5,830	-	-	-	-	-	-	-	-
Balance c/fwd from 2026 to 2027	-	-	(5,830)	-	-	(5,830)				
Balance c/fwd from 2025 to 2027	(66,537)	(66,537)					-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	(350,000)	(350,000)	-	-	(192,000)	(192,000)	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(5,830)	(5,830)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**(422,367)**	**(416,537)**	**(5,830)**	**-**	**(192,000)**	**(197,830)**	**-**	**-**	**-**	**-**
REQUISITION	**290,000**	**290,000**	**-**	**-**	**192,000**	**192,000**	**-**	**-**	**-**	**-**

CAPITAL REGIONAL DISTRICT

2027 BUDGET

West Shore RCMP Detachment Expansion Debt

COMMITTEE OF THE WHOLE

September 2026

Service: 1.131 West Shore RCMP Detachment Expansion Debt **Committee: TBD**

DEFINITION:

To establish a service to acquire land, design, expand, and construct a building, and lease such property for the purposes of the West Shore Royal Canadian Mounted Police detachment. Service Establishment Bylaw 4692, June 2026.

SERVICE DESCRIPTION:

This service is for the design, construction, expansion, and operation of a police building and associated facilities. In providing the service, the Regional District may acquire, design, construct, operate, maintain, renovate, renew, decommission, demolish, clean-up, restore, and administer the Facility, associated assets and buildings, and works; enter into an agreement with a participating municipality for the municipality to undertake on behalf of the Regional District the design, construction, operation, and maintenance of the Facility; and coordinate and pay operation and maintenance costs, where not paid by or recoverable from the anticipated lessee, or participants.

PARTICIPATION:

City of Langford, City of Colwood, and Town of View Royal

MAXIMUM LEVY:

Greater of $9,100,000 or $0.28782/1000 of the net taxable value of land and

improvements **MAXIMUM CAPITAL DEBT:**

Authorized: Bylaw.4693 - Design, construction, and expansion of the West Shore RCMP detachment.	$ 103,000,000
Borrowed:	$ -
Remaining	$ 103,000,000

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.131 - RCMP Detachment Expansion

	Total Expenditure	Comments
2026 Budget	**771,061**	
Changes:		
Balance Carried Forward	771,061	Recover 2026 deficit
Long-term Debt Servicing Costs	2,497,750	Interest payment on long-term borrowings
Temporary Borrowing Servicing Costs	234,671	Increase in interest payment on short-term borrowings
MFA Debt Reserve Fund	1,030,000	1% withheld by MFA on long-term borrowings
Total Other Changes	4,533,482	
2027 Budget	**5,304,543**	

Summary of % Expense Change		
Deficit	100.0%	
Long-term Debt servicing Costs	457.5%	
Temporary Borrowing Costs	30.4%	
% expense increase from 2026:	***588.0%***	
% Requisition increase from 2026 (if applicable):	***588.0%***	*Requisition funding is 100% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $771,061 (100%) due to funding a deficit in 2026. This variance will be carried forward into the 2027 budget and recovered through requisition.

West Shore RCMP Detachment Expansion	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:										
Temporary Borrowing Costs	771,061	771,061	1,005,732	-	-	1,005,732	-	-	-	-
Debt Servicing Costs	-	-	2,497,750	-	-	2,497,750	7,622,385	7,622,385	7,622,385	7,622,385
MFA Debt Reserve Fund	-	-	1,030,000	-	-	1,030,000	-	-	-	-
TOTAL COSTS	**771,061**	**771,061**	**4,533,482**	**-**	**-**	**4,533,482**	**7,622,385**	**7,622,385**	**7,622,385**	**7,622,385**
Recovery	(771,061)	-	-	-	-	-	-	-	-	-
Deficit	-	(771,061)	771,061	-	-	771,061	-	-	-	-
Requisition	**-**	**-**	**5,304,543**	**-**	**-**	**5,304,543**	**7,622,385**	**7,622,385**	**7,622,385**	**7,622,385**
*Percentage increase over prior year			588.0%			588.0%	43.7%	0.0%	0.0%	0.0%
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
September 23, 2026
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part B

4. Parks, Recreation & Environmental Services

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- 4.1.1 Environmental Innovation
- 4.1.2 Climate Action and Adaptation
- 4.1.3 Other Legislative & General - Climate

4.2 Environmental Resource Management
- 4.2.1 Environmental Resource Management

4.3 Parks & Recreation
- 4.3.1 Regional Parks
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- 4.3.3 SEAPARC - Facilities and Recreation

4.4 Environmental Services
- 4.4.1 GM – Parks, Recreation & Environmental Services
- 4.4.2 Environmental Administration Services

4.5 Environmental Protection and Water Quality
- 4.5.1 Environmental Protection and Water Quality
- 4.5.2 Regional Source Control Program
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- 4.5.4 Millstream Site Remediation
- 4.5.5 L.W.M.P. On-Site Systems Management Program
- 4.5.6 L.W.M.P. Peninsula Programs
- 4.5.7 L.W.M.P. Core and Western Communities
- 4.5.8 L.W.M.P. Harbour Studies
- 4.5.9 Regional Goose Management
- 4.5.10 Environmental Stewardship and Biodiversity
- 4.5.11 Sooke Stormwater Quality Management
- 4.5.12 Core and West Shore Stormwater Quality Management
- 4.5.13 Saanich Peninsula - Stormwater Quality Management
- 4.5.14 Saanich Peninsula - Source Control Stormwater

Reference to First Nations participation may include services provided as a client to a service by way of service agreement, services provided under a CRD to non-status residents on reserve, or services provided to those Nations that fall within the administrative boundaries of the Juan de Fuca Electoral Area. First Nations service provision and taxation is context dependent, and services may be invoiced or requisitioned depending on the nature of the relationship (for example, where participation in services are as a "client" or where services are provided through taxation by the First Nation on CRD's behalf).

CAPITAL REGIONAL DISTRICT

2027 BUDGET

PARKS, RECREATION & ENVIRONMENTAL SERVICES

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026
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COMMITTEE OF THE WHOLE
September 23, 2026
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CAPITAL REGIONAL DISTRICT

2027 BUDGET

Environmental Innovation

COMMITTEE OF THE WHOLE

September 2026

Service: 1.574 Environmental Innovation **Committee: Environmental Services**

DEFINITION:

To provide support services to the Environmental Innovation Division.

PARTICIPATION:

All Functions administered by Environmental Innovation

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COST RECOVERY:

Allocation to Regional Climate Action Programs, Corporate Climate Action Programs, and Environmental Programs

Change in Budget 2026 to 2027
Service: 1.574 Environmental Innovation

	Total Expenditure	Comments
2026 Budget	**1,613,836**	
Change in Wages & Benefits:		
General wages & benefits change	24,394	Inclusive of estimated collective agreement changes
Position changes	45,573	Inclusive of step increases, position changes and reclassifications
Reduction of 0.65 FTE Senior Manager - Env Innovation	(167,770)	Senior Manager - Environmental Innovation & ERM is funded by 1.521 ERM (65%) and 1.574 Env Innovation (35%)
1.0 FTE Environmental Innovation Engineer	66,844	2027 IBC 1b-4.4-Innovation Engineer (Q3 implementation)
1.0 FTE Biosolids Coordinator	18,802	2027 IBC 1b-4.3: Biosolids Coordinator (conversion)
Total Change in Wages & Benefits	(12,157)	
Other Changes:		
Standard Overhead Allocation	79,692	Increase in 2026 operating costs
Human Resources Allocation	30,642	Increase in 2026 wages & benefits budget
Environmental Protection Allocation	58,080	Increase in Environmental Protection support
Transfer to Equipment Replacement Fund	14,761	
Transfer to Operating Reserve Fund	14,761	
Other Costs	13,210	
Total Other Changes	211,146	
2027 Budget	**1,812,825**	

Summary of % Expense Increase	
2026 Base salary and benefit change	-0.8%
2026 IBC Salary Annualization	1.2%
2027 IBC Expense	4.1%
Standard Overhead Allocation	4.9%
Balance of increase	8.1%
% expense increase from 2026:	***12.3%***
% Requisition increase from 2026 (if applicable):	***0%***

Requisition funding is 0% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Overhead service budget, continuing to provide service as planned. Service delivery continuing as planned. No changes anticipated at this time.

1.574 - Environmental Innovation	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	1,374,749	1,414,449	1,044,850	129,857	187,885	1,362,592	1,472,305	1,516,201	1,545,079	1,439,842
Allocations	90,887	90,887	204,432	58,080	-	262,512	268,948	274,650	280,332	285,059
Operating - Other Costs - Summary	128,200	84,478	138,200	-	-	138,200	117,084	119,006	120,966	122,965
TOTAL OPERATING COSTS	**1,593,836**	**1,589,814**	**1,387,481**	**187,937**	**187,885**	**1,763,303**	1,858,336	1,909,856	1,946,377	1,847,866
*Percentage Increase over prior year		-0.3%	-12.9%	11.8%	11.8%	10.6%	5.4%	2.8%	1.9%	-5.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	10,000	10,000	24,761	-	-	24,761	38,022	41,278	52,903	132,942
Transfer to Operating Reserve Fund	10,000	14,022	24,761	-	-	24,761	38,022	41,278	52,903	132,942
TOTAL CAPITAL / RESERVES	20,000	24,022	49,522	-	-	49,522	76,043	82,555	105,806	265,883
TOTAL COSTS	1,613,836	1,613,836	1,437,003	187,937	187,885	1,812,825	1,934,379	1,992,411	2,052,183	2,113,749
*Percentage Increase over prior year		0.0%	-11.0%	11.6%	11.6%	12.3%	6.7%	3.0%	3.0%	3.0%
Internal Recoveries	(1,613,836)	(1,613,836)	(1,437,004)	(187,937)	(187,885)	(1,812,826)	(1,934,379)	(1,992,411)	(2,052,183)	(2,113,749)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	-	-	-	-	-	-	-	-	-
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Transfer from Ops Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year										
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	7.00	7.00	8.35	0.00	0.00	8.35	8.35	8.35	8.35	8.35
Term	2.00	2.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.574 Environmental Innovation	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.574

Service Name: Environmental Innovation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
26-01	Replacement	Office Furniture	ERF replacement of desks, chairs, shelves	$ 15,000	E	ERF		$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
26-02	Replacement	Computer Equipment	ERF replacement of computers, printers	$ 15,000	E	ERF		$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
													$ -
													$ -
													$ -
			Grand Total	**$ 30,000**			**$ -**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ 30,000**

Service:	1.574	Environmental Innovation

Project Number	26-01	**Capital Project Title**	Office Furniture	**Capital Project Description**	ERF replacement of desks, chairs, shelves
Project Rationale	2027-2031 - miscellaneous furniture required by Env Innovation, as needed (shelving, chairs, tables, desks).				

Project Number	26-02	**Capital Project Title**	Computer Equipment	**Capital Project Description**	ERF replacement of computers, printers
Project Rationale	2027-2031 - computer equipment required by Env Innovation				

1.574 Environmental Innovation
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105522	2026	2027	2028	2029	2030	2031
Beginning Balance		14,022	38,783	76,805	118,082	170,985
Planned Purchase	-					
Transfer from Ops Budget	14,022	24,761	38,022	41,278	52,903	132,942
Interest Income*		-	-	-	-	-
Total projected year end balance	**14,022**	**38,783**	**76,805**	**118,082**	**170,985**	**303,927**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.574 Environmental Innovation
ERF Reserve Summary
2027 - 2031 Financial Plan

ERF Reserve Cash Flow (Equipment Portion)

ERF: Environmental Innovation Senior Budget - ERF for Equipment

Equipment Replacement Fund	**Estimate**	**Budget**				
Fund: 1022 Fund Center: 101647	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		4,000	22,761	54,783	90,060	136,963
Planned Purchase (Based on Capital Plan)	(6,000)	(6,000)	(6,000)	(6,000)	- (6,000)	- (6,000)
Transfer from Operating Budget	10,000	24,761	38,022	41,278	52,903	132,942
Interest Income*		-	-	-	-	-
Total projected year end balance	**4,000**	**22,761**	**54,783**	**90,060**	**136,963**	**263,905**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Climate Action and Adaptation

COMMITTEE OF THE WHOLE

September 2026

Service: 1.309 Climate Action and Adaptation **Committee: Environmental Services**

DEFINITION:

Establishment Bylaw No. 3510 (Jan 2009), as amended by Bylaw No. 4058 (Feb 2016) and Bylaw No. 4468 (Jan 2022), to establish and to operate the service of regional climate action coordination, including:

- Collaboration and cooperation with members on climate action and adaptation, including carbon neutrality commitments
- Information dissemination and public education
- Seek funding from other regional levels of government to support regional climate action programs
- Monitoring and reporting on air quality, energy consumption and greenhouse gas emissions

SERVICE DESCRIPTION:

The service facilitates climate change action throughout the region, provides support for emission reduction and adaptation strategies to the corporation and municipal governments, and delivers outreach and education programs to the public.

PARTICIPATION:

All municipalities and electoral areas

MAXIMUM LEVY:

The greater of $1,737,635 or $0.0130 / $1,000 of taxable value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Property value tax
Cost apportionment: 50% RPS population and 50% converted assessments

Change in Budget 2026 to 2027
Service: 1.309 - CLIMATE ACTION AND ADAPTATION

	Total Expenditure	Comments
2026 Budget	**2,591,861**	
Changes:		
Contract for Services	(61,605)	Reduced contract cost associated with renewed Climate Action Strategy in 2027
Legal Services	(70,000)	Decrease in the legal cost
Transfer to General Capital Fund	717,023	To fund 2027 Capital Plan requirements
Other Costs	34,855	
Total Other Changes	620,273	
2027 Budget	**3,212,134**	
	-	
Summary of % Expense Increase		
Increase in capital transfers	22.3%	
Contract for Services	-2.4%	
Balance of increase	4.0%	
% expense increase from 2026:	***23.9%***	
% Requisition increase from 2026 (if applicable):	***2.0%***	*Requisition funding is 53.9% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Projecting operating expenses under budget, mainly due to savings related to Benchmarking and timing of Regional Public EV Network Program.

1.309 - CLIMATE ACTION AND ADAPTATION	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocations - Environmental Innovation & Others	920,123	920,123	947,628	-	-	947,628	975,557	1,004,277	1,033,842	1,064,288
Allocations - Environmental Protection	14,084	14,084	14,718	-	-	14,718	15,159	15,614	16,083	16,565
Contract For Services	853,290	408,976	441,685	350,000	-	791,685	807,519	823,669	840,142	856,945
Operating - Other Costs	268,038	127,309	171,750	-	-	171,750	163,508	165,115	166,873	168,684
Contribution Projects	0	28,000	28,000	-	-	28,000	28,000	28,000	28,000	28,000
Insurance Costs	3,460	3,460	5,860	-	-	5,860	6,154	6,462	6,785	7,123
TOTAL OPERATING COSTS	**2,058,995**	**1,501,952**	**1,609,641**	**350,000**	**-**	**1,959,641**	**1,995,896**	**2,043,137**	**2,091,725**	**2,141,605**
*Percentage Increase over prior year		-27.1%	-21.8%	17.0%	0.0%	-4.8%	1.9%	2.4%	2.4%	2.4%
Transfer to General Capital Fund	460,470	460,470	1,177,493	-	-	1,177,493	324,000	-	-	-
Transfer to Operating Reserve Fund	-	538,399	-	-	-	-	37,315	-	-	-
Transfer to Equipment Replacement Fund	72,396	72,396	75,000	-	-	75,000	75,000	75,000	75,000	75,000
TOTAL CAPITAL / RESERVES	532,866	1,071,265	1,252,493	-	-	1,252,493	436,315	75,000	75,000	75,000
TOTAL COSTS	2,591,861	2,573,217	2,862,134	350,000	-	3,212,134	2,432,211	2,118,137	2,166,725	2,216,605
*Percentage Increase over prior year		-0.7%	10.4%	13.5%	0.0%	23.9%	-24.3%	-12.9%	2.3%	2.3%
Internal Recoveries										
OPERATING COSTS LESS INTERNAL RECOVERIES	**2,591,861**	**2,573,217**	**2,862,134**	**350,000**	**-**	**3,212,134**	**2,432,211**	**2,118,137**	**2,166,725**	**2,216,605**
*Percentage Increase over prior year	0.0%	-0.7%	10.4%	13.5%	0.0%	23.9%	-24.3%	-12.9%	2.3%	2.3%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(76,994)	(76,994)	(76,994)	-	-	(76,994)	(76,994)	(76,994)	(76,994)	(76,994)
Grants - Federal/Provincial/Other	(784,680)	(797,180)	(983,491)	-	-	(983,491)	(231,410)	-	-	-
User Fee Revenue -EV	(25,347)	(500)	(7,140)			(7,140)	(7,283)	(7,428)	(7,577)	(7,729)
Transfer From Own Funds	(6,297)	-	(61,995)	(350,000)	-	(411,995)	(349,359)	(231,206)	(243,595)	(256,553)
TOTAL REVENUE	(893,318)	(874,674)	(1,129,620)	(350,000)	-	(1,479,620)	(665,046)	(315,628)	(328,166)	(341,275)
REQUISITION	**(1,698,543)**	**(1,698,543)**	**(1,732,514)**	**-**	**-**	**(1,732,515)**	**(1,767,165)**	**(1,802,509)**	**(1,838,559)**	**(1,875,330)**
*Percentage Increase over prior year		0.0%	2.0%	0.0%	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%
PARTICIPANTS: All Municipalities and Electoral Areas										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.309 Climate Action and Adaptation	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$1,177,493	$324,635	$0	$0	$0	$1,502,128
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$1,177,493**	**$324,635**	**$0**	**$0**	**$0**	**$1,502,128**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$314,002	$93,225	$0	$0	$0	$407,227
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	$863,491	$231,410	$0	$0	$0	$1,094,901
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$1,177,493**	**$324,635**	**$0**	**$0**	**$0**	**$1,502,128**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.309

Service Name: Climate Action and Adaptation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total	Cost Estimate Class
23-01	New	Regional electric vehicle charging infrastructure	146 level 2 electric vehicle charging stations	$ 721,938	E	Cap	$ -	$ 314,002	$ 93,225	$ -	$ -	$ -	$ 407,227	Class B (±15-25%)
23-01	New	Regional electric vehicle charging infrastructure	146 level 2 electric vehicle charging stations	$ 1,984,991	E	Grant	$ -	$ 863,491	$ 231,410	$ -	$ -	$ -	$ 1,094,901	Class B (±15-25%)
													$ -	
													$ -	
													$ -	
			Grand Total	**$ 2,706,929**			**$ -**	**$ 1,177,493**	**$ 324,635**	**$ -**	**$ -**	**$ -**	**$ 1,502,128**	

Service:	1.309	Climate Action and Adaptation

Project Number	23-01	Capital Project Title	Regional electric vehicle charging infrastructure	Capital Project Description	146 level 2 electric vehicle charging stations
Project Rationale	Grant supported: Project intends to install approximately 152 level 2 EV charging stations as part of regional network. Stations will be installed/owned/operated by CRD, some by municipal partners. This spreadsheet assumes 152, amount will be reduced once grant confirmed and negotiations occur with municipalities as project progresses.. Climate action total funding: $725,000 Clean BC Grant funding: $2,561,729 Approved via 2022 climate action service planning as part of regional electric vehicle infrastructure program. Leveraging provincial/federal Clean BC Investing in Canada grant to develop regional electric vehicle charging network.				

1.309 Climate Action and Adaptation
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Climate Action and Adaptation

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105503	2026	2027	2028	2029	2030	2031
Projected year end balance						
Beginning Balance	1,480,903	2,081,509	1,669,514	1,357,470	1,126,265	882,669
Planned Project	-	(411,995)	(349,359)	(231,206)	(243,595)	(256,553)
Transfer to/from Ops Budget	538,399	-	37,315	-	-	-
Interest Income*	62,207	-	-	-	-	-
Total projected year end balance	**2,081,509**	**1,669,514**	**1,357,470**	**1,126,265**	**882,669**	**626,117**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
Reserve balance retained for projects to be co-funded by grants.

1.309 Climate Action and Adaptation
Equipment Reserve Summary
2027 - 2031 Financial Plan

Profile

Climate Action and Adaptation

The service facilitates climate change action throughout the region, provides support for emission reduction and adaptation strategies to the corporation and municipal governments, and delivers outreach and education programs to the public.

Equipment Reserve Schedule

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Center: 102274	2026	2027	2028	2029	2030	2031
Projected year end balance						
Beginning Balance	68,342	140,738	215,738	290,738	365,738	440,738
Planned Purchase (Based on Capital Plan)						
Transfer from Ops Budget	72,396	75,000	75,000	75,000	75,000	75,000
Interest Income*		-	-	-	-	-
Total projected year end balance	**140,738**	**215,738**	**290,738**	**365,738**	**440,738**	**515,738**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Other Legislative & General - Climate

COMMITTEE OF THE WHOLE

September 2026

Service:	1.012	Other Legislative & General - Climate	Committee: Environmental Services

DEFINITION:

Authorized by Letters Patent to provide for legislative expenditures of the Board.

PARTICIPATION:

All municipalities and electoral area.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

N/A

FUNDING:

Requisition

1.012 OTHER LEGISLATIVE & GENERAL - CLIMATE	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocations - Environmental Innovation & Others	121,864	121,864	125,197	-	-	125,197	128,953	132,821	136,806	140,910
Other Operating Expenses	-	875	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**121,864**	**122,739**	**125,197**	**-**	**-**	**125,197**	**128,953**	**132,821**	**136,806**	**140,910**
*Percentage Increase over prior year		0.7%	2.7%	0.0%	0.0%	2.7%	3.0%	3.0%	3.0%	3.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	109,273	109,273	112,551	-	-	112,551	114,802	117,098	119,440	121,829
TOTAL CAPITAL / RESERVES	**109,273**	**109,273**	**112,551**	**-**	**-**	**112,551**	**114,802**	**117,098**	**119,440**	**121,829**
TOTAL COSTS	**231,137**	**232,012**	**237,748**	**-**	**-**	**237,748**	**243,755**	**249,919**	**256,246**	**262,739**
*Percentage increase over prior year requisition		0.4%	2.9%	0.0%	0.0%	2.9%	2.5%	2.5%	2.5%	2.5%
REVENUE										
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
NET COSTS	**231,137**	**232,012**	**237,748**	**-**	**-**	**237,748**	**243,755**	**249,919**	**256,246**	**262,739**
*Percentage increase over prior year Net Costs		0.4%	2.9%	0.0%	0.0%	2.9%	2.5%	2.5%	2.5%	2.5%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Environmental Resource Management

COMMITTEE OF THE WHOLE

September 2026

PARTICIPATION:

All costs recovered through tipping fees & Sale of Goods and Services.

MAXIMUM LEVY:

No requisition

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw 3518	12,270,000
Borrowed:	SI Bylaw 3547	(2,000,000)
	SI Bylaw 3677	(2,500,000)
	SI Bylaw 3769	(2,200,000)
Remaining:	Expired May 14, 2013	$5,570,000

Authorized:	LA Bylaw 4515	36,000,000
Borrowed:	SI Bylaw 4562	(7,450,000)
	SI Bylaw 4597	(4,300,000)
	SI Bylaw 4621	(5,500,000)
	SI Bylaw 4659	(4,900,000)
	SI Bylaw 4701	(3,500,000)
	SI Bylaw 4742	(2,900,000)
Remaining:		$7,450,000

COMMISSION:

OPERATING COSTS - REFUSE DISPOSAL:

To be recovered through user fees & sale of goods and services

RESERVE FUND:

Solid Waste Refuse Disposal Reserve Fund, Bylaw No. 2164 (Sept. 8, 1993).
Waste Reduction Sustainability Operating Reserve Fund Bylaw No. 3867 (Nov 14, 2012).

Change in Budget 2026 to 2027
Service: 1.521 & 1.525 ERM

	Total Expenditure	Comments
2026 Budget	**54,220,743**	
Change in Wages & Benefits:		
General wages & benefits change	103,277	Inclusive of estimated collective agreement changes
Position changes	124,971	Inclusive of step increases, position changes and reclassifications; Communication Assistant position relocated to service 1.521 ERM
1.0 FTE Landfill Gas Technician	48,462	2027 IBC 3a-1.4 - Landfill Gas Technician (Q3 implementation)
1.0 FTE Solid Waste Analyst	111,479	2027 IBC 3a-1.3 - Hartland 2100 (Revised)
Reduction of 1.0 FTE Senior Manager Retirement	(247,708)	Transferred the vacated FTE from 1.521 ERM to create a second manager, Parks Operations
0.65 FTE Senior Manager to ERM	150,036	Senior Manager - Environmental Innovation & ERM is funded by 1.521 ERM (65%) and 1.574 Env Innovation (35%)
Increase in auxiliary wages	45,000	
Other	105,444	
Total Change in Wages & Benefits	440,961	
Other Changes:		
Contract for Services - Processing of Materials	(792,204)	Decrease in processing of materials cost due to contract renewal
Contract for Services - Heavy Equipment	(750,000)	Decrease in heavy equipment cost due to contract renewal
Transfer to Operating Reserve Fund	85,000	Increase in reserve transfers in 2027
Standard Overhead Allocation	903,086	Increase in 2026 operating costs
Program Development	300,000	To support Community Support & EA Recycling Program
Bin Handling Costs	233,000	Increase in Bin Handling costs
Software Licences	15,000	Increase in license fees
Hartland Environmental Program	43,752	Increase in Hartland Environmental Program
Debt Expenditures	23,127	To fund 2027 Capital Plan requirements
Other Costs	274,686	
Total Other Changes	335,447	
2027 Budget	**54,997,151**	

Summary of % Expense Change	
2026 IBC Salary Annualization	0.2%
2027 IBC Expense	0.1%
Reduction Contract for Services	-2.8%
Standard Overhead Allocation	1.7%
Balance of increase	2.3%
% expense increase from 2026:	***1.4%***
% Requisition increase from 2026 (if applicable):	***N/A***

Requisition funding is 0% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $1.1 million (2.3%) due mainly to savings on RNG contract cost & Hartland Landfill Heavy Equipment. This variance will result in a reduction of transfer from operating reserve and the capital reserve transfer at year end.

1.521 - Environmental Resource Management	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
GENERAL PROGRAM EXPENDITURES:										
Diversion Services	28,288,356	29,411,454	28,665,579	-	565,000	29,230,579	29,930,888	30,323,880	30,365,280	31,035,781
Landfilling Services	16,636,792	14,771,243	16,241,680	-	-	16,241,680	16,655,816	17,042,191	17,468,771	17,172,529
Energy Recovery Services	4,995,853	4,575,074	5,113,705	-	-	5,113,705	5,236,004	5,583,282	5,643,958	5,693,032
TOTAL OPERATING COSTS	49,921,001	48,757,771	50,020,964	-	565,000	50,585,964	51,822,708	52,949,353	53,478,010	53,901,342
*Percentage Increase over prior year		-2.3%	0.2%	0.0%	1.1%	1.3%	2.4%	2.2%	1.0%	0.8%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	204,000	204,000	204,000	-	-	204,000	204,000	204,000	204,000	204,000
Transfer to Operating Reserve Fund	420,000	420,000	495,443		-	495,443	737,914	420,000	420,000	420,000
Transfer to General Capital Reserve Fund	474,000	29,107	474,000	-	-	474,000	474,000	474,000	474,000	474,000
Transfer to Landfill Closure Capital Reserve Fund	464,222	464,222	473,506	-	-	473,506	482,977	492,636	502,489	512,539
TOTAL CAPITAL / RESERVES	1,562,222	1,117,329	1,646,949	-	-	1,646,949	1,898,891	1,590,636	1,600,489	1,610,539
Debt Expenditures (1.525 ERM Debt)	2,737,520	2,737,520	2,764,238	-	-	2,764,238	3,215,787	3,267,876	3,618,438	3,864,231
TOTAL COSTS	54,220,743	52,612,620	54,432,151	-	565,000	54,997,151	56,937,386	57,807,865	58,696,937	59,376,112
*Percentage Increase over prior year		-3.0%	0.4%	0.0%	1.0%	1.4%	3.5%	1.5%	1.5%	1.2%
Allocation Recovery	-	-		-		-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	54,220,743	52,612,620	54,432,151	-	565,000	54,997,151	56,937,386	57,807,865	58,696,937	59,376,112
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Sale of Renewable Natural Gas	(6,817,254)	(5,959,840)	(6,615,625)	-	-	(6,615,625)	(7,300,000)	(7,300,000)	(7,300,000)	(7,300,000)
Revenue - Other	(16,187,681)	(17,152,781)	(17,906,115)	-	-	(17,906,115)	(18,607,386)	(18,893,039)	(19,161,441)	(19,325,056)
Transfer from Operating Reserve	(1,261,309)	-	(451,662)	-	-	(451,662)	(500,000)	(948,576)	(1,472,996)	(1,932,306)
TOTAL REVENUE	(24,266,244)	(23,112,621)	(24,973,402)	-	-	(24,973,402)	(26,407,386)	(27,141,615)	(27,934,437)	(28,557,362)
TIPPING FEE (based on inflation)	(29,954,500)	(29,500,000)	(29,458,750)		(565,000)	(30,023,750)	(30,530,000)	(30,666,250)	(30,762,500)	(30,818,750)
PROJECTED TONNAGE (General Refuse)	155,000	154,000	148,000			148,000	146,000	142,000	138,000	134,000
*Percentage Increase over prior year		-1.5%	-1.7%	0.0%	1.9%	0.2%	1.7%	0.4%	0.3%	0.2%
AUTHORIZED POSITIONS:										
On-going	30.70	30.70	32.35			32.35	32.35	32.35	32.35	32.35
Term										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.521 Environmental Resource Managem	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$465,000	$465,000	$465,000	$465,000	$465,000	$2,325,000
Land		$0	$0	$1,000,000	$0	$0	$0	$1,000,000
Engineered Structures		$12,375,000	$21,380,000	$8,405,000	$3,780,000	$3,105,000	$2,805,000	$39,475,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$12,375,000	**$21,845,000**	**$9,870,000**	**$4,245,000**	**$3,570,000**	**$3,270,000**	**$42,800,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$5,325,000	$6,600,000	$75,000	$75,000	$350,000	$0	$7,100,000
Debenture Debt (New Debt Only)		$4,250,000	$5,030,000	$180,000	$3,630,000	$2,480,000	$2,330,000	$13,650,000
Equipment Replacement Fund		$0	$615,000	$865,000	$465,000	$465,000	$465,000	$2,875,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$2,800,000	$9,600,000	$8,750,000	$75,000	$275,000	$475,000	$19,175,000
		$12,375,000	**$21,845,000**	**$9,870,000**	**$4,245,000**	**$3,570,000**	**$3,270,000**	**$42,800,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.521

Service Name: Environmental Resource Management

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
16-06	Renewal	Replacing of Small Equipment	Replacing of Small Equipment	$ 2,100,000	E	ERF		$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,750,000
17-01	Renewal	Gas & Leachate Collection	Gas & Leachate Collection	$ 4,400,000	S	Res		$ 1,000,000	$ 900,000	$ -	$ -	$ -	$ 1,900,000
17-01	Renewal	Gas & Leachate Collection	Gas & Leachate Collection		S	Debt		$ -	$ -	$ 900,000	$ 900,000	$ 950,000	$ 2,750,000
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use	$ 17,960,000	S	Res		$ 1,250,000	$ 1,375,000	$ -	$ -	$ -	$ 2,625,000
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use		S	Debt		$ -	$ -	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 3,600,000
17-04	Renewal	Progressive Closure of External Faces	Progressive Closure of External Faces	$ 10,000,000	S	Res	$ 700,000	$ 4,700,000	$ 5,000,000	$ -	$ -	$ -	$ 9,700,000
17-07	Renewal	Computer Equipment	Computer Equipment	$ 71,000	E	ERF		$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
17-09	Renewal	Vehicle Replacements	Vehicle Replacements	$ 500,000	E	ERF		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
18-01	New	Interim Covers	Interim Covers - West and North Slopes	$ 1,000,000	S	Res		$ -	$ 400,000	$ -	$ -	$ -	$ 400,000
18-01	New	Interim Covers	Interim Covers - West and North Slopes		S	Debt		$ -	$ -	$ 200,000	$ 200,000	$ -	$ 400,000
22-01	Renewal	Sedimentation Pond Relining	NW Sedimentation Pond Relining & Expansion	$ 1,000,000	S	Res	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
22-07	Renewal	Recycling Area Upgrades	Recycling Area Upgrades	$ 500,000	S	Cap	$ 225,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
23-05	New	Existing Manual and Commercial Scale Upgrades	Existing Manual and Commercial Scale Upgrades	$ 250,000	S	ERF	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction	$ 2,750,000	S	Debt	$ 1,750,000	$ 1,750,000	$ -	$ -	$ -	$ -	$ 1,750,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction		S	Cap	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
24-02	New	Hartland North Master Plan	Hartland North Master Plan	$ -			$ -	$ -	$ -	$ -	$ -	$ -	$ -
24-03	New	Hartland Amenity Project	Hartland Amenity Project	$ 4,000,000	S	Cap	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction	$ 11,300,000	S	Debt	$ 2,100,000	$ 2,100,000	$ -	$ -	$ -	$ -	$ 2,100,000
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction		S	Cap	$ 1,400,000	$ 1,400,000	$ -	$ -	$ -	$ -	$ 1,400,000
24-07	New	Relocation of N. Toe Road Sedimentation Pond	Relocation of N. Toe Road Sedimentation Pond	$ 500,000	S	Cap	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.521

Service Name: Environmental Resource Management

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
24-08	Renewal	North & East Fence Replacement	North & East Fence Replacement	$ 250,000	S	Res	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-02	Renewal	North End Wheel Wash	North End Wheel Wash	$ 800,000	S	Res	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
25-03	New	Landfill Gas capture to meet New Federal Regs	Landfill Gas capture to meet New Federal Regs	$ 250,000	S	Res	$ 100,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-04	New	Hartland Operating Certificate Renewal	Hartland Operating Certificate Renewal	$ 100,000	S	Res		$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-07	New	Cell 4, 5A & 5B Construction Field QA/QC	Cell 4, 5A & 5B Construction Field QA/QC	$ 750,000	S	Debt		$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-08	Renewal	RNG Optimization Project	RNG Optimization Project	$ 2,331,000	S	Cap		$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
25-09	Renewal	Hartland North - Willis P Driveway Upgrades	Hartland North - Willis P Driveway Upgrades	$ 500,000	S	Cap		$ -	$ -	$ -	$ -	$ -	$ -
25-10	Renewal	Hartland North Electrical	Hartland North Electrical	$ 750,000	S	Cap	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
25-11	New	Hartland Environmental Monitoring and Containment Projects	Hartland Environmental Monitoring and Containment Projects	$ 300,000	S	Cap		$ -	$ 75,000	$ 75,000	$ -	$ -	$ 150,000
26-01	New	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	$ 350,000	S	Debt		$ -	$ -	$ -	$ -	$ -	$ -
26-02	New	Hartland 5 year DOCP update	Hartland 5 year DOCP update	$ 125,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-03	New	ERM Land Acquisition	ERM Land Acquisition	$ 1,000,000	L	Res		$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
26-04	New	RTF Biogas Tie-In to RNG	RTF Biogas Tie-In to RNG	$ 1,000,000	S	Cap	$ 800,000	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000
26-05	New	Existing Utilities - Relocate for Cell 5	Existing Utilities - Relocate for Cell 5	$ 1,150,000	S	Debt	$ 400,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
26-05	New	Existing Utilities - Relocate for Cell 5	Existing Utilities - Relocate for Cell 5		S	Cap	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000.00
26-06	New	Landfill Gas Wellfield Optimization	Landfill Gas Wellfield Optimization	$ 1,080,000	S	Debt		$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 900,000
26-07	New	NW Vegetation Buffer	NW Vegetation Buffer	$ 250,000	S	Debt		$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
26-08	New	Surface Water Retention Pond - 100 year storm	Surface Water Retention Pond - 100 year storm	$ 1,250,000	S	Debt		$ 100,000	$ -	$ 1,150,000	$ -	$ -	$ 1,250,000
26-09	New	HB-13 Generator and Electrical Pole Replacement	HB-13 Generator and Electrical Pole Replacement	$ 350,000	S	Cap		$ -	$ -	$ -	$ 350,000	$ -	$ 350,000
26-10	New	Gr. Road Recycled Asphalt Milling - Dust Suppression	Gr. Road Recycled Asphalt Milling - Dust Suppression	$ 450,000	S	ERF		$ 150,000	$ 150,000	$ -	$ -	$ -	$ 300,000
26-11	New	Hartland 2100 Planning / Consultation / Permitting	Hartland 2100 Planning / Consultation / Permitting	$ 500,000	S	Cap		$ 500,000	$ -	$ -	$ -	$ -	$ 500,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.521

Service Name: Environmental Resource Management

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	New	HB-15 Chamber Rebuild	HB-15 Chamber Rebuild	$ 475,000	S	Res		$ -	$ -	$ -	$ 75,000	$ 400,000	$ 475,000
27-02	New	Monitoring Well Installation	Monitoring Well Installation	$ 125,000	S	Res		$ -	$ -	$ -	$ 125,000	$ -	$ 125,000
27-03	New	Hartland Hydro Pole & Electrical Replacement	Hartland Hydro Pole & Electrical Replacement	$ 475,000	S	Res		$ 175,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 475,000
27-04	New	Learning Center Stair/landing replacement	Learning Center Stair/landing replacement	$ 125,000	S	Res		$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
													$ -
			Grand Total	**$ 71,067,000**			**$ 12,375,000**	**$ 21,845,000**	**$ 9,870,000**	**$ 4,245,000**	**$ 3,570,000**	**$ 3,270,000**	**$ 42,800,000**

Service:	1.521	Environmental Resource Management

Project Number	16-06	Capital Project Title	Replacing of Small Equipment	Capital Project Description	Replacing of Small Equipment
Project Rationale	Replacement of small equipment and structures that have reached their end of life. Project also includes the purchase of small equipment and/or small improvements/structures to enhance evolving service offerings at Hartland Landfill.				

Project Number	17-01	Capital Project Title	Gas & Leachate Collection	Capital Project Description	Gas & Leachate Collection
Project Rationale	To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing header system to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each gas well and leachate collector. The gas is then conveyed to the gas plant, and the leachate is conveyed to the lined storage lagoons and then discharged into the municipal sewer. Cost estimate is derived from historical construction information and includes consulting costs to layout pipe design/headers, procure materials and construction services to install infrastructure as required.				

Project Number	17-02	Capital Project Title	Aggregate Production for Internal Use	Capital Project Description	Aggregate Production for Internal Use
Project Rationale	Producing aggregate annually from shot rock that was quarried to make airspace provides the CRD with a number of benefits including: prolonging the landfill life (creating landfilling airspace), providing aggregate for on-site needs, effective interception of shallow groundwater inflows, cost and space savings by not having to import aggregate, and reduced social and environmental impacts by not having to truck in aggregate. Cost estimate is derived from historical tender data.				

Project Number	17-04	Capital Project Title	Progressive Closure of External Faces	Capital Project Description	Progressive Closure of External Faces
Project Rationale	As specified under the BC Ministry of Environments Landfill Criteria for Municipal Solid Waste, completed landfill areas and slopes must be closed with a progressive closure system on an annual basis. The closure system consists of a clay or synthetic cover placed over a gravel drainage layer This progressive closure system stays in place until economies of scale makes it cost effective to proceed with installation of a final closure system. The completion of Cell 3 in 2025/2026 requires closure of the areas that will not be filled against going forward.				

Service:	1.521	Environmental Resource Management

Project Number	17-07	**Capital Project Title**	Computer Equipment	**Capital Project Description**	Computer Equipment
Project Rationale	Replacement of computer equipment due to end of life cycle				

Project Number	17-09	**Capital Project Title**	Vehicle Replacements	**Capital Project Description**	Vehicle Replacements
Project Rationale	Replacement of vehicle due to end of life cycle				

Project Number	18-01	**Capital Project Title**	Interim Covers	**Capital Project Description**	Interim Covers - West and North Slopes
Project Rationale	Following Golder's Leachate Management Plan, once an active landfilling cell is completed, but hasn't reached future filling contours, tarping is required to shed rainwater and divert to the freshwater collection system to prevent it from entering the leachate collection system and overwhelming the leachate storage ponds. Cost estimate is derived from historical in-house cost data.				

Project Number	22-01	**Capital Project Title**	Sedimentation Pond Relining	**Capital Project Description**	NW Sedimentation Pond Relining & Expansion
Project Rationale	To prevent leakage and fines from migrating off site into the north freshwater drainage area, the sedimentation pond must be relined. In addition the sedimentation pond must be enlarged to meet MOE requirements for retaining 24 hrs of precipitation from a 100 year storm event. Finally, the sedimentation pond requires inlet valving and piping to permit flows to be diverted to the upper lagoon in the event there is an onsite spill that must be contained and diverted from fresh water courses.				

Service:	1.521	Environmental Resource Management

Project Number	22-07	**Capital Project Title**	Recycling Area Upgrades	**Capital Project Description**	Recycling Area Upgrades
Project Rationale	The project has been set up to conduct design and improvements to the existing recycling area at Hartland. The project will improve the layout to improve safety of residents, haulers and CRD employees during peak demand due to growing public interest in the depot. Considerations for protection from the elements (sun, rain and hot weather are included in the scope).				

Project Number	23-05	**Capital Project Title**	Existing Manual and Commercial Scale Upgrades	**Capital Project Description**	Existing Manual and Commercial Scale Upgrades
Project Rationale	The South Entrance Commercial scale approach/exit ramps are in poor condition. This project includes sawcutting and removal of old scale ramps and pouring new concrete with Rebar to eliminate further safety hazards to trucks and employees. The South Entrance Manual Scale deck is in poor condition. It requires replacement and/or major repair. This project accounts for all work that needs to be done after detailed assessment to ensure life of the existing manual and commercial scales can continue reliably for the next 20 years.				

Project Number	24-01	**Capital Project Title**	Cell 5&6 GRW	**Capital Project Description**	Cell 5&6 Gravity Retaining Wall Construction
Project Rationale	This project will allow for the construction of a new mounded structural earth berm north of cell 1&2 at 5 corners intersection to serve as the new toe of cells 5 & 6. As part of this berm, the project includes installation of a critical sub-grade landfill leachate containment system (grout wall/curtain) and raising the clay containment berm from 130mAsl to 135mASL to ensure leachate capture from future landfill cells 4, 5 & 6. The project also includes relocation of any existing infrastructure (LFG, Leachate, Water, electrical etc) that currently resides in the future footprint of the MSE berm.				

Project Number	24-03	**Capital Project Title**	Hartland Amenity Project	**Capital Project Description**	Hartland Amenity Project
Project Rationale	This project considers all road and intersection improvements necessary to move commercial access from Hartland Avenue to Willis Point Rd. The project also includes a parking lot for Mount Work off Willis Pt Rd if there is sufficient funds remaining after the intersection projects are complete.				

Service:	1.521	Environmental Resource Management

Project Number	24-05	Capital Project Title	Cell 5 Liner Construction	Capital Project Description	Cell 5 Liner Construction
Project Rationale	A new drainage and liner system will ensure effective removal of leachate from within the new Cell 5 area and prevent any off site migration. The liner will also include an underdrain which will relieve pore pressure and ensure fresh ground water does not contribute to ongoing leachate collection and processing. Improvements include all temporary and permanent access road and related infrastructure to allow refuse to be deposited in Cell 5.				

Project Number	24-07	Capital Project Title	Relocation of N. Toe Road Sedimentation Pond	Capital Project Description	Relocation of N. Toe Road Sedimentation Pond
Project Rationale	The North Toe Road fresh water sedimentation collection pond sits on top of Cell 1 garbage. The future Gravity Retaining Wall will be constructed on top of the pond so it must be relocated.				

Project Number	24-08	Capital Project Title	North & East Fence Replacement	Capital Project Description	North & East Fence Replacement
Project Rationale	The fence line from the Upper lagoon to the new RTF driveway entrance is made up of various fencing materials. This project provides proper fencing to ensure a continuous perimeter around Hartland property.				

Project Number	25-02	Capital Project Title	North End Wheel Wash	Capital Project Description	North End Wheel Wash
Project Rationale	This project accounts for a new commercial truck wheel wash system to be installed on the North End to ensure trucks don't track mud onto Willis Point Road. Project includes a temporary wheel wash needed until the final Cell 5 access roads are ready to be utilized.				

Project Number	25-03	Capital Project Title	Landfill Gas capture to meet New Federal Regs	Capital Project Description	Landfill Gas capture to meet New Federal Regs
Project Rationale	Environment & Climate Change Canada has released a proposed Landfill Methane Regulation that is expected to come into force in Q1/Q2 of 2024, with the intent of reducing fugitive landfill emissions across the country. The regulation sets thresholds for surface emissions at landfills emitting more than 10,000 tonnes of CO_2e per year (Hartland exceeds this). Based on required monitoring events, any surface methane concentrations that exceed proposed levels require a corrective action plan and mitigation within a specified timeframe. Based on current surface emissions data, it is expected that Hartland will need to implement additional controls, improve gas collection, or repair infrastructure to reduce surface methane concentrations to achieve compliance with these proposed limits.				

Service:	1.521	Environmental Resource Management

Project Number	25-04	Capital Project Title	Hartland Operating Certificate Renewal	Capital Project Description	Hartland Operating Certificate Renewal
Project Rationale	Hartland's Operating Certificate (OC) has not been modified since January 27, 2010. CRD has committed to updating its OC in light of recent MOE discussion and approval of ERM's SWMP. This project covers staff time and consultant/legal fees to assist the CRD in updating the OC with the MOE.				

Project Number	25-07	Capital Project Title	Cell 4, 5A & 5B Construction Field QA/QC	Capital Project Description	Cell 4, 5A & 5B Construction Field QA/QC
Project Rationale	Cell 4, 5 and 6 and related infrastructure construction will occur over multiple years. The project requires that the engineer of record be onsite during critical milestones throughout the construction project to ensure the construction is installed per the design. The original design budget contemplated a 1 year installation of all capital improvements for Cell 4, 5 & 6 projects. However, logistics and filling plans required phasing of the projects over a number of years which stretches the QA/QC budget over a longer period. The funds are to allow all travel, coordination meetings, onsite QA/QC field review, design modifications etc required to ensure construction meets the design requirements.				

Project Number	25-08	Capital Project Title	RNG Optimization Project	Capital Project Description	RNG Optimization Project
Project Rationale	Scope change to include additional cost and scope that were not originally contemplated in the original RNG project. Improvements include new transformer, Lock Block retaining wall, tie-in and relocation of existing infrastructure that interfere with the new facility and other improvement projects required to enhance the safety, operation and profitability of the facility. This project includes ongoing optimization project that will reduce the overall cost and improve the reliability of the facility to maximize revenue and minimize GHG release. An example of contemplated projects include the design and retrofit or replacement of the thermal oxidizer to reduce GHG and natural gas fuel consumption during the operation of the BUF.				

Project Number	25-09	Capital Project Title	Hartland North - Willis P Driveway Upgrades	Capital Project Description	Hartland North - Willis P Driveway Upgrades
Project Rationale	The project includes all design and construction work to ensure there is sufficient passing room for large trucks to turn off Willis Point (WP) road onto the Hartland North Driveway and safely pass large trucks leaving the facility at the same time. Improvements include driveway widening, paving, realignment of fencing/gates, culvert extensions, lighting, signage, Overhead electrical improvements (if required), pavement markings, delineators and any other improvements needed to ensure the safety of the public, contractors and employees accessing the site.				

Project Number	25-10	Capital Project Title	Hartland North Electrical	Capital Project Description	Hartland North Electrical
Project Rationale	The electrical power for the new scale Building at Hartland North is fed from a temporary system from the RTF. Additional loads are required to accommodate the relocation of the contractor shop, new truck wash, kitchen scrap transfer station, thermal pilot plant etc. There is no formal agreement or capacity for the RTF to provide power for the growing power demands at Hartland North. This project entails all electrical design and construction to service the power requirements needed for Hartland North (aforementioned projects), including power poles/lines, transformers and underground conduit/cabling. The scope also includes a backup power generator to ensure business continuity for the scale building during frequent power outages.				

Service:	1.521	Environmental Resource Management

Project Number	25-11	Capital Project Title	Hartland Environmental Monitoring and Containment Projects	Capital Project Description	Hartland Environmental Monitoring and Containment Projects
Project Rationale	To ensure compliance with BC Ministry of Environment regulations, an active review of current and future environmental controls is necessary. This project accounts for consultant studies, contractor environmental mitigation controls required to review and enhance the current environmental monitoring program at the Hartland landfill and ensure compliance with MOE regulations.				

Project Number	26-01	Capital Project Title	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Capital Project Description	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain
Project Rationale	To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing collection systems to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each combination gas well and leachate collector. The leachate is then conveyed to the lined storage lagoons and then discharged into the municipal sewer. Estimate is derived from historical costs.				

Project Number	26-02	Capital Project Title	Hartland 5 year DOCP update	Capital Project Description	Hartland 5 year DOCP update
Project Rationale	Hartland's Operating Certificate (OC) issued by the BC Ministry of Environment requires adherence to the BC Landfilling criteria which requires updates to the Landfill DOCP every 5 years. The last DOCP was finalized and submitted to the MOE on May 2022. A new update is required by May 2027. The project includes the procurement of a consultant to complete the DOCP to meet submission requirement.				

Project Number	26-03	Capital Project Title	ERM Land Acquisition	Capital Project Description	ERM Land Acquisition
Project Rationale	ERM's long term plan to maximize recycling and diversion opportunities for the region requires the acquisition of land/facilities to accommodate the growing needs of the region. This project includes those activities needed to secure land or facilities for future diversion, recycling or waste management requirements of the region.				

Project Number	26-04	Capital Project Title	RTF Biogas Tie-In to RNG	Capital Project Description	RTF Biogas Tie-In to RNG
Project Rationale	The Residual Solids Treatment facility currently reuses the biogas produced during operation to minimize energy requirements for the facility. However there remains an excess of biogas that is currently flared and contributes to the CRD's carbon footprint. There is opportunity to divert the unused gas to Hartland's newly constructed Renewal Natural Gas plant to purify the gas and sell it to Fortis over its 20 year sale agreement with the CRD. This project includes the design, procurement and installation of all infrastructure needed to take advantage of this opportunity.				

Service:	1.521	Environmental Resource Management

Project Number	26-05	Capital Project Title	Existing Utilities - Relocate for Cell 5	Capital Project Description	Existing Utilities - Relocate for Cell 5
Project Rationale	Buildout of the landfill includes the installation of a new toe-berm to maximize airspace in Phase 2. The toe berm will be 10-15 meters high. There are a number of utilities (landfill gas, leachate, water, electrical, waste water, surface water etc) that cross through the footprint of the toe berm. These pipes need to be protected or relocated to handle the weight of earth and refuse that will be piled on top of them. This project includes all design and construction required to protect and/or relocate existing landfill infrastructure that sits within the footprint of the new earthen berm. It also includes any new infrastructure that will be needed to be constructed to ensure continuous service of those utilities to the landfill.				

Project Number	26-06	Capital Project Title	Landfill Gas Wellfield Optimization	Capital Project Description	Landfill Gas Wellfield Optimization
Project Rationale	This project includes all upgrades/optimizations to the landfill gas wellfield collection system to increase the collection efficiency, maximize RNG revenue potential and minimize the operating expenses needed to operate the wellfield in light of the new RNG facility commissioned in 2025.				

Project Number	26-07	Capital Project Title	NW Vegetation Buffer	Capital Project Description	NW Vegetation Buffer
Project Rationale	A section of land abutting Mount Work requires vegetation to meet the BC Landfill criteria "sight" buffer of 30-50 meters along the Western property boundary. This project includes the design and construction needed to relocate ~25,000m3 of shot rock, hillside shaping, stripping and landscaping to create a vegetation buffer that meets the criteria.				

Project Number	26-08	Capital Project Title	Surface Water Retention Pond - 100 year storm	Capital Project Description	Surface Water Retention Pond - 100 year storm
Project Rationale	The Landfill Criteria states that a landfill shall have the capacity to contain the surface water runoff generated in 24 hours of a 100 year precipitation event. This project covers the cost to design and build a new surface water retention pond to fulfill this criteria. This project includes the piping systems in/out of the pond to the receiving environment and/or leachate lagoons.				

Project Number	26-09	Capital Project Title	HB-13 Generator and Electrical Pole Replacement	Capital Project Description	HB-13 Generator and Electrical Pole Replacement
Project Rationale	The Electrical pole at HB-13 and backup generator have reached their useful life and require replacement. This project includes all cost to design, procure and construct the electrical replacement of this infrastructure.				

Project Number	26-10	Capital Project Title	Gr. Road Recycled Asphalt Milling - Dust Suppression	Capital Project Description	Gr. Road Recycled Asphalt Milling - Dust Suppression
Project Rationale	The roads around the landfill are mainly gravel and require constant maintenance and dust suppression. This project covers the cost of receiving recycled asphalt and deploy it on the gravel roads around the site in order to reduce maintenance and dust suppression activities.				

Service:	1.521	Environmental Resource Management

Project Number	26-11	Capital Project Title	Hartland 2100 Planning / Consultation / Permitting	Capital Project Description	Hartland 2100 Planning / Consultation / Permitting
Project Rationale	Construction efforts on Phase 3 will need to occur 15-20 years prior to the needing the airspace due to the large volume of rock that is required to be removed. Getting approval to construct will require numerous years of planning and consultation with the ministry and stakeholders. This project covers the cost of any fees, staff time, consultation, events, permits, reports, assessments and other costs that are required to initiate the planning phase, well in advance of construction needing to start.				

Project Number	27-01	Capital Project Title	HB-15 Chamber Rebuild	Capital Project Description	HB-15 Chamber Rebuild
Project Rationale	HB-15 is the main leachate discharge chamber for the Hartland Landfill. The chamber has reached its useful life and the valving, piping and instrumentation requires assessment and replacement. This project covers CRD time, a condition assessment, design recommendations, design, construction and commissioning of a repurposed chamber to provide safe and reliable leachate discharge for the Hartland landfill's for the foreseeable future.				

Project Number	27-02	Capital Project Title	Monitoring Well Installation	Capital Project Description	Monitoring Well Installation
Project Rationale	Landfill construction and operational activities has displaced monitoring locations for groundwater, surface water and landfill gas. This project comprises consultant and contractor fees associated with establishing new monitoring locations, and/or rehabilitating existing locations and includes well drilling and installation of surface water and landfill gas collection/monitoring infrastructure.				

Project Number	27-03	Capital Project Title	Hartland Hydro Pole & Electrical Replacement	Capital Project Description	Hartland Hydro Pole & Electrical Replacement
Project Rationale	The Average age of the ~35 power poles at Hartland Landfill are around 40 years, with the majority of the poles around the early 80's. The hydro poles are nearing the end of their useful life and require replacement. In addition the powerlines around the site are uninsulated leading to frequent power outages by bird strikes. This project includes consultant time to assess the poles and wires onsite and their replacement to ensure ongoing integrity, reliability and sustainability of Hartland's power supply to critical infrastructure like the scales and RNG facility.				

Project Number	27-04	Capital Project Title	Learning Center Stair/landing replacement	Capital Project Description	Learning Center Stair/landing replacement
Project Rationale	The useful life of the staircase, handrail, landings and decks providing access to the Hartland Learning Center are reaching their useful life. This project includes the design and replacement cost in steel/aluminum and/or wood, as required to ensure ongoing safe access to the learning center for the foreseeable future.				

1.521 Environmental Resource Management
Capital Reserve Fund Schedule - ERM 2027 - 2031 Financial Plan

Capital Reserve Fund Schedule - ERM

Capital Reserve Fund ERM - Landfill Closure Portion, Capital Reserve Portion, and Recycling Depots Portion

Capital Reserve Fund Schedule

Bylaw 2164 established a Solid Waste Refuse Disposal Reserve Fund for the ERM Service (was called Solid Waste Service). There are three portions in the Reserve Fund: Landfill Closure, restricted funds to cover the liability of closing Phase 2 - 3 and post-closure maintenance. Capital Reserve is working capital and not restricted.

Landfill Closure Portion	Estimate	Budget				
Fund: 1020 Fund Centre: 101363	2026	2027	2028	2029	2030	2031
Beginning Balance	15,283,037	15,775,577	11,549,083	7,032,060	7,524,696	8,027,185
Planned Capital Expenditure (Based on Capital Plan)	(300,000)	(4,700,000)	(5,000,000)			
Transfer from Ops Budget	464,222	473,506	482,977	492,636	502,489	512,539
Interest Income*	328,318	-	-	-	-	-
Ending Balance $	**15,775,577**	**11,549,083**	**7,032,060**	**7,524,696**	**8,027,185**	**8,539,724**

Assumptions/Background:

Liability reserve to fund closure of Phase 2-3 and post closure maintenance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Capital Reserve Fund Schedule

Capital Reserve Portion	Estimate	Budget				
Fund: 1020 Fund Centre: 101364	2026	2027	2028	2029	2030	2031
Beginning Balance	9,149,985	6,686,260	2,256,260	851,260	1,246,260	1,441,260
Planned Capital Expenditure (Based on Capital Plan)	(2,750,000)	(4,900,000)	(1,875,000)	(75,000)	(275,000)	(475,000)
Transfer to/from Ops Budget	25,107	470,000	470,000	470,000	470,000	470,000
Interest Income*	261,168	-	-	-	-	-
Ending Balance $	**6,686,260**	**2,256,260**	**851,260**	**1,246,260**	**1,441,260**	**1,436,260**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Capital Reserve Fund Schedule

Recycling Depots/Compost Center Reserve Portion	Estimate	Budget				
Fund: 1020 Fund Centre: 102102	2026	2027	2028	2029	2030	2031
Beginning Balance	4,915	8,915	12,915	16,915	20,915	24,915
Planned Capital Expenditure		-	-	-	-	-
Transfer to/from Ops Budget	4,000	4,000	4,000	4,000	4,000	4,000
Ending Balance $	**8,915**	**12,915**	**16,915**	**20,915**	**24,915**	**28,915**

Assumptions/Background:

Reimburse operating budget for capital expenditures spent by Compost Center.

1.521 Environmental Resource Management
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Environmental Resource Management

Bylaw 3867 - established Operating Reserve for the ERM Service to be used by the service for: mitigating fluctuations in tipping fee revenue and for covering operational expenditures as required, including debt servicing.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center 105509	2026	2027	2028	2029	2030	2031
Beginning Balance	6,391,023	7,021,458	7,065,239	5,428,153	4,899,577	3,846,581
Planned Capital Expenditure (Based on Capital Plan)			(1,875,000)			
Transfer from Ops Budget	420,000	495,443	737,914	420,000	420,000	420,000
Transfer to Ops Budget		(451,662)	(500,000)	(948,576)	(1,472,996)	(1,932,306)
Interest Income*	210,435			-	-	-
Total projected year end balance	**7,021,458**	**7,065,239**	**5,428,153**	**4,899,577**	**3,846,581**	**2,334,275**

Assumptions/Background:

Reserve for rate stabilization; Based on the CRD Operating Reserve Analysis, the guideline suggests a minimum balance of $6.4M (17%).

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.521 Environmental Resource Management
ERF Reserve Fund Schedule
2027 - 2031 Financial Plan

ERF Reserve Fund Schedule

ERF: ERM ERF or PERS Fund for Equipment

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Centre: 101447	2026	2027	2028	2029	2030	2031
Beginning Balance	2,049,424	2,096,719	1,685,719	1,024,719	763,719	502,719
Planned Purchase (Based on Capital Plan)	(220,060)	(615,000)	(865,000)	(465,000)	(465,000)	(465,000)
Transfer from Ops Budget	204,000	204,000	204,000	204,000	204,000	204,000
Disposal of equipment		-	-	-	-	-
Interest Income*	63,355	-	-	-	-	-
Ending Balance $	**2,096,719**	**1,685,719**	**1,024,719**	**763,719**	**502,719**	**241,719**

Assumptions/Background:
ERF Reserve to fund replacement of computer equipment and for PERS (Priority Equipment Replacement) type equipment that lasts less than 15 years

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Parks

COMMITTEE OF THE WHOLE

September 2026

Service: 1.280 Regional Parks **Committee: Regional Parks Committee & Transportation Committee**

DEFINITION:

To establish an extended service of Regional Parks for all of the Regional District for the purpose of operating Regional Parks.
Bylaw No. 1749 (November 1989); Amended Bylaw No. 2419 (October 1996).

Land Acquisition Fund: 2000 to 2009 Requisition increase equates to $10 per average household each year.
2010 increased requisition equates to $12 per average household.
2011-2014 increased requisition further $2 per average household in each year.
2015-2019 requisition equates to $20 per average household in each year.
2020 requisition equates to $20 per average household in each year.
2021-2025 increased requisition further $1 per average household in each year

SERVICE DESCRIPTION:

This is a service to administer and coordinate the provision of regional parks and trails systems for residents and visitors to the Capital Region. Services include planning and developing strategies for growth and protection of parks and trails, project management of capital facilities, environmental interpretation, conservation, education, security and parks operations of all regional parks and trails. The land acquisition fund acquires regionally significant natural areas to achieve the vision for future regional parks and trails systems. Land acquisition contributes to environmental, social and economic regional sustainability.

PARTICIPATION:

All member municipalities and electoral areas participate.

MAXIMUM LEVY:

Based on converted hospital assessed values for land and improvements.

CAPITAL BORROWING:

Authorized: Bylaw.4142 - Construction of E&N Trail Phase 3&4	$ 6,100,000
Borrowed:	$ (6,100,000)
Remaining	$ -
Authorized: Bylaw.4506 - Acquiring Land for Regional Parks	$ 25,000,000
Borrowed:	$ (5,000,000)
Remaining	$ 20,000,000
Authorized: Bylaw.4588 - Trestles Renewal, Trails Widening and Lighting	$ 50,000,000
Borrowed:	$ -
Remaining	$ 50,000,000

Change in Budget 2026 to 2027
Service: 1.280 - REGIONAL PARKS

	Total Expenditure	Comments
2026 Budget	**21,147,786**	
Change in Wages & Benefits:		
General wages & benefits change	297,576	Inclusive of estimated collective agreement changes
Position changes	205,725	
2.0 FTE Park Maintenance Worker 3	91,724	2027 IBC 7c-4.2 3 New Parklands Acquisition Staffing
Auxiliary wages	65,872	Increase Auxiliary Hours
Total Change in Wages & Benefits	660,897	
Other Changes:		
Standard Overhead Allocation	19,137	Increase in 2026 operating costs
Human Resources Allocation	(26,583)	Adjustment to allocation
Fleet Services Allocation	41,838	
First Nations Relations Allocation	80,173	2027 IBC 7f-1.2 First Nations Liaison
Transfer to Capital	(70,793)	
Transfer to Capital Reserves	(305,723)	One time decrease
Debt Servicing	80,700	Increased Trail Widening and Land Acquisition Debt
Other Costs	161,644	
Total Other Changes	(19,607)	
2027 Budget	**21,789,076**	

Summary of % Expense Change		
2027 General wages & benefits change	1.4%	
Position changes	1.0%	
IBC 7c-4.2 3 Park Maintenance Workers	0.4%	
Standard Overhead Allocation	0.1%	
Transfer to Capital Reserves	-1.4%	
Debt Servicing	0.4%	
Balance of increase	1.2%	
% expense increase from 2026:	***3.03%***	
% Requisition increase from 2026 (if applicable):	***4.63%***	*Requisition funding is 79.5% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $172,000 (0.8%) due mainly to lower debt servicing costs. This variance will be carried forward to 2027 ($125,000) to support debt servicing, with the balance transferred to the capital reserve fund ($47,000) which has an expected year end balance of $8,002,000 before this transfer.

REGIONAL PARKS SUMMARY	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	9,830,142	9,617,335	10,399,315	91,724	-	10,491,039	11,267,355	11,941,486	12,565,828	12,839,278
Internal Allocations	430,161	430,161	430,566	-	-	430,566	439,566	448,757	458,144	467,733
Standard Overhead Allocation	777,527	777,527	796,664	-	-	796,664	813,394	829,662	846,255	863,180
Human Resources Allocation	379,037	379,037	352,454	-	-	352,454	359,955	367,219	373,563	372,286
Fleet Services Allocation	261,408	261,408	303,246	-	-	303,246	309,074	315,021	321,088	327,278
Communications Allocation	265,744	265,744	271,202	-	-	271,202	279,067	288,589	294,272	304,875
First Nations Relations Allocation	-	-	-	80,173	-	80,173	168,596	177,415	180,794	184,241
Insurance Cost	89,715	89,715	116,384	-	-	116,384	122,204	128,315	134,731	141,468
Consultant and Contract for Services	1,329,752	1,405,714	1,260,001	-	-	1,260,001	1,259,701	1,284,894	1,310,593	1,336,805
Vehicles and Equipment	621,566	626,956	637,047	-	-	637,047	649,788	662,782	676,039	689,559
Parks Maintenance and Repairs	538,990	541,168	526,049	-	-	526,049	536,568	547,302	558,249	569,412
Utilities & Disposal Costs	289,858	276,987	286,629	-	-	286,629	292,361	298,207	304,172	310,257
Operating Supplies	623,509	684,509	652,543	-	-	652,543	665,596	678,907	692,484	706,333
Legal/Licences/Surveys Cost	59,688	67,961	70,497	-	-	70,497	71,907	73,345	74,811	76,307
Telecommunications&Training	176,036	176,115	179,634	-	-	179,634	183,228	186,889	190,630	194,440
Operating Cost - Other	459,730	417,772	457,295	141,626	-	598,921	619,191	638,615	651,253	664,142
TOTAL OPERATING COSTS	**16,132,863**	**16,018,109**	**16,739,526**	**313,523**	**-**	**17,053,049**	**18,037,551**	**18,867,405**	**19,632,906**	**20,047,594**
*Percentage increase over prior year		-0.7%	3.76%			5.70%	5.77%	4.6%	4.1%	2.1%
CAPITAL / TRANSFER RESERVES										
Transfer to Operating Reserve Fund	15,000	15,000	17,000	-	-	17,000	17,040	17,081	17,122	17,165
Transfer to Capital Fund	285,357	285,357	214,564	-	-	214,564	218,855	223,232	227,697	232,251
Transfer to ERF Reserve	746,021	746,021	760,941	-	-	760,941	871,366	940,974	1,040,813	1,061,629
Transfer to Capital Reserve Fund	2,258,874	2,305,882	1,953,151	-	-	1,953,151	2,498,315	2,394,381	2,441,368	2,489,296
TOTAL CAPITAL / RESERVE TRANSFER	**3,305,252**	**3,352,260**	**2,945,656**	**-**	**-**	**2,945,656**	**3,605,576**	**3,575,668**	**3,727,000**	**3,800,341**
*Percentage increase over prior year		1.4%	-10.88%			-10.88%	22.40%	-0.8%	4.2%	2.0%
LAF Debt	602,543	472,543	452,543	4,000	-	456,543	854,543	1,048,543	1,239,543	1,431,543
Dams Debt	-	-	-	-	-	-	-	33,000	161,000	288,000
SSI Trail Debt	-	-	-	-	-	-	-	79,000	268,000	475,000
Trail Widening Debt	535,000	110,000	-	661,000	100,000	761,000	2,119,000	3,635,000	4,839,000	5,261,000
E&N Trail Debt	572,128	572,128	572,828	-	-	572,828	572,828	572,828	572,828	560,296
Debt Charges	1,709,671	1,154,671	1,025,371	665,000	100,000	1,790,371	3,546,371	5,368,371	7,080,371	8,015,839
TOTAL COSTS	**21,147,786**	**20,525,040**	**20,710,553**	**978,523**	**100,000**	**21,789,076**	**25,189,498**	**27,811,444**	**30,440,277**	**31,863,774**
*Percentage increase over prior year			-2.07%			3.03%	15.61%	10.4%	9.5%	4.7%
Internal Recoveries	(2,246,750)	(1,811,750)	(1,811,083)	(661,000)	(100,000)	(2,572,083)	(3,954,847)	(5,496,107)	(6,725,873)	(7,161,621)
OPERATING LESS RECOVERIES	**18,901,036**	**18,713,290**	**18,899,470**	**317,523**	**-**	**19,216,993**	**21,234,651**	**22,315,337**	**23,714,404**	**24,702,153**
FUNDING SOURCES (REVENUE)			-0.01%			1.67%	10.50%	5.1%	6.3%	4.2%
Estimated balance C/F from current to Next year	-	125,000	-		-	-	-	-	-	-
Balance C/F from Prior to Current year	(340,000)	(340,000)	-	-	(125,000)	(125,000)	-	-	-	-
Fee Income	(877,913)	(800,379)	(804,275)	-	-	(804,275)	(816,969)	(829,916)	(843,123)	(856,594)
Rental Income	(108,212)	(123,000)	(126,000)	-	-	(126,000)	(128,520)	(131,090)	(133,712)	(136,386)
Transfer from Operating Reserve Fund	(20,000)	(20,000)	(25,000)	-	-	(25,000)	-	-	-	-
Payments - In Lieu of Taxes	(834,615)	(834,615)	(834,615)	-	-	(834,615)	(834,615)	(834,615)	(834,615)	(834,615)
Grants - Other	(60,000)	(60,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(2,240,740)	(2,052,994)	(1,789,890)	-	(125,000)	(1,914,890)	(1,780,104)	(1,795,621)	(1,811,450)	(1,827,595)
REQUISITION	**(16,660,296)**	**(16,660,296)**	**(17,109,580)**	**(317,523)**	**125,000**	**(17,302,103)**	**(19,454,547)**	**(20,519,716)**	**(21,902,954)**	**(22,874,558)**
*Percentage increase over prior year requisition			2.70%			3.85%	12.44%	5.48%	6.74%	4.44%
PARTICIPANTS: Regional. AUTHORIZED POSITIONS:	76.4	76.4	76.4	2.0	0.0	78.4	82.4	86.4	89.4	89.4

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.280 Regional Parks	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$585,000	$1,910,000	$1,000,000	$1,300,000	$0	$0	$4,210,000
Equipment		$0	$113,000	$75,000	$392,000	$166,000	$98,000	$844,000
Land		$0	$2,000,000	$2,000,000	$2,000,000	$2,025,000	$2,150,000	$10,175,000
Engineered Structures		$1,389,700	$26,046,700	$18,656,000	$22,727,000	$8,070,000	$6,925,000	$82,424,700
Vehicles		$0	$2,570,000	$1,080,000	$815,000	$513,000	$765,000	$5,743,000
		$1,974,700	**$32,639,700**	**$22,811,000**	**$27,234,000**	**$10,774,000**	**$9,938,000**	**$103,396,700**
SOURCE OF FUNDS								
Capital Funds on Hand		$1,974,700	$1,974,700	$0	$0	$0	$0	$1,974,700
Debenture Debt (New Debt Only)		$0	$20,884,000	$16,746,000	$20,582,000	$7,500,000	$8,000,000	$73,712,000
Equipment Replacement Fund		$0	$2,593,000	$1,155,000	$907,000	$679,000	$863,000	$6,197,000
Grants (Federal, Provincial)		$0	$598,000	$300,000	$2,500,000	$1,500,000	$0	$4,898,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$6,590,000	$4,610,000	$3,245,000	$1,095,000	$1,075,000	$16,615,000
		$1,974,700	**$32,639,700**	**$22,811,000**	**$27,234,000**	**$10,774,000**	**$9,938,000**	**$103,396,700**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.280

Service Name: Regional Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
20-08	New	Develop Matthew's Point Facilities	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.	$ 135,000	S	Res	→	80,000	-	-	-	-	$ 80,000
20-08	New	Develop Matthew's Point Facilities	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.		S	Cap	14,700	14,700	-	-	-	-	$ 14,700
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report	$ 13,375,000	S	Res	→	450,000	200,000	200,000	200,000	-	$ 1,050,000
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Debt		-	-	3,000,000	3,000,000	6,000,000	$ 12,000,000
22-02	Renewal	Beaver Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Cap	92,000	92,000	-	-	-	-	$ 92,000
22-04	Study	Sooke Potholes Lodge Feasibility Study	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes	$ 200,000	B	Res		100,000	-	-	-	-	$ 100,000
22-04	Study	Sooke Potholes Lodge Feasibility Study	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes		B	Cap	40,000	40,000	-	-	-	-	$ 40,000
23-01	New	Purchase of New Genset for Mt. McDonald	New backup power supply required for emergency communication equipment on Mt. McDonald.	$ 300,000	E	Res		-	-	300,000		-	$ 300,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct first phase of regional trail on Salt Spring Island-Grant dependent	$ 9,690,000	S	Res		300,000	330,000	-	-	-	$ 630,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct first phase of regional trail on Salt Spring Island-Grant dependent		S	Debt		-	-	4,000,000	1,000,000	-	$ 5,000,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct first phase of regional trail on Salt Spring Island-Grant dependent		S	Grant		-	-	2,500,000	1,500,000	-	$ 4,000,000
23-11	Renewal	Replace Two Bridges at Witty's Lagoon	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 103	$ 710,000	S	Res	→	475,000	-	-	-	-	$ 475,000
23-11	Renewal	Replace Two Bridges at Witty's Lagoon	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 103		S	Cap	100,000	100,000	-	-	-	-	$ 100,000
23-15	New	Potential Land Acquisition Transactions	Potential land acquisition transactions.	NA	L	Debt		2,000,000	-	-	-	-	$ 2,000,000
24-04	Renewal	Design & Construct Brookleigh Boat Launch	Improvements to the boat launch and dock at Brookleigh Beach with additional site improvements to enhance access, parking, and washrooms accessibility	$ 425,000	S	Res		-	100,000	-	200,000	-	$ 300,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.	$ 50,000,000	S	Debt		18,884,000	14,746,000	10,082,000	-	-	$ 43,712,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.		S	Grant		-	-	-	-	-	$ -
24-07	Renewal	Site Planning for Regional Parks Operations	Development of site plans, design and construction activities at Regional Parks operational facilities	$ 250,000	B	Res		200,000	-	-	-	-	$ 200,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to align with Corporate Sign Strategy.	$ 855,000	S	Res		70,000	50,000	-	-	-	$ 120,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to align with Corporate Sign Strategy.		S	Cap	198,000	198,000				-	$ 198,000
24-12	Replacement	Weed Harvester	Replace 2006 aquatic weed harvester	$ 700,000	V	ERF	→	700,000	-	-		-	$ 700,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report	$ 3,300,000	S	Res	→	100,000	150,000	-	-	-	$ 250,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Cap	20,000	20,000	-	-	-	-	$ 20,000
24-13	Renewal	Durrance Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report		S	Debt		-	-	1,500,000	1,500,000	-	$ 3,000,000
24-14	Replacement	Light Duty Vehicle Replacement - 2024 Carryforward	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward GMC W5500 Utility Van replacement	$ 200,000	V	ERF	→	200,000		-	-	-	$ 200,000
25-02	Study	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park	$ 150,000	S	Res	→	150,000	-	-	-	-	$ 150,000
25-05	Replacement	Implement Kiosk Strategy	Implement kiosk strategy for the purpose of replacing ageing information kiosks.	$ 100,000	S	Res		20,000	20,000	20,000	20,000	-	$ 80,000
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay	$ 1,108,000	S	Res		160,000				-	$ 160,000
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay		S	Grant		598,000	-	-	-	-	$ 598,000
25-07	New	Coles Bay Shoreline Restoration	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay		S	Cap	150,000	150,000	-	-	-	-	$ 150,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.	$ 800,000	B	Res		300,000	-	-	-	-	$ 300,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.		B	Cap	270,000	270,000	-	-	-	-	$ 270,000
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations	$ 700,000	S	Res		300,000	200,000	-	-	-	$ 500,000
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations		S	Cap	50,000	50,000	-	-	-	-	$ 50,000
25-11	Study	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.	$ 80,000	S	Res	→	60,000	-	-	-	-	$ 60,000

Service #: 1.280

Service Name: Regional Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
25-11	Study	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.		S	Cap	20,000	20,000	-	-	-	-	$ 20,000
26-05	Renewal	Site Paving at Mill Hill Work Site	Site paving and related enhancements at Mill Hill work site.	$ 200,000	S	Res		200,000	-	-	-	-	$ 200,000
26-06	Renewal	Renewal of Elk Beaver Regional Park road surfacing	Full depth renewal and paving of Beaver Lake Road and new paving at Bear Hill Road	$ 450,000	S	Res		300,000	150,000	-	-	-	$ 450,000
26-07	Replacement	Design and Construct - Jordan River Regional Park Boardwalk	Design and Construct boardwalk at Jordan River Regional Park.	$ 275,000	S	Res		200,000	-	-	-	-	$ 200,000
26-07	Replacement	Design and Construct - Jordan River Regional Park Boardwalk	Design and Construct boardwalk at Jordan River Regional Park.		S	Cap	75,000	75,000	-	-	-	-	$ 75,000
26-08	Renewal	Humpback Dam - Deficiency Resolution Program	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & DSR non-acceptance letter	$ 1,840,000	S	Res		480,000	710,000	350,000	-	-	$ 1,540,000
26-08	Renewal	Humpback Dam - Deficiency Resolution Program	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & DSR non-acceptance letter		S	Cap	300,000	300,000	-	-	-	-	$ 300,000
26-09	Study	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.	$ 650,000	S	Res		500,000	-	-	-	-	$ 500,000
26-09	Study	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.		S	Cap	150,000	150,000	-	-	-	-	$ 150,000
26-10	Decommission	Bear Hill Regional Park Workshop Decommissioning	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.	$ 160,000	B	Cap	125,000	125,000	-	-	-	-	$ 125,000
26-11	New	Fleet EV chargers at 728 Work Site	Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan and Upgrading electrical capacity	$ 350,000	S	Res	→	200,000	150,000	-	-	-	$ 350,000
26-13	Replacement	Thetis Lake West beach parking lot - water drainage improvements and asphalt replacement	Rehabilitation of the existing parking lot experiencing significant asphalt erosion and cracking. Work includes replacement of the existing drainage pipe and installation of new asphalt and line painting	$ 150,000	S	Cap	150,000	150,000	-	-	-	-	$ 150,000
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.	$ 380,000	S	Res		30,000	100,000	-	-	-	$ 130,000
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.		S	Cap	20,000	20,000	-	-	-	-	$ 20,000
26-14	New	Haliburton Creek wetland	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.		S	Grant		-	200,000	-	-	-	$ 200,000
26-16	Replacement	Light Duty Vehicle Replacement - 2026 Carryforward	Vehicle replacement based on a schedule for fleet vehicles - 2026 carryforward	$ 3,016,000	V	ERF	→	435,000	-	-	-	-	$ 435,000
26-17	New	Temporary Facility Upgrades at 728 Work Site	Provide temporary facility upgrades at 728 facility, including installing modular workspace to meet immediate staff accommodation	$ 150,000	B	Cap	150,000	$ 150,000	-	-	-	-	$ 150,000
27-02	Replacement	Replace pit toilet at Lone Tree Hill	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span	$ 150,000	B	Res		-	-	150,000	-	-	$ 150,000
27-03	New	Jordan River and Island View Beach Shoreline Stabilization	Design and Construct shoreline Stabilization at Jordan River Regional Park and Island View Beach Regional Park	$ 1,500,000	S	Res		-	750,000	750,000	-	-	$ 1,500,000
27-04	Replacement	Spring Salmon Place Toilet Upgrades	Replace the existing single wooden pit toilet and old tank at the north end of the campground along with the two-pack wooden toilet building near the cooking shelter	$ 150,000	S	Res		150,000	150,000	-	-	-	$ 300,000
27-05	Decommission	Francis King Rental Building Decommissioning	Decommission existing rental building at Francis King Regional Park due its age, presence of mold and lack of operational or visitor experience value.	$ 250,000	B	Res		250,000	-	-	-	-	$ 250,000
27-06	Replacement	Replace pit toilet at Francis King Regional Park	Replace existing double pit toilets at Francis King Regional Park that has exceeded its serviceable life span	$ 150,000	B	Res		150,000	-	-	-	-	$ 150,000
27-07	Replacement	Pike and Iron Mine Bay Washroom Replacement	Replace and relocate the vault toilets at Pike Road and Iron Mine Bay that has exceeded its serviceable life span	$ 250,000	S	Res		50,000	200,000	-	-	-	$ 250,000
27-09	Replacement	Design and construct Technical Training Area at Mount Work Regional Park	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park	$ 170,000	S	Res		70,000	-	-	-	-	$ 70,000
27-09	Replacement	Design and construct Technical Training Area at Mount Work Regional Park	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park		S	Grant		-	100,000	-	-	-	$ 100,000
27-10	Replacement	Thetis Lake Washroom Facility Replacement	Design and construct new accessible washroom facility at Thetis Lake, including demolition of the old washroom and decommissioning of the existing septic system off the dam.	$ 2,250,000	B	Res		250,000	1,000,000	1,000,000	-	-	$ 2,250,000
27-11	New	Fleet Vehicle Purchase	Purchase of one fleet vehicles to support operational requirements and service delivery	$ 90,000	V	Res		90,000	-	-	-	-	$ 90,000
27-12	New	Island View Beach Boardwalk and Viewpoint	Design and Construct 300m boardwalk at Island View Beach Regional Park including viewing platform/bird blind.	$ 150,000	S	Res		150,000	-	-	-	-	$ 150,000
27-13	Replacement	Design and Construct- Regional Park Bridge Replacement (1)	Design and Construct bridge replacement for Coles Bay Pedestrian Bridge 3, Brookleigh Pedestrian Bridge and Matheson Lake Boardwalk 3, (Asset IDs 1176, 97 and 4377), based on 2026 Regional Parks Asset Renewal	$ 400,000	S	Res		100,000	300,000	-	-	-	$ 400,000
27-14	Renewal	Design and Construct- Regional Park Bridge Rehabilitations (1)	Design and construction of major component renewals for Sooke Potholes Pedestrian Bridge 2, Thetis Lake Vehicle Bridge, and the Sea to Sea Pedestrian Bridge, (Asset IDs 1483, 67 and 2808), based on 2026 Regional Parks Asset Renewal Plan	$ 200,000	S	Res		30,000	-	100,000	70,000	-	$ 200,000
27-15	Replacement	Light Duty Vehicle Replacement	F17005 2017 Chevy Pickup Replacement	$ 90,000	V	ERF		90,000	-	-	-	-	$ 90,000
27-16	Replacement	Light Duty Vehicle Replacement	F18001 Chevy Colorado Replacement	$ 90,000	V	ERF		90,000	-	-	-	-	$ 90,000
27-18	Replacement	Light Duty Vehicle Replacement	F18017 2018 GMC 1500 Replacement	$ 90,000	V	ERF		90,000	-	-	-	-	$ 90,000
27-19	Replacement	Light Duty Vehicle Replacement	FQ8013 Chevy Silverado 1500 Replacement	$ 90,000	V	ERF		90,000	-	-	-	-	$ 90,000
27-20	Replacement	Light Duty Vehicle Replacement	F18022 2018 Ford F150 Replacement	$ 90,000	V	ERF		90,000	-	-	-	-	$ 90,000
27-21	Replacement	Light Duty Vehicle Replacement	F18032 Chevy 1500 Replacement	$ 90,000	V	ERF		90,000	-	-	-	-	$ 90,000

Service #: 1.280

Service Name: Regional Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
27-22	Replacement	Heavy Duty Vehicle Replacement	F18031 Municipal Vehicle Replacement	$ 425,000	V	ERF		425,000	-	-	-	-	$ 425,000
27-23	Replacement	Small Equipment Replacement	FX1502 Open Top Bin 36" Hook Replacement	$ 20,000	E	ERF		20,000	-	-	-	-	$ 20,000
27-24	Replacement	Equipment Replacement	2027-2031 Equipment replacement of outdoor and indoor equipment and furniture.	$ 524,000	E	ERF		93,000	75,000	92,000	166,000	$ 98,000	$ 524,000
27-25	Renewal	Deck Repair and Remediation	Design and construction of deck remediation for the residential asset at 2548 Sooke River Road (Asset ID 3072) to address structural and safety deficiencies identified in the 2025 operational inspection, extending the service life of the asset	$ 75,000	B	Res		75,000	-	-	-	-	$ 75,000
27-26	New	Fleet Vehicle Purchase	Purchase of three fleet vehicles to support operational requirements and service delivery (For IBC 7c-4.2)	$ 270,000	V	ERF		180,000	90,000				$ 270,000
28-01	Renewal	Thetis Lake Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Thetis Lake Dams - Regulatory, Planning & Analysis Program	$ 300,000	S	Res		150,000	50,000	100,000	-		$ 300,000
28-02	New	Washroom Replacement and Campground Accessibility Improvements at Island View Beach	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility	$ 550,000	S	Res		400,000	-	-	-		$ 400,000
28-02	New	Washroom Replacement and Campground Accessibility Improvements at Island View Beach	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility		S	Cap	50,000	50,000	-	-	-		$ 50,000
28-07	Replacement	Vehicle Replacement	2028-2031 Vehicle replacement based on a schedule for fleet vehicles	$ 3,083,000	V	ERF		-	990,000	815,000	513,000	765,000	$ 3,083,000
28-08	New	Potential Land Acquisition Transactions	Potential land acquisition transactions.	$ 10,000,000	L	Debt			2,000,000	2,000,000	2,000,000	2,000,000	$ 8,000,000
29-03	Replacement	Replace pit toilet at Durrance-Mount Work Regional Park	Replace existing double pit toilets to improve location, accessibility and water protection/infiltration	$ 150,000	B	Res		-	-	150,000	-		$ 150,000
29-04	Replacement	Witty's Lagoon Viewing Platforms	Design and construct the replacement of both the East and West viewing platforms (Asset IDs 770 and 1335), based on 2026 Regional Parks Asset Renewal Plan	$ 275,000	S	Res		-	-	75,000	200,000	-	$ 275,000
29-05	Renewal	Dock Renewals – Elk/Beaver Lake, Durrance Lake, and Thetis Lake	Renewal of dock assets, including new deck boards, floats and a replacement transition ramp to maintain safe public access (Asset IDs 2374, 814 and 714), based on 2026 Regional Parks Asset Renewal Plan	$ 175,000	S	Res		-	-	50,000	100,000	25,000	$ 175,000
30-01	New	Sooke Potholes Parking Lot 3 Upgrades	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes	$ 580,000	S	Res		-	-	-	80,000	500,000	$ 580,000
30-02	Renewal	Killarney Lake Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Killarney Lake Dam - Regulatory, Planning & Analysis Program.	$ 100,000	S	Res		-	-	-	100,000		$ 100,000
30-04	Replacement	Design and Construct- Regional Park Bridge Replacement (2)	Design and Construct bridge replacement for Colquitz Creek Pedestrian Bridge, Phelps Connector Pedestrian Bridge, Devonian Pedestrian Bridge 1 and Roche Cove Pedestrian Bridge 2, (Asset IDs 93, 68, 1161 and 1416), based on 2026 Regional Parks Asset Renewal Plan	$ 400,000	S	Res		-	-	-	100,000	300,000	$ 400,000
31-01	New	Accessible Pedestrian Circulation Improvements – Thetis Lake	Design and construct accessible pedestrian connection between the BC Transit stop, the main Thetis Lake parking lot, and the Main Beach day-use area	$ 175,000	L	Res		-	-	-	25,000	150,000	$ 175,000
31-02	Renewal	Design and Construct- Regional Park Bridge Rehabilitations (2)	Design and construction of major component renewals for Pipeline Trail Pedestrian Bridge, Craigflower Creek Pedestrian Bridge, Upper Thetis Lake Pedestrian Bridge and Sooke Hills Wilderness Pedestrian Bridge 2, (Asset IDs 2351, 105, 69 and 2893), based on 2026 Regional Parks Asset Renewal Plan	$ 100,000	S	Res		-	-	-	-	100,000	$ 100,000
													$ -
			Grand Total	**$ 114,151,000**			**$ 1,974,700**	**$ 32,639,700**	**$ 22,811,000**	**$ 27,234,000**	**$ 10,774,000**	**$ 9,938,000**	**$ 103,396,700**

Service:	1.280	Regional Parks

Project Number	20-08	**Capital Project Title**	Develop Matthew's Point Facilities	**Capital Project Description**	Develop visitor facilities at Matthews Point Regional Park as identified in the management plan.
Project Rationale	This project is to install facilities at Matthews Point including trail work, signs, kiosk, and toilet building.				

Project Number	22-02	**Capital Project Title**	Beaver Lake Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report
Project Rationale	This ongoing program supports priority actions identified in the Dam Safety Risk Register for the Beaver Lake Dams. Planned work includes $200,000 for boom repair and stabilization works and $200,000 for upcoming studies recommended in the 2026 conceptual design report. The plan also allocates funding for detailed design, $6,000,000 for Dam 1 capital improvements, and $6,000,000 for Phase 1 capital improvements for Dams 2 and 3. All construction funding remains debt-approval dependent				

Project Number	22-04	**Capital Project Title**	Sooke Potholes Lodge Feasibility Study	**Capital Project Description**	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes
Project Rationale	This project is to conduct a comprehensive feasibility study focusing on safety measures for the removal and design rehabilitation of the old lodge site which has been abandoned since the 1980s to ensure that all necessary precautions are taken to secure the site and evaluate the best approaches for its rehabilitation.				

Project Number	23-01	**Capital Project Title**	Purchase of New Genset for Mt. McDonald	**Capital Project Description**	New backup power supply required for emergency communication equipment on Mt. McDonald.
Project Rationale	A new backup power supply is required for the emergency communication equipment located on Mount McDonald.				

Project Number	23-05	**Capital Project Title**	Design & Construct Salt Spring Island Regional Trail	**Capital Project Description**	Feasibility study, design and construct first phase of regional trail on Salt Spring Island- Grant dependent
Project Rationale	This project continues implementation of the Gulf Islands Regional Trail Plan to construct regional trails on each of the Gulf Islands through the feasibility study, design and construction of the first phase of regional trail on Salt Spring Island. Successful delivery of the project is dependent on securing grant funding and implementing a diversified funding strategy that includes federal, provincial, alternative government, public, and private funding sources to support project planning, capital construction and associated implementation activities				

Service:	1.280	Regional Parks

Project Number	23-11	Capital Project Title	Replace Two Bridges at Witty's Lagoon	Capital Project Description	Design and Construction of Two Bridges at Witty's Lagoon - Asset IDs 100 and 103
Project Rationale	Replacement of Two Bridges at Witty's Lagoon pedestrian Bridge (Asset 133) and Foot Bridge 2 (Asset 100), including detailed design and construction.				

Project Number	23-15	Capital Project Title	Potential Land Acquisition Transactions	Capital Project Description	Potential land acquisition transactions.
Project Rationale	Potential Land Acquisition Transactions				

Project Number	24-04	Capital Project Title	Design & Construct Brookleigh Boat Launch	Capital Project Description	Improvements to the boat launch and dock at Brookleigh Beach with additional site improvements to enhance access, parking, and washrooms accessibility
Project Rationale	Improve visitor experience and enhance safe access through improving the boat launch at Brookleigh Beach on Elk Lake so it more easily accommodates the type of boats that frequent the facility. In 2026, the scope will be extended to include site improvements at the Brookleigh boat launch to augment 2025 dock replacement, enhance the visitor experience, and improve accessibility. Proposed works include: - Extend boat ramp as trailers are bottoming out during low water - pave/formalize the parking to better accommodate trailer/boat launch access and use - washroom upgrades to improve accessibility				

Project Number	24-05	Capital Project Title	Regional Trestle Renewal, Trails Widening and Lighting Project	Capital Project Description	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.
Project Rationale	Design and construct the renewal and enhancement of the Swan, Brett, and Selkirk Trestle, and widen and light 6 km of Regional Trail along priority sections of the Lochside and Galloping Goose Regional Trail.				

Project Number	24-07	Capital Project Title	Site Planning for Regional Parks Operations	Capital Project Description	Development of site plans, design and construction activities at Regional Parks operational facilities
Project Rationale	Long-term site planning, design and construction of building and improvements at the 728 work site, including office space capacity, electric service capacity, HVAC system and equipment storage based on 2025 feasibility study				

Service:	1.280	Regional Parks

Project Number	24-11	**Capital Project Title**	Portal Signs	**Capital Project Description**	Replace portal signs or install new portal signs at main regional park and trail access points to align with Corporate Sign Strategy.
Project Rationale	Install new portal signs at regional park access points to align with Corporate Sign Strategy.				

Project Number	24-12	**Capital Project Title**	Weed Harvester	**Capital Project Description**	Replace 2006 aquatic weed harvester
Project Rationale	Replace 2006 weed harvester through the vehicle replacement fund as the equipment reaches end of serviceable life.				

Project Number	24-13	**Capital Project Title**	Durrance Lake Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through Regional Parks Dams Overview Assessment Report
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Durrance Lake Dam from the Dam Safety Risk Register. Some key projects in the near term include: Design, public engagement, and implementation of the dam alteration plan for Durrance Lake Dam, including submission of the plan to the Provincial Dam Safety Office				

Project Number	24-14	**Capital Project Title**	Light Duty Vehicle Replacement - 2024 Carryforward	**Capital Project Description**	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward GMC W5500 Utility Van replacement
Project Rationale	Replace vehicles using the vehicle replacement fund as reaching the end of their serviceable life				

Project Number	25-02	**Capital Project Title**	Options Analysis of Shoreline Stabilization	**Capital Project Description**	Options analysis for shoreline stabilization at Jordan River Regional Park
Project Rationale	Options analysis for shoreline stabilization at Jordan River Regional Park, including an environmental study of the proposed options.				

Project Number	25-05	**Capital Project Title**	Implement Kiosk Strategy	**Capital Project Description**	Implement kiosk strategy for the purpose of replacing ageing information kiosks.
Project Rationale	This is a continuing project to replace ageing information kiosk structures in Regional Parks, project is anticipated to continue through to 2029.				

Service:	1.280	Regional Parks

Project Number	25-07	**Capital Project Title**	Coles Bay Shoreline Restoration	**Capital Project Description**	Design shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay
Project Rationale	Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay. This is an opportunity to build relationship with the Pauquachin First Nation. Grant dependent.				

Project Number	25-09	**Capital Project Title**	Upgrading electrical capacity and HVAC at Mill Hill Worksite	**Capital Project Description**	Upgrading electrical capacity, Installation of Fleet EV chargers and HVAC system upgrading for the building at Mill Hill worksite.
Project Rationale	Upgrading the electrical capacity to support the EV fleet, HVAC system, and equipment storage and upgrading the building's HVAC system at Mill Hill Worksite to reduce energy consumption and greenhouse gas (GHG) emissions				

Project Number	25-10	**Capital Project Title**	Spillway alterations and log boom installation	**Capital Project Description**	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations
Project Rationale	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations based on Engineer inspection report and Dam safety Reviews recommendation				

Project Number	25-11	**Capital Project Title**	Killarney Lake Dam - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Killarney Lake Dam. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities and Dam Safety Reviews / inspection. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance including Breach Study, Inundation Mapping, and Consequence Classification				

Project Number	26-05	**Capital Project Title**	Site Paving at Mill Hill Work Site	**Capital Project Description**	Site paving and related enhancements at Mill Hill work site.
Project Rationale	Site paving and related enhancements at the Mill Hill work site.				

Service:	1.280	Regional Parks

Project Number	26-06	**Capital Project Title**	Renewal of Elk Beaver Regional Park road surfacing	**Capital Project Description**	Full depth renewal and paving of Beaver Lake Road and new paving at Bear Hill Road
Project Rationale	Full depth renewal and paving of the Elk Beaver Lake Regional Park road.				

Project Number	26-07	**Capital Project Title**	Design and Construct - Jordan River Regional Park Boardwalk	**Capital Project Description**	Design and Construct boardwalk at Jordan River Regional Park.
Project Rationale	Design and Construct boardwalk that is approaching end of life at Jordan River Regional Park.				

Project Number	26-08	**Capital Project Title**	Humpback Dam - Deficiency Resolution Program	**Capital Project Description**	Ongoing program to address dam safety deficiencies from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & DSR non-acceptance letter
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Humpback Dam from the Dam Safety Risk Register, which have been identified through the 2023 Dam Safety Review & DSR non-acceptance letter				

Project Number	26-09	**Capital Project Title**	Thetis Lake Dams - Regulatory Compliance, Dam Safety Planning & Analyses	**Capital Project Description**	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Thetis Lake Dams. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	26-10	**Capital Project Title**	Bear Hill Regional Park Workshop Decommissioning	**Capital Project Description**	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.
Project Rationale	Decommission Bear Hill Regional Park workshop based on the Asset Retirement Obligation requirements.				

Service:	1.280	Regional Parks

Project Number	26-11	**Capital Project Title**	Fleet EV chargers at 728 Work Site	**Capital Project Description**	Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan and Upgrading electrical capacity
Project Rationale	Upgrading electrical capacity and Installation of Fleet EV chargers at 728 Work Site based on fleet electrification plan.				

Project Number	26-13	**Capital Project Title**	Thetis Lake West beach parking lot - water drainage improvements and asphalt replacement	**Capital Project Description**	Rehabilitation of the existing parking lot experiencing significant asphalt erosion and cracking. Work includes replacement of the existing drainage pipe and installation of new asphalt and line painting
Project Rationale	The asphalt surface on the existing parking lot is eroded and cracking in many areas. This project would involve the removal of the existing pipe and collection chambers, replacement of these components, backfilling, removal of the parking area asphalt and replacement with new asphalt and line painting.				

Project Number	26-14	**Capital Project Title**	Haliburton Creek wetland	**Capital Project Description**	Design and construct new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek.
Project Rationale	Design and construction of new wetland habitat to expand and enhance the riparian corridor along Haliburton Creek where it enters EBLRP from the highway. This work aligns with the Elk/Beaver Lake Watershed Management Plan. Wetland design would begin in 2026, with construction in 2028.				

Project Number	26-16	**Capital Project Title**	Light Duty Vehicle Replacement - 2026 Carryforward	**Capital Project Description**	Vehicle replacement based on a schedule for fleet vehicles - 2026 carryforward
Project Rationale	Vehicle replacement based on a schedule for fleet vehicles - 2026 carryforward				

Project Number	26-17	**Capital Project Title**	Temporary Facility Upgrades at 728 Work Site	**Capital Project Description**	Provide temporary facility upgrades at 728 facility, including installing modular workspace to meet immediate staff accommodation
Project Rationale	Provide temporary facility upgrades at 728 facility, including installing modular workspace to meet immediate staff accommodation				

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Project Number	27-02	**Capital Project Title**	Replace pit toilet at Lone Tree Hill	**Capital Project Description**	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span
Project Rationale	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span.				

Project Number	27-03	**Capital Project Title**	Jordan River and Island View Beach Shoreline Stabilization	**Capital Project Description**	Design and Construct shoreline Stabilization at Jordan River Regional Park and Island View Beach Regional Park
Project Rationale	Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest at Jordan River Regional Park and Island View Beach Regional Park				

Project Number	27-04	**Capital Project Title**	Spring Salmon Place Toilet Upgrades	**Capital Project Description**	Replace the existing single wooden pit toilet and old tank at the north end of the campground along with the two-pack wooden toilet building near the cooking shelter
Project Rationale	Replace the existing single wooden pit toilet and old tank with a new universal pit toilet at the north end of the campground. Additionally, replace the existing two-pack wooden toilet building near the cooking shelter with a new universal pit toilet building. Both toilet buildings are in poor condition, and upgrading them would enhance the visitor experience at the campground.				

Project Number	27-05	**Capital Project Title**	Francis King Rental Building Decommissioning	**Capital Project Description**	Decommission existing rental building at Francis King Regional Park due its age, presence of mold and lack of operational or visitor experience value.
Project Rationale	This project would involve the demolition of the existing rental building at Francis King Regional Park. This building is showing signs of mold and has no operational or visitor experience value to the location. Once removed, the location of the building will be filled and graded to provide additional parking spots and improved parking lot spacing for visitors to the park.				

Project Number	27-06	**Capital Project Title**	Replace pit toilet at Francis King Regional Park	**Capital Project Description**	Replace existing double pit toilets at Francis King Regional Park that has exceeded its serviceable life span
Project Rationale	The existing double toilet has exceeded its serviceable life span and showing deterioration. The project would involve removal of the old toilets and construction of a new set of pump-out toilets near the same area.				

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Project Number	27-07	**Capital Project Title**	Pike and Iron Mine Bay Washroom Replacement	**Capital Project Description**	Replace and relocate the vault toilets at Pike Road and Iron Mine Bay that has exceeded its serviceable life span
Project Rationale	This project aims to replace the vault toilets at Pike Road and Iron Mine Bay, as ongoing slope stabilization issues threaten their long-term integrity. The project includes an archaeological impact assessment for Iron Mine Bay, the construction of two new vault toilets, the deconstruction of the existing ones, and site restoration at both locations. There is a possibility of salvaging and reusing both of the existing tanks.				

Project Number	27-09	**Capital Project Title**	Design and construct Technical Training Area at Mount Work Regional Park	**Capital Project Description**	Design and construct technical training area within the Designated Mountain Bike Area at Mount Work Regional Park
Project Rationale	Design and construction of a technical training area within the Designated Mountain Bike Area at Mount Work Regional Park. Area design to include community engagement through the South Island Mountain Bike Society, integration of current risk management best practices and consideration for rider development.				

Project Number	27-10	**Capital Project Title**	Thetis Lake Washroom Facility Replacement	**Capital Project Description**	Design and construct new accessible washroom facility at Thetis Lake, including demolition of the old washroom and decommissioning of the existing septic system off the dam.
Project Rationale	This project involves the construction of a new washroom facility at Thetis Lake Regional Park to improve accessibility and visitor experience. The scope includes the full demolition of the existing aging washroom facility and the decommissioning of the associated septic system located off the dam. The new facility will be designed to meet current building codes and accessibility standards. The new washroom facility will be connected to sewer and hydro services and will include staff office space and staff EV chargers				

Project Number	27-11	**Capital Project Title**	Fleet Vehicle Purchase	**Capital Project Description**	Purchase of one fleet vehicles to support operational requirements and service delivery
Project Rationale	Purchase of one fleet vehicle to support operational requirements and service delivery				

Project Number	27-12	**Capital Project Title**	Island View Beach Boardwalk and Viewpoint	**Capital Project Description**	Design and Construct 300m boardwalk at Island View Beach Regional Park including viewing platform/bird blind.
Project Rationale	This project involves the construction of 300m boardwalk at the north end of Island View Beach Regional Park. Boardwalk would include viewing platform/bird blind. Benefits of project to include: reduce ecological impacts to sensitive sand dune ecosystem, improved accessibility to the north end of the park, reducing visitor impacts to the northern section of park adjacent to Tsawout lands. Re-routing of the existing trail to reduce impacts to critical habitat for SAR Yellow Sand Verbena.				

Service:	1.280	Regional Parks

Project Number	27-13	**Capital Project Title**	Design and Construct- Regional Park Bridge Replacement (1)	**Capital Project Description**	Design and Construct bridge replacement for Coles Bay Pedestrian Bridge 3, Brookleigh Pedestrian Bridge and Matheson Lake Boardwalk 3, (Asset IDs 1176, 97 and 4377), based on 2026 Regional Parks Asset Renewal Plan
Project Rationale	This project includes the design and construction of Regional Park bridge replacement for Coles Bay Pedestrian Bridge 3, Brookleigh Pedestrian Bridge and Matheson Lake Boardwalk 3, based on 2026 Regional Parks Asset Renewal Plan Asset ID: 1176 - Coles Bay Pedestrian Bridge 3 Asset ID: 97 - Brookleigh Pedestrian Bridge Asset ID: 4377 - Matheson Lake Boardwalk 3				

Project Number	27-14	**Capital Project Title**	Design and Construct- Regional Park Bridge Rehabilitations (1)	**Capital Project Description**	Design and construction of major component renewals for Sooke Potholes Pedestrian Bridge 2, Thetis Lake Vehicle Bridge, and the Sea to Sea Pedestrian Bridge, (Asset IDs 1483, 67 and 2808), based on 2026 Regional Parks Asset Renewal Plan
Project Rationale	This project involves design and construction of major component renewals for Sooke Potholes Pedestrian Bridge 2, Thetis Lake Vehicle Bridge, and the Sea to Sea Pedestrian Bridge, (Asset IDs 1483, 67 and 2808), based on 2026 Regional Parks Asset Renewal Plan Asset ID: 1483 - Sooke Potholes Pedestrian Bridge 2 - Riverside Trail Asset ID: 67 - Thetis Lake Vehicle Bridge - Upper/Lower Thetis Lake Asset ID: 2808 - Sea to Sea Pedestrian Bridge				

Project Number	27-15	**Capital Project Title**	Light Duty Vehicle Replacement	**Capital Project Description**	F17005 2017 Chevy Pickup Replacement
Project Rationale	F17005 2017 Chevy Pickup Replacement				

Project Number	27-16	**Capital Project Title**	Light Duty Vehicle Replacement	**Capital Project Description**	F18001 Chevy Colorado Replacement
Project Rationale	F18001 Chevy Colorado Replacement				

Project Number	27-18	**Capital Project Title**	Light Duty Vehicle Replacement	**Capital Project Description**	F18017 2018 GMC 1500 Replacement
Project Rationale	F18017 2018 GMC 1500 Replacement				

Service:	1.280	Regional Parks

Project Number	27-19	**Capital Project Title**	Light Duty Vehicle Replacement	**Capital Project Description**	FQ8013 Chevy Silverado 1500 Replacement
Project Rationale	FQ8013 Chevy Silverado 1500 Replacement				

Project Number	27-20	**Capital Project Title**	Light Duty Vehicle Replacement	**Capital Project Description**	F18022 2018 Ford F150 Replacement
Project Rationale	F18022 2018 Ford F150 Replacement				

Project Number	27-21	**Capital Project Title**	Light Duty Vehicle Replacement	**Capital Project Description**	F18032 Chevy 1500 Replacement
Project Rationale	F18032 Chevy 1500 Replacement				

Project Number	27-22	**Capital Project Title**	Heavy Duty Vehicle Replacement	**Capital Project Description**	F18031 Municipal Vehicle Replacement
Project Rationale	F18031 Municipal Vehicle Replacement				

Project Number	27-23	**Capital Project Title**	Small Equipment Replacement	**Capital Project Description**	FX1502 Open Top Bin 36" Hook Replacement
Project Rationale	FX1502 Open Top Bin 36" Hook Replacement				

Project Number	27-24	**Capital Project Title**	Equipment Replacement	**Capital Project Description**	2027-2031 Equipment replacement of outdoor and indoor equipment and furniture.
Project Rationale	Regional Parks maintains an equipment replacement fund in order to replace equipment that is not captured within the vehicle replacement program. This includes office equipment and operational field equipment.				

Project Number	27-25	**Capital Project Title**	Deck Repair and Remediation	**Capital Project Description**	Design and construction of deck remediation for the residential asset at 2548 Sooke River Road (Asset ID 3072) to address structural and safety deficiencies identified in the 2025 operational inspection, extending the service life of the asset
Project Rationale	This project involves the design and construction of deck repairs and structural remediation for the residential asset located at 2548 Sooke River Road (Asset ID 3072). The scope of work is based on deficiencies and recommendations identified in the 2025 operational Inspection to extend the service life of the asset				

Service:	1.280	Regional Parks

Project Number	27-26	**Capital Project Title**	Fleet Vehicle Purchase	**Capital Project Description**	Purchase of three fleet vehicles to support operational requirements and service delivery (For IBC 7c-4.2)
Project Rationale	Purchase of three fleet vehicle to support operational requirements and service delivery				

Project Number	28-01	**Capital Project Title**	Thetis Lake Dams - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Thetis Lake Dams - Regulatory, Planning & Analysis Program
Project Rationale	Budget to address capital improvements identified through the Dam Safety Risk Register				

Project Number	28-02	**Capital Project Title**	Washroom Replacement and Campground Accessibility Improvements at Island View Beach	**Capital Project Description**	Remove the existing six-pack vault toilet, construct three new two-pack vault toilets and develop 3–4 accessible campsites to improve accessibility
Project Rationale	To improve visitor experience and accessibility at a park with high visitation that attracts a diverse range of users. This project includes : Replacement of the six pack vault toilet on the Coast Loop Trail with 1 x 2 pack vault toilets. Construction of 2 x 2 pack vault toilets within the campground. Creation of 3-4 sites within the campground that meet accessibility standards, this includes but is not limited to; paving between the sites and the vault toilets and water tank, resurfacing of site, installation of accessible picnic tables, installation of updated signage.				

Project Number	28-07	**Capital Project Title**	Vehicle Replacement	**Capital Project Description**	2028-2031 Vehicle replacement based on a schedule for fleet vehicles
Project Rationale	Full asphalt renewal of approximately 1,300m of trail between Juskun Road to Mt. Newton. Some sections may require full depth replacement. Considerations may include: trail widening (currently 2.5m), re-alignment over culverts to reduce safety risk.				

Project Number	28-08	**Capital Project Title**	Potential Land Acquisition Transactions	**Capital Project Description**	Potential land acquisition transactions.
Project Rationale	Potential Land Acquisition Transactions				

Service:	1.280	Regional Parks

Project Number	29-03	**Capital Project Title**	Replace pit toilet at Durrance- Mount Work Regional Park	**Capital Project Description**	Replace existing double pit toilets to improve location, accessibility and water protection/infiltration
Project Rationale	Budget to address capital improvements identified through the Dam Safety Risk Register				

Project Number	29-04	**Capital Project Title**	Witty's Lagoon Viewing Platforms	**Capital Project Description**	Design and construct the replacement of both the East and West viewing platforms (Asset IDs 770 and 1335), based on 2026 Regional Parks Asset Renewal Plan
Project Rationale	The project scope includes replacement of both the East and West viewing platforms (Asset IDs 770 and 1335), based on 2026 Regional Parks Asset Renewal Plan				

Project Number	29-05	**Capital Project Title**	Dock Renewals – Elk/Beaver Lake, Durrance Lake, and Thetis Lake	**Capital Project Description**	Renewal of dock assets, including new deck boards, floats and a replacement transition ramp to maintain safe public access (Asset IDs 2374, 814 and 714), based on 2026 Regional Parks Asset Renewal Plan
Project Rationale	This project includes Renewal of dock assets including replacement of timber deck boards at the Elk/Beaver Lake Weed Harvester Dock, new floats at the Mount Work Float (Durrance Lake), and full transition-ramp replacement at the Thetis Lake Float – Prior Lake. Work includes new deck boards, fascia boards, stringers, and fasteners to restore safe and reliable public access. Asset ID: 2374 - Elk/Beaver Lake Weed Harvester Dock (Remove rubber mat and replace all timber deck boards) Asset ID: 814 - Mount Work Float - Durrance Lake Main Entrance (Replace dock floats) Asset ID: 714 - Thetis Lake Float – Prior Lake (Replace transition ramp including deck boards, fascia boards, stringers and fasteners)				

Project Number	30-01	**Capital Project Title**	Sooke Potholes Parking Lot 3 Upgrades	**Capital Project Description**	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes
Project Rationale	Upgrade the existing gravel road and Parking Lot #3 at Sooke Potholes, extending to the Spring Salmon Place Campground gatehouse turnaround, from gravel to asphalt surfacing. Lot #3 upgrades will also include installing a two-pack vault toilet building. These improvements will enhance visitor experience, improve access, and increase accessibility within the park.				

Service:	1.280	Regional Parks

Project Number	30-02	**Capital Project Title**	Killarney Lake Dam - Upgrades and Improvements Program	**Capital Project Description**	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Killarney Lake Dam - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Killarney Lake Dam from the Dam Safety Risk Register. Some key projects include: Design, public engagement, and implementation of the dam alteration plan, including submission of the plan to the Provincial Dam Safety Office				

Project Number	30-04	**Capital Project Title**	Design and Construct- Regional Park Bridge Replacement (2)	**Capital Project Description**	Design and Construct bridge replacement for Colquitz Creek Pedestrian Bridge, Phelps Connector Pedestrian Bridge, Devonian Pedestrian Bridge 1 and Roche Cove Pedestrian Bridge 2, (Asset IDs 93, 68, 1161 and 1416), based on 2026 Regional Parks Asset Renewal Plan
Project Rationale	This project includes the design and construction of Regional Park bridge replacement for Colquitz Creek Pedestrian Bridge, Phelps Connector Pedestrian Bridge, Devonian Pedestrian Bridge 1 and Roche Cove Pedestrian Bridge 2, based on 2026 Regional Parks Asset Renewal Plan Asset ID: 93 - Colquitz Creek Pedestrian Bridge Asset ID: 68 - Phelps Connector Pedestrian Bridge Asset ID: 1161 - Devonian Pedestrian Bridge 1 Asset ID: 1416 - Roche Cove Pedestrian Bridge 2				

Project Number	31-01	**Capital Project Title**	Accessible Pedestrian Circulation Improvements – Thetis Lake	**Capital Project Description**	Design and construct accessible pedestrian connection between the BC Transit stop, the main Thetis Lake parking lot, and the Main Beach day-use area
Project Rationale	This project includes the design and construction of improved pedestrian circulation, that meets recognized accessibility standards between the BC transit stop, the main Thetis Lake parking lot and the Thetis Lake Main Beach day use area. This project will improve accessibility, inclusion and pedestrian safety in the busy Thetis Lake parking lot. Included in this project are the following elements: Enhancement to the existing sidewalk from the BC Transit stop and realignment of the main access trail between the main parking lot and the day use area.				

Service:	1.280	Regional Parks

Project Number	31-02	**Capital Project Title**	Design and Construct- Regional Park Bridge Rehabilitations (2)	**Capital Project Description**	Design and construction of major component renewals for Pipeline Trail Pedestrian Bridge, Craigflower Creek Pedestrian Bridge, Upper Thetis Lake Pedestrian Bridge and Sooke Hills Wilderness Pedestrian Bridge 2, (Asset IDs 2351, 105, 69 and 2893), based on 2026 Regional Parks Asset Renewal Plan

Project Rationale

This project includes the design and construction of major component renewals for Pipeline Trail Pedestrian Bridge, Craigflower Creek Pedestrian Bridge, Upper Thetis Lake Pedestrian Bridge and Sooke Hills Wilderness Pedestrian Bridge 2, (Asset IDs 2351, 105, 69 and 2893), based on 2026 Regional Parks Asset Renewal Plan

Asset ID: 2351 - Elk/Beaver Lake Pedestrian Bridge - Pipeline Trail
Asset ID: 105 - Thetis Lake Pedestrian Bridge - Craigflower Creek
Asset ID: 69 - Thetis Lake Pedestrian Bridge - Upper Thetis Lake
Asset ID: 2893 - Sooke Hills Wilderness Pedestrian Bridge 2

1.280 Regional Parks
Asset and Reserve Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

Regional Parks

Regional Parks and Trails consists of 31 parks and reserves with 400 km of hiking trails and 3 regional trails (100 km). Assets held by the Regional park service consist of lands, buildings, public washrooms as well as various park equipment and vehicles.

Summary

Regional Parks Reserve/Fund Summary	**Est Actual**	**Budget**				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
- Land Acquisition Levy	2,739,620	2,839,620	2,839,620	2,839,620	2,839,620	2,839,620
- Infrastructure/SSI&SGI Trail/Dams	8,001,518	3,464,669	1,352,984	502,365	1,848,733	3,263,029
Total Capital Reserve Fund	**10,741,138**	**6,304,289**	**4,192,604**	**3,341,985**	**4,688,353**	**6,102,649**
Parks Statutory Land Acquisition Reserve	**10,059**	**10,059**	**10,059**	**10,059**	**10,059**	**10,059**
Equipment Replacement Fund	**2,114,558**	**289,999**	**6,365**	**40,339**	**402,152**	**600,781**
Total projected year end balance	**12,865,755**	**6,604,347**	**4,209,028**	**3,392,383**	**5,100,564**	**6,713,489**

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Capital Reserve Fund Schedule
2027 - 2031 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Capital Reserve Fund (Bylaw No. 2313)

- Capital Reserve Fund for Regional Parks Service was established in 1995 under Bylaw No. 2313.
- These reserves can only be used to fund capital expenditure.
- Funding for this reserve may be paid from "the current revenue or, as available, from general revenue surplus, or as otherwise provided in the Municipal Act".

Cost Centre: 101469 (PLO)
Land Acquisition Levy Portion

	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	2,639,620	2,739,620	2,839,620	2,839,620	2,839,620	2,839,620
Land Acquisition Expenditure	-	-	-	-	-	-
LAF Levy Net Contribution	-	-	-	-	-	-
Other proceeds						
Interest Income*	100,000	100,000				
Ending Balance $ - Land Acquisition Levy Portion	**2,739,620**	**2,839,620**	**2,839,620**	**2,839,620**	**2,839,620**	**2,839,620**
Restricted	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Unrestricted Balance	**489,620**	**339,620**	**339,620**	**339,620**	**339,620**	**339,620**

Assumptions/Background:

- A Regional Park Land Acquisition Requisition was established in 2000 for a ten year period (2000-2009) at a rate of $10 per average residential household assessment. In 2010, the requisition was extended for another ten years(2010-2019) at a rate of $12 per average residential household assessment starting in 2010 and increasing by $2 per year to a maximum of $20 in 2015 and then remaining at this rate until 2019. Program renewed for an additional 10 year 2020-2029 at $20 per average residential household assessment. Beginning in 2021 the rate is to increase by $1 per year until 2025. In 2022 the program was suspended in favor of debt financing for land acquisition.

1.280 Regional Parks
Capital Reserve Fund Schedule
2027 - 2031 Financial Plan

Capital Reserve Fund Schedule

Infrastructure Portion	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	8,790,044	8,001,518	3,464,669	1,352,984	502,365	1,848,733
Planned Capital Expenditure (Based on Capital Plan)	(2,472,400)	(6,590,000)	(4,610,000)	(3,245,000)	(1,095,000)	(1,075,000)
Transfer to Regional Transportation Service	(775,000)	-				
Transfer from Operating Budget						
--Other Infrastructure	895,697	585,687	1,126,002	1,017,121	1,059,063	1,101,845
--SSI/SGI Trails	238,177	242,464	247,313	252,260	257,305	262,451
--Dam/Bridge/Trestle	200,000	200,000	200,000	200,000	200,000	200,000
--Infrastructure Renewal Special	925,000	925,000	925,000	925,000	925,000	925,000
Interest Income*	200,000	100,000	-	-	-	-
Ending Balance $ - Infrastructure Portion	**8,001,518**	**3,464,669**	**1,352,984**	**502,365**	**1,848,733**	**3,263,029**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks
Capital Reserve Fund Schedule
2027 - 2031 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Land Acquisition Reserve Fund (Bylaw No. 1831)

Cost Centre: 101375 (PLO)

Parks Statutory Land Acquisition Reserve	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	10,059	10,059	10,059	10,059	10,059	10,059
Park Land Acquisition		-	-	-	-	-
Proceeds from Sale of Surplus Park Land						
Interest Income						
Ending Balance $ - Parks Statutory Land Acquisition Reserve	**10,059**	**10,059**	**10,059**	**10,059**	**10,059**	**10,059**

1.280 Regional Parks
Equipment Replacement Fund Schedule (ERF)
2027 - 2031 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.280 Regional Parks ERF (Bylaw No. 945)

Cost Centre: 101423 (PLO)
Equipment Replacement Fund

	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	2,382,037	2,114,558	289,999	6,365	40,339	402,152
Planned Purchase (Based on Capital Plan)	(1,021,000)	(2,593,000)	(1,155,000)	(907,000)	(679,000)	(863,000)
Transfer from Operating Budget	746,021	760,941	871,366	940,974	1,040,813	1,061,629
Disposal Proceeds	-	-	-	-	-	-
Interest Income*	7,500	7,500				
Ending Balance $	**2,114,558**	**289,999**	**6,365**	**40,339**	**402,152**	**600,781**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve	142,677	137,677	154,717	171,798	188,920	206,085
Operating Reserve - Legacy Fund	20,566	21,266	21,266	21,266	21,266	21,266
Total projected year end balance	**163,243**	**158,943**	**175,983**	**193,064**	**210,186**	**227,351**

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105500

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	144,677	142,677	137,677	154,717	171,798	188,920
Planned Purchase	(20,000)	(25,000)	-	-	-	-
Transfer from Ops Budget	15,000	17,000	17,040	17,081	17,122	17,165
Interest Income*	3,000	3,000				
Total projected year end balance	**142,677**	**137,677**	**154,717**	**171,798**	**188,920**	**206,085**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.280 Regional Parks Legacy Fund
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Regional Parks Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will be paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105102

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	19,866	20,566	21,266	21,266	21,266	21,266
Planned Purchase						
Donation Received	-					
Interest Income*	700	700				
Total projected year end balance	**20,566**	**21,266**	**21,266**	**21,266**	**21,266**	**21,266**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Panorama Recreation

COMMITTEE OF THE WHOLE

September 2026

Service: 1.44X **Panorama Recreation** **Commission: Peninsula Recreation**

DEFINITION:

To operate an ice arena, swimming pool and recreation and community use service for the Municipalities of Sidney, North Saanich and Central Saanich combined as Saanich Peninsula Recreation Service (Bylaw No. 3008 - October 9, 2002).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation opportunities for Central Saanich, North Saanich, and Sidney through the operation, maintenance, and programming of: Panorama Recreation Centre (2 hockey arenas, 2 pools, 6 tennis courts, 2 squash courts, fitness rooms, weight room, multi-purpose rooms), Greenglade Community Centre in Sidney, Central Saanich Community and Cultural Centre and North Saanich Middle School.

PARTICIPATION:

50% by population and 50% on hospital assessments. North Saanich and Sidney.
Central Saanich added as a participant in 1996, Bylaw No. 2363.

MAXIMUM LEVY:

The greater of $11,220,000 or $1.134 / $1,000 on net taxable value of land and improvements.

CAPITAL DEBT:

Authorized:	Bylaw No. 4116 - Replacement of Arena Floor	$	1,080,000
Borrowed:		$	1,080,000
Remaining:		$	-
Authorized:	Bylaw No. 4546 - Centennial Park Multi-Sport Box	$	2,900,000
Borrowed:		$	-
Remaining:		$	2,900,000
Authorized:	Bylaw No. 4547 - Panorama Heat Recovery System	$	2,453,000
Borrowed:		$	-
Remaining:		$	2,453,000

COMMISSION:

Peninsula Recreation Commission
Established by Bylaw # 2397 (May 1996), amended by Bylaw # 2480 (1997), Bylaw # 2759 (2000) and Bylaw # 3142 (2004).
Originally established in 1976 (Bylaw # 314).

FUNDING:

Change in Budget 2026 to 2027
Service: 1.44X - PANORAMA RECREATION

	Total Expenditure	Comments
2026 Budget	**12,436,172**	
Change in Wages & Benefits:		
General wages & benefits change	316,521	Inclusive of estimated collective agreement changes
Position changes	7,081	
0.5 FTE Sports Program Coordinator	25,012	IBC 10c-1.5-1-Sports Program Coordinator
0.6 FTE Licensed Childcare program Leader	32,326	IBC 10c-1.5-2-Licensed Childcare program Leader
	291,041	Increase Auxiliary hours to support programs
Total Change in Wages & Benefits	671,981	
Other Changes:		
Standard Overhead Allocation	34,715	Increase in 2026 operating costs
Software Licences	15,000	Estimated increase in licence fees
Transfers to reserve	43,030	Reflects growth in assets and inflation
Operating supplies	22,892	Increased program offering
2026 Master plan	(200,000)	
Debt Servicing	166,979	
Other Costs	62,987	
Total Other Changes	145,603	
2027 Budget	**13,253,756**	

Summary of % Expense Change		
2027 General wages & benefits change	2.5%	
IBC 10c-1.5	0.5%	
Increase Auxiliary positions to support programs	2.3%	
Transfer from Reserve	0.3%	
2026 Master plan	-1.6%	
Debt Servicing	1.3%	
Balance of increase	1.1%	
% expense increase from 2026:	***6.6%***	
% Requisition increase from 2026 (if applicable):	***7.23%***	*Requisition funding is 49.2% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $66,000 (0.5%) due mainly to savings in debt servicing. This variance will be carried forward to 2027 ($53,530) to offset debt servicing, with the balance ($12,500) transferred to Capital Reserve which has an expected year end balance of $2,177,000 before this transfer.

PANORAMA RECREATION	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	6,827,371	6,889,771	7,442,014	57,338	-	7,499,352	7,661,786	7,819,129	7,976,134	8,132,091
Utilities	634,625	614,625	620,200	-	-	620,200	632,600	645,230	658,140	671,290
Recreation Programs and Special Events	751,028	551,028	595,604	-	-	595,604	811,520	627,730	644,280	656,361
Operating Supplies	527,408	527,408	550,300	-	-	550,300	561,310	572,520	583,960	595,680
Maintenance and Repairs	577,488	543,878	610,642	-	-	610,642	622,850	635,280	647,990	660,940
Standard Overhead Allocation	499,908	499,908	534,623	-	-	534,623	545,850	556,767	567,903	579,261
Human Resources Allocation	244,175	244,175	244,791	-	-	244,791	250,001	255,046	259,452	258,565
Communications Allocation	132,872	132,872	135,601	-	-	135,601	139,534	144,295	147,136	152,438
Other Internal Allocations	24,918	24,918	15,251	-	-	15,251	15,564	15,884	16,212	16,547
Licences/Surveys/Legal/Meeting	342,049	342,880	345,585	-	-	345,585	352,500	359,550	366,730	374,050
Advertising/Printing/Brochures/Signs	51,479	51,479	35,040	-	-	35,040	35,740	36,450	37,180	37,920
Telephone/IT & Network Systems	66,912	66,912	69,500	-	-	69,500	70,890	72,310	73,750	75,220
Vehicles, Travel and Training	117,151	119,851	123,950	-	-	123,950	126,430	128,960	131,530	134,150
Insurance	105,450	105,450	129,970	-	-	129,970	136,470	143,294	150,458	157,981
TOTAL OPERATING COSTS	**10,902,834**	**10,715,155**	**11,453,071**	**57,338**	**-**	**11,510,409**	**11,963,045**	**12,012,445**	**12,260,855**	**12,502,494**
*Percentage increase over prior year			5.05%			5.57%	3.93%	0.4%	2.1%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	20,000	-	-	20,000	20,400	20,810	21,230	21,650
Transfer to Capital Reserve Fund	700,760	713,349	714,780		-	714,780	729,070	743,650	758,520	773,690
Transfer to Equipment Replacement Fund	450,300	450,300	459,310	-	-	459,310	468,490	477,870	487,430	497,180
TOTAL CAPITAL / RESERVES	**1,151,060**	**1,163,649**	**1,194,090**	**-**	**-**	**1,194,090**	**1,217,960**	**1,242,330**	**1,267,180**	**1,292,520**
*Percentage increase over prior year			3.74%			3.74%	2.00%	2.00%	2.00%	2.00%
DEBT CHARGES	382,278	328,688	88,698	407,029	53,530	549,257	1,085,698	1,382,698	1,843,838	2,229,698
TOTAL COSTS	**12,436,172**	**12,207,492**	**12,735,859**	**464,367**	**53,530**	**13,253,756**	**14,266,703**	**14,637,473**	**15,371,873**	**16,024,712**
*Percentage increase over prior year		-1.84%	2.41%			6.57%	7.64%	2.60%	5.02%	4.25%
Internal Recoveries										
Recoveries - Other	-	-	-	-	-	-	-	-	-	-
OPERATING LESS RECOVERIES	**12,436,172**	**12,207,492**	**12,735,859**	**464,367**	**53,530**	**13,253,756**	**14,266,703**	**14,637,473**	**15,371,873**	**16,024,712**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year	-	53,530	-	-	(53,530)	(53,530)				
Fee Income	(4,318,195)	(4,343,045)	(4,740,126)	-	-	(4,740,126)	(4,834,950)	(4,931,630)	(5,030,290)	(5,130,870)
Rental Income	(1,252,767)	(1,252,767)	(1,328,861)	-	-	(1,328,861)	(1,355,450)	(1,382,550)	(1,410,190)	(1,438,390)
Sponsorships	(29,050)	(29,050)	(22,100)	-	-	(22,100)	(22,540)	(22,990)	(23,450)	(23,910)
Transfer from Operating Reserve Fund	(200,000)	-	-	-	-	-	(200,000)	-	-	-
Payments - In Lieu of Taxes	(187,747)	(187,747)	(187,747)	-	-	(187,747)	(187,747)	(187,747)	(187,747)	(187,747)
Grants - Other	(370,989)	(370,989)	(404,449)	-	-	(404,449)	(412,530)	(420,770)	(429,170)	(437,750)
TOTAL REVENUE	**(6,358,748)**	**(6,130,068)**	**(6,683,283)**	**-**	**(53,530)**	**(6,736,813)**	**(7,013,217)**	**(6,945,687)**	**(7,080,847)**	**(7,218,667)**
*Percentage increase over prior year		-3.60%	5.10%			5.95%	4.10%	-0.96%	1.95%	1.95%
REQUISITION	**(6,077,424)**	**(6,077,424)**	**(6,052,576)**	**(464,367)**	**-**	**(6,516,943)**	**(7,253,486)**	**(7,691,786)**	**(8,291,026)**	**(8,806,045)**
*Percentage increase over prior year			-0.41%			7.23%	11.30%	6.04%	7.79%	6.21%
PARTICIPANTS: North Saanich. Sidney,Central Saanich										
AUTHORIZED POSITIONS:										
Salaried	38.75	38.75	38.75	1.10	0.00	39.85	39.85	39.85	39.85	39.85
Converted Auxiliaries	0.50	0.50	0.50	0.00	0.00	0.50	0.50	0.50	0.50	0.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.44x Panorama Recreation	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$9,514,000	$8,035,000	$150,000	$1,065,000	$240,000	$19,004,000
Equipment		$0	$378,000	$755,250	$707,000	$505,500	$521,000	$2,866,750
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$350,000	$40,000	$0	$0	$390,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$9,892,000**	**$9,140,250**	**$897,000**	**$1,570,500**	**$761,000**	**$22,260,750**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$9,114,000	$7,320,000	$0	$0	$0	$16,434,000
Equipment Replacement Fund		$0	$378,000	$715,250	$707,000	$405,500	$500,000	$2,705,750
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$400,000	$1,105,000	$190,000	$1,165,000	$261,000	$3,121,000
		$0	**$9,892,000**	**$9,140,250**	**$897,000**	**$1,570,500**	**$761,000**	**$22,260,750**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.44x

Service Name: Panorama Recreation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
17-08	Renewal	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage	$ 130,000	B	Cap	→	-	-	-	-	-	$ -
18-02	New	Install Plant Maintenance SAP Program	Plant Maintenance SAP Program for PRC maintenance projects	$ 150,000	E	Res	→	-	-	-	-	-	$ -
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)	$ 325,000	B	Cap	→	-	-	-	-	-	$ -
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)		B	Grant		-	-	-	-	-	$ -
23-07	Replacement	Replace Chevrolet Passenger car	Replace Chevrolet Passenger car due to end of life	$ 46,000	V	ERF	→	-	-	-	-	-	$ -
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich	$ 4,972,908	S	Debt		-	-	-	-	-	$ -
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Grant		-	-	-	-	-	$ -
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Res		-	-	-	-	-	$ -
24-01	Replacement	Arena A&B insulation	Replace and install insulation Arena A&B ceiling and walls due to end of life	$ 110,000	B	Res	→	-	-	-	-	-	$ -
25-06	Renewal	Re-tile pool	Re-tile pool	$ 400,000	B	Res		250,000	150,000	-	-	-	$ 400,000
25-07	Renewal	Upgrade flooring in GG	Upgrade flooring throughout the facility classrooms and hallways	$ 125,000	B	Cap	→	-	-	-	-	-	$ -
25-09	Renewal	GG HVAC Upgrade	GG HVAC replacement design & consult	$ 290,000	E	Res	→	-	-	-	-	-	$ -
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC	$ 9,200	E	Res	→	-	-	-	-	-	$ -
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC		E	Grant		-	-	-	-	-	$ -
26-03	Replacement	Replace sound system in Arena A&B	Replace sound system in Arena A&B	$ 32,000	E	ERF		-	32,000	-	-	-	$ 32,000
26-05	Replacement	HVAC equipment replacement	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts	$ 100,000	B	Res		-	-	-	-	-	$ -
26-07	Replacement	Replace squash court floors	Replace squash court floors	$ 30,000	B	Res		-	30,000	-	-	-	$ 30,000
26-08	Renewal	Upgrade pool chlorination system	Upgrade/replace pool chlorination system	$ 230,000	B	Res	→	-	-	-	-	-	$ -
26-12	Renewal	Weight Room Structure Upgrades	Weight Room Structure Upgrades	$ 50,000	B	Res	→	-	-	-	-	-	$ -
26-14	New	DCS Recreation Facility	Recreation Facility included in the DCS Municipal Services Facility	$ 10,114,000	B	Res	→	-	-	-	-	-	$ -
26-14	New	DCS Recreation Facility	Recreation Facility included in the DCS Municipal Services Facility		B	Debt		9,114,000	-	-	-	-	$ 9,114,000
27-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 260,400	E	ERF		378,000	-	-	-	-	$ 378,000
27-02	Renewal	Panorama exterior painting	Panorama exterior painting	$ 150,000	S	Res	→	-	150,000	-	-	-	$ 150,000
27-03	Renewal	Panorama lower parking lot renewal	Panorama lower parking lot renewal	$ 200,000	S	Res	→	-	200,000	-	-	-	$ 200,000
27-04	Replacement	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life	$ 40,000	S	Res		-	-	40,000	-	-	$ 40,000
27-05	Replacement	Exterior Stairs - PRC	Replace exterior stairs to 2nd level due to end of life	$ 150,000	B	Res		150,000	-	-	-	-	$ 150,000
28-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 363,250	E	ERF		-	363,250	-	-	-	$ 363,250
28-02	Renewal	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation	$ 7,720,000	B	Res		-	-	-	-	-	$ -
28-02	Renewal	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation		B	Debt	→	-	7,320,000	-	-	-	$ 7,320,000
28-02	Renewal	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation		B	Cap		-	-	-	-	-	$ -
28-03	Renewal	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)	$ 110,000	B	Res	→	-	110,000	-	-	-	$ 110,000
28-04	Replacement	Pool air handling unit	replace pool air handling unit due to end of life	$ 100,000	B	Res		-	100,000	-	-	-	$ 100,000
28-05	Replacement	Link building roof replacement	replace link building roof due to end of life	$ 250,000	B	Res		-	250,000	-	-	-	$ 250,000
28-06	Replacement	LCD Arena B screen (Hockeyville)	replace LCD screen in arena B (Hockeyville)	$ 100,000	E	ERF		-	100,000	-	-	-	$ 100,000
28-07	Replacement	Refinish indoor tennis surface	Refinish indoor tennis surface due to end of life	$ 75,000	B	Res		-	75,000	-	-	-	$ 75,000
28-08	Renewal	Dehumidifer Socks	Upgrade Dehumidifier Socks Pool	$ 40,000	E	Res		-	40,000	-	-	-	$ 40,000
29-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 325,000	E	ERF		-	-	325,000	-	-	$ 325,000
29-02	Replacement	Replace Ice Resurfacer #1	Olympia ice resurfacer (electric units replace 7 yrs)	$ 220,000	E	ERF	←	-	220,000	-	-	-	$ 220,000
29-03	Replacement	Replace Ice Resurfacer #2	Olympia ice resurfacer (electric units replace 7 yrs)	$ 220,000	E	ERF		-	-	220,000	-	-	$ 220,000
29-07	Replacement	Replace Passenger Bus	24 passenger bus (used) (2007 Model)	$ 132,000	E	ERF		-	-	132,000	-	-	$ 132,000
29-04	Replacement	Replace Autoscrubber	Autoscrubber - Ride on (old comp room)	$ 30,000	E	ERF		-	-	30,000	-	-	$ 30,000
29-05	Renewal	Arena A rubber floor replacement	Arena A rubber floor replacement	$ 100,000	B	Res		-	-	100,000	-	-	$ 100,000
29-06	Renewal	Arena A Concrete Pads	Replace concrete pads in Ice Resurfacer area in Arena A	$ 50,000	B	Res		-	-	50,000	-	-	$ 50,000
30-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 405,500	E	ERF		-	-	-	405,500	-	$ 405,500
30-02	Replacement	Main Lobby Doors	Auto open doors Concourse main Lobby	$ 30,000	B	Res		-	-	-	30,000	-	$ 30,000
30-03	Replacement	Arena Doors	Arena A & B interior doors from Concourse	$ 45,000	B	Res		-	-	-	45,000	-	$ 45,000
30-04	Replacement	Slide Replacement	Waterslide replacement	$ 850,000	B	Res		-	-	-	850,000	-	$ 850,000
30-05	Replacement	Rec software system replacement	Rec software system replacement	$ 100,000	E	Res		-	-	-	100,000	-	$ 100,000
30-06	New	Island Room Development	Island Room dev - Food Services	$ 65,000	B	Res		-	-	-	65,000	-	$ 65,000

Service #: 1.44x

Service Name: Panorama Recreation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
30-07	Replacement	Floor/tile Replacement link building	Floor/tile Replacement link building	$ 75,000	B	Res		-	-	-	75,000	-	$ 75,000
31-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	$ 500,000	E	ERF		-	-	-	-	$ 500,000	$ 500,000
31-02	Replacement	Bleacher seat replacement Arena A	Bleacher seat replacement Arena A	$ 30,000	B	Res		-	-	-	-	$ 30,000	$ 30,000
31-03	Replacement	Bike Storage/Facility	Bike Storage/Facility	$ 21,000	E	Res		-	-	-	-	$ 21,000	$ 21,000
31-04	Renewal	Upper back Parking Lot	Upper back Parking Lot	$ 130,000	B	Res		-	-	-	-	$ 130,000	$ 130,000
31-05	Renewal	Sport Box Resurfacing	Resurface & line painting - Sport Box	$ 80,000	B	Res		-	-	-	-	80,000	$ 80,000
													$ -
													$ -
			Grand Total	**$ 30,081,258**			**$ -**	**$ 9,892,000**	**$ 9,140,250**	**$ 897,000**	**$ 1,570,500**	**$ 761,000**	**$ 22,260,750**

Service:	1.44x	Panorama Recreation

Project Number	17-08	Capital Project Title	Arena concourse (lobby) roof	Capital Project Description	renew arena concourse (lobby) roof due to leakage
Project Rationale	***2020 Update*** Roof is at end of life. Project on hold until energy recovery project is complete as dehumidification equipment will be relocated from this roof. ***2021 Update*** waiting on heat recovery project. ***2022 Update*** roof will be replaced once dehumidifier replacement is complete. ***2026 update - Awaiting Arena Expansion Scope				

Project Number	18-02	Capital Project Title	Install Plant Maintenance SAP Program	Capital Project Description	Plant Maintenance SAP Program for PRC maintenance projects
Project Rationale	SAP Plant Maintenance (PM) project focused on maintaining the already purchased, built and/or installed assets. Support departments' enhanced asset management activities to manage lifecycles and to plan and schedule maintenance activities as well as monitor job costs.***2018 Update*** update through David Hennigan. I.T. does not have the resources to initiate this project at this time. Will readdress as staffing availability and I.T. priorities change *** 2019 Update*** No change ***2020 Update*** No change ***2021 Update*** no change ***2024 Update*** preliminary project work began in 2023. expected to come online in 2025 ***2026 Update - awaiting procurement from CRD Asset Management Dept. potential 2028 roll out.				

Project Number	23-01	Capital Project Title	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Capital Project Description	Change lighting in all areas to LED (other than Tennis bldg)
Project Rationale	***2020 Update*** Pooled LED conversion projects from multiple years ***2021 Update*** project likely to start in 2022. ***2023 Update*** project in process 2022. *** 2024 Update*** project stalled due to staff capacity. Expected to start in 2024 with new Hydro account manager and incentives.*** Defer to 2025 ***2026 Update -main facility complete awaiting lighting study for arena and pool potential 2027 completion				

Project Number	23-07	Capital Project Title	Replace Chevrolet Passenger car	Capital Project Description	Replace Chevrolet Passenger car due to end of life
Project Rationale	end of life cycle ***2019 update*** project moved to 2021, for electrification ***2021 Update*** waiting on decision on level 2 charger grant ***2024 Update*** vehicle request form submitted in 2023 *** Waiting to see if vehicle received in 2024 ***2026 update -Awaiting options from Fleet				

Project Number	23-17	Capital Project Title	Centennial Park Multi-Sport Box	Capital Project Description	Covered sport box in Centennial Park, Central Saanich
Project Rationale	Covered sport box in Centennial Park, Central Saanich, Project expected to be completed Q1 2025***2026 update -main box complete, awaiting artwork and signage for potential 2027 completion				

Project Number	24-01	Capital Project Title	Arena A&B insulation	Capital Project Description	Replace and install insulation Arena A&B ceiling and walls due to end of life
Project Rationale	Replace and install insulation Arena A&B ceiling and walls due to end of lifecycle and Increase building efficiency ***2026 update - awaiting arena LED lighting to proceed				

Service:	1.44x	Panorama Recreation

Project Number	25-06	**Capital Project Title**	Re-tile pool	**Capital Project Description**	Re-tile pool
Project Rationale	replace pool tile liner due to end of life ***2026 update - Pool Deck tile to be replaced in 2027				

Project Number	25-07	**Capital Project Title**	Upgrade flooring in GG	**Capital Project Description**	Upgrade flooring throughout the facility classrooms and hallways
Project Rationale	Upgrade flooring throughout the Greenglade facility classrooms and hallways ***2026 update - some flooring complete, rest ongoing.				

Project Number	25-09	**Capital Project Title**	GG HVAC Upgrade	**Capital Project Description**	GG HVAC replacement design & consult
Project Rationale	GG HVAC replacement design & consult - update old systems put in by school district on that building ***2026 update - project initiated with potential install in 2027.				

Project Number	25-18	**Capital Project Title**	Hearing Loops at GG & PRC	**Capital Project Description**	Hearing Loops at GG & PRC
Project Rationale	Increase accessible for the hearing impaired with installation of an Assistive Listening System, Window Intercom system and Induction Loop Amplifier				

Project Number	26-03	**Capital Project Title**	Replace sound system in Arena A&B	**Capital Project Description**	Replace sound system in Arena A&B
Project Rationale	replace due to end of life cycle				

Project Number	26-05	**Capital Project Title**	HVAC equipment replacement	**Capital Project Description**	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts
Project Rationale	replacement due to end of life cycle ***2026 update - started completion in 2027				

Service:	1.44x	Panorama Recreation

Project Number	26-07	**Capital Project Title**	Replace squash court floors	**Capital Project Description**	Replace squash court floors
Project Rationale	refinish squash court floor due to end of life				

Project Number	26-08	**Capital Project Title**	Upgrade pool chlorination system	**Capital Project Description**	Upgrade/replace pool chlorination system
Project Rationale	Upgrade/replace pool chlorination system to new more efficient salt water chlorination system. Parts for old system becoming cost prohibitive. ***2026 update -procurement ongoing with partial install 2026 completion 2027				

Project Number	26-12	**Capital Project Title**	Weight Room Structure Upgrades	**Capital Project Description**	Weight Room Structure Upgrades
Project Rationale	As the weight room was originally a viewing area for the pool, the Back wall of the weight room is not solid enough for the activities that take place. The wall moves with the slightest pressure applied and the drywall is cracked and chipping off.				

Project Number	27-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle				

Project Number	27-02	**Capital Project Title**	Panorama exterior painting	**Capital Project Description**	Panorama exterior painting
Project Rationale	renew exterior painting at Panorama due to end of lifecycle				

Project Number	27-03	**Capital Project Title**	Panorama lower parking lot renewal	**Capital Project Description**	Panorama lower parking lot renewal
Project Rationale	refinish lower parking lot due to end of lifecycle				

Service:	1.44x	Panorama Recreation

Project Number	Capital Project Title	Capital Project Description
27-04	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life

Project Rationale refinish and resurface outdoor tennis court surface and lines due to end of lifecycle

Project Number	Capital Project Title	Capital Project Description
28-01	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number	Capital Project Title	Capital Project Description
28-02	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation

Project Rationale Arena changerooms, washrooms, reception area and support spaces enhancement design & renovation - original design started in 2017 during Hockeyville but plan to continue deferred until later date and funding could be secured

Project Number	Capital Project Title	Capital Project Description
28-03	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)

Project Rationale to be completed with Arena changeroom and support spaces enhancements

Project Number	Capital Project Title	Capital Project Description
28-04	Pool air handling unit	replace pool air handling unit due to end of life

Project Rationale replace pool air handling unit due to end of life

Project Number	Capital Project Title	Capital Project Description
28-05	Link building roof replacement	replace link building roof due to end of life

Project Rationale replace link building roof due to end of life

Service:	1.44x	Panorama Recreation

Project Number	28-06	**Capital Project Title**	LCD Arena B screen (Hockeyville)	**Capital Project Description**	replace LCD screen in arena B (Hockeyville)
Project Rationale	IT recommended end of life				

Project Number	28-07	**Capital Project Title**	Refinish indoor tennis surface	**Capital Project Description**	Refinish indoor tennis surface due to end of life
Project Rationale	Refinish indoor tennis surface due to end of life				

Project Number	28-08	**Capital Project Title**	Dehumidifier Socks	**Capital Project Description**	Upgrade Dehumidifier Socks Pool
Project Rationale	Replace Dehumidifier socks at same time as Pool air handling unit replacement [28-04]				

Project Number	29-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle				

Project Number	29-02	**Capital Project Title**	Replace Ice Resurfacer #1	**Capital Project Description**	Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale	End of Life replacement - last purchased in 2022				

Project Number	29-03	**Capital Project Title**	Replace Ice Resurfacer #2	**Capital Project Description**	Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale	End of Life replacement - last purchased in 2022				

Service: 1.44x Panorama Recreation

Project Number	29-04	**Capital Project Title**	Replace Autoscrubber	**Capital Project Description**	Autoscrubber - Ride on (old comp room)
Project Rationale	End of Life replacement				

Project Number	29-05	**Capital Project Title**	Arena A rubber floor replacement	**Capital Project Description**	Arena A rubber floor replacement
Project Rationale	Replace rubber flooring surface due to end of life				

Project Number	29-06	**Capital Project Title**	Arena A Concrete Pads	**Capital Project Description**	Replace concrete pads in Ice Resurfacer area in Arena A
Project Rationale	Replace concrete pad in Arena A in ice resurfacer bay				

Project Number	30-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Annual replacement of equipment in pool account due to end of life				

Project Number	30-02	**Capital Project Title**	Main Lobby Doors	**Capital Project Description**	Auto open doors Concourse main Lobby
Project Rationale	Replacement due to end of life				

Project Number	30-03	**Capital Project Title**	Arena Doors	**Capital Project Description**	Arena A & B interior doors from Concourse
Project Rationale	Replacement due to end of life				

Project Number	30-04	**Capital Project Title**	Slide Replacement	**Capital Project Description**	Waterslide replacement
Project Rationale	Replacement due to end of life				

Service:	1.44x	Panorama Recreation

Project Number	30-05	**Capital Project Title**	Rec software system replacement	**Capital Project Description**	Rec software system replacement
Project Rationale	Replacement / Upgrade of software				

Project Number	30-06	**Capital Project Title**	Island Room Development	**Capital Project Description**	Island Room dev - Food Services
Project Rationale	Development of underutilized space to potentially include a food services.				

Project Number	30-07	**Capital Project Title**	Floor/tile Replacement link building	**Capital Project Description**	Floor/tile Replacement link building
Project Rationale	Replacement due to end of life				

Project Number	31-01	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Annual replacement of equipment in pooled account
Project Rationale	Replacement due to end of life				

Project Number	31-02	**Capital Project Title**	Bleacher seat replacement Arena A	**Capital Project Description**	Bleacher seat replacement Arena A
Project Rationale	Replacement due to end of life				

Project Number	31-03	**Capital Project Title**	Bike Storage/Facility	**Capital Project Description**	Bike Storage/Facility
Project Rationale	Replacement due to end of life				

Service:	1.44x	Panorama Recreation

Project Number	31-04	**Capital Project Title**	Upper back Parking Lot	**Capital Project Description**	Upper back Parking Lot
Project Rationale	Replacement due to end of life				

Project Number	31-05	**Capital Project Title**	Sport Box Resurfacing	**Capital Project Description**	Resurface & line painting - Sport Box
Project Rationale	Replacement due to end of life				

1.44X Panorama Recreation
Asset and Reserve Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

Saanich Peninsula Recreation

Assets held by the Panorama Recreation service consist of pools, arenas, administration building, courts (request, squash and tennis) and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Capital Reserve	2,176,684	2,691,464	2,315,534	2,869,184	2,462,704	2,975,394
Equipment Replacement Fund	741,146	829,456	582,696	353,566	435,496	432,676
Total projected year end balance	**2,917,830**	**3,520,920**	**2,898,230**	**3,222,750**	**2,898,200**	**3,408,070**

1.44X Panorama Recreation
Capital Reserve Fund Schedule
2027 - 2031 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.44X Saanich Peninsula Recreation Service Capital Reserve Fund (Bylaw No. 3038)

1.44X Saanich Peninsula Recreation Service Capital Reserve Fund CASH FLOW

Capital Reserve Fund	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	5,105,124	2,176,684	2,691,464	2,315,534	2,869,184	2,462,704
Planned Capital Expenditure (Based on Capital Plan)	(3,829,200)	(400,000)	(1,105,000)	(190,000)	(1,165,000)	(261,000)
Transfer from Operating Budget*	700,760	714,780	729,070	743,650	758,520	773,690
Donations $ other Sponsorships						
Interest Income**	200,000	200,000	-	-	-	-
Ending Balance $	**2,176,684**	**2,691,464**	**2,315,534**	**2,869,184**	**2,462,704**	**2,975,394**

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.44X Panorama Recreation
Equipment Replacement Fund Schedule (ERF)
2027 - 2031 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.44X Saanich Peninsula Recreation Service Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	953,755	741,146	829,456	582,696	353,566	435,496
Planned Purchase (Based on Capital Plan)	(669,909)	(378,000)	(715,250)	(707,000)	(405,500)	(500,000)
Transfer to Capital Fund						
Transfer from Operating Budget	450,300	459,310	468,490	477,870	487,430	497,180
Equipment and Vehicle Disposal Proceeds						
Interest Income*	7,000	7,000				
Ending Balance $	**741,146**	**829,456**	**582,696**	**353,566**	**435,496**	**432,676**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.44X Panorama Recreation
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Panorama Recreation

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105302

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	476,978	484,978	512,978	333,378	354,188	375,418
Planned Purchase	-		(200,000)	-		-
Transfer from Ops Budget	-	20,000	20,400	20,810	21,230	21,650
Interest Income*	8,000	8,000				
Total projected year end balance	**484,978**	**512,978**	**333,378**	**354,188**	**375,418**	**397,068**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

SEAPARC

COMMITTEE OF THE WHOLE

September 2026

Service: 1.40X SEAPARC - Arena and Pool Facilities and Recreation **Commission: Sooke Electoral Area Parks & Rec**

DEFINITION:

The service provides recreation programs and facilities under the authority of Bylaw No. 4029. This Bylaw No. 4029 was established in order to combine two Sooke and Electoral Area recreation services formerly operating under Bylaw No.152 and No.2598 respectively. Bylaw No.4029 merges the maximum requisitions from the former bylaw No.152 and No.2598 into one.

Bylaw history for reference purposes:

Bylaw No. 4029 (July 13, 2016; replaces Bylaw No. 152 and Bylaw No. 2598) Amended by Bylaw No. 4362 (2020)

Bylaw No. 152 (November 28, 1973); Amended Bylaw No. 195 (1975), Bylaw No. 338 (1977), Bylaw No. 412 (1977), Bylaw No. 1073 (1982), Bylaw No. 1558 (1987) and Bylaw No. 3344 (2006).

Bylaw No. 2598 (June, 1998); Amended by Bylaw No. 3345 (2006).

SERVICE DESCRIPTION:

A service established to provide recreational community programs, to construct, equip, operate and maintain recreation facilities including but not necessarily limited to the ice arena, the swimming pool, the golf course and multi-purpose/community use rooms, and to authorize acquisition of recreation-related real property.

PARTICIPATION:

The District of Sooke and the Electoral Area of Juan de Fuca (portions) are the participating area for this service. Cost apportionment is 100% by population.

MAXIMUM LEVY:

The greater of $5,158,000 or $1.60/$1000 on the net taxable value of land and improvements.

COMMISSION:

Sooke and Electoral Area Parks and Recreation Commission
Established by bylaw to oversee this function. (Bylaw No. 2788 - April 2000, Amended by Bylaw No. 3242 - 2004, Bylaw No. 3416 - 2007 & Bylaw 4049 - 2015).

CAPITAL DEBT:

Bylaw No. 4052 - $750,000 (for DeMamiel Golf Course Acquisition), $660,000 issued).
Bylaw No. 4634 - $3,150,000 (for SEAPARC recreation upgrades), $0 issued).

Change in Budget 2026 to 2027
Service: 1.40X - SEAPARC

	Total Expenditure	Comments
2026 Budget	**6,039,678**	
Change in Wages & Benefits:		
General wages & benefits change	146,662	Inclusive of estimated collective agreement changes
Position changes	4,374	
0.5 FTE Marketing Program Assistant	22,968	10c-2.3 - Marketing Program Assistant
	63,854	Increase Auxiliary hours to support programs
Total Change in Wages & Benefits	237,858	-
Other Changes:		
Standard Overhead Allocation	12,101	Increase in 2026 operating costs
Human Resources Allocation	10,511	Increase in 2026 wages & benefits
Operating Supplies & Promotion	47,838	
Maintenance and Repairs	23,600	
Other Costs	4,841	
Total Other Changes	98,891	
2027 Budget	**6,376,427**	

Summary of % Expense Change		
2027 General wages & benefits change	2.4%	
10c-2.3 - Marketing Program Assistant	0.4%	
Increase Auxiliary positions to support programs	1.1%	
Operating Supplies & Promotion	0.8%	
Maintenance and Repairs	0.4%	
Balance of increase	0.5%	
% expense increase from 2026:	***5.6%***	
% Requisition increase from 2026 (if applicable):	***6.7%***	*Requisition funding is 62.6% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $16,502 (0.3%) due mainly to savings in debt servicing. This variance will be moved to Capital Reserve, which has an expected year end balance of $566,000 before this transfer.

SEAPARC - ALL SERVICE AREAS	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	3,812,421	3,817,448	4,027,311	22,968	-	4,050,279	4,143,679	4,226,731	4,310,186	4,394,350
Electricity & Utilities	259,190	222,750	253,200	-	-	253,200	258,260	263,430	268,700	274,070
Operating Supplies & Promotion	381,262	414,050	429,100	-	-	429,100	437,700	446,450	455,380	464,490
Maintenance and Repairs	200,300	198,000	223,900	-	-	223,900	228,380	232,940	237,600	242,340
Standard Overhead Allocation	253,135	253,135	265,236	-	-	265,236	270,806	276,222	281,747	287,382
Human Resources Allocation	126,146	126,146	136,657	-	-	136,657	139,565	142,381	144,841	144,346
Internal Allocations	12,719	12,719	2,029	-	-	2,029	2,090	2,152	2,217	2,283
Contract for Services	94,000	103,700	99,700	-	-	99,700	101,690	103,710	105,770	107,870
Vehicles and Travel	26,000	16,000	21,500	-	-	21,500	21,930	22,370	22,810	23,270
Operating - Other	92,541	92,271	99,130	-	-	99,130	101,110	103,110	105,170	107,250
Insurance Cost	46,740	46,740	54,680	-	-	54,680	57,415	60,287	63,301	66,466
TOTAL OPERATING COSTS	**5,304,454**	**5,302,959**	**5,612,443**	**22,968**	**-**	**5,635,411**	**5,762,625**	**5,879,783**	**5,997,722**	**6,114,117**
Percentage increase over prior year		0.0%	5.81%			6.24%	2.26%	2.0%	2.0%	1.9%
CAPITAL / TRANSFER RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	369,342	385,844	376,730	-	-	376,730	384,260	391,950	399,790	407,790
Transfer to Equipment Replacement Fund	221,646	221,646	226,080	-	-	226,080	230,600	235,210	239,910	244,710
Capital Equipment Purchases	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**590,988**	**607,490**	**602,810**	**-**	**-**	**602,810**	**614,860**	**627,160**	**639,700**	**652,500**
		2.8%	2.00%			2.00%	2.00%	2.0%	2.0%	2.0%
DEBT CHARGES	144,236	94,236	54,206	84,000	-	138,206	223,206	357,206	357,206	357,206
TOTAL COSTS	**6,039,678**	**6,004,685**	**6,269,459**	**106,968**	**-**	**6,376,427**	**6,600,691**	**6,864,149**	**6,994,628**	**7,123,823**
		-0.58%	3.80%			**5.58%**	3.52%	3.99%	1.90%	1.85%
FUNDING SOURCES (REVENUE)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Fee Income	(1,829,390)	(1,797,881)	(1,898,630)	-	-	(1,898,630)	(1,936,610)	(1,975,340)	(2,014,830)	(2,055,100)
Rental Income	(447,561)	(444,077)	(464,276)	-	-	(464,276)	(473,570)	(483,020)	(492,680)	(502,540)
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(20,936)	(20,936)	(20,936)	-	-	(20,936)	(20,936)	(20,936)	(20,936)	(20,936)
TOTAL REVENUE	(2,297,887)	(2,262,894)	(2,383,842)	-	-	(2,383,842)	(2,431,116)	(2,479,296)	(2,528,446)	(2,578,576)
			3.74%			3.74%	1.98%	2.0%	2.0%	2.0%
REQUISITION	**(3,741,791)**	**(3,741,791)**	**(3,885,617)**	**(106,968)**	**-**	**(3,992,585)**	**(4,169,575)**	**(4,384,853)**	**(4,466,182)**	**(4,545,247)**
Percentage increase over prior year requisition			3.84%			6.70%	4.43%	5.16%	1.85%	1.77%
PARTICIPANTS: Sooke and JDF AUTHORIZED POSITIONS:										
Salaried	20.60	20.60	20.60	0.50	-	21.10	21.10	21.10	21.10	21.10

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.40X SEAPARC	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$137,000	$467,100	$530,500	$2,283,000	$12,000	$3,429,600
Equipment		$0	$180,075	$188,050	$552,175	$257,635	$316,485	$1,494,420
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$35,000	$36,800	$36,500	$38,500	$39,000	$185,800
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$352,075**	**$691,950**	**$1,119,175**	**$2,579,135**	**$367,485**	**$5,109,820**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$426,000	$1,850,000	$0	$2,276,000
Equipment Replacement Fund		$0	$186,075	$171,550	$126,175	$240,635	$298,985	$1,023,420
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$166,000	$520,400	$567,000	$488,500	$68,500	$1,810,400
		$0	**$352,075**	**$691,950**	**$1,119,175**	**$2,579,135**	**$367,485**	**$5,109,820**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.40X

Service Name: SEAPARC

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
20-09	Replacement	Domestic Hot Water Replacement	Replacement of hot water storage tanks and update system	$ 100,000	E	Cap	Carryforward	-	-	-	-	-	$ -
22-13	Renewal	Weight room upgrade	Accessibility and Weight Room upgrades	$ 15,000	B	Cap	Carryforward	-	-	-	-	-	$ -
23-04	Renewal	Building Assessment and Renewal	Building assessment and repairs	$ 250,000	B	Res		50,000	50,000	50,000	50,000	-	$ 200,000
23-04	Renewal	Building Assessment and Renewal	Building assessment and repairs		B	Cap		-	-	-	-	-	$ -
23-07	Renewal	Parking Lot Renewal	Renewal parking lot	$ 173,750	S	Res		35,000	36,800	36,500	38,500	-	$ 146,800
23-07	Renewal	Parking Lot Renewal	Renewal parking lot		S	Cap						-	$ -
24-04	Renewal	Roof Repairs	General Roof Repairs	$ 37,500	B	Res		7,500	7,500	7,500	7,500	-	$ 30,000
24-04	Renewal	Roof Repairs	General Roof Repairs		B	Cap		-	-	-	-	-	$ -
24-06	Renewal	Replace Ventilation Fans	Replace Ventilation Fans	$ 7,000	B	Res		7,500	-	-	-	-	$ 7,500
24-13	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 48,000	E	Res		16,000	16,500	-	-	-	$ 32,500
24-15	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 73,600	E	ERF		19,600	8,600	14,100	-	-	$ 42,300
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system	$ 2,200,000	B	Debt	Carryforward	-	-	-	-	-	$ -
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant		-	-	-	-	-	$ -
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant		-	-	-	-	-	$ -
25-05	Replacement	Replace Sewage & Storm Pump System	Replace Sewage & Storm Pump System	$ 42,000	B	ERF		22,000	-	-	-	-	$ 22,000
25-07	Study	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System	$ 8,350	B	Res		-	4,600	-	-	-	$ 4,600
26-08	Renewal	Duct cleaning	Duct cleaning	$ 37,000	B	Res		-	-	25,000	-	-	$ 25,000
26-09	Replacement	Pool Lectronator System	Replacement of lectronator cells and components	$ 85,000	E	ERF		21,000	21,750	22,750	24,000	-	$ 89,500
26-11	Renewal	Irrigation allowance	Repair & replacement of irrigation components	$ 25,000	E	ERF		5,000	5,000	5,000	5,000	-	$ 20,000
26-12	New	Electric Key Entry System	Install electric key entry system	$ 68,000	B	Res		20,000	-	-	-	-	$ 20,000
26-14	Study	Pool Change Room Renovation	Pool Change Room Renovation (design/scope)	$ 25,000	B	Cap	Carryforward	-	-	-	-	-	$ -
26-16	Renewal	Pool Circulation Pump renewal	Pool Circulation Pump renewal (allowance)	$ 100,000	E	ERF		35,000	36,000	45,000	22,000	-	$ 138,000
27-01	Renewal	Sauna renewal	Renovate sauna room	$ 30,000	B	Res		30,000	-	-	-	-	$ 30,000
27-02	Replacement	Fire annunciator panel replacement	Fire annunciator panel replacement	$ 30,000	E	ERF		30,000	-	-	-	-	$ 30,000
27-03	Renewal	Replace Arena Rubber Mat Flooring	Replace Arena Rubber Mat Flooring	$ 150,000	B	Res		-	150,000	-	-	-	$ 150,000
27-04	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 53,475	E	ERF		53,475	-	-	-	-	$ 53,475
28-01	New	Asset Management - data collection	Data collection for integration with asset management software	$ 50,000	B	Res		-	50,000	-	-	-	$ 50,000
28-02	Renewal	Repaint Fitness Facility Exterior	Repaint Fitness Facility Exterior	$ 25,000	B	Res		-	25,000	-	-	-	$ 25,000
28-03	Renewal	Recoat Arena Metal Roof	Recoat Arena Metal Roof	$ 720,000	B	Res		-	20,000	400,000	-	-	$ 420,000
28-04	Renewal	Pool Change Room Renovation	Pool Change Room Renovation	$ 170,000	B	Res		-	160,000	-	-	-	$ 160,000
28-05	Replacement	Electrification of Pool Boilers	Replacement of secondary pool boilers (oil to electric)	$ 471,000	E	Debt		-	-	426,000	-	-	$ 426,000
28-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 75,000	E	ERF		-	100,200		-	-	$ 100,200
29-02	Study	Electrification of Arena Dehumidifier	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in	$ 30,000	B	Res		-	-	30,000	-	-	$ 30,000
29-03	Renewal	Storm & Sewer repair allowance	Buried services repair allowance (storm & sanitary)	$ 18,000	B	Res		-	-	18,000	-	-	$ 18,000
29-05	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 53,250	E	ERF		-	-	39,325	-	-	$ 39,325
30-01	Renewal	Replace Arena In-Slab Refrigeration	Replace Arena Ice Rink and In-Slab Refrigeration	$ 1,850,000	B	Debt		-	-	-	1,850,000	-	$ 1,850,000

Service #: 1.40X

Service Name: SEAPARC

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
30-02	Renewal	Arena Change Room Renovation	Renovation of original (1976) arena change rooms	$ 150,000	B	Res		-	-	-	150,000	-	$ 150,000
30-03	Renewal	Pool Window Wall Repair Allowance	Pool Window Wall Repair Allowance	$ 7,500	B	Res		-	-	-	7,500	-	$ 7,500
30-04	Replacement	Replace Arena Dehumidifier	Replace Arena Dehumidifier	$ 110,000	B	Res		-	-	-	110,000	-	$ 110,000
30-05	Replacement	Replace Ventilation Fans	Replace Ventilation Fans - allowance	$ 8,000	B	Res		-	-	-	8,000	-	$ 8,000
30-06	Study	Energy Recovery - phase 2	Technical design of energy recovery - phase 2	$ 100,000	B	Res		-	-	-	100,000	-	$ 100,000
30-07	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 17,000	E	Res		-	-	-	17,000	-	$ 17,000
30-08	Replacement	Radio Replacements	Radio system replacement	$ 40,000	E	ERF		-	-	-	40,000	-	$ 40,000
30-09	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 13,480	E	ERF		-	-	-	14,560	-	$ 14,560
30-10	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 143,950	E	ERF		-	-	-	135,075	-	$ 135,075
31-01	Renewal	Roof Repairs	General Roof Repairs	$ 7,500	B	Res		-	-	-	-	$ 7,500	$ 7,500
31-02	Study	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System	$ 4,500	B	Res		-	-	-	-	$ 4,500	$ 4,500
31-03	Replacement	Arena Zamboni Water Storage Tanks	Replacement of arena Zamboni water storage tanks	$ 16,000	E	ERF		-	-	-	-	$ 16,000	$ 16,000
31-04	Renewal	Pool Circulation Pump renewal	Pool Circulation Pump renewal (allowance)	$ 22,500	E	ERF		-	-	-	-	$ 22,500	$ 22,500
31-05	Replacement	Pool Sand Filter replacement	Replacement of pool sand filters	$ 19,000	E	ERF		-	-	-	-	$ 19,000	$ 19,000
31-06	Renewal	Parking Lot Renewal	Renewal parking lot	$ 39,000	S	Res		-	-	-	-	$ 39,000	$ 39,000
31-07	Replacement	Equipment Replacement (pooled)	Equipment Replacement	$ 78,765	E	ERF		-	-	-	-	$ 78,765	$ 78,765
31-08	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	$ 45,220	E	ERF		-	-	-	-	$ 45,220	$ 45,220
31-09	Replacement	Golf Course Equipment Replacement	Replacement of fairway mower and club car	$ 87,000	E	ERF		-	-	-	-	$ 87,000	$ 87,000
31-10	Renewal	Irrigation allowance	Repair & replacement of irrigation components	$ 5,500	E	ERF		-	-	-	-	$ 5,500	$ 5,500
31-11	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	$ 17,500	E	Res		-	-	-	-	$ 17,500	$ 17,500
31-12	Replacement	Pool Lectronator System	Replacement of lectronator cells and components	$ 25,000	E	ERF		-	-	-	-	$ 25,000	$ 25,000
													$ -
			Grand Total	**$ 7,978,340**			**$ -**	**$ 352,075**	**$ 691,950**	**$ 1,119,175**	**$ 2,579,135**	**$ 367,485**	**$ 5,109,820**

Service:	1.40X	SEAPARC

Project Number	20-09	Capital Project Title	Domestic Hot Water Replacement	Capital Project Description	Replacement of hot water storage tanks and update system
Project Rationale	Service life is ended for DHW storage tanks for the arena as well as for the pool/gym. This project will consider heat recovery implications in design and implementation.				

Project Number	23-04	Capital Project Title	Building Assessment and Renewal	Capital Project Description	Building assessment and repairs
Project Rationale	Aging facilities. Arena built in 1975, Pool in 2000. Increasing issues with building envelope and finishings.				

Project Number	23-07	Capital Project Title	Parking Lot Renewal	Capital Project Description	Renewal parking lot
Project Rationale	Regular repairs required to parking lot including paving, line painting and oil separator clean out.				

Project Number	24-04	Capital Project Title	Roof Repairs	Capital Project Description	General Roof Repairs
Project Rationale	Annual roof repair allowance.				

Service: 1.40X SEAPARC

Project Number	24-06	**Capital Project Title**	Replace Ventilation Fans	**Capital Project Description**	Replace Ventilation Fans
Project Rationale	At or nearing end of life				

Project Number	24-13	**Capital Project Title**	Arena Compressor Overhaul	**Capital Project Description**	Refrigeration plant compressor overhaul
Project Rationale	Overhaul of arena compressors(alternating) to ensure continuity of service. Recommended maintenance by CIMCO.				

Project Number	24-15	**Capital Project Title**	IT Equipment Replacement	**Capital Project Description**	Replacement of IT equipment and computers
Project Rationale	CRD IT's infrastructure renewal plan				

Project Number	25-01	**Capital Project Title**	Implement Heat Recovery System Phase 1	**Capital Project Description**	Implementation of phase 1 of heat recovery system
Project Rationale	A number of pool mechanical systems approaching end of life. Heat recovery system would address replacement of these systems and benefit with reduced GHG emissions to meet climate targets.				

Service:	1.40X	SEAPARC

Project Number	25-05	**Capital Project Title**	Replace Sewage & Storm Pump System	**Capital Project Description**	Replace Sewage & Storm Pump System
Project Rationale	Condition assessment indicates areas at or nearing end of life. Phase 1 is pump replacement in 2027; phase 2 is for sewage pump rails and lift in 2028.				

Project Number	25-07	**Capital Project Title**	Thermal Evaluation of Electrical System	**Capital Project Description**	Thermal Evaluation of Electrical System
Project Rationale	Code requirement				

Project Number	26-08	**Capital Project Title**	Duct cleaning	**Capital Project Description**	Duct cleaning
Project Rationale	Regular maintenance of duct system.				

Project Number	26-09	**Capital Project Title**	Pool Lectronator System	**Capital Project Description**	Replacement of lectronator cells and components
Project Rationale	Annual replacement of lectronator system components.				

Service: 1.40X SEAPARC

Project Number	26-11	**Capital Project Title**	Irrigation allowance	**Capital Project Description**	Repair & replacement of irrigation components
Project Rationale	Annual allowance for repairs				

Project Number	26-12	**Capital Project Title**	Electric Key Entry System	**Capital Project Description**	Install electric key entry system
Project Rationale	Improve facility security and access.				

Project Number	26-14	**Capital Project Title**	Pool Change Room Renovation	**Capital Project Description**	Pool Change Room Renovation (design/scope)
Project Rationale	Determine scope and pricing for 2028 project.				

Project Number	27-03	**Capital Project Title**	Replace Arena Rubber Mat Flooring	**Capital Project Description**	Replace Arena Rubber Mat Flooring
Project Rationale	Flooring at end of life.				

Project Number	27-04	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement schedule				

Project Number	28-01	**Capital Project Title**	Asset Management - data collection	**Capital Project Description**	Data collection for integration with asset management software
Project Rationale	Collection of data for integration with planned asset management software implementation				

Service:	1.40X	SEAPARC

Project Number	28-02	**Capital Project Title**	Repaint Fitness Facility Exterior	**Capital Project Description**	Repaint Fitness Facility Exterior
Project Rationale	Maintain aesthetics and extend service life.				

Project Number	28-03	**Capital Project Title**	Recoat Arena Metal Roof	**Capital Project Description**	Recoat Arena Metal Roof
Project Rationale	Extend roof service life.				

Project Number	28-04	**Capital Project Title**	Pool Change Room Renovation	**Capital Project Description**	Pool Change Room Renovation
Project Rationale	Supported via Strategic Plan				

Project Number	28-05	**Capital Project Title**	Electrification of Pool Boilers	**Capital Project Description**	Replacement of secondary pool boilers (oil to electric)
Project Rationale	Oil tank for the secondary boiler is past end of life. Oil tank to be decommissioned and oil boiler replaced with electric boiler. Electrical upgrades required as part of this project.				

Project Number	28-06	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

Project Number	29-02	**Capital Project Title**	Electrification of Arena Dehumidifier	**Capital Project Description**	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in
Project Rationale	Design and replacement of low-temperature dehumidifiers with heat recovery tie in. 2 year project				

Service:	1.40X	SEAPARC

Project Number	29-03	**Capital Project Title**	Storm & Sewer repair allowance	**Capital Project Description**	Buried services repair allowance (storm & sanitary)
Project Rationale	Regular repair allowance.				

Project Number	29-05	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

Project Number	30-01	**Capital Project Title**	Replace Arena In-Slab Refrigeration	**Capital Project Description**	Replace Arena Ice Rink and In-Slab Refrigeration
Project Rationale	End of life				

Project Number	30-02	**Capital Project Title**	Arena Change Room Renovation	**Capital Project Description**	Renovation of original (1976) arena change rooms
Project Rationale	Asset management plan and strategic plan need.				

Project Number	30-03	**Capital Project Title**	Pool Window Wall Repair Allowance	**Capital Project Description**	Pool Window Wall Repair Allowance
Project Rationale	Repairs due to leakage				

Service:	1.40X	SEAPARC

Project Number	30-04	**Capital Project Title**	Replace Arena Dehumidifier	**Capital Project Description**	Replace Arena Dehumidifier
Project Rationale	End of life				

Project Number	30-05	**Capital Project Title**	Replace Ventilation Fans	**Capital Project Description**	Replace Ventilation Fans - allowance
Project Rationale	End of life				

Project Number	30-06	**Capital Project Title**	Energy Recovery - phase 2	**Capital Project Description**	Technical design of energy recovery - phase 2
Project Rationale	To align with end of life for various mechanical components and climate goals				

Project Number	30-07	**Capital Project Title**	Arena Compressor Overhaul	**Capital Project Description**	Refrigeration plant compressor overhaul
Project Rationale	Regular renewal schedule				

Project Number	30-08	**Capital Project Title**	Radio Replacements	**Capital Project Description**	Radio system replacement
Project Rationale	End of life				

Service: 1.40X SEAPARC

Project Number	30-09	**Capital Project Title**	IT Equipment Replacement	**Capital Project Description**	Replacement of IT equipment and computers
Project Rationale	End of life				

Project Number	30-10	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Annual small equipment replacement.				

Project Number	31-01	**Capital Project Title**	Roof Repairs	**Capital Project Description**	General Roof Repairs
Project Rationale	Annual roof repair allowance.				

Project Number	31-02	**Capital Project Title**	Thermal Evaluation of Electrical System	**Capital Project Description**	Thermal Evaluation of Electrical System
Project Rationale	Code requirement				

Service:	1.40X	SEAPARC

Project Number	31-03	**Capital Project Title**	Arena Zamboni Water Storage Tanks	**Capital Project Description**	Replacement of arena Zamboni water storage tanks
Project Rationale	Replacement due to equipment at end of life				

Project Number	31-04	**Capital Project Title**	Pool Circulation Pump renewal	**Capital Project Description**	Pool Circulation Pump renewal (allowance)
Project Rationale	Annual replacement budget for pool circulation pumps and components				

Project Number	31-05	**Capital Project Title**	Pool Sand Filter replacement	**Capital Project Description**	Replacement of pool sand filters
Project Rationale	Replacement to ensure pool safety/cleanliness				

Project Number	31-06	**Capital Project Title**	Parking Lot Renewal	**Capital Project Description**	Renewal parking lot
Project Rationale	Regular repairs required to parking lot including paving, line painting and oil separator clean out.				

Service:	1.40X	SEAPARC

Project Number	31-07	**Capital Project Title**	Equipment Replacement (pooled)	**Capital Project Description**	Equipment Replacement
Project Rationale	Replacement of small equipment				

Project Number	31-08	**Capital Project Title**	IT Equipment Replacement	**Capital Project Description**	Replacement of IT equipment and computers
Project Rationale	Equipment at end of life				

Project Number	31-09	**Capital Project Title**	Golf Course Equipment Replacement	**Capital Project Description**	Replacement of fairway mower and club car
Project Rationale	Equipment at end of life - replacement of fairway mower and club car				

Project Number	31-10	**Capital Project Title**	Irrigation allowance	**Capital Project Description**	Repair & replacement of irrigation components
Project Rationale	Annual allowance for irrigation repairs				

Service:	1.40X	SEAPARC

Project Number	31-11	**Capital Project Title**	Arena Compressor Overhaul	**Capital Project Description**	Refrigeration plant compressor overhaul
Project Rationale	Code requirement				

Project Number	31-12	**Capital Project Title**	Pool Lectronator System	**Capital Project Description**	Replacement of lectronator cells and components
Project Rationale	Annual budget for replacement of lectronator system cells and components				

1.40X SEAPARC Recreation Combined
Asset and Reserve Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

SEAPARC Recreation (1.401 &1.403 Combined)

Assets held by the Sooke Parks and Recreation service consist of a pool, an arena, ball field, skate park and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Capital Reserve	566,856	792,586	656,446	481,396	392,686	731,976
Equipment Replacement Fund	6,469	46,574	105,624	214,659	213,934	159,659
Total projected year end balance	**573,325**	**839,160**	**762,070**	**696,055**	**606,620**	**891,635**

1.40X SEAPARC Recreation Combined
Capital Reserve Fund Schedule
2027 - 2031 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.40X SEAPARC Recreation and Pool Combined Capital Reserve Fund

Capital Reserve Fund	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	703,264	566,856	792,586	656,446	481,396	392,686
Planned Capital Expenditure (Based on Capital Plan)	(525,750)	(166,000)	(520,400)	(567,000)	(488,500)	(68,500)
Transfer from Operating Budget	369,342	376,730	384,260	391,950	399,790	407,790
Interest Income*	20,000	15,000				
Ending Balance $	**566,856**	**792,586**	**656,446**	**481,396**	**392,686**	**731,976**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Recreation Combined
Equipment Replacement Fund Schedule (ERF)
2027 - 2031 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.40X Combined SEAPARC Recreation and Pool ERF

Equipment Replacement Fund	Est Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	218,823	6,469	46,574	105,624	214,659	213,934
Planned Purchase (Based on Capital Plan)	(434,750)	(186,075)	(171,550)	(126,175)	(240,635)	(298,985)
Transfer from Operating Budget	221,646	226,080	230,600	235,210	239,910	244,710
Equipment Disposal						
Interest Income*	750	100				
Ending Balance $	**6,469**	**46,574**	**105,624**	**214,659**	**213,934**	**159,659**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

SEAPARC

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. Legacy Fund established by Bylaw 4103 for donations received.

Summary

Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve	38,386	39,386	39,386	39,386	39,386	39,386
Operating Reserve - Legacy Fund	2,397	2,487	2,487	2,487	2,487	2,487
Total projected year end balance	**40,783**	**41,873**	**41,873**	**41,873**	**41,873**	**41,873**

See attached reserve schedules for projected annual cash flows.

1.40X SEAPARC
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

SEAPARC

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105301

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	37,386	38,386	39,386	39,386	39,386	39,386
Planned Purchase	-	-	-	-	-	-
Transfer from Ops Budget	-	-	-		-	-
Interest Income*	1,000	1,000				
Total projected year end balance	**38,386**	**39,386**	**39,386**	**39,386**	**39,386**	**39,386**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.40X SEAPARC Legacy Fund
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

SEAPARC Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105101

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	2,307	2,397	2,487	2,487	2,487	2,487
Planned Purchase						
Transfer from Ops Budget	-					
Interest Income*	90	90				
Total projected year end balance	**2,397**	**2,487**	**2,487**	**2,487**	**2,487**	**2,487**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

GM - Parks, Recreation & Environmental Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.028 GM - Parks, Recreation & Environmental Services	Committee: Environmental Services

DEFINITION:

The oversight of Parks, Recreation & Environmental Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Parks, Recreation & Environmental Services. The department and its divisions report to the Board, Hospital District Board, the Environmental Services Committee and the Regional Parks Committee.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.028 - GM - Parks, Recreation & Environmental Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS										
Salaries and Wages	445,715	443,400	480,554	-	-	480,554	489,786	499,202	508,806	518,603
Contract for Services	10,000	10,000	10,210	-	-	10,210	10,210	10,210	10,210	10,210
Allocation - Standard Overhead	52,370	52,370	54,963	-	-	54,963	56,117	57,239	58,384	59,552
Allocation - Human Resources	15,312	15,312	15,802	-	-	15,802	16,138	16,464	16,748	16,691
Allocation - Building Occupancy	25,570	25,570	26,110	-	-	26,110	27,224	27,671	28,128	28,595
Insurance	660	660	1,190	-	-	1,190	1,250	1,313	1,379	1,449
TOTAL OPERATING COSTS	**549,627**	**547,312**	**588,829**	**-**	**-**	**588,829**	**600,725**	**612,099**	**623,655**	**635,100**
*Percentage Increase over prior year		-0.4%	7.1%	0.0%	0.0%	7.1%	2.0%	1.9%	1.9%	1.8%
Recovery for First Aid Officer	(104)	(104)	(106)	-	-	(106)	(108)	(110)	(112)	(114)
NET COSTS	**549,523**	**547,208**	**588,723**	**-**	**-**	**588,723**	**600,617**	**611,989**	**623,543**	**634,986**
*Percentage increase over prior year Net Costs		-0.4%	7.1%	0.0%	0.0%	7.1%	2.0%	1.9%	1.9%	1.8%
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Environmental Administration Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.575 Environmental Administration Services **Committee: Environmental Services**

DEFINITION:

To provide administrative and clerical support services to the Environmental Protection, Environmental Innovation, and Environmental Resource Management Divisions.

PARTICIPATION:

All Functions administered by Environmental Services

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COST RECOVERY:

Allocations to Environmental Protection, Environmental Innovation and Environment Resource Management Divisions.

OTHER:

The Legislative and General Government requisition covers costs associated with the General Manager's services to the Board.

1.575 - Env Services - Administration	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	96,784	96,784	96,800	-	-	96,800	98,686	100,609	102,571	104,573
Allocations	68,486	68,486	85,588	-	-	85,588	89,738	94,041	98,504	103,132
Operating - Other Costs - Summary	55,531	49,734	56,355	-	-	56,355	57,482	58,632	59,805	61,001
TOTAL OPERATING COSTS	**220,801**	**215,004**	**238,743**	**-**	**-**	**238,743**	245,906	253,282	260,880	268,706
*Percentage Increase over prior year		-2.6%	8.1%	0.0%	0.0%	8.1%	3.0%	3.0%	3.0%	3.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	3,582	9,379	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	3,582	9,379	-	-	-	-	-	-	-	-
TOTAL COSTS	224,383	224,383	238,743	-	-	238,743	245,906	253,282	260,880	268,706
*Percentage Increase over prior year		0.0%	6.4%	0.0%	0.0%	6.4%	3.0%	3.0%	3.0%	3.0%
Internal Recoveries	(224,383)	(224,383)	(238,743)	-	-	(238,743)	(245,906)	(253,282)	(260,880)	(268,706)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	-	-	-	-	-	-	-	-	-
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Transfer from Ops Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year										
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Salaried	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.575 Environmental Administration Services	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$6,000	$5,700	$5,500	$5,500	$9,000	$31,700
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$6,000**	**$5,700**	**$5,500**	**$5,500**	**$9,000**	**$31,700**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$6,000	$5,700	$5,500	$5,500	$9,000	$31,700
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$6,000**	**$5,700**	**$5,500**	**$5,500**	**$9,000**	**$31,700**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.575

Service Name: Environmental Administration Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
20-01	Replacement	Office Furniture	ERF replacement of desks, chairs, shelves	$ 19,570	E	ERF		$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 15,000
20-02	Replacement	Office Equipment	ERF replacement of computers, printers	$ 25,843	E	ERF		$ 3,000	$ 2,700	$ 2,500	$ 2,500	$ 6,000	$ 16,700
													$ -
													$ -
													$ -
			Grand Total	**$ 45,413**			**$ -**	**$ 6,000**	**$ 5,700**	**$ 5,500**	**$ 5,500**	**$ 9,000**	**$ 31,700**

Service:	1.575	Environmental Administration Services

Project Number	20-01	**Capital Project Title**	Office Furniture	**Capital Project Description**	ERF replacement of desks, chairs, shelves
Project Rationale	Miscellaneous furniture required by ES-HQ, as needed (shelving, chairs, tables, desks).				

Project Number	20-02	**Capital Project Title**	Office Equipment	**Capital Project Description**	ERF replacement of computers, printers
Project Rationale	Computer replacements have been included based on IT's four-year replacement lifecycle.				

1.575 ES HQ Administration
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105523	2026	2027	2028	2029	2030	2031
Beginning Balance	93,653	95,153	95,153	95,153	95,153	95,153
Planned Purchase	-					
Transfer from Ops Budget	-	-	-	-	-	-
Interest Income*	1,500	-	-	-	-	-
Total projected year end balance	**95,153**	**95,153**	**95,153**	**95,153**	**95,153**	**95,153**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.575 ES HQ Administration
ERF Reserve Summary
2027 - 2031 Financial Plan

ERF Reserve Cash Flow (Equipment Portion)

ERF: Environmental HQ/Administration support Senior Budget - ERF for Equipment

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Center: 101449	2026	2027	2028	2029	2030	2031
Beginning Balance	153,619	159,237	153,237	147,537	142,037	136,537
Planned Purchase (Based on Capital Plan)	(5,000)	(6,000)	(5,700)	(5,500)	- (5,500)	- (9,000)
Transfer from Operating Budget	9,379		-	-	-	-
Interest Income*	1,239	-	-	-	-	-
Total projected year end balance	**159,237**	**153,237**	**147,537**	**142,037**	**136,537**	**127,537**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Environmental Protection and Water Quality

COMMITTEE OF THE WHOLE

September 2026

Service: 1.578 Environmental Protection **Committee: Environmental Services**

DEFINITION:

To provide Protective Programs (Environmental Assessment and Regulatory Programs) relative to various Operating, Environmental and Capital programs. The cost of this function is allocated to other operating budgets and capital projects using these Services.

SERVICE DESCRIPTION:

The division provides scientific, technical and regulatory support to CRD services to ensure protection of human health and the environment.

PARTICIPATION:

Method of cost allocation is:

* Allocation on an hourly basis for services rendered to Third Party Projects, Capital & Operating functions

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COST RECOVERY:

A mixture of allocations and time charges to Protective Programs, Environment Resource Management, and Environmental Programs.

Change in Budget 2026 to 2027

Service: 1.578 & 1.579 Environmental Protection	**Total Expenditure**	**Comments**
2026 Budget	**9,792,738**	
Change in Wages & Benefits:		
General Wage and Benefits Increase	45,868	Inclusive of estimated collective agreement changes
Position changes	5,333	Inclusive of step increases, position changes and reclassifications
1.0 FTE Environmental Technician 2	111,479	2027 Lab Technician Term Extension
Increase of 0.3 FTE Goose Management Coordinator	57,197	2027 IBC 6a-5.2: Goose Management Service Enhancement (conversion, Q3 implementation)
Total Change in Wages & Benefits	219,877	
Other Changes:		
Corporate Communication Allocation	36,821	Increase in Corporate Communication support; $30k included for a specific AUX role and allocated beginning 2027
Software Licenses	63,903	Increase in license fees (Microsoft licenses for Copilot, Outlook, Power Automate, etc.)
Other Costs	(34,798)	Reduced telecommunication cost in 2027
Total Other Changes	65,926	
2027 Budget	**10,078,541**	

Summary of % Expense Increase	
2026 Base salary and benefit change	0.5%
2027 IBC Expense	1.7%
Corporate Communication Allocation	0.4%
Software Licences	0.7%
Balance of increase	-0.3%
% expense increase from 2026:	***2.9%***
% Requisition increase from 2026 (if applicable):	*%*

Requisition funding is 0% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Overhead service budget, continuing to provide service as planned. Forecast largely on plan.

ENVIRONMENTAL PROTECTION (1.578 & 1.579)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	7,040,976	7,031,255	6,929,868	57,197	270,088	7,257,153	7,414,442	7,441,410	7,584,408	7,610,005
Allocations	1,516,434	1,535,434	1,572,140	-	-	1,572,140	1,614,914	1,650,252	1,680,509	1,711,851
Operating Costs - Other - Summary	1,010,328	685,534	756,946	-	-	756,946	772,458	789,820	807,408	824,544
TOTAL OPERATING COSTS	**9,567,738**	**9,252,223**	**9,258,954**	**57,197**	**270,088**	**9,586,239**	**9,801,814**	**9,881,482**	**10,072,326**	**10,146,401**
*Percentage Increase over prior year		-3.3%	-3.2%	0.6%	2.8%	0.2%	2.2%	0.8%	1.9%	0.7%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	225,000	225,000	225,000	-	-	225,000	225,000	225,000	225,000	225,000
Transfer to Operating Reserve Fund	-	259,547	267,302	-	-	267,302	68,181	284,080	397,650	637,170
TOTAL CAPITAL / RESERVES	225,000	484,547	492,302	-	-	492,302	293,181	509,080	622,650	862,170
TOTAL COSTS	9,792,738	9,736,770	9,751,256	57,197	270,088	10,078,541	10,094,995	10,390,563	10,694,976	11,008,571
*Percentage Increase over prior year		-0.6%	-0.4%	0.6%	2.8%	2.9%	0.2%	2.9%	2.9%	2.9%
Allocation Recovery - Environmental Services	(9,666,217)	(9,666,218)	(9,751,256)	(1,463)	(37,802)	(9,790,521)	(10,094,995)	(10,390,563)	(10,694,976)	(11,008,571)
OPERATING COSTS LESS INTERNAL RECOVERIES	126,521	70,552	(0)	55,734	232,286	288,020	0	(0)	-	(0)
FUNDING SOURCES (REVENUE)										
(Surplus) / Deficit										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer From Operating Reserve	(126,521)	(70,553)	-	(55,734)	(232,286)	(288,020)	-	-	-	-
TOTAL REVENUE	(126,521)	(70,553)	-	(55,734)	(232,286)	(288,020)	-	-	-	-
REQUISITION	-	-	-	-	-	-	(0)	0	-	0
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: Costs recovered internally										
AUTHORIZED POSITIONS:										
Ongoing	53.4	53.4	53.20			53.20	53.20	53.20	53.20	53.20
Term	2.5	2.5	2.00			2.00	2.00	2.00	2.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.578 Environmental Protection	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$150,000	$345,000	$75,000	$114,900	$92,000	$776,900
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$150,000**	**$345,000**	**$75,000**	**$114,900**	**$92,000**	**$776,900**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$75,000	$275,000	$0	$0	$0	$350,000
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$75,000	$70,000	$75,000	$114,900	$92,000	$426,900
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$150,000**	**$345,000**	**$75,000**	**$114,900**	**$92,000**	**$776,900**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.578

Service Name: Environmental Protection

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total	Cost Estimate Class
18-01	Replacement	Annual Scientific/Field/Outreach/Printers/Copiers equipment replacement	ERF replacement of Scientific/Field/Outreach /Printers/Copiers equipment	$ 325,000	E	ERF		$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 325,000	Class C (±25-40%)
18-02	Replacement	Annual Computer equipment replacement	ERF replacement of computer equipment	$ 202,000	E	ERF		$ -	$ -	$ -	$ 44,900	$ 22,000	$ 66,900	Class A (±10-15%)
18-03	Replacement	Annual vehicle replacement	ERF replacement of vehicles	$ 270,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -	Class A (±10-15%)
18-04	Replacement	Furniture replacement	ERF replacement of furniture	$ 10,000	E	ERF		$ 5,000		$ 5,000	$ -	$ -	$ 10,000	Class A (±10-15%)
19-01	Replacement	IT Database Programs	Address based database & EQIS	$ 350,000	E	Cap		$ 75,000	$ 275,000	$ -	$ -	$ -	$ 350,000	Class C (±25-40%)
20-01	New	Furniture	New Furniture	$ 30,000	E	ERF		$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000	Class C (±25-40%)
													$ -	Class A (±10-15%)
			Grand Total	**$ 1,187,000**			**$ -**	**$ 150,000**	**$ 345,000**	**$ 75,000**	**$ 114,900**	**$ 92,000**	**$ 776,900**	

Service:	1.578	Environmental Protection

Project Number	18-01	**Capital Project Title**	Annual Scientific/Field/Outreach/Printers/Copiers equipment replacement	**Capital Project Description**	ERF replacement of Scientific/Field/Outreach /Printers/Copiers equipment
Project Rationale	Replacement of routine sampling/outreach/printers/copiers equipment				

Project Number	18-02	**Capital Project Title**	Annual Computer equipment replacement	**Capital Project Description**	ERF replacement of computer equipment
Project Rationale	Routine replacement of various computer equipment due to end of calculated lifecycle (4yrs). Note: expense is calculated on 2026 values - estimates as per IT. Each year includes a number of laptop replacements scheduled by IT.				

Project Number	18-03	**Capital Project Title**	Annual vehicle replacement	**Capital Project Description**	ERF replacement of vehicles
Project Rationale	2026-Replace F18029(Kia Soul), FQ6007 (Kia Soul-CCC), F18018(Nissan NV200-EMP), F18019(Nissan NV200-EMP)				

Project Number	18-04	**Capital Project Title**	Furniture replacement	**Capital Project Description**	ERF replacement of furniture
Project Rationale	2nd & 4th floor copier areas, office chairs, bookshelves, storage cabinets, monitor arms.				

Service:	1.578	Environmental Protection

Project Number	19-01	**Capital Project Title**	IT Database Programs	**Capital Project Description**	Address based database & EQIS
Project Rationale	Database development and maintenance - Address based database & EQIS				

Project Number	20-01	**Capital Project Title**	Furniture	**Capital Project Description**	New Furniture
Project Rationale	Additional furniture for new cubicles & meeting rooms				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.579 Environmental Water Quality	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$8,400	$2,400	$8,600	$9,700	$0	$29,100
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$8,400**	**$2,400**	**$8,600**	**$9,700**	**$0**	**$29,100**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$8,400	$2,400	$8,600	$9,700	$0	$29,100
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$8,400**	**$2,400**	**$8,600**	**$9,700**	**$0**	**$29,100**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.579

Service Name: Environmental Water Quality

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
20-32	Renewal	Annual Computer equipment replacement	ERF replacement of computer equipment	$ 49,544	E	ERF		$ 8,400	$ 2,400	$ 8,600	$ 9,700	$ -	$ 29,100
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 49,544**			**$ -**	**$ 8,400**	**$ 2,400**	**$ 8,600**	**$ 9,700**	**$ -**	**$ 29,100**

Service:	1.579	Environmental Water Quality

Project Number	20-32	**Capital Project Title**	Annual Computer equipment replacement	**Capital Project Description**	ERF replacement of computer equipment
Project Rationale	Routine replacement of various computer equipment due to end of calculated lifecycle (4yrs). Note: expense is calculated on 2025 values. Each year includes a number of laptop replacements scheduled by IT.				

1.578 Environmental Protection
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Environmental Protection

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105525	2026	2027	2028	2029	2030	2031
Beginning Balance	1,051,270	1,252,400	1,203,061	1,204,243	1,272,907	1,418,370
Planned Purchase	(78,627)	(167,213)	-	-	-	-
Transfer from Ops Budget	259,547	117,874	1,182	68,664	145,463	343,983
Interest Income*	20,210	-	-	-	-	-
Total projected year end balance	**1,252,400**	**1,203,061**	**1,204,243**	**1,272,907**	**1,418,370**	**1,762,353**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
Reserve balance retained for charge-out rate stabilization

1.578 Environmental Protection
Equipment Reserve Summary
2027 - 2031 Financial Plan

ERF Reserve Cash Flow

Environmental Protection is responsible for providing scientific and technical expertise in order to protect the region's environmental resources and functions. Key areas of focus are the Climate Action Program, Integrated Watershed Management, Wastewater and Marine Environment Program.

Equipment Replacement Fund	Estimate	Budget				
Fund: 1022 Fund Center: 101492	2026	2027	2028	2029	2030	2031
Beginning Balance	1,266,692	1,072,692	1,197,692	1,327,692	1,452,692	1,537,792
Planned Purchase (Based on Capital Plan)	(394,000)	(75,000)	(70,000)	(75,000)	(114,900)	(92,000)
Transfer from Operating Budget	200,000	200,000	200,000	200,000	200,000	200,000
Interest Income						
Total projected year end balance	**1,072,692**	**1,197,692**	**1,327,692**	**1,452,692**	**1,537,792**	**1,645,792**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

1.579 Environmental Sustainability HQ Water Quality
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Environmental Sustainability HQ Water Quality

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	**Estimate**	**Budget**				
Fund: 1500 Fund Center: 105517	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	699,814	646,076	674,697	741,696	957,112	1,209,300
Planned Purchase	(70,553)	(120,807)	-	-	-	-
Transfer from Ops Budget		149,428	66,999	215,416	252,187	293,187
Interest Income*	16,815	-	-	-	-	-
Total projected year end balance	**646,076**	**674,697**	**741,696**	**957,112**	**1,209,300**	**1,502,487**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.579 Environmental Sustainability HQ Water Quality
Equipment Reserve Summary
2027 - 2031 Financial Plan

ERF Reserve Cash Flow

Water Quality Senior Budget - Equipment Replacement for Equipment

Equipment Replacement Fund	**Estimate**	**Budget**				
Fund: 1022 Fund Center: 102075	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	142,453	167,453	184,053	206,653	223,053	238,353
Planned Purchase (Based on Capital Plan)		(8,400)	(2,400)	(8,600)	(9,700)	-
Transfer from Operating Budget	25,000	25,000	25,000	25,000	25,000	25,000
Interest Income*		-	-	-	-	-
Total projected year end balance	**167,453**	**184,053**	**206,653**	**223,053**	**238,353**	**263,353**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:
ERF Reserve to fund replacement of equipment used by the staff of the Environmental Water Quality Division.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Source Control Program

COMMITTEE OF THE WHOLE

September 2026

Service: 3.755 Regional Source Control Program **Committee: Environmental Services**

DEFINITION:

Provides for the control of the direct or indirect discharge of contaminants into or through facilities connected to sewage facilities under the regulatory authority of the Capital Regional District. Est. Bylaw No. 2402, 1996, amended Bylaw No. 3351, December 2006.

SERVICE DESCRIPTION:

Source control is a waste management strategy aimed at reducing contaminants that industries, businesses, institutions and households discharge to sanitary sewers. Source control focuses on point-of-discharge reductions in contaminants in order to protect: sewage collection and treatment systems, the quality of treatment plant sewage sludge and biosolids, the marine receiving environment and public and worker health and safety.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

Greater of $1,100,000 or $0.037 / $1,000 of actual assessments

COMMITTEE:

Environmental Services

FUNDING:

Requisition, permit fees and other fees

COST APPORTIONMENT:

(1) Fees.
(2) Based on annual flow of sewage among each municipal and electoral participation area into sewage facilities owned or operated by the CRD.
(3) Remaining balance apportioned to all participating members on the basis of converted net taxable value of land and improvements.

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

COST SHARING ALLOCATION - ESTIMATED YEARLY FLOW

	Estimated Yearly Flow	% of Total Flows	
Central Saanich	1,422,410	3.98%	
Colwood	1,168,430	3.27%	
Esquimalt	2,070,117	5.79%	
Langford	3,846,904	10.76%	
North Saanich	620,617	1.74%	
Oak Bay	2,714,509	7.59%	
Saanich	9,019,968	25.23%	58.36%
Sidney	1,324,456	3.70%	
Victoria	11,976,471	33.50%	
View Royal	815,835	2.28%	
Esquimalt Nation	26,070	0.07%	
Pauquachin First Nation	49,578	0.14%	
Songhees Nation	228,273	0.64%	
Tseycum First Nation	18,690	0.05%	
D.N.D.	128,306	0.36%	
Institute of Ocean Sciences (I.O.S.)	4,159	0.01%	
Ganges Sewer	175,602	0.49%	
Maliview Sewer	17,019	0.05%	
Magic Lake Estates Sewer	103,150	0.29%	
Port Renfrew Sewer	17,482	0.05%	41.64%
TOTAL	**35,748,046**	**100.00%**	**100.00%**

Bylaw 3351

Change in Budget 2026 to 2027
Service: 3.755 - Regional Source Control Program

	Total Expenditure	Comments
2026 Budget	**1,795,828**	
Changes:		
Environmental Protection Allocation	65,776	Increase in 2026 operating costs
Contribution Projects	(20,000)	Special project contributions are not required in 2027
Other Costs	4,996	
Total Other Changes	50,772	
2027 Budget	**1,846,600**	

Summary of % Expense Change		
Environmental Protection Allocation	3.7%	
Reduction contribution projects	-1.1%	
Balance of increase	0.3%	
% expense increase from 2026:	***2.8%***	
% Requisition increase from 2026 (if applicable):	***3.0%***	*Requisition funding is 87% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favorable variance of $81,000 due mainly to savings on Environmental Protection Allocation. This variance will result in a reduction of transfer from operating reserve at year end.

3.755 - REGIONAL SOURCE CONTROL PROGRAM	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocations - Environmental Protection	1,461,697	1,380,157	1,527,473	-	-	1,527,473	1,573,298	1,620,496	1,669,111	1,719,185
Operation - Other Costs	184,539	183,089	170,127	-	-	170,127	176,218	179,858	183,567	187,366
Contract For Services	113,080	113,080	114,000	-	-	114,000	53,040	54,101	55,183	56,286
Consultant Expenses	36,512	36,512	35,000	-	-	35,000	35,700	36,414	37,142	37,885
TOTAL OPERATING COSTS	**1,795,828**	**1,712,838**	**1,846,600**	**-**	**-**	**1,846,600**	**1,838,256**	**1,890,869**	**1,945,003**	**2,000,722**
*Percentage Increase over prior year		-4.62%	2.8%	0.0%	0.0%	2.8%	-0.5%	2.9%	2.9%	2.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	1,795,828	1,712,838	1,846,600	-	-	1,846,600	1,838,256	1,890,869	1,945,003	2,000,722
*Percentage Increase over prior year		-4.6%	2.8%	0.0%	0.0%	2.8%	-0.5%	2.9%	2.9%	2.9%
Internal Recoveries	(55,000)	(55,000)	(55,000)	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
OPERATING COSTS LESS INTERNAL RECOVERIES	1,740,828	1,657,838	1,791,600	-	-	1,791,600	1,783,256	1,835,869	1,890,003	1,945,722
*Percentage Increase over prior year		-4.8%	2.9%	0.0%	0.0%	2.9%	-0.5%	3.0%	2.9%	2.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Fees Charged	(64,171)	(64,171)	(64,000)	-	-	(64,000)	(65,280)	(66,586)	(67,917)	(69,276)
Revenue - Other	(1,000)	(1,510)	(2,000)	-	-	(2,000)	(2,040)	(2,081)	(2,122)	(2,165)
Grants in Lieu of Taxes	(82,765)	(82,765)	(82,765)	-	-	(82,765)	(82,765)	(82,765)	(82,765)	(82,765)
Transfer From Operating Reserve	(83,500)	-	(88,160)	-	-	(88,160)	(47,402)	(66,954)	(87,364)	(108,686)
TOTAL REVENUE	(231,436)	(148,446)	(236,925)	-	-	(236,925)	(197,487)	(218,385)	(240,169)	(262,892)
REQUISITION	**(1,509,392)**	**(1,509,392)**	**(1,554,675)**	**-**	**-**	**(1,554,675)**	**(1,585,769)**	**(1,617,484)**	**(1,649,834)**	**(1,682,830)**
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	2.0%	2.0%	2.0%	2.0%

PARTICIPANTS: Colwood, Victoria, Esquimalt, Oak Bay, C. Saanich, N. Saanich, Langford; Sewered Local Areas of Ganges, Maliview, Magic Lakes, Pt. Renfrew, D.N.D.

3.755 Regional Source Control Program
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Regional Source Control Program

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105504	2026	2027	2028	2029	2030	2031
Beginning Balance	454,702	465,628	388,613	352,578	297,219	221,681
Planned Purchase	-	(88,160)	(47,402)	(66,954)	(87,364)	(108,686)
Transfer to/from Ops Budget		-	-	-	-	-
Interest Income*	10,926	11,145	11,367	11,595	11,827	12,063
Total projected year end balance	**465,628**	**388,613**	**352,578**	**297,219**	**221,681**	**125,058**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Septage Disposal Program

COMMITTEE OF THE WHOLE

September 2026

Service: 3.700 Septage Disposal Program **Committee: Core Area Liquid Waste Management**

DEFINITION:

Provision of septage disposal facilities for all areas of the Regional District and to compel persons within all or designated portions of the region to make use of any system established for the disposal of septage and to prescribe the terms and conditions from which persons make use of such system and to impose fines and penalties in respect thereof (Letters Patent - June 1, 1978).

SERVICE DESCRIPTION:

The service provides oversight for the contract between the CRD and SPL Wastewater Recovery Ltd.

PARTICIPATION:

All member municipalities except Saltspring Island and Outer Gulf Islands. Operating and debt costs not met by user charges to be recovered by requisition to all participating members based on member percentage of participant septage input. Properties located in municipalities and capable of being drained into a municipal sanitary sewer are exempt from any levy. Properties connected to a sewage collection system within an electoral area may be exempted by by-law. Annual net cost not to exceed $0.63/1000 on taxable school assessment (excluding property that is taxable for school purposes only Special Act.)

NON-PARTICIPANT, in relation to septage, means septage originating from a municipality or electoral area which does not participate in the septage disposal function under Division XXI of the Supplementary Letters Patent of the Regional District, and as such were charged a higher tipping fee before September 1, 1996. The same tipping fee to be charged to participants and non-participants after September 1, 1996.

COST APPORTIONMENT:

(1) Fees:
User charges permitted by Septage Processing Ltd. to its customers.
Mandatory Waste Tipping Fee:

$0.325 per Imperial Gallon	2022
$0.330 per Imperial Gallon	2023
$0.340 per Imperial Gallon	2024
$0.345 per Imperial Gallon	2025
$0.389 per Imperial Gallon	2026
$0.397 per Imperial Gallon	2027

Septage Processing Ltd. will submit to the CRD an administration fee of $0.015 per Imperial Gallon.
Other wastes have different user charges.

(2) Remaining balance apportioned to all participating members on the basis of percentage of Septage/Sewage delivered to the Septage Facility (No requisition - 2024)

MAXIMUM LEVY:

$0.63 / $1,000 on taxable school assessments (excluding property that is taxable for school purposes only).

Service: 3.700 Septage Disposal Program **Committee: Core Area Liquid Waste Management**

SPL Liquid Waste Volumes - 2026

	Septage Vol1	FOG Vol2	Other Vol3	TOTAL	Total %	Septage %1	FOG %2	Other %3
Central Saanich	174,106	23,217	31,861	229,184	2.2	76.0	10.1	13.9
Colwood	572,879	40,555	40,919	654,353	6.4	87.5	6.2	6.3
Esquimalt	9,207	8,694	156,311	174,212	1.7	5.3	5.0	89.7
Highlands	135,774	0	1,072,348	1,208,122	11.8	11.2	0.0	88.8
Langford	410,560	51,208	291,318	753,086	7.4	54.5	6.8	38.7
Metchosin	315,396	9,606	32,828	357,830	3.5	88.1	2.7	9.2
North Saanich	548,721	2,615	86,997	638,333	6.3	86.0	0.4	13.6
Saanich	670,449	106,865	330,142	1,107,456	10.9	60.5	9.6	29.8
Sidney	10,387	40,031	101,463	151,881	1.5	6.8	26.4	66.8
Sooke	628,640	7,878	188,054	824,572	8.1	76.2	1.0	22.8
Victoria	338,479	1,122,910	2,521,751	3,983,140	39.1	8.5	28.2	63.3
View Royal	15,063	750	807	16,620	0.2	90.6	4.5	4.9
Port Renfrew	26,543	0	68,431	94,974	0.9	27.9	0.0	72.1
Juan de Fuca	0	0	0	0	0.0	0.0	0.0	0.0
	408,423	600	9,697	418,720	4.6	97.541	0.143	231.6%
TOTAL	3,856,404	1,415,734	4,923,425	10,195,563	10000%			

Notes:

1. Septage = Institutional, Commercial, and Residential

2. FOG = Fats, Oils and Greases

3. Other = Portable Toilets, San. Sew. Ships, San. Sew. Docks, PIT toilet, Car Wash, Catch Basin, Sew. Sludge, Other (whey, dairy, brewery), and Lift Station

3.700 - SEPTAGE DISPOSAL PROGRAM	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	40,256	40,310	45,455	-	-	45,455	46,369	47,308	48,258	49,239
Allocations - Environmental Protection	59,464	59,599	62,140	-	-	62,140	64,003	65,924	67,901	69,940
Allocations - Others	66,783	66,783	67,092	-	-	67,092	67,342	67,589	67,841	68,098
TOTAL OPERATING COSTS	**166,503**	**166,692**	**174,687**	**-**	**-**	**174,687**	**177,714**	**180,821**	**184,000**	**187,277**
*Percentage Increase over prior year		0.1%	4.9%	0.0%	0.0%	4.9%	1.7%	1.7%	1.8%	1.8%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	26,537	28,313	-	-	28,313	25,286	22,179	19,000	15,723
Transfer to Sewer Capital Fund	-	-	-	-	-	-	-	-	-	-
	-									
TOTAL CAPITAL / RESERVES	-	26,537	28,313	-	-	28,313	25,286	22,179	19,000	15,723
	-									
TOTAL COSTS	166,503	193,229	203,000	-	-	203,000	203,000	203,000	203,000	203,000
*Percentage Increase over prior year		16.1%	21.9%	0.0%	0.0%	21.9%	0.0%	0.0%	0.0%	0.0%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	-	-	-	-	-	-	-	-	-	-
	-									
OPERATING COSTS LESS INTERNAL RECOVERIES	166,503	193,229	203,000	-	-	203,000	203,000	203,000	203,000	203,000
*Percentage Increase over prior year	0.00%	16.05%	21.92%	0.00%	0.00%	21.92%	0.00%	0.00%	0.00%	0.00%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Fees Charged	-	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Sale of Goods and Services	(165,774)	(190,000)	(200,000)	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Revenue - Other	(729)	(729)	(500)	-	-	(500)	(500)	(500)	(500)	(500)
TOTAL REVENUE	(166,503)	(193,229)	(203,000)	-	-	(203,000)	(203,000)	(203,000)	(203,000)	(203,000)
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	-	-	-	-
*Percentage Increase over prior year										
PARTICIPANTS: All Municipalities										

3.700 - SEPTAGE DISPOSAL PROGRAM
Operating Reserve Summary
2027 - 2031 Financial Plan

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SEPTAGE DISPOSAL PROGRAM

Established by ByLaw No. XXXX (TBD) to enable CRD Services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105579	2026	2027	2028	2029	2030	2031
Beginning Balance		-	28,313	53,599	75,778	94,778
Planned Purchase						
Transfer from Ops Budget		28,313	25,286	22,179	19,000	15,723
Interest Income*						
Total projected year end balance	**-**	**28,313**	**53,599**	**75,778**	**94,778**	**110,501**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Millstream Site Remediation

COMMITTEE OF THE WHOLE

September 2026

Service: 3.701 Millstream Site Remediation **Committee: Environmental Services**

DEFINITION:

Establishment Bylaw No. 3519, as amended, establishes a service for the purpose of the remediation of lands legally described as Lot A, Section 5, Range 3 West, Highland District, Plan 40349 operated as the Millstream Meadows Sewage Septage Facility (the "**Millstream Site**") and any other lands that may, now or in future, be affected by the operation of the Millstream Site as a sewage septage disposal facility.

SERVICE DESCRIPTION:

The service oversees the investigation and remediation of the former septage disposal site located at Millstream Meadows.

PARTICIPATION:

All municipalities and the Juan de Fuca Electoral Area.

MAXIMUM LEVY:

Greater of $1,400,000 or the amount equal to the amount that could be raised by a property value tax rate of $0.021 per $1,000 which when applied to the net taxable value of the land and improvements within the Service Area.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3513 (May 14, 2008)	Amended 3662 (Mar 2010)	$7,550,000
Borrowed:	SI Bylaw No. 3547 (July 9, 2008)	5 yr term	($3,850,000)
	SI Bylaw No. 3725	15 yr term	($288,234)
	SI Bylaw No. 3817 (May 2012)	15 yr term	($200,000)
	SI Bylaw No. 3882 (May 2013)	15 yr term	($600,000)
	SI Bylaw No. 3910 (July 2013)	15 yr term	($611,766)
Remaining:	Expired		$2,000,000

COMMITTEE:

Environmental Services

FUNDING:

Capital Project cost shared:

- Agreement with provincial Ministry of Agriculture and Lands (MAL) – 39% of eligible capital costs
- CRD Share is 61% of eligible costs and 100% of ineligible costs
  - Funds on Hand $1,643,000
  - Debt Servicing – up to $5,550,000 funded from property tax from the above participating areas
  - Effective 2010, 50% of the net annual costs of site remediation of the Millstream Meadows Sewage Septage Facility is funded from the annual Solid Waste Disposal Budget

3.701 - MILLSTREAM SITE REMEDIATION	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocations	114	114	10,090	-	-	10,090	-	-	-	-
Planning Costs	50,335	20,335	20,359	-	30,000	50,359	-	-	-	-
TOTAL OPERATING COSTS	**50,449**	**20,449**	**30,449**	**-**	**30,000**	**60,449**	-	-	-	-
*Percentage Increase over prior year		-59.5%	-39.6%	0.0%	59.5%	19.8%				
CAPITAL / RESERVE										
Transfer to Sewer Capital Fund (Millstream)	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	50,449	20,449	30,449	-	30,000	60,449	-	-	-	-
*Percentage Increase over prior year		-59.5%	-39.6%	0.0%	59.5%	19.8%				
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Estimated balance C/F from current to Next year		30,000								
Balance C/F from Prior to Current year	-	-		-	(30,000)	(30,000)	-	-	-	-
Grants in Lieu of Taxes	(449)	(449)	(449)	-	-	(449)	-	-	-	-
Transfer From Own Funds	(50,000)	(50,000)	-	-	(30,000)	(30,000)	-	-	-	-
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(50,449)	(20,449)	(449)	-	(60,000)	(60,449)	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%				
PARTICIPANTS: All Municipalities and JDF Electoral Area										

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.701 Millstream Site Remediation	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	$50,000	$301,585	$0	$0	$0	$0	$301,585
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$50,000	**$301,585**	**$0**	**$0**	**$0**	**$0**	**$301,585**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$50,000	$301,585	$0	$0	$0	$0	$301,585
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$50,000	**$301,585**	**$0**	**$0**	**$0**	**$0**	**$301,585**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 3.701

Service Name: Millstream Site Remediation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
17-01	Renewal	Millstream Meadows Remediation	CRD contaminated site remediation	$ 15,325,734	L	Cap	$ 20,000.00	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-01	Renewal	Millstream Meadows Remediation final phase-well decommissioning	CRD contaminated site remediation (final phase-well decommissioning)	$ 62,350	L	Cap	$ 30,000.00	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-01	Renewal	Site rehabilitation & divestment	CRD contaminated site remediation (final site rehabilitation and cleanup activities)	$ 251,585	L	Cap		$ 251,585	$ -	$ -	$ -	$ -	$ 251,585
													$ -
													$ -
			Grand Total	**$ 15,639,669**			**$ 50,000**	**$ 301,585**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 301,585**

Service:	3.701	Millstream Site Remediation

Project Number	17-01	**Capital Project Title**	Millstream Meadows Remediation	**Capital Project Description**	CRD contaminated site remediation
Project Rationale	Millstream Site Remediation: Make application for Provincial certification, 2025/2026 Project Completion. Staff will explore retention of the site for service delivery, or divestment in 2026. If retained, any carrying cost will be incurred by the services that the site will support.				

Project Number	26-01	**Capital Project Title**	Millstream Meadows Remediation final phase-well decommissioning	**Capital Project Description**	CRD contaminated site remediation (final phase-well decommissioning)
Project Rationale	Millstream Site Remediation: Decommissioning of remaining groundwater monitoring infrastructure. The technically complex installation of the remaining wells necessitates additional effort and specialized equipment to meet regulatory requirements.				

Project Number	27-01	**Capital Project Title**	Millstream Meadows Remediation - Final site rehabilitation	**Capital Project Description**	Final Site rehabilitation
Project Rationale	Millstream Meadows Remediation: Final site rehabilitation and waste clean up from remediation activities and site use. Marketing and associate divestment expenses per the remediation Cost Sharing MOU with WLRS.				

CAPITAL REGIONAL DISTRICT

2027 BUDGET

L.W.M.P. On-Site Systems Management Program

COMMITTEE OF THE WHOLE

September 2026

Service: 3.707 LWMP On Site Systems Management Program **Committee: Environmental Services**

DEFINITION:

CRD Bylaw No. 3478 (adopted March 19, 2008) establishing a service for the purpose of developing and implementing a management program for the onsite sewage systems in the service area.
Regulation Bylaw No. 3479 approved April 9, 2008.

SERVICE DESCRIPTION:

To reduce the impacts of failing septic (onsite) systems on human health and the environment through education and regulatory requirements. The Onsite Sewage Management Program (OMP) includes regulatory Bylaw No. 3479, outlining pump-out and maintenance requirements for owners of onsite systems. The program monitors residential compliance with the Bylaw and focuses on education to promote awareness and understanding of onsite system maintenance and care.

PARTICIPATION:

The participating areas are:

	2026 Budget Onsite Systems	%
Colwood	3,047	32.70%
Langford	1,548	16.61%
Saanich	2,259	24.24%
View Royal	59	0.63%
North Saanich	2,405	25.81%
	9,318	100.00%

Note 1: Cost apportionment based on the number of parcels having onsite disposal systems within a participating area as a percentage of the total number of parcels having onsite sewage disposal systems within the service area.

MAXIMUM LEVY:

Greater of $211,070 or the amount that could be raised by a property value tax rate of $0.008 / $1,000 when applied to the net taxable value of land and improvements within the service area.

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Environmental Services

FUNDING:

Parcel tax area created by each jurisdiction apportioned among all properties other than those parcels that are not connected to an onsite sewage disposal system.

3.707 - LWMP - ON SITE SYSTEM MANAGEMENT PROGRAM	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	153,288	146,195	157,769	-	-	157,769	161,150	164,613	168,175	171,837
Contract For Services	30,500	30,500	30,000	-	-	30,000	30,600	31,212	31,836	32,473
TOTAL OPERATING COSTS	**183,788**	**176,695**	**187,769**	**-**	**-**	**187,769**	**191,750**	**195,825**	**200,011**	**204,310**
*Percentage Increase over prior year		-3.9%	2.2%	0.0%	0.0%	2.2%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	183,788	176,695	187,769	-	-	187,769	191,750	195,825	200,011	204,310
*Percentage Increase over prior year		-3.9%	2.2%	0.0%	0.0%	2.2%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)		0								
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(9,135)	(9,135)	(9,135)	-	-	(9,135)	(9,135)	(9,135)	(9,135)	(9,135)
Transfer from Operating Reserve Fund	(43,097)	(36,004)	(43,463)	-	-	(43,463)	(43,909)	(44,180)	(44,464)	(44,762)
TOTAL REVENUE	(52,232)	(45,139)	(52,598)	-	-	(52,598)	(53,044)	(53,315)	(53,599)	(53,897)
REQUISITION	**(131,556)**	**(131,556)**	**(135,171)**	**-**	**-**	**(135,171)**	**(138,706)**	**(142,512)**	**(146,411)**	**(150,414)**
*Percentage Increase over prior year		0.0%	2.7%	0.0%	0.0%	2.7%	2.6%	2.7%	2.7%	2.7%
PARTICIPANTS: Colwood, Langford, Saanich, View Royal, North Saanich										

3.707 L.W.M.P. On Site Systems Management Program
Operating Reserve Summary
2027 - 2031 Financial Plan

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L.W.M.P. On Site Systems Management Program

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105526	2026	2027	2028	2029	2030	2031
Beginning Balance	418,968	385,940	342,477	298,567	254,388	209,924
Planned Purchase	(43,097)	(43,463)	(43,909)	(44,180)	(44,464)	(44,762)
Transfer from Ops Budget		-	-	-	-	-
Interest Income*	10,068					
Total projected year end balance	**385,940**	**342,477**	**298,567**	**254,388**	**209,924**	**165,163**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

L.W.M.P. Peninsula Programs

COMMITTEE OF THE WHOLE

September 2026

Service: 3.720 L.W.M.P. (Peninsula) **Saanich Peninsula Wastewater Commission**

DEFINITION:

Implementation of the Liquid Waste Management Plan for the Saanich Peninsula. Bylaw No. 2388 (1996), amended by Bylaw No. 2439 (1996) and Bylaw No. 3073 (2003)

SERVICE DESCRIPTION:

To manage the Saanich Peninsula Liquid Waste Management Plan (SPLWMP) and implement the commitments approved under the plan as required:

- planning, reporting, amendment preparation, implementation of commitments, biosolids management program, resource recovery development and inflow/infiltration enhancement program

MAXIMUM LEVY:

Greater of $5,663,000 or $1.56 / $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

Service: 3.720 L.W.M.P. (Peninsula) **Saanich Peninsula Wastewater Commission**

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

Central Saanich	44.75%
North Saanich (*see note below)	15.23%
Sidney	40.02%
Total	**100.00%**

Note:
* North Saanich taxes all of North Saanich, including the Airport, as LWMP benefits all of North Saanich, and not just the sewer area. (March 18, 2002)

Change in Budget 2026 to 2027
Service: 3.720 LWMP (PENINSULA)

	Total Expenditure	Comments
2026 Budget	**108,915**	
Changes:		
Contract for Services	45,501	Increase in contract cost related to review of LWMP.
Standard Overhead Allocation	3,685	Increase in 2026 operating costs
Other Costs	1,505	Increase in environmental protection allocation
Total Other Changes	50,691	
2027 Budget	**159,606**	

Summary of % Expense Change

Standard Overhead Allocation	3.4%
Reduction Contract for Services	41.8%
Balance of increase	1.4%
% expense increase from 2026:	***46.5%***
% Requisition increase from 2026 (if applicable):	***2.1%***

Requisition funding is 21% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favorable variance of $52,000 due mainly to savings on contract cost. This variance will result in a reduction of transfer from operating reserve at year end.

3.720 - LWMP (PENINSULA)	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	36,432	36,432	41,622	-	-	41,622	42,840	44,066	45,321	46,609
Contract For Services	72,483	20,000	117,984	-	-	117,984	142,437	123,900	141,340	90,765
TOTAL OPERATING COSTS	**108,915**	**56,432**	**159,606**	**-**	**-**	**159,606**	**185,277**	**167,966**	**186,661**	**137,374**
*Percentage Increase over prior year		-48.2%	46.5%	0.0%	0.0%	46.5%	16.1%	-9.3%	11.1%	-26.4%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	108,915	56,432	159,606	-	-	159,606	185,277	167,966	186,661	137,374
*Percentage Increase over prior year		-48.2%	46.5%	0.0%	0.0%	46.5%	16.1%	-9.3%	11.1%	-26.4%
OPERATING COSTS LESS INTERNAL RECOVERIES	108,915	56,432	159,606	-	-	159,606	185,277	167,966	186,661	137,374
*Percentage Increase over prior year		-48.2%	46.5%	0.0%	0.0%	46.5%	16.1%	-9.3%	11.1%	-26.4%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,021)	(1,021)	(1,021)	-	-	(1,021)	(1,021)	(1,021)	(1,021)	(1,021)
Transfer From Operating Reserve	(75,000)	(22,517)	(125,000)	-	-	(125,000)	(150,000)	(34,203)	-	-
TOTAL REVENUE	(76,021)	(23,538)	(126,021)	-	-	(126,021)	(151,021)	(35,224)	(1,021)	(1,021)
REQUISITION	**(32,894)**	**(32,894)**	**(33,585)**	**-**	**-**	**(33,585)**	**(34,256)**	**(132,742)**	**(185,640)**	**(136,353)**
*Percentage Increase over prior year		0.0%	2.1%	0.0%	0.0%	2.1%	2.0%	287.5%	39.9%	-26.5%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										

3.720 L.W.M.P. Peninsula
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

L.W.M.P. Peninsula

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105527	2026	2027	2028	2029	2030	2031
Beginning Balance	323,935	309,203	184,203	34,203	0	0
Planned Purchase	(22,517)	(125,000)	(150,000)	(34,203)	-	-
Transfer from Ops Budget				-	-	-
Interest Income*	7,785	-	-	-	-	-
Total projected year end balance	**309,203**	**184,203**	**34,203**	**0**	**0**	**0**

Assumptions/Background:
Retain reserve balance for future LWMP planning projects.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

L.W.M.P. Core and West Shore

COMMITTEE OF THE WHOLE

September 2026

Service:	3.750	L.W.M.P. - Core and West Shore	Committee: Core Area Liquid Waste Management

DEFINITION:

To provide under authority of Trunk Sewers and Sewer Disposal Letters of Patent for the study, design, monitoring, materials acquisition, construction, equipment acquisition and all works necessary for the preparation of a Liquid Waste Management Plan and any related works within the Capital Regional District. Establishment Bylaw No. 2312 (1995), amended by Bylaw No. 3028 (2002), 3319 (2006), and 4304 (2020).

SERVICE DESCRIPTION:

To manage the Core Area and West Shore Liquid Waste Management Plan (CALWMP) and implement the commitments approved under the plan
- planning, siting, reporting, amendment preparation, implementation of commitments, public communications, liquid and solid resource recovery development

PARTICIPATION:

City of Colwood, City of Victoria, Township of Esquimalt, City of Langford, Town of View Royal, Oak Bay and District of Saanich.

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

	Flow Amounts*	Allocation
Colwood	1,237,387	3.71%
Esquimalt	2,130,696	6.39%
Langford	4,065,900	12.18%
Oak Bay	2,731,759	8.19%
Saanich	9,377,561	28.10%
Victoria	12,576,673	37.69%
View Royal	868,066	2.60%
D.N.D	131,778	0.39%
Esquimalt Nation	31,067	0.09%
Songhees Nation	218,472	0.65%
Total	**33,369,359**	**100.00%**

* = Average Annual Flow

Bylaw 4304

Change in Budget 2026 to 2027
Service: 3.750 LWMP - CORE AND WEST SHORE

	Total Expenditure	Comments
2026 Budget	**628,442**	
Changes:		
Contract for Services	385,840	Increase in contract cost related to review of LWMP
Standard Overhead Allocation	1,928	Increase in 2026 operating costs
Transfer to Capital Reserve Fund	(16,505)	Decrease in Transfer to Capital Reserve Fund due to cost adjustments related to review of LWMP
Transfer to Operating Reserve Fund	(127,431)	Decrease in Transfer to Operating Reserve Fund due to cost adjustments related to review of LWMP
Other Costs	7,326	Increase in environmental protection allocation
Total Other Changes	251,158	
2027 Budget	**879,600**	

Summary of % Expense Change

Standard Overhead Allocation	0.3%
Increase in Contract for Services	61.4%
Decrease in Transfer to Capital Reserve Fund	-2.6%
Decrease in Transfer to Operating Reserve Fund	-20.3%
Balance of increase	1.2%
% expense increase from 2026:	***40.0%***
% Requisition increase from 2026 (if applicable):	***3.9%***

Requisition funding is 48% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $40,000 due mainly to less permit fee revenue. This variance will result in a reduction of transfer to capital reserve at year end.

3.750 - LWMP - CORE AND WEST SHORE	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	222,144	222,144	229,038	-	-	229,038	234,767	240,625	246,635	252,801
Consultant Expenses	112,362	112,362	114,722	-	-	114,722	117,016	119,356	121,743	124,178
Contract For Services	40,000	40,000	425,840	-	-	425,840	351,657	245,820	365,864	373,181
TOTAL OPERATING COSTS	**374,506**	**374,506**	**769,600**	**-**	**-**	**769,600**	**703,440**	**605,801**	**734,242**	**750,161**
*Percentage Increase over prior year		0.0%	105.5%	0.0%	0.0%	105.5%	-8.6%	-13.9%	21.2%	2.2%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	127,431	127,431	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	126,505	86,505	110,000	-	-	110,000	110,000	110,000	110,000	110,000
TOTAL CAPITAL / RESERVES	253,936	213,936	110,000	-	-	110,000	110,000	110,000	110,000	110,000
TOTAL COSTS	628,442	588,442	879,600	-	-	879,600	813,440	715,801	844,242	860,161
*Percentage Increase over prior year		-6.4%	40.0%	0.0%	0.0%	40.0%	-7.5%	-12.0%	17.9%	1.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(17,916)	(17,916)	(17,916)	-	-	(17,916)	(17,916)	(17,916)	(17,916)	(17,916)
Transfer From Operating Reserve	-	-	(275,000)	-	-	(275,000)	(200,000)	(93,330)	-	-
Revenue - Other	(200,000)	(160,000)	(160,000)	-	-	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
TOTAL REVENUE	(217,916)	(177,916)	(452,916)	-	-	(452,916)	(377,916)	(271,246)	(177,916)	(177,916)
REQUISITION	**(410,526)**	**(410,526)**	**(426,684)**	**-**	**-**	**(426,684)**	**(435,524)**	**(444,555)**	**(666,326)**	**(682,245)**
*Percentage Increase over prior year		0.0%	3.9%	0.0%	0.0%	3.9%	2.1%	2.1%	49.9%	2.4%

PARTICIPANTS: Colwood, Victoria, Esquimalt, Langford, Saanich, Oak Bay, View Royal.

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.750 L.W.M.P. - Core and West Shore	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		$0	$100,000	$100,000	$200,000	$200,000	$0	$600,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$100,000**	**$100,000**	**$200,000**	**$200,000**	**$0**	**$600,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$100,000	$100,000	$200,000	$200,000	$0	$600,000
		$0	**$100,000**	**$100,000**	**$200,000**	**$200,000**	**$0**	**$600,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 3.750

Service Name: L.W.M.P. - Core and West Shore

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 2026	2027	2028	2029	2030	2031	5 - Year Total
27-01	Study	Support for Wastewater Master Plan	Support for Wastewater Master Plan	$ 100,000	S	Res		$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
28-01	Study	Septage Options refinement	Septage Options refinement	$ 100,000	S	Res		$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
29-01	Replacement	Wastewater Oceanographic Model	Wastewater Oceanographic Model	$ 400,000	S	Res		$ -	$ -	$ 200,000	$ 200,000	$ -	$ 400,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 600,000**			**$ -**	**$ 100,000**	**$ 100,000**	**$ 200,000**	**$ 200,000**	**$ -**	**$ 600,000**

Service:	3.750	L.W.M.P. - Core and West Shore

Project Number	27-01	**Capital Project Title**	Support for Wastewater Master Plan	**Capital Project Description**	Support for Wastewater Master Plan
Project Rationale	Support for bridging recommendations in the Core Area Master Plan into updated Liquid Waste Management Plan.				

Project Number	28-01	**Capital Project Title**	Septage Options refinement	**Capital Project Description**	Septage Options refinement
Project Rationale	Leading from Septage Options Analysis, we anticipate needing to refine options, and cost estimates for the various options for managing septage and trucked liquid waste.				

Project Number	29-01	**Capital Project Title**	Wastewater Oceanographic Model	**Capital Project Description**	Wastewater Oceanographic Model
Project Rationale	The CRD relies on an oceanographic plume dilution and dispersion model to predict near and far field impacts of the McLoughlin Point wastewater discharge and to guide the receiving environmental monitoring program. The current model is outdated, and the software is at end of life. A new model will be required to support planning bypasses and new capital infrastructure (e.g., new outfall).				

3.750 L.W.M.P. Core and West Shore
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

L.W.M.P. Core and West Shore

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105528	2026	2027	2028	2029	2030	2031
Beginning Balance	426,369	568,330	293,330	93,330	0	0
Planned Purchase		(275,000)	(200,000)	(93,330)	-	-
Transfer from Ops Budget	127,431	-	-	-	-	-
Interest Income*	14,530	-	-	-	-	-
Total projected year end balance	**568,330**	**293,330**	**93,330**	**0**	**0**	**0**

Assumptions/Background:
Retain reserve balance for future LWMP planning projects

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

3.750 L.W.M.P. Core and West Shore
Capital Reserve Fund Schedule
2027 - 2031 Financial Plan

Profile

L.W.M.P. Core and West Shore

Established by Bylaw No. 4378 to enable CRD services to help accumulate resources for funding ongoing infrastructure renewal, expanding service levels, and funding unexpected capital investments is essential to ensuring long-term sustainability of infrastructure-dependent CRD services.

Capital Reserve Schedule

Capital Reserve Schedule	Estimate	Budget				
Fund: 1092 Fund Center: 102290	2026	2027	2028	2029	2030	2031
Beginning Balance	527,586	614,091	624,091	634,091	544,091	454,091
Planned Purchase		(100,000)	(100,000)	(200,000)	(200,000)	
Transfer from Ops Budget	86,505	110,000	110,000	110,000	110,000	110,000
Interest Income*						
Total projected year end balance	**614,091**	**624,091**	**634,091**	**544,091**	**454,091**	**564,091**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

L.W.M.P. - Harbour Studies

COMMITTEE OF THE WHOLE

September 2026

Service: 3.752 L.W.M.P. - Harbour Studies **Committee: Core Area Liquid Waste Management**

DEFINITION:

Core Area Liquid Waste Management Plan program - provides for the CRD to work in partnership with other agencies to protect and improve the environmental quality of Victoria and Esquimalt harbours. Establishment Bylaw No. 3743, February 16, 2011, as amended by Bylaw No. 3837 (2012).

SERVICE DESCRIPTION:

The service coordinates harbour environmental protection and improvement efforts among community, local governments and senior governments under the Core Area LWMP.

PARTICIPATION:

City of Colwood, City of Victoria, Township of Esquimalt, City of Langford, District of Saanich and Town of View Royal.

MAXIMUM LEVY:

Greater of $350,000 or $0.0064 per $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:
N/A

COMMITTEE:
Core Area Liquid Waste Management Committee

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

3.752 - LWMP - HARBOURS STUDIES	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocations - Environmental Protection & others	337,823	337,823	352,854	-	-	352,854	363,016	373,467	384,223	395,292
Consultant Expenses	31,337	31,337	31,995	-	-	31,995	32,630	33,280	33,950	34,630
Contract for Services	2,740	2,740	2,798	-	-	2,798	2,850	2,910	2,970	3,030
Operating - Other Costs	12,060	12,060	12,654	-	-	12,654	12,930	13,212	13,506	13,802
TOTAL OPERATING COSTS	**383,960**	**383,960**	**400,301**	**-**	**-**	**400,301**	**411,426**	**422,869**	**434,649**	**446,754**
*Percentage Increase over prior year		0.0%	4.3%	0.0%	0.0%	4.3%	2.8%	2.8%	2.8%	2.8%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	383,960	383,960	400,301	-	-	400,301	411,426	422,869	434,649	446,754
*Percentage Increase over prior year		0.0%	4.3%	0.0%	0.0%	4.3%	2.8%	2.8%	2.8%	2.8%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Grants in Lieu of Taxes	(20,344)	(20,344)	(20,344)	-	-	(20,344)	(20,344)	(20,344)	(20,344)	(20,344)
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(20,344)	(20,344)	(20,344)	-	-	(20,344)	(20,344)	(20,344)	(20,344)	(20,344)
REQUISITION	**(363,616)**	**(363,616)**	**(379,957)**	**-**	**-**	**(379,957)**	**(391,082)**	**(402,525)**	**(414,305)**	**(426,410)**
*Percentage Increase over prior year		0.0%	4.5%	0.0%	0.0%	4.5%	2.9%	2.9%	2.9%	2.9%

PARTICIPANTS: Colwood, Victoria, Esquimalt, Langford, Saanich, View Royal.

3.752 - LWMP - HARBOURS STUDIES
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

LWMP - HARBOURS STUDIES

Established by Bylaw No. 4144 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105580	2026	2027	2028	2029	2030	2031
Beginning Balance						
Planned Purchase						
Transfer from Ops Budget						
Interest Income*						
Total projected year end balance	-	-	-	-	-	-

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Goose Management

COMMITTEE OF THE WHOLE

September 2026

Service: 1.312 Regional Goose Management Service **Committee: Environmental Services Committee**

DEFINITION:

Regional coordination of Canada Goose population

Establishment Bylaw No. 4522, March 2023

SERVICE DESCRIPTION:

To provide a Canada goose service to address increasing regional population and inter-regional impacts of non-migratory, resident geese (economic, environmental and social impacts on multiple stakeholders that requires coordination across governments and with private and non-profit organizations

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

The greater of $251,900 or $0.0016 / $1,000 of taxable value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.312 - Regional Goose Management	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocation - Environmental Protection	178,596	178,596	191,419	-	-	191,419	196,946	202,628	208,475	214,493
Contract for Services	164,982	164,600	122,692	-	-	122,692	130,000	132,600	135,252	137,957
Operating - other costs	16,087	15,389	31,730	-	-	31,730	67,768	65,207	62,596	59,934
TOTAL OPERATING COSTS	**359,665**	**358,585**	**345,841**	**-**	**-**	**345,841**	**394,714**	**400,435**	**406,323**	**412,384**
*Percentage Increase over prior year		-0.3%	-3.8%	0.0%	0.0%	-3.8%	14.1%	1.4%	1.5%	1.5%
CAPITAL / RESERVE										
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	359,665	358,585	345,841	-	-	345,841	394,714	400,435	406,323	412,384
*Percentage Increase over prior year		-0.3%	-3.8%	0.0%	0.0%	-3.8%	14.1%	1.4%	1.5%	1.5%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Estimated balance C/F from current to Next year		1,520								
Balance C/F from Prior to Current year	-	-		-	(1,520)	(1,520)	-	-	-	-
Grants In Lieu of Taxes	(11,777)	(11,777)	(11,777)	-	-	(11,777)	(11,777)	(11,777)	(11,777)	(11,777)
Transfer From Operating Reserve	(49,621)	(50,061)	(31,664)	-	-	(31,664)	-	-	-	-
TOTAL REVENUE	(61,398)	(60,318)	(43,441)	-	(1,520)	(44,961)	(11,777)	(11,777)	(11,777)	(11,777)
REQUISITION	**(298,267)**	**(298,267)**	**(302,400)**	**-**	**1,520**	**(300,880)**	**(382,937)**	**(388,658)**	**(394,546)**	**(400,607)**
*Percentage Increase over prior year		0.0%	1.4%	0.0%	0.0%	0.9%	27.3%	1.5%	1.5%	1.5%

PARTICIPANTS: All Municipalities and Electoral Areas

1.312 - Regional Goose Management
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

- Regional Goose Management
Established by Bylaw No. 4102 and amended by Bylaw No.4585 to enable CRD Regional Services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105553	2026	2027	2028	2029	2030	2031
Projected year end balance						
Beginning Balance	79,377	31,664	-	-	-	-
Planned Purchase	(50,061)	(31,664)	-	-	-	-
Transfer from/to Ops Budget						
Interest Income*	2,348					
Total projected year end balance	**31,664**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Environmental Stewardship and Biodiversity

COMMITTEE OF THE WHOLE

September 2026

Service: 1.315 Environmental Stewardship and Biodiversity	Committee: Environmental Services

DEFINITION:

Regional Coordination of Biodiversity and Environmental Stewardship

Establishment Bylaw No. 4575, (January 2025)

SERVICE DESCRIPTION:

To provide a Regional Biodiversity and Environmental Stewardship service to pursue a regional approach to biodiversity and the protection of ecological assets with public authorities and groups across the capital region.

PARTICIPATION:

All municipalities and electoral areas within the Capital Regional District.

MAXIMUM LEVY:

The greater of $500,000 or $0.0028/$1,000 if the net taxable value of the land and improvements within the service area.

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.315 - Environmental Stewardship and Biodiversity	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocation - Environmental Protection	178,733	178,733	191,942	-	-	191,942	197,431	203,081	208,894	214,876
Consultant Expenses	36,150	36,150	20,000	-	-	20,000	20,600	20,810	21,024	21,243
Contract For Services	20,391	20,391	24,900	-	-	24,900	25,230	25,935	26,660	27,393
Operating - other costs	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**235,274**	**235,274**	**236,842**	**-**	**-**	**236,842**	**243,261**	**249,826**	**256,578**	**263,512**
*Percentage Increase over prior year		0.0%	0.7%	0.0%	0.0%	0.7%	2.7%	2.7%	2.7%	2.7%
CAPITAL / RESERVE										
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	235,274	235,274	236,842	-	-	236,842	243,261	249,826	256,578	263,512
*Percentage Increase over prior year		0.0%	0.7%	0.0%	0.0%	0.7%	2.7%	2.7%	2.7%	2.7%
Allocation Recovery	(105,876)	(105,876)	(110,640)	-	-	(110,640)	(113,960)	(117,378)	(120,900)	(124,527)
OPERATING COSTS LESS INTERNAL RECOVERIES	129,398	129,398	126,202	-	-	126,202	129,301	132,448	135,678	138,985
*Percentage Increase over prior year		0.0%	-2.5%	0.0%	0.0%	-2.5%	2.5%	2.4%	2.4%	2.4%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)		-								
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	-	-	-	-	-	-	-	-	-	-
Grants In Lieu of Taxes	(5,167)	(5,167)	(5,167)	-	-	(5,167)	(5,167)	(5,167)	(5,167)	(5,167)
TOTAL REVENUE	(5,167)	(5,167)	(5,167)	-	-	(5,167)	(5,167)	(5,167)	(5,167)	(5,167)
REQUISITION	**(124,231)**	**(124,231)**	**(121,035)**	**-**	**-**	**(121,035)**	**(124,134)**	**(127,281)**	**(130,511)**	**(133,818)**
*Percentage Increase over prior year		0.0%	-2.6%	0.0%	0.0%	-2.6%	2.6%	2.5%	2.5%	2.5%
PARTICIPANTS: All Municipalities but not Eas										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Hourly	-	-	-	-	-	-	-	-	-	-

1.315 - Environmental Stewardship and Biodiversity
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

- Environmental Stewardship and Biodiversity
Established by Bylaw No. 4102 and amended by Bylaw No.4723 to enable CRD Regional Services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105578	2026	2027	2028	2029	2030	2031
Projected year end balance						
Beginning Balance	66,565	68,165	68,165	68,165	68,165	68,165
Planned Purchase						
Transfer from/to Ops Budget						
Interest Income*	1,600					
Total projected year end balance	**68,165**	**68,165**	**68,165**	**68,165**	**68,165**	**68,165**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Sooke Stormwater Quality Management

COMMITTEE OF THE WHOLE

September 2026

Service: 1.531 Sooke Stormwater Quality Management **Committee: Environmental Services**

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. "Stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Work is conducted for the District of Sooke by annual letter of agreement.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Sooke Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The District of Sooke.

MAXIMUM LEVY:

None stated

MAXIMUM CAPITAL DEBT:

Nil

FUNDING:

Requisition

1.531 - STORMWATER QUALITY - SOOKE	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	23,777	23,777	27,019	-	-	27,019	26,909	27,681	28,478	29,296
Contract For Services	48,949	48,949	36,388	-	-	36,388	7,192	7,130	7,057	36,979
TOTAL OPERATING COSTS	**72,726**	**72,726**	**63,407**	**-**	**-**	**63,407**	34,101	34,811	35,535	66,275
*Percentage Increase over prior year		0.0%	-12.8%	0.0%	0.0%	-12.8%	-46.2%	2.1%	2.1%	86.5%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	72,726	72,726	63,407	-	-	63,407	34,101	34,811	35,535	66,275
*Percentage Increase over prior year		0.0%	-12.8%	0.0%	0.0%	-12.8%	-46.2%	2.1%	2.1%	86.5%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(320)	(320)	(320)	-	-	(320)	(320)	(320)	(320)	(320)
Transfer From Operating Reserve	(40,000)	(40,000)	(30,000)			(30,000)	-	-	-	(30,000)
TOTAL REVENUE	(40,320)	(40,320)	(30,320)	-	-	(30,320)	(320)	(320)	(320)	(30,320)
REQUISITION	**(32,406)**	**(32,406)**	**(33,087)**	**-**	**-**	**(33,087)**	**(33,781)**	**(34,491)**	**(35,215)**	**(35,955)**
*Percentage Increase over prior year		0.0%	2.1%	0.0%	0.0%	2.1%	2.1%	2.1%	2.1%	2.1%
PARTICIPANTS: Sooke										

1.531 Storm Water Quality - Sooke
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Storm Water Quality - Sooke

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue. 2027 is the next planned water quality objective sampling year. This sampling takes place every 4 years, with 3 years saving up.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105518	2026	2027	2028	2029	2030	2031
Beginning Balance	106,903	69,472	39,472	39,472	39,472	39,472
Planned Purchase	(40,000)	(30,000)	-	-	-	(30,000)
Transfer from Ops Budget	-	-	-	-	-	-
Interest Income*	2,569	-	-	-	-	-
Total projected year end balance	**69,472**	**39,472**	**39,472**	**39,472**	**39,472**	**9,472**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Core and West Shore Stormwater Quality Management

COMMITTEE OF THE WHOLE

September 2026

Service: 1.536 Core and West Shore Stormwater Quality Management **Committee: Core Area Liquid Waste Management**

DEFINITION:

This program coordinates the management of stormwater quality and surface water resources in cooperation with the seven core municipalities. The program includes investigations to assess shoreline discharges and contaminant sources and protect the marine environment using a watershed management planning approach. Establishment Bylaw 2567, adopted Feb 25, 1998.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Core Area to coordinate the management of stormwater quality and surface water resources. The program includes investigation to assess shoreline discharges and contaminant sources and protect the marine environment using an integrated watershed management approach.

PARTICIPATION:

The apportionment of annual operating costs among the participants shall be on the basis of:

- one-sixth in proportion to population of the participants
- one-sixth in proportion to land area of the participants
- one-third in proportion to converted assessments of the participants
- one-third in proportion to the number of high and medium priority discharges of stormwater to the environment in the prior year within the boundaries of each of the participants, as determined by the Capital Region District Board.

The participants are:

City of Colwood
City of Victoria
Township of Esquimalt
District of Langford
District of Oak Bay
District of Saanich
Town of View Royal

MAXIMUM LEVY:

None listed in Establishing Bylaw

COMMITTEE:

Core Area Liquid Waste Management Committee

FUNDING:

Requisition for Stormwater Program and Direct Agreement for coordinator for the Bowker Creek Initiative.

1.536 - STORMWATER QUALITY MANAGEMENT-CORE	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	632,909	628,155	653,204	-	-	653,204	672,013	691,333	711,227	731,692
Contract For Services	116,219	116,219	117,141	-	-	117,141	114,510	111,705	108,674	105,426
Consultant Expenses	50,267	50,267	45,837	-	-	45,837	46,800	47,782	48,786	49,810
TOTAL OPERATING COSTS	**799,395**	**794,641**	**816,182**	**-**	**-**	**816,182**	**833,323**	**850,821**	**868,686**	**886,928**
*Percentage Increase over prior year		-0.6%	2.1%	0.0%	0.0%	2.1%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	799,395	794,641	816,182	-	-	816,182	833,323	850,821	868,686	886,928
*Percentage Increase over prior year		-0.2%	1.8%	0.0%	0.0%	1.8%	1.7%	1.6%	1.6%	1.6%
Recovery - Other	(37,000)	(37,000)	(37,000)	-	-	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)
OPERATING COSTS LESS RECOVERIES	762,395	757,641	779,182	-	-	779,182	796,323	813,821	831,686	849,928
*Percentage Increase over prior year		-0.6%	2.2%	0.0%	0.0%	2.2%	2.2%	2.2%	2.2%	2.2%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year										
Grants in Lieu of Taxes	(50,122)	(50,122)	(50,122)	-	-	(50,122)	(50,122)	(50,122)	(50,122)	(50,122)
Transfer From Operating Reserve	(50,000)	(45,246)	(50,000)	-	-	(50,000)	(52,880)	(55,819)	(58,819)	(61,883)
TOTAL REVENUE	(100,122)	(95,368)	(100,122)	-	-	(100,122)	(103,002)	(105,941)	(108,941)	(112,005)
REQUISITION	**(662,273)**	**(662,273)**	**(679,060)**	**-**	**-**	**(679,060)**	**(693,321)**	**(707,880)**	**(722,745)**	**(737,923)**
*Percentage Increase over prior year		0.0%	2.5%	0.0%	0.0%	2.5%	2.1%	2.1%	2.1%	2.1%

PARTICIPANTS: Victoria, Saanich, Esquimalt, View Royal, Langford, Colwood.

1.536 Stormwater Quality Management - Core
Operating Reserve Summary
2027- 2031 Financial Plan

Profile

Stormwater Quality Management - Core

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105519	2026	2027	2028	2029	2030	2031
Beginning Balance	474,254	440,405	390,405	337,525	281,706	222,887
Planned Purchase		-	-	-	-	-
Transfer from/to Ops Budget	(45,246)	(50,000)	(52,880)	(55,819)	(58,819)	(61,883)
Interest Income*	11,397	-	-	-	-	-
Total projected year end balance	**440,405**	**390,405**	**337,525**	**281,706**	**222,887**	**161,004**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Saanich Peninsula - Stormwater Quality Management

COMMITTEE OF THE WHOLE

September 2026

Service: 1.537 Saanich Peninsula - Stormwater Quality Management **Commission: Saanich Peninsula Waste Water**

DEFINITION:

Establishment Bylaw No. 3642 (2009), as amended by Bylaw No. 4141 (2017), to identify pollution in stormwater run-off from land in the service area.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Saanich Peninsula to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

District of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Greater of $106,017 or $0.0103/$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

Saanich Peninsula Wastewater Commission

FUNDING:

The apportionment of annual operating costs among the participating areas shall be on the basis of one -sixth in proportion to the population of the participating areas, one-sixth in proportion to the land area of the participating areas, one -sixth in proportion to the length of shoreline in each of the participating areas, and one-half in proportion to the number of high and medium priority discharges of stormwater to the environment in the prior year within the boundaries of each of the participating areas, as determined by the Capital Regional District Board.

USER CHARGE:

N/A

Service: 1.537 Saanich Peninsula - Stormwater Quality Management	Commission: Saanich Peninsula Waste Water

COST SHARING ALLOCATION:

	Stormwater
Central Saanich	26.17%
North Saanich	40.39%
Sidney	19.81%
Tsawout Nations	6.81%
Tsartlip Nations	4.10%
Pauquachin Nations	0.96%
Tseycum Nations	1.77%
Total	**100.00%**

Note:
* Service established effective 2010; previously provided by agreement

Bylaw 4141

1.537 Saanich Peninsula - Stormwater Quality Mgmt	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	89,648	79,648	92,182	-	-	92,182	94,930	97,756	100,668	103,665
Contract For Services	21,515	21,515	40,926	-	-	40,926	40,676	40,399	40,091	39,752
Consultant Expenses	19,499	19,499	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**130,662**	**120,662**	**133,108**	**-**	**-**	**133,108**	**135,606**	**138,155**	**140,759**	**143,417**
*Percentage Increase over prior year		-7.7%	1.9%	0.0%	0.0%	1.9%	1.9%	1.9%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	130,662	120,662	133,108	-	-	133,108	135,606	138,155	140,759	143,417
*Percentage Increase over prior year		-7.7%	1.9%	0.0%	0.0%	1.9%	1.9%	1.9%	1.9%	1.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(4,180)	(4,180)	(4,180)	-	-	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)
Transfer From Operating Reserve	(10,000)	-	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL REVENUE	(14,180)	(4,180)	(14,180)	-	-	(14,180)	(14,180)	(14,180)	(14,180)	(14,180)
REQUISITION	**(116,482)**	**(116,482)**	**(118,928)**	**-**	**-**	**(118,928)**	**(121,426)**	**(123,975)**	**(126,579)**	**(129,237)**
*Percentage Increase over prior year	0.0%	0.0%	2.1%	0.0%	0.0%	2.1%	2.1%	2.1%	2.1%	2.1%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										

1.537 Saanich Peninsula - Stormwater Quality Mgmt
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Saanich Peninsula - Stormwater Quality Mgmt

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule	Estimate	Budget				
Fund: 1500 Fund Center: 105520	2026	2027	2028	2029	2030	2031
Beginning Balance	139,403	141,635	131,635	121,635	111,635	101,635
Planned Purchase	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfer from/to Ops Budget		-	-	-	-	-
Interest Income*	2,232	-	-	-	-	-
Total projected year end balance	**141,635**	**131,635**	**121,635**	**111,635**	**101,635**	**91,635**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Saanich Peninsula - Source Control Stormwater

COMMITTEE OF THE WHOLE

September 2026

Service: 1.538 Saanich Peninsula - Source Control Stormwater **Commission: Saanich Peninsula Waste Water**

DEFINITION:

To regulate, prohibit and impose requirements in respect of discharges to the municipal stormwater system and water courses Bylaw No. 3906 (adopted August, 2013), amended by Bylaw No. 4140 (2016).

SERVICE DESCRIPTION:

The service provides a regulatory stormwater source control program in the Saanich Peninsula to manage stormwater quality in the municipal drainage systems.

PARTICIPATION:

Districts of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Maximum Levy: Greater of $51,715 or $0.005/$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

Saanich Peninsula Wastewater

FUNDING:

The annual costs for the service, net of grants and other revenues, shall be apportioned on the basis of:
a) The population of the participating areas; and
b) The population estimate as determined annually by the Regional Planning Services department of the Capital Regional District.

USER CHARGE:

N/A

1.538 San Pen - Source Control Stormwater	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Operating Expenditures	54,537	53,167	54,975	-	-	54,975	56,497	58,087	59,732	61,409
Contract For Services	8,236	9,000	9,000	-	-	9,000	9,180	9,364	9,551	9,742
TOTAL OPERATING COSTS	**62,773**	**62,167**	**63,975**	**-**	**-**	**63,975**	**65,677**	**67,451**	**69,283**	**71,151**
*Percentage Increase over prior year		-1.0%	1.9%	0.0%	0.0%	1.9%	2.7%	2.7%	2.7%	2.7%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	62,773	62,167	63,975	-	-	63,975	65,677	67,451	69,283	71,151
*Percentage Increase over prior year		-1.0%	1.9%	0.0%	0.0%	1.9%	2.7%	2.7%	2.7%	2.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,746)	(1,746)	(1,746)	-	-	(1,746)	(1,746)	(1,746)	(1,746)	(1,746)
Transfer From Operating Reserve	(606)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(2,352)	(1,746)	(1,746)	-	-	(1,746)	(1,746)	(1,746)	(1,746)	(1,746)
REQUISITION	**(60,421)**	**(60,421)**	**(62,229)**	**-**	**-**	**(62,229)**	**(63,931)**	**(65,705)**	**(67,537)**	**(69,405)**
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	2.7%	2.8%	2.8%	2.8%
PARTICIPANTS: Central Saanich, North Saanich, and Sidney										

1.538 San Pen - Source Control Stormwater
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

San Pen - Source Control Stormwater

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures (such as legal challenges and investigations), unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule (Fund: 1500 / FC: 105521)	Estimate	Budget				
	2026	2027	2028	2029	2030	2031
Projected year end balance						
Beginning Balance	78,675	80,566	80,566	80,566	80,566	80,566
Planned Purchase		-	-	-	-	-
Transfer from/to Ops Budget		-	-	-	-	-
Interest Income*	1,891					
Total projected year end balance	**80,566**	**80,566**	**80,566**	**80,566**	**80,566**	**80,566**

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
September 23, 2026
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part C

5. Housing, Planning & Protective Services

5.1 GM - Housing, Planning & Protective Services

5.2 Regional Housing
- 5.2.1 Land Banking and Housing (Regional Housing)
- 5.2.2 Regional Housing Trust Fund

5.3 Health & Capital Planning Strategies
- 5.3.1 Health & Capital Planning Strategies
- 5.3.2 Community Health

5.4 Emergency Services
- 5.4.1 Corporate Emergency
- 5.4.2 Regional Emergency Program Support
- 5.4.3 Hazardous Material Incident Response
- 5.4.4 911 Call Answer
- 5.4.5 911 Call Answer - Municipalities
- 5.4.6 913 Fire Dispatch
- 5.4.7 Regional CREST Contribution
- 5.4.8 Animal Care Services
- 5.4.9 ByLaw Services

5.5 Regional and Strategic Planning
- 5.5.1 Regional Planning Services
- 5.5.2 Regional Transportation
- 5.5.3 Regional Growth Strategy
- 5.5.4 Foodlands Access

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE
September 23, 2026
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part C

6. Infrastructure & Water Services

6.1 Corporate Capital Project Delivery

6.2 Water Services
- 6.2.1 Regional Water Supply
- 6.2.2 JDF Water Distribution
- 6.2.3 Florence Lake Water
- 6.2.4 Seagirt Water System

6.3 Liquid Waste Disposal - Core
- Core Area Wastewater - Combined View
- 6.3.1 Core Area Wastewater Operations
- 6.3.2 Debt - Core Area Wastewater Capital
- 6.3.3 Wastewater Operations
- 6.3.4 I & I Enhancement Program

6.4 Saanich Peninsula Liquid Waste & Water Operations
- 6.4.1 Saanich Peninsula Water Supply
- 6.4.2 Saanich Peninsula Wastewater

7. Electoral Areas

7.1 GM - Electoral Area Services

Reference to First Nations participation may include services provided as a client to a service by way of service agreement, services provided under a CRD to non-status residents on reserve, or services provided to those Nations that fall within the administrative boundaries of the Juan de Fuca Electoral Area. First Nations service provision and taxation is context dependent, and services may be invoiced or requisitioned depending on the nature of the relationship (for example, where participation in services are as a “client” or where services are provided through taxation by the First Nation on CRD’s behalf).

CAPITAL REGIONAL DISTRICT

2027 BUDGET

HOUSING, PLANNING & PROTECTIVE SERVICES

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026
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CAPITAL REGIONAL DISTRICT

2027 BUDGET

GM - Housing, Planning & Protective Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.024 GM - Planning & Protective Services	Committee: Planning & Protective Services

DEFINITION:

The oversight of planning and protective services for the Capital Regional District Board.

SERVICE DESCRIPTION:

The General Manager of Planning and Protective Services provides overall direction and supporting administrative oversight for 40 individual services and functions.

The department and its divisions report to the Board, Hospital District Board, Planning, Transportation and Protective Services Committee, Electoral Area Services Committee, Juan de Fuca Land Use Committee and also provide corporate administration for 17 commissions and the Capital Regional Housing Corporation.

Planning and Protective Services includes the administrative and operating responsibility for:

- Capital Regional Housing Corporation
- Capital Regional Hospital District
- Regional Planning and Information Services
- Emergency Management & Fire Protection
- Housing Secretariat
- Bylaw Services and Animal Control
- Building Inspection and Numbering
- Juan de Fuca Electoral Area Community Planning

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning and Protective Services

FUNDING:

Requisition and Internal Recoveries

1.024 - GM - Planning & Protective 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 & Wages	458,285	433,755	454,187	-	-	454,187	462,889	471,763	480,812	490,051
Contract for Services	2,630	2,600	2,630	-	-	2,630	2,680	2,730	2,880	3,640
Internal Allocations	179,049	179,049	176,365	-	-	176,365	181,048	185,582	189,150	193,630
Operating Other	29,400	28,590	29,700	-	-	29,700	23,065	23,031	23,949	23,419
TOTAL OPERATING COSTS	**669,364**	**643,994**	**662,882**	**-**	**-**	**662,882**	**669,682**	**683,106**	**696,791**	**710,740**
*Percentage Increase over prior year						-1.0%	1.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	**1,000**	**1,000**	**1,000**	**-**	**-**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
TOTAL COSTS	**670,364**	**644,994**	**663,882**	**-**	**-**	**663,882**	**670,682**	**684,106**	**697,791**	**711,740**
*Percentage Increase over prior year						-1.0%	1.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Internal Recoveries	(339,598)	(339,598)	(339,669)	-	-	(339,669)	(346,473)	(353,394)	(360,470)	(367,677)
TOTAL REVENUES	**(339,598)**	**(339,598)**	**(339,669)**	**-**	**-**	**(339,669)**	**(346,473)**	**(353,394)**	**(360,470)**	**(367,677)**
NET COSTS	**330,766**	**305,396**	**324,213**	**-**	**-**	**324,213**	**324,209**	**330,712**	**337,321**	**344,063**
*Percentage increase over prior year Net Costs						-2.0%	0.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS: Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.024 GM - Planning & Protective Servic	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$23,128	$0	$0	$0	$0	$23,128
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$23,128**	**$0**	**$0**	**$0**	**$0**	**$23,128**
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	$23,128	$0	$0	$0	$0	$23,128
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$23,128**	**$0**	**$0**	**$0**	**$0**	**$23,128**

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 #: 1.024

Service Name: GM - Planning & Protective Services

				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
27-01	Replacement	Computer	Computer Replacement	$ 3,128	E	ERF		$ 3,128	$ -	$ -	$ -	$ -	$ 3,128
27-02	Replacement	Photocopier	Photocopier Replacement	$ 20,000	E	ERF		$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
			Grand Total	**$ 23,128**				**$ 23,128**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 23,128**

Service:	1.024	GM - Housing, Planning & Protective Services

Project Number	27-01	Capital Project Title	Computer	Capital Project Description	Computer Replacement
Project Rationale					

Project Number	27-02	Capital Project Title	Photocopier	Capital Project Description	Photocopier Replacement
Project Rationale					

Reserve Schedule

Equipment Replacement Fund: 1.024 - GM Planning & Protective Services

ERF Group: PLANPROT.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101955	2026	2027	2028	2029	2030	2031
Beginning Balance		28,196	26,993	4,865	5,865	6,865	7,865
Transfer from Operating Budget		1,000	1,000	1,000	1,000	1,000	1,000
Planned Purchase (Based on Capital Plan)		(2,203)	(23,128)	-	-	-	-
Interest Income		-					
Ending Balance $		**26,993**	**4,865**	**5,865**	**6,865**	**7,865**	**8,865**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Land Banking and Housing (Regional Housing)

COMMITTEE OF THE WHOLE

September 2026

Service: 1.310 Land Banking and Housing **Committee: Hospital & Housing Committee**

DEFINITION:

Service was established by Bylaw No. 3712 cited as "Land Assembly, Housing and Land Banking Service Establishment Bylaw No. 1, 2010". This Service provides strategic planning and administrative oversight of three functions:

- Housing Planning, Policy and Programs,
- Planning and Development, and
- the Capital Region Housing Corporation (CRHC)

SERVICE DESCRIPTION:

This Service empowers the CRD to undertake land assembly for the purpose of either public or private housing and to undertake the development and operation of public housing pursuant to the National and Provincial Housing Acts including all of the powers of a municipality. The Service also has the ability to take on debt to fund these activities.

The Housing Planning, Policy and Programs function receives grants from federal and provincial partner agencies, provides oversight, and deploys funds within the region. This function also administers housing affordability agreements with developers and owners in the region on behalf of municipalities.

The Planning and Development function identifies and pursues opportunities to develop or redevelop housing stock owned by the CRD/CRHC. This function receives grant and project recovery funding and prepares approved projects for implementation.

The Capital Region Housing Corporation (CRHC) is a wholly-owned subsidiary of the CRD, incorporated under authority of this Service. The CRHC owns, operates and maintains more than 2,000 affordable housing units and expects units to increase into the future with the affordable housing development plan underway for the region.

PARTICIPATION: All member municipalities and electoral areas based on converted hospital assessment values.

MAXIMUM LEVY:

Greater of $11,500,000 or $0.062 per $1,000 Hospital actual assessments for land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3715 (Jan. 12, 2011)			25,000,000
Borrowed:	SI Bylaw No. 4009 (Feb. 11, 2015)	10yr term		-9,413,000
	SI Bylaw No. 4621 (Sep 27, 2024)	15yr term		-9,075,000
	SI Bylaw No. 4659 (Jun 25, 2025)	15yr term		-6,425,000
Remaining:	Active via Temp. Borrowing Bylaw No. 3985 (nil expiry)			$ 87,000
Authorized:	LA Bylaw No. 4327 (Mar. 11, 2020)			10,000,000
Borrowed:	SI Bylaw No. 4659 (Jun 25, 2025)	15yr term		-10,000,000
Remaining:			Active	$ -
Authorized:	LA Bylaw No. 4552 (Feb 14, 2024)			85,000,000
Borrowed:				-
Remaining:			Active	$ 85,000,000

COMMITTEE: Hospitals and Housing

FUNDING: Requisition, internal recoveries, and external grants

Change in Budget 2026 to 2027
Service: 1.310 Land Banking and Housing

	Total Expenditure	Comments
2026 Budget	**5,250,278**	
Change in Salaries:		
Base salary and benefit change	66,433	Inclusive of estimated collective agreement changes
Position Changes	125,764	Inclusive of step increases, position changes and reclassifications
1.0 FTE – Rural Housing Program Coordinator	93,205	7990339_IBC-Rural Housing Program Coordinator, term position (J14) to Dec. 2028
Total Change in Salaries	285,402	
Other Changes:		
Standard Overhead Allocation	11,467	Increase in 2027 CRD's operating costs
IM to SharePoint Allocation	(14,416)	SharePoint Online project completed in 2026
Consulting costs	166,990	Primarily due to Development Services -consultancy for feasibility analysis for property development
Real Estate Allocation	(25,000)	Net change - reduced $40K budget and increase Labour Consumption based on prior yrs trend
Other costs	491	
Total Other Changes	139,532	
2027 Budget	**5,675,212**	

Summary of % Expense Increase		
2027 Base salary and benefit change	1.3%	
IBC-related costs	1.8%	
Consultancy costs	3.2%	
Balance of increase	1.9%	
% expense increase from 2026:	***8.1%***	
% Requisition increase from 2026:	***0.0%***	*Requisition funding is 55% of service revenue (2026 was 59%)*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $195,338, primarily due to Planning and Development consulting costs being deferred to Budget 2027. Of this amount, $125,000 will be carried forward to 2027 to fund the deferred work, while the remaining $70,338 will be transferred to the Operating Reserve to support future development and planning initiatives.

1.310 LAND BANKING AND HOUSING	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	1,907,442	1,852,050	1,153,293	-	1,039,551	2,192,844	2,153,710	1,698,401	1,395,105	1,261,546
Allocation - Standard OH	124,312	124,312	135,779	-	-	135,779	138,630	141,403	144,231	147,115
Allocation - Building Occupancy	84,101	84,101	85,858	-	-	85,858	89,483	90,959	91,786	94,008
Allocation - Real Estate	40,000	17,000	15,000	-	-	15,000	15,300	15,606	15,918	16,236
Allocation - Human Resources	75,029	75,029	68,390	-	-	68,390	69,845	71,255	72,486	72,238
Allocation - GM Planning and Protective Services	67,550	67,550	67,550	-	-	67,550	68,902	70,280	71,636	73,120
Allocation - IM to SPO	14,416	14,416	0	-	-	0	-	-	-	-
Allocation - CorpComm & Eng	132,872	132,872	135,601	-	-	135,601	139,534	144,295	147,136	0
Consultants	341,010	119,292	58,000	-	450,000	508,000	58,560	59,131	59,714	60,308
Other Operating Expenses	102,128	101,543	99,202	-	-	99,202	109,316	105,479	105,712	116,979
TOTAL OPERATING COSTS	**2,888,860**	**2,588,165**	**1,818,673**	**-**	**1,489,551**	**3,308,224**	**2,843,280**	**2,396,809**	**2,103,724**	**1,841,550**
*Percentage Increase over prior year		-10.4%	-37.0%	0.0%	51.6%	14.5%	-14.1%	-15.7%	-12.2%	-12.5%
CAPITAL / RESERVE										
Transfer to Capital & Equip. Replacement Reserve	4,170	4,170	4,210	-	-	4,210	4,250	4,300	2,000	2,000
Transfer to Operating Reserve	-	70,338	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,170	74,508	4,210	-	-	4,210	4,250	4,300	2,000	2,000
Debt Expenditures	2,357,248	2,357,248	2,357,248	-	-	2,357,248	2,357,248	2,357,248	2,357,248	2,357,248
MFA Debt Reserve	0	0	5,530	-	-	5,530	5,530	5,530	5,530.00	5,530.00
TOTAL COSTS	5,250,278	5,019,920	4,185,661	-	1,489,551	5,675,212	5,210,308	4,763,887	4,468,502	4,206,328
*Percentage Increase over prior year		0.0%	-20.3%	0.0%	28.4%	8.1%	-8.2%	-8.6%	-6.2%	-5.9%
Transfer from Operating Reserve	(100,000)	-	-	-	(560,100)	(560,100)	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	5,150,278	5,019,920	4,185,661	-	929,451	5,115,112	5,210,308	4,763,887	4,468,502	4,206,328
Surplus / (Deficit)		125,000								
Balance C/F from Prior to Current year	(495,326)	(495,326)	0	-	(125,000)	(125,000)	-	-	-	-
Recovery - CRHC	(257,191)	(259,576)	(253,860)	-	(100,741)	(354,601)	(362,096)	(368,982)	(269,049)	(274,093)
Recovery - Cap Projects & Policy	(294,157)	(295,412)	(298,702)	-	(50,370)	(349,073)	(357,275)	(366,195)	(319,823)	-
Grant Revenue	(784,100)	(784,100)	(796,090)	-	(180,000)	(976,090)	(804,424)	(176,873)	-	-
Payments In Lieu of Taxes	(145,155)	(145,157)	(145,155)	-	-	(145,155)	(145,155)	(145,155)	(145,155)	(145,155)
Other Revenue	(52,410)	(43,410)	(43,160)	-	-	(43,160)	(8,030)	(8,030)	(8,030)	(8,030)
TOTAL REVENUE	(2,028,338)	(1,897,981)	(1,536,967)	-	(456,111)	(1,993,078)	(1,676,980)	(1,065,235)	(742,057)	(427,278)
REQUISITION	**(3,121,940)**	**(3,121,940)**	**(2,648,694)**	**-**	**(473,340)**	**(3,122,034)**	**(3,533,328)**	**(3,698,653)**	**(3,726,446)**	**(3,779,050)**
*Percentage Increase over prior year			-15.2%	0.0%	15.2%	0.0%	13.2%	4.7%	0.8%	1.4%
PARTICIPANTS: All Municipalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	7.00	7.00	7.00	0.00	0.00	7.00	7.00	7.00	7.00	7.00
Term	6.00	6.00	0.00	0.00	8.00	8.00	8.00	6.00	1.00	0.00

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.310 Land Banking and Housing	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$8,000	$2,000	$0	$9,000	$19,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$8,000**	**$2,000**	**$0**	**$9,000**	**$19,000**
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	$8,000	$2,000	$0	$9,000	$19,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$8,000**	**$2,000**	**$0**	**$9,000**	**$19,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.310

Service Name: Land Banking and Housing

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
18-03	Defer	RHFP Contribution	Verdier	$ 325,000	B	Debt		$ -	$ -	$ -	$ -	$ -	$ -
													$ -
24-01	Replacement	Office Equipment Replacement	Office equipment scheduled replacement	$ 15,000	E	ERF		$ -	$ 8,000	$ 2,000	$ -	$ 9,000	$ 19,000
													$ -
24-02	New	GCF Contribution	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	$ 2,078,000	B	Grant		$ -	$ -	$ -	$ -	$ -	$ -
24-02	New	CWF Contribution	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	$ 700,000	B	Grant		$ -	$ -	$ -	$ -	$ -	$ -
24-02	New	Donation	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project	$ 150,000	B	Other		$ -	$ -	$ -	$ -	$ -	$ -
													$ -
			Grand Total	**$ 3,268,000**			**$ -**	**$ -**	**$ 8,000**	**$ 2,000**	**$ -**	**$ 9,000**	**$ 19,000**

Service:	1.310	Land Banking and Housing

Project Number	18-03	**Capital Project Title**	RHFP Contribution	**Capital Project Description**	Verdier

Project Rationale In 2018 CMHC signed a definitive agreement with the CRD and BC Housing which created the Regional Housing First Program with a total of $90 million to create new affordable housing units within the region. In 2020, each of the three partners increased their contribution by $10 million to bring the total to $120 million.

This is the remaining amount to be allocated to the Verdier project.

Project Number	24-01	**Capital Project Title**	Office Equipment Replacement	**Capital Project Description**	Office equipment scheduled replacement

Project Rationale Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department. Other office equipment at discretion of management and staffing needs.

Project Number	24-02	**Capital Project Title**	GCF Contribution	**Capital Project Description**	Thuthiqut Hulelum´ (Forest Homes) Affordable Housing Project

Project Rationale Forest Homes is a proposed 20-unit housing project, formerly known as Galiano Green, on acquired CRD property (in 2024) at 280 Georgeson Bay Road on Galiano Island. In budget 2025, the CRD Board directed staff to use $2.078M of approved Growing Communities Funds (GCF) to advance project development.

1.310 Land Bank & Housing
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Land Banking & Housing

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105505

Operating Reserve Schedule	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	1,197,608	1,283,946	726,346	726,346	726,346	726,346
Transfer to Operating Budget	-	(560,100)	-	-	-	-
Transfer to Capital Fund	-	-	-	-	-	-
Transfer from Operating Budget	70,338	-	-	-	-	-
Interest Income	16,000	2,500				
Total projected year end balance	**1,283,946**	**726,346**	**726,346**	**726,346**	**726,346**	**726,346**

Assumptions/Background:

2027: $325K Funding for one-time consultancy - feasibility for development project (Development) plus $50K Funding one-time cost increases.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

1.310 Land Bank & Housing
Asset and Reserve Summary
2027-2031 Financial Plan

Asset Profile

Land Banking & Housing

Assets held by the Land, Banking and Housing service area consist of land, 6 building units, five apartment buildings, and office equipment. The equipment replacement funds set aside are for replacement of office equipment only. The building units are currently under operating and maintenance contract and do not require ongoing capital investment. Lifecycle replacement funding has not been set aside for the buildings.

Equipment Replacement Schedule - FC 102079

Equipment Replacement Schedule	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	22,193	26,552	30,952	27,202	29,502	31,502
Planned Purchase (Based on Capital Plan)		-	(8,000)	(2,000)	-	(9,000)
Actual Purchase	-					
Transfer from Operating Budget	4,170	4,210	4,250	4,300	2,000	2,000
Interest Income	188	190				
Total projected year end balance	**26,552**	**30,952**	**27,202**	**29,502**	**31,502**	**24,502**

Assumptions/Background:

2028 - 4 computers replaced
2029 - 1 computers replaced
2029 - 5 computers replaced

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Housing Trust Fund

COMMITTEE OF THE WHOLE

September 2026

Service: 1.311 Regional Housing Trust Fund **Committee: Hospital & Housing Committee**

DEFINITION:

This service was established by Bylaw No. 3266 cited as "Capital Regional District Regional Housing Trust Fund Service Establishment Bylaw No. 1, 2005". Administered by Regional Housing, per Bylaw No.3294 cited as "Capital Regional District Housing Trust Fund Commission and Administrative Bylaw No. 1, 2005".

SERVICE DESCRIPTION:

The function enables the CRD to provide capital funding to:

1) assist in the acquisition, development and retention of housing that is affordable
2) facilitate social and economic investment in affordable housing
3) assist people in core housing need
4) facilitate achieving the strategic directions outlined in the CRD's Regional Growth Strategy / Housing Affordability Strategy

In 2016, the CRD Board approved the development of the Regional Housing First Program (RHFP) under service 1.310 Land Banking and Housing. With the RHFP borrowing completed in 2025, the continuance of the Regional Housing Trust Fund (RHTF) is to facilitate the Rural Housing Program Pilot Project approved by the CRD Board. Wind-down of the RHTF will be at the discretion of the CRD Board. When the RHTF service is wound-down, requisition capacity will be transferred from service 1.311 to service 1.310 to fund the RHFP debt costs.

PARTICIPATION:

The member municipalities of Metchosin, North Saanich, Saanich, View Royal, Victoria, Salt Spring Island (2006), Sooke (2006), Central Saanich (2007), Esquimalt (2007), Oak Bay (2008), Sidney and Southern Gulf Islands (2010), Highlands (2014) based 50% on population and 50% on converted assessments.

MAXIMUM LEVY:

2014: $925,300 (Highlands joined and includes 1.0% increase for inflation)
2015: $934,500 (includes 1.0% increase for inflation)
2016: $953,240 (includes 2.0% increase for inflation)
2017: $967,540 (includes 1.5% increase for inflation)
2018: $986,890 (includes 2.0% increase for inflation)
2019: $1,000,000 (includes 1.3% increase for inflation)
2020-2027: $1,000,000 (includes 0% increase for inflation)

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Hospital & Housing Committee

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.311 - REGIONAL HOUSING TRUST FUND

	Total Expenditure	Comments
2026 Budget	**3,223,431**	
Change in Salaries:		
Base salary and benefit change	-	
Step increase/paygrade change	-	
Other (explain as necessary)	-	
Total Change in Salaries	-	
Other Changes:		
Capital Grants - prior year carry-forward	(2,615,301)	Decrease in capital grants disbursed from prior year carry-forwards due to funds disbursed in 2026; Village on the Green ($1.815M) and Verdier ($800K).
Rural Housing Pilot Program	(5,133)	The minor decrease is due to the net change in 2026 resulting in a carry-forward of $220K into 2027, compared to $225K carried forward into 2026 from 2025.
Other costs	-	
	-	
Total Other Changes	(2,620,434)	
2027 Budget	**602,997**	

Summary of % Expense Increase	
2025 Base salary and benefit change	0.0%
Capital Grants	-81.1%
Balance of increase	-0.2%
% expense increase from 2026:	***-81.3%***
% Requisition increase from 2026 (if applicable):	***36%***

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Actual disbursement of $2.970M for capital projects ($2.615M) and Rural Housing Pilot Program ($355K) significantly reduces the carry forward balance to $220K.

1.311 - REGIONAL HOUSING TRUST FUND	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
2,970,434 143,133										
OPERATING COSTS:										
Prior Year Unallocated Capital Grants	2,602,301	2,602,301	-	-	-	0	-	-	-	-
Current Year Capital Grants	13,000	13,000	-	-	-	0	-	-	-	-
Rural Housing Pilot Program	575,000	355,133	350,000	-	219,867	569,867	-	-	-	-
Housing Programs Administration Service Fee	33,130	33,130	33,130	-	-	33,130	-	-	-	-
Legal Costs	-	-	-	-	-	-	-	-	-	-
Other Costs	-	-	0	-	-	0	-	-	-	-
TOTAL OPERATING COSTS	**3,223,431**	**3,003,564**	**383,130**	**-**	**219,867**	**602,997**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			-88.1%	0.0%	6.8%	-81.3%	-	-	-	-
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-				
MFA Debt Reserve	-	-	-	-	-	-				
TOTAL COSTS	3,223,431	3,003,564	383,130	-	219,867	602,997	-	-	-	-
*Percentage Increase over prior year		(0)	-88.1%	0.0%	6.8%	-81.3%	-100.0%	-	-	-
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	3,223,431	3,003,564	383,130	-	219,867	602,997	-	-	-	-
*Percentage Increase over prior year	0.0%	(0)	-88.1%	0.0%	6.8%	-81.3%	-100.0%	-	-	-
Surplus / (Deficit)		219,867	-	-	-	-	-	-	-	
Balance C/F from Prior to Current year	(2,881,785)	(2,881,785)	-	-	(219,867)	(219,867)	-	-	-	-
Revenue - Other Interest Income	(61,868)	(61,868)	(2,693)	-	-	(2,693)	-	-	-	-
Payments In Lieu of Taxes		-	-	-	-	-	-	-	-	-
Grants - Other	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(2,943,653)	(2,943,653)	(2,693)	-	(219,867)	(222,560)	-	-	-	-
REQUISITION	**(279,778)**	**(279,778)**	**(380,437)**	**-**	**0**	**(380,437)**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year		-	36.0%	0.0%	0.0%	36.0%	-100.0%	0.0%	0.0%	0.0%
PARTICIPANTS: Victoria, C.Saanich, Esquimalt, Saanich, Oak Bay, N. Saanich, Metchosin, View Royal, Sooke, Sidney, Highlands, SSI, SGI										
AUTHORIZED POSITIONS:										
Salaried	-	-	-	-	-	-	-	-	-	-
Hourly	-	-	-	-	-	-	-	-	-	-

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Health & Capital Planning Strategies

COMMITTEE OF THE WHOLE

September 2026

Change in Budget 2026 to 2027
Service: 1.018 HCPS

	Total Expenditure	Comments
2026 Budget	**803,589**	
Change in Salaries:		
Base salary change	(123,685)	Inclusive of estimated collective agreement changes. Removed vacant term pos
Total Change in Salaries	(123,685)	
Other Changes:		
Allocations	10,796	Mainly due to increased Standard overhead
Other operating costs	(5,080)	Reductions in Computer supplies, Printing, and Telecomm
Other	(2,820)	reduction in Audit fees, Legal, and consultants
Total Other Changes	2,896	
2027 Budget	**682,800**	

Summary of % Expense Decrease	
One-time items initiatives	0.7%
Balance of change	-15.7%
% expense decrease from 2026:	***-15.0%***

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Favourable 151K variance mainly driven by vacant term position for Health Capital Planning Specialist

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES	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	336,607	336,607	342,303	-	-	342,303	348,767	355,361	362,087	368,947
Wages & Benefits - Capital Planner	129,380	-	-	-	-	-	-	-	-	-
Legal/Auditing Costs	29,260	28,500	28,750	-	-	28,750	29,270	29,800	30,340	30,950
Consultants	3,810	-	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Allocations - Standard Overhead	147,177	147,177	160,318	-	-	160,318	163,684	166,958	170,297	173,703
Allocations - Building Occupancy	21,720	21,720	22,144	-	-	22,144	23,051	23,436	23,828	24,230
Allocations - Human Resources	15,876	15,876	16,708	-	-	16,708	17,063	17,408	17,708	17,648
Allocations - Others	88,608	88,608	85,007	-	-	85,007	86,708	88,442	90,212	92,016
Operating - Other Costs	29,150	12,020	24,070	-	-	24,070	24,550	21,340	21,770	22,210
TOTAL OPERATING COSTS	**801,589**	**650,508**	**680,800**	**-**	**-**	**680,800**	**694,623**	**704,305**	**717,832**	**731,324**
*Percentage Increase over prior year			-15.1%			-15.1%	2.0%	1.4%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Transfer to General Capital Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**2,000**	**2,000**	**2,000**	**-**	**-**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**803,589**	**652,508**	**682,800**	**-**	**-**	**682,800**	**696,623**	**706,305**	**719,832**	**733,324**
*Percentage Increase over prior year			-15.0%			-15.0%	2.0%	1.4%	1.9%	1.9%
Recovery - Capital Regional Hospital District	(803,589)	(652,508)	(682,800)	-	-	(682,800)	(696,623)	(706,305)	(719,832)	(733,324)
OPERATING COSTS LESS INTERNAL RECOVERIES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year										
Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-
Balance transferred to HD Section 20 Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year										
PARTICIPANTS: all Municipalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0			2.0	2.0	2.0	2.0	2.0
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)	1.0									

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.018 Health & Capital Planning Strategie	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$1,598	$0	$0	$3,196	$0	$4,794
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$1,598**	**$0**	**$0**	**$3,196**	**$0**	**$4,794**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$1,598	$0	$0	$3,196	$0	$4,794
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$1,598**	**$0**	**$0**	**$3,196**	**$0**	**$4,794**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.018

Service Name: Health & Capital Planning Strategies

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
26-01	Replacement	Computer	Replace Computers	$ 3,128	E	ERF		$ -	$ -	$ -	$ -	$ -	$ -
27-01	Replacement	Computer	Replace Computers	$ 1,564	E	ERF		$ 1,598	$ -	$ -	$ -	$ -	$ 1,598
30-01	Replacement	Computer	Replace Computers	$ 1,564	E	ERF		$ -	$ -	$ -	$ 3,196	$ -	$ 3,196
													$ -
			Grand Total	**$ 6,256**			**$ -**	**$ 1,598**	**$ -**	**$ -**	**$ 3,196**	**$ -**	**$ 4,794**

Reserve Schedule

Reserve Fund: 1.018 Health & Capital Planning Strategies

Assets held by the Health and Capital Planning Strategies are office equipment and office furniture.

Reserve Cash Flow

Fund: 1022 Fund Center: 101851 ERF Group: HP.ERF	Est. Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	6,948	8,948	12,546	14,546	16,546	21,742
Actual Purchase	-	-	-	-	-	-
Planned Purchase (Based on Capital Plan)	-	1,598	-	-	3,196	-
Transfer from Operating Budget	2,000	2,000	2,000	2,000	2,000	2,000
Interest Revenue	-	-	-	-	-	-
Ending Balance $	**8,948**	**12,546**	**14,546**	**16,546**	**21,742**	**23,742**

Assumptions/Background:
2027 - 1 standard laptop
2030 - 2 standard laptop

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Community Health

COMMITTEE OF THE WHOLE

September 2026

Service: 1.224 Community Health **Committee: Hospitals and Housing Committee**

SERVICE DESCRIPTION:

Build regional capacity to improve health and well-being through outcomes monitoring (Regional Outcomes Monitoring Collaborative), designing and implementing community health and wellbeing initiatives, and policy development. Addresses homelessness by funding the Greater Victoria Coalition to End Homelessness. Responsible for the public health bylaws (i.e. Clean Air, Idling, and Tanning Bylaws) and regularly engages with Island Health to ensure bylaws remain relevant and responsive to regional public health risks.

PARTICIPATION:

All member municipalities and electoral areas based on converted hospital assessment values

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

NIL

COMMITTEE:

Hospitals and Housing Committee

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.224 - COMMUNITY HEALTH

	Total Expenditure	Comments
2026 Budget	**646,895**	
Change in Salaries:		
Base salary change	14,684	Inclusive of estimated collective agreement changes
Total Change in Salaries	14,684	
Other Changes:		
Contract for Services - ACEH	(161,250)	Removed ACEH expense for 2027 and every subsequent year
Consultants - Shift Collaborative	(7,962)	Reduced One-Time funds carried forward from 2026 for Shift Collaborative project
Operating - Other Costs	(36,281)	Reduction in one-time grant-funded initiatives CF from 2026 - mainly Community Belonging Project
Other	(16,609)	
Total Other Changes	(222,102)	
2027 Budget	**439,477**	
Summary of % Expense Decrease		
One-time items initiatives	-6.8%	
Balance of change	-25.2%	
% expense decrease from 2026:	***-32.1%***	
% Requisition increase from 2026:	***1.4%***	*Requisition funding is 68.7% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $55,000 (8.5%) due mainly to contribution project spending being less than anticipated. This variance will be moved to Operating Reserve, which has an expected year end balance of $453,464 before this transfer.

1.224 - COMMUNITY HEALTH	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 - Planner (Term)	121,570	121,570	136,254	-	-	136,254	127,252	129,679	33,418	-
Contract for Services - AEHCR	-	-	-	-	-	-	-	-	-	-
Contract for Services - Island Health	199,930	199,930	179,930	20,000	-	199,930	203,930	208,010	212,170	216,410
Contract for Services - ACEH	161,250	161,250	-	-	-	-	-	-	-	-
Consultants - Violence Prevention and Wellness Promotion	21,336	21,336	-	-	13,374	13,374	-	-	-	-
Meetings and Workshops	7,940	7,940	8,178	-	-	8,178	8,340	8,510	8,680	8,850
Operating - Other Costs	78,110	23,255	38,180	-	3,649	41,829	12,761	4,342	4,423	4,504
Allocation - Standard Overhead	46,161	46,161	29,278	-	-	29,278	29,893	30,491	31,100	31,722
Allocation - Bylaw Enforcement	2,500	2,500	2,550	-	-	2,550	2,600	2,650	2,700	2,750
Allocation - Building Occupancy	3,647	3,647	3,725	-	-	3,725	3,884	3,948	4,013	4,080
Allocation - Human Resources	4,451	4,451	4,359	-	-	4,359	4,452	4,541	4,620	4,604
Allocation - Field Operations Centre	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	**646,895**	**592,040**	**402,454**	**20,000**	**17,023**	**439,477**	**393,112**	**392,171**	**301,124**	**272,920**
*Percentage Increase over prior year		-8.5%	-37.8%	3.1%	2.6%	-32.1%	-10.6%	-0.2%	-23.2%	-9.4%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**646,895**	**592,040**	**402,454**	**20,000**	**17,023**	**439,477**	**393,112**	**392,171**	**301,124**	**272,920**
*Percentage Increase over prior year		-8.5%	-37.8%	3.1%	2.6%	-32.1%	-10.6%	-0.2%	-23.2%	-9.4%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	**646,895**	**592,040**	**402,454**	**20,000**	**17,023**	**439,477**	**393,112**	**392,171**	**301,124**	**272,920**
*Percentage Increase over prior year		-8.5%	-37.8%	3.1%	2.6%	-32.1%	-10.6%	-0.2%	-23.2%	-9.4%
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(177,336)	(112,506)	-	-	-	-	-	-	-	-
Payments In Lieu of Taxes	(39,893)	(39,893)	(39,893)	-	-	(39,893)	(39,893)	(39,893)	(39,893)	(39,893)
Grants - City of Victoria Contribution AEHCR Agreement	-	-	-	-	-	-	-	-	-	-
Grants - Island Health (Funding extended to end of Q1 2030)	(118,000)	(127,975)	(118,000)	-	-	(118,000)	(118,000)	(118,000)	(29,500)	-
Grants - Other	(34,000)	(34,000)	-	-	-	-	(9,000)	-	-	-
Revenue - Other	(960)	(960)	(960)	-	-	(960)	(980)	(1,000)	(1,020)	(1,040)
TOTAL REVENUE	**(370,189)**	**(315,334)**	**(158,853)**	**-**	**-**	**(158,853)**	**(167,873)**	**(158,893)**	**(70,413)**	**(40,933)**
TOTAL COST	**276,706**	**276,706**	**243,601**	**20,000**	**17,023**	**280,624**	**225,239**	**233,278**	**230,711**	**231,987**
*Percentage Increase over prior year			-12.0%	7.2%	6.2%	1.4%	-19.7%	3.6%	-1.1%	0.6%
PARTICIPANTS: all Municipalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried Position (Term)	1.0	1.0	1.0			1.0	1.0	1.0	0.0	0.0

Operating Reserve Schedule

Operating Reserve Fund: 1.224 Community Health

Established by Bylaw No. 4521, Bylaw No. 4102 Amendment No. 3 2022 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Cash Flow

Fund: 1500 Fund Center: 105551	Actual	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	630,800	453,464	453,464	453,464	453,464	453,464
Transfer from Operating Budget	-	-	-	-	-	-
Transfer to Operating Budget	(177,336)	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance $	**453,464**	**453,464**	**453,464**	**453,464**	**453,464**	**453,464**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Corporate Emergency

COMMITTEE OF THE WHOLE

September 2026

Service: 1.025 Corporate Emergency **Committee: Planning and Protective Services**

DEFINITION:

Planning and coordination for disasters or emergencies.

SERVICE DESCRIPTION:

Coordinate and administer the Corporate Emergency Plan in accordance with the *Emergency Program Act* as a local authority and regional service provider and ensure integration with the three Electoral Area Emergency Plans to provide business continuity and CRD divisional coordination in the case of an emergency.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning and Protective Services

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.025 Corporate Emergency

	Total Expenditure	Comments
2026 Budget	**653,895**	
Change in Wages & Benefits:		
General wages & benefits change	20,430	Inclusive of estimated collective agreement changes
Increase in standby pay	8,450	
Total Change in Wages & Benefits	28,880	
Other Changes:		
Standard Overhead Allocation	18,595	Increase in 2026 operating costs
Building Occupancy Allocation	23,054	
Contract for services	30,000	Ongoing FN engagement and support
Software Licences	30,000	One time IBC 9a-3.1 Emergency Program Accreditation
Other Costs	(929)	
Total Other Changes	100,720	
2027 Budget	**783,495**	
Summary of % Expense Change		
Step/paygrade change	3.1%	
OH & Building Occupancy allocations	6.4%	
Software costs (2027 IBC)	4.6%	
Balance of change	5.7%	
% expense increase from 2026:	***19.8%***	
% Requisition change from 2026 (if applicable):	***9.7%***	*Requisition funding is 69.1% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is a an estimated one-time favourable variance of $40,000 (6.1%) due to the deferral of contract for services expenses for EDMA regulatory review to 2027. This variance will be carried forward to cover the cost in 2027.

1.025 - Corporate Emergency	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	283,098	283,098	311,978	-	-	311,978	317,977	324,100	330,344	336,712
Contracts and Consulting Services	40,000	-	30,000	-	40,000	70,000	30,000	30,000	30,000	30,000
Allocations	249,592	249,592	289,257	-	-	289,257	296,752	302,426	308,213	314,118
Supplies	2,570	2,570	2,570	-	-	2,570	2,620	2,670	2,720	2,770
Licences and Fees	23,275	23,275	23,280	500	30,000	53,780	24,260	24,750	25,250	25,760
Other Operating Expenses	55,360	55,360	55,910	-	-	55,910	57,079	58,270	59,474	60,712
TOTAL OPERATING COSTS	**653,895**	**613,895**	**712,995**	**500**	**70,000**	**783,495**	**728,688**	**742,216**	**756,001**	**770,072**
*Percentage Increase over prior year			9.0%	0.1%	10.7%	19.8%	-7.0%	1.9%	1.9%	1.9%
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
NET OPERATING COSTS	**653,895**	**613,895**	**712,995**	**500**	**70,000**	**783,495**	**728,688**	**742,216**	**756,001**	**770,072**
Internal Recoveries	(121,944)	(121,944)	(132,160)	-	-	(132,160)	(134,684)	(137,260)	(139,888)	(142,566)
OPERATING COSTS LESS INTERNAL RECOVERIES	**531,951**	**491,951**	**580,835**	**500**	**70,000**	**651,335**	**594,005**	**604,955**	**616,112**	**627,506**
Estimated Balance c/fwd from 2026 to 2027	-	40,000	-	-	(40,000)	(40,000)	-	-	-	-
Balance c/fwd from 2025 to 2026	(38,295)	(38,295)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(70,000)	(70,000)	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-	-	-	-
NET COSTS	**493,656**	**493,656**	**580,835**	**500**	**(40,000)**	**541,335**	**594,005**	**604,955**	**616,112**	**627,506**
*Percentage increase over prior year			17.7%	0.1%	-8.1%	9.7%	9.7%	1.8%	1.8%	1.8%
AUTHORIZED POSITIONS										
Salaried FTE	2	2	2			2	2	2	2	2

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.025 Corporate Emergency	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$5,000	$0	$0	$0	$5,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$5,000**
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	$5,000	$0	$0	$0	$5,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$5,000**

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 #: 1.025

Service Name: Corporate Emergency

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
17-01	Replacement	EOC Laptop	EOC Equipment	$ 22,000	E	ERF	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	$ 22,000			$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000

Service:	**1.025**	**Corporate Emergency**

Project Number	17-01	**Capital Project Title**	EOC Laptop	**Capital Project Description**	EOC Equipment
Project Rationale					

Reserve Schedule

Reserve Fund: 1.025 Corporate Emergency - Equipment Replacement Fund

- Capital Regional District Equipment Replacement Fund (ERF) was established in 1991 under Bylaw No. 945. This is a reserve fund pursuant to the provisions of Section 378(c) of the Municipal Act to be known as the "Equipment Replacement Fund"
- The monies in this reserve fund shall be expended only for the purchase of machinery and equipment.
- Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.
- User departments of the Capital Regional District vehicles and equipment may be charged for depreciation of their machinery and equipment and the amount of such depreciation shall be transferred to the equipment replacement fund.
- ERF Group: CRPEMERGE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101978	2026	2027	2028	2029	2030	2031
Beginning Balance		52,801	33,801	33,801	28,801	28,801	28,801
Transfer from Op Budget		-	-	-	-	-	-
Expenditures		(19,000)	-	(5,000)	-	-	-
Interest Income							
Ending Balance $		**33,801**	**33,801**	**28,801**	**28,801**	**28,801**	**28,801**

Assumptions/Background:

Maintain balance sufficient to meet lifecycle replacement needs and emergency needs.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Emergency Program Support

COMMITTEE OF THE WHOLE

September 2026

Service: 1.374 Regional Emergency Program Support **Committee: Planning and Protective Services**

DEFINITION:

An information and resource management system to coordinate with local emergency programs in support of local authorities and strengthen the capacity to manage a multi-jurisdictional emergency event or regional disaster.

SERVICE DESCRIPTION:

Under Bylaw 3530, this service was established in 2008 to provide an information and resource management system to coordinate with local emergency programs in support of local authorities and strengthen the capacity to manage a multi-jurisdictional emergency event or regional disaster.

This service also supports two advisory commissions, the Local Government Emergency Program Advisory Commission (LGEPAC – Bylaw 3531), consisting of municipal and electoral area representatives and the Regional Emergency Coordinators Advisory Commission (RECAC – Bylaw 3566), consisting of government, NGOs, education, utility and health representatives.

PARTICIPATION:

All municipalities and electoral areas.

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.374 - Regional Emergency Program Support

	Total Expenditure	Comments
2026 Budget	**212,724**	
Change in Wages & Benefits:		
Position change	(6,623)	Inclusive of step increases, position changes and reclassifications
Total Change in Wages & Benefits	(6,623)	
Other Changes:		
Contract for Services	(50,000)	2026 One-time REMP project costs
Other Costs	1,351	
Total Other Changes	(48,649)	
2027 Budget	**157,452**	
Summary of % Expense Change		
General wages and benefits	-3.1%	
2026 One-time contract costs	-23.5%	
Balance of increase	0.6%	
% Expense change from 2026:	***-26.0%***	
% Requisition increase from 2026 (if applicable):	***0.0%***	*Requisition funding is (90.5)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $39,776 (18.7%) due to a temporary vacant position. This variance will be transferred to Operating Reserve, which has an expected year end balance of $137,681 before this transfer.

1.374 - Regional Emergency Program Support	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	129,776	90,000	123,153	-	-	123,153	132,826	137,259	139,886	142,566
Allocations	23,318	23,318	24,399	-	-	24,399	24,899	25,401	25,895	26,301
Other Operating Expenses	59,630	59,520	9,900	-	-	9,900	10,112	10,325	10,539	10,754
TOTAL OPERATING COSTS	**212,724**	**172,838**	**157,452**	**-**	**-**	**157,452**	**167,837**	**172,985**	**176,320**	**179,621**
*Percentage Increase over prior year			-26.0%			-26.0%	6.6%	3.1%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	39,776	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**39,776**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**212,724**	**212,614**	**157,452**	**-**	**-**	**157,452**	**167,837**	**172,985**	**176,320**	**179,621**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(63,408)	(63,408)	(8,133)	-	-	(8,133)	(18,388)	(23,406)	(23,760)	(24,011)
Grants in Lieu of Taxes	(6,617)	(6,617)	(6,620)	-	-	(6,620)	(6,750)	(6,880)	(7,010)	(7,150)
Revenue - Other	(230)	(120)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(70,255)**	**(70,145)**	**(14,983)**	**-**	**-**	**(14,983)**	**(25,368)**	**(30,516)**	**(31,000)**	**(31,391)**
REQUISITION	**(142,469)**	**(142,469)**	**(142,469)**	**-**	**-**	**(142,469)**	**(142,469)**	**(142,469)**	**(145,320)**	**(148,230)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

Reserve Schedule

Reserve Fund: 1.374 Regional Emergency Program - Operating Reserve Fund - Bylaw 4244

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

Reserve Cash Flow

Fund: 1500 Fund Centre: 105538	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	195,489	137,681	129,548	111,160	87,754	63,994
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget-Core	(13,408)	(8,133)	(18,388)	(23,406)	(23,760)	(24,011)
REMP program (one-time)	(50,000)	-	-	-	-	-
Interest Income*	5,600					
Ending Balance $	**137,681**	**129,548**	**111,160**	**87,754**	**63,994**	**39,983**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Hazardous Material Incident Response

COMMITTEE OF THE WHOLE

September 2026

Service: 1.375 Hazardous Material Incident Response **Committee: Planning and Protective Services**

DEFINITION:

A service of preparation for a hazardous materials emergency and providing for a system of response to hazardous material emergency incidents in the Capital Regional District. Established by Bylaw No. 3322 (2006).

SERVICE DESCRIPTION:

This regional emergency response service was established in 2006 under Bylaw 3322. The service provides immediate response to hazardous spills or emergencies within the CRD.

The program provides a high level of professional expertise by providing specialized training and equipment to firefighters throughout the CRD to support the response by local fire departments to these events.

PARTICIPATION:

Electoral Areas of Juan de Fuca, Salt Spring Island and Southern Gulf Islands, the municipalities of North Saanich, Sidney, Central Saanich, Saanich, Victoria, Oak Bay, Esquimalt, View Royal, Colwood, Langford, Highlands, Metchosin, and Sooke.

MAXIMUM LEVY:

Greater of $400,000 or $0.007 / $1,000

FUNDING:

Requisition

1.375 - Hazardous Material Incident Response	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										
Contract for Services	207,540	207,540	182,540	-	-	182,540	186,190	189,910	193,710	197,580
Staff Training & Development	148,870	148,870	154,825	-	-	154,825	157,920	161,080	164,300	167,590
Purchased Maintenance - Equipment	14,590	14,590	14,590	-	-	14,590	14,880	15,180	15,480	15,790
Allocations	141,107	141,107	144,185	-	-	144,185	147,096	150,034	153,040	156,081
Other Operating Expenses	29,513	29,513	30,310	15,000	-	45,310	46,236	47,198	48,185	49,173
TOTAL OPERATING COSTS	**541,620**	**541,620**	**526,450**	**15,000**	**-**	**541,450**	**552,322**	**563,402**	**574,715**	**586,214**
*Percentage Increase over prior year			-2.8%	2.8%		0.0%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	12,900	12,900	12,900	-	-	12,900	13,160	13,398	13,670	13,940
Transfer to Operating Reserve Fund	-	-	-	-	-	-	2,110	2,150	2,190	2,230
TOTAL CAPITAL / RESERVES	**12,900**	**12,900**	**12,900**	**-**	**-**	**12,900**	**15,270**	**15,548**	**15,860**	**16,170**
TOTAL COSTS	**554,520**	**554,520**	**539,350**	**15,000**	**-**	**554,350**	**567,592**	**578,950**	**590,575**	**602,384**
*Percentage Increase over prior year			-2.7%	2.7%		0.0%	2.4%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(42,500)	(42,500)	(8,095)	-	(7,500)	(15,595)	-	-	-	-
Interest Income	(370)	(370)	(370)	-	-	(370)	(382)	(390)	(400)	(410)
Grants in Lieu of Taxes	(22,460)	(22,460)	(22,450)	-	-	(22,450)	(22,900)	(23,360)	(23,830)	(24,300)
TOTAL REVENUE	**(65,330)**	**(65,330)**	**(30,915)**	**-**	**(7,500)**	**(38,415)**	**(23,282)**	**(23,750)**	**(24,230)**	**(24,710)**
REQUISITION	**(489,190)**	**(489,190)**	**(508,435)**	**(15,000)**	**7,500**	**(515,935)**	**(544,310)**	**(555,200)**	**(566,345)**	**(577,674)**
*Percentage increase over prior year Requisition			3.9%	3.1%	-1.5%	5.5%	5.5%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.375 Hazardous Material Incident Response	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	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$300,000	$0	$0	$0	$0	$300,000
		$0	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$300,000	$0	$0	$0	$0	$300,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.375

Service Name Hazardous Material Incident Response

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total auto-populates
27-01	Replacement	Command Vehicle	Replace command vehicle	$ 300,000	V	ERF	$ -	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
													$ -
													$ -
													$ -
			Grand Total	**$ 300,000**			**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Service:	1.375	Hazardous Material Incident Response

Project Number	27-01	Capital Project Title	Command Vehicle	Capital Project Description	Replace command vehicle
Project Rationale					

Hazardous Material Incident Response
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	337,676	50,576	63,736	77,134	90,804	104,744
Operating Reserve Fund	98,631	83,036	85,146	87,296	89,486	91,716
Total	**436,307**	**133,612**	**148,882**	**164,430**	**180,290**	**196,460**

Reserve Schedule

Reserve Fund: 1.375 Hazardous Material Incident Response - Equipment Replacement Fund

ERF Group: HAZMAT.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101957	2026	2027	2028	2029	2030	2031
Beginning Balance		409,776	337,676	50,576	63,736	77,134	90,804
Transfer from Ops Budget		12,900	12,900	13,160	13,398	13,670	13,940
Planned Puchase		(85,000)	(300,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**337,676**	**50,576**	**63,736**	**77,134**	**90,804**	**104,744**

Assumptions/Background:

Transfer as much as operating budget will allow in order to provide sufficient funds to replace expensive assets.

Reserve Schedule

Reserve Fund: 1.375 Hazardous Material Incident Response - Operating Reserve Fund

Operating Reserve Fund was created under bylaw No. 4147 (2016) to fund special projects, cover unforeseen operating expenditures and stabilize revenue as required.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105506	2026	2027	2028	2029	2030	2031
Beginning Balance		137,131	98,631	83,036	85,146	87,296	89,486
Transfer from Ops Budget		-	-	2,110	2,150	2,190	2,230
Transfer to Ops Budget		(42,500)	(15,595)	-	-	-	-
Interest Income*		4,000					
Ending Balance $		**98,631**	**83,036**	**85,146**	**87,296**	**89,486**	**91,716**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

911 Call Answer

COMMITTEE OF THE WHOLE

September 2026

Service: 1.911 911 Call Answer **Committee: Planning and Protective Services**

DEFINITION:

To finance, install, operate and maintain a 911 Emergency Response Telephone Service within all or part of the participating member municipalities, all Electoral Areas(CRD Bylaw No. 2468 "Emergency Response Extended Service Establishment Bylaw No. 1, 1997". Amended by Bylaw 4123).

SERVICE DESCRIPTION:

To finance, install, operate and maintain a 911 emergency response telephone service within all or part of the Capital Region, and to provide primary call answer services (PSAP) at the Emergency Communications Vancouver Island Centre in Saanich operated by E-Comm.

PARTICIPATION:

On the basis of population as determined annually by the Regional Planning Services Department of the Capital Regional District.

MAXIMUM LEVY:

No stated limit in establishment bylaw on operating costs (limited by Municipal Act).

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 4119 (2016)	$16,000,000	
BORROWED:	S.I. Bylaw No. 4198 (Spring 2019)	(7,000,000)	Retires 2034
BORROWED:	S.I. Bylaw No. 4318 (Fall 2019)	(5,900,000)	Retires 2034
	REMAINING:	$3,100,000	Expired

FUNDING:

Requisition, 911 call levy, and lease revenue

1.911 - 911 Call Answer	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										
Service Fees	110,801	110,801	98,031	-	-	98,031	93,130	88,473	84,050	79,847
Transfer to Municipalities	582,173	542,190	515,081	-	-	515,081	489,326	464,860	441,617	419,536
CRD Dispatch Centre Levy	564,640	564,640	592,870	-	-	592,870	622,510	653,640	686,320	720,640
Allocations	300,238	300,273	302,526	-	-	302,526	308,672	314,846	321,131	327,564
Other Operating Expenses	24,380	24,380	27,748	-	-	27,748	29,046	30,410	31,849	33,346
TOTAL OPERATING COSTS	**1,582,232**	**1,542,284**	**1,536,256**	**-**	**-**	**1,536,256**	**1,542,684**	**1,552,229**	**1,564,967**	**1,580,933**
*Percentage Increase over prior year			-2.9%			-2.9%	0.4%	0.6%	0.8%	1.0%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	25,593	25,593	26,130	-	-	26,130	45,460	47,115	49,160	43,379
Transfer to Equipment Replacement Fund	1,000	1,000	1,020	-	-	1,020	1,040	1,060	1,080	1,100
Transfer to Capital Reserve Fund	2,000	2,000	2,040	-	-	2,040	17,290	17,640	20,995	35,770
Debt Servicing Costs	1,016,919	1,016,919	1,016,369	-	-	1,016,369	1,016,369	1,016,369	1,016,369	1,016,369
TOTAL DEBT / RESERVES	**1,045,512**	**1,045,512**	**1,045,559**	**-**	**-**	**1,045,559**	**1,080,159**	**1,082,184**	**1,087,604**	**1,096,618**
TOTAL COSTS	**2,627,744**	**2,587,796**	**2,581,815**	**-**	**-**	**2,581,815**	**2,622,843**	**2,634,413**	**2,652,571**	**2,677,551**
*Percentage Increase over prior year			-1.7%			-1.7%	1.6%	0.4%	0.7%	0.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(24,530)	24,530	-	-	24,530	-	-	-	-
Balance c/fwd from 2025 to 2026	16,324	16,324	-	-	-	-	-	-	-	-
Service Fees	(110,801)	(110,801)	(98,031)	-	-	(98,031)	(93,130)	(88,473)	(84,050)	(79,847)
CAL Revenue	(938,988)	(874,500)	(830,775)	-	-	(830,775)	(789,236)	(749,774)	(712,285)	(676,671)
Lease Revenue	(1,011,949)	(1,011,949)	(1,011,949)	-	-	(1,011,949)	(1,011,949)	(1,011,949)	(1,011,949)	(1,011,949)
Grants in Lieu of Taxes	(23,740)	(23,740)	(24,240)	-	-	(24,240)	(24,720)	(25,210)	(25,710)	(26,230)
Other Revenue	(27,450)	(27,460)	(30,230)	-	-	(30,230)	(31,488)	(32,807)	(34,192)	(35,644)
TOTAL REVENUE	**(2,096,604)**	**(2,056,656)**	**(1,970,695)**	**-**	**-**	**(1,970,695)**	**(1,950,523)**	**(1,908,213)**	**(1,868,186)**	**(1,830,341)**
REQUISITION	**(531,140)**	**(531,140)**	**(611,120)**	**-**	**-**	**(611,120)**	**(672,320)**	**(726,200)**	**(784,385)**	**(847,210)**
*Percentage increase over prior year Requisition			15.1%			15.1%	10.0%	8.0%	8.0%	8.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.911 911 Call Answer	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$0	$1,000,000	$0	$0	$0	$1,000,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$1,000,000**	**$0**	**$0**	**$0**	**$1,000,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$1,000,000	$0	$0	$0	$1,000,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$1,000,000**	**$0**	**$0**	**$0**	**$1,000,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.911

Service Name: 911 Call Answer

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
25-01	New	New Equipment	Next-Gen 911 Call Answer Technology-Placeholder	$ 1,000,000	E	ERF	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000.00
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,000,000**			**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Service:	1.911	911 Call Answer

Project Number	25-01	Capital Project Title	New Equipment	Capital Project Description	Next-Gen 911 Call Answer Technology-Placeholder
Project Rationale					

911 Call Answer
Reserves Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	28,874	55,004	100,464	147,579	196,739	240,118
Equipment Replacement Fund	1,094,007	1,095,027	96,067	97,127	98,207	99,307
Capital Reserve Fund	150,118	152,158	169,448	187,088	208,083	243,853
Total	**1,272,999**	**1,302,189**	**365,979**	**431,794**	**503,029**	**583,278**

Reserve Schedule

Reserve Fund: 911 Call Answer - Operating Reserve Fund

To mitigate fluctuating Call Answer Levies

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105508	2026	2027	2028	2029	2030	2031
Beginning Balance		3,181	28,874	55,004	100,464	147,579	196,739
Transfer from Ops Budget		25,593	26,130	45,460	47,115	49,160	43,379
Transfer to Ops Budget - Core		-	-	-	-	-	-
Interest Income*		100					
Ending Balance $		**28,874**	**55,004**	**100,464**	**147,579**	**196,739**	**240,118**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 911 Call Answer - Equipment Replacement Fund

ERF Group: EMGTSV.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101460	2026	2027	2028	2029	2030	2031
Beginning Balance		1,093,007	1,094,007	1,095,027	96,067	97,127	98,207
Transfer from Ops Budget		1,000	1,020	1,040	1,060	1,080	1,100
Expenditures		-	-	(1,000,000)	-	-	-
Interest Income		-					
Ending Balance $		**1,094,007**	**1,095,027**	**96,067**	**97,127**	**98,207**	**99,307**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 911 Call Answer - Capital Reserve Fund Bylaw 4632

To provide for: (a) the acquisition of new capital works; (b) the acquisition of machinery and equipment necessary for capital works; (c) the extension or renewal of existing capital works; (d) planning, study, design, construction of facilities, and land acquisition; and (e) debt servicing payments to finance expenditures under subsections (a) to (d).

Reserve Cash Flow

Fund:	1095	Estimated	Budget				
Fund Centre:	102292	2026	2027	2028	2029	2030	2031
Beginning Balance		143,518	150,118	152,158	169,448	187,088	208,083
Transfer from Ops Budget		2,000	2,040	17,290	17,640	20,995	35,770
Transfer from General Capital Fund		-		-	-	-	-
Interest Income*		4,600					
Ending Balance $		**150,118**	**152,158**	**169,448**	**187,088**	**208,083**	**243,853**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

911 Call Answer - Municipalities

COMMITTEE OF THE WHOLE

September 2026

Service:	1.912B - 911 Call Answer - Municipalities	Committee:	Planning and Protective Services

DEFINITION:

To transfer Call Answer Levies received from the telecommunications service providers on behalf of the Victoria and Saanich PSAP participants to the municipalities (Saanich, Victoria, Central Saanich, Esquimalt, and Oak Bay). In Bylaw No. 2468 (adopted March, 1997). Amended by Bylaw No. 4123 (adopted December, 2016).

PARTICIPATION:

On the basis of population as determined annually by the Regional Planning Services Department of the Capital Regional District.

MAXIMUM LEVY:

Negative requisition; no stated limit

1.912B Call Answer - Municipalities	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
EXPENDITURES										
Return Grants in Lieu of Taxes	34,473	34,473	35,190	-	-	35,190	35,900	36,620	37,350	38,100
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Call Answer Levy Revenue	(582,173)	(542,190)	(515,081)	-	-	(515,081)	(489,326)	(464,860)	(441,617)	(419,536)
TOTAL REVENUE	**(582,173)**	**(542,190)**	**(515,081)**	**-**	**-**	**(515,081)**	**(489,326)**	**(464,860)**	**(441,617)**	**(419,536)**
EXCESS OF REVENUE OVER EXPENDITURES	**(547,700)**	**(507,717)**	**(479,891)**	**-**	**-**	**(479,891)**	**(453,426)**	**(428,240)**	**(404,267)**	**(381,436)**
Estimated Balance c/fwd from 2026 to 2027	-	(39,983)	39,983	-	-	39,983	-	-	-	-
Balance c/fwd from 2025 to 2026	37,704	37,704	-	-	-	-	-	-	-	-
NEGATIVE REQUISITION	**509,996**	**509,996**	**439,908**	**-**	**-**	**439,908**	**453,426**	**428,240**	**404,267**	**381,436**
*Percentage increase over prior year Requisition			-13.7%			-13.7%	3.1%	-5.6%	-5.6%	-5.6%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

913 Fire Dispatch

COMMITTEE OF THE WHOLE

September 2026

Service: 1.913 913 Fire Dispatch **Committee: Planning and Protective Services**

DEFINITION:

To provide emergency communication dispatch service to participating member municipalities and all Electoral Areas.

CRD Bylaw No. 3854 "Emergency Communication Dispatch Service Establishment Bylaw No.1, 2012". Adopted December 12th, 2012.
Amendment Bylaw 4426 adopted July 14th, 2021. Amendment Bylaw 4502 adopted February 8th, 2023.

SERVICE DESCRIPTION:

The service has historically funded a contract with City of Langford to provide the dispatch service.
The City of Langford has withdrawn from participation in the service, effective January 01, 2022 through Bylaw No. 4426.
CRD has entered into the new contract with the District of Saanich to provide the dispatch service in replacement of City of Langford as service provider.

PARTICIPATION:

City of Langford (remove as of January 2022), District of Metchosin, District of Highlands, District of Sooke, Juan de Fuca, Salt Spring Island and Southern Gulf

Island **COST APPORTIONMENT:**

Effective January 1st, 2023, the net annual cost attributable to this service shall be apportioned among the participating municipalities and electoral areas on the basis of their usage as indicated by call volume. Call volume, for the purpose of this section, is the number of calls for service attributed to the individual participant as determined annually by the Capital Regional District. The annual call volume will be determined for budgeting purposes using the last full year's call statistics as recorded by the dispatch service provider. (Bylaw No. 4502, an amend to cost apportionment of "The Emergency Communication Dispatch Service Establishment Bylaw No. 1, 2012", Bylaw No. 3854).

MAXIMUM LEVY:
None stated

FUNDING:

Requisition

1.913 - Fire Dispatch	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										
Contract for Services	305,923	305,923	314,569	-	-	314,569	340,959	350,827	379,363	390,384
Allocations	48,936	48,936	51,252	-	-	51,252	52,296	53,337	54,407	55,496
Other Operating Expenses	77,380	76,790	84,430	-	-	84,430	88,435	92,632	97,041	101,662
TOTAL OPERATING COSTS	**432,239**	**431,649**	**450,251**	**-**	**-**	**450,251**	**481,690**	**496,796**	**530,811**	**547,542**
*Percentage Increase over prior year			4.2%			4.2%	7.0%	3.1%	6.8%	3.2%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	2,650	-	-	2,650	-	1,364	-	468
TOTAL COSTS	**432,239**	**431,649**	**452,901**	**-**	**-**	**452,901**	**481,690**	**498,160**	**530,811**	**548,010**
*Percentage Increase over prior year			4.8%			4.8%	6.4%	3.4%	6.6%	3.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(6,710)	-	(8,321)	-
Grants in Lieu of Taxes	(16,465)	(16,465)	(16,470)	-	-	(16,470)	(16,800)	(17,140)	(17,490)	(17,840)
Revenue - Other	(2,562)	(1,972)	(2,562)	-	-	(2,562)	(2,620)	(2,680)	(2,740)	(2,800)
TOTAL REVENUE	**(19,027)**	**(18,437)**	**(19,032)**	**-**	**-**	**(19,032)**	**(26,130)**	**(19,820)**	**(28,551)**	**(20,640)**
REQUISITION	**(413,212)**	**(413,212)**	**(433,869)**	**-**	**-**	**(433,869)**	**(455,560)**	**(478,340)**	**(502,260)**	**(527,370)**
*Percentage increase over prior year Requisition			5.0%			5.0%	5.0%	5.0%	5.0%	5.0%

Reserve Fund: 1.913 Fire Dispatch - Operating Reserve Fund - Bylaw 4585

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105555	2026	2027	2028	2029	2030	2031
Beginning Balance		40,911	42,211	44,861	38,151	39,515	31,194
Transfer from Ops Budget		-	2,650	-	1,364	-	468
Transfer to Ops Budget		-	-	(6,710)	-	(8,321)	-
Interest Income*		1,300					
Ending Balance $		**42,211**	**44,861**	**38,151**	**39,515**	**31,194**	**31,662**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional CREST Contribution

COMMITTEE OF THE WHOLE

September 2026

Service: 1.921 Regional CREST Contribution	Committee: Planning and Protective Services

DEFINITION:

To collect funding for the RCMP Dispatch area's share of costs in the regional emergency communications network (CREST).

PARTICIPATION:

On the basis of population as determined annually by the Regional Planning Services Department of the Capital Regional District.

MAXIMUM LEVY:

No stated limit in establishment bylaw on operating costs (Limited by Municipal Act).

Funding:

Requisition

Change in Budget 2026 to 2027
Service: 1.921 Regional CREST

	Total Expenditure	Comments
2026 Budget	**2,105,968**	
Changes:		
2027 Contribution to CREST-Regional	60,792	Increase in 2027 contribution to CREST as per the agreement
2025 One-time deficit	(3,406)	One-time deficit carryover from 2025 to 2026
Other Costs	130	
Total Other Changes	57,516	
2027 Budget	**2,163,484**	
Summary of % Expense Change		
2027 Contribution to CREST	2.9%	
Balance of increase	-0.2%	
% expense increase from 2026:	***2.7%***	
% Requisition increase from 2026 (if applicable):	***2.8%***	*Requisition funding is 95.4% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

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

1.921 - Regional CREST Contribution	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										
Payments to CREST	2,096,272	2,096,272	2,157,064	-	-	2,157,064	2,200,210	2,244,210	2,289,090	2,334,870
Internal Interest	6,290	6,290	6,420	-	-	6,420	6,550	6,680	6,810	6,950
TOTAL COSTS	**2,102,562**	**2,102,562**	**2,163,484**	**-**	**-**	**2,163,484**	**2,206,760**	**2,250,890**	**2,295,900**	**2,341,820**
*Percentage Increase over prior year			2.9%			2.9%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	3,406	3,406	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(94,701)	(94,701)	(96,690)	-	-	(96,690)	(98,620)	(100,590)	(102,600)	(104,650)
Revenue-Other	(2,630)	(2,630)	(2,690)	-	-	(2,690)	(2,740)	(2,790)	(2,850)	(2,910)
TOTAL REVENUE	**(93,925)**	**(93,925)**	**(99,380)**	**-**	**-**	**(99,380)**	**(101,360)**	**(103,380)**	**(105,450)**	**(107,560)**
REQUISITION	**(2,008,637)**	**(2,008,637)**	**(2,064,104)**	**-**	**-**	**(2,064,104)**	**(2,105,400)**	**(2,147,510)**	**(2,190,450)**	**(2,234,260)**
*Percentage increase over prior year Requisition			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Animal Care Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.313 Animal Care Services **Committee: Planning and Protective Services**

DEFINITION:

Care of domestic animals within all electoral areas of the Regional District (Letters Patent - February 16, 1979; Converted to Establishing Bylaw 4416 - September 2021). We provide service to the three electoral areas as well as Sidney, Saanich, Central Saanich, North Saanich, Highlands, View Royal, Colwood, Langford, Sooke, Metchosin, the Pauquachin, Songhees and Tsawout First nations. We also provide pound keeping services to Sooke, Metchosin and Highlands are charged as if they were part of the service provided to the Electoral Areas. All other participants are levied by contract.

SERVICE DESCRIPTION:

Enforces the Animal Control Bylaw for three Electoral Areas, 10 Municipalities, and 3 First Nations. Also provides Pound Service for the District of Saanich and the areas listed above. Ensures public safety with person/animal contacts, quick return of lost animals, investigations or animal/person public education, re-homing of animals, quality care of animals.

PARTICIPATION:

Salt Spring Island Electoral Area, Southern Gulf Islands Electoral Area, and Juan de Fuca Electoral Area

MAXIMUM LEVY:

None stated.

FUNDING:

Sale of services, licences and dog tags, plus requisition

Change in Budget 2026 to 2027
Service: 1.313 Animal Care Services

	Total Expenditure	Comments
2026 Budget	**2,077,586**	
Change in Wages & Benefits:		
General wages & benefits change	27,152	Inclusive of estimated collective agreement changes
Position changes	17,631	Inclusive of step increases, position changes and reclassifications
Total Change in Wages & Benefits	44,783	
Other Changes:		
Standard Overhead Allocation	7,587	Increase in 2026 operating costs
Animal Pound and Millstream Centre	9,105	Increase in Animal Pound and Millstream Centre allocations
Advertising & printing costs	13,800	Increase due to new online dog licencing
Promotion	20,000	Outreach program
Operating and office supplies	22,130	Realignment of budget based on previous actual expenses; $5,000 office painting (one-time, funded by ORF)
Vet services	25,000	Realignment of budget based on previous actual expenses
Reserve Transfers	20,215	ERF transfer increase
Other	3,152	
Total Other Changes	120,989	
2027 Budget	**2,243,358**	

Summary of % Expense Change	
General wages & benefits change	1.3%
Allocations (OH, Animal Pound, Millstream)	0.8%
Vet services	1.2%
Advertising, promotion & supplies	2.7%
Reserve transfers	1.0%
Balance of change	1.0%
% expense increase from 2026:	***8.0%***
% Requisition increase from 2026:	***8.0%***

Requisition funding is 27.1% of service revenue

Overall 2026 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $8,960 (0.4%) due to savings in salaries and wages, legal and travel costs which partially offset by higher vet services costs. This variance will be transferred to Equipment Replacement Fund, which has an expected year end balance of $96,599 before this transfer.

1.313 - Animal Care 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										
Salaries & Wages	1,370,629	1,347,049	1,415,412	-	-	1,415,412	1,450,600	1,480,110	1,509,119	1,538,690
Vehicle Operating Expenses	49,140	46,632	49,140	-	-	49,140	50,120	51,120	52,140	53,180
Telecommunications	49,830	44,830	48,330	-	-	48,330	49,300	50,290	51,300	52,330
Supplies	46,870	56,638	64,000	-	5,000	69,000	65,280	66,580	67,900	69,260
Allocations	295,288	305,288	313,791	-	-	313,791	319,890	326,004	332,048	337,682
Vet Services	50,000	75,000	75,000	-	-	75,000	76,500	78,030	79,590	81,180
Other Operating Expenses	136,044	113,139	172,685	-	-	172,685	176,508	180,017	183,552	187,169
TOTAL OPERATING COSTS	**1,997,801**	**1,988,576**	**2,138,358**	**-**	**5,000**	**2,143,358**	**2,188,198**	**2,232,151**	**2,275,649**	**2,319,491**
*Percentage Increase over prior year			7.0%		0.3%	7.3%	2.1%	2.0%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	64,785	73,745	85,000	-	-	85,000	87,500	89,000	94,000	94,000
Transfer to Capital Reserve Fund	10,000	10,000	10,000	-	-	10,000	15,680	17,640	17,800	18,200
Transfer to Operating Reserve Fund	5,000	5,000	5,000	-	-	5,000	10,000	15,000	20,000	23,930
TOTAL CAPITAL / RESERVE	**79,785**	**88,745**	**100,000**	**-**	**-**	**100,000**	**113,180**	**121,640**	**131,800**	**136,130**
TOTAL COSTS	**2,077,586**	**2,077,321**	**2,238,358**	**-**	**5,000**	**2,243,358**	**2,301,378**	**2,353,791**	**2,407,449**	**2,455,621**
*Percentage Increase over prior year			7.7%		0.2%	8.0%	2.6%	2.3%	2.3%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(5,000)	(5,000)	-	-	-	-
Fees Charged	(53,000)	(53,000)	(65,000)	-	-	(65,000)	(66,300)	(67,620)	(68,970)	(70,340)
Sale of Goods and Services	(1,441,268)	(1,433,481)	(1,544,543)	-	-	(1,544,543)	(1,575,430)	(1,606,940)	(1,639,080)	(1,671,870)
Grants in Lieu of Taxes	(14,894)	(14,894)	(15,200)	-	-	(15,200)	(15,510)	(15,820)	(16,140)	(16,470)
Revenue - Other	(5,000)	(12,522)	(5,100)	-	-	(5,100)	(5,200)	(5,300)	(5,410)	(5,520)
TOTAL REVENUE	**(1,514,162)**	**(1,513,897)**	**(1,629,843)**	**-**	**(5,000)**	**(1,634,843)**	**(1,662,440)**	**(1,695,680)**	**(1,729,600)**	**(1,764,200)**
REQUISITION	**(563,424)**	**(563,424)**	**(608,515)**	**-**	**-**	**(608,515)**	**(638,938)**	**(658,111)**	**(677,849)**	**(691,421)**
*Percentage increase over prior year Requisition			8.0%			8.0%	5.0%	3.0%	3.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	11.0		11.0			11.0	11.0	11.0	11.0	11.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.313 Animal Care Services	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$23,000	$5,000	$13,000	$5,000	$13,000	$59,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$50,000	$100,000	$100,000	$50,000	$50,000	$0	$300,000
		$50,000	**$123,000**	**$105,000**	**$63,000**	**$55,000**	**$13,000**	**$359,000**
	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	$50,000	$123,000	$105,000	$63,000	$55,000	$13,000	$359,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$50,000	**$123,000**	**$105,000**	**$63,000**	**$55,000**	**$13,000**	**$359,000**

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 #: 1.313

Service Name: Animal Care Services

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
23-01	Replacement	Computer Replacements	Replacement of computer equipment	$ 24,000	E	ERF	$ -	$ 8,000	$ -	$ 8,000	$ -	$ 8,000	$ 24,000
23-02	Replacement	Vehicle Replacements	Replacement of vehicles (shared with Bylaw)	$ 300,000	V	ERF	$ 50,000	$ 100,000	$ 100,000	$ 50,000	$ 50,000	$ -	$ 300,000
25-01	Replacement	Personal Protection Equipment PPE	Replacement of staff PPE - stab protection plates	$ 25,000	E	ERF	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
27-01	Replacement	Copier	Copier Replacement	$ 10,000	E	ERF	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
			Grand Total	**$ 359,000**				**$ 123,000**	**$ 105,000**	**$ 63,000**	**$ 55,000**	**$ 13,000**	**$ 359,000**

Service:	1.313	Animal Care Services

Project Number	23-01	**Capital Project Title**	Computer Replacements	**Capital Project Description**	Replacement of computer equipment
Project Rationale	Replace computers as required and requested by IT.				

Project Number	23-02	**Capital Project Title**	Vehicle Replacements	**Capital Project Description**	Replacement of vehicles (shared with Bylaw)
Project Rationale	To replace vehicles used for Animal Control and Bylaw Enforcement.				

Project Number	25-01	**Capital Project Title**	Personal Protection Equipment PPE	**Capital Project Description**	Replacement of staff PPE - stab protection plates
Project Rationale	In 2023 all bylaw officers were outfitted with personal protective equipment in the form the stab vests. The inner plates have a 5 year life span so will require replacement therefore we require the funds by mid 2028 to order the replacement. The plates cost upwards of $850 per staff member.				

Project Number	27-01	**Capital Project Title**	Copier	**Capital Project Description**	Copier Replacement
Project Rationale					

Animal Care Services
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	7,412	7,412	17,412	32,412	52,412	76,342
Equipment Replacement Fund	96,599	58,599	41,099	67,099	106,099	187,099
Capital Reserve Fund	10,000	20,000	35,680	53,320	71,120	89,320
Total	**114,011**	**86,011**	**94,191**	**152,831**	**229,631**	**352,761**

Reserve Schedule

Reserve Fund: 1.313 Animal Control - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105407	2026	2027	2028	2029	2030	2031
Beginning Balance		2,336	7,412	7,412	17,412	32,412	52,412
Transfer from Ops Budget		5,000	5,000	10,000	15,000	20,000	23,930
Transfer to Ops Budget		-	(5,000)	-	-	-	-
Interest Income*		76					
Ending Balance $		**7,412**	**7,412**	**17,412**	**32,412**	**52,412**	**76,342**

Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.

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

Reserve Schedule

Reserve Fund: 1.313 Animal Control - Equipment Replacement Fund

For replacement of vehicles, computers and furnishings.

ERF Group: ANICON.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101424	2026	2027	2028	2029	2030	2031
Beginning Balance		39,814	96,599	58,599	41,099	67,099	106,099
Transfer from Op Budget		64,785	85,000	87,500	89,000	94,000	94,000
Proceeds - Disposal of Equip		-					
Planned Purchases		(8,000)	(123,000)	(105,000)	(63,000)	(55,000)	(13,000)
Interest Income		-					
Ending Balance $		**96,599**	**58,599**	**41,099**	**67,099**	**106,099**	**187,099**

Assumptions/Background:

Maintain level sufficient to fund required vehicle and computer replacements

Reserve Schedule

Reserve Fund: 1.313 Animal Care - Capital Reserve Fund - Bylaw 4729

Newly created in 2025
Money in the Capital Reserve Fund, including interest earned on it, must be used only to Provide for:
(a) the acquisition of new capital works;
(b) the acquisition of machinery and equipment necessary for capitalworks;
(c) the extension or renewal of existing capital works;
(d) planning, study, design, construction of facilities, and land acquisition; and
(e) debt servicing payments to finance expenditures under subsections (a) to (d)

Reserve Cash Flow

Fund:	1100	Estimated	Budget				
Fund Centre:	102334	2026	2027	2028	2029	2030	2031
Beginning Balance		-	10,000	20,000	35,680	53,320	71,120
Transfer from Ops Budget		10,000	10,000	15,680	17,640	17,800	18,200
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**10,000**	**20,000**	**35,680**	**53,320**	**71,120**	**89,320**

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Bylaw Enforcement

COMMITTEE OF THE WHOLE

September 2026

Service: 1.323 Bylaw Services **Committee: Planning and Protective Services**

DEFINITION:

To provide Bylaw enforcement to functions of the Capital Regional District as required. The cost of this service is reallocated to functions that use Bylaw enforcement services, such as Regional Parks, Noise Control, Nuisances & Unsightly Premises, and others.

SERVICE DESCRIPTION:

Respond to complaints, seek voluntary compliance and use regulatory and legal enforcement options to enforce bylaws in the three electoral areas for Noise, Nuisance and Unsightly Premises as well as Soil Deposit and Removal in the JdF EA.

Bylaw Enforcement services in Metchosin and the Highlands by contract.

Enforce bylaws for internal customers including Hartland Landfill, Environmental Services, Integrated Water, Parks, Community Planning, Building Inspection and Vancouver Island Health Authority.

PARTICIPATION:

Method of cost allocation on the basis of prior year's estimated usage.

MAXIMUM LEVY:

None stated.

FUNDING:

Mainly from functions within the CRD that use Bylaw enforcement.

1.323 - Bylaw Enforcement	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										
Salaries & Wages	848,971	762,514	834,025	-	-	834,025	850,275	866,842	883,729	900,963
Vehicle Operating Expenses	40,720	50,000	55,000	-	-	55,000	56,100	57,220	58,360	59,530
Telecommunications	15,000	8,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	30,000	30,000	35,000	-	10,000	45,000	35,700	36,410	37,140	37,880
Allocations	114,458	114,458	129,198	-	-	129,198	131,424	133,650	135,776	137,819
Other Operating Expenses	74,900	97,304	77,620	-	-	77,620	79,176	80,762	82,379	84,016
TOTAL OPERATING COSTS	**1,124,049**	**1,062,276**	**1,140,843**	**-**	**10,000**	**1,150,843**	**1,162,875**	**1,185,284**	**1,207,994**	**1,231,028**
*Percentage Increase over prior year			1.5%		0.9%	2.4%	1.0%	1.9%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	86,060	96,060	86,220	-	-	86,220	88,695	90,085	91,555	92,465
Transfer to Operating Reserve Fund	5,000	11,235	12,000	-	-	12,000	12,270	13,745	15,330	17,670
TOTAL CAPITAL / RESERVE	**91,060**	**107,295**	**98,220**	**-**	**-**	**98,220**	**100,965**	**103,830**	**106,885**	**110,135**
TOTAL COSTS	**1,215,109**	**1,169,571**	**1,239,063**	**-**	**10,000**	**1,249,063**	**1,263,840**	**1,289,114**	**1,314,879**	**1,341,163**
*Percentage Increase over prior year			2.0%		0.8%	2.8%	1.2%	2.0%	2.0%	2.0%
Internal Recoveries	(1,155,908)	(1,108,364)	(1,185,015)	-	(10,000)	(1,195,015)	(1,208,700)	(1,232,870)	(1,257,510)	(1,282,650)
OPERATING COSTS LESS INTERNAL RECOVERIES	**59,201**	**61,207**	**54,048**	**-**	**-**	**54,048**	**55,140**	**56,244**	**57,369**	**58,513**
*Percentage Increase over prior year			-8.7%			-8.7%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(7,207)	(7,207)	-	-	-	-	-	-	-	-
Sale of Goods and Services	(48,000)	(48,000)	(50,000)	-	-	(50,000)	(51,010)	(52,030)	(53,070)	(54,130)
Revenue - Other	(3,994)	(6,000)	(4,048)	-	-	(4,048)	(4,130)	(4,214)	(4,299)	(4,383)
TOTAL REVENUE	**(59,201)**	**(61,207)**	**(54,048)**	**-**	**-**	**(54,048)**	**(55,140)**	**(56,244)**	**(57,369)**	**(58,513)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
AUTHORIZED POSITIONS:										
Salaried FTE	4.0		4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.323 Bylaw Services	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$4,000	$4,000	$4,000	$4,000	$4,000	$20,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$75,000	$100,000	$25,000	$75,000	$25,000	$75,000	$300,000
	$75,000	**$104,000**	**$29,000**	**$79,000**	**$29,000**	**$79,000**	**$320,000**
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	$75,000	$104,000	$29,000	$79,000	$29,000	$79,000	$320,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$75,000	**$104,000**	**$29,000**	**$79,000**	**$29,000**	**$79,000**	**$320,000**

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 #: 1.323

Service Name: Bylaw Services

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total auto-populates
25-01	Replacement	Computers	Replacement of computer equipment	$ 12,500	E	ERF	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 12,500
25-02	Replacement	Vehicle	Replacement of Bylaw vehicles	$ 300,000	V	ERF	$ 75,000	$ 100,000	$ 25,000	$ 75,000	$ 25,000	$ 75,000	$ 300,000
25-03	Replacement	PPE	Replacement of Personal Protection Equipment	$ 7,500	E	ERF	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 7,500
													$ -
													$ -
			Grand Total	**$ 320,000**				**$ 104,000**	**$ 29,000**	**$ 79,000**	**$ 29,000**	**$ 79,000**	**$ 320,000**

Service:	1.323	Bylaw Services

Project Number	25-01	**Capital Project Title**	Computers	**Capital Project Description**	Replacement of computer equipment
Project Rationale	Replacement of computer equipment				

Project Number	25-02	**Capital Project Title**	Vehicle	**Capital Project Description**	Replacement of Bylaw vehicles
Project Rationale	Replacement of Bylaw vehicles				

Project Number	25-03	**Capital Project Title**	PPE	**Capital Project Description**	Replacement of Personal Protection Equipment
Project Rationale	Personal protection equipment have a replacement schedule of 5 years. These are stab/spike resistant vests for our Bylaw staff, purchased in 2024.				

Bylaw Enforcement
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	188,055	170,275	229,970	241,055	303,610	317,075
Operating Reserve Fund	2,976	14,976	27,246	40,991	56,321	73,991
Total	**191,031**	**185,251**	**257,216**	**282,046**	**359,931**	**391,066**

Reserve Schedule

Reserve Fund: 1.323 Bylaw Enforcement - Equipment Replacement Fund

ERF Group: BYLAW.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101426	2026	2027	2028	2029	2030	2031
Beginning Balance		108,995	188,055	170,275	229,970	241,055	303,610
Transfer from Ops Budget		86,060	86,220	88,695	90,085	91,555	92,465
Proceed from Disposition		-					
Planned Purchase		(7,000)	(104,000)	(29,000)	(79,000)	(29,000)	(79,000)
Interest Income		-					
Ending Balance $		**188,055**	**170,275**	**229,970**	**241,055**	**303,610**	**317,075**

Assumptions/Background:

Maintain level sufficient to fund required vehicle and computer replacements

Reserve Schedule

Reserve Fund: 1.323 Bylaw Enforcement - Operating Reserve Fund

Created in 2024
To mitigate fluctuations in expenditures and revenues based on the volume of bylaw enforcement services provided.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105565	2026	2027	2028	2029	2030	2031
Beginning Balance		5,183	2,976	14,976	27,246	40,991	56,321
Transfer from Op Budget		5,000	12,000	12,270	13,745	15,330	17,670
Transfer to Op Budget		(7,207)	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**2,976**	**14,976**	**27,246**	**40,991**	**56,321**	**73,991**

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Planning Services

COMMITTEE OF THE WHOLE

September 2026

Service: 1.324 Regional Planning Services **Committee: Planning and Protective Services**

DEFINITION:

Regional Planning provides regional information, analysis and mapping services on population, employment, economic development and land use trends. The service provides regional, sub-regional and municipal statistics, trend analysis and research tools to member municipalities and a wide variety of public, private and community clientele.

SERVICE DESCRIPTION:

Regional Planning provides information and planning services including regional, sub-regional and municipal statistics, trend analysis, transportation, policy development, planning and modeling. The information also assists in preparation of indicators relating to the annual legislative reporting requirement for the Regional Growth Strategy and as an information base for the development of municipal and electoral area official community plans. The information and analysis also supports the regional transportation and urban growth models and assists municipalities and local and regional agencies in their planning work.

PARTICIPATION:

All member municipalities (Central Saanich; Colwood; Esquimalt; Highlands; Langford; Metchosin; North Saanich; Oak Bay; Saanich; Sidney; Sooke: Victoria; View Royal) and Electoral Areas within the CRD (Juan de Fuca, Southern Gulf Islands, Salt Spring Island).

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.324 - Regional Planning 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										
Salaries & Wages	554,547	534,000	555,274	-	-	555,274	566,548	577,384	588,444	599,720
Contract for Services	75,000	75,000	80,000	-	-	80,000	81,600	83,230	84,890	86,590
Allocations	207,946	199,806	211,594	-	-	211,594	217,707	222,854	227,036	232,065
Other Operating Expenses	38,930	50,420	42,340	-	-	42,340	43,275	44,237	45,207	46,204
TOTAL OPERATING COSTS	**876,423**	**859,226**	**889,208**	**-**	**-**	**889,208**	**909,130**	**927,705**	**945,577**	**964,579**
*Percentage Increase over prior year			1.5%			1.5%	2.2%	2.0%	1.9%	2.0%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	17,197	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	4,550	4,550	2,500	-	-	2,500	2,500	2,500	2,500	2,500
TOTAL CAPITAL / RESERVES	**4,550**	**21,747**	**2,500**	**-**	**-**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
TOTAL COSTS	**880,973**	**880,973**	**891,708**	**-**	**-**	**891,708**	**911,630**	**930,205**	**948,077**	**967,079**
*Percentage Increase over prior year			1.2%			1.2%	2.2%	2.0%	1.9%	2.0%
Internal Recoveries	(173,400)	(173,400)	(173,360)	-	-	(173,360)	(176,640)	(179,990)	(183,410)	(186,890)
TOTAL COSTS NET OF RECOVERIES	**707,573**	**707,573**	**718,348**	**-**	**-**	**718,348**	**734,990**	**750,215**	**764,667**	**780,189**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(10,812)	(10,812)	(21,585)	-	-	(21,585)	(24,290)	(25,295)	(25,257)	(25,999)
Grants in Lieu of Taxes	(21,403)	(21,403)	(21,403)	-	-	(21,403)	(21,830)	(22,270)	(22,710)	(23,160)
Revenue - Other	(1,000)	(1,000)	(1,000)	-	-	(1,000)	(1,020)	(1,040)	(1,060)	(1,080)
	-									
TOTAL REVENUE	**(33,215)**	**(33,215)**	**(43,988)**	**-**	**-**	**(43,988)**	**(47,140)**	**(48,605)**	**(49,027)**	**(50,239)**
REQUISITION	**(674,358)**	**(674,358)**	**(674,360)**	**-**	**-**	**(674,360)**	**(687,850)**	**(701,610)**	**(715,640)**	**(729,950)**
*Percentage increase over prior year Requisition			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
Salaried	3.5	3.5	3.5			3.5	3.5	3.5	3.5	3.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.324 Regional Planning Services	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$40,000	$43,000	$4,000	$0	$0	$0	$47,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$40,000	**$43,000**	**$4,000**	**$0**	**$0**	**$0**	**$47,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$40,000	$43,000	$4,000	$0	$0	$0	$47,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$40,000	**$43,000**	**$4,000**	**$0**	**$0**	**$0**	**$47,000**

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 #: 1.324

Service Name: Regional Planning Services

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
18-01	Replacement	Computer Replacement	Computer Replacement	$ 36,700	E	ERF	$ -	$ 3,000	$ 4,000	$ -	$ -	$ -	$ 7,000
22-01	Replacement	Photocopier Renewal	Photocopier Renewal	$ 40,000	E	ERF	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
			Grand Total	**$ 76,700**			**$ 40,000**	**$ 43,000**	**$ 4,000**	**$ -**	**$ -**	**$ -**	**$ 47,000**

Service:	1.324	Regional Planning Services

Project Number	18-01	Capital Project Title	Computer Replacement	Capital Project Description	Computer Replacement
Project Rationale	Planned computer replacement for RSP staff complement, per IT replacement schedule.				

Project Number	22-01	Capital Project Title	Photocopier Renewal	Capital Project Description	Photocopier Renewal
Project Rationale	Planned photocopy renewal for RSP office, per IT replacement schedule.				

Regional Planning Services
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	94,168	53,668	52,168	54,668	57,168	59,668
Operating Reserve Fund	199,807	178,222	153,932	128,637	103,380	77,381
Total	**293,975**	**231,890**	**206,100**	**183,305**	**160,548**	**137,049**

Reserve Schedule

Reserve Fund: 1.324 Regional Planning Services - Equipment Replacement Fund

ERF Group: RGPLAN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101427	2026	2027	2028	2029	2030	2031
Beginning Balance		245,238	94,168	53,668	52,168	54,668	57,168
Transfer from Ops Budget		4,550	2,500	2,500	2,500	2,500	2,500
Transfer to Regional Transportation Service		(147,620)	-	-	-	-	-
Planned Purchase		(8,000)	(43,000)	(4,000)	-	-	-
Interest Income		-					
Ending Balance $		**94,168**	**53,668**	**52,168**	**54,668**	**57,168**	**59,668**

Assumptions/Background:
Maintain adequate funding for lifecycle replacement of computer equipment and furnishings.

Reserve Schedule

Reserve Fund: 1.324 Regional Planning Services - Operating Reserve Fund

Op Rsv Funds B#4102,03,4144,45,46,47

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105501	2026	2027	2028	2029	2030	2031
Beginning Balance		2,881,913	199,807	178,222	153,932	128,637	103,380
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Regional Transportation Service		(2,677,694)	-	-	-	-	-
Transfer to Ops Budget - Core Budget		(10,812)	(21,585)	(24,290)	(25,295)	(25,257)	(25,999)
Interest Income*		6,400					
Ending Balance $		**199,807**	**178,222**	**153,932**	**128,637**	**103,380**	**77,381**

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Transportation

COMMITTEE OF THE WHOLE

September 2026

Service: 1.329 Regional Transportation Service **Committee: Planning and Protective Services**

DEFINITION:

To provide services in relation to transportation including development of transportation policies, information and data services, management of regional trails, acquiring land or interests in land, distributing transportation infrastructure grants, constructing and operating capital works and facilities, providing services and support to municipal participants and other public authorities, and managing other transportation systems. Establishment Bylaw No. 4630 (June 2025).

SERVICE DESCRIPTION:

Regional Transportation coordinates regional advocacy and governance on transportation, provides strategic planning services, develops and coordinates regional transportation programs, provides transportation data and analysis including regional transportation modelling, coordinates regional policies, and manages and operates regional trails. The service provides advice and information to the CRD Board, other departments and other jurisdictions on policies and issues related to the regional transportation.

PARTICIPATION:

All member municipalities (Central Saanich; Colwood; Esquimalt; Highlands; Langford; Metchosin; North Saanich; Oak Bay; Saanich; Sidney; Sooke: Victoria; View Royal) and Electoral Areas within the CRD (Juan de Fuca, Southern Gulf Islands, Salt Spring Island).

MAXIMUM LEVY:

Greater of $20,000,000 or $0.10834 / $1,000

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.329 Regional Transportation Service

	Total Expenditure	Comments
2026 Budget	**6,341,362**	
Change in Wages & Benefits:		
General wages & benefits change	53,641	Inclusive of estimated collective agreement changes
Position Changes	23,828	Inclusive of step increases, position changes and reclassifications
1.0 FTE Engineering Technician	66,844	2027 IBC 4a-1.3 - RTS Development (Q3 Implementation)
Other	(10,000)	
Total Change in Wages & Benefits	134,314	
Other Changes:		
2026 Feasibility Study Costs	(350,000)	2026 One-time repayment of service feasibility study costs to the CRD Feasibility Reserve Fund
2026 Program Development Completion	(510,175)	Completion of Island Corridor Planning & Consultation project
2027 Program Development	610,000	2027 IBC 4d-1.1 - Origin and Destination Study
Standard Overhead Allocation	103,081	Increase in 2026 operating costs
One-time Standard Overhead Allocation	40,554	Standard overhead allocation on one-time and new ongoing costs
Reserve Transfers	84,300	$11,800 to Operating, $70,000 to capital and $2,500 to Equipment Replacement
MFA Debt Servicing Costs	226,700	Increased debt costs for E&N Trail and Trail Widening and Lighting Costs
Regional Trail costs	202,230	Increased for operation, maintenance and bylaw enforcement
Other Costs	(44,084)	
Total Other Changes	362,606	
2027 Budget	**6,838,282**	

Summary of % Expense Change		
2027 IBC Expenses	10.7%	
2026 Program Development Completion	-8.0%	
2026 One-time feasibility study	-5.5%	
Internal allocations	2.3%	
MFA Debt Increase	3.6%	
Regional trails	3.2%	
Balance of change	1.7%	
% expense increase from 2026:	***7.8%***	
% Requisition increase from 2026:	***10.2%***	*Requisition funding is 85.4% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $417,216 (6.6%) due mainly to lower regional trail debt costs. This variance will be transferred to the Operating Reserve, which has an expected year end balance of $1,841,890 before this transfer.

1.329 - Regional Transportation Service	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	937,800	927,800	1,005,270	66,844	-	1,072,114	1,310,446	1,353,427	1,386,959	1,413,422
Contract for Services	403,930	439,772	103,930	75,000	150,000	328,930	482,510	186,160	189,880	193,680
Allocations	637,769	637,769	371,726	-	40,554	412,280	379,607	387,045	394,533	401,415
Program Development Costs	890,625	891,325	200,450	-	760,000	960,450	251,760	227,140	230,580	234,090
Other Operating Expenses	85,110	86,760	92,150	38,000	35,000	165,150	143,140	136,202	139,327	142,538
Traffic Safety Grants	14,000	-	14,000	-	-	14,000	-	-	-	-
Regional Trails	1,483,500	1,487,047	1,651,730	34,000	-	1,685,730	1,719,140	1,753,222	1,787,975	1,823,429
TOTAL OPERATING COSTS	**4,452,734**	**4,470,473**	**3,439,256**	**213,844**	**985,554**	**4,638,654**	**4,286,603**	**4,043,196**	**4,129,254**	**4,208,574**
*Percentage Increase over prior year			-22.8%	4.8%	22.1%	4.2%	-7.6%	-5.7%	2.1%	1.9%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	29,000	446,261	40,800	-	-	40,800	41,620	42,450	43,300	44,170
Transfer to Capital Reserve Fund	750,000	750,000	820,000	-	-	820,000	836,400	853,130	870,190	887,590
Transfer to Equipment Replacement Fund	2,500	2,500	5,000	-	-	5,000	5,100	5,200	5,300	5,410
MFA Debt - Parks	1,107,128	672,128	1,333,828	-	-	1,333,828	2,691,828	4,207,828	5,411,828	5,821,296
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	-	2,000	15,000	-
MFA Debt Principal - Planned	-	-	-	-	-	-	-	-	3,842	32,661
MFA Debt Interest - Planned	-	-	-	-	-	-	-	2,450	28,175	83,300
TOTAL CAPITAL / RESERVES	**1,888,628**	**1,870,889**	**2,199,628**	**-**	**-**	**2,199,628**	**3,574,948**	**5,113,058**	**6,377,635**	**6,874,427**
TOTAL COSTS	**6,341,362**	**6,341,362**	**5,638,884**	**213,844**	**985,554**	**6,838,282**	**7,861,551**	**9,156,254**	**10,506,889**	**11,083,001**
*Percentage Increase over prior year			-11.08%	3.4%	15.5%	7.8%	15.0%	16.5%	14.8%	5.5%
FUNDING SOURCES (REVENUE)										
Balance C/FW from Traffic Safety	(14,000)	(14,000)	(14,000)	-	-	(14,000)	-	-	-	-
Transfer from Operating Reserve Fund	(990,175)	(990,175)	-	-	(944,900)	(944,900)	(348,000)	(20,000)	(20,000)	(20,000)
Grants in Lieu of Taxes	(39,360)	(39,360)	(39,360)	-	-	(39,360)	(40,150)	(40,950)	(41,760)	(42,600)
	-									
TOTAL REVENUE	**(1,043,535)**	**(1,043,535)**	**(53,360)**	**-**	**(944,900)**	**(998,260)**	**(388,150)**	**(60,950)**	**(61,760)**	**(62,600)**
REQUISITION	**(5,297,827)**	**(5,297,827)**	**(5,585,524)**	**(213,844)**	**(40,654)**	**(5,840,022)**	**(7,473,401)**	**(9,095,304)**	**(10,445,129)**	**(11,020,401)**
*Percentage increase over prior year Requisition			5.4%	4.0%	0.8%	10.2%	28.0%	21.7%	14.8%	5.5%
Salaried			6.5	1.0		7.5	8.5	8.5	8.5	8.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.329 Regional Transportation	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$20,000	$0	$0	$0	$0	$20,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$530,000	$1,680,000	$1,480,000	$1,855,000	$1,430,000	$6,975,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$550,000**	**$1,680,000**	**$1,480,000**	**$1,855,000**	**$1,430,000**	**$6,995,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$150,000	$0	$0	$0	$0	$150,000
Debenture Debt (New Debt Only)		$0	$0	$0	$200,000	$1,500,000	$0	$1,700,000
Equipment Replacement Fund		$0	$20,000	$0	$0	$0	$0	$20,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$380,000	$1,680,000	$1,280,000	$355,000	$1,430,000	$5,125,000
		$0	**$550,000**	**$1,680,000**	**$1,480,000**	**$1,855,000**	**$1,430,000**	**$6,995,000**

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.329

Service Name: Regional Transportation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
26-01	Replacement	Eco-Counter Replacement	Replacement of bike and pedestrian counters owned by CRD across the region	$ 90,000	E	ERF	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.	$ 150,000	S	Cap	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-04	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.	$ 2,175,000	S	Res	$ -	$ 200,000	$ 900,000	$ 950,000	$ -	$ -	$ 2,050,000
28-01	New	Assess and Repair Regional Trail Land Protection	Conduct culvert assessment and repairs.	$ 550,000	S	Res	$ -	$ -	$ 250,000	$ 300,000	$ -	$ -	$ 550,000
28-02	New	Upgrade Regional Trail surfacing	Upgrade Regional Trail surfacing to paved for Sooke Road to Aldene.	$ 250,000	S	Res	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
29-01	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.	$ 1,225,000	S	Res	$ -	$ -	$ -	$ -	$ 325,000	$ 900,000	$ 1,225,000
27-01	New	Regional Trail Crossing enhancements	Regional Trail crossing upgrades	$ 150,000	S	Res	$ -	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000
28-04	Renewal	Upgrade Regional Trail Surfacing	Upgrade Regional Trail surfacing.	$ 1,000,000	S	Res	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000	$ 1,000,000
29-02	Renewal	Renewal of Regional Trail surfacing - Juskun Road to Mt. Newton	Full depth renewal paving and Lochside Regional Trail section from Juskun Road to Mt. Newton	$ 1,700,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ 1,500,000	$ -	$ 1,700,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 7,290,000**			**$ -**	**$ 550,000**	**$ 1,680,000**	**$ 1,480,000**	**$ 1,855,000**	**$ 1,430,000**	**$ 6,995,000**

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.

Service:	1.329	Regional Transportation

Project Number	26-01	Capital Project Title	Eco-Counter Replacement	Capital Project Description	Replacement of bike and pedestrian counters owned by CRD across the region
Project Rationale	The Data Review Implementation program oversaw the installation of 30 on-trail bike and pedestrian counters across the region. Data from the counters is published to a website daily and is used to inform policy. The CRD transferred ownership of 16 counters to third-parties. The remaining counters will start reaching end of life starting in 2026 and will have to be replaced				

Project Number	19-05	Capital Project Title	Repair GGRT Bridges (5)	Capital Project Description	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.
Project Rationale					

Project Number	25-04	Capital Project Title	Design and Construct- Regional Trail Bridge Renewals (4)	Capital Project Description	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Charters, Interurban and Wilkinson bridges based on 20-year renewal plan.
Project Rationale	To invest in critical rehabilitation and replacement of aging trail bridges, reducing safety risks, liability, and avoiding more costly failures in the future.				

Project Number	29-02	Capital Project Title	Renewal of Regional Trail surfacing - Juskun Road to Mt. Newton	Capital Project Description	Full depth renewal paving and Lochside Regional Trail section from Juskun Road to Mt. Newton
Project Rationale					

Service:	1.329	Regional Transportation

Project Number	28-01	**Capital Project Title**	Assess and Repair Regional Trail Land Protection	**Capital Project Description**	Conduct culvert assessment and repairs.
Project Rationale	Investing in culvert assessments and repairs addresses a large inventory of culverts in unknown or unmaintained condition, reducing the risk of failures, impacts to public safety and liability and costly trail damage. Proactive work also improves resilience to increasing climate-driven impacts such as heavier rainfall and flooding while maintaining safe, reliable access.				

Project Number	28-02	**Capital Project Title**	Upgrade Regional Trail surfacing	**Capital Project Description**	Upgrade Regional Trail surfacing to paved for Sooke Road to Aldene.
Project Rationale	Upgrading the gravel section to a paved trail next to the new Colwood overpass improves safety and durability while meeting All Ages and Abilities active transportation design guidelines for a consistent, accessible user experience.				

Project Number	29-01	**Capital Project Title**	Design and Construct- Regional Trail Bridge Renewals (4)	**Capital Project Description**	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.
Project Rationale	To invest in critical rehabilitation and replacement of aging trail bridges, reducing safety risks, liability, and avoiding more costly failures in the future.				

Project Number	28-04	**Capital Project Title**	Upgrade Regional Trail Surfacing	**Capital Project Description**	Upgrade Regional Trail surfacing.
Project Rationale	Upgrades to regional trail surfacing to enhance safety, accessibility, comfort and durability.				

Service:	1.329	Regional Transportation

Project Number	27-01	**Capital Project Title**	Regional Trail Crossing enhancements	**Capital Project Description**	Regional Trail crossing upgrades
Project Rationale					

Regional Transportation Service
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	80,120	65,120	70,220	75,420	80,720	86,130
Operating Reserve Fund	1,841,890	937,790	631,410	653,860	677,160	701,330
Capital Reserve Fund	887,262	1,327,262	483,662	56,792	571,982	29,572
Total	**2,809,272**	**2,330,172**	**1,185,292**	**786,072**	**1,329,862**	**817,032**

Reserve Schedule

Reserve Fund: 1.329 Regional Transportation Service - Equipment Replacement Fund

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102322	2026	2027	2028	2029	2030	2031
Beginning Balance		-	80,120	65,120	70,220	75,420	80,720
Transfer from Ops Budget		2,500	5,000	5,100	5,200	5,300	5,410
Transfer From Regional Planning Service		147,620					
Planned Purchase		(70,000)	(20,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**80,120**	**65,120**	**70,220**	**75,420**	**80,720**	**86,130**

Assumptions/Background:
Maintain adequate funding for lifecycle replacement of equipment and furnishings.

Reserve Schedule

Reserve Fund: 1.329 Regional Transportation Services - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105577	2026	2027	2028	2029	2030	2031
Beginning Balance		21,767	1,841,890	937,790	631,410	653,860	677,160
Transfer from Ops Budget		29,000	40,800	41,620	42,450	43,300	44,170
Transfer From Regional Planning Service		2,677,694					
Transfer From Traffic Safety Service		-					
Transfer to Ops Budget - Program Development							
Origin and Destination Survey		-	(610,000)	-	-	-	-
Bike Map Refresh		-	-	(28,000)	-	-	-
Transportation Model		(180,000)	(150,000)	(20,000)	(20,000)	(20,000)	(20,000)
IBC 4b-2.1 - Island Corridor Consultation		(510,175)	-				
Regional Transportation Study		(300,000)	-				
Regional Trail Management Plan				(300,000)			
Transfer to Ops Budget - Core Budget		-	(184,900)	-	-	-	-
Interest Income*		103,604					
Ending Balance $		**1,841,890**	**937,790**	**631,410**	**653,860**	**677,160**	**701,330**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.329 Regional Transportation Service - Capital Reserve Fund Fund

Reserve Cash Flow

Fund:	1098	Estimated	Budget				
Fund Centre:	102332	2026	2027	2028	2029	2030	2031
Beginning Balance		-	887,262	1,327,262	483,662	56,792	571,982
Transfer From Regional Parks Service		775,000					
Transfer from Ops Budget		750,000	820,000	836,400	853,130	870,190	887,590
Planned Purchase		(642,000)	(380,000)	(1,680,000)	(1,280,000)	(355,000)	(1,430,000)
Interest Income		4,262					
Ending Balance $		**887,262**	**1,327,262**	**483,662**	**56,792**	**571,982**	**29,572**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Growth Strategy

COMMITTEE OF THE WHOLE

September 2026

Service: 1.330 Regional Growth Strategy **Committee: Planning and Protective Services**

DEFINITION:

This service is responsible for developing, coordinating, monitoring and updating the Regional Growth Strategy (RGS). The service includes providing advice and information to the CRD Board and other departments on policies and issues related to the RGS including the ongoing monitoring of its implementation. The Regional Growth Strategy is contained within CRD Bylaw No.4017 (Adopted March 2018).

SERVICE DESCRIPTION:

The Regional Growth Strategy/Sustainability service is responsible for developing, coordinating, monitoring and updating the Regional Growth Strategy (RGS) pursuant to the legislative provisions of the *Local Government Act*. The RGS is contained within CRD Bylaw No.4017 (adopted March 2018). The service administers the RGS through the review and reporting on municipal regional context statements, assessment of compliance of regional district bylaws, and providing advice and information to the CRD Board and other departments on policies and issues related to the RGS including the ongoing monitoring of its implementation.

PARTICIPATION:

All member municipalities (Central Saanich; Colwood; Esquimalt; Highlands; Langford; Metchosin; North Saanich; Oak Bay; Saanich; Sidney; Sooke: Victoria; View Royal) and the Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.330 Regional Growth Strategy

	Total Expenditure	Comments
2026 Budget	**659,758**	
Change in Wages & Benefits:		
General wages & benefits change	2,202	Inclusive of estimated collective agreement changes
1.0 FTE TERM Planning Analyst	59,394	2027 IBC 8a-2.2 Regional Growth Strategy; 5 yr term; Q3 implementation
Other	(11,780)	
Total Change in Wages & Benefits	49,816	
Other Changes:		
2027 Special projects	300,000	2027 IBC 8a-2.2 Regional Growth Strategy
2026 Special projects	(350,000)	2026 completion of 2025 IBC 8a-2.1 Regional Growth Strategy Review and Update.
Standard Overhead Allocation	17,970	One-Time allocation on 2027 IBC 8a-2.2 Regional Growth Strategy
Other Costs	18,771	
Total Other Changes	(13,259)	
2027 Budget	**696,315**	
Summary of % Expense Change		
2027 IBC Expenses	54.5%	
2026 IBC Completion	-53.0%	
One-Time Standard Overhead on IBC	2.7%	
Balance of change	1.4%	
% expense increase from 2026:	***5.5%***	
% Requisition change from 2026 (if applicable):	***104.0%***	*Requisition funding is (42.0%) of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $33,310 (5.0%) mainly due to auxiliary staff and overtime savings and lower than planned contract expenses. The variance will be transferred to the Operating Reserve Fund, which has an expected year end balance of $1,760,103 before this transfer.

1.330 - Regional Growth Strategy	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	164,495	140,215	154,917	-	59,394	214,311	285,148	297,770	303,495	309,329
Contract for Services	26,030	25,000	31,030	-	-	31,030	31,650	32,280	32,930	33,590
Special Projects	350,000	350,000	-	-	300,000	300,000	235,000	135,000	-	-
Allocations	101,413	101,413	100,184	-	17,970	118,154	102,152	104,124	106,125	108,041
Other Operating Expenses	17,820	9,750	22,820	-	10,000	32,820	23,280	23,740	24,210	24,690
TOTAL OPERATING COSTS	**659,758**	**626,378**	**308,951**	**-**	**387,364**	**696,315**	**677,230**	**592,914**	**466,760**	**475,650**
*Percentage Increase over prior year			-53.2%		58.7%	5.5%	-2.7%	-12.5%	-21.3%	1.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	33,310	-	-	-	-	50,000	51,625	52,720	54,260
TOTAL CAPITAL / RESERVE	**-**	**33,310**	**-**	**-**	**-**	**-**	**50,000**	**51,625**	**52,720**	**54,260**
TOTAL COSTS	**659,758**	**659,688**	**308,951**	**-**	**387,364**	**696,315**	**727,230**	**644,539**	**519,480**	**529,910**
*Percentage Increase over prior year			-53.2%		58.7%	5.5%	4.4%	-11.4%	-19.4%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(500,000)	(500,000)	-	-	(387,364)	(387,364)	(362,252)	(272,259)	(139,886)	(142,566)
Grants in Lieu of Taxes	(15,115)	(15,115)	(15,110)	-	-	(15,110)	(15,420)	(15,730)	(16,040)	(16,360)
Revenue - Other	(1,070)	(1,000)	(1,000)	-	-	(1,000)	(1,020)	(1,040)	(1,060)	(1,080)
TOTAL REVENUE	**(516,185)**	**(516,115)**	**(16,110)**	**-**	**(387,364)**	**(403,474)**	**(378,692)**	**(289,029)**	**(156,986)**	**(160,006)**
REQUISITION	**(143,573)**	**(143,573)**	**(292,841)**	**-**	**-**	**(292,841)**	**(348,538)**	**(355,510)**	**(362,494)**	**(369,904)**
*Percentage increase over prior year Requisition			104.0%		0.0%	104.0%	19.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried	1.0	1.0	1.0			1.0	1.0	1.0	1.0	1.0
Term					1.0	1.0	1.0	1.0	1.0	1.0

Reserve Schedule

Reserve Fund: 1.330 Regional Growth Strategy - Operating Reserve Fund

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105502	2026	2027	2028	2029	2030	2031
Beginning Balance	2,191,103	1,760,103	1,372,739	1,060,487	839,853	752,687
Transfer from Ops Budget	-	-	50,000	51,625	52,720	54,260
Return of Project Surplus	-					
Transfer to Ops Budget	(500,000)	(387,364)	(362,252)	(272,259)	(139,886)	(142,566)
Interest Income*	69,000					
Ending Balance $	**1,760,103**	**1,372,739**	**1,060,487**	**839,853**	**752,687**	**664,381**

Assumptions/Background:

2026 - $350k - IBC 8a-2.1 Regional Growth Strategy Review and Update
2026 - $150k - Core budget
2027 - 2031 - IBC 8a-2.2Regional Growth Strategy

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Foodlands Access

COMMITTEE OF THE WHOLE

September 2026

Service: 1.326 Foodland Access **Committee: Planning and Protective Services**

DEFINITION:

To preserve and coordinate preservation and access to farmland for agricultural use, and to promote regional food security in the Capital Regional District (CRD).
Establishment Bylaw No. 4602 (February, 2025).

SERVICE DESCRIPTION:

The Regional Foodlands Access Service is a service to preserve and coordinate preservation and access to farmland for agricultural use, and to promote regional food security.

The service will be able to:

- Run agriculture focused programming on regionally owned lands, and/or acquire land or enter into land use agreements for these activities.
- Provide capital funding for improvements and operational funding for delivery of programs.
- Provide grants or financial assistance to support agricultural activities that promote beneficial and sustainable agricultural practices and regional food security,
- deliver education, outreach, and other promotional activities to support agriculture and regional food security.

PARTICIPATION:

All municipalities and electoral areas within the Capital Regional District are the participating areas for this service.

MAXIMUM LEVY:

Greater of $1,000,000 or $0.00543 / $1,000

FUNDING:

Requisition

1.326 - Foodlands Access	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	-	-	-	-	61,128	61,128	66,107	71,487	72,924	74,390
Contract for Services	189,750	195,000	127,250	-	-	127,250	129,800	132,400	135,050	137,750
Grant Programs	40,000	-	80,000	-	-	80,000	80,000	80,000	80,000	80,000
Program Development	12,000	15,000	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Allocations	27,279	27,279	34,632	-	-	34,632	35,320	36,014	36,717	37,440
Other Operating Expenses	35,920	14,500	30,290	-	10,000	40,290	30,914	31,540	32,188	32,859
TOTAL OPERATING COSTS	**304,949**	**251,779**	**284,172**	**-**	**71,128**	**355,300**	**354,381**	**363,921**	**369,609**	**375,419**
*Percentage Increase over prior year			-6.8%		23.3%	16.5%	-0.3%	2.7%	1.6%	1.6%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	110,000	110,000	110,000	-	-	110,000	112,200	114,440	116,831	121,141
Transfer to Operating Reserve Fund	11,550	64,720	10,000	-	-	10,000	11,320	18,394	20,240	20,240
TOTAL CAPITAL / RESERVES	**121,550**	**174,720**	**120,000**	**-**	**-**	**120,000**	**123,520**	**132,834**	**137,071**	**141,381**
TOTAL COSTS	**426,499**	**426,499**	**404,172**	**-**	**71,128**	**475,300**	**477,901**	**496,755**	**506,680**	**516,800**
*Percentage Increase over prior year			-5.2%		16.7%	11.4%	0.5%	3.9%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer From Operating Reserve	(62,500)	(62,500)	(40,000)	-	-	(40,000)	-	-	-	-
Grants in Lieu of Taxes	(12,700)	(12,700)	(12,710)	-	-	(12,710)	(12,960)	(13,220)	(13,480)	(13,740)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(75,300)**	**(75,300)**	**(52,810)**	**-**	**-**	**(52,810)**	**(13,060)**	**(13,320)**	**(13,580)**	**(13,840)**
REQUISITION	**(351,199)**	**(351,199)**	**(351,362)**	**-**	**(71,128)**	**(422,490)**	**(464,841)**	**(483,435)**	**(493,100)**	**(502,960)**
*Percentage increase over prior year Requisition			0.0%		20.3%	20.3%	10.0%	4.0%	2.0%	2.0%
Salaried						0.5	0.5	0.5	0.5	0.5
Term					0.5	0.5	0.5	0.5	0.5	0.5

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.326 Foodland Access	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$0	$0	$350,000	$0	$0	$350,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$0**	**$0**	**$350,000**	**$0**	**$0**	**$350,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$350,000	$0	$0	$350,000
	$0	**$0**	**$0**	**$350,000**	**$0**	**$0**	**$350,000**

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 #: 1.326

Service Name: Foodland Access

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
28-01	New	Second Farm Location - Site improvements	Site preparation and equipment costs	$ 350,000	E	Res	$ -	$ -	$ -	$ 350,000	$ -	$ -	$ 350,000
			Grand Total	**$ 350,000**			**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ -**	**$ -**	**$ 350,000**

Service:	1.326	Foodland Access

Project Number	28-01	**Capital Project Title**	Second Farm Location - Site improvements	**Capital Project Description**	Site preparation and equipment costs
Project Rationale	Capital investments in a second farm site location to support farming efforts on the site. These costs will include: site infrastructure, farming equipment, soil amendments, and other costs to be determined with a qualified farm site operator.				

Foodlands Access
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	116,801	226,801	339,001	103,441	220,272	341,413
Operating Reserve Fund	41,250	11,250	22,570	40,964	61,204	81,444
Equipment Replacement Fund	-	-	-	-	-	-
Total	**158,051**	**238,051**	**361,571**	**144,405**	**281,476**	**422,857**

Reserve Schedule

Reserve Fund: 1.326 Foodland Access - Capital Reserve Fund

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund:	1097	Estimated	Budget				
Fund Centre:	102331	2026	2027	2028	2029	2030	2031
Beginning Balance		801	116,801	226,801	339,001	103,441	220,272
Transfer from Ops Budget		110,000	110,000	112,200	114,440	116,831	121,141
Transfer from Capital Fund		-					
Planned Expenditures			-	-	(350,000)	-	-
Interest Income*		6,000					
Ending Balance $		116,801	226,801	339,001	103,441	220,272	341,413

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

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

Reserve Schedule

Reserve Fund: 1.326 Foodland Access - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105576	2026	2027	2028	2029	2030	2031
Beginning Balance		89,800	41,250	11,250	22,570	40,964	61,204
Transfer from Ops Budget		11,550	10,000	11,320	18,394	20,240	20,240
Transfer to Ops Budget		(62,500)	(40,000)	-	-	-	-
Interest Income*		2,400					
Ending Balance $		**41,250**	**11,250**	**22,570**	**40,964**	**61,204**	**81,444**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

INFRASTRUCTURE & WATER SERVICES

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026
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CAPITAL REGIONAL DISTRICT

2027 BUDGET

Corporate Capital Project Delivery Service

COMMITTEE OF THE WHOLE

September 2026

Service:	1.576	Corporate Capital Project Delivery Service	Committee: N/A

DEFINITION:

To provide project management relative to various Operating and Capital projects, for Environmental Services, Infrastructure and Water Services, Parks, and Corporate Services. The cost of this function is principally allocated to functions and capital projects using these Services.

PARTICIPATION:

All budgets and projects receiving Corporate Capital Project Delivery Service

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

Time charges to Capital projects, and Service budgets.

Change in Budget 2026 to 2027
Service: 1.576 - Corporate Capital Project Delivery Service

	Total Expenditure	Comments
2026 Budget	**5,915,200**	
Change in Wages & Benefits:		
General wages & benefits change	64,043	Inclusive of estimated collective agreement changes
Position changes	33,708	
Total Change in Wages & Benefits	97,751	
Other Changes:		
Standard Overhead Allocation	105,819	Increase in 2026 operating costs
Human Resources Allocation	58,985	Increase in 2026 wages & benefits
Building Occupancy	20,660	
Feasibility Study Costs	(100,000)	One time item
Other Costs	3,354	
Total Other Changes	88,818	
2027 Budget	**6,101,769**	

Summary of % Expense Change		
2027 General wages & benefits change	1.1%	
Position changes	0.6%	
Standard Overhead Allocation	1.8%	
Human Resources Allocation	1.0%	
Balance of increase	-1.3%	
% expense increase from 2026:	***3.2%***	
% Requisition increase from 2026 (if applicable):	*%*	*Requisition funding is 0% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is no estimate of a surplus or deficit for the year.

1.576 - Corporate Capital Project Delivery Service	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Salaries and Wages	4,694,734	4,323,265	4,293,988	-	498,497	4,792,485	4,914,804	4,546,333	4,595,759	4,683,481
Standard Overhead Allocation	183,150	183,151	288,969	-	-	288,969	295,038	300,939	306,957	313,096
Human Resources Allocation	109,970	109,971	168,968	-	-	168,968	172,563	176,045	179,088	178,492
Building Occupancy Allocation	174,041	174,041	177,602	-	-	177,602	184,952	188,024	191,165	194,377
Corp Communications Allocation	132,872	132,871	135,601	-	-	135,601	139,534	-	-	-
CAMM Allocation	154,406	154,406	171,505	-	-	171,505	175,047	178,933	182,819	186,278
Other Internal Allocations	12,442	12,442	1,750	-	-	1,750	1,790	1,820	1,860	1,900
Consulting and Legal	7,140	3,500	7,280	-	-	7,280	7,420	7,570	7,720	7,870
Operating Supplies	129,005	123,330	131,571	-	-	131,571	134,230	136,930	139,670	142,470
Telecommunication	55,035	36,551	56,132	-	-	56,132	57,250	58,390	59,550	60,740
Vehicle and Equipment	69,330	67,104	70,710	-	-	70,710	72,120	73,560	75,020	76,510
Operating Cost - Other	168,075	143,435	69,196	-	-	69,196	70,570	71,970	73,410	74,870
TOTAL OPERATING COSTS	**5,890,200**	**5,464,066**	**5,573,272**	**-**	**498,497**	**6,071,769**	**6,225,318**	**5,740,514**	**5,813,018**	**5,920,084**
*Percentage increase over prior year operating costs		-7.2%	-5.38%			3.08%	2.53%	-7.79%	1.26%	1.84%
CAPITAL / RESERVE										
Transfer to ERF	25,000	25,000	30,000	-	-	30,000	35,000	40,000	40,000	45,000
TOTAL CAPITAL / RESERVES	25,000	25,000	30,000	-	-	30,000	35,000	40,000	40,000	45,000
TOTAL COSTS	**5,915,200**	**5,489,066**	**5,603,272**	**-**	**498,497**	**6,101,769**	**6,260,318**	**5,780,514**	**5,853,018**	**5,965,084**
*Percentage increase over prior year operating costs		-7.2%				3.15%	2.60%	-7.66%	1.25%	1.91%
Internal Recoveries	(5,815,200)	(5,389,066)	(5,603,272)	-	(498,497)	(6,101,769)	(6,260,318)	(5,780,514)	(5,853,018)	(5,965,084)
*Percentage increase over prior year operating costs		-7.3%				4.93%	2.60%	-7.66%	1.25%	1.91%
OPERATING LESS RECOVERIES	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Nex	-	-								
Balance C/F from Prior to Current year	-	-								
Transfer Operating Reserve	(100,000)	(100,000)	-	-	-	-				
TOTAL REVENUE	**(100,000)**	**(100,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried	29	29	29		-	29	29	26	26	26

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.576 Corporate Capital Project Delivery	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$40,000	$40,000	$40,000	$40,000	$0	$160,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$85,000	$85,000	$0	$0	$0	$170,000
		$0	**$125,000**	**$125,000**	**$40,000**	**$40,000**	**$0**	**$330,000**
	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	$125,000	$125,000	$40,000	$40,000	$0	$330,000
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$125,000**	**$125,000**	**$40,000**	**$40,000**	**$0**	**$330,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.576

Service Name: Corporate Capital Project Delivery

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
21-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F12013 (7 pass van)	$ 50,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
23-02	Replacement	Engineering Equipment	Engineering Equipment	$ 75,000	E	ERF		15,000	$ -	$ -	$ -	$ -	$ 15,000
23-03	Replacement	Computer Equipment	Computer Equipment	$ 125,000	E	ERF		25,000	$ -	$ -	$ -	$ -	$ 25,000
24-02	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F14017 (4x4 pick-up)	$ 55,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
25-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F15014 (4x4 pick-up)	$ 85,000	V	ERF		85,000	$ -	$ -	$ -	$ -	$ 85,000
25-02	New	ES Vehicle	New ES Vehicle to support Trestle and Trail Project	$ 45,000	V	Cap		$ -	$ -	$ -	$ -	$ -	$ -
26-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F15015 (4x4 pick-up)	$ 85,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
26-02	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F12017	$ 85,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
26-03	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #FQQ004	$ 95,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
28-01	Replacement	Replacement ES Vehicle	Replace aging fleet vehicle unit #F18027 (PHEV AWD)	$ 85,000	V	ERF		$ -	85,000	$ -	$ -	$ -	$ 85,000
28-02	Replacement	Engineering Equipment	Engineering Equipment	$ 75,000	E	ERF		$ -	15,000	15,000	15,000	$ -	$ 45,000
28-03	Replacement	Computer Equipment	Computer Equipment	$ 125,000	E	ERF		$ -	25,000	25,000	25,000	$ -	$ 75,000
													$ -
			Grand Total	**$ 985,000**			**$ -**	**$ 125,000**	**$ 125,000**	**$ 40,000**	**$ 40,000**	**$ -**	**$ 330,000**

Service:	1.576	Corporate Capital Project Delivery

Project Number	21-01	**Capital Project Title**	Replacement ES Vehicle	**Capital Project Description**	Replace aging fleet vehicle unit #F12013 (7 pass van)
Project Rationale	This vehicle is a 7 passenger mini-van used by all staff in the Corporate Capital Project Delivery group as required for group travel to various sites. Vehicle will be beyond the recommended CRD service life.				

Project Number	23-02	**Capital Project Title**	Engineering Equipment	**Capital Project Description**	Engineering Equipment
Project Rationale	Replace engineering equipment based on life cycle assessment.				

Project Number	23-03	**Capital Project Title**	Computer Equipment	**Capital Project Description**	Computer Equipment
Project Rationale	Replace computer equipment based on life cycle assessment.				

Project Number	24-02	**Capital Project Title**	Replacement ES Vehicle	**Capital Project Description**	Replace aging fleet vehicle unit #F14017 (4x4 pick-up)
Project Rationale	This vehicle is a 4x4 pick-up used by project managers for visiting work sites for client meetings and construction inspections. Vehicle will be beyond the recommended CRD service life.				

Service:	1.576	Corporate Capital Project Delivery

Project Number	25-01	**Capital Project Title**	Replacement ES Vehicle	**Capital Project Description**	Replace aging fleet vehicle unit #F15014 (4x4 pick-up)
Project Rationale	This vehicle is a 4x4 pick-up used by project managers for visiting work sites for client meetings and construction inspections. Vehicle will be beyond the recommended CRD service life.				

Project Number	25-02	**Capital Project Title**	ES Vehicle	**Capital Project Description**	New ES Vehicle to support Trestle and Trail Project
Project Rationale	This vehicle is to support Trestle and Trail Widening and Lighting Project				

Project Number	26-01	**Capital Project Title**	Replacement ES Vehicle	**Capital Project Description**	Replace aging fleet vehicle unit #F15015 (4x4 pick-up)
Project Rationale	This vehicle is a 4x4 pick-up used by project managers for visiting work sites for client meetings and construction inspections. Vehicle will be beyond the recommended CRD service life.				

Project Number	28-01	**Capital Project Title**	Replacement ES Vehicle	**Capital Project Description**	Replace aging fleet vehicle unit #F18027 (PHEV AWD)
Project Rationale	This vehicle is a PHEV used by project managers for visiting work sites for client meetings and construction inspections. At replacement the existing vehicle will be 10 years old.				

Service:	1.576	Corporate Capital Project Delivery

Project Number	28-02	**Capital Project Title**	Engineering Equipment	**Capital Project Description**	Engineering Equipment
Project Rationale	Replace engineering equipment based on life cycle assessment.				

Project Number	28-03	**Capital Project Title**	Computer Equipment	**Capital Project Description**	Computer Equipment
Project Rationale	Replace computer equipment based on life cycle assessment.				

1.576 Corporate Capital Project Delivery Service
Asset and Reserve Summary
2027 - 2031 Financial Plan

ERF Reserve Cash Flow

ERF: Engineering Senior Budget - ERF for Equipment and Vehicles

Equipment Replacement Schedule	Est Actual	Budget				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	637,187	455,187	363,187	273,187	273,187	273,187
Planned Purchase (Based on Capital Plan)	(210,000)	(125,000)	(125,000)	(40,000)	(40,000)	-
Transfer from Ops Budget	25,000	30,000	35,000	40,000	40,000	45,000
Proceed disposal of Equipment						
Interest Income*	3,000	3,000				
Total projected year end balance	**455,187**	**363,187**	**273,187**	**273,187**	**273,187**	**318,187**

1.576 Corporate Capital Project Delivery Service
Operating Reserve Summary
2027 - 2031 Financial Plan

Profile

Corporate Capital Project Delivery Service

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105524

Operating Reserve Schedule	Est Actual	Budget				
Projected year end balance	2026	2027	2028	2029	2030	2031
Beginning Balance	526,144	546,144	566,144	566,144	566,144	566,144
Planned Purchase	-	-				
Transfer from Ops Budget	-					
Interest Income*	20,000	20,000				
Total projected year end balance	**546,144**	**566,144**	**566,144**	**566,144**	**566,144**	**566,144**

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Regional Water Supply

COMMITTEE OF THE WHOLE

September 2026

Service:	2.670	Regional Water Supply	Commission: Regional Water Supply

DEFINITION:

To finance, install, operate and maintain a water supply local service in the Capital Regional District, as per the Water Supply Local Service Establishment Bylaw No. 2537.

The establishment and operation of a Regional Water Supply Commission is done by Bylaw No. 2539.

SERVICE DESCRIPTION:

Regional Water Supply is responsible for the water supply, treatment and transmission system for the Greater Victoria region, providing wholesale water to municipalities that operate municipal distribution systems. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Victoria	Town of Sidney	District of Metchosin
District of Oak Bay	District of North Saanich	District of Sooke
District of Saanich	Town of View Royal	Juan de Fuca Electoral Area
Township of Esquimalt	City of Colwood	District of Highlands
District of Central Saanich	City of Langford	

MAXIMUM LEVY:

No stated limit in establishment bylaw and no ability to requisition.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Regional Water Supply Water Works Facilities		$137,700,000
Borrowed:			$91,400,000
Remaining:	Expired		$46,300,000
Authorized:	LA Bylaw No. 3451 - Regional Water Supply Land Acquisition		$60,000,000
Borrowed:			$60,000,000
Remaining:			$0
Authorized:	LA Bylaw No. 3902 - Regional Water Supply Water Works Facilities	2014	$12,500,000
Borrowed:			$9,500,000
Remaining:	Expired		$3,000,000
Authorized:	LA Bylaw No. 4382 - Regional Water Supply Water Works Facilities	2021	$46,000,000
Borrowed:			$4,000,000
Remaining:	Active		$42,000,000

FUNDING:

Costs are recovered through the sale of wholesale water.

Change in Budget 2026 to 2027
Service: 2.670 Regional Water Supply

	Total Expenditure	Comments
2026 Budget	**48,804,152**	
Change in Wages & Benefits:		
General wages & benefits change	305,794	Inclusive of estimated collective agreement changes
Step increase/paygrade change	49,842	
IBCs:		
1.0 FTE - Sr. Project Engineer	176,161	2026 IBC: 2a-2.3: Master Plan Program
	(140,929)	Funded through capital programs
Total IBCs:	35,232	
Total Change in Wages & Benefits	390,868	
Other Changes:		
Transfer to Water Capital Fund	2,000,000	Increased transfer to fund capital program
Principal and Interest on New Debt	1,040,722	Principal and interest on new debt to fund capital program
Principal and Interest on Retired Debt - Early Payout Option	(116,738)	Principal and interest on LA3902-137 - early payout option
Principal and Interest on Maturing Debt	(167,822)	Principal and interest on LA3661-116 & LA3661-118
Enhanced Facility Management Support	102,500	2027 IBC: 11b-3.2 Staff and O&M to Support Broadened FM Portfolio
Conveyance Fee and Agricultural Rate	75,000	Increase to reflect changes in rates and estimated consumption
Operations & Maintenance Support	69,091	Increased support of ongoing water operations
Transfer to Debt Reserve Fund	(343,390)	Change in 1% security deposit upon commencement of new debt.
Total Other Changes	2,659,363	
2027 Budget	**51,854,383**	

Summary of % Expense Increase	
Transfer to Water Capital Fund	4.1%
Base salary and benefit change	0.7%
IBCs	0.3%
Debt Servicing Costs	1.5%
Balance of change	-0.4%
% expense increase from 2026:	***6.2%***

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Water demand is forecasted slightly higher than budget ($279k), while operational costs are forecasted below budget due to temporary vacancies ($210k); and lower debt servicing costs due to the timing of borrowing and deferred capital activity ($336k); and the deferral of one-time initiatives ($150k); and various other costs such as meeting expenses, travel, office supplies ($49k). The forecasted net surplus of $1.02M *will be transferred to the service's Water Capital Fund.*

2027 Demand Estimate

Wholesale Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre
2021	51,797,082		48,000,000
2022	50,297,409		49,000,000
2023	51,886,834		49,500,000
2024	49,774,663		51,000,000
2025	52,163,021		51,200,000
2026	51,700,000	1	51,400,000
2027 Demand Estimate	**51,500,000**		

1. Projected consumption for 2026

Summary of Wholesale Water Rates

	2023	2024	2025	2026	2027	$ Change	% Change
Wholesale water rate							
Unit cost per cu.m.	$ 0.7698	$ 0.8094	$ 0.8631	$ 0.9314	$ 0.9954	$ 0.0640	6.88%

Wholesale Water Rate Increase
Impact on Residential Water Bill

Average Annual Consumption: * 229 cubic meters

Charge for Twelve Months Consumption	Year	Annual Charge	2027 Annual Change, $
Average Consumption	2026	$ 213.28	
	2027	$ 227.96	$ 14.68
Half Average Consumption	2026	$ 106.64	
	2027	$ 113.98	$ 7.34
Twice Average Consumption	2026	$ 426.56	
	2027	$ 455.92	$ 29.36

** Average Annual Consumption based on 2.202 people per household, per BC Stats 2027 projection*

Program Group: CRD-Regional Water Supply

SUMMARY	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET REQUEST: 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2028	2029	2030	2031
1	2	3	4	5	6	7	8	9	10	11
GENERAL PROGRAM EXPENDITURES:										
WATERSHED PROTECTION	7,222,113	6,959,415	7,311,125	-	-	7,311,125	7,457,757	7,607,264	7,759,757	7,915,346
WATER OPERATIONS	8,615,028	8,661,932	8,767,969	-	-	8,767,969	8,993,987	9,175,801	9,359,065	9,543,233
WATER QUALITY	2,205,521	2,166,843	2,367,179	-	-	2,367,179	2,433,912	2,503,601	2,575,273	2,648,448
CROSS CONNECTION	872,762	859,282	909,077	-	-	909,077	935,337	962,212	989,872	1,018,352
DEMAND MANAGEMENT	885,034	883,551	907,983	3,800	-	911,783	929,849	950,324	971,485	998,148
INFRASTRUCTURE ENGINEERING	916,100	916,100	872,461	-	-	872,461	911,517	940,001	959,854	978,643
FLEET OPERATION & MAINTENANCE	(670,484)	(656,869)	(818,780)	-	-	(818,780)	(835,150)	(851,860)	(868,890)	(886,270)
ASSET & MAINTENANCE MANAGEMENT & GM SUPPORT	1,122,366	970,099	1,146,785	112,404	2,600	1,261,789	1,357,801	1,397,669	1,433,652	1,464,192
TOTAL OPERATING EXPENDITURES	21,168,440	20,760,353	21,463,799	116,204	2,600	21,582,603	22,185,010	22,685,012	23,180,068	23,680,092
**Percentage increase over prior year's board budget*			1.40%	0.55%	0.01%	1.96%	2.79%	2.25%	2.18%	2.16%
CONVEYANCE FEE FOR SERVICE TO FIRST NATIONS	500,000	500,000	525,000	-	-	525,000	550,000	575,000	600,000	625,000
AGRICULTURAL WATER RATE FUNDING	1,900,000	1,900,000	1,950,000	-	-	1,950,000	2,000,000	2,050,000	2,100,000	2,150,000
			2.63%			2.63%	2.56%	2.50%	2.44%	2.38%
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO WATER CAPITAL FUND	21,000,000	22,023,913	23,000,000	-	-	23,000,000	26,500,000	27,750,000	29,200,000	30,700,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	670,484	670,484	818,780	-	-	818,780	835,150	851,860	868,890	886,270
TRANSFER TO DEBT RESERVE FUND	350,190	323,000	6,800	-	-	6,800	352,200	348,000	452,000	388,800
TOTAL CAPITAL EXPENDITURES & TRANSFERS	22,020,674	23,017,397	23,825,580	-	-	23,825,580	27,687,350	28,949,860	30,520,890	31,975,070
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	3,215,038	2,878,620	3,971,200	-	-	3,971,200	4,515,556	7,880,073	11,535,004	15,661,423
TOTAL DEBT EXPENDITURES	3,215,038	2,878,620	3,971,200	-	-	3,971,200	4,515,556	7,880,073	11,535,004	15,661,423
DEFICIT TRANSFERRED TO FOLLOWING YR										
TRANSFER TO FOLLOWING YEAR DEFICIT CARRY FORWARD										
TOTAL EXPENDITURES	48,804,152	49,056,370	51,735,579	116,204	2,600	51,854,383	56,937,916	62,139,945	67,935,962	74,091,585
			6.01%	0.24%	0.01%	6.25%	9.80%	9.14%	9.33%	9.06%
SOURCES OF FUNDING										
REVENUE - SALES	(47,871,902)	(48,151,310)	(51,146,719)	(116,204)	(2,600)	(51,265,523)	(56,003,656)	(61,209,885)	(66,901,902)	(73,120,725)
REVENUE - OTHER	(932,250)	(905,060)	(588,860)	-	-	(588,860)	(934,260)	(930,060)	(1,034,060)	(970,860)
TOTAL SOURCES OF FUNDING OPERATIONS	(48,804,152)	(49,056,370)	(51,735,579)	(116,204)	(2,600)	(51,854,383)	(56,937,916)	(62,139,945)	(67,935,962)	(74,091,585)
TRANSFER PRIOR YEAR										
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD										
TOTAL SOURCES OF FUNDING	(48,804,152)	(49,056,370)	(51,735,579)	(116,204)	(2,600)	(51,854,383)	(56,937,916)	(62,139,945)	(67,935,962)	(74,091,585)
Percentage increase over prior year's board budget			6.01%	0.24%	0.01%	6.25%	9.80%	9.14%	9.33%	9.06%
Water Rate $ per cu. m.	$ 0.9314					$ 0.9954	$ 1.0853	$ 1.1839	$ 1.2915	$ 1.4089
Pencentage increase over prior year	7.91%					6.88%	9.03%	9.08%	9.09%	9.08%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.670 Regional Water Supply	Carry Forward 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$5,150,000	$4,850,000	$300,000	$0	$0	$0	$5,150,000
Equipment		$4,744,000	$7,709,000	$5,640,000	$12,940,000	$17,590,000	$2,325,000	$46,204,000
Land		$1,160,000	$1,880,000	$2,150,000	$2,120,000	$920,000	$1,270,000	$8,340,000
Engineered Structures		$32,855,000	$44,980,000	$43,950,000	$43,495,000	$47,495,000	$63,945,000	$243,865,000
Vehicles		$2,050,000	$2,905,000	$495,000	$355,000	$200,000	$200,000	$4,155,000
		$45,959,000	**$62,324,000**	**$52,535,000**	**$58,910,000**	**$66,205,000**	**$67,740,000**	**$307,714,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$33,059,000	$47,989,000	$16,521,800	$23,553,000	$20,805,000	$28,464,000	$137,332,800
Debenture Debt (New Debt Only)		$0	$680,000	$35,218,200	$34,802,000	$45,200,000	$38,876,000	$154,776,200
Equipment Replacement Fund		$1,400,000	$2,255,000	$495,000	$355,000	$200,000	$200,000	$3,505,000
Grants (Federal, Provincial)		$6,000,000	$6,000,000	$0	$0	$0	$0	$6,000,000
Donations / Third Party Funding		$5,500,000	$5,400,000	$300,000	$200,000	$0	$200,000	$6,100,000
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$45,959,000	**$62,324,000**	**$52,535,000**	**$58,910,000**	**$66,205,000**	**$67,740,000**	**$307,714,000**

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 #: 2.670

Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
WATERSHED PROTECTION													
Planning													
25-01	Study	Ecosystem Resilience Studies and Assessments	Modelling, studies and assessments of forest fuels, forest health, wildlife habitat and forest treatments in promoting forest resilience.	**$ 825,000**	L	WU	$ -	**$ 120,000**	**$ 120,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	$ 540,000
25-02	New	Public Engagement for Regional Water Supply	Public engagement plans and products.	$ 30,000	L	WU	$ 20,000	$ 20,000	**$ -**	**$ -**	$ -	$ -	$ 20,000
25-03	Study	GVWSA Risk Assessments & Procedures	Risk assessments and updating procedures e.g. security, biosecurity, spills	$ 300,000	L	WU	$ 10,000	$ 10,000	$ 100,000	$ -	$ 100,000	$ -	$ 210,000
25-05	Study	Forest Ecosystem Stewardship Plan	Development of a forest ecosystem stewardship plan for the GVWSA to enhance forest resilience and mitigate climate change.	$ 220,000	S	WU	$ 100,000	$ 100,000	$ 100,000	$ -	**$ -**	$ -	$ 200,000
Capital													$ -
09-01	Renewal	Leech River Watershed Restoration	A 17 year project to restore the Leech WSA lands for water supply.	$ 4,875,372	L	WU	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
16-06	Renewal	New Field Operations Centre Building	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.	$ 18,495,000	B	Other	$ 5,000,000	$ 4,700,000	$ 300,000	$ -	$ -	$ -	$ 5,000,000
20-01	Replacement	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.	$ 1,190,000	S	WU	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-06	New	Ecosystem Resilience Treatments	Thinning, juvenile spacing, forest fuel management stream restoration treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.	**$ 2,175,000**	L	WU	$ 25,000	$ 400,000	**$ 300,000**	$ 400,000	**$ 300,000**	**$ 400,000**	$ 1,800,000
25-06	New		Financial Offsets from Forest Thinning Projects	$ 600,000	L	Other	$ -	$ 200,000	$ -	$ 200,000	$ -	**$ 200,000**	$ 600,000
25-07	New	Hydromet Upgrades	Upgrading hydrology and weather sensors and stations.	$ 760,000	E	WU	$ -	**$ 135,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	$ -	$ 360,000
25-08	Renewal	Road Improvements	Gravel crushing, road deactivation, road upgrades, old bridge removal to service water supply and watershed protection infrastructure and activities in the GVWSA	**$ 3,170,000**	L	WU	$ -	**$ 450,000**	**$ 550,000**	**$ 400,000**	**$ 400,000**	**$ 550,000**	$ 2,350,000
25-09	New	Climate Change Mitigations	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA	**$ 910,000**	E	WU	$ 270,000	$ 270,000	$ 150,000	$ 150,000	**$ 150,000**	**$ 100,000**	$ 820,000
25-10	Renewal	Property Management - Assessments and Upgrades	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.	$ 783,000	E	WU	$ 200,000	$ 200,000	**$ 150,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	$ 500,000
25-11	Renewal	GVWSA Bridge Supply & Installation	Replacement of undersized culverts with climate ready bridges which allow for fish passage.	**$ 1,955,000**	S	WU	$ 100,000	$ 100,000	$ 475,000	**$ 475,000**	**$ 50,000**	**$ 475,000**	$ 1,575,000
27-03	**Decommission**	**Safety Improvements & Removal of Decommissioned Water Infrastructure**	**Projects to improve safety and/or remove old infrastructure in the GVWSA - (e.g. Sooke Trestle Improvements)**	**$ 710,000**	**E**	**WU**	**$ -**	**$ 60,000**	**$ 200,000**	**$ 50,000**	**$ 400,000**	**$ -**	$ 710,000
Watershed Protection Sub-Total				**$ 36,998,372**			**$ 5,875,000**	**$ 6,915,000**	**$ 2,520,000**	**$ 1,900,000**	**$ 1,625,000**	**$ 1,875,000**	**$ 14,835,000**
STRATEGIC PROGRAM INITIATIVES													
26-01	Study	Master Plan Program Management	Initiation and implementation of the RWS 2022 Master Plan Capital Improvement Program.	$ 16,400,000	S	WU	$ 400,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,500,000
26-02	New	Master Plan Project(s) Delivery	Continued planning, investigation and design of projects identified in the RWS 2022 Master Plan. This program will include development of the Project Definition Report and development of a piloting program.	$ 37,325,000	S	WU	$ 1,675,000	$ 1,675,000	$ 4,450,000	$ 7,950,000	$ 8,400,000	$ 14,850,000	$ 37,325,000
21-11	Replacement	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	Carry out system improvements to allow operational pressure increase of Main No. 1 and upgrade approximately 2.2km of RWS Supply Main No. 4 from concrete cylinder pipe to a resilient steel pipe system, better able to withstand a seismic event.	$ 93,000,000	S	WU	$ 4,750,000	$ 1,320,000	**$ 14,355,000**	$ 17,160,000	$ 19,800,000	$ 7,524,000	$ 60,159,000
21-11			***DCC Eligible Funding Component (DCC Items W12 & W14) - Debt***		**S**	**Debt**	**$ -**	**$ 680,000**	**$ 7,395,000**	**$ 8,840,000**	**$ 10,200,000**	**$ 3,876,000**	$ 30,991,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.670

Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
23-17	Replacement	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	Approximately 2.9km of Main No. 4 concrete cylinder transmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Trunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.	$ 39,000,000	S	WU	$ 10,000,000	$ 18,000,000	$ 5,700,000	$ -	$ -	$ -	$ 23,700,000
23-17	Replacement					Grant	$ 6,000,000	$ 6,000,000	$ -	$ -	$ -	$ -	$ 6,000,000
27-01	**Renewal**	**Supply Main No. 3 Storage & Twinning Assessment & Upgrades**	**Assesses long range options for storage and twinning of Supply Main No. 3, including Mount Tolmie Tank, Smith Hill Reservoir and Main No. 3 Twinning. Development of preferred option and conceptual design will support future planning and implementation.**	**$ 750,000**	**S**	**WU**	**$ -**	**$ 500,000**	**$ 250,000**	**$ -**	**$ -**	**$ -**	$ 750,000
20-04	Study	Sooke Lake HyDy Model Development	Critical data collection, model building+calibration, model utilization for 3 different scenarios	$ 520,000	E	WU	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-04	Study	Master Plan Projects - Watershed Hydrology Support	Additional hydrology/water quality data collection and analyses to inform Master Plan infrastructure projects.	$ 700,000	S	WU	$ 25,000	$ 155,000	$ 100,000	$ 100,000	$ 75,000	$ -	$ 430,000
26-03	Study	Water Utility Rate Model	Review and assessment of current water rate model to assess best practice going forward.	$ 250,000	S	WU	$ 50,000	$ 200,000	$ 50,000	$ -	$ -	$ -	$ 250,000
27-02	Replacement	Supply Main No. 11 Concrete Pipe Replacement and bridge crossing	Replacement of segment of Concrete Cylinder Pipe from Sooke Lake Dam to Head Tank. Incorporate bridge replacement at spillway crossing. Future budget for this will be further refined based on outcomes of Project Definition Report for projects within the Watershed.	$ 25,000,000	E	WU	$ -	$ -	$ 500,000	$ 10,000,000	$ 14,500,000	$ -	$ 25,000,000
28-01	Renewal	Transmission Main Upgrade Program	Identify, conceptually design, detail design and construct transmission main upgrades.	$ 160,000,000	S	WU	$ -	$ -	$ -	$ -	$ -	$ 30,000,000	$ 30,000,000
Strategic Program Initiatives Sub-Total				**$ 372,945,000**			**$ 22,950,000**	**$ 30,080,000**	**$ 34,300,000**	**$ 45,550,000**	**$ 54,475,000**	**$ 57,750,000**	**$ 222,155,000**
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-10	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedness.	**$ 2,995,000**	S	WU	$ 250,000	$ 450,000	$ 200,000	$ 200,000	$ 200,000	$ 100,000	$ 1,150,000
17-13	Study	Asset Management Planning	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.	$ 1,120,000	S	WU	$ 430,000	$ 300,000	$ 330,000	$ -	$ -	$ -	$ 630,000
19-04	Study	Seismic Assessment of Critical Facilities Phase 2	Second phase seismic assessment of critical facilities will now be undertaken.	**$ 1,175,000**	S	WU	$ 100,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
20-08	Study	Regional Water DCC Program	Design of a Regional DCC Program	**$ 910,000**	S	WU	$ 150,000	$ 300,000	$ 100,000	$ -	$ 100,000	$ -	$ 500,000
26-04	Study	Kapoor Tunnel Assessment and Inspections	Development of inspection and monitoring plan for ongoing asset management.	$ 750,000	E	WU	$ 250,000	$ 250,000	$ 500,000	$ -	$ -	$ -	$ 750,000
21-05	Study	Level of Service and Transfer Agreements	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.	$ 400,000	S	WU	$ 265,000	$ 365,000	$ 50,000	$ -	$ -	$ -	$ 415,000
Capital													$ -
18-08	Replacement	Bulk Supply Meter Replacement and Backflow Prevention Program	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.	$ 2,700,000	E	WU	$ 400,000	$ 600,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,600,000
18-15	Renewal	Corrosion Protection Program	Study deficiencies in the current material protection and implement recommendations.	**$ 1,735,000**	S	WU	$ 10,000	$ 110,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 510,000
19-23	New	Critical Spare Equipment Storage & Pipe Yard	Plan, design and construct a critical equipment storage building.	$ 4,050,000	S	WU	$ 3,750,000	$ 3,750,000	$ -	$ -	$ -	$ -	$ 3,750,000
20-17	Replacement	Interim Smith Hill Reservoir Decommissioning Works	Plan for interim decommissioning and improvements at the Smith Hill Reservoir site. Budget to be refined based on outcomes of assessments and long term planning.	$ 750,000	S	WU	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
21-10	Replacement	SCADA Masterplan and System Upgrades	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	$ 1,350,000	E	WU	$ 800,000	$ 400,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000
22-15	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.	$ 1,100,000	S	WU	$ 830,000	$ 830,000	**$ -**	$ -	$ -	$ -	$ 830,000
24-11	Replacement	IT Core Infrastructure Replacement and Cyber Security Upgrades	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.	$ 420,000	E	WU	$ 15,000	$ 145,000	$ 250,000	$ -	$ -	$ -	$ 395,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.670

Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
24-12	Renewal	Head Tank Valve & Main No. 4&5 Valve Replacement	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.	$ 1,750,000	E	WU	$ 200,000	$ 500,000	$ 800,000	$ -	$ -	$ -	$ 1,300,000
24-19	Renewal	Mount Tolmie Tank Assessment and Interim Improvements	Structural, infiltration and other miscellaneous improvements at Mt Tolmie Tank. Budget to be refined based on outcomes of assessments and long term planning.	$ 1,600,000	E	WU	$ 600,000	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
25-24	Renewal	Water Treatment Plant Improvements Program	Ongoing program to address multiple, small to mid-scale capital improvements required at the Goldstream WTP and Sooke River Road WTP.	**$ 1,650,000**	E	WU	$ 300,000	**$ 500,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	$ 1,300,000
Infrastructure Engineering and Operations Sub-Total				**$ 24,455,000**			**$ 8,850,000**	**$ 9,800,000**	**$ 3,180,000**	**$ 1,050,000**	**$ 1,150,000**	**$ 950,000**	**$ 16,130,000**
DAM SAFETY PROGRAM													
19-07	New	Integrate Dam Performance and Hydromet to SCADA	IT driven project to integrate the dam safety instrumentation/surveillance (i.e. piezometers and weirs) and HydroMet stations to report to WIO through the existing SCADA system.	**$ 4,050,000**	E	WU	$ 50,000	**$ 1,200,000**	**$ 800,000**	**$ 500,000**	**$ 300,000**	$ -	$ 2,800,000
19-13	New	Dam Safety Instrumentation	The existing dam safety instrumentation/surveillance equipment is getting older and will need to be replaced/rehabilitated (does not include pending SCADA effort). IT Driven Project	$ 250,000	E	WU	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
25-13	Study	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.	**$ 6,515,000**	S	WU	$ 935,000	$ 1,850,000	$ 1,300,000	$ 800,000	$ 600,000	$ 1,000,000	$ 5,550,000
25-14	Renewal	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.	$ 18,250,000	S	WU	$ 1,445,000	$ 2,000,000	$ 3,750,000	$ 3,500,000	$ 3,000,000	$ 1,000,000	$ 13,250,000
25-15	Study	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.	$ 7,200,000	S	WU	$ 300,000	**$ 1,200,000**	$ 1,500,000	$ 250,000	$ 200,000	$ 200,000	$ 3,350,000
25-16	Renewal	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.	**$ 6,885,000**	S	WU	$ 465,000	**$ 1,350,000**	$ 500,000	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 5,850,000
25-17	Study	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.	**$ 400,000**	S	WU	$ 100,000	$ -	$ 50,000	$ 50,000	$ 50,000	$ 250,000	$ 400,000
25-18	Renewal	Charters Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.	$ 200,000	S	WU	$ 25,000	$ 25,000	$ 25,000	$ -	$ 150,000	$ -	$ 200,000
Dam Safety Program Sub-Total				**$ 43,750,000**			**$ 3,570,000**	**$ 7,875,000**	**$ 7,925,000**	**$ 6,100,000**	**$ 5,800,000**	**$ 3,950,000**	**$ 31,650,000**
WATER QUALITY													
24-15	**Replacement**	**Laboratory Renovations**	**Renovation for main lab cabinetry, floor, aquatic ecology lab and prep room.**	**$ 200,000**	**B**	**WU**	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
25-19	Study	WQ Studies and Research Projects	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.	**$ 1,400,000**	S	WU	$ 150,000	$ 350,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,350,000
28-02	**New**	**Permanent Sensor Moorings**	**Permanent moorings to allow water quality to access sensors in Sooke Lake.**	**$ 100,000**	**S**	**WU**			**$100,000**	**$ -**	**$ -**	**$ -**	**$ 100,000**
Water Quality Sub-Total				**$ 1,700,000**			**$ 300,000**	**$ 500,000**	**$ 350,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 1,600,000**

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.670

Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
ANNUAL PROVISIONAL													
17-28	Replacement	Watershed Security Infrastructure Upgrade & Replacement	New, upgrade and replacement of security infrastructure in the GVWSA.	$ 1,000,000	E	WU	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
17-29	Replacement	Water Supply Area Equipment & Replacement	Hydrometeorological, fireweather and wildfire suppression equipment replacement.	$ 760,000	E	WU	$ -	$ 140,000	$ 140,000	$ 140,000	$ 140,000	**$ 200,000**	$ 760,000
17-30	Replacement	Transmission Main Repairs	Emergency repairs to the transmission mains.	$ 1,000,000	S	WU	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
17-31	Replacement	Transmission System Components Replacement	Replacement and repair of transmission components.	$ 750,000	S	WU	$ -	**$ 150,000**	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
17-33	Replacement	Disinfection Equipment and other Water Treatment Components and Parts Replacement	Replacement of incidental equipment and parts associated with the water treatment facilities.	$ 1,500,000	E	WU	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
17-34	Study	Supply System Computer Model Update	Annual update of the regional hydraulic model.	$ 100,000	S	WU	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
19-16	Replacement	Dam Improvements	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.	$ 1,500,000	S	WU	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
19-22	Replacement	SCADA Repairs, Equipment Replacement and Comms upgrades	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.	$ 1,200,000	E	WU	$ -	$ 200,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,200,000
21-15	Replacement	Corrosion Protection	Replace corrosion protection assets, such as coatings, for the transmission system when identified.	$ 250,000	S	WU	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
21-16	Replacement	Valve Chamber Upgrades	Replace failing valves and appurtenances along the RWS supply system.	$ 2,000,000	S	WU	$ -	**$ 400,000**	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000
21-17	Replacement	Water Quality Equipment Replacement	Replacement of water quality equipment for the water quality lab and water quality operations	$ 1,250,000	E	WU	$ -	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
21-18	Renewal	LIMS support	Support for LIMS database	$ 125,000	E	WU	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
23-20	Study	Land Exchange/Acquisition	Land surveys, appraisals to support decisions regarding land exchange, acquisition or disposition to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.	$ 220,000	L	WU	$ -	**$ 80,000**	**$ 80,000**	$ 20,000	$ 20,000	**$ 20,000**	$ 220,000
Annual Provisional Sub-Total				**$ 11,655,000**			**$ -**	**$ 2,315,000**	**$ 2,365,000**	**$ 2,305,000**	**$ 2,305,000**	**$ 2,365,000**	**$ 11,655,000**

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CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													
17-35	Replacement	Vehicle & Equipment Replacement (Funding from Replacement Fund)	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.	$ 4,169,250	V	ERF	$ 1,400,000	$ 2,255,000	$ 495,000	$ 355,000	$ 200,000	$ 200,000	$ 3,505,000
23-21	New	EV Charging Stations Electrical Infrastructure	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations	**$ 850,000**	E	WU	$ 184,000	$ 184,000	$ -	$ -	$ -	$ -	$ 184,000
23-22	New	Fuel Truck	Fuel tender truck	**$ 400,000**	E	WU	$ 275,000	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
23-31	New	Land and Site Works	Purchasing of land and site works to support RWS facilities.	$ 2,500,000	L	WU	$ 1,005,000	$ 500,000	$ 1,000,000	$ 1,000,000	$ -	$ -	$ 2,500,000
25-22	New	New Vehicles - Watershed & Water Operations	4 New Electric Vehicles for Watershed & Water Operations	$ 360,000	V	WU	**$ 90,000**	**$ 90,000**	$ -	$ -	$ -	$ -	$ 90,000
25-23	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	$ 4,600,000	E	WU	$ 400,000	$ 100,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 1,700,000
25-23	New	Enterprise Asset Management System			E	Other	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-05	New	New Electric Vehicles Watershed, Fleet Pool	New electric vehicles for Watershed and Fleet pool.	$ 360,000	V	WU	$ 180,000	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
26-06	New	Fleet Service Trucks	One new heavy pickup truck and transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet.	$ 380,000	V	WU	$ 380,000	$ 380,000	$ -	$ -	$ -	$ -	$ 380,000
27-04	**New**	**Enterprise Data Historian Management System**	**A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.**	**$ 300,000**	**E**	**WU**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**
CAMM Sub-Total				**$ 13,919,250**			**$ 4,414,000**	**$ 4,839,000**	**$ 1,895,000**	**$ 1,755,000**	**$ 600,000**	**$ 600,000**	**$ 9,689,000**
			Grand Total	**$ 505,422,622**			**$ 45,959,000**	**$ 62,324,000**	**$ 52,535,000**	**$ 58,910,000**	**$ 66,205,000**	**$ 67,740,000**	**$ 307,714,000**

Service:	2.670	Regional Water Supply

Project Number	25-01	Capital Project Title	Ecosystem Resilience Studies and Assessments	Capital Project Description	Modelling, studies and assessments of forest fuels, forest health, wildlife habitat and forest treatments in promoting forest resilience.
Project Rationale	Watershed Protection is undertaking and working collaboratively with academic institutions and federal and provincial agencies on a variety of assessments and research studies relating to the health of forests and other ecosystems in the GVWSA, how projected climate change could affect forest health and wildfire in the GVWSA, how forest management could reduce potential threats to forests, and the effects of forest thinning and fuel management activities. The results of these assessments and studies will be used to inform the forest management plan for the GVWSA (Project 25-05).				

Project Number	25-02	Capital Project Title	Public Engagement for Regional Water Supply	Capital Project Description	Public engagement plans and products.
Project Rationale	The Watershed Protection division provides educational tours of the GVWSA and Regional Water Supply infrastructure and is seeking new ways to making this information available to a broader portion of the service area population.				

Project Number	25-03	Capital Project Title	GVWSA Risk Assessments & Procedures	Capital Project Description	Risk assessments and updating procedures e.g. security, biosecurity, spills
Project Rationale	Assessments such as biosecurity and physical security are required to determine how best to reduce risks to water quality in the GVWSA. The results of assessments are used to develop and implement plans and procedures.				

Project Number	25-05	Capital Project Title	Forest Ecosystem Stewardship Plan	Capital Project Description	Development of a forest ecosystem stewardship plan for the GVWSA to enhance forest resilience and mitigate climate change.
Project Rationale	Development of a plan for the forest ecosystems of the GVWSA to enhance forest resilience and mitigate climate change based on modelling, risk assessment, input from subject matter experts and First Nations.				

Project Number	09-01	Capital Project Title	Leech River Watershed Restoration	Capital Project Description	A 17 year project to restore the Leech WSA lands for water supply.
Project Rationale	A 17 year project to restore the Leech WSA lands for water supply. A close out report was completed and presented to RWSC in January 2026. Remaining project work will be completed and closed in 2027. Going forward restoration projects in the Leech WSA will be funded as part of other capital line items.				

Service:	2.670	Regional Water Supply

Project Number	16-06	Capital Project Title	New Field Operations Centre Building	Capital Project Description	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.
Project Rationale	Watershed Protection staff (27 FTE and 8 seasonal auxiliaries) are currently located in 2 trailers and a house at the Goldstream Gate entrance to the water supply area, and in office space at the Integrated Water Services office in View Royal. The trailers were considered temporary office space since their implementation over 15 years ago. The trailers are old, prone to leaks and a concern for mold. Water Quality field staff are located in another temporary facility, since their field office was on the gravel pit property that was sold to Langford. In addition, there are insufficient facilities for operational training, equipment storage, emergency management and public education. The separation of staff between various Goldstream facilities and the View Royal location causes inefficiencies and organizational difficulties. The IWS office is also above capacity and moving Watershed Protection staff out will extend the existing office space. A design build contract was executed in fall 2025 with construction beginning in early 2026. Funding of $ 5 million to the project was obtained through sale of the IWS gravel pit to City of Langford. Additional funding of $3 million is transferred to the project from CRD Corporate for Emergency Operations Centre and office space. As part of the project a sanitary line is being built with some City of Langford reimbursement to connect to the closest wastewater system.				

Project Number	20-01	Capital Project Title	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	Capital Project Description	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.
Project Rationale	In 2025 the existing culvert at Mile 1 on Kapoor Main (which is the primary access road to Sooke Lake Reservoir and Dam) was replaced with a bridge to improve water carrying capacity at peak flows, fish passage and bank stability. The asphalt section uphill of the bridge is to be replaced in 2026 with final closeout in early 2027.				

Project Number	25-06	Capital Project Title	Ecosystem Resilience Treatments	Capital Project Description	Thinning, juvenile spacing, forest fuel management stream restoration treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.
Project Rationale	This project is used to fund a variety of forest and fuel management treatments to reduce wildfire risk and enhance forest resilience in the GVWSA in a changing climate. The specific approaches and methodologies will be informed by the results of a variety of landscape level inventories and assessments and learnings from forest and fuel management trials to date.				

Project Number	25-07	Capital Project Title	Hydromet Upgrades	Capital Project Description	Upgrading hydrology and weather sensors and stations.
Project Rationale	Watershed Protection manages a network of 13 weather stations and 23 hydrometric (stream monitoring) stations in the GVWSA. Data from these stations are used to inform decision making relating to reservoir inflows, reservoir management, wildfire restrictions and wildfire response, flood and emergency response, and for assessments, modeling, analyses, and strategic and operational planning. The network was started in 1995 and new standards, technologies, and data needs require new stations and the upgrade and expansion of existing stations and data download, management, and distribution capabilities for continual improvement.				

Service:	2.670	Regional Water Supply

Project Number	25-08	Capital Project Title	Road Improvements	Capital Project Description	Gravel crushing, road deactivation, road upgrades, old bridge removal to service water supply and watershed protection infrastructure and activities in the GVWSA
Project Rationale	The network of roads within the GVWSA provide access to water supply facilities and infrastructure and for emergency response, security patrols, watershed management activities as well as research and monitoring. It is important that these roads be upgraded to accommodate the increased intensity, frequency, duration of major rainfall events with projected climate change, that new roads are developed where needed, and that unnecessary and/or poorly located roads are deactivated to reduce maintenance costs and reduce environmental and water quality impact.				

Project Number	25-09	Capital Project Title	Climate Change Mitigations	Capital Project Description	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA
Project Rationale	This fund consolidates a number of smaller projects to purchase equipment, develop or update infrastructure within the GVWSA to improve response to extreme weather events, adapt to increased variation in the level of Sooke Lake Reservoir, and reduce risk to key infrastructure. A focus for 2027 is implementing a dock for Sooke Lake Reservoir and in subsequent years carrying out detailed peak flow analyses for drainage structures.				

Project Number	25-10	Capital Project Title	Property Management - Assessments and Upgrades	Capital Project Description	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.
Project Rationale	When new properties are acquired, there are assessments required to determine the condition of roads and drainage structures, identify security needs, and other land/forest management issues, and then plan and implement improvements to meet CRD requirements and integrate these lands into Watershed Protection management programs. A focus in 2027 will be the newly acquired Kapoor lands as well as the Malahat Estates parcel.				

Project Number	25-11	Capital Project Title	GVWSA Bridge Supply & Installation	Capital Project Description	Replacement of undersized culverts with climate ready bridges which allow for fish passage.
Project Rationale	Watershed Protection has inventoried all drainage structures (culverts) within the GVWSA and is systematically replacing undersized structures on major streams with bridges to meet current environmental and flow standards and accommodate the projected increases in stream flows with a changing climate. This fund will be used for the costs associated with assessments, engineering, construction and installation of bridge projects in the GVWSA. The funds allocated implement typically one bridge project per year with some design only years.				

Project Number	27-03	Capital Project Title	Safety Improvements & Removal of Decommissioned Water Infrastructure	Capital Project Description	Projects to improve safety and/or remove old infrastructure in the GVWSA - (e.g. Sooke Trestle Improvements)
Project Rationale	The Regional Water Supply System includes a number of redundant structures that require planning to safely remove or decommission them. This includes the Sooke River flowline trestle that has environmental and security risk, Cabin Pond dam and other flowline trestles. The 44 km flowline also requires refreshed signage to reduce CRD liability.				

Service:	2.670	Regional Water Supply

Project Number	26-01	Capital Project Title	Master Plan Program Management	Capital Project Description	Initiation and implementation of the RWS 2022 Master Plan Capital Improvement Program.
Project Rationale	Funding to cover program management costs.				

Project Number	26-02	Capital Project Title	Master Plan Project(s) Delivery	Capital Project Description	Continued planning, investigation and design of projects identified in the RWS 2022 Master Plan. This program will include development of the Project Definition Report and development of a piloting program.
Project Rationale	Further, conceptualization of the projects identified in the RWS 2022 Master Plan based on the program risk management strategy, program vision, goal, and guiding principles, and updated project prioritization. This budget will include development of a Comprehensive Project Definition Report to address many topics for all of the proposed projects including siting studies, long term water supply planning, land acquisition requirements, conceptual design, geotechnical investigations, permitting, schedule development, cost estimating, pilot plant testing, subsequent Master Plan Updates and Adaptive Planning considerations. This budget will be further defined and broken out in subsequent years as early program development progresses.				

Project Number	21-11	Capital Project Title	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	Capital Project Description	Carry out system improvements to allow operational pressure increase of Main No. 1 and upgrade approximately 2.2km of RWS Supply Main No. 4 from concrete cylinder pipe to a resilient steel pipe system, better able to withstand a seismic event.
Project Rationale	Supply Main No. 1 High Pressurizing: Increase operating pressure of Supply Main No. 1 from 116m to 169m HGL between Humpback PCS and Watkiss PCS. This work identified in Phase 1 of Transmission Main projects outlined in the 2022 RWS Master Plan and will increase capacity and operational flexibility in the water transmission system. As part of this work, CRD is also looking into reclaiming energy at Humpback PCS for what is still being reduced on Main No. 3. Supply Main No. 4 Upgrade: This work focuses on a critical concrete cylinder pipe section of RWS Supply Main No. 4 along Goldstream Ave from Leigh Rd to VMP, and will replace this section of main with resilient steel piping on an alternative alignment and increased capacity. This scope is aligned with part of the works identified in in Phase 3 of the Transmission Main projects outlined the 2022 RWS Master Plan.				

Service:	2.670	Regional Water Supply

Project Number	23-17	Capital Project Title	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	Capital Project Description	Approximately 2.9km of Main No. 4 concrete cylinder transmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Tunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.

Project Rationale Main No. 4 project portion: Replacement of concrete cylinder pipe on Main No. 4 is deemed critical for resiliency of the water supply to the Saanich Peninsula. A Strategic Priorities Fund grant was approved to fund a portion of this work. CRD have since expanded the scope and adjusted the alignment so that approximately 450meters of additional concrete cylinder pipe can be removed under a single contract private property and environmental impacts can be better mitigated through alignment adjustment.

Bear Hill Trunk project portion: This project portion is to be shared with Saanich Peninsula Water Supply but is proposed to be partially funded by RWS, since this will provide better water supply redundancy to the Saanich Peninsula and will also reduce some of the future scope requirements for RWS to proceed with Project M11 as identified in the Master Plan.

Project Number	27-01	Capital Project Title	Supply Main No. 3 Storage & Twinning Assessment & Upgrades	Capital Project Description	Assesses long range options for storage and twinning of Supply Main No. 3, including Mount Tolmie Tank, Smith Hill Reservoir and Main No. 3 Twinning. Development of preferred option and conceptual design will support future planning and implementation.

Project Rationale In depth hydraulic modelling and assessment for long range storage assessment opportunities on Main No. 3, including a focus on existing CRD sites of Mount Tolmie Tank and Smith Hill Reservoir and future twinning of Main No. 3. This assessment is aligned with Master Plan projects M10, M13 & M14. The assessment will also support shorter interim improvements at the Smith Hill and Mount Tolmie sites, which can be addressed under Capital Projects #20-17 & 24-19.

Project Number	20-04	Capital Project Title	Sooke Lake HyDy Model Development	Capital Project Description	Critical data collection, model building+calibration, model utilization for 3 different scenarios

Project Rationale This project involves building and calibrating a hydrodynamic model of Sooke Lake Reservoir using key data inputs. The model will be applied to assess three different scenarios, providing valuable insight for future management and operational strategies.

Project Number	25-04	Capital Project Title	Master Plan Projects - Watershed Hydrology Support	Capital Project Description	Additional hydrology/water quality data collection and analyses to inform Master Plan infrastructure projects.

Project Rationale Additional hydrology and water quality data and analyses are needed to provide a good quality dataset to inform Master Plan infrastructure projects.

Service:	2.670	Regional Water Supply

Project Number	26-03	Capital Project Title	Water Utility Rate Model	Capital Project Description	Review and assessment of current water rate model to assess best practice going forward.
Project Rationale	Necessary to keep ahead of service financial sustainability.				

Project Number	27-02	Capital Project Title	Supply Main No. 11 Concrete Pipe Replacement and bridge crossing	Capital Project Description	Replacement of segment of Concrete Cylinder Pipe from Sooke Lake Dam to Head Tank. Incorporate bridge replacement at spillway crossing. Future budget for this will be further refined based on outcomes of Project Definition Report for projects within the
Project Rationale	Critical segment of main with vulnerability due to concrete cylinder pipe crossing of spillway channel. Review to replace this segment of pipe and all of this concrete cylinder pipe alignment. Following early planning, this scope will be refined and the project may be combined with other upgrades identified in the Master Plan.				

Project Number	28-01	Capital Project Title	Transmission Main Upgrade Program	Capital Project Description	Identify, conceptually design, detail design and construct transmission main upgrades.
Project Rationale	Transmission mains that are nearing end of life due to long service require condition assessments and then design and construction of replacement mains where needed. Budget is a future placeholder but project details and budgets will be further refined as the delivery year approaches.				

Project Number	16-10	Capital Project Title	Post Disaster Emergency Water Supply	Capital Project Description	Identify and procure emergency systems for post disaster preparedness.
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. This item will see the study of the issue in 2016 and 2017 with the anticipated purchase of one or more emergency distribution systems in 2017. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to continue implementing these additional works and equipment.				

Project Number	17-13	Capital Project Title	Asset Management Planning	Capital Project Description	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	19-04	Capital Project Title	Seismic Assessment of Critical Facilities Phase 2	Capital Project Description	Second phase seismic assessment of critical facilities will now be undertaken.
Project Rationale	Initially identified as a priority from an earlier iteration of the Strategic Plan, a second phase seismic assessment of critical facilities will now be undertaken.				

Service:	2.670	Regional Water Supply

Project Number	20-08	Capital Project Title	Regional Water DCC Program	Capital Project Description	Design of a Regional DCC Program
Project Rationale	Development and implementation of a Developer Cost Charge (DCC) program for the Regional Water Supply system. This program will help identified where projects are required for future growth and help fund those costs from developments.				

Project Number	26-04	Capital Project Title	Kapoor Tunnel Assessment and Inspections	Capital Project Description	Development of inspection and monitoring plan for ongoing asset management.
Project Rationale	Development of plan for ongoing tunnel monitoring plan. Work with external experts to develop best management practices for monitoring this tunnel asset.				

Project Number	21-05	Capital Project Title	Level of Service and Transfer Agreements	Capital Project Description	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.
Project Rationale	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.				

Project Number	18-08	Capital Project Title	Bulk Supply Meter Replacement and Backflow Prevention Program	Capital Project Description	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.
Project Rationale	This item is to replace, upgrade and install new bulk water meters and related equipment that measure flow and volumes of water delivered to the wholesale customers. Many of the meter stations are in need of upgrading. Funding is required to replace the flow meter and appurtenances.				

Project Number	18-15	Capital Project Title	Corrosion Protection Program	Capital Project Description	Study deficiencies in the current material protection and implement recommendations.
Project Rationale	This item is to assess, design and implement cathodic protection for the various infrastructure, including steel pipes, that are susceptible to corrosion. The supply system has various implementations of cathodic protection ranging from interior/exterior coatings for pipe and passive anodes to impressed current systems with variable results and condition. Funding is required for ongoing improvements as recommended by a cathodic protection specialist.				

Project Number	19-23	Capital Project Title	Critical Spare Equipment Storage & Pipe Yard	Capital Project Description	Plan, design and construct a critical equipment storage building.
Project Rationale	Additional and accessible storage is required at the pipe yard for critical spare equipment such as repair bands and clamps. Funds are required to plan, design and construct an equipment storage building accessible by loading vehicles.				

Service:	2.670	Regional Water Supply

Project Number	20-17	Capital Project Title	Interim Smith Hill Reservoir Decommissioning Works	Capital Project Description	Plan for interim decommissioning and improvements at the Smith Hill Reservoir site. Budget to be refined based on outcomes of assessments and long term planning.
Project Rationale	The Smith Hill reservoir has not been in operation for many years. Consideration for decommissioning now has to be factored in with recent suggestions in the 2022 Master Plan.				

Project Number	21-10	Capital Project Title	SCADA Masterplan and System Upgrades	Capital Project Description	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The SCADA and radio system utilized by the RWS comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Juan de Fuca Water Distribution and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system				

Project Number	22-15	Capital Project Title	Microwave Radio Upgrades	Capital Project Description	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.
Project Rationale	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed. Supports current and future fire detection cameras.				

Project Number	24-11	Capital Project Title	IT Core Infrastructure Replacement and Cyber Security Upgrades	Capital Project Description	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.
Project Rationale	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life. Includes IT equipment located at tower sites within the RWS system.				

Project Number	24-12	Capital Project Title	Head Tank Valve & Main No. 4&5 Valve Replacement	Capital Project Description	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.
Project Rationale	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.				

Service:	2.670	Regional Water Supply

Project Number	24-19	Capital Project Title	Mount Tolmie Tank Assessment and Interim Improvements	Capital Project Description	Structural, infiltration and other miscellaneous improvements at Mt Tolmie Tank. Budget to be refined based on outcomes of assessments and long term planning.
Project Rationale	Initial budget for multiple improvements to Mount Tolmie Tank, including structural repairs to address leakage and structural repairs discovered at Mount Tolmie Tank in Q4 2023, control valve and piping upgrades, assessment of adjacent buried pipe work.				

Project Number	25-24	Capital Project Title	Water Treatment Plant Improvements Program	Capital Project Description	Ongoing program to address multiple, small to mid-scale capital improvements required at the Goldstream WTP and Sooke River Road WTP.
Project Rationale	Program Level budget to allow staff to implement small to mid-scale capital improvements required at the Goldstream and Sooke River Road Water Treatment Plants. This budget is initiated from funds left over from the Goldstream UV and Controls Upgrades project but will be carried forward and built upon as a program for term projects needing to be coordinated at the two Regional treatment facilities. Some intial projects include improvements to workstations, buried pipe replacement to replace injection line to mech room bypass, systems control training, GWTP #5 Injection Chamber Analyzer Lines improvements, other small scale piping and monitoring improvements.				

Project Number	19-07	Capital Project Title	Integrate Dam Performance and Hydromet to SCADA	Capital Project Description	IT driven project to integrate the dam safety instrumentation/surveillance (i.e. piezometers and weirs) and HydroMet stations to report to WIO through the existing SCADA system.
Project Rationale	Based on capital project 18-19, dam performance piezometers and weirs and Hydromet/Dam Safety Instrumentation stations will be integrated through the SCADA system.				

Project Number	19-13	Capital Project Title	Dam Safety Instrumentation	Capital Project Description	The existing dam safety instrumentation/surveillance equipment is getting older and will need to be replaced/rehabilitated (does not include pending SCADA effort). IT Driven Project
Project Rationale	Aging Hydromet/Dam Safety Instrumentation stations maintained by Infrastructure Engineering require replacement so that ongoing monitoring within the watersheds can be maintained. Funds are required for upgrades and replacement of existing Hydromet Stations.				

Service:	2.670	Regional Water Supply

Project Number	25-13	Capital Project Title	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Capital Project Description	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-14	Capital Project Title	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	Capital Project Description	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Sooke Lake Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Sooke Lake Dam (SLD) Instrumentation Improvements, SLD Spillway crack repairs (wet side), SLD Spillway crack repairs (Ogee/Wing Walls), Deception Dam Low Level Overflow Replacement, SLD Gate Controls/automation, SLD Stop Logs Replacements, SLD Log Booms (Narrows and Main Dam), future buttressing of Deception Dam and various other improvements that may be prioritized based on risk.				

Project Number	25-15	Capital Project Title	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Capital Project Description	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-16	Capital Project Title	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	Capital Project Description	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Goldstream Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Goldstream gates (High Level and 3 Low Level) being assessed and potentially replaced, Concrete repairs, instrumentation implementation and project management efforts at the program level to prioritize capital works as studies are being completed.				

Service:	2.670	Regional Water Supply

Project Number	25-17	Capital Project Title	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Capital Project Description	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				

Project Number	25-18	Capital Project Title	Charters Dam - Upgrades and Improvements Program	Capital Project Description	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.
Project Rationale	Budget to address capital improvements identified through the dam safety risk register.				

Project Number	24-15	Capital Project Title	Laboratory Renovations	Capital Project Description	Renovation for main lab cabinetry, floor, aquatic ecology lab and prep room.
Project Rationale	Renovation for main lab cabinetry, floor, aquatic ecology lab and prep room.				

Project Number	25-19	Capital Project Title	WQ Studies and Research Projects	Capital Project Description	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.
Project Rationale	Managing WQ Studies and Research projects under a program will allow CRD more operational flexibility managing priorities and adapting to changing operational needs.				

Project Number	28-02	Capital Project Title	Permanent Sensor Moorings	Capital Project Description	Permanent moorings to allow water quality to access sensors in Sooke Lake.
Project Rationale	Permanent moorings are planned for multiple water quality sensors in Sooke Lake Reservoir. This project includes the design and installation of these permanent moorings plus the potential addition of telemetry equipment to transmit data to CRD office in real-time.				

Project Number	17-28	Capital Project Title	Watershed Security Infrastructure Upgrade & Replacement	Capital Project Description	New, upgrade and replacement of security infrastructure in the GVWSA.
Project Rationale	The outer boundary of the Leech, Sooke and Goldstream Water Supply Areas is approximately 119 kilometers in length. Main access roads are gated and there are 11 kilometers of existing security fencing. A constant effort is needed to maintain a closed watershed. Through monitoring, high incident areas are identified, security plans are developed, and security infrastructure (fencing, gates and signage) is installed or upgraded where required.				

Service:	2.670	Regional Water Supply

Project Number	17-29	Capital Project Title	Water Supply Area Equipment & Replacement	Capital Project Description	Hydrometeorological, fireweather and wildfire suppression equipment replacement.
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for wildfire suppression and spill response, fire weather stations, hydro-meteorological monitoring and water quality sampling and monitoring equipment.				

Project Number	17-30	Capital Project Title	Transmission Main Repairs	Capital Project Description	Emergency repairs to the transmission mains.
Project Rationale	Each year a visual inspection of this critical supply tunnel is carried out by CRD staff. This capital item allows for minor repairs that are discovered during these inspections. This also allows for annual funding for repair of emergency breaks on large diameter supply mains.				

Project Number	17-31	Capital Project Title	Transmission System Components Replacement	Capital Project Description	Replacement and repair of transmission components.
Project Rationale	This is an annual allowance for the capital costs for the replacement and repair of supply system components that fail under normal operation and maintenance during the year.				

Project Number	17-33	Capital Project Title	Disinfection Equipment and other Water Treatment Components and Parts Replacement	Capital Project Description	Replacement of incidental equipment and parts associated with the water treatment facilities.
Project Rationale	The annual work includes the replacement of the plastic gas feed piping that has become very brittle, installing air valves on the ammonia solution lines, installing and replacing shut off valves on the booster pumps supply piping, installing indicator stems on UV cooling water valves, relocating the UV cooling water feed pipes, improving the landscaping around the UV building to reduce dust and other minor upgrades.				

Project Number	17-34	Capital Project Title	Supply System Computer Model Update	Capital Project Description	Annual update of the regional hydraulic model.
Project Rationale	This item is to allow for staff and consultant time each year to keep the hydraulic computer model current.				

Project Number	19-16	Capital Project Title	Dam Improvements	Capital Project Description	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.
Project Rationale	Dam Safety Inspections are carried out throughout the year and result in minor improvements at each dam annually. This budget is intended for smaller scale improvements, typically to be completed by operations staff in a short duration and which are not captured under the larger "Term" programs.				

Service:	2.670	Regional Water Supply

Project Number	19-22	Capital Project Title	SCADA Repairs, Equipment Replacement and Comms upgrades	Capital Project Description	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.
Project Rationale	This item is to allow for unplanned SCADA repairs and equipment replacement not covered by the capital projects SCADA Replacement.				

Project Number	21-15	Capital Project Title	Corrosion Protection	Capital Project Description	Replace corrosion protection assets, such as coatings, for the transmission system when identified.
Project Rationale	There are numerous assets with varying levels of corrosion protection throughout the RWS system. Funds are required to ensure that corrosion protection assets are replaced or rehabilitated when identified.				

Project Number	21-16	Capital Project Title	Valve Chamber Upgrades	Capital Project Description	Replace failing valves and appurtenances along the RWS supply system.
Project Rationale	The RWS system has numerous isolation and air valves along the transmission system, usually in underground chambers. Funds are required for replacement of valves and chamber upgrades as they are identified.				

Project Number	21-17	Capital Project Title	Water Quality Equipment Replacement	Capital Project Description	Replacement of water quality equipment for the water quality lab and water quality operations
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for the water quality lab, sampling, and operations. Of this provisional budget, $20,000 was previously included in item 17-29 (Water Supply Area annual provisional budget)				

Project Number	21-18	Capital Project Title	LIMS support	Capital Project Description	Support for LIMS database
Project Rationale	Provides for support for the laboratory information management system				

Project Number	23-20	Capital Project Title	Land Exchange/Acquisition	Capital Project Description	Land surveys, appraisals to support decisions regarding land exchange, acquisition or disposition to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Service:	2.670	Regional Water Supply

Project Number	17-35	Capital Project Title	Vehicle & Equipment Replacement (Funding from Replacement Fund)	Capital Project Description	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.
Project Rationale	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system. The Equipment Replacement Fund is used to fund the expenditure. The requests have been adjusted to align with the pricing for electric vehicles.				

Project Number	23-21	Capital Project Title	EV Charging Stations Electrical Infrastructure	Capital Project Description	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations
Project Rationale	In support of the CRD's Climate Action Strategy to reduce the corporate GHG emissions. The CRD Fleet of vehicles is one of the larger contributors to the generation of GHG's. Integrated Water Services identified 44 of the approx. 100 vehicles that operate out of the 479 Island location for replacement with Electrical Vehicles by 2030. I preparation for providing the proper charging network at 479, an Electric Vehicle Fleet Conversion Study was completed in 2021.The results of the study was to upgrade the electrical infrastructure to accommodate the power needs of 44 charging points. It is proposed that phase 1 is started in 2023 to upgrade the electrical distribution system and provide 17 charging points. The larger portion of the costs will be to upgrade the electrical system. Phase 2 to allow for a further 27 charging points can be planned to accommodate the balance of EV vehicles pending their purchasing and delivery.				

Project Number	23-22	Capital Project Title	Fuel Truck	Capital Project Description	Fuel tender truck
Project Rationale	New fuel truck.				

Project Number	23-31	Capital Project Title	Land and Site Works	Capital Project Description	Purchasing of land and site works to support RWS facilities.
Project Rationale	Land acquisition and site works to support RWS facilities.				

Project Number	25-22	Capital Project Title	New Vehicles - Watershed & Water Operations	Capital Project Description	4 New Electric Vehicles for Watershed & Water Operations
Project Rationale	1 New EV AWD SUV for water treatment ops 2 Replacement EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response 1 New EV Pickup truck for Watershed Prot. Resource Planning, Wildlife Program				

Project Number	25-23	Capital Project Title	Enterprise Asset Management System	Capital Project Description	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Service:	2.670	Regional Water Supply

Project Number	26-05	Capital Project Title	New Electric Vehicles Watershed, Fleet Pool	Capital Project Description	New electric vehicles for Watershed and Fleet pool.
Project Rationale	2026 - 2 EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response to replace old life-extended vehicles (180k) 2027 - 1 EV truck for Watershed Prot. Ops, Security & Emerg Response to support IBC 2027 2a-5.2 Equipment/Operator Watershed (90k) 2028 - 1 EV truck Forest Management Plan Implementation Forester position in WP requiring a pickup. IBC 2a5.4 for 2028 (90k)				

Project Number	26-06	Capital Project Title	Fleet Service Trucks	Capital Project Description	One new heavy pickup truck and transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet.
Project Rationale	2026 - Transfer Regional Parks Ops fleet mechanic service truck to Corporate Fleet (60K). One new heavy pickup truck to replace old life-extended vehicle (120k).				

Project Number	27-04	Capital Project Title	Enterprise Data Historian Management System	Capital Project Description	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.670/2.680							
	Regional Water Supply & JDF Water Distribution Combo	Carry Forward 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$200,000	$500,000	$400,000	$200,000	$200,000	$200,000	$1,500,000
Equipment		$478,000	$908,000	$411,000	$409,000	$405,000	$405,000	$2,538,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$678,000	**$1,483,000**	**$886,000**	**$684,000**	**$680,000**	**$680,000**	**$4,413,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$615,000	$1,420,000	$886,000	$684,000	$680,000	$680,000	$4,350,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$63,000	$63,000	$0	$0	$0	$0	$63,000
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$678,000	**$1,483,000**	**$886,000**	**$684,000**	**$680,000**	**$680,000**	**$4,413,000**

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 #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	$ 2,330,000	B	WU	$ 200,000	$ 500,000	$ 400,000	$ 200,000	$ 200,000	$ 200,000	$ 1,500,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	$ 2,325,000	E	WU	$ 245,000	$ 245,000		$ -	$ -	$ -	$ 245,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 250,000	E	WU	$ 70,000.00	$ 95,000	$ 6,000	$ 4,000	$ -	$ -	$ 105,000
25-02	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 400,000	E	Other	$ 63,000.00	$ 63,000	$ -	$ -	$ -	$ -	$ 63,000
26-01	New	479 Island Highway Autogates	Supply and installation of autogates with intercom and FOB at 479 Island Highway Office.	$ 150,000	E	WU	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				**$ 5,455,000**			**$ 678,000**	**$ 1,003,000**	**$ 406,000**	**$ 204,000**	**$ 200,000**	**$ 200,000**	**$ 2,013,000**
ANNUAL PROVISIONAL CAPITAL ITEMS													
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	$ 450,000	E	WU	$ -	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	$ 950,000	E	WU	$ -	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 950,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	$ 500,000	E	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
17-07	Replacement	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.	$ 125,000	E	WU	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	$ 375,000	S	WU	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000
Sub-Total for Annual Provisional Capital Items				**$ 2,400,000**			**$ -**	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 2,400,000**
			Grand Total	**$ 7,855,000**			**$ 678,000**	**$ 1,483,000**	**$ 886,000**	**$ 684,000**	**$ 680,000**	**$ 680,000**	**$ 4,413,000**

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	16-01	Capital Project Title	Upgrades to Buildings at 479 Island Highway	Capital Project Description	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.
Project Rationale	The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including: • Improvements,Repairs, upgrades and changes to the buildings • Painting of the buildings • Repair and replacement of carpets, floors and walls • Climate Action initiatives and feasibility studies • Improvements to Meeting Rooms, including technology upgrades				

Project Number	17-01	Capital Project Title	Voice Radio Upgrade	Capital Project Description	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.
Project Rationale	Service Life and projected replacement: • The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005. • The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015. • Support for repairs and maintenance of the present radio will continue for the next 3 years at least. • There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.				

Project Number	24-01	Capital Project Title	IT Core Infrastructure Replacement	Capital Project Description	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.				

Project Number	25-02	Capital Project Title	SCADA System Cybersecurity	Capital Project Description	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	26-01	Capital Project Title	479 Island Highway Autogates	Capital Project Description	Supply and installation of autogates with intercom and FOB at 479 Island Highway Office.
Project Rationale	Funds will be used to improve site security and access control at the 479 Island Highway office through the installation of automated gates, intercom systems, and FOB-controlled entry.				

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	17-03	Capital Project Title	Office Equipment, Upgrades and Replacements	Capital Project Description	Upgrade and replacement of office equipment as required.
Project Rationale	Funds will be used for the replacement and upgrading of office equipment and furniture, as required.				

Project Number	17-04	Capital Project Title	Computer Upgrades	Capital Project Description	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.
Project Rationale	This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from $160,000 to $170,000 annually to reflect actual costs. Capital Budget Network Switch Maintenance $10,000 Additional Wireless Access Points and Maintenance $15,000 Photocopier Replacement $20,000 Additional Data Storage $15,000 Replacement Computers $75,000 Equipment Maintenance (contingency) $23,000 Replace Access Control System - Gates/ Video Cameras $12,000 Total Capital $170,000				

Project Number	17-06	Capital Project Title	Small Equipment & Tool Replacement (Water Operations)	Capital Project Description	Replacement of tools and small equipment for Water Operations as required.
Project Rationale	Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.				

Project Number	17-07	Capital Project Title	Small Equipment & Tool Replacement (Corporate Fleet)	Capital Project Description	Replacement of tools and small equipment for Fleet as required.
Project Rationale	Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.				

Project Number	24-02	Capital Project Title	Capital Projects Delivery Optimization	Capital Project Description	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

2.670 Regional Water Supply
Asset / Reserve Schedule
2027 - 2031 Financial Plan

Asset Profile

Regional Water Supply

System assets include the lands, dams and source water reservoirs within the water supply areas, intake and source conduits, two water treatment plants, pressure regulating facilities, nine supply mains, three balancing reservoirs and revenue water meters in the water transmission system.

Equipment Replacement Reserve Schedule

Reserve Fund: 2.670 Regional Water Supply Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101454	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	2,391,237	3,061,721	1,963,801	2,378,251	2,928,411	3,627,301
Equipment purchases (Based on Capital Plan)	-	(2,255,000)	(495,000)	(355,000)	(200,000)	(200,000)
Transfer from Operating Budget	670,484	818,780	835,150	851,860	868,890	886,270
Proceeds on disposals	-	338,300	74,300	53,300	30,000	30,000
Ending Balance $	**3,061,721**	**1,963,801**	**2,378,251**	**2,928,411**	**3,627,301**	**4,343,571**

General Comments:
Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

JDF Water Distribution

COMMITTEE OF THE WHOLE

September 2026

Service:	2.680	JDF Water Distribution	Commission: Juan De Fuca Water Distribution

DEFINITION:

To finance the administration, development, maintenance, and operational expenses, of the Juan de Fuca Water Distribution local service in the Western Communities of the Capital Regional District, as per the Water Distribution Local Service Area Establishment Bylaw No. 2538.

The establishment and operation of a Juan de Fuca water Distribution Commission is done by Bylaw No. 2540.

SERVICE DESCRIPTION:

Juan de Fuca Water Distribution Service provides retail water distribution system to participants within the Western Communities. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Colwood
City of Langford
Town of View Royal
Juan de Fuca Electoral Area
District of Metchosin
District of Sooke
District of Highlands

MAXIMUM LEVY:

The maximum amount that may be requisitioned is NIL.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Juan de Fuca Water Distribution Facilities		$19,000,000
Borrowed:			$17,500,000
Remaining:	Expired		$1,500,000
Authorized:	MFA Bylaw No. 3981 - Juan de Fuca Water Distribution Facilities		$14,800,000
Borrowed:			$10,100,000
Remaining:	Expired		$4,700,000
Authorized:	MFA Bylaw No. 3164 - Juan de Fuca Water Distribution Facilities Development-DCC		$10,000,000
Borrowed:			$3,500,000
Remaining:	Expired		$6,500,000
Authorized:	MFA Bylaw No. 4379 - Juan de Fuca Water Distribution Facilities	2021	$14,800,000
Borrowed:			$7,500,000
Remaining:	Active		$7,300,000

FUNDING:

Costs are recovered from Water Sales, and transfer from DCC reserves to service DCC debt.

Change in Budget 2026 to 2027
Service: 2.680 JDF Water Distribution

	Total Expenditure	Comments
2026 Budget	**31,639,954**	
Change in Wages & Benefits:		
General wages & benefits change	28,272	Inclusive of estimated collective agreement changes
Total Change in Wages & Benefits	28,272	
Other Changes:		
Wholesale Water Expenditure	859,186	Increased wholesale water rate and budgeted demand
Allocation - Operations		
Labour Charges	314,188	Labour charges inclusive of estimated collective agreement changes
Utility Operator	119,985	2026 IBC: 2b-2.5 Utility Operator Program
Engineering Support	70,850	Inflationary increase in engineering operational support
Transfer to Water Capital Fund	322,250	5-year capital plan funding
Allocation - Standard Overhead	86,565	Increase in 2026 operating costs
Contract for Services	57,441	Budget increase for operations support
Fund Contributions	40,500	Equipment replacement and debt reserve funding
Operating - Other Costs	42,659	Operating expensese including postage, freight and electricity
Debt Servicing Costs	(140,029)	Interest and principal on new debt - decrease due to rephased timing of capital activity.
Total Other Changes	1,773,595	
2027 Budget	**33,441,821**	

Summary of % Expense Increase	
Wholesale Water Purchase	3.0%
Transfer to Water Capital Fund	1.0%
IBCs	0.4%
Labour Charges	1.3%
% expense increase from 2026:	***5.7%***

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Water demand is forecasted slightly higher than budget leading to a net increase in revenue net of wholesale water expenditures ($1.05M); and lower debt servicing costs due to the deferred capital activity ($97k); and various other costs operating costs ($27k). The forecasted net surplus of $1.17M will be transferred to the service's Water Capital Fund.

2027 Demand Estimate

Retail Demand

Years	Actual Demand cu. metre		Budgeted Demand cu.metre	
2021	10,270,472		8,900,000	
2022	9,990,739		9,300,000	
2023	10,670,432		9,210,000	2
2024	10,320,208		9,500,000	
2025	11,063,625		10,200,000	
2026	10,800,000	1	10,300,000	
2027 Demand Estimate	**10,500,000**			

1. Projected consumption for 2026

2. 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply.

Summary of Retail Water Rates

	2023	2024	2025	2026	2027	$ Change	% Change
Retail (direct) water rate							
Unit cost per cu.m.	$ 2.5466	$ 2.6927	$ 2.8395	$ 3.0368	$ 3.1464	$ 0.1096	3.61%

Retail Water Rate Increase
Impact on Residential Water Bill

Average consumption per 2 month billing cycle: * 38 cubic meters (annual = 229.0 cu.m)

Charge for Two Months Consumption	Year	Bi monthly Charge	Annual Charge	2027 Annual Change $
Average Consumption	2026	$ 115.40	$ 692.39	
	2027	$ 119.56	$ 717.38	$ 25.00
Half Average Consumption	2026	$ 57.70	$ 346.19	
	2027	$ 59.78	$ 358.69	$ 12.50
Twice Average Consumption	2026	$ 230.80	$ 1,384.77	
	2027	$ 239.13	$ 1,434.77	$ 49.99

** Average Annual Consumption based on 2.202 people per household, per BC Stats 2027 projection*

Program Group: CRD-JDF Water Distribution

SUMMARY	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	2027 BUDGET REQUEST: 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2028	2029	2030	2031
1	2	3	4	5	6	7	8	9	10	11
OPERATING EXPENDITURES										
ALLOCATION - OPERATIONS	6,921,945	6,921,945	7,306,983	119,985	-	7,426,968	7,731,936	7,900,490	8,061,505	8,221,323
OPERATING - OTHER COSTS	795,436	795,436	838,095	-	-	838,095	843,530	849,070	854,720	860,490
SALARIES AND WAGES	505,408	505,408	533,680	-	-	533,680	547,817	558,484	569,300	580,332
CONTRACT FOR SERVICES	538,010	538,010	595,451	-	-	595,451	607,360	619,510	631,900	644,530
ALLOCATION - STANDARD OVERHEAD	884,297	884,297	970,862	-	-	970,862	991,250	1,011,075	1,031,297	1,051,923
TOTAL OPERATING EXPENDITURES	9,645,096	9,645,096	10,245,071	119,985	-	10,365,056	10,721,893	10,938,629	11,148,722	11,358,598
**Percentage increase over prior year's board budget*			6.22%	1.24%		7.46%	3.44%	2.02%	1.92%	1.88%
WHOLESALE WATER PURCHASE FROM RWS	9,593,008	10,058,688	10,452,194	-	-	10,452,194	11,361,518	12,156,387	13,268,335	14,587,050
WHOLESALE WATER PURCHASE FROM RWS	9,593,008	10,058,688	10,452,194	-	-	10,452,194	11,361,518	12,156,387	13,268,335	14,587,050
			8.96%			8.96%	8.70%	7.00%	9.15%	9.94%
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO WATER CAPITAL FUND	8,800,000	9,973,932	9,122,250	-	-	9,122,250	9,252,770	10,101,070	11,500,300	12,750,000
TRANSFER TO DEBT RESERVE FUND	63,527	-	104,400	-	-	104,400	120,200	115,100	101,600	106,200
TRANSFER TO EQUIPMENT REPLACEMENT FUND	740,104	740,104	739,731	-	-	739,731	749,520	759,510	769,700	780,100
TOTAL CAPITAL EXPENDITURES & TRANSFERS	9,603,631	10,714,036	9,966,381	-	-	9,966,381	10,122,490	10,975,680	12,371,600	13,636,300
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	2,798,219	2,700,498	2,658,190	-	-	2,658,190	3,567,686	4,294,849	5,025,394	6,047,120
TOTAL DEBT EXPENDITURES	2,798,219	2,700,498	2,658,190	-	-	2,658,190	3,567,686	4,294,849	5,025,394	6,047,120
TOTAL EXPENDITURES	31,639,954	33,118,317	33,321,836	119,985	-	33,441,821	35,773,587	38,365,545	41,814,051	45,629,068
			5.32%	0.38%		5.69%	6.97%	7.25%	8.99%	9.12%
SOURCES OF FUNDING										
REVENUE - SALES	(31,278,837)	(32,797,227)	(32,917,386)	(119,985)	-	(33,037,371)	(35,350,827)	(37,945,325)	(41,404,721)	(45,212,478)
REVENUE - OTHER	(361,117)	(321,090)	(404,450)	-	-	(404,450)	(422,760)	(420,220)	(409,330)	(416,590)
TOTAL SOURCES OF FUNDING OPERATIONS	(31,639,954)	(33,118,317)	(33,321,836)	(119,985)	-	(33,441,821)	(35,773,587)	(38,365,545)	(41,814,051)	(45,629,068)
SOURCES OF OTHER FUNDING										
TRANSFER FROM DCC RESERVES TO FUND DCC DEBT	-	-	-	-	-	-	-	-	-	-
TRANSFER PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDING	(31,639,954)	(33,118,317)	(33,321,836)	(119,985)	-	(33,441,821)	(35,773,587)	(38,365,545)	(41,814,051)	(45,629,068)
Percentage increase over prior year's board budget			5.32%	0.38%		5.69%	6.97%	7.25%	8.99%	9.12%
Water Rate $ per cu. m.	$ 3.0368					$ 3.1464	$ 3.3508	$ 3.5797	$ 3.8878	$ 4.2255
Pencentage increase over prior year	5.45%					3.61%	6.50%	6.83%	8.60%	8.69%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 2.680 Juan de Fuca Water Distribution	Carry Forward 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$600,000	$400,000	$400,000	$400,000	$400,000	$2,200,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$14,985,000	$24,918,000	$20,553,000	$20,121,000	$19,545,000	$21,377,000	$106,514,000
Vehicles	$350,000	$1,060,000	$750,000	$250,000	$250,000	$250,000	$2,560,000
	$15,335,000	**$26,578,000**	**$21,703,000**	**$20,771,000**	**$20,195,000**	**$22,027,000**	**$111,274,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$12,790,000	$12,850,008	$8,657,000	$8,908,000	$9,760,000	$11,160,000	$51,335,008
Debenture Debt (New Debt Only)	$0	$10,442,992	$12,019,000	$11,506,000	$10,155,000	$10,617,000	$54,739,992
Equipment Replacement Fund	$350,000	$1,060,000	$750,000	$250,000	$250,000	$250,000	$2,560,000
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$2,195,000	$2,225,000	$277,000	$107,000	$30,000	$0	$2,639,000
	$15,335,000	**$26,578,000**	**$21,703,000**	**$20,771,000**	**$20,195,000**	**$22,027,000**	**$111,274,000**

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 #: 2.680

Service Name: JDF Water Distribution

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
25-01	Study	Water Meter Strategic Plan	Review of the existing meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.	$ 250,000	S	WU	$ 20,000	$ 20,000	$ -	$ -	$ -		$ 20,000
27-01	**Study**	**Asset Management Plan Update**	**Ongoing updates to Asset Management Plan with more comprehensive updates at 5-year intervals**	**$ 340,000**	**S**	**WU**	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 300,000**	**$ 340,000**
Capital													
18-03	Renewal	JDF Site Decommissioning Program	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional	$ 1,320,000	S	WU	$ 350,000	$ 430,000	**$ 90,000**	$ 100,000	$ 100,000	$ 100,000	$ 820,000
18-06	New	Post Disaster Emergency Water Distribution	Determine and supply response equipment for disaster response.	**$ 770,000**	S	WU	$ 140,000	$ 190,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 390,000
20-03	Replacement	AC Pipe Replacement Program	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until ~2055 to replace all AC pipe in the distribution network.	$ 140,000,000	S	WU	$ -	$ 3,800,000	$ 4,000,000	$ 4,200,000	$ 4,300,000	$ 4,500,000	$ 20,800,000
21-02	Replacement	Sooke Road W/M Replacement - VMP to Jacklin	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment. Some works on Fulton Road will be included within this package.	$ 8,500,000	S	WU	$ 6,300,000	$ 7,050,000	$ 500,000	$ -	$ -	-	$ 7,550,000
21-13	Replacement	SCADA Master Plan Update & Upgrades	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.	$ 2,500,000	S	WU	$ 1,950,000	$ 2,250,000	$ -	$ -	$ -	-	$ 2,250,000
22-02	New	Microwave Radio Upgrades	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure	$ 450,000	S	WU	$ 330,000	$ 330,000	$ -	-	$ -	-	$ 330,000
24-02	New	Hwy 14 Watermain Relocation	Relocation of CRD watermain in MOTT right of way. Project work to be bundled within MOTT's project.	$ 2,000,000	S	WU	$ 2,000,000	$ 100,000	$ 1,900,000	$ -	$ -	$ -	$ 2,000,000
25-06	Replacement	Large Meters & Pressure Control Stations Replacement Program	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.	**$ 8,550,000**	S	WU	$ 300,000	$ 1,800,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,800,000
26-01	Renewal	Pump Station Renewal Program	Ongoing pump station upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.	$ 20,000,000	S	WU	$ 900,000	$ 900,000	**$ 2,950,000**	**$ 5,700,000**	**$ 3,500,000**	**$ 5,500,000**	$ 18,550,000
26-02	Renewal	Storage Tank Renewal Program	Ongoing storage tank upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.	$ 10,000,000	S	WU	$ 500,000	$ 200,000	$ 3,000,000	$ 1,800,000	$ 3,000,000	$ 2,000,000	$ 10,000,000
27-02	**New**	**Delem Drive Bulk Water Station**	**New bulk meter station within Center Mountain Development**	**$ 300,000**	**S**	**WU**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**
27-03	**New**	**Enterprise Data Historian Management System**	**A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.**	**$ 200,000**	**E**	**WU**	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**
Sub-Total System Infrastructure Engineering and Operations				**$ 195,180,000**			**$ 12,790,000**	**$ 17,580,000**	**$ 14,000,000**	**$ 13,360,000**	**$ 12,460,000**	**$ 13,950,000**	**$ 71,350,000**
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													
16-06	Replacement	Vehicle & equipment replacement (funding from replacement fund)	Vehicle and equipment replacement.	$ 3,914,000	V	ERF	$ 350,000	$ 1,060,000	$ 750,000	$ 250,000	$ 250,000	$ 250,000	$ 2,560,000
27-04	**Study**	**Enterprise Asset Management System**	**Development of EAM system in conjunction with other services, including software and process implementation, for services to maintain assets and report on asset performance.**	**$ 2,000,000**	**E**	**WU**	**$ -**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 2,000,000**
Sub-Total CAMM				**$ 5,914,000**			**$ 350,000**	**$ 1,460,000**	**$ 1,150,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 4,560,000**
ANNUAL PROVISIONAL ITEMS													
17-09	Replacement	Emergency Main Replacement	Major main replacement under emergencies.	$ 676,000	S	WU	$ -	$ 121,000	$ 134,000	$ 148,000	$ 163,000	$ 176,000	$ 742,000
17-13	New	Site Security Upgrades	Upgrading and replacement of security systems for sites as required.	$ 273,000	S	WU	$ -	$ 49,000	$ 54,000	$ 60,000	$ 66,000	$ 72,000	$ 301,000
17-15	Renewal	Distribution System Improvements	Unplanned distribution system improvements or decommissioning.	$ 3,026,000	S	WU	$ -	$ 545,000	$ 600,000	$ 660,000	$ 726,000	$ 784,000	$ 3,315,000
17-16	New	Hydraulic Model Yearly Update	Annual hydraulic model update and uni-directional flushing support.	$ 444,000	S	WU	$ -	$ 80,000	$ 85,000	$ 90,000	$ 95,000	$ 100,000	$ 450,000
21-03	Replacement	Hydrant & Flush Replacement, Upgrades and Additions	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.	$ 1,519,000	S	WU	$ -	$ 273,000	$ 301,000	$ 332,000	$ 365,000	$ 395,000	$ 1,666,000
21-04	Replacement	Residential Service & Meter Replacement	Replacement of residential water meters as highlighted by the 2026 JDF Water Meter Strategic Plan.	$ 21,000,000	S	WU	$ -	$ 3,600,000	$ 4,400,000	$ 4,600,000	$ 4,800,000	$ 5,000,000	$ 22,400,000
21-05	Replacement	Pump Station Equipment Replacements	Unplanned pump station repairs and equipment replacement	$ 1,010,000	S	WU	$ -	$ 182,000	$ 201,000	$ 222,000	$ 240,000	$ 260,000	$ 1,105,000
21-06	Replacement	SCADA Equipment Replacement	Unplanned replacement of SCADA and electrical equipment.	$ 673,000	S	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 120,000	$ 120,000	$ 540,000
21-07	Renewal	Reservoir Equipment Replacement	Replacement or repairs to components at reservoir sites.	$ 673,000	S	WU	$ -	$ 121,000	$ 134,000	$ 148,000	$ 160,000	$ 174,000	$ 737,000
21-09	Replacement	Valve Replacement	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.	$ 1,343,000	S	WU	$ -	$ 242,000	$ 267,000	$ 294,000	$ 320,000	$ 346,000	$ 1,469,000
													$ -
Sub-Total for Annual Provisional Items				**$ 30,637,000**			**$ -**	**$ 5,313,000**	**$ 6,276,000**	**$ 6,654,000**	**$ 7,055,000**	**$ 7,427,000**	**$ 32,725,000**

Service #: 2.680

Service Name: JDF Water Distribution

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
DEVELOPMENT COST CHARGE (DCC)													
16-07	New	Update DCC Bylaw (Comprehensive Update in 2028)	Planned update of the DCC Bylaw.	$ 325,000	S	Res	$ 35,000.00	$ 65,000	$ 200,000	$ 30,000	$ 30,000		$ 325,000
21-01	New	Sooke Henlyn Supply & Distribution Mains	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.	$ 1,000,000	S	Res	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
25-02	New	Throup Road Watermain Installation	Future budget to install new watermain along Throup Road when District of Sooke completes connector road.	$ 900,000	S	Res	$ 900,000	$ 900,000	$ -	$ -	$ -	$ -	$ 900,000
25-04	New	Center Mountain	CRD project administration fee as calculated in the 2024 DCC program update	$ 385,000	S	Res	$ 140,000.00	$ 140,000	$ 77,000	$ 77,000	$ -	$ -	$ 294,000
26-03	New	Mountain Heights Tank Options Analysis and Pre-Design	Pre-design effort for new Mountain Heights Tank(s), PS, and piping based on the 2025 DCC Program update. Includes analysis for options (sites, locations, required land acquisitions/SRWs, timing etc.) and establishment of next steps.	$ 150,000	S	Res	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
Sub-Total for Development Cost Charges (DCC)				**$ 2,760,000**			**$ 2,195,000**	**$ 2,225,000**	**$ 277,000**	**$ 107,000**	**$ 30,000**	**$ -**	**$ 2,639,000**
			Grand Total	**$ 234,491,000**			**$ 15,335,000**	**$ 26,578,000**	**$ 21,703,000**	**$ 20,771,000**	**$ 20,195,000**	**$ 22,027,000**	**$ 111,274,000**

Service:	2.680	JDF Water Distribution

Project Number	25-01	Capital Project Title	Water Meter Strategic Plan	Capital Project Description	Review of the existing meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.
Project Rationale	Review of the existing meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.				

Project Number	27-01	Capital Project Title	Asset Management Plan Update	Capital Project Description	Ongoing updates to Asset Management Plan with more comprehensive updates at 5-year intervals
Project Rationale	Ongoing updates to Asset Management Plan with more comprehensive updates at 5-year intervals				

Project Number	18-03	Capital Project Title	JDF Site Decommissioning Program	Capital Project Description	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional
Project Rationale	Numerous pump station and PRV facilities have been made redundant or have been decommissioned within the JDF system. Sites have been identified as part of the annual provisional project and funds are required to decommission of the sites and then demolish them. In 2021 the Treanor pump station demolition was carried out. The Townsview PS and Tank are under review for further decommissioning. Peacock tank is also ready for decommissioning				

Project Number	18-06	Capital Project Title	Post Disaster Emergency Water Distribution	Capital Project Description	Determine and supply response equipment for disaster response.
Project Rationale	Proposed work includes developing a response plan to disasters to the Juan de Fuca water supply or distribution system. Funds are required to procure equipment and carry out works developed the in 2018 plan in conjunction with the Regional Water Supply disaster response Plan.				

Project Number	20-03	Capital Project Title	AC Pipe Replacement Program	Capital Project Description	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until ~2055 to replace all AC pipe in the distribution network.
Project Rationale	Asbestos Watermains within the JDF Water Distribution network are approaching end of life and becoming more prone to failure. Asset replacement prioritization is based on a number of factors, such as age, criticality, leak history, coordination with other municipal projects and synergies with development activities. As identified in the May 2023 Staff Report, this AC Replacement Program is anticipated to continue until all AC pipe in the distribution system has been replaced. Current target deadline for complete replacement is 2055.				

Service: **2.680** **JDF Water Distribution**

Project Number	21-02	**Capital Project Title**	Sooke Road W/M Replacement - VMP to Jacklin	**Capital Project Description**	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment. Some works on Fulton Road will be included within this package.
Project Rationale	According to corrosion assessment, a 2.2 kilometre section of an existing steel pipe along Sooke Road and Allendale Road (between Wishart to Jacklin) was unprotected and in need of replacement. In 2014, the design of both phases of the water main was completed by a consultant and construction of the main from Wishart to VMP was completed by CRD resources. The remaining 1.1km of 600mm steel pipe from Jacklin to Veterans Memorial Parkway still requires replacement and upgrades will also include replacement of the Asbestos Cement Pipe along this alignment.				

Project Number	21-13	**Capital Project Title**	SCADA Master Plan Update & Upgrades	**Capital Project Description**	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.
Project Rationale	The SCADA and radio system utilized by JDF Water System comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Regional Water Supply and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system				

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure
Project Rationale	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure				

Project Number	24-02	**Capital Project Title**	Hwy 14 Watermain Relocation	**Capital Project Description**	Relocation of CRD watermain in MOTT right of way. Project work to be bundled within MOTT's project.
Project Rationale	Schedule of project delivery is dictated by Ministry of Transportation project delivery. Project location is in the District of Sooke, primarily in the area of Sooke Road and Idlemore Road.				

Project Number	25-06	**Capital Project Title**	Large Meters & Pressure Control Stations Replacement Program	**Capital Project Description**	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.
Project Rationale	This is an ongoing term program for the continued replacement of obsolete and worn out large (typically greater than 2" diameter) meters, adding new meters and upgrading meter vaults as well as for the ongoing replacement of Pressure Control Stations.				

Service:	2.680	JDF Water Distribution

Project Number	26-01	**Capital Project Title**	Pump Station Renewal Program	**Capital Project Description**	Ongoing pump station upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.
Project Rationale	Ongoing renewal of existing pump stations is critical to ongoing operations and to minimize infrastructure deficit.				

Project Number	26-02	**Capital Project Title**	Storage Tank Renewal Program	**Capital Project Description**	Ongoing storage tank upgrade program to address upgrades aligned with 2025 Asset Management Plan and Condition Assessments. Will be updated in future years to align with AMP planning results.
Project Rationale	Ongoing renewal of existing water storage tanks is critical to ongoing operations and to minimize infrastructure deficit.				

Project Number	27-02	**Capital Project Title**	Delem Drive Bulk Water Station	**Capital Project Description**	New bulk meter station within Center Mountain Development
Project Rationale	Funding is included to investigate and develop the scope for a potential new bulk meter station within the Center Mountain Development area. Final project requirements and implementation approach will be determined through stakeholder review and planning activities.				

Project Number	27-03	**Capital Project Title**	Enterprise Data Historian Management System	**Capital Project Description**	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

Project Number	16-06	**Capital Project Title**	Vehicle & equipment replacement (funding from replacement fund)	**Capital Project Description**	Vehicle and equipment replacement.
Project Rationale	This is for the replacement of vehicles and equipment used by CRD Integrated Water Services for the day-to-day operation and maintenance of the Juan De Fuca distribution system. These replacements are funded from the Juan De Fuca Vehicle and Equipment Replacement Fund.				

Service: 2.680 JDF Water Distribution

Project Number	27-04	**Capital Project Title**	Enterprise Asset Management System	**Capital Project Description**	Development of EAM system in conjunction with other services, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.				

Project Number	17-09	**Capital Project Title**	Emergency Main Replacement	**Capital Project Description**	Major main replacement under emergencies.
Project Rationale	This item is to fund the costs of responding to emergency major main breaks and conducting replacements.				

Project Number	17-13	**Capital Project Title**	Site Security Upgrades	**Capital Project Description**	Upgrading and replacement of security systems for sites as required.
Project Rationale	This is an annual allowance for upgrading and maintaining equipment, security and control systems at distribution facilities such as pump stations, PRV chambers and reservoirs. Items such as access hatches, fencing, etc., will be modified to provide a larger degree of security.				

Project Number	17-15	**Capital Project Title**	Distribution System Improvements	**Capital Project Description**	Unplanned distribution system improvements or decommissioning.
Project Rationale	Historically, opportunities to complete work arise during the year which were not specifically identified and budgeted. This item typically relates to coordinating work programs (i.e. JDF water main replacements and municipal paving programs) with the municipalities or development and taking advantage of opportunities during the year that were not specifically identified.				

Project Number	17-16	**Capital Project Title**	Hydraulic Model Yearly Update	**Capital Project Description**	Annual hydraulic model update and uni-directional flushing support.
Project Rationale	This item is required to input the pipes installed that year into the hydraulic computer model, followed by calibration and testing in order to keep the model up to date for design and planning purposes.				

Project Number	21-03	**Capital Project Title**	Hydrant & Flush Replacement, Upgrades and Additions	**Capital Project Description**	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.
Project Rationale	This is an annual provision for replacing old and outdated hydrants, flushes and associated works and access, as well as adding new hydrants to the system where requested by the municipalities or fire				

Service: 2.680 JDF Water Distribution

Project Number	21-04	**Capital Project Title**	Residential Service & Meter Replacement	**Capital Project Description**	Replacement of residential water meters as highlighted by the 2026 JDF Water Meter Strategic Plan.
Project Rationale	This is an annual provision for replacing failed residential services and meters, as well as proactively replacing services and meters in areas with historically large number of breaks.				

Project Number	21-05	**Capital Project Title**	Pump Station Equipment Replacements	**Capital Project Description**	Unplanned pump station repairs and equipment replacement
Project Rationale	This is an annual provision for unplanned pump station repairs and equipment replacement.				

Project Number	21-06	**Capital Project Title**	SCADA Equipment Replacement	**Capital Project Description**	Unplanned replacement of SCADA and electrical equipment.
Project Rationale	This is an annual provision for unplanned SCADA and electrical equipment replacement.				

Project Number	21-07	**Capital Project Title**	Reservoir Equipment Replacement	**Capital Project Description**	Replacement or repairs to components at reservoir sites.
Project Rationale	This is an annual provisional for unplanned replacement of equipment, such as safety devices and mechanical fittings, at reservoir sites.				

Project Number	21-09	**Capital Project Title**	Valve Replacement	**Capital Project Description**	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.
Project Rationale	This is an annual provisional for unplanned replacement of valves, including air valves and check valves.				

Project Number	16-07	**Capital Project Title**	Update DCC Bylaw (Comprehensive Update in 2028)	**Capital Project Description**	Planned update of the DCC Bylaw.
Project Rationale	This is a provisional item to cover questions that arise and referred to our consultants for advice. Every 5 years a comprehensive update is required and the previous DCC update.				

Project Number	21-01	**Capital Project Title**	Sooke Henlyn Supply & Distribution Mains	**Capital Project Description**	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.
Project Rationale	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.				

Service:	2.680	JDF Water Distribution

Project Number	25-02	**Capital Project Title**	Throup Road Watermain Installation	**Capital Project Description**	Future budget to install new watermain along Throup Road when District of Sooke completes connector road.
Project Rationale	Budget allocated for future collaboration works to align with Sooke's Throup Road connector project. Schedule to be driven by District of Sooke project.				

Project Number	25-04	**Capital Project Title**	Center Mountain	**Capital Project Description**	CRD project administration fee as calculated in the 2024 DCC program update
Project Rationale	CRD project management for construction of watermains, pump stations and reservoir being delivered by development community.				

Project Number	26-03	**Capital Project Title**	Mountain Heights Tank Options Analysis and Pre-Design	**Capital Project Description**	Pre-design effort for new Mountain Heights Tank(s), PS, and piping based on the 2025 DCC Program update. Includes analysis for options (sites, locations, required land acquisitions/SRWs, timing etc.) and establishment of next steps.
Project Rationale	Required to meet development requirements and supported by DCC's.				

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.680 Juan de Fuca Water Distribution & Regional Water Supply	Carry Forward 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$200,000	$500,000	$400,000	$200,000	$200,000	$200,000	$1,500,000
Equipment		$478,000	$908,000	$411,000	$409,000	$405,000	$405,000	$2,538,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$678,000	**$1,483,000**	**$886,000**	**$684,000**	**$680,000**	**$680,000**	**$4,413,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$615,000	$1,420,000	$886,000	$684,000	$680,000	$680,000	$4,350,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$63,000	$63,000	$0	$0	$0	$0	$63,000
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$678,000	**$1,483,000**	**$886,000**	**$684,000**	**$680,000**	**$680,000**	**$4,413,000**

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 #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	$ 2,330,000	B	WU	$ 200,000	$ 500,000	$ 400,000	$ 200,000	$ 200,000	$ 200,000	$ 1,500,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	$ 2,325,000	E	WU	$ 245,000	$ 245,000		$ -	$ -	$ -	$ 245,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 250,000	E	WU	$ 70,000.00	$ 95,000	$ 6,000	$ 4,000	$ -	$ -	$ 105,000
25-02	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 400,000	E	Other	$ 63,000.00	$ 63,000	$ -	$ -	$ -	$ -	$ 63,000
26-01	New	479 Island Highway Autogates	Supply and installation of autogates with intercom and FOB at 479 Island Highway Office.	$ 150,000	E	WU	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				**$ 5,455,000**			**$ 678,000**	**$ 1,003,000**	**$ 406,000**	**$ 204,000**	**$ 200,000**	**$ 200,000**	**$ 2,013,000**
ANNUAL PROVISIONAL CAPITAL ITEMS													
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	$ 450,000	E	WU	$ -	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	$ 950,000	E	WU	$ -	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 950,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	$ 500,000	E	WU	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
17-07	Replacement	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.	$ 125,000	E	WU	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	$ 375,000	S	WU	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000
Sub-Total for Annual Provisional Capital Items				**$ 2,400,000**			**$ -**	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 2,400,000**
			Grand Total	**$ 7,855,000**			**$ 678,000**	**$ 1,483,000**	**$ 886,000**	**$ 684,000**	**$ 680,000**	**$ 680,000**	**$ 4,413,000**

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	16-01	Capital Project Title	Upgrades to Buildings at 479 Island Highway	Capital Project Description	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.
Project Rationale	The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including: • Improvements,Repairs, upgrades and changes to the buildings • Painting of the buildings • Repair and replacement of carpets, floors and walls • Climate Action initiatives and feasibility studies • Improvements to Meeting Rooms, including technology upgrades				

Project Number	17-01	Capital Project Title	Voice Radio Upgrade	Capital Project Description	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.
Project Rationale	Service Life and projected replacement: • The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005. • The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015. • Support for repairs and maintenance of the present radio will continue for the next 3 years at least. • There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.				

Project Number	24-01	Capital Project Title	IT Core Infrastructure Replacement	Capital Project Description	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.				

Project Number	25-02	Capital Project Title	SCADA System Cybersecurity	Capital Project Description	Shared project budget to improve cyber security in the SCADA system.
Project Rationale	Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.				

Project Number	26-01	Capital Project Title	479 Island Highway Autogates	Capital Project Description	Supply and installation of autogates with intercom and FOB at 479 Island Highway Office.
Project Rationale	Funds will be used to improve site security and access control at the 479 Island Highway office through the installation of automated gates, intercom systems, and FOB-controlled entry.				

Service:	2.670/2.680	Regional Water Supply & JDF Water Distribution Combo

Project Number	17-03	Capital Project Title	Office Equipment, Upgrades and Replacements	Capital Project Description	Upgrade and replacement of office equipment as required.
Project Rationale	Funds will be used for the replacement and upgrading of office equipment and furniture, as required.				

Project Number	17-04	Capital Project Title	Computer Upgrades	Capital Project Description	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.
Project Rationale	This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from $160,000 to $170,000 annually to reflect actual costs. Capital Budget Network Switch Maintenance $10,000 Additional Wireless Access Points and Maintenance $15,000 Photocopier Replacement $20,000 Additional Data Storage $15,000 Replacement Computers $75,000 Equipment Maintenance (contingency) $23,000 Replace Access Control System - Gates/ Video Cameras $12,000 Total Capital $170,000				

Project Number	17-06	Capital Project Title	Small Equipment & Tool Replacement (Water Operations)	Capital Project Description	Replacement of tools and small equipment for Water Operations as required.
Project Rationale	Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.				

Project Number	17-07	Capital Project Title	Small Equipment & Tool Replacement (Corporate Fleet)	Capital Project Description	Replacement of tools and small equipment for Fleet as required.
Project Rationale	Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.				

Project Number	24-02	Capital Project Title	Capital Projects Delivery Optimization	Capital Project Description	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

2.680 Juan de Fuca Water Distribution
Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

Juan de Fuca Water Distribution

Juan de Fuca assets include lands, office buildings, pump stations, pipe lines, meters, equipment, vehicles and other infrastructure.

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
DCC Reserve Account	24,604,956	24,402,206	26,127,976	28,022,046	29,992,346	31,992,346
Equipment Replacement Fund	1,751,486	1,590,217	1,702,237	2,249,247	2,806,447	3,374,047
Total	**26,356,442**	**25,992,423**	**27,830,213**	**30,271,293**	**32,798,793**	**35,366,393**

2.680 Juan de Fuca Water Distribution
Development Cost Charges
2027 - 2031 Financial Plan

Development Cost Charges Reserve Schedule

Reserve Fund: Development Cost Charges for Juan de Fuca Water Distribution (Bylaw # 2758)

Fund: 1055 Fund Center: 101532	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	22,021,862	24,604,956	24,402,206	26,127,976	28,022,046	29,992,346
Transfer from Operating Budget	200	22,250	2,770	1,070	300	-
Transfer to Cap Fund to fund DCC projects	-	(2,225,000)	(277,000)	(107,000)	(30,000)	-
DCC's received From Member Municipalities	1,900,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest Income*	682,894					
Ending Balance $	**24,604,956**	**24,402,206**	**26,127,976**	**28,022,046**	**29,992,346**	**31,992,346**

General Comments:
Development Cost Charges Reserve Funds for Juan de Fuca Water Distribution was adopted in year 2000 for the purpose of providing funds for the capital costs of water facilities in the service areas.

These Reserve funds are received from Member Municipalities as Development Cost Charges (DCC's) to provide for the capital costs attributable to water sytem capacity improvements projects specified in the DCC capital expenditure program. Municipalities collect these DCC charges through building permits that are issued to developers for subdivision development.

Future years DCC's received from member municipalities are difficult to predict, due to unknown development activity in the Municipalities, influenced by market conditions. Estimates based on recent annual collections of DCCs, and the cyclical nature of property development.

2.680 Juan de Fuca Water Distribution
Equipment Replacement Reserve
2027 - 2031 Financial Plan

Equipment Replacement Reserve Schedule

Reserve Fund: Juan de Fuca Distribution Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101630	**Estimated**	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	1,348,672	1,751,486	1,590,217	1,702,237	2,249,247	2,806,447
Equipment purchases (Based on Capital Plan)	(424,000)	(1,060,000)	(750,000)	(250,000)	(250,000)	(250,000)
Transfer from Operating Budget	740,104	739,731	749,520	759,510	769,700	780,100
Proceeds on disposals	63,600	159,000	112,500	37,500	37,500	37,500
Interest Income*	23,111					
Ending Balance $	**1,751,486**	**1,590,217**	**1,702,237**	**2,249,247**	**2,806,447**	**3,374,047**

General Comments:
Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Florence Lake Water System

COMMITTEE OF THE WHOLE

September 2026

Service: 2.681 Florence Lake Water System **Commission: Juan De Fuca Water Distribution**

DEFINITION:

Florence Lake Water System is a water distribution local service of the regional district.
Establishment Bylaw No. 4393, July 14, 2021

SERVICE DESCRIPTION:

The service is established for the purpose of upgrading the existing Florence Lake Water System, the operation of a water utility, and assuming responsibility for the administration, operation, and maintenance of the infrastructure providing water to the residences of Savory Road, Langford BC, in the area formerly known as the Florence Lake Improvement District.

PARTICIPATION:

Only the City of Langford includes a participating area for this service

MAXIMUM LEVY:

Greater of $75,000 or $6.3298 per $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 4394 Florence Lake Water System	2021	$300,000
Borrowed:		2023	$204,000
Remaining:			$96,000

COMMISSION:

Juan De Fuca Water Distribution

FUNDING:

Parcel Tax

RESERVE FUND:

N/A

2.681 - Florence Lake Water System	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
DEBT SERVICING										
Debt Reserve Fund	-	-	-	-	-	-	-	-	-	-
Accrued Debt Charges	-	-	-	-	-	-	-	-	-	-
MFA Principal Payment	10,572	10,572	10,572	-	-	10,572	10,572	10,572	10,572	10,572
MFA Interest Payment	8,430	8,470	8,466	-	-	8,466	8,466	8,466	8,466	8,466
Interest income	-	(44)	-	-	-	-	-	-	-	-
Deficit (Surplus) carryforward	75	79	-	-	-	-	-	-	-	-
Grant in Lieu	(80)	(80)	(41)	-	-	(41)	(41)	(41)	(41)	(41)
TOTAL DEBT	**18,997**	**18,997**	**18,997**	**-**	**-**	**18,997**	**18,997**	**18,997**	**18,997**	**18,997**
REQUISITION - PARCEL TAX	**18,997**	**18,997**	**18,997**	**-**	**-**	**18,997**	**18,997**	**18,997**	**18,997**	**18,997**
Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Seagirt Water System

COMMITTEE OF THE WHOLE

September 2026

Service: 2.682 Seagirt Water System **Commission: Juan De Fuca Water Distribution**

DEFINITION:

Seagirt Water System is a water distribution local service of the regional district.
The establishment and operation of Seagirt Water System is done by Bylaw No. 4487, December 14, 2022

SERVICE DESCRIPTION:

The service is established for the purpose of upgrading the existing Seagirt Water System, the operation of a water utility, and assuming responsibility for the administration, operation, and maintenance of the infrastructure providing water to the residences of the area formerly known as the Seagirt Waterworks District.

PARTICIPATION:

Juan de Fuca Electoral Area

MAXIMUM LEVY:

Greater of $320,000 or $3.4824 per $1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Authorized: LA Bylaw No. 4488 Seagirt Water System	2022	$2,100,000

COMMISSION:

Juan De Fuca Water Distribution

FUNDING:

Parcel Tax

RESERVE FUND:

N/A

Program Group: **CRD - Seagirt Water System** *- $2.35M Water System Upgrade*	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
DEBT										
Advertising	-	85	-	-	-	-	-	-	-	-
Debt Reserve Fund	20,000	-	-	-	-	-	-	-	-	-
MFA Principal Payment	-	-	34,172	-	-	34,172	34,172	34,172	34,172	34,172
MFA Interest Payment	94,767	68,732	65,386	-	-	65,386	65,386	65,386	65,386	65,386
Transfer to Capital Fund	-	45,950	-	-	-	-	-	-	-	-
TOTAL DEBT	**114,767**	**114,767**	**99,558**	**-**	**-**	**99,558**	**99,558**	**99,558**	**99,558**	**99,558**
REQUISITION - PARCEL TAX	**(114,767)**	**(114,767)**	**(99,558)**	**-**	**-**	**(99,558)**	**(99,558)**	**(99,558)**	**(99,558)**	**(99,558)**
Percentage increase over prior year Requisition						-13.3%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Core Area Wastewater - Combined View

COMMITTEE OF THE WHOLE

September 2026

Change in Budget 2026 to 2027
Service: 3.717 & 3.798C Core Area Wastewater

	Total Expenditure	Comments
2026 Budget	**65,717,066**	
Operation Changes:		
Allocation - IWS Operations	425,964	Labour charge-out rates increased and higher ERF contributions to support future e-vehicle replacement.
Allocation - Standard Overhead	362,713	Increase in 2026 operating costs
Allocation - EPRO, Engineering, Facilities	80,600 132,159 14,164 24,922	Increase in facilities management costs due to increased service needs, particularly for pump stations Environmental innovation engineer support for RTF and Environmental Program 20% cost of IBC Wastewater Project Manager's salary Increase cost to support Enviro Monitoring & Marine Protection, Infrastructure Engineering
RTF Operations and Biotreatment and Disposal	785,936	Increase contract operating costs driven by Contractor AMRIZE /Contract renewal 14% increase attributed to global supply chain impacts resulting from the war and the expansion of services to other municipalities.
Operating - Other	200,000 175,643	Increase contract-for-service expenditures to accommodate equipment upgrades Anticipated increases for equipment and other ongoing expenses
Repairs & Maintenance	375,000	Increase repairs and maintenance costs to reflect actual costs incurred in recent years
Electricity & Utilities	143,605	Anticipated increase
Supplies - Chemical & Other	(349,830)	Reduce carbon media costs due to the cyclical replacement schedule, with the majority of the media being replaced in 2026
Reserve Transfers	800,000	Reinstatement of contributions to both the Operating Reserve (as approved by the Board on June 11, 2025) and the Equipment Replacement Reserve.
Total Other Changes	3,170,877	
Capital/ Debt Changes:		
Transfer to Capital Reserve	(1,250,000)	Reducing reserve contribution in 2027 and adding it back in the subsequent year
CAWW Debt	2,531,900	The increase in debt costs is primarily driven by principal repayments associated with the conversion of existing short-term temporary borrowing to long-term debt, as well as additional borrowing to fund capital projects in 2026.
Other	71,800	Increase in debt reserve contribution
Total Other Changes	1,353,700	
2027 Budget	**70,241,643**	
% expense increase from 2026:	***6.9%***	*Requisition funding is 95.8% of combined service revenue*
% Requisition increase from 2026 (if applicable):	***6.3%***	

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

3.717 - Core Area Wastewater Operations
'A deficit of $580,000 is forecasted due to increase spending on RTF and will be funded by a transfer from the Operating Reserve.

3.798C - Debt - Core Area Wastewater Capital
'Expected to achieve a break-even result

3.717 & 3.798C - Core Area Wastewater Combined Summary	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
3.717 - OPERATING COSTS:										
Allocation - IWS Operations	8,449,933	8,449,933	8,872,927	2,970	-	8,875,897	9,220,378	9,410,606	9,599,519	9,791,077
Allocation - Overhead	2,911,730	2,911,730	3,274,443	-	-	3,274,443	3,343,207	3,410,071	3,478,272	3,547,838
Allocation - EPRO, Engineering	5,348,400	5,155,636	5,453,922	146,323	-	5,600,245	5,872,490	6,034,583	6,192,363	6,350,877
RTF Operations and Biotreatment and Disposal	10,937,800	11,616,084	11,723,736	-	-	11,723,736	11,958,211	12,197,375	12,441,322	12,690,150
Operating - Other	3,257,350	3,895,475	3,632,993	-	-	3,632,993	3,830,401	3,935,826	4,044,773	4,757,461
Repairs & Maintenance	1,304,600	1,532,781	1,454,600	-	225,000	1,679,600	1,769,690	1,405,070	2,905,790	1,891,790
Electricity & Utilities	3,720,000	3,633,324	3,863,605	-	-	3,863,605	3,940,877	4,019,693	4,100,090	4,182,097
Supplies - Chemical & Other	5,000,730	4,314,575	4,650,900	-	-	4,650,900	4,743,920	4,838,782	4,935,545	5,034,231
Thermal Process	-	-	-	-	-	-	-	1,500,000	1,530,000	1,560,600
TOTAL OPERATING COSTS	**40,930,542**	**41,509,537**	**42,927,126**	**149,293**	**225,000**	**43,301,419**	**44,679,174**	**46,752,006**	**49,227,674**	**49,806,121**
*Percentage Increase over prior year		1.41%	4.88%	0.36%	0.55%	5.79%	3.18%	4.64%	5.30%	1.18%
3.717 - RESERVE:										
Transfer to Operating Reserve	700,000	700,000	1,300,000	-	-	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
Transfer to Equipment Replacement Fund	100,000	100,000	300,000	-	-	300,000	600,000	600,000	600,000	600,000
3.798C - CAPITAL OBLIGATION										
Transfer to RTF Capital	5,529,745	5,529,744	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
3.798C - RESERVE:										
Transfer to Capital Replacement Reserve	3,121,119	3,121,119	1,871,119	-	-	1,871,119	3,371,119	4,771,119	13,531,369	14,603,169
Transfer to WTP Debt Retirement Reserve	5,489,960	5,489,960	5,561,760	-	-	5,561,760	5,633,560	5,994,778	-	-
TOTAL CAPITAL / RESERVES	**14,940,824**	**14,940,823**	**14,562,624**	**-**	**-**	**14,562,624**	**16,634,424**	**18,395,642**	**21,161,114**	**22,232,914**
CAWTP Debt	6,699,811	6,590,040	6,548,240	-	-	6,548,240	6,486,440	4,735,222	2,219,750	1,147,950
CAWW Debt	2,992,289	2,890,360	5,816,380	-	-	5,816,380	6,112,680	7,782,208	9,683,038	11,493,995
3.798C - Total Debt Expenditures	9,692,100	9,480,401	12,364,620	-	-	12,364,620	12,599,120	12,517,430	11,902,788	12,641,945
MFA Debt Reserve	153,600	365,300	12,980	-	-	12,980	164,150	194,000	168,900	278,000
Debt Repayment								10,283,553	41,134,212	
TOTAL COSTS	**65,717,066**	**66,296,061**	**69,867,350**	**149,293**	**225,000**	**70,241,643**	**74,076,868**	**88,142,631**	**123,594,688**	**84,958,980**
*Percentage Increase over prior year		0.88%	6.32%	0.23%	0.34%	6.88%	5.46%	18.99%	40.22%	-31.26%
Internal Recoveries	(666,480)	(666,480)	(1,070,810)	-	-	(1,070,810)	(1,075,226)	(1,079,731)	(1,084,326)	(1,089,013)
TOTAL COSTS LESS INTERNAL RECOVERIES	65,050,586	65,629,581	68,796,540	149,293	225,000	69,170,833	73,001,642	87,062,900	122,510,362	83,869,967
*Percentage Increase over prior year		0.89%								
FUNDING SOURCES (REVENUE)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	149,293	-	-	-	(10,283,553)	(41,134,212)	
Grants in Lieu of Taxes	(1,573,356)	(1,573,356)	(1,573,356)	-	-	(1,573,356)	(1,573,356)	(1,573,356)	(1,573,356)	(1,573,356)
Transfer from Operating Reserve	(170,000)	(170,000)	(70,000)	-	(225,000)	(295,000)	(570,000)	(140,000)	(1,575,000)	(545,000)
Revenue - Other	(20,870)	(20,870)	(42,000)	-	-	(42,000)	(42,000)	(42,000)	(42,000)	(42,000)
TOTAL REVENUE	**(1,764,226)**	**(1,764,226)**	**(1,685,356)**	**149,293**	**(225,000)**	**(1,910,356)**	**(2,185,356)**	**(12,038,909)**	**(44,324,568)**	**(2,160,356)**
REQUISITION	**(63,286,360)**	**(63,865,355)**	**(67,111,184)**	**(298,586)**	**-**	**(67,260,477)**	**(70,816,286)**	**(75,023,991)**	**(78,185,794)**	**(81,709,611)**
*Percentage increase over prior year		0.91%	6.04%	0.47%	0.00%	6.28%	5.29%	5.94%	4.21%	4.51%
PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford										

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Core Area Wastewater Operations

COMMITTEE OF THE WHOLE

September 2026

Service: 3.717 Core Area Wastewater Operations **Committee: Core Area Liquid Waste Management**

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfalls for member participants.

SERVICE DESCRIPTION:

This program is for the provision of sub-regional wastewater collection and treatment in the Core Area and Western Communities. Although the largest component of the program budget is for the operation and maintenance of the McLoughlin Point Wastewater Treatment and Residuals Treatment Plants and conveyance systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

See Debt Budget 3.798C

FUNDING:

Requisition

RESERVE FUND:

Operating Reserve Fund
Equipment Replacement Reserve Fund

Service: 3.717 Core Area Wastewater Operations **Committee: Core Area Liquid Waste Management**

COST SHARING ALLOCATION - ANNUAL WASTEWATER FLOWS

	2022	2023	2024	2025	2026
Colwood	3.38%	3.30%	3.74%	3.65%	3.71%
Esquimalt	6.75%	6.71%	6.36%	6.47%	6.39%
Langford	9.61%	10.10%	11.63%	12.02%	12.18%
Oak Bay	8.83%	9.91%	8.30%	8.48%	8.19%
Saanich	29.57%	28.06%	28.62%	28.19%	28.10%
Victoria	38.39%	38.40%	37.50%	37.43%	37.69%
View Royal	2.36%	2.30%	2.61%	2.55%	2.60%
Songhees Nation	0.70%	0.74%	0.74%	0.71%	0.65%
Esquimalt Nation	0.08%	0.08%	0.08%	0.08%	0.09%
D.N.D.	0.33%	0.40%	0.42%	0.40%	0.39%
	100%	**100%**	**100%**	**100%**	**100%**

Bylaw 4304

Change in Budget 2026 to 2027
Service: 3.717 Core Area Wastewater Operations

	Total Expenditure	Comments
2026 Budget	**41,730,542**	
Operating Changes:		
Allocation - IWS Operations	425,964	Labour charge-out rates increased and higher ERF contributions to support future e-vehicle replacement.
Allocation - Standard Overhead	362,713	Increase in 2026 operating costs
Allocation - EPRO, Engineering, Facilities	80,600	Increase in facilities management costs due to increased service needs, particularly for pump stations
	132,159	Environmental innovation engineer support for RTF and Environmental Program
	14,164	20% cost of IBC Wastewater Project Manager's salary
	24,922	Increase cost to support Enviro Monitoring & Marine Protection, Infrastructure Engineering
RTF Operations and Biotreatment and Disposal	785,936	Increase contract operating costs driven by Contractor AMRIZE /Contract renewal 14% increase attributed to global supply chain impacts resulting from the war and the expansion of services toother municipalities.
Operating - Other	200,000	Increase contract-for-service expenditures to accommodate equipment upgrades
	175,643	Anticipated increases for equipment and other ongoing expenses
Repairs & Maintenance	375,000	Increase repairs and maintenance costs to reflect actual costs incurred in recent years
Electricity & Utilities	143,605	Anticipated increase
Supplies - Chemical & Other	(349,830)	Reduce carbon media costs due to the cyclical replacement schedule, with the majority of the media being replaced in 2026
Reserve Transfers	800,000	Reinstatement of contributions to both the Operating Reserve (as approved by the Board on June 11, 2025) and the Equipment Replacement Reserve.
Total Other Changes	3,170,877	
2027 Budget	**44,901,419**	

Summary of % Expense Increase

2027 IBC Expense	0.4%
Increase reserve transfers	1.9%
Support services	0.9%
Operational expense	4.5%
Balance of increase	0.0%
% expense increase from 2026:	**7.6%**
% Requisition increase from 2026 (if applicable):	***6.6%***

Requisition funding is 95% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

A deficit of $580,000 is forecasted due to increase spending on RTF and will be funded by a transfer from the Operating Reserve.

3.717 - Core Area Wastewater Operations	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:										
Allocation - IWS Operations	8,449,933	8,449,933	8,872,927	2,970	-	8,875,897	9,220,378	9,410,606	9,599,519	9,791,077
Allocation - Standard Overhead	2,911,730	2,911,730	3,274,443	-	-	3,274,443	3,343,207	3,410,071	3,478,272	3,547,838
Allocation - EPRO, Engineering, Facilities	5,348,400	5,155,636	5,453,922	146,323	-	5,600,245	5,872,490	6,034,583	6,192,363	6,350,877
RTF Operations and Biotreatment and Disposal	10,937,800	11,616,084	11,723,736	-	-	11,723,736	11,958,211	12,197,375	12,441,322	12,690,150
Operating - Other	3,257,350	3,895,475	3,632,993	-	-	3,632,993	3,830,401	3,935,826	4,044,773	4,757,461
Repairs & Maintenance	1,304,600	1,532,781	1,454,600	-	225,000	1,679,600	1,769,690	1,405,070	2,905,790	1,891,790
Electricity & Utilities	3,720,000	3,633,324	3,863,605	-	-	3,863,605	3,940,877	4,019,693	4,100,090	4,182,097
Supplies - Chemical & Other	5,000,730	4,314,575	4,650,900	-	-	4,650,900	4,743,920	4,838,782	4,935,545	5,034,231
Thermal Process								1,500,000	1,530,000	1,560,600
TOTAL OPERATING COSTS	**40,930,542**	**41,509,537**	**42,927,126**	**149,293**	**225,000**	**43,301,419**	**44,679,174**	**46,752,006**	**49,227,674**	**49,806,121**
*Percentage Increase over prior year		1.41%	4.88%	0.36%	0.55%	5.79%	3.18%	4.64%	5.30%	1.18%
RESERVE:										
Transfer to Operating Reserve	700,000	700,000	1,300,000	-	-	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000
Transfer to Equipment Replacement Fund	100,000	100,000	300,000	-	-	300,000	600,000	600,000	600,000	600,000
TOTAL RESERVES	**800,000**	**800,000**	**1,600,000**	**-**	**-**	**1,600,000**	**2,100,000**	**2,100,000**	**2,100,000**	**2,100,000**
TOTAL COSTS	41,730,542	42,309,537	44,527,126	149,293	225,000	44,901,419	46,779,174	48,852,006	51,327,674	51,906,121
*Percentage Increase over prior year		1.39%	6.70%	0.36%	0.54%	7.60%	4.18%	4.43%	5.07%	1.13%
Internal Recoveries	(666,480)	(666,480)	(1,070,810)	-	-	(1,070,810)	(1,075,226)	(1,079,731)	(1,084,326)	(1,089,013)
OPERATING COSTS LESS INTERNAL RECOVERIES	41,064,062	41,643,057	43,456,316	149,293	225,000	43,830,609	45,703,948	47,772,275	50,243,348	50,817,108
*Percentage Increase over prior year		1.41%	5.83%	0.36%	0.55%	6.74%	4.27%	4.53%	5.17%	1.14%
REVENUE;										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Estimated Balance C/F from 2026 to 2027	(1)	(578,994)	(149,293)	149,293	-	-	(0)	-	(0)	0
Grants in Lieu of Taxes	(890,553)	(890,553)	(890,553)	-	-	(890,553)	(890,553)	(890,553)	(890,553)	(890,553)
Transfer from Operating Reserve	(170,000)	(170,000)	(70,000)	-	(225,000)	(295,000)	(570,000)	(140,000)	(1,575,000)	(545,000)
TOTAL REVENUE	**(1,060,554)**	**(1,639,547)**	**(1,109,846)**	**149,293**	**(225,000)**	**(1,185,553)**	**(1,460,553)**	**(1,030,553)**	**(2,465,553)**	**(1,435,553)**
REQUISITION	**(40,003,509)**	**(40,003,510)**	**(42,346,470)**	**(298,586)**	**-**	**(42,645,056)**	**(44,243,395)**	**(46,741,722)**	**(47,777,795)**	**(49,381,555)**
*Percentage increase over prior year		0.00%	5.86%	0.75%	0.00%	6.60%	3.75%	5.65%	2.22%	3.36%

PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich, View Royal, Colwood, Langford

3.717 Core Area Wastewater Operations Asset and Reserve Summary
Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

Core Area Wastewater Operations

Construction of the Core Area Wastewater Treatment Plant, Residuals Treatment Plant, pump stations and conveyance systems will be completed in 2021. The treatment plants, pump stations and conveyance systems provide tertiary wastewater treatment to the Core Area and Westshore Communities.

Summary

CAWW Reserve/Fund Summary	**Estimated**	**Budget**				
Projected year end balance	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Core Area Operating Reserve Fund	4,638,098	5,513,098	6,313,098	7,543,098	7,338,098	8,163,098
RTF & EPRO Operating Reserve Fund	1,254,467	1,454,467	1,654,467	1,854,467	2,054,467	2,254,467
Host Community Impact Fee till 2045 -Closing CAWTP project	1,323,175	1,253,175	1,183,175	1,113,175	1,043,175	973,175
Equipment Replacement Fund	6,069,193	5,394,193	5,294,193	5,394,193	5,494,193	5,594,193
Total	**13,284,934**	**13,614,934**	**14,444,934**	**15,904,934**	**15,929,934**	**16,984,934**

See attached reserve schedules for projected annual cash flows.

Profile

Core Area Wastewater Operations

Bylaw 4144 - Starting in 2021, the operating reserve account is established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expenses and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance.

Operating Reserve Schedule

Operating Reserve Schedule	**Estimated**	**Budget**				
Fund: 1500 Fund Center: 105543	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Core Area Beginning Balance	3,858,926	4,638,098	5,513,098	6,313,098	7,543,098	7,338,098
Purchased	(100,000)	(225,000)	(500,000)	(70,000)	(1,505,000)	(475,000)
Transfer from Ops Budget	700,000	1,100,000	1,300,000	1,300,000	1,300,000	1,300,000
Interest Income	179,172					
Deficit/surplus YE						
Year End Balance	**4,638,098**	**5,513,098**	**6,313,098**	**7,543,098**	**7,338,098**	**8,163,098**
Transfer of Host Community Impact Fee until Decommissioning	**1,323,175**	1,253,175	1,183,175	1,113,175	1,043,175	973,175
RTF & EPRO Beginning Balance	1,762,634	1,254,467	1,454,467	1,654,467	1,854,467	2,054,467
Transfer from Ops Budget		200,000	200,000	200,000	200,000	200,000
Deficit/surplus YE	(578,994)	-	-	-	-	-
Interest Income	70,828					
Year End Balance	**1,254,467**	**1,454,467**	**1,654,467**	**1,854,467**	**2,054,467**	**2,254,467**
Total projected year end balance	**7,215,741**	**8,220,741**	**9,150,741**	**10,510,741**	**10,435,741**	**11,390,741**

Assumptions/Background:

Cyclical maintenance reserve account with funding for Outfall Inspection, Heat Recovery Exchange System Cleaning, other major non-annual maintenance expenditures. The Operating Reserve fund also includes contributions from Environmental Services and the Residual Treatment Facility

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

ERF Reserve Fund Schedule

ERF: CAWW Fund for Equipment Replacement

In 2021, all remaining funds from old legacy trunk budgets were transferred into the amalgamated Core Area Wastewater service equipment reserve fund.

Equipment Replacement Fund Fund: 1022 Fund Center: 102229	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	6,469,193	6,069,193	5,394,193	5,294,193	5,394,193	5,494,193
Purchased (Based on Capital Plan)	(545,000)	(975,000)	(700,000)	(500,000)	(500,000)	(500,000)
Transfer IN (from Ops Budget)	100,000	300,000	600,000	600,000	600,000	600,000
Disposal						
Interest Income*	45,000					
Ending Balance $	**6,069,193**	**5,394,193**	**5,294,193**	**5,394,193**	**5,494,193**	**5,594,193**

Assumptions/Background:

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the CAWW System. Example motors, pumps etc.

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Debt - Core Area Wastewater Capital

COMMITTEE OF THE WHOLE

September 2026

Service: 3.798C Debt - Core Area Wastewater Capital **Committee: Core Area Liquid Waste Management**

DEFINITION:

Infrastructure improvements and capital work to all wastewater functions of the Capital Regional District.

PARTICIPATION:

Cost apportionment is based on capacity allocated to each participant.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

		Authorized	Borrowed	Remaining
Authorized:	LA Bylaw 3887	$ 100,000,000	$ 6,100,000	93,900,000
	LA Bylaw 4204	665,000,000	95,000,000	570,000,000
	LA Bylaw 4374	22,700,000	10,470,000	12,230,000
	LA Bylaw 4375	34,300,000	10,000,000	24,300,000
Remaining:		**$ 822,000,000**	**$ 121,570,000**	**$ 700,430,000**

CORE AREA WASTEWATER TREATMENT PLANT

COST SHARING ALLOCATION - DESIGN CAPACITY BENEFIT:

Location	Allocation of Debt Servicing Costs
Colwood	4.24%
Esquimalt	6.54%
Langford	12.63%
Oak Bay	6.39%
Saanich	30.34%
Victoria	35.95%
View Royal	3.18%
Songhees Nation	0.60%
Esquimalt Nation	0.13%
Total	**100.00%**

Bylaw 4304

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 3.798C Debt-Core Area Wastewater Capital

	Total Expenditure	Comments
2026 Budget	**23,986,524**	
Changes:		
Transfer to Capital Reserve	(1,250,000)	Reducing reserve contribution in 2027 and adding it back in the subsequent year
CAWW Debt	2,531,900	The increase in debt costs is primarily driven by principal repayments associated with the conversion of existing short-term temporary borrowing to long-term debt, as well as additional borrowing to fund capital projects in 2026.
Other	71,800	Increase in debt reserve contribution
Total Other Changes	1,353,700	
2027 Budget	**25,340,224**	
Summary of % Expense Increase		
Capital Reserve Transfer	*-5.2%*	
CAWW Debt	*10.6%*	
Other	*0.3%*	
% expense increase from 2026:	***5.6%***	
% Requisition increase from 2026 (if applicable):	***5.72%***	*Requisition funding is 97.1% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Expected to achieve a break-even result

3.798C - Debt - Core Area Wastewater Capital	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
CAPITAL / RESERVE										
Transfer to RTF Capital	5,529,745	5,529,744	5,529,745	-	-	5,529,745	5,529,745	5,529,745	5,529,745	5,529,745
Transfer to Capital Replacement Reserve	3,121,119	3,121,119	1,871,119	-	-	1,871,119	3,371,119	3,371,119	3,621,119	3,621,119
Transfer to WTP Debt Retirement Reserve	5,489,960	5,489,960	5,561,760	-	-	5,561,760	5,633,560	7,394,778	9,910,250	10,982,050
TOTAL CAPITAL / RESERVES	**14,140,824**	**14,140,823**	**12,962,624**	**-**	**-**	**12,962,624**	**14,534,424**	**16,295,642**	**19,061,114**	**20,132,914**
CAWTP Debt	6,699,811	6,590,040	6,548,240	-	-	6,548,240	6,486,440	4,735,222	2,219,750	1,147,950
CAWW Debt	2,992,289	2,890,360	5,816,380	-	-	5,816,380	6,112,680	7,782,208	9,683,038	11,493,995
Total Debt Expenditures	9,692,100	9,480,401	12,364,620	-	-	12,364,620	12,599,120	12,517,430	11,902,788	12,641,945
MFA Debt Reserve	153,600	365,300	12,980	-	-	12,980	164,150	194,000	168,900	278,000
Debt Repayment	-	-					10,283,553	41,134,212	0	-
TOTAL OPERATING COSTS	**23,986,524**	**23,986,524**	**25,340,224**	**-**	**-**	**25,340,224**	**37,581,247**	**70,141,284**	**31,132,802**	**33,052,859**
*Percentage Increase over prior year			5.64%			5.64%	48.31%	86.64%	-55.61%	6.17%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Surplus Balance carry forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own funds	-	-	-	-	-	-	-	-	-	-
Transfer from Reserve	-	-	-	-	-	-	(10,283,553)	(41,134,212)	-	-
Grants in Lieu of Taxes	(682,803)	(682,803)	(682,803)	-	-	(682,803)	(682,803)	(682,803)	(682,803)	(682,803)
Revenue - Interest and Debt Reserve	(20,870)	(20,870)	(42,000)	-	-	(42,000)	(42,000)	(42,000)	(42,000)	(42,000)
TOTAL REVENUE	**(703,673)**	**(703,673)**	**(724,803)**	**-**	**-**	**(724,803)**	**(11,008,356)**	**(41,859,015)**	**(724,803)**	**(724,803)**
REQUISITION	**(23,282,851)**	**(23,282,851)**	**(24,615,421)**	**-**	**-**	**(24,615,421)**	**(26,572,891)**	**(28,282,269)**	**(30,407,999)**	**(32,328,056)**
*Percentage increase over prior year			5.72%			5.72%	7.95%	6.43%	7.52%	6.31%

PARTICIPANTS: Victoria, Oak Bay, Esquimalt, Saanich
View Royal, Colwood, Langford

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.798C Debt - Core Area Wastewater Treatment Program	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$110,000	$360,000	$400,000	$400,000	$400,000	$400,000	$1,960,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$10,100,000	$13,323,000	$20,215,000	$21,000,000	$18,490,000	$29,400,000	$102,428,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$10,210,000	**$13,683,000**	**$20,615,000**	**$21,400,000**	**$18,890,000**	**$29,800,000**	**$104,388,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$650,000	$650,000	$0	$0	$0	$0	$650,000
Debenture Debt (New Debt Only)		$8,685,000	$9,983,000	$16,415,000	$19,400,000	$16,890,000	$27,800,000	$90,488,000
Equipment Replacement Fund		$375,000	$975,000	$700,000	$500,000	$500,000	$500,000	$3,175,000
Grants (Federal, Provincial)		$0	$75,000	$0	$0	$0	$0	$75,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$500,000	$2,000,000	$3,500,000	$1,500,000	$1,500,000	$1,500,000	$10,000,000
		$10,210,000	**$13,683,000**	**$20,615,000**	**$21,400,000**	**$18,890,000**	**$29,800,000**	**$104,388,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
MCLOUGHLIN WASTEWATER TREATMENT PLANT													$ -
26-03	New	Electric Vehicle Charging	Electrical and civil work for electric vehicle charger infrastructure.	$ 1,370,000	S	Debt	$ 625,000	$ 625,000	$ 25,000	$ 40,000	$ 390,000	$ -	$ 1,080,000
26-04	New	McLoughlin Discharge Energy Reclamation	Feasibility study to look at the cost benefit of pursuing McLoughlin Point Wastewater Treatment Plan Discharge Energy Reclamation.	$ 75,000	S	Grant	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
PUMP STATIONS													
25-04	Renewal	Pump Station Renewal Program	Small to mid-scale upgrades to multiple pump stations based on condition assessments and EIC inspections and operational observations.	$ 5,500,000	S	Debt	$ 740,000	$ 250,000	$ 750,000	$ 700,000	$ 700,000	$ 500,000	$ 2,900,000
26-02	Study	**Pump Station Condition Assessments**	Detailed pump station condition assessments (including mechanical, structural, electrical) of pump stations in the core area.	$ 650,000	S	Debt	$ 200,000	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
26-05	Renewal	Concrete Improvements	Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.	$ 5,000,000	S	Debt	$ -	$ -	$ 500,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 6,500,000
GRAVITY SEWERS AND MANHOLES													
21-06	Renewal	Shoreline Trunk Sewer Upgrade	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.	$ 4,000,000	S	Debt	$ 2,000,000	$ 1,040,000	$ 2,000,000	$ -	$ -	$ -	$ 3,040,000
21-07	New	Western Trunk Sewer Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.	$ 25,000,000	S	Debt	$ 350,000	$ 300,000	$ 200,000	$ -	$ -	$ 20,000,000	$ 20,500,000
24-17	Study	**Manhole, Chamber and Gravity Sewer Inspection**	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program supports that continued cycle.	$ 1,025,000	S	Debt	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
26-01	Renewal	Core Area Sewers, Manholes and Chamber Repairs & Upgrades	Program level budget to address and mitigate degradation of sewer assets, including piping, manholes and wastewater chambers, in the Core Area.	$ 13,300,000	S	Debt	$ 2,000,000	$ 2,850,000	$ 1,200,000	$ 1,000,000	$ 500,000	$ 1,000,000	$ 6,550,000
PRESSURE PIPES AND APPURTENANCES													
21-13	New	Craigflower Forcemain Twinning	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.	$ 20,800,000	S	Debt	$ 150,000	$ 150,000	$ 5,000,000	$ 7,500,000	$ 7,500,000	$ -	$ 20,150,000
24-14	Renewal	Parsons Siphon/Bridge Connection Repairs	The siphon pipe support connections to the Parsons Bridge require repairs but needs to align with MOTT timelines.	$ 2,500,000	S	Res	$ 500,000	$ 500,000	$ 2,000,000	$ -		$ -	$ 2,500,000
27-01	Study	Forcemain and Siphon Pipe Assessment Study	There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.	$ 2,250,000	S	Debt	$ -	$ -	$ 250,000	$ 1,000,000	$ 1,000,000	$ -	$ 2,250,000
GENERAL													
21-22	Study	Asset Management Plan Update	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.	$ 450,000	S	Debt	$ 425,000	$ 425,000	$ -	$ -	$ -	$ -	$ 425,000
21-23	Study	DCC Program Development	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.	$ 300,000	S	Debt	$ 140,000	$ -	$ 140,000	$ -	$ -	$ -	$ 140,000
21-24	Renewal	Record Drawing and Wastewater Agreement Updates	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.	$ 1,100,000	S	Debt	$ 190,000	$ 190,000	$ 300,000	$ -	$ -	$ -	$ 490,000
21-25	Renewal	SCADA and Radio Assessment	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.	$ 5,500,000	S	Debt	$ 750,000	$ 50,000	$ 750,000	$ 1,500,000	$ 900,000	$ 500,000	$ 3,700,000
22-03	Renewal	Acquisition of Outstanding Right-of-Ways	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.	$ 700,000	S	Debt	$ 130,000	$ 130,000	$ 200,000	$ 200,000	$ 100,000	$ -	$ 630,000
22-04	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.	$ 450,000	S	ERF	$ 330,000	$ 330,000	$ -	$ -	$ -	$ -	$ 330,000
23-07	New	Enterprise Data Historian Management System	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.	$ 300,000	E	Debt	$ 20,000	$ 270,000	$ -	$ -	$ -	$ -	$ 270,000
24-15	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 455,000	S	ERF	$ 45,000	$ 145,000	$ 200,000	$ -	$ -	$ -	$ 345,000
26-07	Study	Wastewater Strategic Planning	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning	$ 200,000	S	Debt	$ 125,000	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
26-09	Study	Risk Management Framework	Development of a standard risk management framework for liquid waste management	$ 125,000	E	Debt	$ 90,000	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
27-03	**Study**	**Master Plan, LWMP Update and Future Wastewater Treatment Plant Assessment**	**Create a current Master Plan for the future requirements of Core Area Wastewater System and combine this effort with an update to the Liquid Waste Management Plan.**	**$ 1,200,000**	**S**	**Debt**	**$ 200,000**	**$ 500,000**	**$ 500,000**	**$ 160,000**	**$ -**	**$ -**	**$ 1,160,000**

Service #: 3.798C

Service Name: Debt - Core Area Wastewater Treatment Program

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
28-01	Decommission	Marigold Surge Tank Deconstruction	The old Marigold Surge Tank has been abandoned for many years, is becoming a safety concern for youth, a needs to be removed.	**$ 1,800,000**	S	Debt		$ -	$ 300,000	$ 1,500,000		$ -	$ 1,800,000
28-03	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	$ 4,600,000	E	Debt		$ -	$ 400,000	$ 400,000	$ 400,000	$ 400,000.00	$ 1,600,000
ANNUAL PROVISIONAL													
21-26	Replacement	Annual Provisional Emergency Repairs	Unforeseen and unplanned emergency repairs can occur which require immediate attention.	$ 7,500,000	S	Res		$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,500,000
23-06	Replacement	Annual Provisional Equipment Replacement	Replacement of at end of service life, including valves, variable frequency drives, capacitors.	$ 2,500,000	S	ERF		$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
23-08	New	Process & Mechanical Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations	$ 4,250,000	S	Debt		$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 4,250,000
23-09	New	Safety & Security Upgrades	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety	$ 2,200,000	S	Debt		$ 600,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,200,000
OUTFALLS / OVERFLOWS													
27-02	Renewal	Broom Overflow Pipe Rehabilitation	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.	$ 575,000	S	Debt		$ 75,000	$ 500,000	$ -	$ -	$ -	$ 575,000
RESIDUAL SOLIDS													
24-16	New	Optimization of Residual Treatment Facility Operations	Installation of additional equipment to enhance beneficial use of biogas and support continued stable operations at the RTF	$ 2,950,000	S	Cap	$ 600,000	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
26-08	New	Biosolids Advanced Thermal Plant	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.	$ 10,000,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-08	New	Biosolids Advanced Thermal Plant	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.		S	Debt	$ 400,000	$ 913,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000.00	$ 8,913,000
			Grand Total	**$ 128,825,000**			**$ 10,210,000**	**$ 13,683,000**	**$ 20,615,000**	**$ 21,400,000**	**$ 18,890,000**	**$ 29,800,000**	**$ 104,388,000**

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	26-03	Capital Project Title	Electric Vehicle Charging	Capital Project Description	Electrical and civil work for electric vehicle charger infrastructure.
Project Rationale	Renewals based upon Delcan's 2013 condition assessments and revised inspections. Work includes electrical (replace PLC, SCADA pack, communications), and building upgrades.				

Project Number	26-04	Capital Project Title	McLoughlin Discharge Energy Reclamation	Capital Project Description	Feasibility study to look at the cost benefit of pursuing McLoughlin Point Wastewater Treatment Plan Discharge Energy Reclamation.
Project Rationale	Feasibility study - the outcome of this project will include a conceptual design, feasibility analysis, class D cost estimate, and estimated capital funding from BC Hydro.				

Project Number	25-04	Capital Project Title	Pump Station Renewal Program	Capital Project Description	Small to mid-scale upgrades to multiple pump stations based on condition assessments and EIC inspections and operational observations.
Project Rationale	Electrical, Mechanical, Building and other ancillary upgrades are required at multiple facilities. Due to similarities in work, there is benefit in managing this work within a single program budget.				

Project Number	26-02	Capital Project Title	Pump Station Condition Assessments	Capital Project Description	Detailed pump station condition assessments (including mechanical, structural, electrical) of pump stations in the core area.
Project Rationale	It has been identified that the condition of Pump Stations, especially concrete in many of the wet wells, throughout the Core Areas had degraded, and as a result, condition assessment studies need to take place to quantify the magnitude of damage. Project will inform repair and upgrade works following initial assessments being completed.				

Project Number	26-05	Capital Project Title	Concrete Improvements	Capital Project Description	Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.
Project Rationale	Improvement works following Condition Assessments. This is a placeholder budget that will be updated following condition assessment work and remediation plan.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-06	**Capital Project Title**	Shoreline Trunk Sewer Upgrade	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Shoreline Trunk must be twinned to prevent overflows into Portage Inlet.				

Project Number	21-07	**Capital Project Title**	Western Trunk Sewer Twinning	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Western Trunk Sewer must be twinned from Aldeane to Craigflower PS to prevent overflows upstream of Parson's siphon. For 2025, approximately $400k will be allocated to twin a section of this main at the new Galloping Goose pedestrian overpass in partnership with the City of Colwood.				

Project Number	24-17	**Capital Project Title**	Manhole, Chamber and Gravity Sewer Inspection	**Capital Project Description**	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program supports that continued cycle.
Project Rationale	Core Area sewers should be cleaned and inspected on a 5-year cycle. This program will support that continued cycle.				

Project Number	26-01	**Capital Project Title**	Core Area Sewers, Manholes and Chamber Repairs & Upgrades	**Capital Project Description**	Program level budget to address and mitigate degradation of sewer assets, including piping, manholes and wastewater chambers, in the Core Area.
Project Rationale	Sewers, manholes and chamber repairs & upgrades required prior to failure. Planned work includes Harriet siphon chamber, Marigold PS intake chamber, manholes, Alpha Terrace sewer, Island grit chamber repairs and rehabilitation and cecelia ravine pipe protection.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-13	**Capital Project Title**	Craigflower Forcemain Twinning	**Capital Project Description**	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet during peak storm events.
Project Rationale	The hydraulic model and capacity assessment of the system by KWL in 2018-19, has identified that the Craigflower Forcemain must be twinned to prevent overflows into Portage Inlet.				

Project Number	24-14	**Capital Project Title**	Parsons Siphon/Bridge Connection Repairs	**Capital Project Description**	The siphon pipe support connections to the Parsons Bridge require repairs but needs to align with MOTT timelines.
Project Rationale	The siphon pipe support connections to the Parsons Bridge require repairs.				

Project Number	27-01	**Capital Project Title**	Forcemain and Siphon Pipe Assessment Study	**Capital Project Description**	There are several forcemain pipes downstream from each pump station that have never been assessed. A study is proposed to investigate various technologies to evaluate the condition of the pipes.
Project Rationale	Repairs to Western Trunk Grit Chamber at Island Highway. Chamber is badly corroded and requires repair.				

Project Number	21-22	**Capital Project Title**	Asset Management Plan Update	**Capital Project Description**	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.
Project Rationale	Previous condition assessment studies will be updated and incorporated into a long-term asset management plan to meet expected level-of-service requirements.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	21-23	**Capital Project Title**	DCC Program Development	**Capital Project Description**	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.
Project Rationale	With the completion of CAWTP and amendment of the Service Establishment Bylaw, it was noted that a DCC Program would be established to fund future wastewater projects related to growth. This project is to create the program, consult with stakeholders and prepare a new DCC bylaw.				

Project Number	21-24	**Capital Project Title**	Record Drawing and Wastewater Agreement Updates	**Capital Project Description**	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.
Project Rationale	The old as-built drawings, connection points and wastewater agreements with the contributing municipalities has not been updated in many years. Updates are required to reflect changes in the system, identify clear demarcation points, and reflect updates in the LWMP.				

Project Number	21-25	**Capital Project Title**	SCADA and Radio Assessment	**Capital Project Description**	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.
Project Rationale	Majority of the radio and SCADA equipment are nearing end of life, technological advances do not allow for straight replacements, funding is required for assessments of existing equipment and site requirements.				

Project Number	22-03	**Capital Project Title**	Acquisition of Outstanding Right-of-Ways	**Capital Project Description**	Some of the infrastructure is located on privately owned land that do not have rights-of-way. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.
Project Rationale	Some of the infrastructure is located on privately owned land that do not have right-of-ways. A plan is being developed to acquire SRW's for all infrastructure over time. Initial spending requires a study and plan prior to acquisition.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	22-04	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the CAWWT system, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	23-07	**Capital Project Title**	Enterprise Data Historian Management System	**Capital Project Description**	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

Project Number	24-15	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	CAWW portion of Core IT Infrastructure. Program to be managed by CRD IT.				

Project Number	26-07	**Capital Project Title**	Wastewater Strategic Planning	**Capital Project Description**	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning
Project Rationale	High level framework of strategic priorities and commitments for liquid waste within the CRD. The strategic plan will guide decision making and long term planning required for executing the CRD Wastewater Master Plan.				

Project Number	26-09	**Capital Project Title**	Risk Management Framework	**Capital Project Description**	Development of a standard risk management framework for liquid waste management
Project Rationale	Combined delivery of a risk management framework, combined with efforts being undertaken for Regional Water.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	27-03	**Capital Project Title**	Master Plan, LWMP Update and Future Wastewater Treatment Plant Assessment	**Capital Project Description**	Create a current Master Plan for the future requirements of Core Area Wastewater System and combine this effort with an update to the Liquid Waste Management Plan.
Project Rationale	Create a current Master Plan for the future requirements of Core Area Wastewater System and combine this effort with an update to the Liquid Waste Management Plan (LWMP). Includes, capacity needs, technology review, siting requirements, conceptual layout, modelling, Environmental Impact Assessment and other planning efforts.				

Project Number	28-01	**Capital Project Title**	Marigold Surge Tank Deconstruction	**Capital Project Description**	The old Marigold Surge Tank has been abandoned for many years, is becoming a safety concern for youth, a needs to be removed.
Project Rationale	Future assessment and decommissioning.				

Project Number	28-03	**Capital Project Title**	Enterprise Asset Management System	**Capital Project Description**	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.
Project Rationale	To advance action 3.8 in Corporate Asset Management Strategy to implement an EAM system and approved as part of the 2025 IBC 13b.2-1 for Enterprise Asset Management System				

Project Number	21-26	**Capital Project Title**	Annual Provisional Emergency Repairs	**Capital Project Description**	Unforeseen and unplanned emergency repairs can occur which require immediate attention.
Project Rationale	Funds are required for unforeseen and unplanned emergency repairs can occur which require immediate attention.				

Project Number	23-06	**Capital Project Title**	Annual Provisional Equipment Replacement	**Capital Project Description**	Replacement of at end of service life, including valves, variable frequency drives, capacitors.
Project Rationale	Replacement of equipment at end of service life, including valves, variable frequency drives, capacitors.				

Service:	3.798C	Debt - Core Area Wastewater Treatment Program

Project Number	23-08	**Capital Project Title**	Process & Mechanical Upgrades	**Capital Project Description**	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations
Project Rationale	Annual Provisional account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure in order to optimize operations in order to improve compliance with regulatory requirements, improve equipment and process efficiency, and reduce risk of pre-mature equipment failure.				

Project Number	23-09	**Capital Project Title**	Safety & Security Upgrades	**Capital Project Description**	Upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety
Project Rationale	Annual Provisional Account for upgrades to the Core Area Wastewater Treatment and Conveyance infrastructure to improve worker health and safety. This includes constructing safe access platforms to complete maintenance at equipment that present a fall from heights risk and other items that are flagged as health and safety concerns.				

Project Number	27-02	**Capital Project Title**	Broom Overflow Pipe Rehabilitation	**Capital Project Description**	Overflow pipe is cracked and severed in multiple locations and H2S gases and odours are present.
Project Rationale	A section of coating the emergency short outfall has failed and the pipe is corroding, and the long outfall needs to be modified to suit reduced usage. This project is to repair the coating, provide shoreline protection, and modify the deep outfall.				

Project Number	24-16	**Capital Project Title**	Optimization of Residual Treatment Facility Operations	**Capital Project Description**	Installation of additional equipment to enhance beneficial use of biogas and support continued stable operations at the RTF
Project Rationale					

Project Number	26-08	**Capital Project Title**	Biosolids Advanced Thermal Plant	**Capital Project Description**	Biosolids Advanced Thermal Plant. Integration of technology at the Residuals Treatment Facility to process biosolids into biochar. The project has been directed by the Board and a preferred proponent has been identified. The project is anticipated to reduce operating expenses following completion in 2030.
Project Rationale	Under direction from the board, the CRD is pursuing a thermal pilot demonstration plant to beneficially utilize biosolids generated from the Residual Treatment Facility (RTF). Early phases of the project include staff time and consultants required to conduct preliminary design, permitting and detail design to create a tender package. Subsequent phase will involve construction of a themal pilot demonstration plant.				

3.798C Debt - Core Area Wastewater Capital Asset and Reserve Summary
Summary Schedule
2027 - 2031 Financial Plan

Reserve Schedule Summary

Core Area Wastewater

The Wastewater Treatment Project (WTP) provides tertiary treatment for wastewater from the core area municipalities of Victoria, Esquimalt, Saanich, Oak Bay, View Royal, Langford and Colwood, and the Esquimalt and Songhees Nations. The WTP is built to meet the provincial and federal regulations for treatment at December 31, 2020. The Project consists of three main elements: McLoughlin Point Wastewater Treatment Plant, Residuals Treatment Facility, and the Conveyance System

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	19,120,568	19,491,687	19,362,806	21,233,925	23,355,044	25,476,163
Capital Reserve Fund-Western Community	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Debt Reserve Fund	32,196,162	38,723,806	35,235,528	2,024,627	12,352,597	24,151,360
Total	**53,316,730**	**60,215,493**	**56,598,334**	**25,258,552**	**37,707,641**	**51,627,523**

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule Core Area Wastewater

Bylaw 4378 - The capital reserve fund was established to provide funding for capital expenditures in respect of capital projects including but not limited to, land, machinery or equipment necessary for the replacement, extension or renewal of existing capital works and related debt servicing payments

Capital Reserve Schedule

Capital Reserve Fund Fund: 1092 Fund Centre: 102227	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	21,224,449	19,120,568	19,491,687	19,362,806	21,233,925	23,355,044
Purchased (Based on Capital Plan)	(5,875,000)	(1,500,000)	(3,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Transfer IN (from Ops Budget)	3,121,119	1,871,119	3,371,119	3,371,119	3,621,119	3,621,119
Transfer IN (North East Trunk CRF)						
Surplus/Deficit						
Interest Income*	650,000					
Ending Balance $	**19,120,568**	**19,491,687**	**19,362,806**	**21,233,925**	**23,355,044**	**25,476,163**

Assumptions/Background:

The funding strategy for the capital reserve fund is based upon the 25 year replacement plan as by Stantec during the construction of the Core Area Wastewater Treatment Project

* The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Bylaw 4378 - The capital reserve fund was established to serve both the Core Area and Western Communities. The reserve schedule below is committed to advancing studies for a wastewater treatment proposal in Colwood.

Colwood Treatment Project -Capital Reserve Schedule

Capital Reserve Fund						
Fund: 1092	**Estimated**	**Budget**				
Fund Centre: 102277	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest Income*						
Ending Balance $	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

Assumptions/Background:

Based on the Colwood news release, on December 15, 2016, CAWTP project board approved the transfer of $2 millions once the project is closed. The funds are to be set aside in a separate reserve fund center.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included. which is not included.

Debt Reserve Fund Schedule Core Area Wastewater

Bylaw 4377 - The debt reserve fund was established for the specified purpose of funding future debt servicing payments or debt retirements. Monies in the debt repayment reserve will fund debt servicing and early repayment of debts issued to fund the Core Area Wastewater Treatment Project

Debt Reserve Schedule

Debt Reserve Fund Fund: 1093 Fund Center: 102228	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	25,956,202	32,196,162	38,723,806	35,235,528	2,024,627	12,352,597
Debt Payment		-	(10,283,553)	(41,134,212)		
Transfer from Ops Budget	5,489,960	5,561,760	5,633,560	7,394,778	9,910,250	10,982,050
Surplus/Deficit						
Interest Income*	750,000	965,885	1,161,714	528,533	417,721	816,713
Ending Balance $	**32,196,162**	**38,723,806**	**35,235,528**	**2,024,627**	**12,352,597**	**24,151,360**

Assumptions/Background:

The funding strategy for the debt reserve fund is based upon the project's financing plan as approved during the construction of the Core Area Wastewater Treatment Project. Repayment anticipated by 2031.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Wastewater Operations

COMMITTEE OF THE WHOLE

September 2026

Service: 1.577 Wastewater Operations **Committee: N/A**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

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

Change in Budget 2026 to 2027
Service: 1.577 Wastewater Operations

	Total Expenditure	Comments
2026 Budget	**14,314,490**	
Change in Salaries:		
Base salary change	114,253	Inclusive of estimated collective agreement changes
Step increase/paygrade change	694	Positions reclassification and pay grade change
Overtime/Standby/Benefits	59,514	Increasing the costs to reflect the actuals
Total Change in Salaries	174,461	
Other Changes:		
Allocation - Standard Overhead	15,433	Allocation based on the percentage of the prior year's budget and the budgeted cost for 2026
Allocation - Human Resources	(9,545)	A reduction in costs resulting from the division of services between EA and the senior wastewater service.
Allocation - Operations	19,945	Allocation cost to support wage and benefits
Operating - Other	(266,110)	Reduce net new purchases of vehicles and equipment.
Reserves	372,919	Increased annual contributions to the ERF and ORF to support implementation of the EV mandate.
Total Other Changes	132,642	
2027 Budget	**14,621,593**	

Summary of % Expense Increase

Salary increase	1.2%
Increase reserve transfers	2.6%
Support Services	0.0%
Net new asset	-1.9%
% expense increase from 2026:	***2.1%***
% Requisition increase from 2025 (if applicable):	*No requisition in service*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time small favourable variance of $54,155.This variance will be moved to Operating Reserve.

1.577 - Wastewater Operations	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	10,428,305	10,230,136	10,602,766	-	-	10,602,766	10,831,986	11,046,048	11,257,707	11,473,064
Allocation - Standard Overhead	640,803	640,803	656,236	-	-	656,236	670,017	683,418	697,086	711,028
Allocation - Human Resources	383,446	383,446	373,901	-	-	373,901	381,858	389,564	396,295	394,939
Allocation - Operations	492,347	495,234	512,292	-	-	512,292	522,425	532,954	543,645	554,132
Operating - Other	1,619,824	1,597,727	1,229,714	4,000	120,000	1,353,714	1,260,886	1,286,533	1,310,947	1,335,688
TOTAL OPERATING COSTS	**13,564,725**	**13,347,345**	**13,374,909**	**4,000**	**120,000**	**13,498,909**	**13,667,172**	**13,938,516**	**14,205,680**	**14,468,851**
*Percentage Increase over prior year		-1.60%	-1.40%			-0.49%	1.25%	1.99%	1.92%	1.85%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	439,175	439,173	688,201	-	-	688,201	688,700	712,954	747,550	753,179
Transfer to Operating Reserve Fund	310,590	310,590	434,483	-	-	434,483	435,758	436,000	436,000	475,000
TOTAL CAPITAL / RESERVES	**749,765**	**749,763**	**1,122,684**	**-**	**-**	**1,122,684**	**1,124,458**	**1,148,954**	**1,183,550**	**1,228,179**
TOTAL COSTS	14,314,490	14,097,108	14,497,593	4,000	120,000	14,621,593	14,791,630	15,087,470	15,389,230	15,697,030
*Percentage Increase over prior year		-1.52%	1.28%			2.15%	1.16%	2.00%	2.00%	2.00%
Internal Recoveries	(13,874,491)	(13,711,263)	(14,501,593)	-	-	(14,501,593)	(14,791,630)	(15,087,470)	(15,389,230)	(15,697,030)
OPERATING COSTS LESS INTERNAL RECOVERIES	439,999	385,845	(4,000)	4,000	120,000	120,000	0	0	0	0
*Percentage Increase over prior year		-1.18%	4.52%			4.52%	2.00%	2.00%	2.00%	2.00%
SOURCES OF FUNDING (REVENUE)										
Surplus / (Deficit)										
Funds Carried Forward	-	-	-	-	-	-	-	-	-	-
Transfer from Own Funds	(440,000)	(440,000)	-	-	(120,000)	(120,000)	-	-	-	-
Recovery other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(440,000)**	**(440,000)**	**-**	**-**	**(120,000)**	**(120,000)**	**-**	**-**	**-**	**-**
NET COSTS	**1**	**54,155**	**4,000**	**(4,000)**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year			4.52%			4.52%	2.00%	2.00%	2.00%	2.00%
PARTICIPANTS: Costs recovered internally										
AUTHORIZATED POSITIONS: IWS Operations	65.50	65.50	65.50		-	65.50	65.50	65.50	65.50	65.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.577 Wastewater Operations	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$0	$81,400	$129,800	$81,200	$76,200	$102,000	$470,600
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$36,000	$581,000	$566,500	$772,500	$230,000	$400,000	$2,550,000
	$36,000	**$662,400**	**$696,300**	**$853,700**	**$306,200**	**$502,000**	**$3,020,600**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund	$36,000	$662,400	$696,300	$853,700	$306,200	$502,000	$3,020,600
Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$0	$0	$0	$0	$0	$0
	$36,000	**$662,400**	**$696,300**	**$853,700**	**$306,200**	**$502,000**	**$3,020,600**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.577

Service Name: Wastewater Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
18-02	Replacement	Replace Computer Equipment	Computer replacements per IT cycle.	$ 230,000	E	ERF		$ 36,800	$ 46,000	$ 50,600	$ 50,600	$ 60,000	$ 244,000
18-03	Replacement	Replace ERF Equipment	End of life replacement equipment; Gas techs, SCADA/Controls	$ 200,000	E	ERF		$ 5,000	$ 5,000	$ 6,000	$ 6,000	$ 7,000	$ 29,000
19-01	Replacement	Replace IWOps Vehicle FQS014	Vehicle replacement - end of life	$ 195,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
19-02	Replacement	Replace IWOps Vehicle F00932 Dump Truck	Vehicle replacement - end of life	$ 180,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
19-03	Replacement	Replace IWOps Vehicle F00994 Bobcat	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ 90,000	$ -	$ -	$ -	$ 90,000
19-05	Replacement	Replace IWOps Vehicle FQP081 Renfrew	Vehicle replacement - end of life	$ 100,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
19-07	Replacement	Furniture and Office Equipment Replacement	End of life replacement of furniture and office equipment	$ 69,000	E	ERF		$ 4,600	$ 13,800	$ 4,600	$ 4,600	$ 15,000	$ 42,600
20-02	Replacement	Replace IWOps Vehicle F11030	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
20-04	Replacement	Replace IWOps Vehicle F12009	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
20-05	Replacement	Replace IWOps Vehicle F12024	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
20-06	Replacement	Replace IWOps Vehicle F12002	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
20-11	Replacement	Replace IWOps Vehicle F01080	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
21-02	Replacement	Replace IWOps Vehicle F11033	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
21-03	Replacement	Replace IWOps Vehicle F12029	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
22-01	Replacement	SPWWTP - Skid Steer F18036	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ 90,000	$ -	$ -	$ 90,000
23-15	Replacement	Replace IWOps Vehicle F19009	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
22-03	Replacement	Replace IWOps Vehicle - Scissor Lift - F15018	Vehicle replacement - end of life	$ 35,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
22-06	Replacement	Replace F14024 F550 Diesel Service Truck - Crane/Lift truck	Vehicle replacement - end of life	$ 350,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
22-08	Replacement	Replace Mechanical and Electrical Equipment	End of life replacement of equipment	$ 67,500	E	ERF		$ 10,000	$ 15,000	$ 20,000	$ 15,000	$ 20,000	$ 80,000
23-02	Replacement	Replace IWOps Trailer F00753 1997 Generator Trailer	Vehicle replacement - end of life	$ 80,000	V	ERF		$ -	$ -	$ -	$ 25,000	$ -	$ 25,000
23-03	Replacement	Replace IWOps Trailer F00793 1998 Trailerman Box Trailer	Vehicle replacement - end of life	$ 24,000	V	ERF	$ 24,000.00	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
23-05	Replacement	Replace IWOps Trailer F00953 2004 Trailtech Tandem Trailer	Vehicle replacement - end of life	$ 12,000	V	ERF	$ 12,000.00	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
23-06	Replacement	Replace IWOps Trailer F00976 2006 EZ Loader Boat Trailer	Vehicle replacement - end of life Delete replaced with new boat	$ 7,500	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
23-07	Replacement	Replace IWOps Trailer F00981 2006 Trailtech Flat Deck trailer	Vehicle replacement - end of life	$ 6,500	V	ERF		$ -	$ 6,500	$ -	$ -	$ -	$ 6,500
23-08	Replacement	Replace IWOps Trailer F01052 2008 Pace American Trailer	Vehicle replacement - end of life	$ 12,500	V	ERF		$ -	$ -	$ 12,500	$ -	$ -	$ 12,500
23-09	Replacement	Replace IWOps Vehicle F13009	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
23-10	Replacement	Replace IWOps Vehicle F13010	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
23-11	Replacement	F11027 2010 Mercedes Sprinter 25C144 Van	Vehicle replacement - end of life	$ 80,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
23-12	Replacement	FWP076 2010 Ford F250 Super Duty	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
23-13	Replacement	Replace EIC and Machine Shop Equipment	End of life replacement of equipment; EIC and Machine Shop	$ 250,000	E	ERF		$ 25,000.00	$ 50,000.00	$ -	$ -	$ -	$ 75,000
24-01	Replacement	Replace IWOps Vehicle F13012	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
25-02	Replacement	Replace IWOps Vehicle F17021 2017 Ford Transit 350 Cube Van	Vehicle replacement - end of life	$ 100,000	V	ERF		$ -	$ -	$ 100,000.00	$ -	$ -	$ 100,000
25-03	Replacement	Replace IWOps Vehicle F17008 2017 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -			$ -	$ -	$ -

Service #: 1.577

Service Name: Wastewater Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
25-04	Replacement	Replace IWOps Vehicle F17009 2017 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -		$ 90,000.00	$ -	$ -	$ 90,000
25-05	Replacement	Replace IWOps Vehicle FQ7010 2017 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -			$ -	$ -	$ -
25-07	Replacement	Replace IWOps Vehicle F17022 2017 Chev Silverado 3500 W/Crane	Vehicle replacement - end of life	$ 200,000	V	ERF		$ -	$ 200,000.00		$ -	$ -	$ 200,000
25-08	Replacement	Replace IWOps Vehicle F17019 2017 Toyota Rav4 Hybrid AWD	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ 90,000.00	$ -	$ -	$ 90,000
26-01	Replacement	F17027 2018 Chevrolet Silverado 2500	Vehicle replacement - end of life	$ 90,000	V	ERF		$ 90,000.00	$ -	$ -	$ -	$ -	$ 90,000
26-02	Replacement	F17029 2018 Chevrolet Silverado 3500	Vehicle replacement - end of life	$ 150,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
26-03	Replacement	F18003 2018 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF		$ 90,000.00	$ -	$ -	$ -	$ -	$ 90,000
26-05	Replacement	F18010 2018 Ford Transit 250 Cargo Van	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000
26-06	Replacement	F18011 2018 Ford Transit 250 Cargo Van	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -		$ -	$ -	$ -	$ -
26-07	Replacement	F18014 2018 GMC Sierra 1500	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000
27-01	Replacement	F19006 Ford F150	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
27-02	Replacement	F19007 Chev 3500	Vehicle replacement - end of life	$ 250,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
27-03	Replacement	F19008 2019 F350	Vehicle replacement - end of life	$ 90,000	V	ERF		$ 90,000.00	$ -		$ -	$ -	$ 90,000
27-04	Replacement	F19019 Pressure Washer Trailer	Vehicle replacement - end of life	$ 25,000	V	ERF		$ -	$ -	$ 25,000.00	$ -	$ -	$ 25,000
27-05	Replacement	F16004 F550 Stiff Arm Crane Truck	Vehicle replacement - end of life	$ 275,000	V	ERF		$ 275,000.00	$ -	$ -	$ -	$ -	$ 275,000
28-02	Replacement	F18016 All wheel drive Van	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ 90,000.00	$ -	$ -	$ -	$ 90,000
26-08	Replacement	F01065 Load Bank	Load Bank - end of life	$ 500,000	E	ERF		$ -	$ -	$ -	$ -	$ -	$ -
26-09	Replacement	Replacement	Vehicle replacement - end of life	$ 200,000	V	ERF		$ -	$ -	$ -	$ -	$ -	$ -
31-01	Replacement	F22018 F150 Lightning	Vehicle replacement - end of life	$ 100,000	V	ERF		$ -	$ -	$ -	$ -	$ 100,000.00	$ 100,000
31-02	Replacement	F22019 F150 Lightning	Vehicle replacement - end of life	$ 100,000	V	ERF		$ -	$ -	$ -	$ -	$ 100,000.00	$ 100,000
29-01	Replacement	F17015 2017 F150	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ 90,000.00	$ -	$ -	$ 90,000
29-02	Replacement	F16003 Ford F550 W/Crane	Vehicle replacement - end of life	$ 275,000	V	ERF		$ -	$ -	$ 275,000.00	$ -	$ -	$ 275,000
30-01	Replacement	F20003 Ford Transit Van	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ 90,000.00	$ -	$ 90,000
30-02	Replacement	F20004 Ford Transit Van	Vehicle replacement - end of life	$ 90,000	V	ERF		$ -	$ -	$ -	$ 90,000.00	$ -	$ 90,000
30-03	Replacement	F00774 G&M Gen Trailer	Vehicle replacement - end of life	$ 25,000	V	ERF		$ -	$ -	$ -	$ 25,000.00	$ -	$ 25,000
31-03	Replacement	F21025 F150 Lightning	Vehicle replacement - end of life	$ 100,000	V	ERF		$ -	$ -	$ -	$ -	$ 100,000.00	$ 100,000
31-04	Replacement	F21040 F150 Lightning	Vehicle replacement - end of life	$ 100,000	V	ERF		$ -	$ -	$ -	$ -	$ 100,000.00	$ 100,000
													$ -
													$ -
			Grand Total	**$ 6,909,000**			**$ 36,000**	**$ 662,400**	**$ 696,300**	**$ 853,700**	**$ 306,200**	**$ 502,000**	**$ 3,020,600**

Service:	1.577	Wastewater Operations

Project Number	18-03	**Capital Project Title**	Replace ERF Equipment	**Capital Project Description**	End of life replacement equipment; Gas techs, SCADA/Controls
Project Rationale	Replace ERF Equipment - Gas Tech Replacements Core and Saan Pen				

Project Number	19-01	**Capital Project Title**	Replace IWOps Vehicle FQS014	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle FQS014 - Vehicle replacement - end of life				

Project Number	19-02	**Capital Project Title**	Replace IWOps Vehicle F00932 Dump Truck	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F00932 - Vehicle replacement - end of life				

Project Number	19-03	**Capital Project Title**	Replace IWOps Vehicle F00994 Bobcat	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F00994 - Vehicle replacement - end of life				

Service:	1.577	Wastewater Operations

Project Number	19-05	**Capital Project Title**	Replace IWOps Vehicle FQP081 Renfrew	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F01081 - Vehicle replacement - end of life				

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

Project Number	20-02	**Capital Project Title**	Replace IWOps Vehicle F11030	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F11030 - Vehicle replacement - end of life				

Project Number	20-04	**Capital Project Title**	Replace IWOps Vehicle F12009	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F12009 - Vehicle replacement - end of life				

Service:	1.577	Wastewater Operations

Project Number	20-05	**Capital Project Title**	Replace IWOps Vehicle F12024	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	Replace IWOps Vehicle F12024 - Vehicle replacement - end of life				

Project Number	20-06	**Capital Project Title**	Replace IWOps Vehicle F12002	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	20-11	**Capital Project Title**	Replace IWOps Vehicle F01080	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	21-02	**Capital Project Title**	Replace IWOps Vehicle F11033	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	21-03	**Capital Project Title**	Replace IWOps Vehicle F12029	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	21-03	**Capital Project Title**	Replace IWOps Vehicle F12029	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	22-01	**Capital Project Title**	SPWWTP - Skid Steer F18036	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-15	**Capital Project Title**	Replace IWOps Vehicle F19009	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	22-03	**Capital Project Title**	Replace IWOps Vehicle - Scissor Lift - F15018	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	22-06	**Capital Project Title**	Replace F14024 F550 Diesel Service Truck - Crane/Lift truck	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	22-08	**Capital Project Title**	Replace Mechanical and Electrical Equipment	**Capital Project Description**	End of life replacement of equipment
Project Rationale	End of life replacement				

Project Number	23-02	**Capital Project Title**	Replace IWOps Trailer F00753 1997 Generator Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-03	**Capital Project Title**	Replace IWOps Trailer F00793 1998 Trailerman Box Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-05	**Capital Project Title**	Replace IWOps Trailer F00953 2004 Trailtech Tandem Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-06	**Capital Project Title**	Replace IWOps Trailer F00976 2006 EZ Loader Boat Trailer	**Capital Project Description**	Vehicle replacement - end of life replaced with new boat Delete
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	23-07	**Capital Project Title**	Replace IWOps Trailer F00981 2006 Trailtech Flat Deck trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-08	**Capital Project Title**	Replace IWOps Trailer F01052 2008 Pace American Trailer	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-09	**Capital Project Title**	Replace IWOps Vehicle F13009	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-10	**Capital Project Title**	Replace IWOps Vehicle F13010	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-11	**Capital Project Title**	F11027 2010 Mercedes Sprinter 25C144 Van	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	23-12	**Capital Project Title**	FWP076 2010 Ford F250 Super Duty	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	23-13	**Capital Project Title**	Replace EIC and Machine Shop Equipment	**Capital Project Description**	End of life replacement of equipment; EIC and Machine Shop
Project Rationale	End of life replacement of equipment; EIC and Machine Shop				

Project Number	24-01	**Capital Project Title**	Replace IWOps Vehicle F13012	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-02	**Capital Project Title**	Replace IWOps Vehicle F17021 2017 Ford Transit 350 Cube Van	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-03	**Capital Project Title**	Replace IWOps Vehicle F17008 2017 Ford F150	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-04	**Capital Project Title**	Replace IWOps Vehicle F17009 2017 Ford F150	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	25-05	**Capital Project Title**	Replace IWOps Vehicle FQ7010 2017 Ford F150	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-07	**Capital Project Title**	Replace IWOps Vehicle F17022 2017 Chev Silverado 3500 W/Crane	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	25-08	**Capital Project Title**	Replace IWOps Vehicle F17019 2017 Toyota Rav4 Hybrid AWD	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-01	**Capital Project Title**	F17027 2018 Chevrolet Silverado 2500	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-02	**Capital Project Title**	F17029 2018 Chevrolet Silverado 3500	**Capital Project Description**	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	26-03	Capital Project Title	F18003 2018 Ford F150	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-05	Capital Project Title	F18010 2018 Ford Transit 250 Cargo Van	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-06	Capital Project Title	F18011 2018 Ford Transit 250 Cargo Van	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	26-07	Capital Project Title	F18014 2018 GMC Sierra 1500	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	27-01	Capital Project Title	F19006 Ford F150	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Service:	1.577	Wastewater Operations

Project Number	27-02	Capital Project Title	F19007 Chev 3500	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	27-03	Capital Project Title	F19008 2019 F350	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	27-04	Capital Project Title	F19019 Pressure Washer Trailer	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

Project Number	28-02	Capital Project Title	F18016 All wheel drive Van	Capital Project Description	Vehicle replacement - end of life
Project Rationale	End of life replacement				

1.577 Wastewater Operations Asset and Reserve Summary
Summary Schedule
2027 - 2031 Financial Plan

Reserve Schedule Summary

Wastewater Operations

Assets held by the IW Wastewater Operations consist of vehicles and equipment including mechanical, electronic, gas detectors, flow monitors, radio equipment, SCADA hardware and computers.

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	1,644,441	1,670,242	1,662,642	1,521,896	1,963,246	2,214,425
Operating Reserve Fund	955,348	1,269,831	1,705,589	2,141,589	2,577,589	3,052,589
Total	**2,599,789**	**2,940,073**	**3,368,231**	**3,663,485**	**4,540,835**	**5,267,014**

See attached reserve schedules for projected annual cash flows.

ERF Reserve Fund Schedule Wastewater Operations

Assets held by the Wastewater Operations consist of vehicles and equipment including mechanical, electronic, gas detectors, flow monitors, radio equipment, SCADA hardware and computers. Ent

Equipment Reserve Wastewater Schedule

95%

Equipment Replacement Fund Fund: 1022 Fund Center: 101451	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	2,628,268	1,644,441	1,670,242	1,662,642	1,521,896	1,963,246
Purchased	(1,435,000)	(662,400)	(696,300)	(853,700)	(306,200)	(502,000)
Transfer IN (from Ops Budget)	439,173	688,201	688,700	712,954	747,550	753,179
Proceeds of Disposal						
Interest Income*	12,000					
Ending Balance $	**1,644,441**	**1,670,242**	**1,662,642**	**1,521,896**	**1,963,246**	**2,214,425**

Assumptions/Background:

The ERF Reserve will fund the replacement of equipment and vehicles for the Wastewater Operations Division. Beginning January 1, 2026, expenses related to the Electoral Area will be separated into a new service, 1.580, which will include wages, benefits, training, vehicles, and other associated costs. 5% of the ERF Reserve's ending balance will be transferred to Service 1.580 to establish its beginning balance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

ORF Reserve Fund Schedule IWS Operations

Wastewater Operations

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

88.74%

Operating Reserve Schedule	Estimated	Budget				
Fund: 1500 Fund Center: 105516	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	1,000,603	955,348	1,269,831	1,705,589	2,141,589	2,577,589
Purchased	(440,000)	(120,000)	-	-	-	-
Transfer from/to Ops Budget	310,590	434,483	435,758	436,000	436,000	475,000
Interest Income*	30,000					
Surplus	54,155					
Ending Balance $	**955,348**	**1,269,831**	**1,705,589**	**2,141,589**	**2,577,589**	**3,052,589**

Assumptions/Background:

Funds are retained in the reserve for charge-out rate stabilization. Beginning January 1, 2026, expenses related to the Electoria Area will be separated into a new service, 1.580, which will include wages, benefits, training, vehicles, and other associated costs. 11.26% of the ORF Reserve's ending balance will be transferred to Service 1.580 to establish its beginning balance.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

I & I Enhancement Program

COMMITTEE OF THE WHOLE

September 2026

Service: 3.709 I & I Enhancement Program **Committee: Core Area Liquid Waste Management**

DEFINITION:

The Inflow and Infiltration (I&I) Program engages with Core area and Peninsula municipalities and First Nations to identify and reduce the amount of rain and ground water that enters the sanitary sewer system

SERVICE DESCRIPTION:

Requirement of the Core Area Liquid Waste Management Plan (LWMP).
Primary program goals include:

- manage and/or reduce Inflow & Infiltration (I&I) and overflows in accordance with LWMP and Municipal Sewage Regulation
- minimize conveyance, treatment and disposal costs

PARTICIPATION:
Core Area Sewer Participants (LWMP)

MAXIMUM LEVY:
N/A

MAXIMUM CAPITAL DEBT:
N/A

COMMITTEE:
Core Area Liquid Waste Committee

FUNDING:
Funded by Core Area Wastewater Treatment Operations Budget

3.709 - I & I ENHANCEMENT PROGRAM	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL	2031 TOTAL
OPERATING COSTS:										
Allocations - IWS Engineering	281,120	281,120	281,766	-	-	281,766	294,107	301,964	308,509	314,586
Allocations - Environmental Protection	6,270	6,270	6,552	-	-	6,552	6,749	6,951	7,160	7,375
Program Development	154,023	147,420	157,257	-	-	157,257	160,403	163,611	166,883	170,221
Operating - Other Costs	2,139	2,139	2,184	-	-	2,184	2,228	2,272	2,318	2,364
TOTAL OPERATING COSTS	**443,552**	**436,949**	**447,759**	**-**	**-**	**447,759**	**463,486**	**474,798**	**484,869**	**494,546**
*Percentage Increase over prior year		-1.5%	0.9%	0.0%	0.0%	0.9%	3.5%	2.4%	2.1%	2.0%
TOTAL COSTS	443,552	436,949	447,759	-	-	447,759	463,486	474,798	484,869	494,546
*Percentage Increase over prior year		-1.5%	0.9%	0.0%	0.0%	0.9%	3.5%	2.4%	2.1%	2.0%
Internal Recoveries	(443,552)	(436,949)	(447,759)	-	-	(447,759)	(463,486)	(474,798)	(484,869)	(494,546)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	0	0	-	-	0	0	-	-	-
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit) Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	**-**	-	**-**	**-**	**-**	**-**	**-**	-	-	-
*Percentage Increase over prior year		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: Saanich, Victoria, Oak Bay, Esquimalt, View Royal,D.N.D, Langford, Colwood										

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Saanich Peninsula Water Supply

COMMITTEE OF THE WHOLE

September 2026

Service:	2.610	Saanich Peninsula Water Supply	Committee: Saanich Peninsula Water

DEFINITION:

To purchase water and to acquire, design, construct, reconstruct, purchase, maintain and operate facilities and to acquire property easements, licences and authorities for the supply of water to Central Saanich, North Saanich, and Sidney, for distribution by the municipalities. Letters Patent, December 22, 1976; revised Sept. 27, 1984. Amended SLP April 27, 1978 and March 19, 1986.

SERVICE DESCRIPTION:

This service provides for the purchase of bulk water for supply to Central Saanich, North Saanich, and Sidney, for distribution within their municipalities. Included in the program is the responsibility to provide design, construction, operation and maintenance, licenses, and water quality monitoring to the service area.

PARTICIPATION:

Central Saanich / North Saanich / Sidney

MAXIMUM LEVY:

MAXIMUM CAPITAL DEBT:

As established by Inspector of Municipalities.

COMMISSION:

Saanich Peninsula Water Commission established by Letters Patent to advise the Board with respect to this function.

FUNDING:

Costs are recovered through the sale of bulk water.

CAPITAL DEBT:

Authorized:	$12,900,000	2021 - (MFA Bylaw No. 4411 - Saanich Peninsula Water Supply Water Works)
Borrowed:	$0	
Remaining:	$12,900,000	

Change in Budget 2026 to 2027
Service: 2.610 Saanich Peninsula Water Supply

	Total Expenditure	Comments
2026 Budget	**9,251,293**	
Changes:		
Allocation - Operations	92,280	Increased operating costs
Allocation - Standard Overhead	13,761	Increase in 2026 Operating Costs
Wholesale Water Expenditure	472,747	Increase to wholesale water rate and budgeted demand
Transfer to Capital Reserve Fund	275,000	Contribution to capital plan driven by funding requirements in the capital plan
Transfer to Equipment Replacement Fund	50,000	Contributions reflect size of fleet and estimated replacement cost
Debt Servicing Costs	(268,097)	SPW System Upgrade and Expansion - rephased timing and decreased borrowing requirement
Other Costs	12,610	Includes postage and freight, supplies, & telecomm
Total Other Changes	648,301	
2027 Budget	**9,899,594**	

Summary of % Expense Increase

Wholesale Water Purchase	5.1%
Operations Allocation	1.0%
Debt Servicing Costs	-2.9%
Transfer to Capital Reserve	3.0%
Balance of increase	0.8%
% expense increase from 2026:	***7.0%***

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Water demand is forecasted slightly higher than budget ($43k); debt servicing costs are below budget due to deferred borrowing for capital expenditures ($446k); and operational costs are forecasted below budget due principally to lower operation allocations ($25k). The forecasted net surplus of $514k will be transferred to the service's Water Capital Reserve.

Program Group: CRD-Saanich Peninsula Water Supply

SUMMARY	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	2026 BUDGET REQUEST: 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	TOTAL (COL 4, 5 & 6)	FUTURE PROJECTIONS: 2028	2029	2030	2031
1	2	3	4	5	6	7	8	9	10	11
OPERATING EXPENDITURES:										
ALLOCATION - OPERATIONS	1,296,764	1,252,516	1,389,044	-	-	1,389,044	1,416,940	1,445,320	1,474,210	1,503,690
UTILITIES	247,750	247,750	257,030	-	-	257,030	262,180	267,430	272,780	278,240
OPERATING - OTHER COSTS	208,660	227,683	211,990	-	-	211,990	218,419	225,080	231,984	239,160
ALLOCATION - STANDARD OVERHEAD	225,741	225,741	239,502	-	-	239,502	245,578	251,202	256,383	261,471
TOTAL OPERATING EXPENDITURES	1,978,915	1,953,690	2,097,566	-	-	2,097,566	2,143,117	2,189,032	2,235,357	2,282,561
*Percentage increase over prior year board budget			6.00%			6.00%	2.17%	2.14%	2.12%	2.11%
WHOLESALE WATER PURCHASE FROM RWS	6,146,976	6,240,112	6,619,723	-	-	6,619,723	7,271,793	7,991,619	8,782,489	9,650,809
			7.69%			7.69%	9.85%	9.90%	9.90%	9.89%
CAPITAL EXPENDITURES & TRANSFERS										
TRANSFER TO CAPITAL RESERVE FUND	400,000	914,288	675,000	-	-	675,000	500,000	800,000	800,000	200,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	150,000	150,000	200,000	-	-	200,000	200,000	200,000	200,000	200,000
TOTAL CAPITAL EXPENDITURES & TRANSFERS	550,000	1,064,288	875,000	-	-	875,000	700,000	1,000,000	1,000,000	400,000
DEBT SERVICING										
DEBT-INTEREST & PRINCIPAL	575,402	-	307,305	-	-	307,305	727,545	802,173	1,533,322	2,795,519
TOTAL DEBT EXPENDITURES	575,402	-	307,305	-	-	307,305	727,545	802,173	1,533,322	2,795,519
TOTAL EXPENDITURES	9,251,293	9,258,090	9,899,594	-	-	9,899,594	10,842,455	11,982,824	13,551,168	15,128,889
			7.01%			7.01%	9.52%	10.52%	13.09%	11.64%
SOURCES OF FUNDING-OPERATIONS										
REVENUE -WATER SALES	(8,971,513)	(9,107,310)	(9,676,094)	-	-	(9,676,094)	(10,678,385)	(11,815,624)	(13,238,278)	(14,862,739)
REVENUE -OTHER	(279,780)	(150,780)	(223,500)	-	-	(223,500)	(164,070)	(167,200)	(312,890)	(266,150)
TOTAL SOURCES OF FUNDING FROM OPERATIONS	(9,251,293)	(9,258,090)	(9,899,594)	-	-	(9,899,594)	(10,842,455)	(11,982,824)	(13,551,168)	(15,128,889)
SOURCES OF FUNDING-REQUISITION										
PROPERTY TAX REQUSITION FOR DEBT	-	-	-	-	-	-	-	-	-	-
TOTAL REQUSITION	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR	-	-	-	-	-	-	-	-	-	-
TOTAL CARRY FORWARD (SURPLUS)/ DEFICIT	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF ALL FUNDING	(9,251,293)	(9,258,090)	(9,899,594)	-	-	(9,899,594)	(10,842,455)	(11,982,824)	(13,551,168)	(15,128,889)
Percentage increase over prior year's board budget			7.01%			7.01%	9.52%	10.52%	13.09%	11.64%
Water Rate $ per cu. m.	$ 1.3593					$ 1.4551	$ 1.5938	$ 1.7505	$ 1.9468	$ 2.1697
Percentage increase	8.10%					7.04%	9.53%	9.83%	11.22%	11.45%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.610 Sannich Peninsula Water Supply	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$1,620,000	$620,000	$190,000	$200,000	$200,000	$200,000	$1,410,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$3,414,000	$2,280,000	$1,450,000	$2,409,000	$16,625,000	$10,850,000	$33,614,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$5,034,000	**$2,900,000**	**$1,640,000**	**$2,609,000**	**$16,825,000**	**$11,050,000**	**$35,024,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$500,000	$500,000	$750,000	$750,000	$15,000,000	$10,000,000	$27,000,000
Equipment Replacement Fund		$0	$200,000	$200,000	$225,000	$225,000	$250,000	$1,100,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$25,000	$25,000	$0	$0	$0	$0	$25,000
Reserve Fund		$4,509,000	$2,175,000	$690,000	$1,634,000	$1,600,000	$800,000	$6,899,000
		$5,034,000	**$2,900,000**	**$1,640,000**	**$2,609,000**	**$16,825,000**	**$11,050,000**	**$35,024,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.610

Service Name: Saanich Peninsula Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
SYSTEM UPGRADES AND REPLACEMENTS													
18-04	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedness	$ 1,785,000	S	Res	$ 200,000	$ 200,000	$ 150,000	$ 150,000	$ -	$ -	$ 500,000
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	$ 1,010,867	S	Res	$ 740,867	$ -	$ -	$ 190,867	$ 750,000	$ -	$ 940,867
21-01	Study	Level of Service Agreement	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.	$ 125,000	S	Res	$ 75,000	$ 75,000	$ -	$ -		$ -	$ 75,000
21-04	Renewal	SCADA Upgrades	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	$ 1,450,000	E	Res	$ 1,270,000	$ 170,000	$ 190,000	$ 200,000	$ 200,000	$ 200,000	$ 960,000
21-05	Renewal	SPW System Upgrade and Expansion	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.	$ 7,300,000	S	Debt	$ 500,000	$ 500,000	$ -	$ -		$ -	$ 500,000
22-01	Study	**Master Plan Update**	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.	**$ 166,972**	S	Res	$ 100,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	**$ 350,000**	E	Res	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	**$ 50,500**	S	Res	$ 500	**$ 50,500**	$ -	$ -	$ -	$ -	$ 50,500
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.	$ 6,040	S	Res	$ 6,040	$ -	$ -	$ 6,040	$ -	$ -	$ 6,040
25-02	Study	Asset Management Planning	Asset management planning and related further study	$ 750,000	S	Res	$ 300,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 600,000
25-03	Study	Operational Optimization Review	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.	$ 200,000	S	Res	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
25-04	Study	Cloake Hill/Deep Cove Hydraulic Assessment	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update	$ 100,000	S	Res	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
25-05	Renewal	Asset Capital Improvement/Replacement Program	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.	$ 2,550,000	S	Res	$ 300,000	$ 500,000	$ 200,000	$ 50,000	$ 500,000	$ 500,000	$ 1,750,000
25-06	New	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.	$ 100,000	S	Other	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
26-01	Decommission	Decommissioning of Various Sites/Components	Various existing facilities within SPWS have redundant valves and piping that require removal.	$ 150,000	S	Res	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ -	$ 150,000
27-01	Replacement	Cloake Hill/Deep Cove Upgrades	Potential Construction Upgrades to be further informed on Hydraulic Assessment	$ 1,000,000	S	Debt	$ -	$ -	$ 500,000	$ 500,000	$ -	$ -	$ 1,000,000
27-02	**Study**	**Amalgamation Initiative**	**Review the options for amalgamation of the SPW service with Regional Water Service and/or municipal distribution services**	**$ 100,000**	**S**	**Res**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
27-03	**New**	**Enterprise Data Historian Management System**	**A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.**	**$ 100,000**	**E**	**Res**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
28-01	**Renewal**	**Peninsula Trunk Segment Replacement**	**Replacement of approx. 3.6km segment of AC watermain from McTavish Tank to Mill Road past YYJ Airport**	**$ 25,000,000**	**S**	**Debt**	**$ -**	**$ -**	**$ 250,000**	**$ 250,000**	**$ 15,000,000**	**$ 9,500,000**	**$ 25,000,000**
30-01	**Renewal**	**Dean Park Feedermain Replacement**	**Replacement of 1.3km from Dean Lower to Dean Middle Tank**	**$ 7,500,000**	**S**	**Debt**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ 500,000**
Sub-Total System Upgrades and Replacements				**$ 49,794,379**			**$ 4,067,407**	**$ 2,620,500**	**$ 1,440,000**	**$ 1,496,907**	**$ 16,600,000**	**$ 10,800,000**	**$ 32,957,407**
ANNUAL PROVISIONAL ITEMS													
24-03	Renewal	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank Repairs, Replacements and decommissioning.	Planned and unplanned infrastructure and equipment renewal.	$ 1,200,000	S	ERF	$ -	$ 200,000	$ 200,000	$ 225,000	$ 225,000	$ 250,000	$ 1,100,000
Sub-Total Annual Provisional Items				**$ 1,200,000**			**$ -**	**$ 200,000**	**$ 200,000**	**$ 225,000**	**$ 225,000**	**$ 250,000**	**$ 1,100,000**
DEVELOPMENT COST CHARGE (DCC) PROGRAM													
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	$ 289,133	S	Res	$ 289,133	$ -	$ -	$ 289,133	$ -	$ -	$ 289,133
22-01	Study	**Master Plan Update**	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.	$ 33,028	S	Res	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	$ 49,500	S	Res	$ 49,500	$ 49,500	$ -	$ -	$ -	$ -	$ 49,500
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand.	$ 597,960	S	Res	$ 597,960	$ -	$ -	$ 597,960	$ -	$ -	$ 597,960
Sub-Total Development Cost Charge (DCC) Program				**$ 969,621**			**$ 966,593**	**$ 79,500**	**$ -**	**$ 887,093**	**$ -**	**$ -**	**$ 966,593**
			Grand Total	**$ 51,964,000**			**$ 5,034,000**	**$ 2,900,000**	**$ 1,640,000**	**$ 2,609,000**	**$ 16,825,000**	**$ 11,050,000**	**$ 35,024,000**

Service:	2.610	Saanich Peninsula Water Supply

Project Number	18-04	Capital Project Title	Post Disaster Emergency Water Supply	Capital Project Description	Identify and procure emergency systems for post disaster preparedness
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to start implementing these additional works.				

Project Number	20-02	Capital Project Title	Hamsterly Pump Station Backup Power Generator	Capital Project Description	Addition of a backup power generator at the Hamsterly Pump Station
Project Rationale	Addition of a backup power generator at the Hamsterly Pump Station. Project is temporary being deferred due to market escalation and considerations for combining with future Capacity upgrades.				

Project Number	21-01	Capital Project Title	Level of Service Agreement	Capital Project Description	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.
Project Rationale	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.				

Project Number	21-04	Capital Project Title	SCADA Upgrades	Capital Project Description	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The existing SCADA system is nearing end of life for equipment. The SCADA system provides vital operational monitoring and control information for the Saanich Peninsula Water System. Additionally, the Juan de Fuca Water Distribution, Saanich Peninsula Wastewater, Regional Water System, and Core Area Wastewater services require similar upgrades and integration. This project will be carried out with the other services so that an fully integrated system can be implemented.				

Project Number	21-05	Capital Project Title	SPW System Upgrade and Expansion	Capital Project Description	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.
Project Rationale	This project is for expansion and replacement of watermains and appurtenances within the Saanich Peninsula Water Supply system for infrastructure renewal and improved resiliency.Funds are required for detailed design and construction of the Bear Hill Trunk extension section of transmission main from Mt Newton to the Dean Park Lower tank along East Saanich Road, preliminary design of the transmission main from McTavish Tank to Mills Road, and preliminary design of the Dean Park Feeder Main between Dean Lower and Dean Middle Tanks. Additional funding will be required to complete construction of all three project components but the design delivery and construction of the Bear Hill Trunk component are being delivered in partner with similar projects in the RWS system.				

Service:	2.610	Saanich Peninsula Water Supply

Project Number	22-01	Capital Project Title	Master Plan Update	Capital Project Description	5-year update of the DCC program and initiate SPWS Master Plan as recommended in last DCC update.
Project Rationale	A water distribution system changes with development demand. A periodic update of the master plan to identify deficiencies and inform future works is periodically required to ensure the level of service.				

Project Number	22-02	Capital Project Title	Microwave Radio Upgrades	Capital Project Description	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	23-01	Capital Project Title	DCC Program Update	Capital Project Description	5-year update of the DCC program.
Project Rationale	This project aims to update the DCC Program to support long-term infrastructure planning and ensure that development cost charges (DCCs) reflect future growth needs. It should provide a list of DCC-eligible projects to guide future investment decisions.				

Project Number	25-01	Capital Project Title	Hamsterly Pump Station Capacity Upgrade	Capital Project Description	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.
Project Rationale	In the 2018 KWL DCC Update report, the Hamsterly Pump Station was identified to require addition of a third pump to meet increased water demand. Increase the capacity of the Hamsterly Pump Station to address increased water demand. This project will be reassessed in the subsequent DCC update prior to progressing.				

Project Number	25-02	Capital Project Title	Asset Management Planning	Capital Project Description	Asset management planning and related further study
Project Rationale	Update the strategic asset management plan based upon recent studies such as the DCC Program Update. The update will inform future capital works.				

Project Number	25-03	Capital Project Title	Operational Optimization Review	Capital Project Description	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.
Project Rationale	Engineering and Operations coordination and assessment of the SPWS system to better document operational procedures and assess opportunities for improvement.				

Service: 2.610 Saanich Peninsula Water Supply

Project Number	Capital Project Title	Capital Project Description
25-04	Cloake Hill/Deep Cove Hydraulic Assessment	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update

Project Rationale Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update.

Project Number	Capital Project Title	Capital Project Description
25-05	Asset Capital Improvement/Replacement Program	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.

Project Rationale This program will fund items such as replacement of valves (line, air, check, PRV, etc), replacement and addition of instrumentation, decommissioning infrastructure and other mid sized improvements. This program will primarily address items that are more complex than can be delivered under the Annual Provisional account (24-03) but will comprise of smaller projects than those listed in the SPW System Upgrade and Expansion Program (21-05). Budget forecasts will be further influenced by asset management plans and operational coordination.

Project Number	Capital Project Title	Capital Project Description
25-06	SCADA System Cybersecurity	Shared project budget to improve cyber security in the SCADA system.

Project Rationale Project budget to improve cyber security in the SCADA System. CRD IT Department to lead and provide implementation support.

Project Number	Capital Project Title	Capital Project Description
26-01	Decommissioning of Various Sites/Components	Various existing facilities within SPWS have redundant valves and piping that require removal.

Project Rationale Various decommissioning of old assets that are no longer required in the system.

Project Number	Capital Project Title	Capital Project Description
27-01	Cloake Hill/Deep Cove Upgrades	Potential Construction Upgrades to be further informed on Hydraulic Assessment

Project Rationale Potential upgrades to be further scoped following completion of the Assessment in Project #25-04.

Project Number	Capital Project Title	Capital Project Description
27-02	Amalgamation Initiative	Review the options for amalgamation of the SPW service with Regional Water Service and/or municipal distribution services

Project Rationale This project will support the next phase of the Saanich Peninsula Water Commission Amalgamation Study, including further analysis of complete and partial amalgamation scenarios and consultation with municipal partners. This work will provide additional information on governance, operational and financial impacts to support future decision-making.

Service:	2.610	Saanich Peninsula Water Supply

Project Number	27-03	**Capital Project Title**	Enterprise Data Historian Management System	**Capital Project Description**	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

Project Number	28-01	**Capital Project Title**	Peninsula Trunk Segment Replacement	**Capital Project Description**	Replacement of approx. 3.6km segment of AC watermain from McTavish Tank to Mill Road past YYJ Airport
Project Rationale	This project will expand upon the preliminary design that was originally progressed under the previous program capital budget of #21-05 SPW System Upgrade and Expansion. Further coordination with YYJ Airport is required once their future expansion plans are further developed.				

Project Number	30-01	**Capital Project Title**	Dean Park Feedermain Replacement	**Capital Project Description**	Replacement of 1.3km from Dean Lower to Dean Middle Tank
Project Rationale	This project will expand upon the preliminary design that was originally progressed under the previous program capital budget of #21-05 SPW System Upgrade and Expansion.				

Project Number	24-03	**Capital Project Title**	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank Repairs, Replacements and decommissioning.	**Capital Project Description**	Planned and unplanned infrastructure and equipment renewal.
Project Rationale	Annual Provisional Account to address planned and unplanned infrastructure and equipment renewals.				

2.610 Saanich Peninsula Water
Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

Saanich Peninsula Water

One of the 16 CRD drinking water systems across the region, Saanich Peninsula Water Supply obtains treated drinking water from the Regional Water Supply System and is responsible for the wholesale trunk water supply systems for Central Saanich, Sidney & North Saanich. Assets include land, 46 kilometres of water supply mains, nine balancing reservoirs, nine pumping stations, two pressure reducing stations, nine supply meters and two rechlorination stations.

Reserve/Fund Summary

	Estimate	Budget				
	2026	2027	2028	2029	2030	2031
DCC Reserve Account	2,277,317	2,197,817	2,197,817	1,310,724	1,310,724	1,310,724
Equipment Replacement Fund	2,148,469	2,148,469	2,148,469	2,123,469	2,098,469	2,048,469
Capital Reserve	6,632,326	7,307,326	7,117,326	7,170,419	6,370,419	5,770,419
Total	**11,058,112**	**11,653,612**	**11,463,612**	**10,604,612**	**9,779,612**	**9,129,612**

2.610 Saanich Peninsula Water
Development Cost Charges
2027 - 2031 Financial Plan

Development Cost Charges Reserve Schedule

Reserve Fund: Saanich Peninsula Water Development Cost Charges (Bylaw # 3208)

Saanich Peninsula Water Development Cost charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalites.

Reserve Cash Flow

Fund: 1009, Fund Center: 101353 - DCC Water System only	Estimate	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	2,231,623	2,277,317	2,197,817	2,197,817	1,310,724	1,310,724
Transfers from Reserve based on DCC-capital plan	(15,302)	(79,500)	-	(887,093)	-	-
Interest Income*	60,996					
Ending Balance $	**2,277,317**	**2,197,817**	**2,197,817**	**1,310,724**	**1,310,724**	**1,310,724**

General Comments:
Saanich Peninsula Water Development Cost Charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalites.

The above cash flow only reflects DCC Reserve information for Water System only (Wastewater's information will be provided in the Wastewater budgets). These Reserve funds are received from member municipalities as Development Cost Charges (DCC's) to provide for the capital costs of water capacity system improvements within the service areas.

In December 2018 the bylaw was ammended to remove Develoment Cost Charges on new projects to recognize that the fund's balance exceeded the total of current development projects.

2.610 Saanich Peninsula Water
Equipment Replacement Reserve Schedule
2027 - 2031 Financial Plan

Equipment Replacement Reserve Schedule

Reserve Fund: Saanich Peninsula Water-Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Reserve Cash Flow

Fund: 1022 Fund Center: 101452	Estimate	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	1,982,771	2,148,469	2,148,469	2,148,469	2,123,469	2,098,469
Equipment purchases (Based on Capital Plan)	(15,302)	(200,000)	(200,000)	(225,000)	(225,000)	(250,000)
Transfer from Operating Budget	150,000	200,000	200,000	200,000	200,000	200,000
Interest Income*	31,000					
Ending Balance $	**2,148,469**	**2,148,469**	**2,148,469**	**2,123,469**	**2,098,469**	**2,048,469**

General Comments: The fund is used to replace water system infrastructure throughout the system as failing components are identified and not funded through operating budgets.

2.610 Saanich Peninsula Water
Capital Reserve Fund
2027 - 2031 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: Saanich Peninsula Water Capital Reserve Fund (Bylaw #1397)

Reserve Cash Flow

Fund: 1009 Fund Center: 102159	Estimate	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	5,603,537	6,632,326	7,307,326	7,117,326	7,170,419	6,370,419
Transfers from Reserve based on capital plan	-	-	(690,000)	(746,907)	(1,600,000)	(800,000)
Transfer from Operating Budget	914,288	675,000	500,000	800,000	800,000	200,000
Interest Income*	114,500					
Ending Balance $	**6,632,326**	**7,307,326**	**7,117,326**	**7,170,419**	**6,370,419**	**5,770,419**

General Comments:
Saanich Peninsula Water Capital Reserve Fund was adopted in 1985 for the purpose of capital payments including planning, engineering and legal costs for providing, latering or expanding water system infrastructure related to the Saanich Peninsula Water Supply System.

The fund is used for the purpose of funding the Service Capital infrastructure related directly or indirectly to water facilities, (excluding DCC) capital expenditures.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Saanich Peninsula Wastewater

COMMITTEE OF THE WHOLE

September 2026

Service: 3.718 Saanich Peninsula Wastewater **Committee: Environmental Services**

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfall for member participants.

SERVICE DESCRIPTION:

This program is for the provision of wastewater collection and treatment to the Saanich Peninsula municipalities of Central Saanich, North Saanich, and Sidney. Although the largest component of the program budget is for the operation and maintenance of the systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

Establishment Bylaw No. 2388/2439 - Greater of $5,663,000 or $1.56 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

		Authorized	Borrowed	Remaining
Authorized:	LA Bylaw 4596	$ 7,720,000	$ -	7,720,000

SPWWS SEWER SYSTEM:

Location	Cost Sharing Allocation: Annual Wastewater Flows
Airport	2.22%
Sidney	38.27%
Pauquachin	1.50%
Central Saanich	42.79%
North Saanich	14.57%
Tseycum	0.54%
IOS	0.12%
Total	100.00%

FUNDING:

Requisition

RESERVE FUND:

Saanich Peninsula Wastewater Commission approved that operating surpluses be transferred to capital reserve fund, starting with 2009 budget (approved Nov 6, 2008).

Change in Budget 2026 to 2027
Service: 3.718 Saanich Peninsula Wastewater

	Total Expenditure	Comments
2026 Budget	**5,406,371**	
Operating Changes:		
	145,000	Increase one-time cyclical maintenance costs
Operating	117,276	Labour charges increased primarily due to increased ERF contributions for future vehicle replacement
	72,452	Anticipated other operating costs
Laboratory	13,528	Cost increase to support the service
Heat Recovery	6,083	Cost increase to support the service
Biosolids Management	(48,806)	Based on the first four months of actual wastewater sludge disposal costs at the RTF, the budget has been reduced to better reflect actual expenditures compared with the original budget
Allocation - Standard Overhead	9,278	Increase in 2026 operating costs
Reserve Transfers	47,320	Increase the annual contribution to the Capital Reserve Fund
Debt Servicing	108,725	Debt cost related to capital projects for replacement of aged infrastructure
Total Other Changes	470,856	
2027 Budget	**5,877,227**	
Summary of % Expense Increase		
Operation cost	***6.70%***	
Debt servicing cost	***2.01%***	
% expense increase from 2026:	***8.71%***	
% Requisition increase from 2026 (if applicable):	***6.99%***	*Requisition funding is 95.1% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

A one-time favorable variance of $83,500 is projected due to the timing of the debt and will be transferred to the Capital Reserve Fund.

334,728

3.718 - Saanich Peninsula Wastewater	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										
Operating	3,110,270	3,227,712	3,299,008	990	145,000	3,444,998	3,323,770	3,596,442	3,524,692	3,644,255
Laboratory	193,651	193,651	207,179	-	-	207,179	213,306	219,609	226,098	232,787
Heat Recovery	137,511	143,549	143,594	-	-	143,594	146,500	149,430	152,420	155,480
Biosolids Mgmt.	1,046,246	911,700	997,440	-	-	997,440	1,001,370	1,004,692	1,007,858	1,010,994
Allocation - Standard Overhead	83,090	83,090	92,368	-	-	92,368	94,308	96,194	98,118	100,080
TOTAL OPERATING COSTS	**4,570,768**	**4,559,702**	**4,739,589**	**990**	**145,000**	**4,885,579**	**4,779,254**	**5,066,367**	**5,009,186**	**5,143,596**
*Percentage Increase over prior year		-0.24%	3.69%	0.02%	3.17%	6.89%	-2.18%	6.01%	-1.13%	2.68%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	75,200	75,200	76,670	-	-	76,670	75,720	86,030	96,350	106,670
Transfer to Equipment Replacement Fund	212,500	212,500	219,000	-	-	219,000	223,380	227,848	232,405	237,053
Transfer to Capital Reserve Fund	396,650	396,650	436,000	-	-	436,000	444,720	537,450	548,200	559,160
Debt Reserve Fund	47,650	-	66,575	-	-	66,575	8,750	17,750	15,750	7,650
MFA Principal Payment	-	-	-	-	-	-	356,297	401,644	493,634	493,634
MFA Interest Payment	103,603	60,729	193,403	-	-	193,403	322,001	374,250	456,189	521,382
TOTAL CAPITAL / RESERVES	**835,603**	**745,079**	**991,648**	**-**	**-**	**991,648**	**1,430,868**	**1,644,972**	**1,842,527**	**1,925,548**
TOTAL COSTS	5,406,371	5,304,781	5,731,237	990	145,000	5,877,227	6,210,122	6,711,339	6,851,713	7,069,144
*Percentage Increase over prior year		-1.88%	6.01%	0.02%	2.68%	8.71%	5.66%	8.07%	2.09%	3.17%
Internal Recovery - Other	(138,991)	(120,991)	(134,571)	-	-	(134,571)	(143,380)	(146,240)	(149,160)	(152,130)
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	5,267,380	5,183,790	5,596,666	990	145,000	5,742,656	6,066,742	6,565,099	6,702,553	6,917,014
*Percentage Increase over prior year		-1.59%	6.25%	0.02%	2.75%	9.02%	5.64%	8.21%	2.09%	3.20%
SOURCES OF FUNDING (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current Year										
Grants in Lieu of Taxes	(9,432)	(9,432)	(9,432)	-	-	(9,432)	(9,432)	(9,432)	(9,432)	(9,432)
Transfer from Own Funds	(35,000)	(35,000)	-	-	(145,000)	(145,000)	-	(200,000)	(55,000)	(100,000)
TOTAL REVENUE	**(44,432)**	**(44,432)**	**(9,432)**	**-**	**(145,000)**	**(154,432)**	**(9,432)**	**(209,432)**	**(64,432)**	**(109,432)**
REQUISITION	**(5,222,948)**	**(5,139,358)**	**(5,587,234)**	**(990)**	**-**	**(5,588,224)**	**(6,057,310)**	**(6,355,667)**	**(6,638,121)**	**(6,807,582)**
*Percentage increase over prior year		-1.60%	6.97%	0.02%	0.00%	6.99%	8.39%	4.93%	4.44%	2.55%

PARTICIPANTS: C. Saanich, N. Saanich, Sidney, Airport

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.718 Saanich Peninsula Wastewater	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$945,000	$2,380,000	$905,000	$755,000	$175,000	$175,000	$4,390,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$1,235,000	$2,985,000	$1,685,000	$2,335,000	$2,735,000	$2,675,000	$12,415,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$2,180,000	**$5,365,000**	**$2,590,000**	**$3,090,000**	**$2,910,000**	**$2,850,000**	**$16,805,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$1,620,000	$3,610,000	$875,000	$1,775,000	$1,575,000	$765,000	$8,600,000
Equipment Replacement Fund		$60,000	$260,000	$430,000	$250,000	$275,000	$275,000	$1,490,000
Grants (Federal, Provincial)		$0	$0	$500,000	$580,000	$0	$1,450,000	$2,530,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$500,000	$1,495,000	$785,000	$485,000	$1,060,000	$360,000	$4,185,000
		$2,180,000	**$5,365,000**	**$2,590,000**	**$3,090,000**	**$2,910,000**	**$2,850,000**	**$16,805,000**

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 Vehicle projects must comply with the CRD Green Fleet Policy. If you have any questions about vehicle costs and procurement schedules, please reach out to the Manager, Corporate Fleet (Michael Sunshine).
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, use additional rows for the project.

CAPITAL REGIONAL DISTRICT

Service #: 3.718

Service Name: Saanich Peninsula Wastewater

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
oject Numb	apital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	Year Totalauto-popula
WASTEWATER TREATMENT PLANT													
26-01	Renewal	WWTP Corrosion and Air Management Improvements Program	Program level budget to address and mitigate degradation from foul air at the Saanich Peninsula Wastewater Treatment Plant.	$ 7,500,000	S	Debt	$ 900,000	$ 300,000	$ 500,000	$ 1,500,000	$ 1,500,000	$ 690,000	$ 4,490,000
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	$ 30,000	E	Res	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	$ 920,000	E	Debt	$ 120,000	$ 650,000	$ -	$ -	$ -	$ -	$ 650,000
24-03	Replacement	SCADA Equipment Replacement Program	Ongoing program to address the maturation of SCADA hardware throughout the service areas in alignment with CRD's SCADA Master Plan and operational prioritization.	$ 1,000,000	E	Debt	$ 200,000	$ 60,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 360,000
24-04	Replacement	SPWWTP PLC Replacement	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.	$ 500,000	E	Debt	$ 150,000	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
26-02	Study	Wastewater Treatment Plant Model Development	Initial assessment and plant modelling exercise to help assess future plant optimization.	$ 150,000	E	Res	$ 25,000	$ 75,000	$ 50,000	$ -	$ -	$ -	$ 125,000
26-03	Renewal	Decarbonization Improvements at SPWWTP	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.	$ 1,200,000	E	Res	$ 20,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
26-03	Renewal	Decarbonization Improvements at SPWWTP			E	Grant			$ 500,000	$ 580,000	$ -	$ -	$ 1,080,000
27-07	Renewal	Gravity Belt Thickener (GBT) - Replacement or Refurbishment	Condition assessment and refurbishment of GBT. Estimate may be further refined in future budgets based on results of condition assessments and WWTP model development.	$ 250,000	E	Debt	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
27-08	Renewal	Dry Chemical Feed System (Polymer) Replacement	The dry polymer chemical feed system is at the end of its service life. Components are aging, less reliable, and require more maintenance. Replacing the system will improve reliability, dose accuracy, and efficiency.	$ 250,000	E	Debt	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
27-12	New	Enterprise Data Historian Management System	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.	$ 100,000	E	Debt	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
GENERAL													
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	$ 350,000	E	Res	$ 340,000	$ 340,000	$ -	$ -	$ -	$ -	$ 340,000
24-06	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	$ 240,000	E	ERF	$ 60,000	$ 60,000	$ 180,000	$ -	$ -	$ -	$ 240,000
26-04	Study	Wastewater Strategic Planning	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning	$ 50,000	S	Res	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
27-05	Replacement	Asset Capital Improvement/Replacement Program	Ongoing program to efficiently address multiple, small to mid-scale capital improvements to the Saanich Peninsula Wastewater system.	$ 1,150,000	S	Res		$ 250,000	$ 500,000	$ 250,000	$ 250,000	$ 250,000	$ 1,500,000
27-09	Study	Inflow and Infiltration (I&I) Monitoring and Management Plan Update	Flow monitoring and I&I analysis to support updates to the Saanich Peninsula Wastewater I&I Management Plan and input into LWMP.	$ 200,000	S	Res	$ -	$ 150,000	$ 50,000	$ -	$ -	$ -	$ 200,000
27-10	Study	Liquid Waste Management Plan Update	Project budget to carry out LWMP update in alignment with Core Area.	$ 700,000	S	Debt		$ 200,000	$ 300,000	$ 200,000	$ -	$ -	$ 700,000
27-11	Study	Asset Management Plan Update	The Asset Management Plan is recommended to be updated at a maximum interval of five years. The last plan was initiated in 2021 and finalized in 2022.	$ 290,000	S	Res		$ 250,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 290,000
ANNUAL PROVISIONAL													
18-10	Replacement	Equipment Replacement - Annual Provisional	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.	$ 1,300,000	S	ERF	$ -	$ 200,000	$ 250,000	$ 250,000	$ 275,000	$ 275,000	$ 1,250,000
27-06	Renewal	Safety & Security Upgrades	Annual Provisional Account for upgrades to the Saanich Peninsula Wastewater Treatment and Conveyance infrastructure to improve worker health and safety.	$ 525,000	E	Res		$ 125,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 525,000
GRAVITY SEWERS & MANHOLES													
20-04	Renewal	Saanich Peninsula Sewers, Manholes and Chamber Repairs & Upgrades	Based upon inspections, high priority repairs and relining will start on Boundary Grit Chamber and priority MH's.	$ 1,625,000	S	Debt	$ 250,000	$ 1,450,000	$ -	$ -	$ -	$ -	$ 1,450,000
27-02	Renewal	Trunk Sewer Relining - Ph2	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.	$ 1,450,000	S	Grant		$ -	$ -	$ -	$ -	$ 1,450,000	$ 1,450,000
27-02	Renewal	Trunk Sewer Relining - Ph2		$ 750,000	S	Res		$ -	$ -	$ 50,000	$ 700,000	$ -	$ 750,000

Service #: 3.718

Service Name: Saanich Peninsula Wastewater

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
oject Numl	apital Expenditure Typ	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	Year Totalauto-popula
27-03	Study	Manhole, Chamber and Gravity Sewer Inspection	SPWW sewers should inspected on a 5-basis. The next 5-year inspection is planned for 2027. Inspection to include MHs, chambers and gravity piping.	$ 250,000	S	Res		$ 100,000	$ 75,000	$ 75,000	$ -	$ -	$ 250,000
PRESSURE PIPES & APPERTUNANCES													
DEVELOPMENT COST CHARGE (DCC) PROJECTS													
23-01	Renewal	DCC Program - 5-year Update	5-year update of the DCC program.	$ 75,000	S	Res	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
			Grand Total	**$ 20,855,000**			**$ 2,180,000**	**$ 5,365,000**	**$ 2,590,000**	**$ 3,090,000**	**$ 2,910,000**	**$ 2,850,000**	**$ 16,805,000**

Service:	3.718	Saanich Peninsula Wastewater

Project Number	26-01	Capital Project Title	WWTP Corrosion and Air Management Improvements Program	Capital Project Description	Program level budget to address and mitigate degradation from foul air at the Saanich Peninsula Wastewater Treatment Plant.
Project Rationale	This program establishes a dedicated budget to proactively mitigate foul air–related degradation at the Saanich Peninsula Wastewater Treatment Plant. Addressing these impacts in a coordinated manner will improve asset longevity, operational reliability, and long-term cost efficiency. Works planned in 2026-2029 include concrete repairs due to H2S corrosion and odour control improvements.				

Project Number	24-02	Capital Project Title	Standby Power Assessment and Replacement	Capital Project Description	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.
Project Rationale	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment then upgrading to a new genset that can provide standby power to the whole treatment plant. The WWPT only has one electrical supply, and the standby generator back-up power supply configuration is not designed to provide power to the whole facility. This leaves systems without power during power outages. This project is to assess then upgrade the standby power system to provide full power to the facility over an extended power outage situation so no critical process are interrupted.				

Project Number	24-03	Capital Project Title	SCADA Equipment Replacement Program	Capital Project Description	Ongoing program to address the maturation of SCADA hardware throughout the service areas in alignment with CRD's SCADA Master Plan and operational prioritization.
Project Rationale	Project to review and address the maturation of SCADA hardware throughout the service areas.				

Project Number	24-04	Capital Project Title	SPWWTP PLC Replacement	Capital Project Description	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.
Project Rationale	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and all support will be terminated in 2026.				

Project Number	26-02	Capital Project Title	Wastewater Treatment Plant Model Development	Capital Project Description	Initial assessment and plant modelling exercise to help assess future plant optimization.
Project Rationale	Model development will better help to fine tune processes and better analyze and optimize current and future operations. It will idenitify critical work including but not limited to upgrades to the Gravity Belt Thickener (GBT), plant aeration and process pumps.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	26-03	**Capital Project Title**	Decarbonization Improvements at SPWWTP	**Capital Project Description**	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.
Project Rationale	Saanich Peninsula WWTP is within the top 5 GHG emitters in the CRD portfolio. Supported by the Government of Canada and Province of BC through the CleanBC Custom Program, a low carbon electrification report was carried out by Prism Engineering in 2024 which recommends improvements that will reduce reliance on natural gas, including a water source heat pump and domestic hot water pre-heating				

Project Number	27-07	**Capital Project Title**	Gravity Belt Thickener (GBT) - Replacement or Refurbishment	**Capital Project Description**	Condition assessment and refurbishment of GBT. Estimate may be further refined in future budgets based on results of condition assessments and WWTP model development.
Project Rationale	The Gravity Belt Thickener (GBT) is a critical piece of equipment, with no redundancy, is over 20 years old and nearing the end of its expected lifecycle. Operations and Maintenance have identified issues with the GBT, specifically with the rollers and bearings. Engineering have confirmed assessment is needed. Confirmed that a Plant Modelling (project 26-02) is needed before committing to high cost capital replacement of GBT when it is not known if the components are better to be replaced/refurbished or upgraded. WWTP model to be completed in 2026 and early 2027, informing work on GBT in 2027 to be completed under project 27-07.				

Project Number	27-08	**Capital Project Title**	Dry Chemical Feed System (Polymer) Replacement	**Capital Project Description**	The dry polymer chemical feed system is at the end of its service life. Components are aging, less reliable, and require more maintenance. Replacing the system will improve reliability, dose accuracy, and efficiency.
Project Rationale	The dry polymer chemical feed system is at the end of its service life. Components are aging, less reliable, and require more maintenance. Replacing the system will improve reliability, dose accuracy, and efficiency. It is a "like for like" change despite technology being likely aged out. Process Enginering team to support the design and capital delivery team to carry out the construction. There is no redundancy for this critical chemical system and operations and maintenance team have already dealt with some failures of this system.				

Project Number	27-12	**Capital Project Title**	Enterprise Data Historian Management System	**Capital Project Description**	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.
Project Rationale	A data historian is required to store large amounts of data that is required for compliance reporting to regulators, operational performance reports, cost allocation, and engineering analysis.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	22-02	**Capital Project Title**	Microwave Radio Upgrades	**Capital Project Description**	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.				

Project Number	24-06	**Capital Project Title**	IT Core Infrastructure Replacement	**Capital Project Description**	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	Project for IT Core Infrastructure Replacement associated with SPWWS. Program to be managed by IT.				

Project Number	26-04	**Capital Project Title**	Wastewater Strategic Planning	**Capital Project Description**	Create a strategic plan for wastewater within the CRD to guide decision making and long--term planning
Project Rationale	Create a strategic plan for wastewater within the CRD to guide decision making and long-term planning				

Project Number	27-09	**Capital Project Title**	Inflow and Infiltration (I&I) Monitoring and Management Plan Update	**Capital Project Description**	Flow monitoring and I&I analysis to support updates to the Saanich Peninsula Wastewater I&I Management Plan and input into LWMP.
Project Rationale	The last I&I Management Plan update was provided to SPWWC in July 2024 and recommended to be updated every 5 years. Flow monitoring, I&I analysis and updating the I&I Monitoring Plan should be prioritized sooner to allow data and results to be inform the upcoming LWMP update (27-10).				

Project Number	27-10	**Capital Project Title**	Liquid Waste Management Plan Update	**Capital Project Description**	Project budget to carry out LWMP update in alignment with Core Area.
Project Rationale	Update LWMP in alignment with the Core Area LWMP update. The Saanich Peninsula LWMP has not been updated since 2009 and is due for a comprehensive review and updating the Saanich Peninsula LWMP is an initiative included in the CRD 2023-2026 Corporate Plan. . Input will be required from technical experts, local governments, First Nations, and the general public as part of a process that is expected to take a minimum of three years. While the process can likely wait until the completion of both regional and municipal planning processes, interim discussions can be had in the meantime to support the regional Strategic Plan, and address known technical challenges as well as First Nations concerns. The delivery of master plans, capital plans, and operational plans for wastewater treatment and conveyance to service current and future population, and address infrastructure deficiencies are also initiatives in the Corporate Plan.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	27-11	Capital Project Title	Asset Management Plan Update	Capital Project Description	The Asset Management Plan is recommended to be updated at a maximum interval of five years. The last plan was initiated in 2021 and finalized in 2022.
Project Rationale	By updating the Asset Managemnt Plan (AMP) on a regular basis, the CRD can confirm whether the recommendations from the previous AMP have been implemented, in which direction the overall SPWWS asset condition is trending, and whether the CRD is exposed to undue risks due to poor asset condition and/or inadequate maintenance practices. To better refine the timing of asset replacement, it is recommended that condition assessments are completed on a regular basis. Informal condition assessments will be completed routinely however, it was recommended that a formal condition assessment be completed in tandem with the AMP update at a maximum interval of five years.				

Project Number	27-05	Capital Project Title	Asset Capital Improvement/Replacement Program	Capital Project Description	Ongoing program to efficiently address multiple, small to mid-scale capital improvements to the Saanich Peninsula Wastewater system.
Project Rationale	Priority work within this program may include replacing Aerator VFDs, Primary Clarifier scum valves and piping, and RAS Pump Discharge Isolation Valve. Additional small to mid scale improvements will be identified from operational inspections, plant model study (#26-02), asset management plan update and risk register items.				

Project Number	18-10	Capital Project Title	Equipment Replacement - Annual Provisional	Capital Project Description	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.
Project Rationale	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.				

Project Number	27-06	Capital Project Title	Safety & Security Upgrades	Capital Project Description	Annual Provisional Account for upgrades to the Saanich Peninsula Wastewater Treatment and Conveyance infrastructure to improve worker health and safety.
Project Rationale	Dollar values are representative of a similar percent of total budget for safety improvements as per CAWTP. This equates to approximately 3.5% but is higher on the front end to address currently known and defined issues. Known site safety work to complete in 2027 include WSBC regulated emergency safety showers, access to secondary clarifiers and SCADA server relocation.				

Project Number	20-04	Capital Project Title	Saanich Peninsula Sewers, Manholes and Chamber Repairs & Upgrades	Capital Project Description	Based upon inspections, high priority repairs and relining will start on Boundary Grit Chamber and priority MH's.
Project Rationale	Based upon inspections, high priority repairs and relining will start on Boundary Grit Chamber and priority Manholes.				

Service:	3.718	Saanich Peninsula Wastewater

Project Number	27-02	**Capital Project Title**	Trunk Sewer Relining - Ph2	**Capital Project Description**	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.
Project Rationale	The trunk sewer mains were inspected in 2018-2019 resulting in approximately 800 m of 500 mm diameter asbestos cement sewer pipe requiring relining to maintain integrity. Funds are required to retain a contractor to conduct the pipe relining starting where Phase 1 left off.				

Project Number	27-03	**Capital Project Title**	Manhole, Chamber and Gravity Sewer Inspection	**Capital Project Description**	SPWW sewers should inspected on a 5-basis. The next 5-year inspection is planned for 2027. Inspection to include MHs, chambers and gravity piping.
Project Rationale	Inspection program for pipe condition of SPWW sewers. Includes gravity sewer, manholes and chambers. First year (2027) has added costs to establish the phasing of the program and create the plan for 5 year cycle. Subsequent years are carrying out the inspections.				

Project Number	23-01	**Capital Project Title**	DCC Program - 5-year Update	**Capital Project Description**	5-year update of the DCC program.
Project Rationale	Update to DCC will better align Developer Cost Charges with upgrades to the system required for growth.				

Summary Schedule
2027 - 2031 Financial Plan

Asset Profile

Saanich Peninsula Wastewater Assets

Construction of the Saanich Peninsula Wastewater Treatment Plant (SPWWTP) was completed in January 2000 to provide wastewater service for Central Saanich, North Saanich and Sidney, as well as the local First Nations, Victoria Airport Authority, and the Institute of Ocean Sciences Centre. Annually, the SPWWTP produces on average 3,600 tonnes of sludge which is currently hauled being treated at the Residuals Treatment Facility at Hartland. The SPWWTP heat recovery system was commissioned in February 2011 and has supplied treatment plant effluent waste heat to the Panorama Recreation Center for heating its swimming pools since then. Assets in the Saanich Peninsula Wastewater System include land, the SPWWTP and a secondary treatment plant, three pumping stations, thermal recovery and other buildings, 14 kilometres of collections and conveyance (gravity & pressure) mains, and a marine outfalls.

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Funds	2,516,580	2,007,580	1,767,300	1,919,750	1,507,950	1,807,110
Equipment Replacement Fund	987,696	1,006,696	800,076	777,924	735,328	697,381
Operating Reserve Fund	1,677,163	1,608,833	1,684,553	1,570,583	1,611,933	1,618,603
Total	**5,181,439**	**4,623,109**	**4,251,929**	**4,268,257**	**3,855,211**	**4,123,094**

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule - SPWWTP

Capital Reserve Fund SPWWTP - DCC Portion and Capital Reserve Portion

Bylaw 2760 established a Reserve Fund for the Saanich Peninsula Wastewater System. There are two portions in the Reserve Fund: Development Cost Charges is deposited in the DCC portion and expenditures are restricted. Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.

DCC Portion

Fund: 1012	Estimated	Budget				
Fund Center: 101356	2026	2027	2028	2029	2030	2031
Beginning Balance	302,896	462,896	512,896	612,896	712,896	812,896
Planned Capital Expenditure (Based on Capital Plan)	-	-		-	-	-
Transfer OUT - To Capital Reserve		(50,000)				
Fund Return						
Transfer IN - DCC Funding	150,000	100,000	100,000	100,000	100,000	100,000
Interest Income	10,000	-	-	-	-	-
Ending Balance $	**462,896**	**512,896**	**612,896**	**712,896**	**812,896**	**912,896**

Assumptions/Background:

Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.
Approved capital expenditures to be funded by DCC to be determined, as under review.

Capital Reserve Portion

Fund: 1012	Estimated	Budget				
Fund Center: 102022	2026	2027	2028	2029	2030	2031
Beginning Balance	2,668,445	2,053,684	1,494,684	1,154,404	1,206,854	695,054
Capital Expenditure	(1,120,000)	(995,000)	(785,000)	(485,000)	(1,060,000)	(360,000)
Return Capital Fund						
Transfer from Ops Budget	396,650	436,000	444,720	537,450	548,200	559,160
Planned transfer from DCC Funds			-	-	-	-
Surplus	83,589					
Interest Income*	25,000	-	-	-	-	-
Ending Balance $	**2,053,684**	**1,494,684**	**1,154,404**	**1,206,854**	**695,054**	**894,214**

Saanich Peninsula Commission approved that operating surpluses be transferred to capital reserve fund each year, starting with 2009 budget.

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

Total both funds	2,516,580	2,007,580	1,767,300	1,919,750	1,507,950	1,807,110

ERF Reserve Fund Schedule SPWWTP

ERF: SPWWTP ERF or PERS Fund for Equipment

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the NWT System. Also called PERS (Priority Equipment Replacement). Example motors, pumps… There are 2 PERS, Trunks and Treatment Plant; and 1 ERF for SPWWTP Lab Equipment

Equipment Replacement Fund- SPWWTP
Fund: 1022
Fund Center: 101700

	Estimated	Budget				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	1,880,196	987,696	1,006,696	800,076	777,924	735,328
Purchased	(1,120,000)	(200,000)	(430,000)	(250,000)	(275,000)	(275,000)
Fund Return						
Transfer IN (from Ops Budget)	212,500	219,000	223,380	227,848	232,405	237,053
Interest Income*	15,000					
Ending Balance $	**987,696**	**1,006,696**	**800,076**	**777,924**	**735,328**	**697,381**

The ERF funds the replacement or repair of equipment with a service life of 15 years or less. In the past the ERF has also been referred to as a Priority Equipment Replacement Strategy (PERS). There are three individual ERF funds; Wastewater Treatment Plant (E00561), Trunk Sewers (E00562) and Saanich Peninsula Laboratory Equipment (E00586)

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

Profile

Saanich Peninsula Wastewater

Starting in 2003, maintenance reserve accounts were established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expense and to and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance. The maintenance activities are the replacement and disposal of the odour control carbon at the treatment plant approximately every 2 years, replacement and disposal of the odour control carbon at Keating Pump Station every 5 years, the regulatory inspection of the Bazan Bay marine outfall every 5 years and the cleaning and rebuild of the District Energy Sharing System heat exchanger every 5-8 years.

Operating Reserve Schedule

Operating Reserve Schedule	Estimated	Budget				
Fund: 1500 Fund Center: 105204	2026	2027	2028	2029	2030	2031
Beginning Balance	1,572,304	1,677,163	1,608,833	1,684,553	1,570,583	1,611,933
Transfer In						
Planned Purchase	(35,000)	(145,000)	-	(200,000)	(55,000)	(100,000)
Surplus						
Transfer from Ops Budget	75,200	76,670	75,720	86,030	96,350	106,670
Interest Income*	64,659	-	-	-	-	-
Ending Balance $	**1,677,163**	**1,608,833**	**1,684,553**	**1,570,583**	**1,611,933**	**1,618,603**

Assumptions/Background:

Maintenance Reserve Account: Outfall Inspection, Odour Control Carbon Replacement, Heat Recovery Exchange System Cleaning

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Electoral Areas

COMMITTEE OF THE WHOLE

September 2026

COMMITTEE OF THE WHOLE
September 23, 2026
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Electoral Areas

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CAPITAL REGIONAL DISTRICT

2027 BUDGET

GM - Electoral Area Services

COMMITTEE OF THE WHOLE

September 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

All municipalities and electoral areas

MAXIMUM LEVY:

N/A

FUNDING:

Requisition and Internal Recoveries

Change in Budget 2026 to 2027
Service: 1.029 GM - Electoral Area Services

	Total Expenditure	Comments
2026 Budget	**457,686**	
Change in Wages & Benefits:		
General wages & benefits change	13,578	Inclusive of estimated collective agreement changes
Total Change in Wages & Benefits	13,578	
Other Changes:		
Standard Overhead Allocation	20,769	Increase in 2026 operating costs
Building Occupancy	9,187	
Human Resources Allocation	7,532	Increase in 2026 wages & benefits budget
Other	190	
Total Other Changes	37,678	
2027 Budget	**508,942**	
Summary of % Expense Change		
Salaries and wages	*3.0%*	
OH & Building Occupancy allocations	*6.5%*	
Balance of change	*1.7%*	
% expense increase from 2026:	*11.2%*	
% Requisition increase from 2026 (if applicable):	*11.2%*	*Requisition funding is (30)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $3,500 (0.8%) due to lower salary costs. This variance will be transferred to the Equipment Replacement Fund which has an expected year end balance of $0 before this transfer.

1.029 - GM - Electoral Area 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 & Wages	412,595	408,500	426,173	-	-	426,173	450,284	467,053	476,012	485,151
Contract for Services	3,570	1,950	3,570	-	-	3,570	3,640	3,710	3,780	3,850
Internal Allocations	32,261	32,261	69,749	-	-	69,749	71,333	72,735	74,119	75,207
Operating Other	9,260	11,475	9,450	-	-	9,450	9,644	9,838	10,033	10,229
TOTAL OPERATING COSTS	**457,686**	**454,186**	**508,942**	**-**	**-**	**508,942**	**534,901**	**553,336**	**563,944**	**574,437**
*Percentage Increase over prior year			11.2%			11.2%	5.1%	3.4%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	3,500	-	-	-	-	1,000	1,000	1,200	1,250
TOTAL CAPITAL / RESERVES	**-**	**3,500**	**-**	**-**	**-**	**-**	**1,000**	**1,000**	**1,200**	**1,250**
TOTAL COSTS	**457,686**	**457,686**	**508,942**	**-**	**-**	**508,942**	**535,901**	**554,336**	**565,144**	**575,687**
*Percentage Increase over prior year			11.2%			11.2%	5.3%	3.4%	1.9%	1.9%
FUNDING SOURCES (REVENUE)										
Internal Recoveries	(320,380)	(320,380)	(356,259)	-	-	(356,259)	(374,431)	(388,035)	(395,601)	(402,981)
TOTAL REVENUES	**(320,380)**	**(320,380)**	**(356,259)**	**-**	**-**	**(356,259)**	**(374,431)**	**(388,035)**	**(395,601)**	**(402,981)**
NET COSTS	**137,306**	**137,306**	**152,683**	**-**	**-**	**152,683**	**161,470**	**166,301**	**169,543**	**172,706**
*Percentage increase over prior year Net Costs			11.2%			11.2%	5.8%	3.0%	1.9%	1.9%
AUTHORIZED POSITIONS: Salaried	2.0		2.0			2.0	2.0	2.0	2.0	2.0

GM - Electoral Area Services
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	-	-	1,000	2,000	3,200	4,450
Total	**-**	**-**	**1,000**	**2,000**	**3,200**	**4,450**

Reserve Schedule

Reserve Fund: 1.029 - GM - Electoral Area Services - Equipment Replacement Fund

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102328	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	1,000	2,000	3,200
Transfer from Ops Budget		-	-	1,000	1,000	1,200	1,250
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		-	-	1,000	2,000	3,200	4,450

Assumptions/Backgrounds:

2027 Operating and Capital Early Approvals

Purpose: To summarize the budget items that require implementation before final budget approval, as outlined in the updated service plans.

Service Area	Budget Item Description	IBC	Operating Budget*	Capital Budget	Funding Source
Regional & Sub-Regional Services					
Corporate Services					
1.014B	Consultant for Enterprise Risk Management Program	2027 IBC 13b-1.1: Enterprise Risk Management Program Consultant	200,000		Operating Reserve Fund
1.014B	Consultant support on the M365 SharePoint online transition program	2027 IBC 13a-3.1: M365 SharePoint Online Transition	140,000		Operating Reserve Fund
Arts Facilities					
1.296	New performing arts facilities expenses for the newly established service		2,678,614		Requisition/Grant in lieu
Regional Goose Management					
1.312	Regional Goose Management Service		345,841		Requisition/Grant in lieu/Operating Reserve Fund
Regional Transportation Service					
1.329	Origin and Destination Study	2027 IBC - 4d-1.1: OD Study 2027	610,000		Operating Reserve Fund
Regional Growth Strategy					
1.330	Regional Growth Strategy Update	2027 IBC - 8a-2.2: Regional Growth Strategy Update	310,000		Operating Reserve Fund
Panorama Recreation					
1.44X	Replace Pool Tile			200,000	Capital Reserve Fund
1.44X	Exterior Stairs			150,000	Capital Reserve Fund
Environmental Resource Management					
1.521	SW Management Planning Costs		250,000		Fee For Service
1.521	SW Community Support Program Development		225,000		Fee For Service
1.521	SW EA Recycling Programs		90,000		Fee For Service
1.521	Replacing of Small Equipment			350,000	Equipment Replacement Fund
1.521	Gas & Leachate Collection			1,000,000	Capital Reserve
1.521	Aggregate Production for Internal Use			1,250,000	Capital Reserve
1.521	Progressive Closure of External Faces			4,700,000	Capital Reserve
1.521	Sedimentation Pond Relining			1,000,000	Capital Reserve
1.521	Recycling Area Upgrades			500,000	Capital Funds on Hand
1.521	Cell 5&6 Gravity Retaining Wall Construction			2,500,000	Debt/Capital Funds on Hand
1.521	Hartland Amenity Project			400,000	Capital Funds on Hand
1.521	Cell 5 Liner Construction			3,500,000	Debt/Capital Funds on Hand
1.521	Relocation of N. Toe Road Sedimentation Pond			500,000	Capital Funds on Hand
1.521	North & East Fence Replacement			250,000	Capital Reserve
1.521	North End Wheel Wash			750,000	Capital Reserve
1.521	Cell 4, 5A & 5B Construction Field QA/QC			250,000	Debt
1.521	RNG Optimization Project			500,000	Capital Funds on Hand
1.521	Hartland North Electrical			400,000	Capital Funds on Hand
1.521	Hartland 5 year DOCP update			100,000	Capital Funds on Hand
1.521	RTF Biogas Tie-In to RNG			800,000	Capital Funds on Hand
1.521	Existing Utilities - Relocate for Cell 5			1,150,000	Debt/Capital Funds on Hand
1.521	Landfill Gas Wellfield Optimization			180,000	Debt
1.521	Hartland 2100 Planning/Consultation/Permitting			500,000	Capital Funds on Hand
1.521	Hartland Hydro Pole & Electrical Replacement			175,000	Capital Reserve
1.521	Learning Center Stair/Landing Replacement			125,000	Capital Reserve
Regional Water Service					
2.670	Supply Main No. 3 Storage & Twinning Assessment & Upgrades (27-01)			500,000	Capital Funds on Hand
Saanich Peninsula Wastewater					
3.718	Saanich Peninsula Sewers, Manholes and Chamber Repairs & Upgrade			1,450,000	Debt

2027 Operating and Capital Early Approvals

Service Area	IBC	Budget Item Description	Operating Budget*	Capital Budget	Funding Source
	3.718	WWTP Corrosion and Air Management Improvements Program		900,000	Debt
LWMP - Peninsula					
	3.720	Review of Liquid Waste Management Plan	117,984		Operating Reserve Fund
LWMP - Core and West Shore					
	3.750	Review of Liquid Waste Management Plan	385,840		Requisition/Operating Reserve Fund
Core Area Wastewater Treatment Program					
	3.798C	Core Area Sewers, Manholes and Chamber Repairs & Upgrades		2,850,000	Debt
Local Services & Electoral Areas					
SSI Admin Expenditures					
	1.111	One-time Auxiliary wages supporting project delivery	24,120		Requisition/Internal Recovery
	1.111	Ongoing Auxiliary wages admin support	18,854		Requisition
SGI Harbours					
	1.235	Asset Management Study		10,000	Capital Reserve Fund
SSI Arts					
	1.299	One-time contribution to Art Centre Society and the Gulf Island Community Arts	37,150		Requisition
SSI Parks & Rec					
	1.45X	HydroField Operating Costs	19,700		Requisition/Field Rental
	1.45X	Auxiliary for Salt Spring Island Multispace (SIMS) Facility Maintenance to support growing rental/program volume	10,026		Requisition/Rental Revenue
	1.45X	Auxiliary SIMS Booking Clerk to support field/Park use and facility bookings	14,895		Requisition/Parks Permit Revenue
	1.45X	Synthetic Ice Rink		205,000	Grants/Capital Reserve Fund
	1.45X	SIMS Roof Safety Rail & Ladder		30,000	Capital Reserve Fund
EA Utility Operations					
	1.580	Vehicle Purchase	93,000		Operating Reserve Fund
Highland/Fernwood Water					
	2.621	Fernwood PS Hazard Assess and Demolition		60,000	Capital Reserve Fund
	2.621	Hydraulic System Model		50,000	Capital Reserve Fund
	2.621	Backwash Tank		25,000	Capital Reserve Fund
	2.621	SCADA Construction		160,000	Capital Reserve Fund/Capital on Hand
	2.621	Middle Reservoir-Design		40,000	Capital Reserve Fund/Capital on Hand
Magic Lake Estates Water					
	2.630	Safety Improvements		60,000	Capital Reserve Fund
	2.630	Captains Tank Replacement		100,000	Capital Reserve Fund
	2.630	Asset Management Study		20,000	Capital Reserve Fund
Lyall Harbour Water					
	2.640	Safety Improvements		20,000	Capital Reserve Fund
Skana Water					
	2.642	Safety Improvements		20,000	Capital Reserve Fund
Port Renfrew Water					
	2.650	Tank Condition Assessment		25,000	Capital Reserve Fund
	2.650	Water Tank Fencing		25,000	Grants/Capital Reserve Fund
	2.650	Asset Management Study		10,000	Capital Reserve Fund
Sticks Allison Water					

2027 Operating and Capital Early Approvals

Service Area	Budget Item Description	IBC	Operating Budget*	Capital Budget	Funding Source
	2.665 Safety Improvements			20,000	Capital Reserve Fund
Surfside Water					
	2.667 Safety Improvements			20,000	Capital Reserve Fund
Wilderness Mountain Water					
	2.691 Asset Management Study			10,000	Capital Reserve Fund
Ganges Sewer					
	3.810 100% Surcharged Lines			502,225	Grants/Capital Reserve Fund
	3.810 WWTP Replacement of Electrical & Instrumentation			450,000	Capital on Hand
	3.810 UF Membrane Replacement			500,000	Equipment Replacement Fund/Grants
	3.810 Kings Lane Sewer Extension			305,000	Capital on Hand/Capital Reserve Fund
Maliview Sewer					
	3.820 WWTP Upgrade			600,000	Debt/Grants/Capital Reserve Fund
Magic Lake Estates Sewer					
	3.830 Chemical pH Adjustment			160,000	Capital Reserve Fund
Port Renfrew Sewer					
	3.850 Asset Management Study			10,000	Capital Reserve Fund
*** Incremental Operating Budget impact from 2026**			**$ 5,571,024**	**$ 30,367,225**	

Service Budgets Highlights							
+/- 2.1% and $50,000							
Service #	Service Name	Gross Expenditures 2027	Gross Expenditures 2026	$ Change	% Change	Funding Sources*	Budget Package Reference
Regional & Sub-Regional Services							
1.011	**Board Expenditures**	**1,580,275**	**1,462,680**	**117,595**	**8.0%**	**Req, Rsv, Other**	**Appendix E, Part A, PDF pg 39, Print pg 11**
Increased Director's remuneration; slightly offset by a reduction in Board orientation expenses from 2026.							
1.014	**CAO & Executive Office**	**1,686,144**	**1,635,688**	**50,456**	**3.1%**	**Req, Rsv**	**Appendix E, Part A, PDF pg 4, Print pg 3**
Increased wages & benefits from the new collective agreement and position changes; higher contract for services for an Organizational Capacity Allocation review; offset from a reduction in one-time costs in 2026, and lower allocations.							
1.016	**Human Resources**	**4,593,184**	**4,717,631**	**(124,447)**	**-2.6%**	**Alloc, Req, Other**	**Appendix E, Part A, PDF pg 12, Print pg 11**
Reduction in one-time 2026 initiatives and expenses; offset by increased wages & benefits from the new collective agreement.							
1.018	**Health Planning**	**682,800**	**803,589**	**(120,789)**	**-15.0%**	**Alloc**	**Appendix E, Part C, PDF pg 28, Print pg 26**
Reduced wages and benefits from a term position ending in 2026; partially offset from a reduction in operating and other costs.							
1.025	**Corporate Emergency**	**783,495**	**653,895**	**129,600**	**19.8%**	**Req, Alloc, Rsv, Other**	**Appendix E, Part C, PDF pg 40, Print pg 38**
Increased one-time software licenses; additional contracts for services costs related to First Nation engagement and support; increased wages & benefits from the new collective agreement; and increased Standard Overhead and Building Occupancy allocations.							
1.027	**First Nations Relations**	**2,172,458**	**2,100,783**	**71,675**	**3.4%**	**Req, Rsv, Alloc**	**Appendix E, Part A, PDF pg 47, Print pg 19**
Increased wages & benefits from the new collective agreement and position changes, annualization of an 2026 position, addition of a new 1.0 FTE Regional Parks Liaison (Q3 implementation); partially offset from a reduction in one-time initiatives from 2026.							
1.029	**Electoral Areas**	**508,942**	**457,686**	**51,256**	**11.2%**	**Alloc, Req**	**Appendix E, Part C, PDF pg 314, Print pg 3**
Increased wages & benefits from the new collective agreement, and additional Standard Overhead and Human Resource allocations.							
1.101	**G.I.S.**	**649,875**	**700,341**	**(50,466)**	**-7.2%**	**Alloc, Req, Other**	**Appendix E, Part A, PDF pg 148, Print pg 24**
Reduced data processing costs, with Infotech subscription reallocated to service 1.022 Information Technology.							
1.105	**Facility Management**	**2,420,374**	**2,073,623**	**346,751**	**16.7%**	**Alloc, Req, Other**	**Appendix E, Part A, PDF pg 71, Print pg 43**
Increased wages & benefits from the new collective agreement and position changes; additional 1.5 FTE positions for Facilities Maintenance support (Q3 implementation); additional management overhead; increased transfer to Equipment Replacement Fund; partially offset a reduction in Building Occupancy costs.							
1.106	**CRD HQ Building**	**3,061,405**	**2,745,339**	**316,066**	**11.5%**	**Alloc, Other, Rsv**	**Appendix E, Part A, PDF pg 82, Print pg 54**
Rising operating costs associated with the aging building.							
1.112	**Regional Grant in Aid**	**678,357**	**1,765,351**	**(1,086,994)**	**-61.6%**	**Surplus, Other**	**Appendix E, Part A, PDF pg 135, Print pg 11**
Reduction from a one-time grant payment in 2026 to the Island Corridor Foundation for the Reconciliation Corridor Initiative Grant Agreement.							
1.118	**Corporate Communications & Engagement**	**3,190,336**	**3,124,010**	**66,326**	**2.1%**	**Other, Alloc, Req, Rsv**	**Appendix E, Part A, PDF pg 21, Print pg 20**
Increased wages & benefits from the new collective agreement; additional Human Resource allocation; partially offset by a reduction in one-time 2026 contract for services.							
1.131	**West Shore RCMP Detachment Expansion - Debt**	**5,304,543**	**771,061**	**4,533,482**	**588.0%**	**Req**	**Appendix E, Part A, PDF pg 197, Print pg 73**
Debt servicing costs; MFA Debt Reserve Fund contribution; deficit carried forward from 2026.							
1.224	**Community Health**	**439,477**	**646,895**	**(207,418)**	**-32.1%**	**Req, Other**	**Appendix E, Part C, PDF pg 35, Print pg 33**
Reduced contract for services from the cessation of the Aboriginal Coalition to End Homelessness initiative; and one-time 2026 grant funded initiatives.							
1.280	**Regional Parks**	**21,789,076**	**21,147,786**	**791,290**	**3.7%**	**Req, Alloc, Other, Fees, Surplus, Rsv**	**Appendix E, Part B, PDF pg 50, Print pg 49**
Increased wages & benefits from the new collective agreement and auxiliary roles, 2.0 FTE new Park Maintenance Workers (Q3 implementation); increased debt servicing costs for the Trail Widening Project and Land Acquisition (allocated to the Regional Transportation service); First Nations Liaison support; partially offset due to a one-time decrease in capital reserve transfers.							

* Alloc = Allocation, Rsv = Reserve, Req = Requisition

Change in CRD Service Budgets

+/- 2.1% and $50,000

Service #	Service Name	Gross Expenditures 2027	Gross Expenditures 2026	$ Change	% Change	Funding Sources*	Budget Package Reference
1.297	Arts Grants	3,481,114	3,375,641	105,473	3.1%	Req, Other, Rsv, Alloc	Appendix E, Part A, PDF pg 61, Print pg 185
Increased grants due to inflationary growth; and increased wages and benefits from the new collective agreement.							
1.29X	Arts Facilities	2,678,614	1,378,593	1,300,021	94.3%	Req, Other	Appendix E, Part A, PDF pg 161, Print pg 37
Introduction of new service. Net increases over and above the Royal & McPherson services from 2026 include: Addition of the Charlie White Theatre; increased rental grants and planning grants; one-time repayment of feasibility study costs; annualization of the 1.0 FTE Program Coordinator; and associated allocations.							
1.309	Climate Action and Adaptation	3,212,134	2,591,861	620,273	23.9%	Req, Other, Rsv, Fees	Appendix E, Part B, PDF pg 15, Print pg 14
Increased transfer to General Capital Fund to fund 2027 Regional Electric Vehicle Charging infrastructure requirements; additional labour allocation expenses; increased software licence expenses; increased education materials costs; partially offset by decreased legal and contract for services expense.							
1.310	Land Banking & Housing	5,675,212	5,250,278	424,934	8.1%	Req, Other, Alloc, Rsv, Surplus, Fees	Appendix E, Part C, PDF pg 14, Print pg 12
Increased wages & benefits from the new collective agreement and position changes; and consulting costs for feasibility analysis related to property development.							
1.311	Regional Housing Trust Fund	602,997	3,223,431	(2,620,434)	-81.3%	Req, Surplus, Other	Appendix E, Part C, PDF pg 24, Print pg 22
Reduction in one-time grants disbursed in 2026 for the Village on the Green and Verdier.							
1.313	Animal Care Services	2,243,358	2,077,586	165,772	8.0%	Other, Req, Fees, Rsv	Appendix E, Part C, PDF pg 86, Print pg 84
Increased wages & benefits from the new collective agreement; higher veterinarian costs; additional operating and supply costs; increased Equipment Replacement fund transfer; and increased outreach program costs.							
1.329	Regional Transportation	6,838,282	6,341,362	496,920	7.8%	Req, Rsv, Other, Surplus	Appendix E, Part C, PDF pg 118, Print pg 116
2027 Origin and Destination Study IBC; increased debt servicing costs; increased Regional Trail costs; additional Standard Overhead; increased wages & benefits from the new collective agreement; new 1.0 FTE Engineering Technician position (Q3 implementation); partially offset from the completion of the Corridor Planning and Consultation project and one-time 2026 feasibility costs.							
1.374	Regional Emergency Program Support	157,452	212,724	(55,272)	-26.0%	Req, Rsv, Other	Appendix E, Part C, PDF pg 47, Print pg 49
Reduction of one-time 2026 project costs; reduced wages & benefits expense from position changes.							
1.40X	SEAPARC	6,376,427	6,039,678	336,749	5.6%	Req, Fees, Other	Appendix E, Part B, PDF pg 101, Print pg 100
Increased wages & benefits from the new collective agreement, new auxiliary support and a new 0.5 FTE Marketing Program Assistant (Q3 implementation); higher operating costs; increased maintenance and repairs.							
1.44X	Panorama Rec. Center.	13,253,756	12,436,172	817,584	6.6%	Req, Fees, Other, Surplus	Appendix E, Part X, PDF pg 81, Print pg 80
Increased wages & benefits from the new collective agreement, a new 0.5 FTE Sports Program Coordinator position, a new 0.6 FTE for Licensed Childcare Program Leaders and additional auxiliary positions; increased debt servicing costs; increased transfer to reserves; higher allocations, partially offset from deferral of one-time Master Plan costs to 2028.							
1.574	Environmental Innovation	1,812,826	1,613,836	198,990	12.3%	Alloc	Appendix E, Part B, PDF pg 4, Print pg 5
New 1.0 FTE Environmental Innovation Engineer and 1.0 FTE Biosolids Coordinator (Q3 implementation); partially offset from the reduction of 0.65 FTE Senior Manager – Env Innovation; increased Environmental Protection support; increased wages from the step increases and position reclassifications; increase Standard Overhead and Human Resources allocation due to increase in 2026 Operating costs; increased contributions to the Equipment Replacement Fund and Operating Reserve Fund.							
1.576	Corporate Capital Project Delivery	6,101,769	5,915,200	186,569	3.2%	Alloc	Appendix E, Part C, PDF pg 150, Print pg 4
Additional allocations; and increased wages & benefits from the new collective agreement; partially offset from a reduction in one-time feasibility study costs.							
1.577	Wastewater Operations	14,621,593	14,314,490	307,103	2.1%	Alloc, Rsv	Appendix E, Part C, PDF pg 256, Print pg 110
Increased Equipment Replacement Fund and Operating Reserve Fund contributions associated with the Electric Vehicle mandate; increased wages & benefits from the new collective agreement and additional overtime; partially offset from a reduction in vehicle and equipment purchases.							
1.578	Env. Protection and Water Quality	10,078,541	9,792,738	285,803	2.9%	Alloc, Rsv	Appendix E, Part B, PDF pg 138, Print pg 137
Increased wages & benefits from the new collective agreement, a new 1.0 FTE Environmental Technician extension and an additional 0.3 FTE for the Goose Management Coordinator position; higher licence fees; and additional allocations; partially offset from a reduction in other costs.							
1.921	Regional CREST Contribution	2,163,484	2,105,968	57,516	2.7%	Req, Other	Appendix E, Part C, PDF pg 80, Print pg 82
Increased contribution from the 2027 CREST Agreement; slightly offset from a one-time 2025 deficit carried over in 2026.							

* Alloc = Allocation, Rsv = Reserve, Req = Requisition

Change in CRD Service Budgets							
+/- 2.1% and $50,000							
Service #	Service Name	Gross Expenditures 2027	Gross Expenditures 2026	$ Change	% Change	Funding Sources*	Budget Package Reference
2.610	Saanich Peninsula Water Supply	9,899,594	9,251,293	648,301	7.0%	Fees, Other	Appendix E, Part C, PDF pg 136, Print pg 282
Increased wholesale water purchases; increased transfers to Capital Reserve Fund and Equipment Replacement Fund; additional allocations; partially offset from rephased timing and decreased borrowing requirement for the debt for the SPW System Upgrade and Expansion.							
2.670	Regional Water Supply	51,854,383	48,804,152	3,050,231	6.2%	Fees, Other	Appendix E, Part C, PDF pg 162, Print pg 16
Increased transfer to Water Capital Fund; additional debt servicing costs; increased wages & benefits for the new collective agreement, a new 1.0 FTE Senior Project Engineer position; and conveyance fee and agricultural rate expenses.							
2.680	Juan de Fuca Water Distribution	33,441,821	31,639,954	1,801,867	5.7%	Fees, Other	Appendix E, Part C, PDF pg 196, Print pg 50
Increased wholesale water purchases expense; increased allocations for labour, the Utility Operator program, and engineering support; additional transfer to Water Capital Fund; other reserve fund contributions; and other costs; partially offset from reduced debt servicing costs.							
21.ALL	Feasibility Study Reserve Fund - All	5,830	132,367	(126,537)	-95.6%	Other, Req, Surplus	Appendix E, Part A, PDF pg 195, Print pg 71
Reduction in one-time feasibility study costs for the Regional Arts Facility Service.							
3.717	Core Area Wastewater Operations	44,901,419	41,730,543	3,170,876	7.6%	Other, Req, Alloc, Rsv	Appendix E, Part C, PDF pg 83, Print pg 229
Reinstatement of Operating and Equipment Replacement Fund Reserve transfers; Residual Treatment Facility operations, biotreatment, and disposal costs; increased labour costs, standard overhead allocation; increased equipment operating costs; higher repairs and maintenance costs; increased electricity and utility costs; partially offset by reduced cyclical material costs (carbon media).							
3.718	Saanich Peninsula Wastewater	5,877,227	5,406,370	470,857	8.7%	Other, Req, Rsv, Alloc	Appendix E, Part C, PDF pg 295, Print pg 149
One-time cyclical maintenance costs; increased labour charges; additional debt servicing costs; other operating costs; and increased reserve transfers; partially offset from a reduction in sludge disposal costs.							
3.720	Liquid Waste Management Plan (LWMP) - (Peninsula)	159,606	108,915	50,691	46.5%	Rsv, Req, Other	Appendix E, Part B, PDF pg 177, Print pg 176
Increased contract for service costs related to the LWMP review.							
3.750	LWMP - Core and West Shore	879,600	628,442	251,158	40.0%	Rsv, Req, Other, Fees	Appendix E, Part B, PDF pg 183, Print pg 182
Increased contract for services costs related to the LWMP review; partially offset from a reduction in transfers to the Capital & Operating Reserves.							
3.755	Regional Source Control	1,846,600	1,795,828	50,772	2.8%	Req, Rsv, Other, Fees, Alloc	Appendix E, Part B, PDF pg 155, Print pg 154
Increased operating costs from the Environmental Protection allocation; partially offset from a reduction in special project contributions.							
3.798C	Debt - Core Area Wastewater Treatment Program	25,340,224	23,986,524	1,353,700	5.6%	Other, Req	Appendix E, Part C, PDF pg 237, Print pg 91
Additional debt servicing costs due to conversion to long-term debt; partially offset from reduced reserve contributions.							
Local Services & Electoral Areas							The budget packages below are found in the 2027 Electoral Areas Commission (EAC) Budget
1.103	Elections	40,840	273,150	(232,310)	-85.0%	Req	EAC, Appendix A-4, PDF pg 4
Reduction from one-time 2026 EA Election costs; one-time 2026 Island Trust Election costs; and one-time 2026 Standard Overhead increase; partially offset from an additional Operating Reserve Fund transfer.							
1.110	Electoral Area Admin Exp - SGI	589,397	477,460	111,937	23.4%	Req, Rsv, Alloc, Other	EAC, Appendix D-5, PDF pg 8
Increased wages & benefits from the new collective agreement and additional auxiliary staff; additional Director's remuneration; partially offset from a reduction in one-time costs for supplemental support, allocations and leadership development.							
1.125	SGI Economic Development Commission	134,533	658,774	(524,241)	-79.6%	Req, Other	EAC, Appendix D-5, PDF pg 24
Reduction in one-time program development costs from 2026 for the Last-mile Connectivity and Economic Diversification Project.							
1.318	Building Inspection	2,387,330	2,536,013	(148,683)	-5.9%	Fees, Req, Rsv, Alloc, Other	EAC, Appendix A-4, PDF pg 14
Reduction in one-time costs from 2026 for digitizing records.							
1.352	South Galiano Fire Protection	791,416	721,839	69,577	9.6%	Req, Alloc, Other	EAC, Appendix D-5, PDF pg 68
Increased wages & benefits from the new collective agreement; additional vehicle and other costs.							

* Alloc = Allocation, Rsv = Reserve, Req = Requisition

Change in CRD Service Budgets							
+/- 2.1% and $50,000							
Service #	Service Name	Gross Expenditures 2027	Gross Expenditures 2026	$ Change	% Change	Funding Sources*	Budget Package Reference
1.353	Otter Point Fire Protection	830,330	772,038	58,292	7.6%	Req, Other	EAC, Appendix D-5, PDF pg 66
Increased wages & benefits from the new collective agreement and honorariums; partially offset from a reduction in contract for services, to be performed in-house.							
1.356	Pender Fire Protection	1,522,395	1,579,313	(56,918)	-3.6%	Req, Other	EAC, Appendix D-5, PDF pg 79
Reduction due to the repayment of debt for a fire truck purchase; partially offset from increased contributions to the Pender Islands' Fire Protection Society and additional Standard Overhead costs.							
1.359	North Galiano Fire Protection	442,097	365,061	77,036	21.1%	Req, Other	EAC, Appendix D-5, PDF pg 92
Increased wages & benefits from the new collective agreement and honorariums; additional labour allocation costs; and increased building maintenance costs.							
1.369	Electoral Area Fire Services	573,362	514,909	58,453	11.4%	Req, Other	EAC, Appendix A-4, PDF pg 36
Additional EA Fire Services Compliance and Coordination costs; increased wages & benefits from the new collective agreement; and increased allocations.							
1.372	Electoral Area Emergency Program	1,250,185	1,033,350	216,835	21.0%	Alloc, Other, Req, Rsv	EAC, Appendix A-4, PDF pg 41
One-time 2027 Fire Smart grant contribution; increased wages & benefits from the new collective agreement and increased hours for standby pay.							
1.45X	SSI Parks and Recreation	4,333,220	4,085,195	248,025	6.1%	Req, Fees, Other, Alloc, Rsv	EAC, Appendix C-5, PDF pg 203
Increased wages & benefits from the new collective agreement, a new 0.3 FTE Senior Aquatic Worker and additional auxiliary costs; operating costs for a new artificial rink and hydrofield facility; increased reserve transfers; and a reduction in fuel costs.							
1.523	Port Renfrew Refuse Disposal	315,355	183,396	131,959	72.0%	Other, Req, Alloc	EAC, Appendix B-5, PDF pg 157
Increased wages & benefits for a new 0.5 FTE Recycling program Assistant (Q3 implementation); 2026 deficit carried forward; increased hauling costs and tipping fees; and additional operating supplies.							
1.580	EA Utility Operations	2,407,730	1,917,306	490,424	25.6%	Alloc, Rsv	EAC, Appendix A-4, PDF pg 52
Increased wages & benefits from the new collective agreement, a new 1.0 FTE Utility Operator 3 position, and additional overtime and standby; one-time vehicle purchase funded by operating reserve; increased vehicle operating and maintenance costs; and increased Equipment Replacement Fund transfer.							
2.624	Beddis Water	403,910	335,840	68,070	20.3%	Fees, Req, Other	EAC, Appendix C-5, PDF pg 73
Increased debt servicing costs; 2026 deficit carried over; and additional labour charges.							
2.630	Magic Lakes Estate Water System	1,347,380	1,278,193	69,187	5.4%	Req, Fees, Rsv, Other	EAC, Appendix D-5, PDF pg 187
Additional labour charges; increased repairs and maintenance costs; increased reserve transfers; partially offset from a net deficit carried over from 2025 and 2026 and a decrease in one-time repairs and maintenance costs.							
2.667	Surfside Park Estates (Mayne)	298,230	217,410	80,820	37.2%	Fees, Req, Rsv, Other	EAC, Appendix D-5, PDF pg 234
Increased reserve transfers; one-time cyclical maintenance costs for water system flushing; partially offset from a one-time 2025 deficit carried forward in 2026.							
3.705	SSI Liquid Waste Disposal	1,365,919	1,276,792	89,127	7.0%	Fees, Req, Other	EAC, Appendix C-5, PDF pg 225
Increased sludge disposal costs; additional reserve transfers; increased labour charges; and other costs; partially offset from a reduction in repair and maintenance costs.							
3.810	Ganges Sewer	1,610,782	1,458,401	152,381	10.4%	Fees, Req, Rsv, Other	EAC, Appendix C-5, PDF pg 115
Increased reserve transfers; additional operational labour charges; increased sludge hauling and disposal costs; higher allocations; net increase in one-time repairs and maintenance costs; and other costs.							
3.820	Maliview Estates Sewer System	441,172	327,790	113,382	34.6%	Fees, Req, Other, Rsv	EAC, Appendix C-5, PDF pg 128
Increased debt servicing costs; increased chemical and electricity costs; higher labour charges; and one-time repairs and maintenance costs; partially offset from a reduction in reserve transfers.							
3.830	Magic Lake Estates Sewer System	1,340,510	1,122,571	217,939	19.4%	Req, Fees, Rsv, Alloc, Other	EAC, Appendix D-5, PDF pg 246
Additional reserve transfers; increased labour charges; 2026 deficit carried forward; net increase in repairs and maintenance; partially offset from the repayment of MFA Issue 139 and reduced waste sludge and disposal costs.							

* Alloc = Allocation, Rsv = Reserve, Req = Requisition

Capital Regional District

Initiative Business Cases - 2027 Budget Impact

2027 Preliminary Budget

Initiative	Community Need	Directive	Initiative Name	Incremental Requisition $	Incremental Sales of Service $	Incremental Allocation/ Other $	Total Incremental Cost $
11b-3.3	People	Board Directed	Organizational Capacity Allocation Review	-	-	97,500	97,500
1b-4.3	Wastewater	Board Directed	Biosolids Coordinator	-	-	66,844	66,844
1b-4.4	Wastewater	Board Directed	Environmental Innovation Engineer	-	-	18,802	18,802
3a-1.4	Sold Waste + Recycling	Board Directed	Landfill Gas Technician	-	48,462	-	48,462
4a-1.3	Transportation	Board Directed	Regional Transportation Service Dev.	191,854	-	-	191,854
6a-5.2	Climate Action	Board Directed	Goose Management Service Enhancements	57,197	-	-	57,197
7c-4.2	Regional Parks	Board Directed	New Parklands Acquisition Staffing	91,724	-	-	91,724
7f-1.2	Regional Parks	Board Directed	First Nations Liaison	-	-	80,173	80,173
8a-2.2	Planning	Board Directed	Regional Growth Strategy	-	-	359,394	359,394
8b-1.1	Planning	Board Directed	Foodlands Access Service	40,564	-	-	40,564
		Board Directed Subtotal		**381,339**	**48,462**	**622,713**	**1,052,514**
13b-1.1	Business Systems + Processes	Commission/Committee/Operations Endorsed	ERM Establishment and Maintenance	24,000	-	288,931	312,931
16b-1.5	Local Government	Commission/Committee/Operations Endorsed	SSI Administration & Recreation Staffing	4,240	-	-	4,240
16i-1.1	Local Government	Commission/Committee/Operations Endorsed	Magic Lake Sewer Operator (Conversion)	-	-	-	-
10c-1.5	Arts + Recreation	Commission/Committee/Operations Endorsed	Panorama Recreation Staffing	57,338	-	-	57,338
10c-2.3	Arts + Recreation	Commission/Committee/Operations Endorsed	Marketing Program Assistant	22,968	-	-	22,968
11b-3.2	People	Commission/Committee/Operations Endorsed	New FOC Facility O&M and Staffing	-	87,556	-	87,556
12a-1.2	Open Government	Commission/Committee/Operations Endorsed	Privacy and Information Analyst	26,233	-	-	26,233
13a-1.4	Business Systems + Processes	Commission/Committee/Operations Endorsed	Departmental Administrator (Paralegal)	83,394	-	-	83,394
13a-3.1	Business Systems + Processes	Commission/Committee/Operations Endorsed	M365 SharePoint Online Transition to IM	-	-	140,000	140,000
13a-4.6	Business Systems + Processes	Commission/Committee/Operations Endorsed	Ransomware Prevention Solution	-	-	85,000	85,000
13d-1.3	Business Systems + Processes	Commission/Committee/Operations Endorsed	Finance/Technology & Digital Transformation	-	-	105,534	105,534
16b-5.1	Local Government	Commission/Committee/Operations Endorsed	JDF Parks & Recreation Manager	2,673	-	-	2,673
1b-2.1	Wastewater	Commission/Committee/Operations Endorsed	Sr Project Manager (WW Engineering)	14,164	-	84,857	99,021
2a-2.3	Water	Commission/Committee/Operations Endorsed	Master Plan Program	-	16,688	66,754	83,442
2b-2.5	Water	Commission/Committee/Operations Endorsed	Utility Operator Program (JdF/RWS)	-	-	59,979	59,979
3a-1.5	Sold Waste + Recycling	Commission/Committee/Operations Endorsed	Port Renfrew Garbage & Recycling Depot	12,471	12,471	-	24,941
4d-1.1	Transportation	Commission/Committee/Operations Endorsed	Origin and Destination Study	-	-	610,000	610,000
9a-3.1	Safety + Emergency Management	Commission/Committee/Operations Endorsed	Emergency Program Accreditation	30,500	-	-	30,500
	Various	Commission/Committee/Operations Endorsed	Term Extensions			36,262	36,262
		Commission/Committee/Operations Endorsed Subtotal		**277,981**	**116,715**	**1,477,317**	**1,872,012**
		TOTAL		**659,320**	**165,177**	**2,100,031**	**2,924,527**

Capital Regional District

Initiative Business Cases - 2027 Budget Impact

2027 Preliminary Budget

Board Endorsed Initiatives not included in budget (Subject to public consent)

Initiative	Community Need		Initiative Name	Incremental Requisition $	Incremental Sales of Service $	Incremental Allocation/Other $	Total Cost Budget $
-	Climate Action		Regional Goose Management service expansion	110,000	-	(60,000)	50,000
							-

Future Committee/Commission Directed Initiatives not included in budget

Initiative	Community Need		Initiative Name	Incremental Requisition $	Incremental Sales of Service $	Incremental Allocation/Other $	Total Cost Budget $
-	-		-	-	-	-	-
-	-		-	-	-	-	-

TOTAL	**110,000**	**-**	**(60,000)**	**50,000**

Reserve Forecasts

Tables 1 and 3 provide the 2027 budgeted and 2026 forecasted reserve amounts. Tables 2 and 4 provide a summary of significant reserve balances at the start of 2026.

Table 1 - Estimated Operating Reserves Activity (in $ millions)

Reserve Activity	2027 Financial Plan $	2026 Forecast $
Opening Reserve Balance	38.3	35.8
Transfers from Operating	7.5	6.9
Interest Income	0.8	0.8
Transfer to Operating	(7.1)	(5.2)
Closing Reserve Balance	**$39.5**	**$38.3**

Consolidated operating reserves through the end of 2026 are forecasted to be $38.3 million. Net budgeted transfers, interest income, and funding of operating costs result in a budgeted closing balance of $39.5 million at the end of 2027. Operating reserves reflect funds retained and segregated by service to fund future operating activities. The CRD currently manages 89 operating reserve funds.

Table 2 summarizes the significant operating reserve balances by service. A detailed listing of reserve balances is included in the 2025 unaudited financial statements.

Table 2: January 1, 2026 Operating Reserve Balances by Service (>$1M)

Description	Amount ($M)
Core Area Wastewater	7.0
Solid Waste	6.4
Regional Planning	2.9
Regional Growth Strategy	2.2
Saanich Peninsula Wastewater System Sewer Debt Reserve Fund	1.6
Climate Action	1.5
Land, Banking & Housing	1.2
IW Environmental Operations	1.1
Environmental Services Protection	1.0
Various (<$1M)	10.9
Total	**$35.8**

Table 3 - Estimated Capital Reserves Activity (in $ millions)

Capital Reserve Activity	2027 Financial Plan $	2026 Forecast $
Opening balance[1]	160.3	184.1
Transfers from operating	24.8	24.5
Interest income	3.4	3.9
Transfers out (Capital Plan)	(48.7)	(52.2)
Ending balance	**$139.8**	**$160.3**

[1]Reserve balances restated to include specified purpose funds for Landfill Closure and Post Closure, and Development Cost Charges

Capital reserves at the end of 2026 are forecasted to be $160.3 million. Net of budgeted transfers, interest income, and funding of capital projects result in a budgeted closing balance of $139.8 million at the end of 2027. Capital reserves reflect funds retained and segregated by service to fund future capital activities. The CRD currently manages 65 capital reserve funds.

Table 4 summarizes the significant capital reserve balances by service and includes the consolidated balance for the Equipment Replacement Fund (ERF). The ERF is one fund established by bylaw but covers all CRD services. Specified purpose funds for Landfill Closure and Post Closure, and Development Cost Charges have been shown separately. A detailed listing of reserve balances will be included in the 2025 unaudited financial statements.

Table 4: January 1, 2026 Capital Reserve Balances by Service, Including ERF (>$1M)

Description	Amount ($M)
Core Area Wastewater	47.1
Equipment Replacement Fund (All Services)	34.5
Regional Parks	11.4
Office Facilities & Equipment	10.6
Solid Waste	9.2
Saanich Peninsula Water Supply	7.8
Saanich Peninsula Ice Arena Facility	5.5
Saanich Peninsula Wastewater System Sewer Debt Reserve Fund	3.0
McPherson Theatre	2.8
Magic Lake Estates Water System	1.5
Royal Theatre	1.3
Sidney Treatment Plant	1.2
Family Court Building	1.0
Various (<$1M)	9.9
Subtotal	**$146.8**
Development Cost Charges	22.0
Landfill Closure and Post-Closure	15.3
Total	**$184.1**

Service Listing for 2027 Budgets to Commission/Committee			
Commission	**Meeting Date**	**Service Number**	**Service Area**
Salt Spring Island Local Community Commission	13-Aug-26	1.45X	SSI Parks and Rec Services
		1.236	Small Craft Harbour (Fernwood Dock)
		1.238A	Community Transit
		1.238B	Community Transportation
		3.705	Septage/ Composting
		1.141	SSI Public Library
		1.124	SSI Economic Development
		1.299	SSI Arts
		1.116	SSI Grants in Aid
		1.234	SSI Street Lighting
		1.378	SSI Search and Rescue
		1.342	SSI Livestock Injury Compensation
Peninsula Recreation Commission	27-Aug-26	1.44X	Panorama Recreation
Sooke and Electoral Area Parks and Recreation Commission	01-Sep-26	1.40X	SEAPARC
Saanich Peninsula Water Commissions	03-Sep-26	2.610	Saanich Peninsula Water Supply
Saanich Peninsula Wastewater	03-Sep-26	3.718	Saanich Peninsula Wastewater
		1.537	Saanich Peninsula - Stormwater Quality Management
		1.538	Saanich Peninsula - Source Control Stormwater
		3.720	Liquid Waste Management Plan (Peninsula)
Juan de Fuca Water Distribution Commission	15-Sep-26	2.680	JdF Water Distribution
Regional Water Supply Commission	16-Sep-26	2.670	Regional Water Supply
Arts Commission	16-Sep-26	1.297	Arts Grants and Development

Making a difference...together

REPORT TO ELECTORAL AREAS COMMITTEE
MEETING OF WEDNESDAY, SEPTEMBER 23, 2026

SUBJECT **2027 Preliminary Electoral Area Budget Review**

ISSUE SUMMARY

To present 2027 Electoral Area (EA) Budgets for recommended approval to the Capital Regional District Board (CRD).

BACKGROUND

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

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

Budget Approval Process

Under the Electoral Areas Committee (EAC) Terms of Reference, the EAC is delegated authority to review all EA service budgets and recommend approval, except for 12 SSI services delegated to the SSI Local Community Commission (LCC).

On August 13, 2026, the LCC reviewed the preliminary budgets and provided budget direction. The resulting impacts have been incorporated into the preliminary SSI budgets presented in this report.

All EA budgets will be included in the provisional 2027 CRD Financial Plan presented to the Committee of the Whole (COW) on September 23, 2026. Consistent with prior years and the Commission Handbook Guidelines, applicable local EA commission budgets will be reviewed and recommended annually through the fall, with any resulting changes forwarded to the Board for consideration at final budget approval in March 2027.

Service Planning and Budget Development

In 2023, the CRD Board approved the 2024–2026 Board Priorities and CRD Corporate Plan. The plan identifies community needs and related outcomes for staff to advance over the four-year election term. Service planning supports alignment with these strategic objectives, with new initiatives or service-level changes brought forward through the annual service and financial planning cycle.

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[1] 2021 Census Data

As part of this process, the Executive Leadership Team (ELT) met several times in recent months to review service plans, initiative business cases and financial impacts against the corporate plan and Board-approved financial planning guidelines. ELT prioritized initiatives based on fiscal constraints, organizational capacity and workforce pressures.

Budget development reflects the resources required to deliver core services, new initiative impacts, proposed capital expenditures and other cost pressures, including inflation and contractual obligations. Service budgets include operating and capital plans and any reserve fund changes. This report summarizes budget changes for Joint EA Services and each EA, with supporting details in Appendix A (Joint EA), Appendix B (JdF), Appendix C (SSI) and Appendix D (SGI).

ALTERNATIVES

Alternative 1
The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
1. That the 2027 Electoral Area Services Budgets be given provisional approval as presented; and
2. That the new initiatives for January 1, 2027 implementation identified in Appendix E, be approved for expenditure.

Alternative 2
The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
1. That the 2027 Electoral Area Services Budgets be given provisional approval with specific direction on amendments; and
2. That the new initiatives for January 1, 2027 implementation identified in Appendix E, be approved with specific direction on amendments.

IMPLICATIONS

Financial Implications

Joint Electoral Area Services Overview

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

Table 1 summarizes the change in tax requisition, operating budget and capital plan from 2026 final budget to 2027 provisional budget.

Table 1: Summary of Joint Electoral Area Services 2027 Provisional versus 2026 Final

	2027 Provisional Plan $M	2026 Financial Plan $M	Change $M	% Change
Requisition	2.21	2.00	0.21	10.5
Operating Budget	7.20	6.78	0.42	6.2
Capital Plan	0.18	0.12	0.06	47.8

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

The provisional 2027 operating budget is $7.20 million, an increase of $0.42 million or 6.2% from 2026. The primary drivers of this increase are due to:

- Higher EA Utility Operations labour costs for SGI and SSI, fully recovered through local utility charge-outs with no requisition impact.
- Higher FireSmart Program costs funded by UBCM grants.
- Other increases reflect inflation, contracts, wages and transfers for capital programs.
- Increases are offset by completed one-time 2026 records digitization and election costs.

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

The provisional 2027 capital plan is $0.18 million, an increase of $0.06 million or 47.8%. The increase in capital spending in 2027 is primarily due to a planned vehicle replacement by the EA Emergency Program Service in 2027. The 2027 Capital Plan Summary overview is included in Appendix A-3.

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

Requisition Overview by Electoral Area

Table 2 summarizes the change in tax requisition from 2026 final to 2027 provisional for each EA.

Table 2: 2027 Provisional versus 2026 Final Requisition

	2027 Provisional Requisition		2026 Final Requisition		Change		Change
	$M	$ Per HH	$M	$ Per HH	$M	$ Per HH	% Per HH
JdF	3.61	883.10	3.41	835.97	0.20	47.13	5.6
SSI	10.26	1,549.25	9.68	1,461.80	0.58	87.45	6.0
SGI	4.63	680.68	4.37	643.37	0.26	37.32	5.8

Requisition increases are inclusive of all regional, sub-regional, joint EA and individual EA services in addition to the Capital Regional Hospital District (CRHD). However, Table 2 excludes changes in specified and defined area services within each EA. It should also be noted that regional and sub-regional service budgets may change as service plans and budgets are deliberated at COW and the Board on September 23, 2026.

The actual tax rates impact to EA residents will vary depending on the specified and defined service areas in which they reside, in addition to their individual 2026 property assessment values. The 2027 preliminary requisition impact shown in Table 2 (above) 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.

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

Operating Budget Overview by Electoral Area

Table 3 summarizes the change in gross expenditures for each EA in the 2027 provisional budget compared to the 2026 final budget, for individual EA budgets only (excludes Regional, Sub-Regional, Joint EA and CRHD services).

Table 3: Summary of Operating Budget by Electoral Area

	2027 Provisional Plan $M	2026 Financial Plan $M*	$M Change	% Change
JdF	6.56	6.11	0.45	7.5
SSI	13.62	12.68	0.94	7.4
SGI	10.74	10.46	0.28	2.7
Total	**30.92**	**29.25**	**1.67**	**5.7**

*Based on Amendment Financial Plan (Bylaw No. 4795)

- JdF: The 2027 operating budget is $6.56 million, up $0.45 million or 7.5%, mainly due to:
  - Higher salaries and wages, hauling and tipping fees, and a 2026 deficit carried forward in the Port Renfrew Disposal Service.
  - Higher Fire Protection staffing, honorarium, contract and fuel costs.
  - Higher labour costs and auxiliary wages in services such as JdF Planning and JdF EA Parks where additional support is required to maintain current service levels.
  - Higher utility labour, supplies, repairs and maintenance, plus minor inflationary increases.

- SSI: The 2027 operating budget is $13.62 million, up $0.94 million or 7.4% including the 12 LCC-delegated services, mainly due to:
  - Higher labour and facility costs for hydrofield and the ice rink in Parks and Recreation.
  - Higher labour charges for process improvements in local utilities, including Ganges Sewer.
  - Higher septage and composting hauling costs from increased rate and forecast volumes.
  - Higher debt servicing costs for Beddis, Fulford, Cedar Lane Water and Maliview Sewer.
  - Higher reserve transfers to support asset management and capital programs.

- SGI: The 2027 operating budget is $10.74 million, up $0.28 million or 2.7%, mainly due to:
  - Higher Magic Lake Estates Sewer labour charges for the new WWTP and 2026 deficit carry forward, partly offset by lower MFA debt servicing from repaid debt.
  - Higher salaries and honorariums in North and South Galiano Fire Protection.
  - Higher Admin salaries, remuneration and auxiliary labour costs for additional 0.8 FTE auxiliary support.
  - Higher Magic Lake Estates Water labour, repair and maintenance costs for emergency repairs, including dam repairs and communications failures.
  - Higher reserve transfers for asset management and capital programs, plus minor inflationary increases.

  These increases are partly offset by the following reductions:
  - One-time 2026 grant funding for the Last-Mile Connectivity Project.

- Lower Pender Fire Service debt servicing costs due to debt repaid in 2026.

Operating budget changes by service and expenditure type are summarized in Appendix B-2 (JdF), Appendix C-2 (SSI) and Appendix D-2 (SGI).

Capital Budget Overview by Electoral Area

Capital plans are developed by reviewing projects in progress, asset and infrastructure condition, regulatory and safety requirements, and community-prioritized renewal or new initiatives.

The following table summarizes the capital plan by EA.

Table 4 - Summary of Capital Plan by Electoral Area

	2027 Capital Plan $M	2026 Capital Plan $M*	$M Change	% Change
JdF EA	4.94	4.37	0.57	13.0
SSI EA	11.76	15.79	(4.03)	-25.5
SGI EA	5.60	5.76	(0.16)	-2.8
Total	**22.30**	**25.92**	**(3.62)**	**-14.0**

*Based on Amendment Financial Plan (Bylaw No. 4795)

- JdF: The 2027 capital plan is $4.94 million, up $0.57 million or 13.0%, mainly due to new Port Renfrew Water supply replacement and JdF Planning housing needs projects. These increases are partly offset by deferred or completed 2026 projects, including Otter Point Community Hall, JdF Search and Rescue vehicle replacement and Port Renfrew Refuse Disposal upgrades.
- SSI: The 2027 capital plan is $11.76 million, down $4.03 million or 25.5%, mainly due to completed or partly completed 2026 projects. This decrease is partly offset by 2027 Ganges Sewer Central Facility and Rainbow Road Pathway projects.
- SGI: The 2027 capital plan is $5.60 million, down $0.16 million or 2.8%, mainly due to completed or partly completed 2026 projects. This decrease is partly offset by Magic Lake Estates Sewer pH adjustment and Water system projects.

Capital plan summaries are included in Appendix B-3 (JdF), Appendix C-3 (SSI) and Appendix D-3 (SGI), with projects over $100,000 highlighted in Appendices B-4, C-4 and D-4.

Capital projects are typically funded through operating contributions, grants, reserves or long-term debt. If funding changes, financial plan amendments are brought forward for approval.

Advanced Approvals

Advanced approval is requested where work must begin or continue before March 2027 to meet operational needs, regulatory requirements, grant deadlines or tender timelines. Items requiring approval before final budget adoption are listed in Appendix E.

Summary

The 2027 EA budget packages in Appendices A to D, including operating and capital budgets, are provided for provisional approval. Appendix E identifies items requiring early approval before final budget adoption in March 2027.

The provisional budget may change before final approval in March 2027 to reflect final 2026 surplus or deficit results, revised assessment data and any commission-recommended adjustments.

CONCLUSION

The 2027 EA budgets have been developed through the annual service and financial planning process and reflect Board priorities, service plans, known cost pressures, capital requirements and EA-specific direction. Provisional approval is requested to advance the budgets through the 2027 Financial Plan process, with early approval for Appendix E items required before final budget adoption in March 2027.

RECOMMENDATION

The Electoral Areas Committee 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 as presented; and
2. That the new initiatives for January 1, 2027 implementation identified in Appendix E, be approved for expenditure.

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

ATTACHMENTS

Appendix A: 2027 Preliminary Electoral Area Budget Review – Joint EA Services
Appendix B: 2027 Preliminary Electoral Area Budget Review – JdF
Appendix C: 2027 Preliminary Electoral Area Budget Review – SSI
Appendix D: 2027 Preliminary Electoral Area Budget Review – SGI
Appendix E: 2027 Preliminary Electoral Area Budget Review - January 2027 Approvals

Electoral Areas Committee - September 23, 2026

2027 Preliminary Electoral Area Budget Review

Appendix A-1: Requisition Summary (Joint EA Services)

	Joint EA Electoral Area	2027	2026	Difference Increase/(Decrease) $	%
1.103	Elections	40,840	40,000	840	2.10%
1.104	U.B.C.M.	14,492	14,386	106	0.74%
1.108	Joint Electoral Area Admin	355,529	319,664	35,865	11.22%
1.318	Building Inspection	778,730	736,886	41,844	5.68%
1.320	Noise Control	81,949	80,273	1,676	2.09%
1.322	Nuisances & Unsightly Premises	63,840	62,524	1,316	2.10%
1.368	Electoral Area Fire Inspection & Investigation	26,250	25,000	1,250	5.00%
1.369*	Electoral Area Fire Services (JDF & SGI)	573,242	501,090	72,152	14.40%
1.372	Electoral Area Emergency Program	273,500	218,800	54,700	25.00%
	Total Joint Electoral Area	**$2,208,372**	**$1,998,623**	**$209,749**	**10.49%**

**** Electoral Area Fire Services (JDF & SGI) requisition distributed to the 11 JDF and SGI Electoral Area Local Fire services***

Appendix A-2

Joint EA Services - Operating Budget Highlights - Gross Expenditure (+/- 2.1% and +/- $30,000)

Joint EA Services +/- 2.1% and +/- $30,000	Gross Expenditure 2027	Gross Expenditure 2026	Changes $	Changes %	Main Budget Driver
1.103 - Elections	40,840	273,150	(232,310)	-85.0%	• Electoral Area Elections costs in 2026
1.108 - Joint Electoral Area Admin	356,259	320,380	35,879	11.2%	• Increase in allocation from EA GM service for salaries and wages, standard overhead costs and inflationary adjustments $36k
1.318 - Building Inspection	2,387,330	2,536,013	(148,683)	-5.9%	• Increased Credit card charges $19k and Fleet vehicle costs $18k • 2026 One-time IBC 16f-2.1 Digitization of Records - funded by ORF($150k) • Decreased Salaries and wages ($18k); real estate charges ($19k); staff training, office supplies, legal services, communications ($41k) • Increased transfers to reserve $40k • Others, with inflationary adjustments $3k
1.369 - Electoral Area Fire Services (JDF & SGI)	573,362	514,909	58,453	11.4%	• Increased salaries & wages $12k • Increase contract costs for Fire Service Compliance and Coordination $35k • Increased HR allocations $10k and other inflationary increases $1k
1.372 - Electoral Area Emergency Program	1,250,185	1,033,350	216,835	21.0%	• Increased salaries & wages $37k • Increase in one-time grant funded Fire Smart Contribution costs $175k • Increased standard overhead and HR allocations $5k and other inflationary increases
1.580 EA Utility Operations -SSI & SGI (New in 2026)	2,407,730	1,917,306	490,424	25.6%	• Increased salaries & wages $75k and auxiliary costs $59k • Increased standby pay $107k and overtime $13k to align with actual costs • 1.0 FTE 2026 IBC 16i-1.1 Magik Lake Sewer Operator $60k; Q3 implementation • One-time vehicle purchase $93k, funded by ORF • Increased vehicle operating and maintenance costs to align with actual costs $50k • Increased transfer to reserve $24k • Increased standard overhead allocation $5k and other inflationary increases $4k
Total Joint EA Services meeting criteria	**7,015,706**	**6,595,108**	**420,598**	**6.4%**	
Other (Services not meeting criteria above)	187,428	185,419	2,009	1.1%	
Total Joint EA Services	**7,203,134**	**6,780,527**	**422,607**	**6.2%**	

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

Expenditure Type	Provisional Plan 2027 ($'000)	Financial Plan* 2026 ($'000)	Change $'000	Change %
Operations	6,776	6,552	224	3.4%
Capital Funding	110	17	93	559.6%
Debt Servicing	-	-	-	0.0%
Transfer to Reserves	318	212	106	49.9%
Total Southern Gulf Islands	**7,203**	**6,781**	**423**	**6.2%**

*Based on Amendment Financial Plan (Bylaw No. 4795)

Appendix A-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JOINTLY FUNDED 2027														
		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.318	Building Inspection	7,000					7,000			7,000				7,000
1.372	Emergency Planning Coordination		70,000				70,000			70,000				70,000
1.580	EA Utility Operations	14,400	90,000				104,400			104,400				104,400
	TOTAL	**21,400**	**160,000**				**181,400**			**181,400**				**181,400**

Appendix A-4: Jointly Funded Budgets

1.103 Elections

1.104 UBCM

1.108 Joint EA Admin

1.318 Building Inspection

1.320 Noise Control

1.322 Nuisance & Unsightly Premises

1.368 EA Fire Inspection & Investigation

1.369 EA Fire Services - JDF & SGI

1.372 EA Emergency Coordination

1.580 EA Utility Operations - SGI & SSI

CAPITAL REGIONAL DISTRICT

2027 Budget

Elections

EAC Review

SEPTEMBER 2026

Service: 1.103 Elections **Committee: Electoral Areas**

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

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

Change in Budget 2026 to 2027
Service: 1.103 Elections

	Total Expenditure	Comments
2026 Budget	**273,150**	Election year
Changes:		
2026 Electoral Area Elections Expenditure	(177,620)	2026 EA Election costs
2026 Island Trust Election Expenditure	(81,870)	Island Trust Election - full recovery from Island Trust
Standard Overhead Allocation - in 2026	(13,660)	OH increase in election year
Reserve transfer	39,780	Transfer to ORF
Other Costs	1,060	
Total Changes	(232,310)	
2027 Budget	**40,840**	Non-election year

Summary of % Expense Increase		
2026 EA Election	-65.0%	
2026 Island Trust Election	-30.0%	
2026 Standard overhead	-5.0%	
2027 ORF transfer	14.6%	
Balance of change	0.4%	
% expense change from 2026:	***-85.0%***	
% Requisition increase from 2026:	***2.1%***	*Requisition funding is 100% of service revenue in non-election years*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

No major variance is expected. The estimated minor favourable variance of $100 will be adjusted to the Operating Reserve Fund (ORF) at year end. The ORF balance at the end of the year before this transfer is estimated at $113,337.

1.103 - Elections	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										
Electoral Area Elections	177,620	177,620	500	-	-	500	-	-	191,830	500
Islands Trust	81,870	81,870	-	-	-	-	-	-	88,430	-
Allocations	13,660	13,660	-	-	-	-	-	-	14,050	-
Insurance	-	-	560	-	-	560	589	619	651	684
TOTAL OPERATING COSTS	**273,150**	**273,150**	**1,060**	**-**	**-**	**1,060**	**589**	**619**	**294,961**	**1,184**
*Percentage Increase over prior year						-99.6%	-44.4%	5.1%	47551.2%	-99.6%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	100	39,780	-	-	39,780	41,070	41,870	-	43,025
TOTAL COSTS	**273,150**	**273,250**	**40,840**	**-**	**-**	**40,840**	**41,659**	**42,489**	**294,961**	**44,209**
*Percentage Increase over prior year						-85.0%	2.0%	2.0%	594.2%	-85.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(151,280)	(151,280)	-	-	-	-	-	-	(163,120)	-
Recovery from Islands Trust	(81,870)	(81,870)	-	-	-	-	-	-	(88,500)	-
Other Income	-	(100)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(233,150)**	**(233,250)**	**-**	**-**	**-**	**-**	**-**	**-**	**(251,620)**	**-**
REQUISITION	**(40,000)**	**(40,000)**	**(40,840)**	**-**	**-**	**(40,840)**	**(41,659)**	**(42,489)**	**(43,341)**	**(44,209)**
*Percentage increase over prior year Requisition						2.1%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.103 Elections - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105515**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		258,617	113,337	153,117	194,187	236,057	72,937
Transfer from Op Budget		-	39,780	41,070	41,870	-	43,025
Transfer to Op Budget		(151,280)	-	-	-	(163,120)	-
Interest Income*		6,000					
Ending Balance $		**113,337**	**153,117**	**194,187**	**236,057**	**72,937**	**115,962**

Assumptions/Background:

Budgeted transfers to reserve will provide funding for elections every 4 years

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

CAPITAL REGIONAL DISTRICT

2027 Budget

UBCM

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

FUNDING:

Requisition

GENERAL INFORMATION:

Association of Vancouver Island and Coastal Communities (AVICC)

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

1.104 - UBCM	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										
Membership Fee	13,300	13,326	13,630	-	-	13,630	13,963	14,250	14,540	14,830
Allocations & Other Expenses	741	771	802	-	-	802	867	881	896	911
TOTAL COSTS	**14,041**	**14,097**	**14,432**	**-**	**-**	**14,432**	**14,830**	**15,131**	**15,436**	**15,741**
*Percentage Increase over prior year						2.8%	2.8%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(110)	110	-	-	110	-	-	-	-
Balance c/fwd from 2025 to 2026	445	445	-	-	-	-	-	-	-	-
Other Revenue	(100)	(46)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**345**	**289**	**60**	**-**	**-**	**60**	**(50)**	**(50)**	**(50)**	**(50)**
REQUISITION	**(14,386)**	**(14,386)**	**(14,492)**	**-**	**-**	**(14,492)**	**(14,780)**	**(15,081)**	**(15,386)**	**(15,691)**
*Percentage increase over prior year Requisition						0.7%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Joint EA Admin

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

1.108 - Joint EA Admin	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Allocations	320,380	320,880	356,259	-	-	356,259	374,431	388,035	395,601	402,981
TOTAL COSTS	**320,380**	**320,880**	**356,259**	**-**	**-**	**356,259**	**374,431**	**388,035**	**395,601**	**402,981**
*Percentage Increase over prior year						11.2%	5.1%	3.6%	1.9%	1.9%
FUNDING SOURCES (REVENUE)										
Other Revenue	(716)	(1,216)	(730)	-	-	(730)	(740)	(750)	(770)	(790)
TOTAL REVENUE	**(716)**	**(1,216)**	**(730)**	**-**	**-**	**(730)**	**(740)**	**(750)**	**(770)**	**(790)**
REQUISITION	**(319,664)**	**(319,664)**	**(355,529)**	**-**	**-**	**(355,529)**	**(373,691)**	**(387,285)**	**(394,831)**	**(402,191)**
*Percentage increase over prior year Requisition						11.2%	5.1%	3.6%	1.9%	1.9%

Reserve Schedule

Reserve Fund: 1.108 - Joint EA Admin - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105574	2026	2027	2028	2029	2030	2031
Beginning Balance		7,590	7,830	7,830	7,830	7,830	7,830
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		240					
Ending Balance $		**7,830**	**7,830**	**7,830**	**7,830**	**7,830**	**7,830**

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Building Inspection

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Not stated.

FUNDING:

Fees and charges and requisition to all Electoral Areas

Change in Budget 2026 to 2027
Service: 1.318 Building Inspection

	Total Expenditure	Comments
2026 Budget	**2,536,013**	
Change in Wages & Benefits:		
General wages & benefits change	29,267	Inclusive of estimated collective agreement changes
Position changes	(27,646)	Inclusive of step increases, position changes and reclassifications
Reduction in auxiliary wages	(4,889)	Realignment of budget based on previous actual expenses
Other - reduction in overtime salaries	(15,000)	Realignment of budget based on previous actual expenses
Total Change in Wages & Benefits	(18,268)	
Other Changes:		
Fleet vehicle costs	17,890	
Real Estate Services	(19,420)	Realignment of budget based on previous actual expenses
Digitizing Records (2026 one-time)	(150,000)	2026 costs (IBC 16f-2.1 Digitizating Records - 2024); funded by ORF
Reserve transfer	40,000	Transfers to ERF
Credit Card charges	18,653	Due to Moneris, the new payment processor which enables credit card transactions
Staff training, reference manuals & subscriptions	(12,520)	Realignment of budget based on previous actual expenses
Office supplies, printing & postage services	(12,000)	Realignment of budget based on previous actual expenses
Legal services & telecommunications	(16,210)	Realignment of budget based on previous actual expenses
Other Costs	3,192	Expenses such as allocations, insurance, Microsoft licenses, etc.
Total Other Changes	(130,415)	
2027 Budget	**2,387,330**	

Summary of % Expense Increase	
2027 wages and benefits	0.4%
Digitizing Records costs (2024 IBC-implementation in 2026)	-5.9%
Reserve transfers	1.6%
Credit Card Charges	0.7%
Reduced operating costs, such as staff training, supplies, legal services	-1.6%
Balance of change	-1.0%
% expense change from 2026:	***-5.9%***
% Requisition increase from 2026 (if applicable):	***5.7%***

Requisition funding is 32.6% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $80,249 (3.2%) due to mainly savings in staff training, legal services, real estate costs, and salaries due to temporary staff vacancies, partially offset by higher credit card charges due to introduction of Moneris system as well as lower projected permit fees revenue. This variance will be transferred to Operating Reserve, which has an expected year end balance of $248,649 before this transfer.

1.318 - Building Inspection	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										
Salaries & Wages	1,591,929	1,477,354	1,573,661	-	-	1,573,661	1,624,603	1,659,311	1,691,267	1,723,849
Telecommunications	43,550	32,880	34,880	-	-	34,880	35,580	36,280	37,000	37,750
Legal Expenses	19,540	10,000	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Building Rent	41,260	41,260	41,660	-	-	41,660	42,490	43,340	44,210	45,100
Supplies	25,230	16,991	16,730	-	-	16,730	17,070	17,410	17,760	18,130
Allocations	429,136	400,681	420,366	-	-	420,366	431,208	439,519	447,820	455,024
Digitizing Records (IBC)	150,000	150,000	-	-	-	-	-	-	-	-
Other Operating Expenses	212,068	166,078	224,733	-	-	224,733	229,372	234,075	238,863	243,794
TOTAL OPERATING COSTS	**2,512,713**	**2,295,244**	**2,324,030**	**-**	**-**	**2,324,030**	**2,392,563**	**2,442,415**	**2,489,650**	**2,536,627**
*Percentage Increase over prior year			-7.5%			-7.5%	2.9%	2.1%	1.9%	1.9%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	-	-	40,000	-	-	40,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve Fund	-	80,249	-	-	-	-	-	-	35,800	70,225
TOTAL CAPITAL / RESERVES	**-**	**80,249**	**40,000**	**-**	**-**	**40,000**	**50,000**	**50,000**	**85,800**	**120,225**
Building Borrowing Repayment to Facilities Reserve	23,300	23,300	23,300	-	-	23,300	23,300	23,300	23,300	23,300
TOTAL COSTS	**2,536,013**	**2,398,793**	**2,387,330**	**-**	**-**	**2,387,330**	**2,465,863**	**2,515,715**	**2,598,750**	**2,680,152**
*Percentage Increase over prior year			-5.9%			-5.9%	3.3%	2.0%	3.3%	3.1%
Internal Recoveries	(33,610)	(33,610)	(34,310)	-	-	(34,310)	(34,990)	(35,690)	(36,410)	(37,140)
TOTAL COSTS LESS INTERNAL RECOVERIES	**2,502,403**	**2,365,183**	**2,353,020**	**-**	**-**	**2,353,020**	**2,430,873**	**2,480,025**	**2,562,340**	**2,643,012**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(343,769)	(343,769)	(83,825)	-	-	(83,825)	(54,005)	(4,205)	-	-
Permit Fees Revenue	(1,374,300)	(1,236,870)	(1,443,015)	-	-	(1,443,015)	(1,471,880)	(1,501,320)	(1,531,340)	(1,561,970)
Contract Revenue	(41,930)	(41,930)	(41,930)	-	-	(41,930)	(42,760)	(43,620)	(44,490)	(45,380)
Grants in Lieu of Taxes	(2,728)	(2,728)	(2,730)	-	-	(2,730)	(2,780)	(2,840)	(2,900)	(2,960)
Revenue - Other	(2,790)	(3,000)	(2,790)	-	-	(2,790)	(2,850)	(2,910)	(2,970)	(3,030)
TOTAL REVENUE	**(1,765,517)**	**(1,628,297)**	**(1,574,290)**	**-**	**-**	**(1,574,290)**	**(1,574,275)**	**(1,554,895)**	**(1,581,700)**	**(1,613,340)**
REQUISITION	**(736,886)**	**(736,886)**	**(778,730)**	**-**	**-**	**(778,730)**	**(856,598)**	**(925,130)**	**(980,640)**	**(1,029,672)**
*Percentage increase over prior year										
Requisition			5.7%			5.7%	10.0%	8.0%	6.0%	5.0%
Per Fees Revenue			5.0%			5.0%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	11.6		11.6			11.6	11.6	11.6	11.6	11.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.318 Building Inspection	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$7,000	$56,000	$6,000	$6,600	$6,600	$82,200
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$92,500	$92,500	$92,500	$92,500	$370,000
		$0	**$7,000**	**$148,500**	**$98,500**	**$99,100**	**$99,100**	**$452,200**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$7,000	$148,500	$98,500	$99,100	$99,100	$452,200
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$7,000**	**$148,500**	**$98,500**	**$99,100**	**$99,100**	**$452,200**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.318

Service Name: Building Inspection

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
18-01	Replacement	Vehicle Replacement	Vehicle Replacement ($75k vehicle + $17.5k charging station)	$ 370,000	V	ERF	$ -	$ -	$ 92,500	$ 92,500	$ 92,500	$ 92,500	$ 370,000
19-01	Replacement	Computer Replacement	Replacement of Computer equipment	$ 30,600	E	ERF	$ -	$ 6,000	$ 6,000	$ 6,000	$ 6,600	$ 6,600	$ 31,200
27-01	New	My CRD App	To be added to CRD's app for payments	$ 1,000	E	ERF	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ 1,000
27-02	New	Tempest Payment Modules	To add E-apply & booking inspections online. Link Moneris & Tempest for payments.	$ 50,000	E	ERF	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
													$ -
													$ -
			Grand Total	**$ 451,600**				**$ 7,000**	**$ 148,500**	**$ 98,500**	**$ 99,100**	**$ 99,100**	**$ 452,200**

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

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

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

Project Number	27-01	**Capital Project Title**	New Inspector Workstation at JDF	**Capital Project Description**	Add new workstation at JDF for Building Inspector
Project Rationale	CRD has developed an app for customers. The first phase is is scheduled to launch fall 2026. The second phase in 2027 will include Building Insepction. Final cost is not known at this time.				

Project Number	27-02	**Capital Project Title**	Furniture Replacement	**Capital Project Description**	Salt Spring Island desks replacement
Project Rationale	Building Inspection will be upgrading Tempest to allow customers to create an account and apply for permits online and book inspections. In addition, Temepst needs to be integrated with the department's Moneris payment machine to reduce manual entries.				

Building Inspection
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	248,649	164,824	110,819	106,614	142,414	212,639
Equipment Replacement Fund	249,064	282,064	183,564	135,064	85,964	36,864
Total	**497,713**	**446,888**	**294,383**	**241,678**	**228,378**	**249,503**

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Operating Reserve Fund

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget					
Fund Centre: 105544	2026	2027	2028	2029	2030	2031
Beginning Balance	584,688	248,649	164,824	110,819	106,614	142,414
Transfer from Ops Budget	-	-	-	-	35,800	70,225
Transfer to Ops Budget - Core	(193,769)	(83,825)	(54,005)	(4,205)	-	-
Digitizating Records	(150,000)					
Interest Income*	7,730					
Ending Balance $	**248,649**	**164,824**	**110,819**	**106,614**	**142,414**	**212,639**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.318 Building Inspection - Equipment Replacement Fund

ERF Group: BLDINS.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101425**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		272,064	249,064	282,064	183,564	135,064	85,964
Transfer from Ops Budget		-	40,000	50,000	50,000	50,000	50,000
Planned Purchase		(23,000)	(7,000)	(148,500)	(98,500)	(99,100)	(99,100)
Interest Income		-					
Ending Balance $		**249,064**	**282,064**	**183,564**	**135,064**	**85,964**	**36,864**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Noise Control

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

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

MAXIMUM CAPITAL DEBT:

Nil

FUNDING:

Requisition

1.320 - Noise Control	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										
Legal Expenses	7,720	7,720	7,720	-	-	7,720	7,870	8,030	8,190	8,350
Allocations	4,201	4,201	4,549	-	-	4,549	4,644	4,737	4,832	4,928
Bylaw Enforcement Charges	61,888	61,888	63,190	-	-	63,190	64,450	65,740	67,050	68,390
Other Operating Expenses	780	564	810	-	-	810	818	826	885	894
TOTAL OPERATING COSTS	**74,589**	**74,373**	**76,269**	**-**	**-**	**76,269**	**77,782**	**79,333**	**80,957**	**82,562**
*Percentage Increase over prior year			2.3%			2.3%	2.0%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	6,000	6,216	6,000	-	-	6,000	6,100	6,230	6,325	6,470
TOTAL COSTS	**80,589**	**80,589**	**82,269**	**-**	**-**	**82,269**	**83,882**	**85,563**	**87,282**	**89,032**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(316)	(316)	(320)	-	-	(320)	(330)	(340)	(350)	(360)
TOTAL REVENUE	**(316)**	**(316)**	**(320)**	**-**	**-**	**(320)**	**(330)**	**(340)**	**(350)**	**(360)**
REQUISITION	**(80,273)**	**(80,273)**	**(81,949)**	**-**	**-**	**(81,949)**	**(83,552)**	**(85,223)**	**(86,932)**	**(88,672)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105406	2026	2027	2028	2029	2030	2031
Beginning Balance		15,734	22,234	28,234	34,334	40,564	46,889
Transfer from Ops Budget		6,000	6,000	6,100	6,230	6,325	6,470
Interest Income*		500					
Ending Balance $		**22,234**	**28,234**	**34,334**	**40,564**	**46,889**	**53,359**

Assumptions/Background:

Maintain balance at reasonable level to cover unexpected operating expenses such as legal.

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Nuisance & Unsightly Premises

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All Electoral Areas, based on converted hospital assessments.

MAXIMUM LEVY:

$ 0.50 / $1,000

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

FUNDING:

Requisition

1.322 - Nuisance & Unsightly Premises	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										
Legal	2,040	-	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Allocations	3,815	3,815	4,087	-	-	4,087	4,172	4,256	4,341	4,427
Bylaw Enforcement Charges	59,169	59,169	57,860	-	-	57,860	59,020	60,200	61,400	62,630
Other Operating Expenses	320	320	380	-	-	380	386	392	399	406
TOTAL OPERATING COSTS	**65,344**	**63,304**	**64,367**	**-**	**-**	**64,367**	**65,658**	**66,968**	**68,300**	**69,663**
*Percentage Increase over prior year			-1.5%			-1.5%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	2,050	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**-**	**2,050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**65,344**	**65,354**	**64,367**	**-**	**-**	**64,367**	**65,658**	**66,968**	**68,300**	**69,663**
*Percentage Increase over prior year			-1.5%			-1.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(2,500)	(2,500)	(207)	-	-	(207)	-	-	-	-
Grants in Lieu of Taxes	(220)	(230)	(220)	-	-	(220)	(220)	(220)	(220)	(220)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(2,820)**	**(2,830)**	**(527)**	**-**	**-**	**(527)**	**(320)**	**(320)**	**(320)**	**(320)**
REQUISITION	**(62,524)**	**(62,524)**	**(63,840)**	**-**	**-**	**(63,840)**	**(65,338)**	**(66,648)**	**(67,980)**	**(69,343)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.3%	2.0%	2.0%	2.0%

Reserve Schedule

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

For unforeseen expenses

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105403	2026	2027	2028	2029	2030	2031
Beginning Balance		12,373	10,233	10,026	10,026	10,026	10,026
Transfer to Ops Budget - Core		(2,500)	(207)	-	-	-	-
Interest Income*		360					
Ending Balance $		**10,233**	**10,026**	**10,026**	**10,026**	**10,026**	**10,026**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

EA Fire Inspection & Investigation

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

All Electoral Areas, based on converted assessments.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition

1.368 - EA Fire Inspection & Investigation	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Operating Expenses	25,000	25,000	25,000	-	-	25,000	25,540	26,050	26,571	27,130
Allocations	-	-	1,250	-	-	1,250	1,275	1,301	1,327	1,327
TOTAL COSTS	**25,000**	**25,000**	**26,250**	**-**	**-**	**26,250**	**26,815**	**27,351**	**27,898**	**28,457**
*Percentage Increase over prior year						5.0%	2.2%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(25,000)**	**(25,000)**	**(26,250)**	**-**	**-**	**(26,250)**	**(26,815)**	**(27,351)**	**(27,898)**	**(28,457)**
*Percentage increase over prior year Requisition						5.0%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Electoral Area Fire Services

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

CAPITAL DEBT:

N/A

MAXIMUM LEVY:

Supplementary LP's dated July 7, 1983

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.369 Electoral Area Fire Service

	Total Expenditure	Comments
2026 Budget	**514,909**	
Change in Wages & Benefits:		
General wages & benefits change	11,543	Inclusive of estimated collective agreement changes
Total Change in Wages & Benefits	11,543	
Other Changes:		
Fire Service Compliance and Coordination	35,000	2025 IBC 16g-3.2: EA Fire Services Compliance & Coordination
Human Resources Allocation	10,212	Increase in 2026 wages & benefits budget
Other Costs	1,698	
Total Other Changes	46,910	
2027 Budget	**573,362**	

Summary of % Expense Change	
General wages and benefits	2.2%
2025 IBC expenses	6.8%
HR allocation	2.0%
Balance of change	0.3%
% expense increase from 2026:	***11.4%***
% Requisition increase from 2026 (if applicable):	***14.4%***

Requisition funding is 100% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is a an estimated one-time unfavourable variance of $1,982 (0.4%) due to higher travel costs. This variance will be recovered from the Operating Reserve which has an expected year end balance of $24,560 before this transfer.

1.369 - Electoral Area Fire 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										
Fire Services Compliance and Coordination	70,630	70,630	70,630	35,000	-	105,630	107,740	109,890	112,090	114,330
Wages & Salaries	284,807	284,807	296,350	-	-	296,350	301,992	307,729	313,570	319,528
Contract for Service	30,800	31,760	30,800	-	-	30,800	31,420	32,050	32,690	33,340
Staff Training & Development	5,600	5,600	5,600	-	-	5,600	5,710	5,820	5,940	6,060
Software Licenses	2,500	2,500	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	115,064	115,914	124,672	-	-	124,672	127,207	129,751	132,318	134,706
Operating - Other	3,008	3,180	3,010	-	-	3,010	3,070	3,130	3,188	3,248
TOTAL OPERATING COSTS	**512,409**	**514,391**	**533,562**	**35,000**	**-**	**568,562**	**579,689**	**590,970**	**602,446**	**613,912**
*Percentage Increase over prior year			4.1%	6.8%		11.0%	2.0%	1.9%	1.9%	1.9%
CAPITAL / RESERVE										
Equipment Purchases	2,500	2,500	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Transfer to Operating Reserve Fund	-	-	2,300	-	-	2,300	2,591	2,950	3,354	4,008
TOTAL CAPITAL / RESERVE	**2,500**	**2,500**	**4,800**	**-**	**-**	**4,800**	**5,141**	**5,550**	**6,004**	**6,708**
TOTAL COSTS	**514,909**	**516,891**	**538,362**	**35,000**	**-**	**573,362**	**584,830**	**596,520**	**608,450**	**620,620**
*Percentage Increase over prior year			4.6%	6.8%		11.4%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(13,699)	(15,681)	-	-	-	-	-	-	-	-
Interest Income	(120)	(120)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(13,819)**	**(15,801)**	**(120)**	**-**	**-**	**(120)**	**(120)**	**(120)**	**(120)**	**(120)**
REQUISITION	**(501,090)**	**(501,090)**	**(538,242)**	**(35,000)**	**-**	**(573,242)**	**(584,710)**	**(596,400)**	**(608,330)**	**(620,500)**
*Percentage increase over prior year Requisition			7.4%	7.0%		14.4%	2.0%	2.0%	2.0%	2.0%
Salaried Positions FTE's	2.0		2.0			2.0	2.0	2.0	2.0	2.0

Reserve Schedule

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

For Consulting, FDM Upgrades, Training

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105404	2026	2027	2028	2029	2030	2031
Beginning Balance	37,109	22,578	24,878	27,469	30,419	33,773
Transfer from Ops Budget	-	2,300	2,591	2,950	3,354	4,008
Deficit Recovery	(1,982)					
Transfer to Ops Budget	(13,699)	-	-	-	-	-
Interest Income*	1,150					
Ending Balance $	**22,578**	**24,878**	**27,469**	**30,419**	**33,773**	**37,781**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 BUDGET

Electoral Area Emergency Planning Coordination

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

FUNDING:

Allocations from protection services and requisition.

Change in Budget 2026 to 2027
Service: 1.372 Emergency Planning Coordination

	Total Expenditure	Comments
2026 Budget	**1,033,350**	
Change in Wages & Benefits:		
General wages & benefits change	28,555	Inclusive of estimated collective agreement changes
Increase in standby pay	8,450	
Total Change in Wages & Benefits	37,005	
Other Changes:		
Standard Overhead and HR Allocation	4,514	Increase in GM, Human Resources and Overhead allocations
Fire Smart Contribution Costs	175,000	Increase in One-time Fire Smart grant funded programming
Other Costs	316	
Total Other Changes	179,830	
2027 Budget	**1,250,185**	

Summary of % Expense Change		
2027 wages and benefit change	3.6%	
OH & HR allocations	0.4%	
Increased Fire Smart contribution costs	16.9%	
Balance of change	0.0%	
% expense change from 2026:	***21.0%***	
% Requisition increase from 2026 (if applicable):	***25.0%***	*Requisition funding is (21.9)% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

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

1.372 - Electoral Area Emergency Planning Coordination	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	686,756	686,756	723,761	-	-	723,761	738,089	752,086	766,363	780,927
Contract for Services	50,000	-	-	-	50,000	50,000	-	-	-	-
Travel Expenses	2,090	2,090	2,090	-	-	2,090	2,130	2,170	2,210	2,250
Telecommunications	7,770	7,770	7,770	-	-	7,770	7,930	8,090	8,250	8,420
Staff Training & Development	1,840	1,840	1,840	-	-	1,840	1,880	1,920	1,960	2,000
Supplies	2,080	2,080	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Allocations	79,196	79,196	83,714	-	-	83,714	85,458	87,173	88,846	90,012
FireSmart Grant Funded Programming	175,000	175,000	-	-	350,000	350,000	-	-	-	-
Other Operating Expenses	23,618	23,620	23,970	-	-	23,970	24,473	25,001	25,526	26,081
TOTAL OPERATING COSTS	**1,028,350**	**978,352**	**845,185**	**-**	**400,000**	**1,245,185**	**862,040**	**878,560**	**895,315**	**911,890**
*Percentage Increase over prior year			-17.8%		38.9%	21.1%	-30.8%	1.9%	1.9%	1.9%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	18,580	14,370	14,685	12,090
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	10,400	11,410	15,870
TOTAL CAPITAL / RESERVES	**5,000**	**5,000**	**5,000**	**-**	**-**	**5,000**	**23,580**	**24,770**	**26,095**	**27,960**
TOTAL COSTS	**1,033,350**	**983,352**	**850,185**	**-**	**400,000**	**1,250,185**	**885,620**	**903,330**	**921,410**	**939,850**
*Percentage Increase over prior year			-17.7%		38.7%	21.0%	-29.2%	2.0%	2.0%	2.0%
Internal Recoveries	(534,270)	(534,270)	(545,490)	-	-	(545,490)	(589,130)	(600,910)	(612,930)	(625,190)
OPERATING COSTS LESS INTERNAL RECOVERIES	**499,080**	**449,082**	**304,695**	**-**	**400,000**	**704,695**	**296,490**	**302,420**	**308,480**	**314,660**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(104,186)	(54,188)	(30,105)	-	(50,000)	(80,105)	-	-	-	-
Grants in Lieu of Taxes	(734)	(734)	(730)	-	-	(730)	(740)	(750)	(770)	(790)
Grants for FireSmart Programming	(175,000)	(175,000)	-	-	(350,000)	(350,000)	-	-	-	-
Revenue - Other	(360)	(360)	(360)	-	-	(360)	(370)	(380)	(390)	(400)
TOTAL REVENUE	**(280,280)**	**(230,282)**	**(31,195)**	**-**	**(400,000)**	**(431,195)**	**(1,110)**	**(1,130)**	**(1,160)**	**(1,190)**
REQUISITION	**(218,800)**	**(218,800)**	**(273,500)**	**-**	**-**	**(273,500)**	**(295,380)**	**(301,290)**	**(307,320)**	**(313,470)**
*Percentage increase over prior year Requisition			25.0%			25.0%	8.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	4.0	4.0	4.0			4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.372 Emergency Planning Coordination	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		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$70,000	$0	$0	$0	$0	$70,000
		$0	**$70,000**	**$0**	**$0**	**$0**	**$0**	**$70,000**
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	$70,000	$0	$0	$0	$0	$70,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$70,000**	**$0**	**$0**	**$0**	**$0**	**$70,000**

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 #: 1.372

Service Name: Emergency Planning Coordination

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
23-01	Replacement	Vehicle Replacement	Vehicle replacement	$ 70,000	V	ERF	$ -	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
													$ -
													$ -
													$ -
			Grand Total	**$ 70,000**			**$ -**	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,000**

Service:	1.372	Emergency Planning Coordination

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

Electoral Area Emergency Planning Coordination
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	86,116	6,011	24,591	38,961	53,646	65,736
Equipment Replacement Fund	77,790	12,790	17,790	28,190	39,600	55,470
Total	**163,906**	**18,801**	**42,381**	**67,151**	**93,246**	**121,206**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105545	2026	2027	2028	2029	2030	2031
Beginning Balance		136,102	86,116	6,011	24,591	38,961	53,646
Transfer from Ops Budget		-	-	18,580	14,370	14,685	12,090
Transfer to Ops Budget		(54,186)	(80,105)	-	-	-	-
Interest Income*		4,200					
Ending Balance $		**86,116**	**6,011**	**24,591**	**38,961**	**53,646**	**65,736**

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.
2027 - $50k for EDMA regulatory update review

Reserve Schedule

Reserve Fund: 1.372 Emergency Planning Coordination - Equipment Replacement Fund

ERF Group: EMERGCOORD.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101985**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		75,290	77,790	12,790	17,790	28,190	39,600
Transfer from Op Budget		5,000	5,000	5,000	10,400	11,410	15,870
Planned Purchase		(2,500)	(70,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**77,790**	**12,790**	**17,790**	**28,190**	**39,600**	**55,470**

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

EA Utility Operations

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

N/A

COST RECOVERY:

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

Change in Budget 2026 to 2027
Service: 1.580 - EA Utility Operations

	Total Expenditure	Comments
2026 Budget	**1,917,306**	
Change in Wages & Benefits:		
General wages & benefits change	12,468	Inclusive of estimated collective agreement changes
Position changes	62,825	Inclusive of step increases, position changes and reclassifications
1.0 FTE Utility Operator 3	59,979	2027 IBC 16i-1.1-Magic Lake Sewer Operator; Q3 implementatior
Overtime/Standby wages	179,271	Increasing budget to reflect actuals
Total Change in Wages & Benefits	314,544	
Other Changes:		
Vehicle Purchase	93,000	One-time vehicle purchase, funded by ORF
Vehicle Costs	49,623	Increasing budget to reflect actual operating and maintenance costs
Standard Overhead Allocation	5,664	Increase in 2026 operating costs
Transfer to Equipment Replacement Fund	23,686	Increased annual contribution to support fleet replacement schedule
Other Costs	3,907	
Total Other Changes	175,880	
2027 Budget	**2,407,730**	
Summary of % Expense Change		
Overtime/Standby wages	9.4%	
2027 IBC wages	3.1%	
One-time vehicle purchase	4.9%	
Increased reserve transfers	1.2%	
Balance of increase	7.0%	
% expense increase from 2026:	***25.6%***	
% Requisition increase from 2026 (if applicable):	*NA*	*No requisition in service*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $213,283 (11.1%) due mainly to higher salary and standby costs than budgeted when the service was divided from the senior wastewater service budget. This variance will be recovered with a one time transfer from the 1.577 Wastewater Operations service.

1.580 - EA Utility Operations	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										
Salaries & Wages	1,395,154	1,662,600	1,590,593	119,105	-	1,709,698	1,764,310	1,809,883	1,844,651	1,880,072
Allocation - Overhead & HR	129,964	129,964	136,996	-	-	136,996	139,800	142,605	143,505	143,324
Allocation - Operations	62,475	61,258	65,000	-	-	65,000	66,289	67,626	68,981	70,314
Vehicle Costs	67,917	67,633	117,540	-	-	117,540	119,890	122,290	124,740	127,240
Licences, Fees & Software	26,574	11,260	26,570	-	-	26,570	45,330	46,240	47,160	48,100
Operating - Other	57,391	39,806	57,409	-	-	57,409	58,550	59,720	60,930	62,160
TOTAL OPERATING COSTS	**1,739,475**	**1,972,521**	**1,994,108**	**119,105**	**-**	**2,113,213**	**2,194,169**	**2,248,364**	**2,289,967**	**2,331,210**
*Percentage Increase over prior year			14.6%	6.8%		21.5%	3.8%	2.5%	1.9%	1.8%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	118,421	118,421	142,107	-	-	142,107	131,301	124,676	131,623	139,870
Transfer to Operating Reserve Fund	59,410	59,410	59,410	-	-	59,410	53,780	53,780	53,780	53,780
Vehicle Purchase	-	-	-	-	93,000	93,000	93,000	-	-	-
TOTAL CAPITAL / RESERVES	177,831	177,831	201,517	-	93,000	294,517	278,081	178,456	185,403	193,650
TOTAL COSTS	**1,917,306**	**2,150,352**	**2,195,625**	**119,105**	**93,000**	**2,407,730**	**2,472,250**	**2,426,820**	**2,475,370**	**2,524,860**
*Percentage Increase over prior year			14.5%	6.2%	4.9%	25.6%	2.7%	-1.8%	2.0%	2.0%
Internal Recoveries	(1,917,306)	(1,937,069)	(2,195,625)	(119,105)	-	(2,314,730)	(2,379,250)	(2,426,820)	(2,475,370)	(2,524,860)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	213,283	-	-	93,000	93,000	93,000	-	-	-
SOURCES OF FUNDING (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(93,000)	(93,000)	(93,000)	-	-	-
Recovery - other	-	(213,283)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**(213,283)**	**-**	**-**	**(93,000)**	**(93,000)**	**(93,000)**	**-**	**-**	**-**
NET COSTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Salaried FTEs	9.50	9.50	9.50	1.00	-	10.50	10.50	10.50	10.50	10.50

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.580 EA Utility Operations	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$7,200	$14,400	$7,200	$7,200	$7,200	$0	$36,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$90,000	$90,000	$0	$180,000	$0	$0	$270,000
		$97,200	**$104,400**	**$7,200**	**$187,200**	**$7,200**	**$0**	**$306,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$97,200	$104,400	$7,200	$187,200	$7,200	$0	$290,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$97,200	**$104,400**	**$7,200**	**$187,200**	**$7,200**	**$0**	**$306,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

Service #: 1.580

Service Name: EA Utility Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
18-02	Replacement	Replace Computer Equipment	Computer replacements per IT cycle.	$ 20,000	E	ERF	$ 3,200	$ 6,400	$ 3,200	$ 3,200	$ 3,200	$ -	$ 16,000
19-07	Replacement	Furniture and Office Equipment Replacement	End of life replacement of furniture and office equipment	$ 20,000	E	ERF	$ 4,000	$ 8,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ 20,000
22-02	Replacement	Burgoyne - Skid Steer F19005	Vehicle replacement - end of life	$ 90,000	V	ERF	$ -	$ -	$ -	$ 90,000	$ -	$ -	$ 90,000
22-05	Replacement	Replace IWOps Vehicle F01028 2007 Kubota Tractor	Vehicle replacement - end of life	$ 50,000	V	ERF	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
23-01	Replacement	Replace IWOps Vehicle F00444 1991 DDDG46 Generator Trailer Magic Lake	Vehicle replacement - end of life	$ 40,000	V	ERF	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000
26-04	Replacement	F18012 2018 Chevrolet Colorado	Vehicle replacement - end of life	$ 90,000	V	ERF	$ 90,000	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
													$ -
													$ -
			Grand Total	**$ 310,000**				**$ 104,400**	**$ 7,200**	**$ 187,200**	**$ 7,200**	**$ -**	**$ 306,000**

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

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

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

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

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

Service:	1.580	EA Utility Operations

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

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

1.580 EA Utility Operations Asset and Reserve Summary
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	277,273	314,980	439,081	376,557	500,980	640,850
Operating Reserve Fund	202,195	168,605	129,385	183,165	236,945	290,725
Total	**479,468**	**483,585**	**568,466**	**559,722**	**737,925**	**931,575**

Reserve Schedule

Reserve Fund: 1.580 EA Utility Operations - Equipment Replacement Fund

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Center:	102321	2026	2027	2028	2029	2030	2031
Beginning Balance		166,052	277,273	314,980	439,081	376,557	500,980
Transfer from Ops Budget		118,421	142,107	131,301	124,676	131,623	139,870
Planned Purchases		(7,200)	(104,400)	(7,200)	(187,200)	(7,200)	-
Interest Income		-					
Ending Balance $		**277,273**	**314,980**	**439,081**	**376,557**	**500,980**	**640,850**

Assumptions/Background:

ERF to fund future replacement of vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.580 EA Utility Operations - Operating Reserve Fund

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

Operating Reserve Schedule

Fund:	1500	Estimated	Budget				
Fund Centre:	105567	2026	2027	2028	2029	2030	2031
Beginning Balance		141,785	202,195	168,605	129,385	183,165	236,945
Transfer from Ops Budget		59,410	59,410	53,780	53,780	53,780	53,780
Transfer to Ops Budget		-	(93,000)	(93,000)	-	-	-
Interest Income*		1,000					
Ending Balance $		**202,195**	**168,605**	**129,385**	**183,165**	**236,945**	**290,725**

Assumptions/Background:

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

Electoral Areas Committee - September 23, 2026
2027 Preliminary Electoral Area Budget Review
Appendix B-1: Requisition Summary (JDF)

	JUAN DE FUCA Electoral Area	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	258,475	63.29	251,936	61.69	6,539	2.60%	1.60	2.60%
1.10X	Facilities Management	3,555	0.87	2,928	0.72	628	21.43%	0.15	21.43%
1.101	G.I.S.	1,715	0.42	2,514	0.62	(799)	-31.79%	(0.20)	-31.79%
1.224	Community Health	4,933	1.21	4,841	1.19	93	1.91%	0.02	1.91%
1.280	Regional Parks	304,159	74.47	291,447	71.36	12,712	4.36%	3.11	4.36%
1.309	Climate Action and Adaptation	26,352	6.45	25,668	6.28	684	2.67%	0.17	2.67%
1.310	Land Banking & Housing	54,883	13.44	54,614	13.37	270	0.49%	0.07	0.49%
1.312	Regional Goose Management	4,577	1.12	4,507	1.10	69	1.53%	0.02	1.53%
1.315	Biodiversity & Environmental Stewardship	1,841	0.45	1,890	0.46	(49)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	11,855	2.90	11,797	2.89	58	0.49%	0.01	0.49%
1.326	Foodlands Access	5,657	1.39	5,342	1.31	315	5.90%	0.08	5.90%
1.329	Regional Transportation	102,664	25.14	93,132	22.80	9,531	10.23%	2.33	10.23%
1.335	Geo-Spatial Referencing System	2,810	0.69	2,813	0.69	(3)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	2,167	0.53	2,153	0.53	14	0.65%	0.00	0.65%
1.375	Hazardous Material Incident Response	7,848	1.92	7,393	1.81	455	6.16%	0.11	6.16%
1.911	911 Systems	7,848	1.92	6,762	1.66	1,086	16.07%	0.27	16.07%
1.921	Regional CREST Contribution	26,507	6.49	25,794	6.32	712	2.76%	0.17	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(3,375)	(0.83)	(5,098)	(1.25)	1,723	33.79%	0.42	33.79%
	Total Regional	**$824,470**	**$201.87**	**$790,432**	**$193.53**	**$34,038**	**4.31%**	**$8.33**	**4.31%**
1.126	Victoria Family Court Committee	248	0.06	248	0.06	1	0.34%	0.00	0.34%
1.313	Animal Care Services	89,090	21.81	82,488	20.20	6,602	8.00%	1.62	8.00%
1.330	Regional Growth Strategy	5,468	1.34	2,667	0.65	2,801	105.03%	0.69	105.03%
1.913	913 Fire Dispatch	48,982	11.99	46,650	11.42	2,332	5.00%	0.57	5.00%
	Total Sub-Regional	**$143,788**	**$35.21**	**$132,053**	**$32.33**	**$11,735**	**8.89%**	**$2.87**	**8.89%**
1.103	Elections	9,438	2.31	8,966	2.20	471	5.25%	0.12	5.25%
1.104	U.B.C.M.	3,349	0.82	3,324	0.81	24	0.74%	0.01	0.74%
1.108	Joint Electoral Area Admin	82,158	20.12	73,870	18.09	8,288	11.22%	2.03	11.22%
1.318	Building Inspection	179,953	44.06	170,284	41.69	9,670	5.68%	2.37	5.68%
1.320	Noise Control	18,937	4.64	18,550	4.54	387	2.09%	0.09	2.09%
1.322	Nuisances & Unsightly Premises	14,752	3.61	14,448	3.54	304	2.10%	0.07	2.10%
1.368	Electoral Area Fire Inspection & Investigation	6,066	1.49	5,777	1.41	289	5.00%	0.07	5.00%
1.372	Electoral Area Emergency Program	63,202	15.47	50,561	12.38	12,640	25.00%	3.09	25.00%
	Total Joint Electoral Area	**$377,855**	**$92.52**	**$345,781**	**$84.66**	**$32,074**	**9.28%**	**$7.85**	**9.28%**
1.109	Electoral Area Admin Exp - JDF	105,914	25.93	81,731	20.01	24,183	29.59%	5.92	29.59%
1.114	Grant-in-Aid - Juan de Fuca	11,745	2.88	11,476	2.81	269	2.34%	0.07	2.34%
1.317	JDF Building Numbering	14,750	3.61	14,447	3.54	303	2.10%	0.07	2.10%
1.319	Soil Deposit Removal	11,704	2.87	11,270	2.76	434	3.85%	0.11	3.85%
1.325	Electoral Area Services - Planning	883,710	216.37	841,373	206.01	42,337	5.03%	10.37	5.03%
1.340	JDF Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.370	Juan de Fuca Emergency Program	120,412	29.48	115,251	28.22	5,161	4.48%	1.26	4.48%
1.377	JDF Search and Rescue	73,350	17.96	73,350	17.96	-	0.00%	-	0.00%
1.405	JDF EA - Community Parks	410,271	100.45	372,570	91.22	37,701	10.12%	9.23	10.12%
1.924	Emergency Comm - CREST - JDF	163,438	40.02	161,449	39.53	1,989	1.23%	0.49	1.23%
	Total JDF Electoral Area	**$1,795,294**	**$439.57**	**$1,682,917**	**$412.05**	**$112,377**	**6.68%**	**$27.51**	**6.68%**
	Total Capital Regional District	**$3,141,407**	**$769.16**	**$2,951,183**	**$722.58**	**$190,224**	**6.45%**	**$46.58**	**6.45%**
CRHD	Capital Regional Hospital District	465,357	113.94	463,085	113.38	2,271	0.49%	0.56	0.49%
	Total CRD and CRHD	**$3,606,764**	**$883.10**	**$3,414,268**	**$835.97**	**$192,495**	**5.64%**	**$47.13**	**5.64%**

Average residential assessment - 2026 **$927,971**

Major Impacts (Changes in $/Avg HH >+/-$1.00)	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	6,539	0.19%	1.60	0.19%
Regional Parks	12,712	0.37%	3.11	0.37%
Regional Transportation	9,531	0.28%	2.33	0.28%
SUB-REGIONAL				
Animal Care Services	6,602	0.19%	1.62	0.19%
JOINT EA				
Joint Electoral Area Admin	8,288	0.24%	2.03	0.24%
Building Inspection	9,670	0.28%	2.37	0.28%
Electoral Area Emergency Program	12,640	0.37%	3.09	0.37%
JDF EA				
Electoral Area Admin Exp - JDF	24,183	0.71%	5.92	0.71%
Electoral Area Services - Planning	42,337	1.24%	10.37	1.24%
Juan de Fuca Emergency Program	5,161	0.15%	1.26	0.15%
JDF EA - Community Parks	37,701	1.10%	9.23	1.10%
Capital Regional Hospital District	2,271	0.07%	0.56	0.07%
Other	14,861	0.44%	3.64	0.44%
TOTAL CRD & CRHD	**192,495**	**5.64%**	**$47.13**	**5.64%**

	JUAN DE FUCA Local/Specified/Defined Services	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.119	Vancouver Island Regional Library	450,176	125.35	441,214	122.85	8,962	2.03%	2.50	2.03%
1.121	Sooke Regional Museum	109,580	30.52	107,315	29.89	2,265	2.11%	0.63	2.11%
1.128	Greater Victoria Police Victim Services	1,008	2.10	977	2.03	31	3.20%	0.07	3.20%
1.133	Langford E.A. - Greater Victoria Public Library	35,827	74.49	34,252	71.21	1,575	4.60%	3.27	4.60%
1.232	Port Renfrew Street Lighting	4,310	48.98	4,220	47.95	90	2.13%	1.02	2.13%
1.350	Willis Point Fire Protect & Recreation	228,836	956.01	199,148	831.98	29,688	14.91%	124.03	14.91%
1.353	Otter Point Fire Protection	915,314	775.53	846,289	717.05	69,025	8.16%	58.48	8.16%
1.354	Malahat Fire Protection	87,356	914.11	80,967	847.25	6,389	7.89%	66.85	7.89%
1.355	Durrance Road Fire Protection	4,012	445.75	3,886	431.82	125	3.22%	13.93	3.22%
1.357	East Sooke Fire Protection	785,489	882.50	717,378	805.97	68,111	9.49%	76.52	9.49%
1.358	Port Renfrew Fire Protection	234,682	585.17	164,334	409.76	70,348	42.81%	175.41	42.81%
1.360	Shirley Fire Protection	316,009	910.51	285,833	823.56	30,176	10.56%	86.94	10.56%
1.40X	SEAPARC	900,626	280.45	844,053	262.84	56,573	6.70%	17.62	6.70%
1.408	JDF EA - Community Recreation	43,985	12.25	43,161	12.02	824	1.91%	0.23	1.91%
1.523	Port Renfrew Refuse Disposal	131,948	325.83	65,047	160.63	66,901	102.85%	165.21	102.85%
2.650	Port Renfrew Water	98,950	362.45	92,477	338.74	6,473	7.00%	23.71	7.00%
2.682	Seagirt Water System Debt	99,558	1,157.65	114,767	1,334.50	(15,209)	-13.25%	(176.85)	-13.25%
2.691	Wilderness Mountain Water Service	97,885	1,208.46	82,920	1,023.70	14,965	18.05%	184.75	18.05%
3.755	Regional Source Control	755	8.26	733	8.02	22	3.00%	0.24	3.00%
3.850	Port Renfrew Sewer	79,435	902.67	73,890	839.66	5,545	7.50%	63.01	7.50%
	Total Local/Specified/Defined Services	**4,625,741**		**4,202,863**		**$422,878**			

Average residential assessment - 2026 **$927,971**

Appendix B-2

Juan De Fuca - Operating Budget Highlights - Gross Expenditure (+/- 2.1% and +/- $30,000)

JDF Services +/-2.1% and +/- $30,000	Gross Expenditure 2027	Gross Expenditure 2026	Changes $	Changes %	Main Budget Driver
1.325 - Electoral Area Services - Planning	1,031,325	997,467	33,858	3.4%	• Increased salaries and wages, including auxiliary staff $18k • Increased operating costs to align with the expected future expenses $8k; Allocations $8k
1.405 - JDF EA Community Parks	411,311	377,194	34,117	9.0%	• Increased salaries and wages, including auxiliary staff $27k • Increased operating costs to align with the expected future expenses $1k; Allocations $6k
Total Juan De Fuca Electoral Area	**1,442,636**	**1,374,661**	**67,975**	**4.9%**	
1.353 - Otter Point Fire Protection	830,330	772,038	58,292	7.6%	• Increased salaries and wages, including auxiliary staff $84k • Decreased contract for services ($37k) • Increased operating costs and fuel to align with the expected future expenses $11k
1.357 - East Sooke Fire Protection	873,082	834,604	38,478	4.6%	• Increased wages and honorariums $50k • Decreased contingency ($30k) • Increased operating costs and fuel to align with the expected future expenses $15k; Allocations $3k
1.523 - Port Renfrew Refuse Disposal	315,355	183,396	131,959	72.0%	• Increased salaries and wages, including auxiliary staff $25k • Increased contract for services $37k • Increased operating supplies $5k • 2026 deficit carried forward to 2027 $65k
2.691 - Wilderness Mountain Water Service	252,295	221,290	31,005	14.0%	• Increased supplies $25k • Decreased reserve transfers ($14k) • Decreased debt costs ($5k) • 2026 deficit carried forward to 2027 $25k
Total Local/Specified/Defined Area	**2,271,062**	**2,011,328**	**259,734**	**12.9%**	
Other (Services not meeting criteria above)	2,851,191	2,720,076	131,115	4.8%	
Total Juan De Fuca	**6,564,889**	**6,106,065**	**458,824**	**7.5%**	

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

Expenditure Type	Provisional Plan 2027 ($'000)	Financial Plan* 2026 ($'000)	Change $'000	Change %
Operations	5,164	4,683	506	10.3%
Capital Funding	32	23	8	33.2%
Debt Servicing	639	637	2	0.3%
Transfer to Reserves	731	763	(31)	-4.1%
Total Juan De Fuca	**6,565**	**6,106**	**459**	**7.5%**

*Based on Amendment Financial Plan (Bylaw No. 4795)

Appendix B-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - JDF 2027

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.325	Community Planning	62,700			457,075		519,775	127,075		62,700	330,000			519,775
1.350	Willis Point Fire	82,436		20,000			102,436	38,436		22,000		42,000		102,436
1.353	Otter Point Fire	50,000	600,000	110,000			760,000			650,000		110,000		760,000
1.357	East Sooke Fire	62,387	530,000	8,000			600,387	3,300		573,087		24,000		600,387
1.358	Port Renfrew Fire	115,000					115,000			90,000		25,000		115,000
1.360	Shirley Fire Department	20,000					20,000			20,000				20,000
1.405	JDF EA Community Parks				765,680	125,000	890,680	375,680			465,000	50,000		890,680
1.408	JDF EA Community Recreation			355,000	43,000		398,000	118,000			280,000			398,000
1.523	Port Renfrew Refuse Disposal				50,000		50,000	50,000						50,000
2.650	Port Renfrew Water				1,410,000		1,410,000				1,342,500	67,500		1,410,000
2.691	Wilderness Mountain Water Service				20,000		20,000					20,000		20,000
3.850	Port Renfrew Sewer				50,000		50,000					50,000		50,000
	TOTAL	**392,523**	**1,130,000**	**493,000**	**2,795,755**	**125,000**	**4,936,278**	**712,491**		**1,417,787**	**2,417,500**	**388,500**		**4,936,278**

Appendix B-4
Juan de Fuca 2027 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Protective Services		
1.325 Community Planning		
Groundwater Study	100	Grant
Malahat Official Community Plan Review	150	Grant
1.353 Otter Point Fire Protection		
Replace E23	600	ERF
1.357 East Sooke Fire		
Squad Car	300	ERF
Replace Engine 2	200	ERF
Recreation & Cultural Services		
1.405 JDF EA Community Parks & Recreation		
Port Renfrew Playground Equipment	120	Capital on Hand
Cedar Coast Road, gravel parking development	100	Grant
1.408 JDF EA Community Recreation		
Otter Point Community Hall Construction	250	Grant
Water		
2.650 Port Renfrew Water		
Supply System Replacement	1,330	Grant

Total Projects ≥ $100K	3,150
Total Projects < $100K	1,786
Total 2027 Capital Projects	4,936

Appendix B-5: JDF Service Budgets

JUAN DE FUCA (JDF) - EA WIDE

1.109 Administration

1.114 Grants in Aid

1.317 JDF Building Numbering

1.319 Soil Deposit and Removal

1.325 Community Planning

1.340 Livestock Injury Compensation

1.370 JDF Emergency Program

1.377 JDF Search and Rescue

1.405 JDF Community Parks

1.924 Emergency Communications – CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.119 Vancouver Island Regional Library

1.129 Vancouver Island Regional Library-Debt

1.133 Greater Victoria Public Library

1.232 Port Renfrew Street Lighting

1.350 Willis Point Fire

1.353 Otter Point Fire

1.354 Malahat Fire

1.355 Durrance Road Fire

Appendix B-5:JDF Service Budgets

1.357 East Sooke Fire Protection

1.358 Port Renfrew Fire Protection

1.360 Shirley Fire Protection

1.408 JDF Community Recreation

1.523 Port Renfrew Refuse Disposal

2.650 Port Renfrew Water

2.691 Wilderness Mountain Water

3.850 Port Renfrew Sewer

CAPITAL REGIONAL DISTRICT

2027 Budget

Admin. Expenditures (JDF)

EAC Review

SEPTEMBER 2026

Service: 1.109 JDF 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 Juan de Fuca

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

1.109 - Admin. Expenditures (JDF)	2026		BUDGET REQUEST 2027				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Director's Remuneration	51,740	51,740	69,365	-	-	69,365	70,750	72,170	73,610	75,080
Travel	2,500	2,500	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Allocations	14,541	14,541	25,119	-	-	25,119	25,625	26,137	26,660	27,193
Other Operating Expenses	12,190	12,015	7,190	-	-	7,190	7,341	7,492	7,643	7,794
TOTAL OPERATING COSTS	**80,971**	**80,796**	**104,174**	**-**	**-**	**104,174**	**106,266**	**108,399**	**110,563**	**112,767**
*Percentage Increase over prior year			28.7%			28.7%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	1,020	1,195	2,000	-	-	2,000	2,040	2,080	2,120	2,160
TOTAL CAPITAL / RESERVE	**1,020**	**1,195**	**2,000**	**-**	**-**	**2,000**	**2,040**	**2,080**	**2,120**	**2,160**
TOTAL COSTS	**81,991**	**81,991**	**106,174**	**-**	**-**	**106,174**	**108,306**	**110,479**	**112,683**	**114,927**
*Percentage Increase over prior year			29.5%			29.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(260)	(260)	(260)	-	-	(260)	(260)	(260)	(260)	(260)
TOTAL REVENUE	**(260)**	**(260)**	**(260)**	**-**	**-**	**(260)**	**(260)**	**(260)**	**(260)**	**(260)**
REQUISITION	**(81,731)**	**(81,731)**	**(105,914)**	**-**	**-**	**(105,914)**	**(108,046)**	**(110,219)**	**(112,423)**	**(114,667)**
*Percentage increase over prior year Requisition			29.6%			29.6%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.109 JDF Admin. Expenditures	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	$2,750	$2,750
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$0**	**$0**	**$0**	**$2,750**	**$2,750**
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	$2,750	$2,750
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$0	**$0**	**$0**	**$0**	**$0**	**$2,750**	**$2,750**

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 #: 1.109

Service Name: JDF Admin. Expenditures

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
26-01	Replacement	Computer Replacement	Computer Replacement	$ 2,750	E	ERF	$ -	$ -	$ -	$ -	$ -	$ 2,750	$ 2,750
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,750**				**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,750**	**$ 2,750**

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

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

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

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	13,663	13,663	13,663	13,663	13,663	10,913
Operating Reserve Fund	2,747	4,747	6,787	8,867	10,987	13,147
Total	**16,410**	**18,410**	**20,450**	**22,530**	**24,650**	**24,060**

Reserve Schedule

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

ERF Group: JDFADMIN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101839**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		15,663	13,663	13,663	13,663	13,663	13,663
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(2,000)	-	-	-	-	(2,750)
Interest Income		-					
Ending Balance $		**13,663**	**13,663**	**13,663**	**13,663**	**13,663**	**10,913**

Assumptions/Background:

Reserve Schedule

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

Bylaw No. 4584

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105556	2026	2027	2028	2029	2030	2031
Beginning Balance		1,675	2,747	4,747	6,787	8,867	10,987
Transfer from Ops Budget		1,020	2,000	2,040	2,080	2,120	2,160
Transfer to Ops Budget		-	-	-	-	-	-
Deficit Recovery		-					
Interest Income*		52					
Ending Balance $		**2,747**	**4,747**	**6,787**	**8,867**	**10,987**	**13,147**

Assumptions/Background:

For unforeseen legal and operating expenses;

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

CAPITAL REGIONAL DISTRICT

2027 Budget

JDF Grants in Aid

EAC Review

SEPTEMBER 2026

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

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 4696 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:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

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

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.114 - JDF Grants in Aid	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	30,189	15,000	10,470	-	15,463	25,933	25,500	26,010	26,530	27,060
Allocations	1,514	1,514	1,585	-	-	1,585	1,618	1,651	1,684	1,717
TOTAL OPERATING COSTS	**31,703**	**16,514**	**12,055**	**-**	**15,463**	**27,518**	**27,118**	**27,661**	**28,214**	**28,777**
*Percentage Increase over prior year			-62.0%		48.8%	-13.2%	-1.5%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	15,463	-	-	(15,463)	(15,463)	-	-	-	-
Balance c/fwd from 2025 to 2026	(19,927)	(19,927)	-	-	-	-	-	-	-	-
Other Income	(300)	(574)	(310)	-	-	(310)	(320)	(330)	(340)	(350)
TOTAL REVENUE	**(20,227)**	**(5,038)**	**(310)**	**-**	**(15,463)**	**(15,773)**	**(320)**	**(330)**	**(340)**	**(350)**
REQUISITION	**(11,476)**	**(11,476)**	**(11,745)**	**-**	**-**	**(11,745)**	**(26,798)**	**(27,331)**	**(27,874)**	**(28,427)**
*Requisition increase over prior year			2.3%			2.3%	128.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Vancouver Island Regional Library

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Westerly portion of Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.119 - Vancouver Island Regional Library	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										
Payments to Vancouver Island Regional Library	432,650	432,650	441,740	-	-	441,740	450,570	459,580	468,770	478,150
Allocations	8,530	8,530	8,850	-	-	8,850	9,036	9,216	9,401	9,589
Other Operating Expenses	1,310	1,216	1,340	-	-	1,340	1,370	1,400	1,430	1,460
TOTAL COSTS	**442,490**	**442,396**	**451,930**	**-**	**-**	**451,930**	**460,976**	**470,196**	**479,601**	**489,199**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	974	(974)	-	-	(974)	-	-	-	-
Balance c/fwd from 2025 to 2026	(516)	(516)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(440)	(440)	(450)	-	-	(450)	(460)	(470)	(480)	(490)
Other Revenue	(320)	(1,200)	(330)	-	-	(330)	(340)	(350)	(360)	(370)
TOTAL REVENUE	**(1,276)**	**(1,182)**	**(1,754)**	**-**	**-**	**(1,754)**	**(800)**	**(820)**	**(840)**	**(860)**
REQUISITION	**(441,214)**	**(441,214)**	**(450,176)**	**-**	**-**	**(450,176)**	**(460,176)**	**(469,376)**	**(478,761)**	**(488,339)**
*Percentage increase over prior year Requisition			2.0%			2.0%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Vancouver Island Regional Library-Debt

EAC Review

SEPTEMBER 2026

1.129 - Vancouver Island Regional Library-Debt	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
DEBT										
MFA Debt Reserve Fund	2,190	2,190	1,950	-	-	1,950	1,950	1,950	1,950	1,950
MFA Debt Principal	136,666	136,666	136,666	-	-	136,666	136,666	136,666	136,666	136,666
MFA Debt Interest	201,600	201,600	201,600	-	-	201,600	201,600	201,600	201,600	201,600
TOTAL DEBT	**340,456**	**340,456**	**340,216**	**-**	**-**	**340,216**	**340,216**	**340,216**	**340,216**	**340,216**
*Percentage Increase over prior year			-0.1%			-0.1%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Payment from VIRL	(340,456)	(340,456)	(340,216)	-	-	(340,216)	(340,216)	(340,216)	(340,216)	(340,216)
TOTAL REVENUE	**(340,456)**	**(340,456)**	**(340,216)**	**-**	**-**	**(340,216)**	**(340,216)**	**(340,216)**	**(340,216)**	**(340,216)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

CAPITAL REGIONAL DISTRICT

2027 Budget

Langford EA - GVPL

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

A portion of the Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

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

FUNDING:

Requsition

1.133 - Langford EA - GVPL	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										
Payments to Greater Victoria Public Library	34,610	34,610	35,340	-	-	35,340	36,050	36,770	37,510	38,260
Allocations	694	694	706	-	-	706	721	736	750	765
Other Operating Expenses	10	-	10	-	-	10	10	10	10	10
TOTAL OPERATING COSTS	**35,314**	**35,304**	**36,056**	**-**	**-**	**36,056**	**36,781**	**37,516**	**38,270**	**39,035**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	129	(129)	-	-	(129)	-	-	-	-
Balance c/fwd from 2025 to 2026	(962)	(962)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(99)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	-	(120)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(1,062)**	**(1,052)**	**(229)**	**-**	**-**	**(229)**	**(100)**	**(100)**	**(100)**	**(100)**
REQUISITION	**(34,252)**	**(34,252)**	**(35,827)**	**-**	**-**	**(35,827)**	**(36,681)**	**(37,416)**	**(38,170)**	**(38,935)**
*Percentage increase over prior year Requisition			4.6%			4.6%	2.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Port Renfrew Street Lighting

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Port Renfrew Utility Services Committee (Juan de Fuca EA) established by Bylaw No. 3281 (September 14, 2005).

USER CHARGE:

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

PARCEL TAX:

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

1.232 - Port Renfrew Street Lighting	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	8,100	7,020	8,000	-	-	8,000	8,160	8,320	8,490	8,660
Allocations	555	555	649	-	-	649	663	676	690	703
Contingency	4,230	-	1,110	-	4,749	5,859	1,130	1,150	1,170	1,190
Other Operating Expenses	100	65	100	-	-	100	100	100	100	100
TOTAL COSTS	**12,985**	**7,640**	**9,859**	**-**	**4,749**	**14,608**	**10,053**	**10,246**	**10,450**	**10,653**
*Percentage Increase over prior year			-24.1%		36.6%	12.5%	-31.2%	1.9%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	5,453	(704)	-	(4,749)	(5,453)	-	-	-	-
Balance c/fwd from 2025 to 2026	(4,015)	(4,015)	-	-	-	-	-	-	-	-
User Charges	(4,390)	(4,390)	(4,480)	-	-	(4,480)	(4,570)	(4,660)	(4,750)	(4,850)
Grants in Lieu of Taxes	(80)	(94)	(80)	-	-	(80)	(80)	(80)	(80)	(80)
Revenue - Other	(280)	(374)	(285)	-	-	(285)	(290)	(300)	(310)	(320)
TOTAL REVENUE	**(8,765)**	**(3,420)**	**(5,549)**	**-**	**(4,749)**	**(10,298)**	**(4,940)**	**(5,040)**	**(5,140)**	**(5,250)**
REQUISITION - PARCEL TAX	**(4,220)**	**(4,220)**	**(4,310)**	**-**	**-**	**(4,310)**	**(5,113)**	**(5,206)**	**(5,310)**	**(5,403)**
*Percentage increase over prior year										
User Fee			2.1%			2.1%	2.0%	2.0%	1.9%	2.1%
Requisition			2.1%			2.1%	18.6%	1.8%	2.0%	1.8%
Combined			**2.1%**			**2.1%**	**10.2%**	**1.9%**	**2.0%**	**1.9%**

CAPITAL REGIONAL DISTRICT

2027 Budget

JDF Building Numbering

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.317 - JDF Building Numbering	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										
Building Inspection	13,450	13,450	13,730	-	-	13,730	14,000	14,280	14,570	14,860
Allocations	714	714	727	-	-	727	742	757	772	787
Other Operating Expenses	370	320	380	-	-	380	390	400	410	420
TOTAL COSTS	**14,534**	**14,484**	**14,837**	**-**	**-**	**14,837**	**15,132**	**15,437**	**15,752**	**16,067**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	37	(37)	-	-	(37)	-	-	-	-
Balance c/fwd from 2025 to 2026	(37)	(37)	-	-	-	-	-	-	-	-
Other Income	(50)	(37)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(87)**	**(37)**	**(87)**	**-**	**-**	**(87)**	**(50)**	**(50)**	**(50)**	**(50)**
REQUISITION	**(14,447)**	**(14,447)**	**(14,750)**	**-**	**-**	**(14,750)**	**(15,082)**	**(15,387)**	**(15,702)**	**(16,017)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Soil Deposit and Removal

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.319 - Soil Deposit and Removal	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Allocations	2,629	2,629	3,134	-	-	3,134	3,200	3,264	3,329	3,395
Bylaw Enforcement Charges	28,579	20,000	26,630	-	-	26,630	27,160	27,700	28,250	28,820
Other Operating Expenses	130	130	170	-	-	170	174	178	182	186
TOTAL OPERATING COSTS	**31,338**	**22,759**	**29,934**	**-**	**-**	**29,934**	**30,534**	**31,142**	**31,761**	**32,401**
*Percentage Increase over prior year			-4.5%			-4.5%	2.0%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	3,846	-	-	-	-	-	-	-	-
TOTAL COSTS	**31,338**	**26,605**	**29,934**	**-**	**-**	**29,934**	**30,534**	**31,142**	**31,761**	**32,401**
*Percentage Increase over prior year			-4.5%			-4.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	-	(17)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(10,028)	(10,028)	(7,690)	-	-	(7,690)	(3,250)	(3,310)	(3,380)	(3,450)
Processing Fee Revenue	(10,000)	(5,000)	(10,500)	-	-	(10,500)	(15,000)	(15,300)	(15,610)	(15,920)
Fines	-	(250)	-	-	-	-	-	-	-	-
Interest Income	(40)	(40)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(20,068)**	**(15,335)**	**(18,230)**	**-**	**-**	**(18,230)**	**(18,290)**	**(18,650)**	**(19,030)**	**(19,410)**
REQUISITION	**(11,270)**	**(11,270)**	**(11,704)**	**-**	**-**	**(11,704)**	**(12,244)**	**(12,492)**	**(12,731)**	**(12,991)**
*Percentage increase over prior year Requisition			3.9%			3.9%	4.6%	2.0%	1.9%	2.0%

Reserve Schedule

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105405	2026	2027	2028	2029	2030	2031
Beginning Balance		47,902	39,410	31,720	28,470	25,160	21,780
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget		(10,028)	(7,690)	(3,250)	(3,310)	(3,380)	(3,450)
Interest Income*		1,536					
Ending Balance $		**39,410**	**31,720**	**28,470**	**25,160**	**21,780**	**18,330**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Community Planning (JDF)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

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

PARTICIPATION:

JDF Electoral Area on the basis of converted hospital assessments.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition and user fees.

1.325 - Community Planning (JDF)	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	603,105	602,635	621,403	-	-	621,403	638,611	651,359	663,867	676,619
Consultants	5,690	5,690	5,690	-	-	5,690	5,810	5,930	6,050	6,170
Legal Expenses	8,140	8,140	8,140	-	-	8,140	8,300	8,470	8,640	8,810
LIDAR Photography	-	-	-	-	18,000	18,000	-	18,000	-	20,000
Supplies	6,050	6,050	6,050	-	-	6,050	6,170	6,290	6,410	6,530
Land Use and Advisory Planning Cttees	27,520	26,278	17,520	-	-	17,520	17,880	18,240	29,434	18,980
Allocations	163,739	163,739	172,122	-	-	172,122	175,725	179,307	182,897	186,084
Bylaw & Real Estate Labour Charges	48,753	48,753	46,930	-	-	46,930	47,870	48,830	49,800	50,800
Other Operating Expenses	62,430	59,628	64,700	-	-	64,700	66,061	67,436	68,877	70,355
TOTAL OPERATING COSTS	**925,427**	**920,913**	**942,555**	**-**	**18,000**	**960,555**	**966,427**	**1,003,862**	**1,015,975**	**1,044,348**
*Percentage Increase over prior year			1.9%		1.9%	3.8%	0.6%	3.9%	1.2%	2.8%
Building Borrowing Repayment to Facilities Reserve	72,040	70,770	70,770	-	-	70,770	70,770	70,770	70,770	70,770
TOTAL COSTS	**997,467**	**991,683**	**1,013,325**	**-**	**18,000**	**1,031,325**	**1,037,197**	**1,074,632**	**1,086,745**	**1,115,118**
*Percentage Increase over prior year			1.6%		1.8%	3.4%	0.6%	3.6%	1.1%	2.6%
Internal Recoveries	(34,791)	(34,791)	(45,512)	-	-	(45,512)	(46,421)	(47,350)	(48,297)	(49,263)
OPERATING COSTS LESS INTERNAL RECOVERIES	**962,676**	**956,892**	**967,813**	**-**	**18,000**	**985,813**	**990,776**	**1,027,282**	**1,038,448**	**1,065,855**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(71,744)	(83,015)	(33,503)	-	(18,000)	(51,503)	(20,060)	(23,375)	(14,474)	(21,400)
Processing Fee Revenue	(47,180)	(30,000)	(48,170)	-	-	(48,170)	(49,130)	(50,110)	(51,110)	(52,130)
Grants in Lieu of Taxes	(1,269)	(1,269)	(1,300)	-	-	(1,300)	(1,330)	(1,360)	(1,390)	(1,420)
Revenue - Other	(1,110)	(1,235)	(1,130)	-	-	(1,130)	(1,150)	(1,170)	(1,190)	(1,210)
TOTAL REVENUE	**(121,303)**	**(115,519)**	**(84,103)**	**-**	**(18,000)**	**(102,103)**	**(71,670)**	**(76,015)**	**(68,164)**	**(76,160)**
REQUISITION	**(841,373)**	**(841,373)**	**(883,710)**	**-**	**-**	**(883,710)**	**(919,106)**	**(951,267)**	**(970,284)**	**(989,695)**
*Percentage increase over prior year Requisition			5.0%			5.0%	4.0%	3.5%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried	3.7	3.7	3.7			3.7	3.7	3.7	3.7	3.7

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.325 Community Planning	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$60,000	$62,700	$0	$0	$0	$0	$62,700
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$377,075	$457,075	$260,000	$310,000	$150,000	$0	$1,177,075
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$437,075	**$519,775**	**$260,000**	**$310,000**	**$150,000**	**$0**	**$1,239,775**
SOURCE OF FUNDS								
Capital Funds on Hand		$127,075	$127,075	$0	$0	$0	$0	$127,075
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$60,000	$62,700	$0	$0	$0	$0	$62,700
Grants (Federal, Provincial)		$250,000	$330,000	$260,000	$310,000	$150,000	$0	$1,050,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$437,075	**$519,775**	**$260,000**	**$310,000**	**$150,000**	**$0**	**$1,239,775**

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 #: 1.325

Service Nam Community Planning

				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
20-01	Replacement	Computer Equipment	Computer Replacement	$ 15,845	E	ERF	$ -	$ 2,700	$ -	$ -	$ -	$ -	$ 2,700
22-01	Replacement	Vehicle	Vehicle Replacement	$ 60,000	E	ERF	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
22-02	Study	Groundwater Study	Study of ground water availability to aid in land use decision makin and support OCP policy	$ 100,000	S	Grant	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
23-01	Study	Port Renfrew OCP	Port Renfrew OCP	$ 150,000	S	Cap	$ 2,075	$ 2,075	$ -	$ -	$ -	$ -	$ 2,075
24-01	Study	Willis Point OCP	Willis Point Official Community Plan Review and Update	$ 150,000	S	Cap	$ 62,500	$ 62,500	$ -	$ -	$ -	$ -	$ 62,500
25-01	Study	Malahat OCP	Malahat Official Community Plan Review and Update	$ 150,000	S	Grant	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
25-02	Study	JdF OCP Consolidation	Consolidate JdF EA OCPs	$ 150,000	S	Cap	$ 62,500	$ 62,500	$ -	$ -	$ -	$ -	$ 62,500
27-01	Study	Shirley-Jordan River OCP	Shirley-Jordan River Official Community Plan Review and Update	$ 160,000	S	Grant	$ -	$ -	$ 160,000	$ -	$ -	$ -	$ 160,000
27-02	Study	Housing Needs Report	Update JdF Housing Needs Report	$ 80,000	S	Grant	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
27-03	Study	Otter Point OCP	Otter Point Official Community Plan Review and Update	$ 160,000	S	Grant	$ -	$ -	$ -	$ 160,000	$ -	$ -	$ 160,000
27-04	Study	JdF Zoning Bylaw Consolidation	Consolidate 5 existing land use bylaws into 1 zoning bylaw for the JdF EA.	$ 300,000	S	Grant	$ -	$ -	$ -	$ 150,000	$ 150,000	$ -	$ 300,000
27-05	Study	JdF Archaeological Overview Assessment	Desktop achaelogical overview assessment for the Otter Point and Shirley-Jordan River OCP areas.	$ 100,000	S	Grant	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,575,845**				**$ 519,775**	**$ 260,000**	**$ 310,000**	**$ 150,000**	**$ -**	**$ 1,239,775**

Service: 1.325 Community Planning

Project Number	20-01	**Capital Project Title**	Computer Equipment	**Capital Project Description**	Computer Replacement
Project Rationale	Computer replacement in keeping with CRD corporate schedule. Replace large monitor and peripheral equipment for video conferencing in 2026.				

Project Number	24-01	**Capital Project Title**	Willis Point OCP	**Capital Project Description**	Willis Point Official Community Plan Review and Update
Project Rationale	Willis Point OCP requires review and update to address emerging community needs.				

Project Number	25-01	**Capital Project Title**	Malahat OCP	**Capital Project Description**	Malahat Official Community Plan Review and Update
Project Rationale	Malahat OCP requires review and update to address emerging community needs.				

Project Number	25-02	**Capital Project Title**	JdF OCP Consolidation	**Capital Project Description**	Consolidate JdF EA OCPs
Project Rationale	Single OCP allows for more efficient and accurate administration and is more responsive to changes in Provincial legislation.				

Service: 1.325 Community Planning

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

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

Project Number	23-01	**Capital Project Title**	Port Renfrew OCP	**Capital Project Description**	Port Renfrew OCP
Project Rationale					

Project Number	27-01	**Capital Project Title**	Shirley-Jordan River OCP	**Capital Project Description**	Shirley-Jordan River Official Community Plan Review and Update
Project Rationale					

Service: 1.325 Community Planning

Project Number	27-02	**Capital Project Title**	Housing Needs Report	**Capital Project Description**	Update JdF Housing Needs Report
Project Rationale					

Project Number	27-03	**Capital Project Title**	Otter Point OCP	**Capital Project Description**	Otter Point Official Community Plan Review and Update
Project Rationale					

Project Number	27-04	**Capital Project Title**	JdF Zoning Bylaw Consolidation	**Capital Project Description**	Consolidate 5 existing land use bylaws into 1 zoning bylaw for the JdF EA.
Project Rationale					

Project Number	27-05	**Capital Project Title**	JdF Archaeological Overview Assessment	**Capital Project Description**	Desktop achaelogical overview assessment for the Otter Point and Shirley-Jordan River OCP areas.
Project Rationale					

Community Planning (JDF)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	305,993	254,490	234,430	211,055	196,581	175,181
Equipment Replacement Fund	190,624	127,924	127,924	127,924	127,924	127,924
Total	**496,617**	**382,414**	**362,354**	**338,979**	**324,505**	**303,105**

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105408	2026	2027	2028	2029	2030	2031
Beginning Balance		376,932	305,993	254,490	234,430	211,055	196,581
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget - Core		(73,015)	(33,503)	(20,060)	(5,375)	(3,650)	(1,400)
Transfer to Ops Budget - Orthophotos		-	(18,000)	-	(18,000)	-	(20,000)
Transfer to Ops Budget - Polling		(10,000)	-	-	-	(10,824)	-
Interest Income*		12,076					
Ending Balance $		**305,993**	**254,490**	**234,430**	**211,055**	**196,581**	**175,181**

Assumptions/Background:

For unforeseen legal expenses; ongoing air photo updates; election expenses

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

Reserve Schedule

Reserve Fund: 1.325 Community Planning - Equipment Replacement Fund

ERF Group: CMPLAN.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101428**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		195,624	190,624	127,924	127,924	127,924	127,924
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		(5,000)	(62,700)	-	-	-	-
Interest Income		-					
Ending Balance $		**190,624**	**127,924**	**127,924**	**127,924**	**127,924**	**127,924**

Assumptions/Background:

Maintain balance sufficient to fund required asset replacements

CAPITAL REGIONAL DISTRICT

2027 Budget

JDF Livestock Injury Compensation

EAC Review

SEPTEMBER 2026

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

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act.*
(Livestock Injury Compensation Service (Juan de Fuca) Bylaw 4417, No. 1, 2021)

PARTICIPATION:

Juan de Fuca Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.340 - JDF Livestock Injury Compensation	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	-	3,070	(3,070)	-	-	(3,070)	-	-	-	-
Balance c/fwd from 2025 to 2026	(3,091)	(3,091)	-	-	-	-	-	-	-	-
Other Income	(67)	(137)	(88)	-	-	(88)	(90)	(90)	(90)	(90)
TOTAL REVENUE	**(3,158)**	**(158)**	**(3,158)**	**-**	**-**	**(3,158)**	**(90)**	**(90)**	**(90)**	**(90)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**(3,071)**	**(3,074)**	**(3,078)**	**(3,081)**
*Percentage increase over prior year Requisition						NA	NA	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2027 Budget

Willis Point Fire Protection & Recreation

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

COMMISSION:

Wills Point Fire Protection and Recreation Facilities Commission established by Bylaw to oversee this function (Bylaw No. 3654 - April 14, 2010; Amended by Bylaws 3707 (2010), 4608 (2024), 4721 (2025) and 4734 (2026)).

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.350 - Willis Point Fire Protection & Recreation	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Fire Protection Costs										
Travel - Vehicles	19,410	19,410	22,000	-	-	22,000	22,460	22,930	23,410	23,880
Insurance	10,493	10,493	11,137	-	-	11,137	11,565	12,009	12,481	12,961
Utilities	9,010	9,010	9,350	-	-	9,350	9,540	9,730	9,920	10,120
Staff Development	26,410	26,410	13,500	-	-	13,500	13,780	14,070	14,360	14,650
Allocations	6,487	6,487	7,768	-	-	7,768	7,931	8,090	8,252	8,417
Operating - Other	63,900	63,900	78,300	-	-	78,300	79,950	81,640	83,360	85,040
TOTAL FIRE PROTECTION COSTS	**135,710**	**135,710**	**142,055**	**-**	**-**	**142,055**	**145,226**	**148,469**	**151,783**	**155,068**
Recreation Costs										
Recreation Expenses	19,650	19,650	20,060	-	-	20,060	20,480	20,910	21,350	21,770
TOTAL OPERATING COSTS	**155,360**	**155,360**	**162,115**	**-**	**-**	**162,115**	**165,706**	**169,379**	**173,133**	**176,838**
*Percentage Increase over prior year			4.3%			4.3%	2.2%	2.2%	2.2%	2.1%
CAPITAL / RESERVES										
Capital Equipment Purchases	6,840	6,840	15,000	-	-	15,000	15,320	15,640	15,970	16,290
Transfer to Equipment Replacement Fund	60,240	60,240	61,510	-	-	61,510	62,740	63,990	65,270	66,580
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**67,080**	**67,080**	**76,510**	**-**	**-**	**76,510**	**78,060**	**79,630**	**81,240**	**82,870**
TOTAL COSTS	**222,440**	**222,440**	**238,625**	**-**	**-**	**238,625**	**243,766**	**249,009**	**254,373**	**259,708**
*Percentage Increase over prior year			7.3%			7.3%	2.2%	2.2%	2.2%	2.1%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(10,906)	(10,906)	-	-	-	-	-	-	-	-
Rental Revenue	(35,630)	(35,630)	(36,380)	-	-	(36,380)	(37,140)	(37,920)	(38,710)	(39,480)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(46,536)**	**(46,536)**	**(36,380)**	**-**	**-**	**(36,380)**	**(37,140)**	**(37,920)**	**(38,710)**	**(39,480)**
REQUISITION	**(175,904)**	**(175,904)**	**(202,245)**	**-**	**-**	**(202,245)**	**(206,626)**	**(211,089)**	**(215,663)**	**(220,228)**
*Percentage increase over prior year Requisition			15.0%			15.0%	2.2%	2.2%	2.2%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.350 Willis Point Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$20,000	$0	$0	$0	$0	$20,000
Equipment		$54,436	$82,436	$6,000	$10,000	$0	$0	$98,436
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
		$54,436	**$102,436**	**$6,000**	**$10,000**	**$0**	**$0**	**$118,436**
SOURCE OF FUNDS								
Capital Funds on Hand		$38,436	$38,436	$0	$0	$0	$0	$38,436
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$16,000	$22,000	$6,000	$10,000	$0	$0	$38,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$42,000	$0	$0	$0	$0	$42,000
		$54,436	**$102,436**	**$6,000**	**$10,000**	**$0**	**$0**	**$118,436**

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 #: 1.350

Service Name: Willis Point Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
21-01	Replacement	Turn Out Gear	Replace 10 sets every 5 years. Life span of 10 years. Total 20 sets budgeted for.	$ 36,000	E	ERF	$ 12,000	$ 18,000	$ 6,000	$ 6,000	$ -	$ -	$ 30,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall	$ 40,000	E	Res	$ -	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
22-03	Renewal	Paving entrance for hall	Paving apron in front of hall		E	Cap	$ 15,250	$ 15,250	$ -	$ -	$ -	$ -	$ 15,250
24-02	Replacement	Willis Point Water Supply for Fire Fighting	Purchase and install water tank	$ 164,000	E	Cap	$ 23,186	$ 23,186	$ -	$ -	$ -	$ -	$ 23,186
24-04	Replacement	Computer	Replace 2 computers	$ 8,000	E	ERF	$ 4,000	$ 4,000	$ -	$ 4,000	$ -	$ -	$ 8,000
27-01	Renewal	Kitchen Renovation	Kitchen Renovation	$ 20,000	B	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			GRAND TOTAL	**$ 268,000**				**$ 102,436**	**$ 6,000**	**$ 10,000**	**$ -**	**$ -**	**$ 118,436**

Service: 1.350 Willis Point Fire

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

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

Project Number	24-02	**Capital Project Title**	Willis Point Water Supply for Fire Fighting	**Capital Project Description**	Purchase and install water tank
Project Rationale					

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

Service:	1.350	Willis Point Fire

Project Number	27-01	**Capital Project Title**	Kitchen Renovation	**Capital Project Description**	Kitchen Renovation
Project Rationale					

Willis Point Fire Protection & Recreation
Reserves Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	140,529	98,529	98,529	98,529	98,529	98,529
Equipment Replacement Fund	184,287	223,797	280,537	334,527	399,797	466,377
Operating Reserve Fund	-	-	-	-	-	-
Total	**324,816**	**322,326**	**379,066**	**433,056**	**498,326**	**564,906**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1014**	**Estimated**	**Budget**				
Fund Centre:	**101358**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		155,545	160,529	98,529	98,529	98,529	98,529
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Cap Fund		-					
Transfer from ERF		-					
Transfer to Cap Fund		(20,000)	(42,000)	-	-	-	-
Interest Income*		4,984					
Ending Balance $		**140,529**	**98,529**	**98,529**	**98,529**	**98,529**	**98,529**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101429	2026	2027	2028	2029	2030	2031
Beginning Balance		124,047	184,287	223,797	280,537	334,527	399,797
Transfer from Ops Budget		60,240	61,510	62,740	63,990	65,270	66,580
Proceeds of Disposal		-					
Transfer to CRF		-					
Expenditures		-	(22,000)	(6,000)	(10,000)	-	-
Interest Income		-					
Ending Balance $		**184,287**	**223,797**	**280,537**	**334,527**	**399,797**	**466,377**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.350 Willis Point Fire Protection & Creation - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105568	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		-	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Otter Point Fire

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

COMMISION:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.353 Otter Point Fire

	Total Expenditure	Comments
2026 Budget	**772,038**	
Change in Wages & Benefits:		
General wages & benefits change	27,600	Inclusive of estimated collective agreement changes
Other (Honorariums)	56,480	
Total Change in Wages & Benefits	84,080	
Other Changes:		
Standard Overhead Allocation	1,288	Increase in 2026 operating costs
Contract for Services	(36,880)	Contracted work to be performed by department
Group Accident Insurance	5,990	Increase for VFIS group insurance plan
Firemen's Assistants Allowance	1,400	Increase in firemen's assistants allowance budget
Other Costs	2,414	
Total Other Changes	(25,788)	
2027 Budget	**830,330**	

Summary of % Expense Change		
2027 General wages, benefits and honoraiums change	10.9%	
Contract for Services	-4.8%	
Group Accident Insurance	0.8%	
Firemen's Assistants Allowance	0.2%	
Balance of increase	0.5%	
% expense increase from 2026:	***7.6%***	
% Requisition increase from 2026 (if applicable):	***7.6%***	*Requisition funding is 99.9% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

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

1.353 - Otter Point Fire	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
			2027							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Fire Chief Salary and Honorariums	313,640	313,640	397,720	-	-	397,720	405,380	413,188	421,145	429,220
Travel & Vehicles	36,240	36,240	36,240	-	-	36,240	36,960	37,700	38,460	39,230
Contract for Services	42,000	42,000	5,120	-	-	5,120	5,220	5,320	5,430	5,540
Insurance	8,283	8,283	15,497	-	-	15,497	16,091	16,708	17,360	18,037
Staff Training & Program Development	36,030	36,030	36,030	-	-	36,030	36,750	37,490	38,240	39,010
Recruiting and Retention	16,940	16,940	16,940	-	-	16,940	17,280	17,630	17,980	18,340
Maintenance	22,160	22,160	22,550	-	-	22,550	23,010	23,470	23,940	24,410
Internal Allocations	26,585	26,585	27,873	-	-	27,873	28,459	29,028	29,608	30,201
Operating - Supplies	24,390	24,390	24,760	-	-	24,760	25,260	25,770	26,280	26,800
Operating - Other	31,200	31,200	33,030	-	-	33,030	33,700	34,370	35,060	35,750
TOTAL OPERATING COSTS	**557,468**	**557,468**	**615,760**	**-**	**-**	**615,760**	**628,110**	**640,674**	**653,503**	**666,538**
*Percentage Increase over prior year			10.5%			10.5%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Capital Equipment Purchases	6,160	6,160	6,160	-	-	6,160	6,280	6,410	6,540	6,670
Transfer to Capital Reserve Fund	44,040	44,040	44,040	-	-	44,040	44,920	45,820	46,740	47,670
Transfer to Equipment Replacement Fund	164,370	164,370	164,370	-	-	164,370	167,660	171,010	174,430	177,920
TOTAL CAPITAL / RESERVES	**214,570**	**214,570**	**214,570**	**-**	**-**	**214,570**	**218,860**	**223,240**	**227,710**	**232,260**
TOTAL COSTS	**772,038**	**772,038**	**830,330**	**-**	**-**	**830,330**	**846,970**	**863,914**	**881,213**	**898,798**
*Percentage Increase over prior year			7.6%			7.6%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue - Other	(360)	(360)	(370)	-	-	(370)	(380)	(390)	(400)	(410)
TOTAL REVENUE	**(360)**	**(360)**	**(370)**	**-**	**-**	**(370)**	**(380)**	**(390)**	**(400)**	**(410)**
REQUISITION	**(771,678)**	**(771,678)**	**(829,960)**	**-**	**-**	**(829,960)**	**(846,590)**	**(863,524)**	**(880,813)**	**(898,388)**
*Percentage increase over prior year Requisition			7.6%			7.6%	2.0%	2.0%	2.0%	2.0%
FTE			2.0			2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.353 Otter Point Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$60,000	$110,000	$50,000	$0	$0	$0	$160,000
Equipment		$25,000	$50,000	$25,000	$25,000	$25,000	$0	$125,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$600,000	$600,000	$325,000	$0	$0	$0	$925,000
		$685,000	**$760,000**	**$400,000**	**$25,000**	**$25,000**	**$0**	**$1,210,000**
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		$625,000	$650,000	$350,000	$25,000	$25,000	$0	$1,050,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$60,000	$110,000	$50,000	$0	$0	$0	$160,000
		$685,000	**$760,000**	**$400,000**	**$25,000**	**$25,000**	**$0**	**$1,210,000**

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 #: 1.353

Service Name: Otter Point Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
20-01	Replacement	Replace roof	Replace roof	$ 50,000	B	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
22-02	New	Building expansion	Building expansion for the back office	$ 60,000	B	Res	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
26-01	Replacement	Replace driveway pavement	Replace driveway pavement	$ 50,000	B	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
26-02	Replacement	Replace E23	Replace E23 - triple combination engine pumper truck	$ 925,000	V	ERF	$ 600,000	$ 600,000	$ 325,000	$ -	$ -	$ -	$ 925,000
26-03	Replacement	Fire Equipment	Protective Clothing, Pagers, Fire Hose and Nozzles	$ 125,000	E	ERF	$ 20,000	$ 45,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 120,000
26-04	Replacement	Laptops	Two laptops	$ 5,000	E	ERF	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,215,000**				**$ 760,000**	**$ 400,000**	**$ 25,000**	**$ 25,000**	**$ -**	**$ 1,210,000**

Service: 1.353 Otter Point Fire

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

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

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

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

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

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

Project Number	26-04	**Capital Project Title**	Laptops	**Capital Project Description**	Two laptops
Project Rationale					

Otter Point Fire
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	175,179	109,219	104,139	149,959	196,699	244,369
Equipment Replacement Fund	692,312	206,682	24,342	170,352	319,782	497,702
Operating Reserve Fund	-	-	-	-	-	-
Total	**867,491**	**315,901**	**128,481**	**320,311**	**516,481**	**742,071**

Reserve Schedule

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

For improvements, repairs and replacement of Firehall and training centre

Reserve Cash Flow

Fund:	1090	Estimated	Budget				
Fund Centre:	102164	2026	2027	2028	2029	2030	2031
Beginning Balance		127,067	175,179	109,219	104,139	149,959	196,699
Transfer from Ops Budget		44,040	44,040	44,920	45,820	46,740	47,670
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(110,000)	(50,000)	-	-	-
Interest Income*		4,072					
Ending Balance $		**175,179**	**109,219**	**104,139**	**149,959**	**196,699**	**244,369**

Assumptions/Background:

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

Reserve Schedule

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

ERF Group: OTTERFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101432	2026	2027	2028	2029	2030	2031
Beginning Balance		527,942	692,312	206,682	24,342	170,352	319,782
Transfer from Ops Budget		164,370	164,370	167,660	171,010	174,430	177,920
Expenditures		-	(650,000)	(350,000)	(25,000)	(25,000)	-
Interest Income		-					
Ending Balance $		**692,312**	**206,682**	**24,342**	**170,352**	**319,782**	**497,702**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.353 Otterpoint Point Fire Protection - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105569	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		-	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Malahat Fire Protection

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

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

ANNUAL LEVY:

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.354 - Malahat Fire Protection	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Payment to Cowichan Valley Regional District	62,946	62,946	64,270	-	-	64,270	65,560	66,870	68,210	69,570
Other Operating Expenses	8,460	8,460	13,690	-	-	13,690	13,965	14,248	14,533	14,818
TOTAL COSTS	**71,406**	**71,406**	**77,960**	**-**	**-**	**77,960**	**79,525**	**81,118**	**82,743**	**84,388**
*Percentage Increase over prior year			9.2%			9.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	1,348	1,348	-	-	-	-	-	-	-	-
TOTAL REVENUE	**1,348**	**1,348**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REQUISITION	**(72,754)**	**(72,754)**	**(77,960)**	**-**	**-**	**(77,960)**	**(79,525)**	**(81,118)**	**(82,743)**	**(84,388)**
*Percentage increase over prior year Requisition			7.2%			7.2%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Durrance Road Fire Protection

EAC Review

SEPTEMBER 2026

Service:	1.355 Durrance Road Fire	Committee: Electoral Areas

DEFINITION:

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

MAXIMUM LEVY:

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

FUNDING:

Parcel Tax

1.355 - Durrance Road Fire Protection	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Payment to District of Saanich	2,500	2,500	2,500	-	-	2,500	2,500	2,500	2,500	2,500
Other Operating Expenses	216	216	216	-	-	216	219	221	224	227
TOTAL OPERATING COSTS	**2,716**	**2,716**	**2,716**	**-**	**-**	**2,716**	**2,719**	**2,721**	**2,724**	**2,727**
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
CAPITAL / RESERVE										
Transfer to Operating Reserve	300	300	300	-	-	300	300	300	300	300
TOTAL COSTS	**3,016**	**3,016**	**3,016**	**-**	**-**	**3,016**	**3,019**	**3,021**	**3,024**	**3,027**
*Percentage Increase over prior year			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%
FUNDING SOURCES (REVENUE)										
REQUISITION - PARCEL TAX	**(3,016)**	**(3,016)**	**(3,016)**	**-**	**-**	**(3,016)**	**(3,019)**	**(3,021)**	**(3,024)**	**(3,027)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.1%	0.1%	0.1%	0.1%

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105400	2026	2027	2028	2029	2030	2031
Beginning Balance		4,506	4,950	5,250	5,550	5,850	6,150
Transfer from Op Budget		300	300	300	300	300	300
Planned Payments		-	-	-	-	-	-
Interest Income*		144					
Ending Balance $		**4,950**	**5,250**	**5,550**	**5,850**	**6,150**	**6,450**

Assumptions/Background:

To set aside funds for reimbursing District of Saanich for incident response, as per agreement between the CRD and Saanich

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

CAPITAL REGIONAL DISTRICT

2027 Budget

East Sooke Fire Protection

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

COMMISSION:

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

MAXIMUM CAPITAL DEBT:

Maximum Authorized: (Bylaw 3863)	$ 2,120,000
Borrowed: 2014, 4.10%	$ 1,800,000
Borrowed: 2016, 3.47%	$ 150,000
Remaining Expired	$ 170,000

1.357 - East Sooke Fire Protection	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Salaries and Wages	207,800	207,800	257,707	-	-	257,707	262,744	267,881	273,120	278,471
Travel - Vehicles	39,850	39,850	39,850	-	-	39,850	40,650	41,460	42,290	43,140
Insurance	9,453	9,453	10,927	-	-	10,927	11,475	12,049	12,652	13,285
Contract for Service/Legal Expenses	13,000	13,000	13,000	-	-	13,000	13,260	13,530	13,800	14,080
Maintenance	26,310	26,310	26,310	-	-	26,310	26,830	27,370	27,920	28,470
Staff Training	29,140	29,140	30,000	-	-	30,000	30,600	31,210	31,830	32,470
Internal Allocations	21,473	21,473	24,466	-	-	24,466	24,980	25,480	25,989	26,509
Operating - Supplies	40,850	40,850	42,210	-	-	42,210	43,050	43,910	44,790	45,680
Contingency	45,252	45,252	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Operating - Other	57,740	57,740	58,690	-	-	58,690	59,860	61,050	62,260	63,510
TOTAL FIRE DEP OPERATING COSTS	**490,868**	**490,868**	**518,160**	**-**	**-**	**518,160**	**528,749**	**539,550**	**550,571**	**561,855**
*Percentage Increase over prior year			5.6%			5.6%	2.0%	2.0%	2.0%	2.0%
TOTAL COMMUNITY HALL OPERATING COSTS	48,422	22,323	28,518	-	29,135	57,653	29,220	29,940	30,680	31,430
TOTAL OPERATING COSTS	**539,290**	**513,191**	**546,678**	**-**	**29,135**	**575,813**	**557,969**	**569,490**	**581,251**	**593,285**
Percentage Increase over prior year			1.4%		5.4%	6.8%	-3.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	5,240	5,240	5,240	-	-	5,240	5,340	5,450	10,560	15,770
Transfer to Equipment Replacement Fund	110,960	110,960	110,960	-	-	110,960	113,180	115,440	279,809	280,395
TOTAL CAPITAL / RESERVES	**116,200**	**116,200**	**116,200**	**-**	**-**	**116,200**	**118,520**	**120,890**	**290,369**	**296,165**
DEBT SERVICING										
MFA Debt Reserve Fund	840	840	740	-	-	740	740	740	50	50
Principal Payment	101,324	101,324	101,324	-	-	101,324	101,324	101,324	8,065	8,065
Interest Payment	76,950	76,950	79,005	-	-	79,005	79,005	79,005	5,205	5,205
TOTAL DEBT SERVICING	**179,114**	**179,114**	**181,069**	**-**	**-**	**181,069**	**181,069**	**181,069**	**13,320**	**13,320**
TOTAL COSTS	**834,604**	**808,505**	**843,947**	**-**	**29,135**	**873,082**	**857,558**	**871,449**	**884,940**	**902,770**
Percentage Increase over prior year			1.1%		3.5%	4.6%	-1.8%	1.6%	1.5%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	29,135	-	-	(29,135)	(29,135)	-	-	-	-
Balance c/fwd from 2025 to 2026	(50,804)	(50,804)	-	-	-	-	-	-	-	-
District of Sooke (for Silver Spray)	(112,232)	(112,232)	(114,590)	-	-	(114,590)	(116,880)	(119,220)	(121,600)	(124,030)
MFA Debt Reserve Fund Earning	(840)	(840)	(740)	-	-	(740)	(740)	(740)	(50)	(50)
Rental Revenue	(27,660)	(30,224)	(28,308)	-	-	(28,308)	(29,010)	(29,730)	(30,470)	(31,220)
Other Income	(1,320)	(1,792)	(1,340)	-	-	(1,340)	(1,360)	(1,380)	(1,400)	(1,420)
TOTAL REVENUE	**(192,856)**	**(166,757)**	**(144,978)**	**-**	**(29,135)**	**(174,113)**	**(147,990)**	**(151,070)**	**(153,520)**	**(156,720)**
REQUISITION	**(641,748)**	**(641,748)**	**(698,969)**	**-**	**-**	**(698,969)**	**(709,568)**	**(720,379)**	**(731,420)**	**(746,050)**
*Percentage increase over prior year Requisition			8.9%			8.9%	1.5%	1.5%	1.5%	2.0%
FTE			1.0			1.0	1.0	1.0	1.0	1.0

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.357 East Sooke Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$8,000	$8,000	$0	$0	$0	$0	$8,000
Equipment		$40,660	$62,387	$22,102	$19,484	$19,873	$0	$123,846
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$530,000	$530,000	$800,000	$0	$0	$0	$1,330,000
		$578,660	**$600,387**	**$822,102**	**$19,484**	**$19,873**	**$0**	**$1,461,846**
SOURCE OF FUNDS								
Capital Funds on Hand		$3,300	$3,300	$0	$0	$0	$0	$3,300
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$551,360	$573,087	$822,102	$19,484	$19,873	$0	$1,434,546
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$24,000	$24,000	$0	$0	$0	$0	$24,000
		$578,660	**$600,387**	**$822,102**	**$19,484**	**$19,873**	**$0**	**$1,461,846**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.357

Service Name: East Sooke Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
19-01	Replacement	Squad Car	Replace 1999 Squad Vehicle	$ 300,000	V	ERF	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
23-01	New	Tablet trial	Equip trucks with tablets	$ 5,000	E	Cap	$ 3,300	$ 3,300	$ -	$ -	$ -	$ -	$ 3,300
24-02	New	Training Center	Completion of training center.	$ 26,000	E	Res	$ 16,000	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
26-01	Replacement	Turn out Gear	Turn out Gear	$ 95,546	E	ERF	$ 18,360	$ 37,087	$ 19,102	$ 19,484	$ 19,873	$ -	$ 95,546
26-02	Replacement	Small Equipment	Saws, Fan, Thermal Imaging	$ 30,000	V	ERF	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-03	Replacement	Engine 2	Engine 2 Replacement	$ 1,000,000	V	ERF	$ 200,000	$ 200,000	$ 800,000	$ -	$ -	$ -	$ 1,000,000
26-04	Replacement	Pagers	Replacement of Pagers	$ 9,000	E	ERF	$ 3,000	$ 6,000	$ 3,000	$ -	$ -	$ -	$ 9,000
26-05	Renewal	Paving Project	Community Hall paving project	$ 8,000	B	Res	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,473,546**				**$ 600,387**	**$ 822,102**	**$ 19,484**	**$ 19,873**	**$ -**	**$ 1,461,846**

Service: 1.357 East Sooke Fire

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

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

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

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

Service: 1.357 East Sooke Fire

Project Number	23-01	**Capital Project Title**	Tablet trial	**Capital Project Description**	Equip trucks with tablets
Project Rationale					

Project Number	24-02	**Capital Project Title**	Training Center	**Capital Project Description**	Completion of training center.
Project Rationale					

Project Number	26-05	**Capital Project Title**	Paving Project	**Capital Project Description**	Community Hall paving project
Project Rationale					

Project Number	19-01	**Capital Project Title**	Squad Car	**Capital Project Description**	Replace 1999 Squad Vehicle
Project Rationale					

East Sooke Fire Protection
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund-Fire Dep	51,292	40,532	45,872	51,322	61,882	77,652
Capital Reserve Fund-Comm Hall	14,568	6,568	6,568	6,568	6,568	6,568
Equipment Replacement Fund	1,296,067	833,940	125,018	220,974	480,910	761,305
Operating Reserve Fund	-	-	-	-	-	-
Total	**1,361,927**	**881,040**	**177,458**	**278,864**	**549,360**	**845,525**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1079	Estimated	Budget				
Fund Centre:	101309	2026	2027	2028	2029	2030	2031
Beginning Balance		44,624	51,292	40,532	45,872	51,322	61,882
Transfer from Ops Budget		5,240	5,240	5,340	5,450	10,560	15,770
Transfer to Cap Fund		-	(16,000)	-	-	-	-
Interest Income*		1,428					
Ending Balance $		**51,292**	**40,532**	**45,872**	**51,322**	**61,882**	**77,652**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1079	Estimated	Budget				
Fund Centre:	102246	2026	2027	2028	2029	2030	2031
Beginning Balance		14,116	14,568	6,568	6,568	6,568	6,568
Transfer from Ops Budget		-	-	-	-	-	-
Planned Purchase		-	(8,000)				
Interest Income*		452					
Ending Balance $		**14,568**	**6,568**	**6,568**	**6,568**	**6,568**	**6,568**

Assumptions/Background:

Reserve intended for Capital projects in Community Hall

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

Reserve Schedule

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

ERF Group: ESOOKFIRE.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101948**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		1,185,107	1,296,067	833,940	125,018	220,974	480,910
Transfer from Ops Budget		110,960	110,960	113,180	115,440	279,809	280,395
Planned Purchase		-	(573,087)	(822,102)	(19,484)	(19,873)	-
Interest Income		-					
Ending Balance $		**1,296,067**	**833,940**	**125,018**	**220,974**	**480,910**	**761,305**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.357 East Sooke Fire Protection - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105570	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		-	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Port Renfrew Fire

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

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

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

User fee and requisition.

1.358 - Port Renfrew Fire	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Salaries, Wages, Benefits	77,820	77,820	89,820	-	-	89,820	107,620	109,770	111,960	114,190
Materials and Supplies	19,680	19,836	19,680	-	-	19,680	20,070	20,470	20,880	21,300
Repairs and Maintenance	2,650	2,650	11,230	-	-	11,230	15,200	15,500	15,810	16,120
Vehicle Costs	15,560	15,560	15,560	-	-	15,560	15,870	16,190	16,510	16,840
Utilities	15,380	15,380	15,630	-	-	15,630	15,950	16,270	16,590	16,930
Allocations	10,103	10,103	10,644	-	-	10,644	10,868	11,085	11,307	11,533
Other Operating Expense	71,693	71,693	74,397	-	-	74,397	76,014	77,661	79,337	81,065
TOTAL OPERATING COSTS	**212,886**	**213,042**	**236,961**	**-**	**-**	**236,961**	**261,592**	**266,946**	**272,394**	**277,978**
*Percentage Increase over prior year			11.3%			11.3%	10.4%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	1,940	1,940	1,940	-	-	1,940	1,980	2,020	2,060	2,100
Transfer to Equipment Replacement Fund	44,650	44,650	44,650	-	-	44,650	45,540	46,450	47,380	48,330
TOTAL CAPITAL / RESERVES	**46,590**	**46,590**	**46,590**	**-**	**-**	**46,590**	**47,520**	**48,470**	**49,440**	**50,430**
TOTAL COSTS	**259,476**	**259,632**	**283,551**	**-**	**-**	**283,551**	**309,112**	**315,416**	**321,834**	**328,408**
*Percentage Increase over prior year			9.3%			9.3%	9.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,431)	(1,431)	(1,460)	-	-	(1,460)	(1,490)	(1,520)	(1,550)	(1,580)
User Charge	(99,382)	(99,382)	(55,160)	-	-	(55,160)	-	-	-	-
Other Revenue	(10,230)	(10,386)	(10,440)	-	-	(10,440)	(10,640)	(10,850)	(11,060)	(11,280)
TOTAL REVENUE	**(111,043)**	**(111,199)**	**(67,060)**	**-**	**-**	**(67,060)**	**(12,130)**	**(12,370)**	**(12,610)**	**(12,860)**
REQUISITION	**(148,433)**	**(148,433)**	**(216,491)**	**-**	**-**	**(216,491)**	**(296,982)**	**(303,046)**	**(309,224)**	**(315,548)**
*Percentage increase over prior year Requisition			45.9%			45.9%	37.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.358 Port Renfrew Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$115,000	$115,000	$0	$0	$0	$0	$115,000
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
		$115,000	**$115,000**	**$0**	**$0**	**$0**	**$0**	**$115,000**
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		$90,000	$90,000	$0	$0	$0	$0	$90,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$25,000	$25,000	$0	$0	$0	$0	$25,000
		$115,000	**$115,000**	**$0**	**$0**	**$0**	**$0**	**$115,000**

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 #: 1.358

Service Name: Port Renfrew Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
26-01	Replacement	SCBA Replacements	SCBA Replacements	$ 90,000	E	ERF	$ 90,000	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000
26-02	Replacement	Fitness Room Upgrade	Fitness Equipment	$ 15,000	E	Res	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
26-03	New	Building Security	Alarm System and Cameras	$ 10,000	E	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 115,000**				**$ 115,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 115,000**

Service:	1.358	Port Renfrew Fire

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

Project Number	26-02	**Capital Project Title**	Fitness Room Upgrade	**Capital Project Description**	Fitness Equipment
Project Rationale					

Project Number	26-03	**Capital Project Title**	Building Security	**Capital Project Description**	Alarm System and Cameras
Project Rationale					

Port Renfrew Fire
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	36,548	13,488	15,468	17,488	19,548	21,648
Equipment Replacement Fund	258,962	213,612	259,152	305,602	352,982	401,312
Operating Reserve Fund	-	-	-	-	-	-
Total	**295,510**	**227,100**	**274,620**	**323,090**	**372,530**	**422,960**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1089	Estimated	Budget				
Fund Centre:	102161	2026	2027	2028	2029	2030	2031
Beginning Balance		33,532	36,548	13,488	15,468	17,488	19,548
Transfer from Ops Budget		1,940	1,940	1,980	2,020	2,060	2,100
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(25,000)	-	-	-	-
Interest Income*		1,076					
Ending Balance $		**36,548**	**13,488**	**15,468**	**17,488**	**19,548**	**21,648**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.358 Port Renfrew Fire - Equipment Replacement Fund

ERF Group: PTRENFIRE.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101434**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		214,312	258,962	213,612	259,152	305,602	352,982
Transfer from Ops Budget		44,650	44,650	45,540	46,450	47,380	48,330
Planned Purchase		-	(90,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**258,962**	**213,612**	**259,152**	**305,602**	**352,982**	**401,312**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.358 Port Renfrew Fire - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105571	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		**-**	**-**	**-**	**-**	**-**	**-**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Shirley Fire Protection

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

FUNDING:

Requisition

1.360 - Shirley Fire Protection	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Honoraria	58,540	58,540	102,280	-	-	102,280	104,330	106,420	108,550	110,720
Travel - Vehicles	4,680	4,680	4,680	-	-	4,680	4,770	4,870	4,970	5,070
Insurance	9,313	9,313	9,787	-	-	9,787	10,138	10,500	10,875	11,263
Maintenance	19,660	19,660	19,660	-	-	19,660	20,040	20,440	20,840	21,250
Staff Development	8,390	8,390	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Internal Allocations	7,056	7,056	8,242	-	-	8,242	8,415	8,583	8,755	8,930
Operating - Supplies	27,200	27,200	27,200	-	-	27,200	27,740	28,290	28,850	29,420
Contingency	3,150	3,150	10,150	-	-	10,150	10,350	10,560	10,770	10,990
Operating - Other	26,850	26,850	27,040	-	-	27,040	27,570	28,110	28,650	29,210
TOTAL OPERATING COSTS	**164,839**	**164,839**	**217,429**	**-**	**-**	**217,429**	**221,913**	**226,503**	**231,160**	**235,933**
*Percentage Increase over prior year			31.9%			31.9%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVES										
Purchases - Equipment	10,480	10,480	10,480	-	-	10,480	10,690	10,900	11,120	11,340
Transfer to Equipment Replacement Fund	63,590	63,590	63,590	-	-	63,590	64,860	66,160	67,480	68,830
Transfer to Capital Reserve Fund	26,060	26,060	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**100,130**	**100,130**	**74,070**	**-**	**-**	**74,070**	**75,550**	**77,060**	**78,600**	**80,170**
TOTAL COSTS	**264,969**	**264,969**	**291,499**	**-**	**-**	**291,499**	**297,463**	**303,563**	**309,760**	**316,103**
*Percentage Increase over prior year			10.0%			76.8%	2.0%	2.1%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue - Other	(5,220)	(5,220)	(5,330)	-	-	(5,330)	(5,430)	(5,530)	(5,640)	(5,750)
TOTAL REVENUE	**(5,220)**	**(5,220)**	**(5,330)**	**-**	**-**	**(5,330)**	**(5,430)**	**(5,530)**	**(5,640)**	**(5,750)**
REQUISITION	**(259,749)**	**(259,749)**	**(286,169)**	**-**	**-**	**(286,169)**	**(292,033)**	**(298,033)**	**(304,120)**	**(310,353)**
*Percentage increase over prior year Requisition			10.2%			10.2%	2.0%	2.1%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.360 Shirley Fire Department	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$10,000	$20,000	$160,000	$10,000	$0	$0	$190,000
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
		$10,000	**$20,000**	**$160,000**	**$10,000**	**$0**	**$0**	**$190,000**
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		$10,000	$20,000	$160,000	$10,000	$0	$0	$190,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$10,000	**$20,000**	**$160,000**	**$10,000**	**$0**	**$0**	**$190,000**

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 #: 1.360

Service Name: Shirley Fire Department

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
19-01	Replacement	Firefighting Equipment	Firefighting Equipment	$ 50,000	E	ERF	$ 10,000	$ 20,000	$ 10,000	$ 10,000	$ -	$ -	$ 40,000
28-01	Replacement	Self Contained Breathing Apparatus	Replacement of all SCBA	$ 150,000	E	ERF	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 200,000**				**$ 20,000**	**$ 160,000**	**$ 10,000**	**$ -**	**$ -**	**$ 190,000**

Service:	1.360	Shirley Fire Department

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

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

Shirley Fire Protection
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	263,417	263,417	263,417	263,417	263,417	263,417
Equipment Replacement Fund	575,198	618,788	523,648	579,808	647,288	716,118
Operating Reserve Fund	-	-	-	-	-	-
Total	**838,615**	**882,205**	**787,065**	**843,225**	**910,705**	**979,535**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1062	Estimated	Budget				
Fund Centre:	101701	2026	2027	2028	2029	2030	2031
Beginning Balance		229,989	263,417	263,417	263,417	263,417	263,417
Transfer from Ops Budget		26,060	-	-	-	-	-
Transfer from Cap Fund		-	-	-	-	-	-
Interest Income*		7,368					
Ending Balance $		**263,417**	**263,417**	**263,417**	**263,417**	**263,417**	**263,417**

Assumptions/Background:

Transfers in accordance with long term capital plan

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

Reserve Schedule

Reserve Fund: 1.360 Shirley Fire Protection - Equipment Replacement Fund

ERF Group: SHIRFIRE.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101436**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		511,608	575,198	618,788	523,648	579,808	647,288
Transfer from Ops Budget		63,590	63,590	64,860	66,160	67,480	68,830
Planned Purchase		-	(20,000)	(160,000)	(10,000)	-	-
Interest Income		-					
Ending Balance $		**575,198**	**618,788**	**523,648**	**579,808**	**647,288**	**716,118**

Assumptions/Background:

Reserve Schedule

Reserve Fund: 1.360 Shirley Fire Protection - Operating Reserve Fund

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105572	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	-	-	-
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		-	-	-	-	-	-
Interest Income*		-					
Ending Balance $		-	-	-	-	-	-

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Emergency Program (JDF)

EAC Review

SEPTEMBER 2026

Service: 1.370	JDF Emergency Program	Committee: Electoral Areas

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

Electoral Area of Juan de Fuca.

LEVY:

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

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.370 - Emergency Program (JDF)	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										
Travel Expense	2,630	2,630	2,550	-	-	2,550	2,600	2,650	2,700	2,750
Wages & Honoraria	55,380	55,380	56,543	-	-	56,543	57,670	58,820	60,000	61,200
Staff Training & Development	2,040	2,040	2,040	-	-	2,040	2,080	2,120	2,160	2,200
Supplies	3,560	3,560	3,560	-	-	3,560	3,630	3,700	3,770	3,850
Allocations	20,371	20,371	22,479	-	-	22,479	22,948	23,417	23,897	24,387
Other Operating Expenses	19,660	21,620	21,630	-	-	21,630	22,282	22,963	23,653	24,353
TOTAL OPERATING COSTS	**103,641**	**105,601**	**108,802**	**-**	**-**	**108,802**	**111,210**	**113,670**	**116,180**	**118,740**
*Percentage Increase over prior year			5.0%			5.0%	2.2%	2.2%	2.2%	2.2%
Building Borrowing Repayment to Facilities Reserve	11,880	11,880	11,880	-	-	11,880	11,880	11,880	11,880	11,880
TOTAL COSTS	**115,521**	**117,481**	**120,682**	**-**	**-**	**120,682**	**123,090**	**125,550**	**128,060**	**130,620**
*Percentage Increase over prior year			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	(1,960)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(170)	(170)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
Revenue - Other	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(270)**	**(2,230)**	**(270)**	**-**	**-**	**(270)**	**(270)**	**(270)**	**(270)**	**(270)**
REQUISITION	**(115,251)**	**(115,251)**	**(120,412)**	**-**	**-**	**(120,412)**	**(122,820)**	**(125,280)**	**(127,790)**	**(130,350)**
*Percentage increase over prior year Requisition			4.5%			4.5%	2.0%	2.0%	2.0%	2.0%

Emergency Program (JDF)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	125,048	125,048	125,048	125,048	125,048	125,048
Operating Reserve Fund	10,068	10,068	10,068	10,068	10,068	10,068
Capital Reserve Fund	-	-	-	-	-	-
Total	**135,116**	**135,116**	**135,116**	**135,116**	**135,116**	**135,116**

Reserve Schedule

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

ERF Group: JDFEMERG.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101785	2026	2027	2028	2029	2030	2031
Beginning Balance		125,048	125,048	125,048	125,048	125,048	125,048
Transfer from Ops Budget		-	-	-	-	-	-
Expenditues		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**125,048**	**125,048**	**125,048**	**125,048**	**125,048**	**125,048**

Assumptions/Background:

Reserve for maintenance of equipment inventory

Reserve Schedule

Reserve Fund: 1.370 JDF Emergency Program - Operating Reserve Fund

The establishment of operating reserves for the Juan de Fuca (JDF) Emergency Program will be used to fund one-time program costs and to mitigate future fluctuations in requisition.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105562	2026	2027	2028	2029	2030	2031
Beginning Balance		11,668	10,068	10,068	10,068	10,068	10,068
Transfer from Op Budget		-	-	-	-	-	-
Deficit Recovery		(1,960)	-	-	-	-	-
Interest Income*		360					
Ending Balance $		**10,068**	**10,068**	**10,068**	**10,068**	**10,068**	**10,068**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Search and Rescue (JDF)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.377 - Search and Rescue (JDF)	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										
Contract for Services	8,400	8,400	8,400	-	-	8,400	8,570	8,740	8,910	9,090
Building Rent	25,860	25,860	25,860	-	-	25,860	26,380	26,910	27,450	28,000
Staff Training & Development	11,882	11,882	12,240	-	-	12,240	12,464	12,691	12,925	13,165
Supplies	13,070	13,070	13,070	-	-	13,070	13,330	13,600	13,870	14,150
Allocations	4,578	4,578	4,660	-	-	4,660	4,758	4,853	4,950	5,049
Other Operating Expenses	29,410	29,410	28,970	-	-	28,970	29,558	30,166	30,785	31,416
TOTAL OPERATING COSTS	**93,200**	**93,200**	**93,200**	**-**	**-**	**93,200**	**95,060**	**96,960**	**98,890**	**100,870**
*Percentage Increase over prior year			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	3,050	2,892	3,050	-	-	3,050	3,110	3,170	3,240	3,300
TOTAL CAPITAL / RESERVE	**3,050**	**2,892**	**3,050**	**-**	**-**	**3,050**	**3,110**	**3,170**	**3,240**	**3,300**
TOTAL COSTS	**96,250**	**96,092**	**96,250**	**-**	**-**	**96,250**	**98,170**	**100,130**	**102,130**	**104,170**
*Percentage Increase over prior year			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(110)	(112)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Revenue - Other	(22,790)	(22,630)	(22,790)	-	-	(22,790)	(23,240)	(23,700)	(24,170)	(24,650)
TOTAL REVENUE	**(22,900)**	**(22,742)**	**(22,900)**	**-**	**-**	**(22,900)**	**(23,350)**	**(23,810)**	**(24,280)**	**(24,760)**
REQUISITION	**(73,350)**	**(73,350)**	**(73,350)**	**-**	**-**	**(73,350)**	**(74,820)**	**(76,320)**	**(77,850)**	**(79,410)**
*Percentage increase over prior year Requisition			0.0%			0.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

ERF Group: JDFSAR.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101986	2026	2027	2028	2029	2030	2031
Beginning Balance		30,624	26,516	29,566	32,676	35,846	39,086
Transfer from Ops Budget		2,892	3,050	3,110	3,170	3,240	3,300
Expenditures		(7,000)	-	-	-	-	-
Interest Income		-					
Ending Balance $		**26,516**	**29,566**	**32,676**	**35,846**	**39,086**	**42,386**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 Budget

EA - Community Parks (JDF)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

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

COMMISSION:

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

AUTHORITY:

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

FUNDING:

Requisition

1.405 - EA - Community Parks (JDF)	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										
Salaries & Wages	232,858	232,858	259,846	-	-	259,846	302,177	309,528	315,678	321,956
Contract for Services	24,690	24,513	24,690	-	-	24,690	25,180	25,680	26,190	26,710
Vehicles	8,000	8,000	8,000	-	-	8,000	8,160	8,320	8,490	8,660
Supplies	14,280	14,280	14,280	-	-	14,280	14,570	14,860	15,160	15,460
Allocations	42,651	42,651	49,045	-	-	49,045	50,054	51,053	52,055	52,891
Rentals	25,415	25,415	25,420	-	-	25,420	25,930	26,450	26,980	27,520
Other Operating Expenses	13,020	13,180	13,750	-	-	13,750	14,080	14,424	14,772	15,124
TOTAL OPERATING COSTS	**360,914**	**360,897**	**395,031**	**-**	**-**	**395,031**	**440,151**	**450,315**	**459,325**	**468,321**
*Percentage Increase over prior year			9.5%			9.5%	11.4%	2.3%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	6,750	6,750	6,750	-	-	6,750	6,890	10,000	10,200	10,400
Transfer to Equipment Replacement Fund	8,390	8,390	4,390	-	-	4,390	4,480	4,570	9,500	9,690
Transfer to Operating Reserve Fund	1,140	1,174	5,140	-	-	5,140	5,240	5,340	5,450	5,560
TOTAL CAPITAL / RESERVES	**16,280**	**16,314**	**16,280**	**-**	**-**	**16,280**	**16,610**	**19,910**	**25,150**	**25,650**
TOTAL COSTS	**377,194**	**377,211**	**411,311**	**-**	**-**	**411,311**	**456,761**	**470,225**	**484,475**	**493,971**
*Percentage Increase over prior year			9.0%			9.0%	11.1%	2.9%	3.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(3,604)	(3,604)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(380)	(397)	(390)	-	-	(390)	(400)	(410)	(420)	(430)
Provinical Grant	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(640)	(640)	(650)	-	-	(650)	(660)	(670)	(680)	(690)
TOTAL REVENUE	**(4,624)**	**(4,641)**	**(1,040)**	**-**	**-**	**(1,040)**	**(1,060)**	**(1,080)**	**(1,100)**	**(1,120)**
REQUISITION	**(372,570)**	**(372,570)**	**(410,271)**	**-**	**-**	**(410,271)**	**(455,701)**	**(469,145)**	**(483,375)**	**(492,851)**
*Percentage increase over prior year Requisition			10.1%			10.1%	11.1%	3.0%	3.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	0.57	0.57	0.95			0.95	0.95	0.95	0.95	0.95

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.405 JDF EA Community Parks & Recreation	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	$100,000	$125,000	$0	$0	$0	$0	$125,000
Engineered Structures	$425,680	$765,680	$110,000	$25,000	$0	$0	$900,680
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$525,680	**$890,680**	**$110,000**	**$25,000**	**$0**	**$0**	**$1,025,680**
SOURCE OF FUNDS							
Capital Funds on Hand	$375,680	$375,680	$0	$0	$0	$0	$375,680
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)	$150,000	$465,000	$110,000	$25,000	$0	$0	$600,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$50,000	$0	$0	$0	$0	$50,000
	$525,680	**$890,680**	**$110,000**	**$25,000**	**$0**	**$0**	**$1,025,680**

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 #: 1.405

Service Nam JDF EA Community Parks & Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
21-01	Renewal	Wieland Trail	Develop 1.7km trail from William Simmons Park to Kemp Lake Road as part of an Otter Point alternate transportation route	$ 250,000	L	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-01	New	Port Renfrew Playground Equipment	Installation of new playground equipment in Port Renfrew	$ 160,000	S	Cap	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
23-02	New	Elrose Park Improvements	Construct a multi-use trail and park improvements at Elrose Park	$ 60,000	S	Cap	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
23-06	New	Trail Construction Admirals Forest Park	Construct/remediate trails at the recently purchased Admirals Forest Property	$ 40,000	S	Cap	$ 34,000	$ 34,000	$ -	$ -	$ -	$ -	$ 34,000
23-08	New	Trail and Park remediation Butler Park	Butler Park trail and park remediation	$ 45,000	S	Cap	$ 28,700	$ 28,700	$ -	$ -	$ -	$ -	$ 28,700
23-10	New	Lot 64 Trail Construction	Trail construction linking the tennis court with the Marina trail and improving parking lot	$ 50,000	S	Cap	$ 42,980	$ 42,980	$ -	$ -	$ -	$ -	$ 42,980
24-02	New	Fish Boat Bay Improvements	Replace stairs and construct parking lot, toilet, accessible trail and viewing area/structure	$ 225,000	S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
24-02	New	Fish Boat Bay Improvements	Replace stairs and construct parking lot, toilet, accessible trail and viewing area/structure		S	Grant	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
26-01	New	Priest Cabin Access	Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.	$ 75,000	L	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-02	New	Cedar Coast Road	Develop a gravel parking area and trailhead improvments for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road	$ 100,000	S	Grant	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	Renewal	Sheringham Trail Foot Bridge	Replace pedestrain foot bridge in the Sheringham Trail Community Park	$ 30,000	S	Grant	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-02	Renewal	Coppermine Park Swingset	Replace aging swingset	$ 15,000	S	Grant	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
27-03	New	Wieland Trail Connection to Kemp Lake	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.	$ 75,000	S	Grant	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
27-04	New	East Sooke Water Access	Develop a public water access suitable for launching kayaks and other small nonmotorized watercraft	$ 30,000	S	Grant	$ -	$ 20,000	$ 10,000	$ -	$ -	$ -	$ 30,000
27-05	New	Parks Yard Improvements	Run electrical cable, and install kiosk	$ 25,000	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-06	New	Port Renfrew Park Toilet	Install new outhouse at the Park to replace portable toilet	$ 20,000	S	Grant	$ -	$ 20,000					$ 20,000
27-07	New	Chubb Road Multi-Use Pathway	Develop trail alignment, apply for LOO and construct roadside, multi-use pathway along Chubb Road (ICBC Grant opportunity)	$ 50,000	S	Grant	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-08	New	Otter Point Road Multi-Use Pathway	Develop trail alignment, apply for LOO and construct roadside, multi-use pathway along Otter Point Road between SBP and William Simmons Park (ICBC Grant opportunity)	$ 100,000	S	Grant	$ 25,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
27-09	Study	Sheringham Lot 17 Dedication	Legal, survey, and administrative fees associated with potential parkland dedication	$ 25,000	L	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
28-01	New	Wieland Trail Connection to Llama Loop/Farmer Drive	Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive	$ 10,000	S	Grant	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
28-02	New	Otter Point Park Improvements	Develop roadside parking, trail safety improvements, and trailhead amenties.	$ 100,000	S	Grant	$ -	$ 30,000	$ 70,000	$ -	$ -	$ -	$ 100,000
28-03	New	William Simmons Toilet	Install new outhouse at William Simmons Park to replace portable toilet	$ 20,000	S	Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
29-01	New	Chubb Road/Kemp Lake Toilet	Install new outhouse at Kemp Lake to replace portable toilet	$ 25,000	S	Grant	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ 25,000
													$ -
			Grand Total	**$ 1,530,000**				**$ 890,680**	**$ 110,000**	**$ 25,000**	**$ -**	**$ -**	**$ 1,025,680**

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

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

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

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

Project Number	23-06	**Capital Project Title**	Trail Construction Admirals Forest Park	**Capital Project Description**	Construct/remediate trails at the recently purchased Admirals Forest Property
Project Rationale	Provide/enhance infrastructure for public enjoyment				

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

Project Number	23-08	**Capital Project Title**	Trail and Park remediation Butler Park	**Capital Project Description**	Butler Park trail and park remediation
Project Rationale	Provide and enhance insfrastucture for public enjoyment				

Project Number	23-10	**Capital Project Title**	Lot 64 Trail Construction	**Capital Project Description**	Trail construction linking the tennis court with the Marina trail and improving parking lot
Project Rationale	Local resident led volunteer project to enhance local park infrstructure and ecology				

Project Number	24-02	**Capital Project Title**	Fish Boat Bay Improvements	**Capital Project Description**	Replace stairs and construct parking lot, toilet, accessible trail and viewing area/structure
Project Rationale	Improve public access for safety and enjoyment				

Project Number	26-01	**Capital Project Title**	Priest Cabin Access	**Capital Project Description**	Secure a statutory right of way for public access trails to Priest Cabin Community Park. Complete trail and wayfinding improvements to incorporate the access road into a loop.
Project Rationale	Improve Active Transportation Planning				

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

Project Number	26-02	**Capital Project Title**	Cedar Coast Road	**Capital Project Description**	Develop a gravel parking area and trailhead improvments for the Priest Cabin Community Park. Secure a License of Occupation (MOTT) for public access over Cedar Coast Road
Project Rationale	Response to complaint of park users trespassing				

Project Number	27-01	**Capital Project Title**	Sheringham Trail Foot Bridge	**Capital Project Description**	Replace pedestrain foot bridge in the Sheringham Trail Community Park
Project Rationale	Existing bridge will require replacement to maintain level of service.				

Project Number	27-02	**Capital Project Title**	Coppermine Park Swingset	**Capital Project Description**	Replace aging swingset
Project Rationale	Swingset to be replaced and re-oriented to meet playground safety standards				

Project Number	27-03	**Capital Project Title**	Wieland Trail Connection to Kemp Lake	**Capital Project Description**	Construct a type 2 trail connecting Wieland Trail to Kemp Lake via the Boxer Road right of way.
Project Rationale	Active transportation connection between two significant areas in Otter Point				

Service:	1.405	JDF EA Community Parks & Recreation

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

Project Number	27-05	**Capital Project Title**	Parks Yard Improvements	**Capital Project Description**	Run electrical cable, and install kiosk
Project Rationale	Request of the JdF Parks & Recreation Commission in accordance with the Parks Strategic Plan and East Sooke OCP				

Project Number	27-06	**Capital Project Title**	Port Renfrew Park Toilet	**Capital Project Description**	Install new outhouse at the Park to replace portable toilet
Project Rationale	Request of the JdF Parks & Recreation Commission				

Project Number	27-07	**Capital Project Title**	Chubb Road Multi-Use Pathway	**Capital Project Description**	Develop trail alignment, apply for LOO and construct roadside, multi-use pathway along Chubb Road (ICBC Grant opportunity)
Project Rationale					

Service: 1.405 JDF EA Community Parks & Recreation

Project Number	27-08	**Capital Project Title**	Otter Point Road Multi-Use Pathway	**Capital Project Description**	Develop trail alignment, apply for LOO and construct roadside, multi-use pathway along Otter Point Road between SBP and William Simmons Park (ICBC Grant opportunity)
Project Rationale					

Project Number	28-01	**Capital Project Title**	Wieland Trail Connection to Llama Loop/Farmer Drive	**Capital Project Description**	Construct a type 2 trail connecting Wieland Trail to the Llama Loop Trails and Farmer Drive
Project Rationale					

Project Number	28-02	**Capital Project Title**	Otter Point Park Improvements	**Capital Project Description**	Develop roadside parking, trail safety improvements, and trailhead amenties.
Project Rationale					

Project Number	28-03	**Capital Project Title**	William Simmons Toilet	**Capital Project Description**	Install new outhouse at William Simmons Park to replace portable toilet
Project Rationale					

Project Number	29-01	**Capital Project Title**	Chubb Road/Kemp Lake Toilet	**Capital Project Description**	Install new outhouse at Kemp Lake to replace portable toilet
Project Rationale					

EA - Community Parks (JDF)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	1,305	6,445	11,685	17,025	22,475	28,035
Land Reserve Fund	66,985	66,985	66,985	66,985	66,985	66,985
Capital Reserve Fund	145,765	102,515	109,405	119,405	129,605	140,005
Equipment Replacement Fund	100,751	105,141	109,621	114,191	123,691	133,381
Total	**314,806**	**281,086**	**297,696**	**317,606**	**342,756**	**368,406**

Reserve Schedule

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

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition. May be used for unseen legal and operational expenses such as hazard tree removal and emergency works.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105573	2026	2027	2028	2029	2030	2031
Beginning Balance		3,653	1,305	6,445	11,685	17,025	22,475
Transfer from Ops Budget		1,140	5,140	5,240	5,340	5,450	5,560
Transfer to Ops Budget-Core Budget		-	-	-	-	-	-
Transfer to Ops Budget		(3,604)	-	-	-	-	-
Interest Income*		116					
Ending Balance $		**1,305**	**6,445**	**11,685**	**17,025**	**22,475**	**28,035**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1034	Estimated	Budget				
Fund Centre:	101378	2026	2027	2028	2029	2030	2031
Beginning Balance		64,905	66,985	66,985	66,985	66,985	66,985
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Cap Reserve Fund		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Surplus return back from Cap Fund		-					
Interest Income*		2,080					
Ending Balance $		**66,985**	**66,985**	**66,985**	**66,985**	**66,985**	**66,985**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1096	Estimated	Budget				
Fund Centre:	102293	2026	2027	2028	2029	2030	2031
Beginning Balance		223,911	145,765	102,515	109,405	119,405	129,605
Transfer from Parks Ops Budget		6,750	6,750	6,890	10,000	10,200	10,400
Expenditures		(90,000)	(50,000)	-	-	-	-
Interest Income		5,104					
Ending Balance $		**145,765**	**102,515**	**109,405**	**119,405**	**129,605**	**140,005**

Assumptions/Background:

Reserve Schedule

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

ERF Group: JDFEAPRK.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102158	2026	2027	2028	2029	2030	2031
Beginning Balance		92,361	100,751	105,141	109,621	114,191	123,691
Transfer from Ops Budget		8,390	4,390	4,480	4,570	9,500	9,690
Proceeds of Disposal		-					
Climate Grant for EV		-					
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**100,751**	**105,141**	**109,621**	**114,191**	**123,691**	**133,381**

Assumptions/Background:

Transfer as much as operating budget will allow.

CAPITAL REGIONAL DISTRICT

2027 Budget

EA - Community Recreation (JDF)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Juan de Fuca

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

Requisition

1.408 - EA - Community Recreation (JDF)	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	16,116	16,116	17,847	-	-	17,847	20,015	20,477	20,886	21,302
Recreation Programs	8,750	8,750	8,750	-	-	8,750	8,930	9,110	9,290	9,480
Maintenance	4,630	4,630	4,630	-	-	4,630	4,720	4,810	4,910	5,010
Utilities & fuel	6,950	8,620	6,950	-	-	6,950	7,090	7,230	7,370	7,510
Supplies	690	690	690	-	-	690	700	710	720	730
Allocations	14,535	14,535	11,210	-	-	11,210	11,437	11,666	11,897	12,121
Other Operating Expenses	4,520	4,520	5,060	-	-	5,060	5,258	5,464	5,679	5,903
TOTAL OPERATING COSTS	**56,191**	**57,861**	**55,137**	**-**	**-**	**55,137**	**58,150**	**59,467**	**60,752**	**62,056**
*Percentage Increase over prior year			-1.9%			-1.9%	5.5%	2.3%	2.2%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	11,466	9,801	12,358	-	-	12,358	10,686	10,744	10,855	10,976
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	**11,466**	**9,801**	**12,358**	**-**	**-**	**12,358**	**10,686**	**10,744**	**10,855**	**10,976**
TOTAL COSTS	**67,657**	**67,662**	**67,495**	**-**	**-**	**67,495**	**68,836**	**70,211**	**71,607**	**73,032**
*Percentage Increase over prior year			-0.2%			-0.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(1,466)	(1,466)	-	-	-	-	-	-	-	-
Rentals	(22,800)	(22,800)	(23,280)	-	-	(23,280)	(23,750)	(24,230)	(24,710)	(25,200)
Revenue - Other	(230)	(235)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(24,496)**	**(24,501)**	**(23,510)**	**-**	**-**	**(23,510)**	**(23,980)**	**(24,460)**	**(24,940)**	**(25,430)**
REQUISITION	**(43,161)**	**(43,161)**	**(43,985)**	**-**	**-**	**(43,985)**	**(44,856)**	**(45,751)**	**(46,667)**	**(47,602)**
*Percentage increase over prior year Requisition			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS										
Salaried FTE	0.18	0.18	0.05			0.05	0.05	0.05	0.05	0.05

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.408 JDF EA Community Recreation	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$1,075,000	$355,000	$1,750,000	$0	$0	$0	$2,105,000
Equipment		$0	$0	$0	$0	$0	$0	$0
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$43,000	$43,000	$0	$0	$0	$0	$43,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$1,118,000	**$398,000**	**$1,750,000**	**$0**	**$0**	**$0**	**$2,148,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$118,000	$118,000	$0	$0	$0	$0	$118,000
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)		$1,000,000	$280,000	$1,750,000	$0	$0	$0	$2,030,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$1,118,000	**$398,000**	**$1,750,000**	**$0**	**$0**	**$0**	**$2,148,000**

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 #: 1.408

Service Name: JDF EA Community Recreation

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2026	2027	2028	2029	2030	2031	5 - Year Total
24-01	Renewal	Port Renfrew Hall, Condition Assessment and Repairs	Condition Assessment to Identify deficiencies and then repairs	$ 75,000	S	Cap	$ 43,000	$ 43,000	$ -	$ -	$ -	$ -	$ 43,000
25-01	New	Otter Point Community Hall Development	Otter Point Community Hall Development feasibility, design, project intiation	$ 100,000	B	Cap	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
26-01	New	Otter Point Community Hall Construction	Otter Point Community Hall Construction	$ 2,000,000	B	Grant	$ 1,000,000	$ 250,000	$ 1,750,000	$ -	$ -	$ -	$ 2,000,000
27-01	Study	Community Halls Strategic Plan	Strategic Plan to assess options for governance and ongoing asset management and operation of community halls within the JdF EA	$ 30,000	B	Grant	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 2,205,000**				**$ 398,000**	**$ 1,750,000**	**$ -**	**$ -**	**$ -**	**$ 2,148,000**

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

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

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

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

Project Number	27-01	**Capital Project Title**	Community Halls Strategic Plan	**Capital Project Description**	Strategic Plan to assess options for governance and ongoing asset management and operation of community halls within the JdF EA
Project Rationale					

EA - Community Recreation (JDF)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	9,801	22,159	32,845	43,589	54,444	65,420
Equipment Replacement Fund	16,544	16,544	16,544	16,544	16,544	16,544
Total	**26,345**	**38,703**	**49,389**	**60,133**	**70,988**	**81,964**

Reserve Schedule

Reserve Fund: 1.408 Community Recreation (JDF) - Capital Reserve Fund

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

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2026	2027	2028	2029	2030	2031
Beginning Balance		-	9,801	22,159	32,845	43,589	54,444
Transfer from Ops Budget		9,801	12,358	10,686	10,744	10,855	10,976
Expenditures		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**9,801**	**22,159**	**32,845**	**43,589**	**54,444**	**65,420**

Assumptions/Background:

Reserve Schedule

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

ERF Group: JDFCOMRES.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102262	2026	2027	2028	2029	2030	2031
Beginning Balance		16,544	16,544	16,544	16,544	16,544	16,544
Transfer from Ops Budget		-	-	-	-	-	-
Planned Expenditues		-	-	-	-	-	-
Interest Income		-					
Ending Balance $		**16,544**	**16,544**	**16,544**	**16,544**	**16,544**	**16,544**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 Budget

Port Renfrew Refuse Disposal

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

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

RESERVE FUND:

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

Change in Budget 2026 to 2027
Service: 1.523 Port Renfrew Refuse Disposal

	Total Expenditure	Comments
2026 Budget	**183,396**	
Change in Wages & Benefits:		
0.5 FTE Port Renfrew Transfer Station Attendant beginning in Q3	25,261	2027 IBC 3a-1.5-Recycling Program Assistant (Q3 implementation)
Reduction in auxiliary wages	(320)	Partial offset 2027 IBC 3a-1.5-Recycling Program Assistant
Total Change in Wages & Benefits	24,941	
Other Changes:		
Contract for Services	37,591	Increase in 2026 hauling costs and tipping fees
Operating Supplies	5,000	Increase in 2026 operating supplies
2026 Deficit	64,685	2026 Deficit carried forward to 2027
Other Costs	(258)	
Total Other Changes	107,018	
2027 Budget	**315,355**	

Summary of % Expense Change		
2027 IBC Expense	13.6%	
Contract for Services	20.5%	
Operating Supplies	2.7%	
2026 Deficit	35.3%	
Balance of increase	0.0%	
% expense increase from 2026:	***72.0%***	
% Requisition increase from 2026 (if applicable):	***102.9%***	*Requisition funding is 41.8% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $64,685 (35.3%) due mainly to an increase in auxillary staff costs and hauling and tipping fees. This variance will be carried forward to 2027.

1.523 - Port Renfrew Refuse Disposal	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	50,000	72,378	74,941	-	-	74,941	78,601	81,787	83,430	85,106
Contract for Services	94,680	130,519	132,271	-	-	132,271	134,910	137,610	140,360	143,170
Allocations	7,339	7,339	7,814	-	-	7,814	7,979	8,138	8,301	8,467
Electricity	1,290	132	132	-	-	132	130	130	130	130
Other Operating Expenses	2,980	7,816	8,402	-	-	8,402	8,574	8,744	8,924	9,112
TOTAL OPERATING COSTS	**156,289**	**218,184**	**223,560**	**-**	**-**	**223,560**	**230,194**	**236,409**	**241,145**	**245,985**
*Percentage Increase over prior year			43.0%			43.0%	3.0%	2.7%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	4,227	4,227	4,230	-	-	4,230	4,310	4,400	4,490	4,580
Transfer to Capital Reserve Fund	22,880	22,880	22,880	-	-	22,880	23,340	23,810	24,290	24,780
Transfer to Operating Reserve Fund			-	-	-	-	10,680	12,900	10,410	11,080
TOTAL CAPITAL / RESERVES	**27,107**	**27,107**	**27,110**	**-**	**-**	**27,110**	**38,330**	**41,110**	**39,190**	**40,440**
TOTAL COSTS	**183,396**	**245,291**	**250,670**	**-**	**-**	**250,670**	**268,524**	**277,519**	**280,335**	**286,425**
*Percentage Increase over prior year			36.7%			36.7%	7.1%	3.3%	1.0%	2.2%
Internal Recovery	(44,516)	(44,516)	(45,451)	-	-	(45,451)	(46,814)	(48,219)	(49,665)	(51,155)
NET COSTS	**138,880**	**200,775**	**205,219**	**-**	**-**	**205,219**	**221,710**	**229,300**	**230,670**	**235,270**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(64,685)	-	-	64,685	64,685	-	-	-	-
Sale - Recyclables	(8,140)	(5,350)	(5,350)	-	-	(5,350)	(5,460)	(5,570)	(5,680)	(5,790)
Recovery Cost	(65,046)	(65,046)	(99,604)	-	(32,342)	(131,946)	(107,790)	(109,950)	(112,150)	(114,390)
Grants in Lieu of Taxes	(597)	(597)	(610)	-	-	(610)	(620)	(630)	(640)	(650)
Licencing Fees	-	-	-	-	-	-	-	(3,150)	-	-
Other Revenue	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(73,833)**	**(135,728)**	**(105,614)**	**-**	**32,343**	**(73,271)**	**(113,920)**	**(119,350)**	**(118,520)**	**(120,880)**
REQUISITION	**(65,047)**	**(65,047)**	**(99,605)**	**-**	**(32,343)**	**(131,948)**	**(107,790)**	**(109,950)**	**(112,150)**	**(114,390)**
*Percentage increase over prior year Requisition			53.1%		49.7%	102.9%	-18.3%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.523 Port Renfrew Refuse Disposal	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	$50,000	$0	$0	$0	$0	$50,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$50,000	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**
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	$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
		$50,000	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$50,000**

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 #: 1.523

Service Name: Port Renfrew Refuse Disposal

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
24-01	New	Site efficiency upgrades	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor continers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades will increase the volume of material receivable at site and reduce transportation costs of materials by up to 75%. ($262,500 - GCF; $30,000 - CWF)	$ 350,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 350,000**				**$ 50,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000.00**

Service:	1.523	Port Renfrew Refuse Disposal

Project Number	24-01	**Capital Project Title**	Site efficiency upgrades	**Capital Project Description**	Costs for site upgrades funded through the growing communities fund including: two refuse compactors and compactor continers, electrical upgrades, construction of operator shed and entrance culvert. These upgrades
Project Rationale					

Port Renfrew Refuse Disposal
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	17,879	40,759	64,099	87,909	112,199	136,979
Equipment Replacement Fund	46,422	50,652	54,962	59,362	63,852	68,432
Operating Reserve Fund	-	-	10,680	23,580	33,990	45,070
Total	**64,301**	**91,411**	**129,741**	**170,851**	**210,041**	**250,481**

Reserve Schedule

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

The capital Reserve Fund established to provide for capital expenditures for or in respect of capital projects and land, machinery or equipment necessary for them, and extension or renewal of existing capital works.
Surplus monies from the operation of the solid waste removal and disposal service may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1021	Estimated	Budget				
Fund Centre:	101365	2026	2027	2028	2029	2030	2031
Beginning Balance		21,799	17,879	40,759	64,099	87,909	112,199
Transfer from Ops Budget		22,880	22,880	23,340	23,810	24,290	24,780
Transfer from Cap Fund		-					
Transfer to Cap Fund		(27,500)	-	-	-	-	-
Interest Income*		700					
Ending Balance $		**17,879**	**40,759**	**64,099**	**87,909**	**112,199**	**136,979**

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101448	2026	2027	2028	2029	2030	2031
Beginning Balance		42,195	46,422	50,652	54,962	59,362	63,852
Transfer from Ops Budget		4,227	4,230	4,310	4,400	4,490	4,580
Transfer from Cap Fund		-					
Interest Income		-					
Ending Balance $		**46,422**	**50,652**	**54,962**	**59,362**	**63,852**	**68,432**

Reserve Schedule

Reserve Fund: 1.523 Port Renfrew Refuse Disposal - Operating Reserve Fund Fund

Reserve Cash Flow

Fund:	TBD	Estimated	Budget				
Fund Centre:	TBD	2026	2027	2028	2029	2030	2031
Beginning Balance		-	-	-	10,680	23,580	33,990
Transfer from Ops Budget		-	-	10,680	12,900	10,410	11,080
Transfer to Ops Budget		-					
Interest Income*		-					
Ending Balance $		**-**	**-**	**10,680**	**23,580**	**33,990**	**45,070**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Emergency Comm - CREST (JDF)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Juan de Fuca.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.924 - Emergency Comm - CREST (JDF)	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										
Payments to CREST	148,626	148,626	150,776	-	-	150,776	153,790	156,870	160,010	163,210
Allocations	3,096	3,096	3,238	-	-	3,238	3,306	3,372	3,439	3,508
Other Operating Expenses	10,170	9,464	10,390	-	-	10,390	10,600	10,820	11,040	11,260
TOTAL OPERATING COSTS	**161,892**	**161,186**	**164,404**	**-**	**-**	**164,404**	**167,696**	**171,062**	**174,489**	**177,978**
*Percentage Increase over prior year			1.6%			1.6%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance C/fwd from 2026 to 2027	-	706	(706)	-	-	(706)	-	-	-	-
Balance C/fwd from 2025 to 2026	(191)	(191)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(202)	(202)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
Revenue-Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(443)**	**263**	**(966)**	**-**	**-**	**(966)**	**(260)**	**(260)**	**(260)**	**(260)**
REQUISITION	**(161,449)**	**(161,449)**	**(163,438)**	**-**	**-**	**(163,438)**	**(167,436)**	**(170,802)**	**(174,229)**	**(177,718)**
*Percentage increase over prior year Requisition			1.2%			1.2%	2.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Port Renfrew Water

EAC Review

SEPTEMBER 2026

Service:	2.650	Port Renfrew Water	Committee: Electoral Areas

DEFINITION:

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

PARTICIPATION:

Local Service Area #5, E(762)

MAXIMUM LEVY:

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

COMMITTEE:

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

FUNDING:

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

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

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

RESERVE FUND:

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

2.650 - Port Renfrew Water	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	17,030	14,290	16,800	-	10,000	26,800	17,130	17,460	17,800	18,160
Allocations - Operations	94,277	94,277	100,391	-	-	100,391	102,400	104,450	106,540	108,670
Allocations - Other	11,389	11,389	12,384	-	-	12,384	12,665	12,948	13,237	13,532
Electricity	6,110	7,149	8,000	-	-	8,000	8,160	8,320	8,490	8,660
Supplies	15,350	14,984	15,230	-	-	15,230	15,530	15,840	16,150	16,470
Water Testing	3,640	6,677	3,775	-	-	3,775	3,878	3,983	4,091	4,200
Other Operating Expenses	14,260	13,290	9,490	-	-	9,490	24,733	10,280	10,542	25,810
TOTAL OPERATING COSTS	**162,056**	**162,056**	**166,070**	**-**	**10,000**	**176,070**	**184,496**	**173,281**	**176,850**	**195,502**
*Percentage Increase over prior year			2.5%		6.2%	8.6%	4.8%	-6.1%	2.1%	10.5%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	15,000	14,784	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Transfer to Capital Reserve Fund	20,829	20,829	22,050	-	-	22,050	32,484	48,253	61,269	94,706
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	8,400	6,900	2,400	-
Interest Payments - Planned	-	-	-	-	-	-	10,290	49,613	80,850	86,730
Principal Payments - Planned	-	-	-	-	-	-	-	21,423	39,021	45,142
TOTAL DEBT / RESERVES	**35,829**	**35,613**	**37,050**	**-**	**-**	**37,050**	**66,474**	**141,799**	**199,460**	**242,818**
TOTAL COSTS	**197,885**	**197,669**	**203,120**	**-**	**10,000**	**213,120**	**250,970**	**315,080**	**376,310**	**438,320**
*Percentage Increase over prior year			2.6%		5.1%	7.7%	17.8%	25.5%	19.4%	16.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(8,000)	(8,000)	-	-	(10,000)	(10,000)	(15,000)	-	-	(15,000)
User Charges	(96,118)	(96,118)	(102,850)	-	-	(102,850)	(110,050)	(117,750)	(125,990)	(134,810)
Other Revenue	(1,290)	(1,074)	(1,320)	-	-	(1,320)	(1,350)	(1,420)	(1,490)	(1,610)
TOTAL REVENUE	**(105,408)**	**(105,192)**	**(104,170)**	**-**	**(10,000)**	**(114,170)**	**(126,400)**	**(119,170)**	**(127,480)**	**(151,420)**
REQUISITION - PARCEL TAX	**(92,477)**	**(92,477)**	**(98,950)**	**-**	**-**	**(98,950)**	**(124,570)**	**(195,910)**	**(248,830)**	**(286,900)**
*Percentage increase over prior year										
User Fees			7.0%			7.0%	7.0%	7.0%	7.0%	7.0%
Requisition			7.0%			7.0%	25.9%	57.3%	27.0%	15.3%
Combined			**7.0%**			**7.0%**	**16.3%**	**33.7%**	**19.5%**	**12.5%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.650 Port Renfrew Water	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$0	$250,000	$0	$0	$0	$250,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$45,000	$1,410,000	$590,000	$690,000	$240,000	$50,000	$2,980,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$45,000	**$1,410,000**	**$840,000**	**$690,000**	**$240,000**	**$50,000**	**$3,230,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$840,000	$690,000	$240,000	$0	$1,770,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$1,342,500	$0	$0	$0	$0	$1,342,500
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$45,000	$67,500	$0	$0	$0	$50,000	$117,500
		$45,000	**$1,410,000**	**$840,000**	**$690,000**	**$240,000**	**$50,000**	**$3,230,000**

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 #: 2.650

Service Name: Port Renfrew Water

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
22-01	Replacement	Petition or Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund large scale capital works, including those identified in the Water Master Plan.	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service	$ 1,900,000	S	Grant	$ -	$ 1,330,000	$ -	$ -	$ -	$ -	$ 1,330,000
23-01	Replacement	Supply System Replacement	Replacement of the remainder of the asbestos cement supply system is required to maintain level of service		S	Debt	$ -	$ -	$ 190,000	$ 190,000	$ 190,000	$ -	$ 570,000
23-02	Replacement	AC Pipe Replacement Program	Frequent asbestos cement distribution pipe failures necessitate their replacement to maintain the level of service.	$ 450,000	S	Debt	$ -	$ -	$ 200,000	$ 200,000	$ 50,000	$ -	$ 450,000
23-03	Replacement	Miscellaneous Repairs & Replacements	Replacement of SCADA equipment before equipment failure, and replacement of the water treatment rool	$ 250,000	E	Debt	$ -	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000
25-01	Replacement	Service Line Replacements	Initial budget for replacement of problem service lines	$ 25,000	S	Res	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-01	Study	Tank Condition Assessment	Assess condition of original water tank.	$ 50,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000
27-02	New	Water Tank Fencing	Install fencing around two water supply tanks on Beachview Rise	$ 25,000	S	Res	$ -	$ 12,500	$ -	$ -	$ -	$ -	$ 12,500
27-02	New	Water Tank Fencing	Install fencing around two water supply tanks on Beachview Rise		S	Grant	$ -	$ 12,500	$ -	$ -	$ -	$ -	$ 12,500
27-03	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
28-01	Study	System Renewal	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.	$ 500,000	S	Debt	$ -	$ -	$ 200,000	$ 300,000	$ -	$ -	$ 500,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 3,230,000**				**$ 1,410,000**	**$ 840,000**	**$ 690,000**	**$ 240,000**	**$ 50,000**	**$ 3,230,000**

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

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

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

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

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

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

Project Number	25-01	**Capital Project Title**	Service Line Replacements	**Capital Project Description**	Initial budget for replacement of problem service lines
Project Rationale	Water service lines are beginning to show signs of concern. This initial budget is meant to assess and replace service lines that are demonstrating problems.				

Project Number	27-01	**Capital Project Title**	Tank Condition Assessment	**Capital Project Description**	Assess condition of original water tank.
Project Rationale	Condition assessment necessary to assess service condition/life of the asset.				

Project Number	27-02	**Capital Project Title**	Water Tank Fencing	**Capital Project Description**	Install fencing around two water supply tanks on Beachview Rise
Project Rationale	Increased security and asset protection.				

Project Number	27-03	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Service:	2.650	Port Renfrew Water

Project Number	28-01	**Capital Project Title**	System Renewal	**Capital Project Description**	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.
Project Rationale	Design Process for Facility system upgrades resulting from Master Plan recommendations. Placeholder budget while awaiting Master Plan completion and further study.				

Port Renfrew Water
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	9,810	14,810	15,110	30,720	46,640	47,880
Capital Reserve Fund	91,842	46,392	78,876	127,129	188,398	233,104
Total	**101,652**	**61,202**	**93,986**	**157,849**	**235,038**	**280,984**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105536	2026	2027	2028	2029	2030	2031
Beginning Balance	3,142	9,810	14,810	15,110	30,720	46,640
Transfer from Ops Budget	14,784	15,000	15,300	15,610	15,920	16,240
Expenditures	(8,000)	(10,000)	(15,000)	-	-	(15,000)
Planned Maintenance Activity		Reservoir Cleaning	Tree clearing for high voltage hydro lines			Tree clearing for high voltage hydro lines
Deficit Recovery	(216)					
Interest Income*	100					
Ending Balance $	**9,810**	**14,810**	**15,110**	**30,720**	**46,640**	**47,880**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1026	Estimated	Budget					
Fund Centre: 101370	2026	2027	2028	2029	2030	2031
Beginning Balance	68,809	91,842	46,392	78,876	127,129	188,398
Transfer from Ops Budget	20,829	22,050	32,484	48,253	61,269	94,706
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(67,500)	-	-	-	(50,000)
Interest Income*	2,204					
Ending Balance $	**91,842**	**46,392**	**78,876**	**127,129**	**188,398**	**233,104**

Assumptions/Background:

-Transfer as much as operating budget will allow.

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Wilderness Mountain Water

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

Wilderness Mountain Local Service Area

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

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

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

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

RESERVE FUND # 1075:

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

2.691 - Wilderness Mountain Water	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										
Contract for Services	17,010	17,000	6,010	-	10,000	16,010	10,130	16,250	10,380	16,510
Allocations	11,612	11,612	11,723	-	-	11,723	11,986	12,248	12,526	12,809
Electricity	7,450	7,450	7,450	-	-	7,450	7,600	7,750	7,910	8,070
Supplies	27,400	52,120	52,240	-	-	52,240	53,280	54,350	55,440	56,550
Labour Charges	80,926	82,000	81,318	-	-	81,318	82,950	84,610	86,300	88,030
Insurance	1,940	1,940	2,210	-	-	2,210	2,322	2,439	2,562	2,691
Water Testing	10,046	9,500	10,294	-	-	10,294	10,556	10,824	11,097	11,386
Other Operating Expenses	2,190	2,340	2,191	-	-	2,191	2,229	2,270	2,311	2,350
TOTAL OPERATING COSTS	**158,574**	**183,962**	**173,436**	**-**	**10,000**	**183,436**	**181,053**	**190,741**	**188,526**	**198,396**
*Percentage Increase over prior year			9.37%		6.3%	15.7%	-1.3%	5.4%	-1.2%	5.2%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	21,000	21,000	12,500	-	-	12,500	41,550	25,000	25,000	25,000
Transfer to Operating Reserve Fund	15,922	15,922	10,050	-	-	10,050	17,695	15,475	17,320	19,190
EXISTING DEBT										
MFA Debt Reserve Fund	130	130	120	-	-	120	-	-	-	-
MFA Debt Principal	16,138	16,138	16,138	-	-	16,138	-	-	-	-
MFA Debt Interest	9,526	9,526	4,763	-	-	4,763	-	-	-	-
PLANNED DEBT										
MFA Debt Reserve Fund	-	-	-	-	-	-	8,082	7,000	7,000	-
MFA Debt Principal	-	-	-	-	-	-	-	20,612	38,465	56,317
MFA Debt Interest	-	-	-	-	-	-	9,900	48,177	82,477	108,202
TOTAL DEBT / RESERVES	**62,716**	**62,716**	**43,571**	**-**	**-**	**43,571**	**77,227**	**116,264**	**170,262**	**208,709**
TOTAL COSTS	**221,290**	**246,678**	**217,007**	**-**	**10,000**	**227,007**	**258,280**	**307,005**	**358,788**	**407,105**
*Percentage Increase over prior year			-1.94%		4.5%	2.6%	13.8%	18.9%	16.9%	13.5%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(25,288)	25,288	-	-	25,288	-	-	-	-
Transfer from Operating Reserve Fund	(16,000)	(16,000)	-	-	(10,000)	(10,000)	(4,000)	(10,000)	(4,000)	(10,000)
User Charges	(98,410)	(98,410)	(116,170)	-	-	(116,170)	(121,980)	(125,640)	(128,150)	(130,710)
Sale - Water	(23,780)	(23,780)	(28,070)	-	-	(28,070)	(29,470)	(30,350)	(30,960)	(31,580)
Other Revenue	(180)	(280)	(170)	-	-	(170)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(138,370)**	**(163,758)**	**(119,122)**	**-**	**(10,000)**	**(129,122)**	**(155,500)**	**(166,040)**	**(163,160)**	**(172,340)**
REQUISITION - PARCEL TAX	**(82,920)**	**(82,920)**	**(97,885)**	**-**	**-**	**(97,885)**	**(102,780)**	**(140,965)**	**(195,628)**	**(234,765)**
*Percentage increase over prior year										
User Charge			18.0%			18.0%	5.0%	3.0%	2.0%	2.0%
Water Sale			18.0%			18.0%	5.0%	3.0%	2.0%	2.0%
Requisition			18.0%			18.0%	5.0%	37.2%	38.8%	20.0%
Combined			**18.0%**			**18.0%**	**5.0%**	**16.8%**	**19.5%**	**11.9%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 2.691 Wilderness Mountain Water Service	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	$0	$20,000	$808,200	$5,932,000	$700,000	$0	$7,460,200
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$0	**$20,000**	**$808,200**	**$5,932,000**	**$700,000**	**$0**	**$7,460,200**
SOURCE OF FUNDS							
Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)	$0	$0	$808,200	$700,000	$700,000	$0	$2,208,200
Equipment Replacement Fund	$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)	$0	$0	$0	$5,232,000	$0	$0	$5,232,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$0	$20,000	$0	$0	$0	$0	$20,000
	$0	**$20,000**	**$808,200**	**$5,932,000**	**$700,000**	**$0**	**$7,460,200**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.691

Service Nan Wilderness Mountain Water Service

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
24-03	New	Petition or Alternative Approval Process	Conduct public consultation to inform strategies for a referendum (AAP) to borrow necessary future capital funds, if grant does not provide full funding.	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-01	New	New Floating Intake	Installation of new floating intake.	$ 145,200	S	Debt	$ -	$ -	$ 13,200	$ -	$ -	$ -	$ 13,200
25-01	New	New Floating Intake	Installation of new floating intake.		S	Grant	$ -	$ -	$ -	$ 132,000	$ -	$ -	$ 132,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant	$ 220,000	S	Grant	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ 200,000
25-02	New	Treatment Plant Upgrades	Upgrades to achieve improve treatment plant		S	Debt	$ -	$ -	$ 20,000		$ -	$ -	$ 20,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)	$ 7,000,000	S	Debt	$ -	$ -	$ 700,000	$ 700,000	$ 700,000	$ -	$ 2,100,000
27-01	New	Island Health Compliance - Capital Improvements	Tentative budget to carry out capital improvements to bring the water service into compliance with Island Health Requirements based on the recommendation of the Options Analysis. (Assume 90% Grant)		S	Grant	$ -	$ -	$ -	$ 4,900,000	$ -	$ -	$ 4,900,000
27-02	Renewal	Wilfred Brook North Dam - Outlet Gate Replacement	Replacement of outlet gate due to failing condition.	$ 75,000	S	Debt	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000
27-03	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
			Grand Total	**$ 7,460,200**			**$ -**	**$ 20,000**	**$ 808,200**	**$ 5,932,000**	**$ 700,000**	**$ -**	**$ 7,460,200**

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

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

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

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

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

Service:	2.691	Wilderness Mountain Water Service

Project Number	27-02	**Capital Project Title**	Wilfred Brook North Dam - Outlet Gate Replacement	**Capital Project Description**	Replacement of outlet gate due to failing condition.
Project Rationale	Capital improvements to bring the water service into compliance with Island Health Requirements.				

Project Number	27-03	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale					

Wilderness Mountain Reserves
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	5,636	5,686	19,381	24,856	38,176	47,366
Capital Reserve Fund	15,805	8,305	49,855	74,855	99,855	124,855
Total	**21,441**	**13,991**	**69,236**	**99,711**	**138,031**	**172,221**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105540**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		5,614	5,636	5,686	19,381	24,856	38,176
Transfer from Ops Budget		15,922	10,050	17,695	15,475	17,320	19,190
Transfer to Ops for Core Budget		-					
Transfer to Ops Budget		(16,000)	(10,000)	(4,000)	(10,000)	(4,000)	(10,000)
Planned Maintenance Activity		Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection	Distribution System Flushing, Valve Exercising	Reservoir Cleaning and Inspection
Interest Income*		100					
Ending Balance $		**5,636**	**5,686**	**19,381**	**24,856**	**38,176**	**47,366**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	**1075**	**Estimated**	**Budget**				
Fund Centre:	**101994**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		29,335	15,805	8,305	49,855	74,855	99,855
Transfer from Ops Budget		21,000	12,500	41,550	25,000	25,000	25,000
Transfer from Cap Fund		-					
Transfer to Cap Fund		(35,000)	(20,000)	-	-	-	-
Interest Income*		470					
Ending Balance $		**15,805**	**8,305**	**49,855**	**74,855**	**99,855**	**124,855**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Port Renfrew Sewer

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

Local Service Area C(762) LSA#2.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

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

FUNDING:

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

RESERVE FUND:

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

3.850 - Port Renfrew Sewer	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Grit Disposal	11,850	12,000	12,000	-	-	12,000	12,240	12,480	12,730	12,980
Electricity	7,660	7,200	7,660	-	-	7,660	7,810	7,970	8,130	8,290
Supplies	2,890	2,080	2,890	-	-	2,890	2,950	3,010	3,070	3,130
Allocations - Operations	69,218	69,218	73,678	-	-	73,678	75,150	76,650	78,190	79,760
Allocations - Other	19,313	19,313	20,079	-	-	20,079	24,323	21,092	21,614	22,157
Other Operating Expenses	12,860	12,634	13,380	-	10,000	23,380	13,660	13,942	14,237	14,544
TOTAL OPERATING COSTS	**123,791**	**122,445**	**129,687**	**-**	**10,000**	**139,687**	**136,133**	**135,144**	**137,971**	**140,861**
*Percentage Increase over prior year			4.8%		8.1%	12.8%	-2.5%	-0.7%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve	20,689	22,385	23,913	-	-	23,913	24,817	21,371	16,509	28,299
Transfer to Operating Reserve	5,000	5,000	7,000	-	-	7,000	7,140	7,280	7,430	7,580
MFA Debt Reserve Fund	-	-	-	-	-	-	2,000	3,000	-	-
MFA Debt Principal	-	-	-	-	-	-	-	5,100	12,750	12,750
MFA Debt Interest	-	-	-	-	-	-	2,450	13,475	24,500	24,500
TOTAL DEBT / RESERVES	**25,689**	**27,385**	**30,913**	**-**	**-**	**30,913**	**36,407**	**50,226**	**61,189**	**73,129**
TOTAL COSTS	**149,480**	**149,830**	**160,600**	**-**	**10,000**	**170,600**	**172,540**	**185,370**	**199,160**	**213,990**
*Percentage Increase over prior year			7.4%		6.7%	14.1%	1.1%	7.4%	7.4%	7.4%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(10,000)	(10,000)	-	-	-	-
User Charges	(73,871)	(73,467)	(79,415)	-	-	(79,415)	(85,370)	(91,770)	(98,650)	(106,050)
Grants in Lieu of Taxes	(1,619)	(1,619)	(1,650)	-	-	(1,650)	(1,680)	(1,710)	(1,740)	(1,770)
Other Revenue	(100)	(854)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(75,590)**	**(75,940)**	**(81,165)**	**-**	**(10,000)**	**(91,165)**	**(87,150)**	**(93,580)**	**(100,490)**	**(107,920)**
REQUISITION - PARCEL TAX	**(73,890)**	**(73,890)**	**(79,435)**	**-**	**-**	**(79,435)**	**(85,390)**	**(91,790)**	**(98,670)**	**(106,070)**
*Percentage increase over prior year										
User Fees			7.5%			7.5%	7.5%	7.5%	7.5%	7.5%
Requisition			7.5%			7.5%	7.5%	7.5%	7.5%	7.5%
Combined			**7.5%**			**7.5%**	**7.5%**	**7.5%**	**7.5%**	**7.5%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.850 Port Renfrew Sewer	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	$40,000	$200,000	$300,000	$0	$0	$540,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$20,000	**$40,000**	**$200,000**	**$300,000**	**$0**	**$0**	**$540,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$200,000	$300,000	$0	$0	$500,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$20,000	$40,000	$0	$0	$0	$0	$40,000
		$20,000	**$40,000**	**$200,000**	**$300,000**	**$0**	**$0**	**$540,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 3.850

Service Name: Port Renfrew Sewer

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
22-02	Renewal	Petition or Alternative Approval Process	Carry out an alternative approval process in order to borrow funds for required system renewal (one or multiple phases) to fund works identified in the Sewer Master Plan.	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	Renewal	Sewer Outfall Repairs	Periodic inspections and repairs to extend the life of the WWTP Outfall.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
28-01	Study	System Renewal	Design Process for new Wastewater Treatment Plant, Pump Station and Outfall. Placeholder budget while awaiting Master Plan completion and further study	$ 500,000	S	Debt	$ -	$ -	$ 200,000	$ 300,000	$ -	$ -	$ 500,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 540,000**				**$ 40,000**	**$ 200,000**	**$ 300,000**	**$ -**	**$ -**	**$ 540,000**

Service: **3.850** **Port Renfrew Sewer**

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

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

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

Port Renfrew Sewer
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	19,421	16,421	23,561	30,841	38,271	45,851
Capital Reserve Fund	69,417	53,330	78,147	99,518	116,027	144,326
Total	**88,838**	**69,751**	**101,708**	**130,359**	**154,298**	**190,177**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105537	2026	2027	2028	2029	2030	2031
Beginning Balance	13,973	19,421	16,421	23,561	30,841	38,271
Transfer from Ops Budget	5,000	7,000	7,140	7,280	7,430	7,580
Transfer to Ops Budget	-	(10,000)	-	-	-	-
Interest Income*	448					
Ending Balance $	**19,421**	**16,421**	**23,561**	**30,841**	**38,271**	**45,851**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1044 Fund Centre: 101388	Estimated	Budget					
	2026	2027	2028	2029	2030	2031
Beginning Balance	47,216	69,417	53,330	78,147	99,518	116,027
Transfer from Ops Budget	20,689	23,913	24,817	21,371	16,509	28,299
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(40,000)	-	-	-	-
Interest Income*	1,512					
Ending Balance $	**69,417**	**53,330**	**78,147**	**99,518**	**116,027**	**144,326**

Assumptions/Background:

Transfer as much as operating budget will allow.

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

Electoral Areas Committee - September 23, 2026
2027 Preliminary Electoral Area Budget Review
Appendix C-1: Requisition Summary (SSI)

	SALT SPRING ISLAND Electoral Area	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	481,759	72.29	469,571	70.47	12,188	2.60%	1.83	2.60%
1.10X	Facilities Management	6,627	0.99	5,457	0.82	1,170	21.43%	0.18	21.43%
1.101	G.I.S.	3,197	0.48	4,686	0.70	(1,490)	-31.79%	(0.22)	-31.79%
1.224	Community Health	9,195	1.38	9,022	1.35	173	1.91%	0.03	1.91%
1.280	Regional Parks	566,907	85.07	543,214	81.52	23,693	4.36%	3.56	4.36%
1.309	Climate Action and Adaptation	51,885	7.79	50,532	7.58	1,353	2.68%	0.20	2.68%
1.310	Land Banking & Housing	102,294	15.35	101,792	15.28	502	0.49%	0.08	0.49%
1.312	Regional Goose Management	9,011	1.35	8,873	1.33	137	1.55%	0.02	1.55%
1.315	Biodiversity & Environmental Stewardship	3,625	0.54	3,720	0.56	(96)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	22,096	3.32	21,988	3.30	108	0.49%	0.02	0.49%
1.326	Foodlands Access	11,138	1.67	10,518	1.58	621	5.90%	0.09	5.90%
1.329	Regional Transportation	191,350	28.71	173,584	26.05	17,765	10.23%	2.67	10.23%
1.335	Geo-Spatial Referencing System	5,237	0.79	5,243	0.79	(6)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	4,267	0.64	4,238	0.64	28	0.66%	0.00	0.66%
1.375	Hazardous Material Incident Response	15,451	2.32	14,553	2.18	898	6.17%	0.13	6.17%
1.911	911 Systems	16,580	2.49	14,285	2.14	2,295	16.07%	0.34	16.07%
1.921	Regional CREST Contribution	56,001	8.40	54,496	8.18	1,505	2.76%	0.23	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(6,291)	(0.94)	(9,502)	(1.43)	3,211	33.79%	0.48	33.79%
	Total Regional	**$1,550,327**	**$232.65**	**$1,486,271**	**$223.04**	**$64,056**	**4.31%**	**$9.61**	**4.31%**
1.311	Regional Housing Trust Fund	13,903	2.09	10,225	1.53	3,679	35.98%	0.55	35.98%
1.313	Animal Care Services	166,050	24.92	153,746	23.07	12,304	8.00%	1.85	8.00%
1.913	913 Fire Dispatch	71,952	10.80	68,526	10.28	3,426	5.00%	0.51	5.00%
	Total Sub-Regional	**$251,906**	**$37.80**	**$232,497**	**$34.89**	**$19,409**	**8.35%**	**$2.91**	**8.35%**
1.103	Elections	17,590	2.64	16,712	2.51	878	5.25%	0.13	5.25%
1.104	U.B.C.M.	6,242	0.94	6,196	0.93	46	0.74%	0.01	0.74%
1.108	Joint Electoral Area Admin	153,129	22.98	137,682	20.66	15,447	11.22%	2.32	11.22%
1.318	Building Inspection	335,405	50.33	317,383	47.63	18,023	5.68%	2.70	5.68%
1.320	Noise Control	35,296	5.30	34,574	5.19	722	2.09%	0.11	2.09%
1.322	Nuisances & Unsightly Premises	27,496	4.13	26,930	4.04	567	2.10%	0.09	2.10%
1.368	Electoral Area Fire Inspection & Investigation	11,306	1.70	10,768	1.62	538	5.00%	0.08	5.00%
1.372	Electoral Area Emergency Program	117,799	17.68	94,239	14.14	23,560	25.00%	3.54	25.00%
	Total Joint Electoral Area	**$704,264**	**$105.68**	**$644,484**	**$96.71**	**$59,780**	**9.28%**	**$8.97**	**9.28%**
1.116	Grant-in-Aid - Salt Spring Island	77,028	11.56	75,960	11.40	1,068	1.41%	0.16	1.41%
1.124	SSI Economic Development Commission	137,587	20.65	85,672	12.86	51,915	60.60%	7.79	60.60%
1.141	Salt Spring Island Public Library	804,010	120.65	804,013	120.65	(3)	0.00%	(0.00)	0.00%
1.236	Salt Spring Island Fernwood Dock	32,836	5.60	19,677	3.36	13,159	66.88%	2.24	66.88%
1.238A	Community Transit (SSI)	522,410	78.39	496,500	74.51	25,910	5.22%	3.89	5.22%
1.238B	Community Transportation (SSI)	112,268	16.85	62,789	9.42	49,479	78.80%	7.43	78.80%
1.299	Salt Spring Island Arts	199,523	29.94	154,361	23.16	45,162	29.26%	6.78	29.26%
1.342	SSI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.378	SSI Search and Rescue	28,280	4.24	27,696	4.16	584	2.11%	0.09	2.11%
1.45X	SSI Parks and Recreation	3,325,010	498.96	3,159,695	474.16	165,315	5.23%	24.81	5.23%
3.705	SSI Liquid Waste Disposal	425,239	72.67	416,491	71.17	8,748	2.10%	1.49	2.10%
	Total SSI LCC Services	**$5,664,191**	**$859.52**	**$5,302,854**	**$804.84**	**$361,337**	**6.81%**	**$54.68**	**6.79%**
1.111	Electoral Area Admin Exp - SSI	871,793	130.82	816,163	122.48	55,630	6.82%	8.35	6.82%
1.316	SSI Building Numbering	10,968	1.65	10,770	1.62	198	1.84%	0.03	1.84%
1.371	SSI Emergency Program	158,120	23.73	146,410	21.97	11,710	8.00%	1.76	8.00%
1.535	Stormwater Quality Management - SSI	18,000	2.70	17,650	2.65	350	1.98%	0.05	1.98%
1.925	Emergency Comm - CREST - SSI	163,559	24.54	160,516	24.09	3,043	1.90%	0.46	1.90%
	Total Other SSI Electoral Area	**$1,222,440**	**$183.44**	**$1,151,509**	**$172.80**	**$70,931**	**6.16%**	**$10.64**	**6.16%**
	Total SSI Electoral Area (Including SSI LCC Services)	**$6,886,631**	**$1,042.96**	**$6,454,363**	**$977.64**	**$432,268**	**6.70%**	**$65.32**	**6.68%**
	Total Capital Regional District	**$9,393,127**	**$1,419.10**	**$8,817,615**	**$1,332.28**	**$575,513**	**6.53%**	**$86.82**	**6.52%**
CRHD	Capital Regional Hospital District	867,355	130.16	863,122	$129.52	4,233	0.49%	0.64	0.49%
	Total CRD and CRHD	**$10,260,482**	**$1,549.25**	**$9,680,737**	**$1,461.80**	**$579,746**	**5.99%**	**$87.45**	**5.98%**
	Average residential assessment - 2026			**$1,060,058**					

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

	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	12,188	0.13%	1.83	0.13%
Regional Parks	23,693	0.24%	3.56	0.24%
Regional Transportation	17,765	0.18%	2.67	0.18%
SUB-REGIONAL				
Animal Care Services	12,304	0.13%	1.85	0.13%
JOINT EA				
Joint Electoral Area Admin	15,447	0.16%	2.32	0.16%
Building Inspection	18,023	0.19%	2.70	0.19%
Electoral Area Emergency Program	23,560	0.24%	3.54	0.24%
SSI LCC EA				
SSI Economic Development Commission	51,915	0.54%	7.79	0.53%
Salt Spring Island Fernwood Dock	13,159	0.14%	2.24	0.15%
Community Transit (SSI)	25,910	0.27%	3.89	0.27%
Community Transportation (SSI)	49,479	0.51%	7.43	0.51%
Salt Spring Island Arts	45,162	0.47%	6.78	0.46%
SSI Parks and Recreation	165,315	1.71%	24.81	1.70%
SSI Liquid Waste Disposal	8,748	0.09%	1.49	0.10%
OTHER SSI EA				
Electoral Area Admin Exp - SSI	55,630	0.57%	8.35	0.57%
SSI Emergency Program	11,710	0.12%	1.76	0.12%
Capital Regional Hospital District	4,233	0.04%	0.64	0.04%
Other	25,505	0.26%	3.83	0.26%
TOTAL CRD & CRHD	**579,746**	**5.99%**	**$87.45**	**5.98%**

	SALT SPRING ISLAND Local/Specified/Defined Services	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.234	SSI Street Lighting (LCC Service)	35,572	5.48	34,354	5.29	1,218	3.55%	0.19	3.55%
2.620	SSI Highland Water System	11,224	44.19	13,720	54.02	(2,496)	-18.19%	(9.83)	-18.19%
2.621	Highland / Fernwood Water - SSI	106,180	318.86	96,530	289.88	9,650	10.00%	28.98	10.00%
2.624	Beddis Water	138,830	1,043.83	101,350	762.03	37,480	36.98%	281.80	36.98%
2.626	Fulford Water	82,785	811.62	65,670	643.82	17,115	26.06%	167.79	26.06%
2.628	Cedar Lane Water (SSI)	41,768	1,128.86	24,250	655.41	17,518	72.24%	473.46	72.24%
2.660	Fernwood Water	2,578	32.63	1,776	22.48	802	45.16%	10.15	45.16%
3.755	Regional Source Control - Maliview Estates / Ganges Sewe	7,592	9.48	7,371	9.20	221	3.00%	0.28	3.00%
3.810	Ganges Sewer	77,442	186.16	70,400	169.23	7,042	10.00%	16.93	10.00%
3.820	Maliview Estates Sewer System	158,222	1,683.21	60,520	643.83	97,702	161.44%	1,039.38	161.44%
	Total Local/Specified/Defined Services	**662,193**		**475,941**		**186,252**			

Average residential assessment - 2026 **$1,060,058**

Appendix C-2

Salt Spring Island - Operating Budget Highlights - Gross Expenditure (+/- 2.1% and +/- $30,000)

SSI Services +/- 2.1% and +/- $30,000	Gross Expenditure 2027	Gross Expenditure 2026	Changes $	Changes %	Main Budget Driver
Local Community Commission (LCC) Authority					
1.124 - SSI Economic Development Commission	138,207	108,008	30,199	28.0%	• Decreased one-time contributions to integrated housing strategy in 2026 ($22k), funded by ORF • Ongoing increase in project and service initiatives $30k • Increased transfers to reserves $22k
1.238B - SSI Community Transportation	112,438	63,179	49,259	78.0%	• Ongoing increase in repairs & maintenance costs to maintain roadside pathways $5k • Increased transfers to reserves $43k
1.299 Salt Spring Island Arts	199,723	154,551	45,172	29.2%	• Increased contributions to Art Centre Society and Gulf Islands Community Arts Council in 2027 ($7k core; $37k one-time)
1.45X - SSI Parks & Recreation Services	4,333,220	4,085,195	248,025	6.1%	• Increased salaries & wages $157k • Increased transfers to reserves $18.5k • Increased insurance costs $11k and vehicle expenses $6k • Decreased fuel costs ($21k) • Artificial Ice Rink operating costs (new in 2027) $43.5k • Hydrofield Facility operating costs (new in 2027) $20k • Annualization of Ganges Fire Hall Facility operating costs (new in 2026) $10k • Increased MFA Debt servicing cost $6k • Others with inflationary adjustment ($3k)
3.705 - Liquid Waste Disposal & Composting	1,365,919	1,276,792	89,127	7.0%	• Increased sludge hauling costs $73k • Decreased repairs & maintenance costs: core budget($7k) and 2026 one-time cyclical maintenance funded by ORF ($15k) • Increased operations labour charges $10.5k • Increased transfers to reserves $21k • Others with inflationary adjustment $6.5k
Total Salt Spring Island Electoral Area	**6,149,507**	**5,687,725**	**461,782**	**8.1%**	
2.621 - Highland/Fernwood Water	674,840	641,760	33,080	5.2%	• Decreased MFA Debt Servicing costs due to repaid debt in 2026 ($34k) & unsuccessful petition for new borrowing in 2026 ($9k) • Increased transfers to reserves $90k • Decreased One-time cyclical maintenance costs in 2026 ($20k), funded by ORF • Increased Allocations $4k; Others with inflationary adjustment $2k
2.624 - Beddis Water	403,910	335,840	68,070	20.3%	• Increased Operations labour charges $20k • Deficit carryover from 2026 to 2027 $22k • Increased MFA Debt servicing costs $23k • Others with inflationary adjustment $3k
2.626 - Fulford Water	307,005	265,130	41,875	15.8%	• Increased Operations labour charges $18k • Increased MFA Debt servicing costs $13k • Increased Waste sludge disposal costs $4k • Increased transfers to reserves $5k • Others with inflationary adjustment $1k
2.628 - Cedar Lane Water	157,518	124,440	33,078	26.6%	• Increased operations labour charges $10k • Increased MFA Debt servicing costs $17k • Increased transfers to reserves $3k • Others with inflationary adjustment $3k
3.810 - Ganges Sewer	1,610,782	1,458,401	152,381	10.4%	• Increased operations labour charges $51k • Increased Insurance $5k, sludge hauling and waste disposal $11k and Standard overhead $5k • Increased One-time cyclical maintenance costs $10k, funded by ORF • Increased MFA Debt servicing costs $5k • Increased transfers to reserves $56k • Others with inflationary adjustment $9k
3.820 - Maliview Estates Sewer	441,172	327,790	113,382	34.6%	• Increased operations labour charges $12k • Increased MFA Debt servicing cost $98k • Increased chemical supplies and electricity $21k • Increased One-time cyclical maintenance costs $10k, funded by ORF • Decreased transfers to reserves ($31k) • Others with inflationary adjustment $3k
Total Local/Specified/Defined Area	**3,595,227**	**3,153,361**	**441,866**	**14.0%**	
Other (Services not meeting criteria above)	3,871,913	3,835,385	36,528	1.0%	
Total Salt Spring Island	**13,616,647**	**12,676,471**	**940,176**	**7.4%**	

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

Expenditure Type	Provisional Plan 2027 ($'000)	Financial Plan* 2026 ($'000)	Change $'000	Change %
Operations	11,570	10,932	637	5.8%
Capital Funding	-	-	-	0.0%
Debt Servicing	605	611	(6)	-1.0%
Transfer to Reserves	1,442	1,133	309	27.3%
Total Salt Spring Island	**13,617**	**12,676**	**940**	**7.4%**

*Based on Amendment Financial Plan (Bylaw No. 4795)

Appendix C-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SSI 2027

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.111	SSI Admin. Expenditures	35,000	-				35,000			35,000				35,000
1.141	SSI Public Library	-		42,500			42,500	5,000			25,000	12,500		42,500
1.236	SSI Small Craft Harbour (Fernwood Dock)				20,000		20,000					20,000		20,000
1.238A	Community Transit (SSI)				180,000		180,000	30,000			115,000	35,000		180,000
1.238B	Community Transportation (SSI)				1,435,000		1,435,000	710,000			650,000	75,000		1,435,000
1.371	SSI Emergency Program	10,900					10,900			6,900	4,000			10,900
1.45X	Salt Spring Island Parks & Recreation	100,000	135,000	3,778,200	435,000	60,000	4,508,200	691,500	1,750,000	160,000	1,485,000	421,700		4,508,200
2.621	Highland & Fernwood Water (SSI)				539,000		539,000	269,000				270,000		539,000
2.622	Cedars of Tuam Water (SSI)			15,000	35,000		50,000	25,000			10,000	15,000		50,000
2.624	Beddis Water (SSI)				350,000		350,000	40,000	150,000		30,000	130,000		350,000
2.626	Fulford Water (SSI)				190,000		190,000		90,000		20,000	80,000		190,000
2.628	Cedar Lane Water (SSI)				135,000		135,000	50,000	40,000		20,000	25,000		135,000
3.705	SSI Septage / Composting				90,000		90,000	50,000				40,000		90,000
3.810	Ganges Sewer Utility (SSI)	500,000			2,651,225		3,151,225	891,000		250,000	1,697,695	312,530		3,151,225
3.820	Maliview Sewer Utility (SSI)				1,027,000		1,027,000	147,000	730,000		100,000	50,000		1,027,000
TOTAL		**645,900**	**135,000**	**3,835,700**	**7,087,225**	**60,000**	**11,763,825**	**2,908,500**	**2,760,000**	**451,900**	**4,156,695**	**1,486,730**		**11,763,825**

Appendix C-4
Salt Spring Islands 2027 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Recreation & Cultural Services		
1.45X SSI Salt Spring Island Parks & Recreation		
Park Maintenance Facility	500	Capital on Hand
Mt Maxwell Trail Development	125	Capital on Hand/Reserve
Ganges Harbour Walk (Detailed Design & Construction)	165	Capital on Hand/Reserve/Grant
SIMS Roof Replacement Project	520	Grant/Reserve
ERF Park Maintenance Vehicle Replacement	135	Grant/ERF
Pool Building Structural Upgrades	1,800	Debt/Reserve
SIMS Energy Improvements	525	Grant/Reserve
Synthetic Ice Arena	250	Grant/Reserve
Water		
2.621 Highland/Fernwood Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	160	Capital on Hand/Reserve
H-F Intake Location	100	Capital on Hand
2.624 Beddis Water (SSI)		
WTP SCADA Upgrades - WTP Communications and Control Upgrades	100	Debt
Lower Sky Valley Reservoir Repairs	100	Reserve
Sewer		
3.810 Ganges Sewer Utility (SSI)		
Chemical storage, lab room, crew room Central Facility	1,105	Grant/Reserve
Ganges WWTP Replacement of Electrical & Instrumentation	450	Capital on Hand
Ganges Replace 100% Surcharged Sewer Pipelines	502	Grant/Reserve
Kings Lane sewer extension	305	Capital on Hand/Reserve
UF Membrane Replacement	500	ERF/Grant
Norton Rd Sewer Extension	100	Grant
3.820 Maliview Sewer Utility (SSI)		
Wastewater Treatment Plant Upgrade	600	Debt/Grant/Reserve
Collection system repairs and/or renewal	330	Capital on Hand/Debt
Other		
1.238A Community Transit (SSI)		
Bus Shelters	130	Reserve/Grant
1.238B Community Transportation (SSI)		
Ganges Roadside Pathway Construction	580	Capital on Hand
Ganges Crosswalks	210	Grant/Reserve
Swanson Road Pathway Construction	110	Grant/Reserve
Pathway Construction	100	Grant/Reserve
Rainbow Rd Pathway Construction	250	Grant

Total Projects ≥ $100K	9,752
Total Projects < $100K	2,012
Total 2027 Capital Projects	11,764

Appendix C-5: SSI Service Budgets

SALT SPRING ISLANDS - EA WIDE

1.111 SSI Administration

1.316 SSI Building Numbering

1.371 SSI Emergency Program

1.535 Stormwater Quality Management

1.925 SSI Emergency Comm-CREST

LOCAL/SPECIFIED/DEFINED SERVICES

2.620 Highland Water

2.621 Highland/Fernwood Water

2.622 Cedars of Tuam Water

2.624 Beddis Water

2.626 Fulford Water

2.628 Cedar Lane Water

2.660 Fernwood Water

3.810 Ganges Sewer

3.820 Maliview Sewer

Appendix C-5: SSI Service Budgets

LOCAL COMMUNITY COMMISSION

1.116 SSI Grants in Aid

1.124 SSI Economic Development

1.141 SSI Public Library

1.234 SSI Street Lighting

1.236 Fernwood Dock

1.238A Community Transit

1.238B Community Transportation

1.299 SSI Arts

1.342 Livestock Injury Compensation

1.378 SSI Search and Rescue

1.45X SSI Parks & Recreation

3.705 Septage/Composting

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	5,000	-	151,160	154,198	157,283	230,420	163,629
TOTAL OPERATING COSTS	**1,565,919**	**1,537,404**	**1,524,109**	**23,854**	**33,120**	**1,581,083**	**1,604,893**	**1,642,725**	**1,749,100**	**1,710,648**
*Percentage Increase over prior year			-2.7%	1.5%	2.1%	1.0%	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**	**23,854**	**33,120**	**1,657,083**	**1,686,323**	**1,725,670**	**1,835,410**	**1,803,758**
*Percentage Increase over prior year			-3.3%	1.4%	2.0%	0.2%	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**	**23,854**	**23,470**	**886,903**	**900,783**	**924,400**	**1,018,080**	**970,068**
*Percentage Increase over prior year			-6.6%	2.7%	2.6%	-1.4%	1.6%	2.6%	10.1%	-4.7%
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)**	**(23,854)**	**(14,470)**	**(871,793)**	**(894,653)**	**(918,250)**	**(941,910)**	**(963,878)**
*Percentage increase over prior year Requisition			2.0%	2.9%	1.8%	6.8%	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	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										
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
Election Costs Including Orientation and Governance Training	70,000	70,000	-	-	-	-	-	-	70,000	-
Training and Development	5,000	-	5,000	5,000	-	10,000	10,200	10,400	10,610	10,820
Other Operating	8,860	7,500	7,660	-	-	7,660	7,810	7,960	8,110	8,270
TOTAL OPERATING COSTS	**215,749**	**199,469**	**146,160**	**5,000**	**-**	**151,160**	**154,198**	**157,283**	**230,420**	**163,629**
*Percentage Increase over prior year			-32.3%	2.3%		-29.9%	2.0%	2.0%	46.5%	-29.0%
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**	**5,000**	**-**	**189,160**	**195,388**	**199,188**	**273,070**	**207,019**
*Percentage Increase over prior year			-29.5%	1.9%		-27.6%	3.3%	1.9%	37.1%	-24.2%
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)**	**(5,000)**	**-**	**(183,990)**	**(190,218)**	**(194,018)**	**(197,900)**	**(201,849)**
*Percentage increase over prior year Requisition			-3.8%	2.7%		-1.1%	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

Fund:	**1022**	**Estimated**	**Budget**				
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

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Building Numbering

EAC Review

SEPTEMBER 2026

Service: 1.316 SSI Building Numbering	Committee: Electoral Areas

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.316 - SSI Building Numbering	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										
Building Inspection	10,160	10,160	10,370	-	-	10,370	10,580	10,790	11,010	11,230
Allocations	527	527	538	-	-	538	549	560	571	582
Other Operating Expenses	64	64	70	-	-	70	70	70	70	70
TOTAL COSTS	**10,751**	**10,751**	**10,978**	**-**	**-**	**10,978**	**11,199**	**11,420**	**11,651**	**11,882**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	29	29	-	-	-	-	-	-	-	-
Other Revenue	(10)	(10)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**19**	**19**	**(10)**	**-**	**-**	**(10)**	**(10)**	**(10)**	**(10)**	**(10)**
REQUISITION	**(10,770)**	**(10,770)**	**(10,968)**	**-**	**-**	**(10,968)**	**(11,189)**	**(11,410)**	**(11,641)**	**(11,872)**
*Percentage increase over prior year Requisition			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SSI Emergency Program

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

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

LEVY:

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

FUNDING:

Requisition

1.371 - SSI Emergency Program	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										
Travel Expense	1,500	1,500	1,531	-	-	1,531	1,559	1,590	1,618	1,648
Wages & Honoraria	104,330	104,330	110,742	-	-	110,742	112,960	115,220	117,520	119,870
Building Rent	17,180	17,672	19,644	-	-	19,644	12,000	12,000	12,240	12,480
Staff Training & Development	1,920	1,920	1,920	-	-	1,920	1,960	2,000	2,040	2,080
Supplies	2,240	2,240	2,240	-	-	2,240	2,280	2,330	2,380	2,430
Allocations	6,816	6,816	7,724	-	-	7,724	7,887	8,044	8,205	8,369
Other Operating Expenses	20,500	23,550	22,694	-	-	22,694	23,194	23,711	24,242	24,788
TOTAL OPERATING COSTS	**154,486**	**158,028**	**166,495**	**-**	**-**	**166,495**	**161,840**	**164,895**	**168,245**	**171,665**
*Percentage Increase over prior year			7.8%			7.8%	-2.8%	1.9%	2.0%	2.0%
CAPITAL / RESERVES										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	-	-	8,000	-	-	8,000	10,000	5,705	5,820	5,940
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	5,910	5,975	6,035
Transfer to Equipment Replacement Fund	-	-	1,000	-	-	1,000	1,520	3,000	3,060	3,120
TOTAL CAPITAL / RESERVES	**-**	**-**	**9,000**	**-**	**-**	**9,000**	**11,520**	**14,615**	**14,855**	**15,095**
TOTAL COSTS	**154,486**	**158,028**	**175,495**	**-**	**-**	**175,495**	**173,360**	**179,510**	**183,100**	**186,760**
*Percentage Increase over prior year			13.6%			13.6%	-1.2%	3.5%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(7,876)	(11,525)	(17,175)	-	-	(17,175)	(2,390)	-	-	-
Grants in Lieu of Taxes	(100)	(93)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Revenue - Other	(100)	-	(100)	-	-	(100)	(100)	(100)	(100)	(100)
						-				
TOTAL REVENUE	**(8,076)**	**(11,618)**	**(17,375)**	**-**	**-**	**(17,375)**	**(2,590)**	**(200)**	**(200)**	**(200)**
REQUISITION	**(146,410)**	**(146,410)**	**(158,120)**	**-**	**-**	**(158,120)**	**(170,770)**	**(179,310)**	**(182,900)**	**(186,560)**
*Percentage increase over prior year Requisition			8.0%			8.0%	8.0%	5.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.371 SSI Emergency Program	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$10,900	$14,500	$5,800	$0	$0	$31,200
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$0	**$10,900**	**$14,500**	**$5,800**	**$0**	**$0**	**$31,200**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$6,900	$2,500	$1,800	$0	$0	$11,200
Grants (Federal, Provincial)		$0	$4,000	$2,000	$4,000	$0	$0	$10,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$0	$10,000	$0	$0	$0	$10,000
		$0	**$10,900**	**$14,500**	**$5,800**	**$0**	**$0**	**$31,200**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.371

Service Name: SSI Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
25-01	Replacement	IT Equipment	replace IT equipment - lifecycle	$ 13,900	E	ERF	$ -	$ 6,900	$ 2,500	$ 1,800	$ -	$ -	$ 11,200
25-02	New	ESS/BOC Equipment	misc. new equipment	$ 32,000	E	Grant	$ -	$ 4,000	$ 2,000	$ 4,000	$ -	$ -	$ 10,000
28-01	New	Sea container	new cache at North End	$ 10,000	E	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
			Grand Total	**$ 55,900**				**$ 10,900**	**$ 14,500**	**$ 5,800**	**$ -**	**$ -**	**$ 31,200**

Service: 1.371 SSI Emergency Program

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

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

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

SSI Emergency Program
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	5,017	13,017	13,017	18,722	24,542	30,482
Operating Reserve Fund	21,284	4,109	1,719	7,629	13,604	19,639
Equipment Replacement Fund	8,544	2,644	1,664	2,864	5,924	9,044
Total	**34,845**	**19,770**	**16,400**	**29,215**	**44,070**	**59,165**

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1073	Estimated	Budget				
Fund Centre:	101949	2026	2027	2028	2029	2030	2031
Beginning Balance		36,517	5,017	13,017	13,017	18,722	24,542
Transfer from Ops Budget		-	8,000	10,000	5,705	5,820	5,940
Expenditures		(32,500)	-	(10,000)	-	-	-
Interest Income*		1,000					
Ending Balance $		**5,017**	**13,017**	**13,017**	**18,722**	**24,542**	**30,482**

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105402	2026	2027	2028	2029	2030	2031
Beginning Balance		31,809	21,284	4,109	1,719	7,629	13,604
Transfer from Ops Budget		-	-	-	5,910	5,975	6,035
Transfer to Ops Budget		(7,876)	(17,175)	(2,390)	-	-	-
Deficit Recovery		(3,649)					
Interest Income*		1,000					
Ending Balance $		**21,284**	**4,109**	**1,719**	**7,629**	**13,604**	**19,639**

Assumptions/Background:

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

Reserve Schedule

Reserve Fund: 1.371 SSI Emergency Program - Equipment Replacement Fund

ERF Group: SSIEMERG.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101437	2026	2027	2028	2029	2030	2031
Beginning Balance		9,544	8,544	2,644	1,664	2,864	5,924
Transfer from Ops Budget		-	1,000	1,520	3,000	3,060	3,120
Expenditures		(1,000)	(6,900)	(2,500)	(1,800)	-	-
Interest Income		-					
Ending Balance $		**8,544**	**2,644**	**1,664**	**2,864**	**5,924**	**9,044**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 Budget

Storm Water Quality Management (SSI)

EAC Review

SEPTEMBER 2026

Service: 1.535 SSI Stormwater Quality Management **Committee: Electoral Areas**

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of the Salt Spring Island.

MAXIMUM LEVY:

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

FUNDING:

Requisition

1.535 - Storm Water Quality Management (SSI)	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										
Contract for Services & Consulting	15,000	-	-	-	-	-	-	-	-	-
Contribution Projects	15,000	-	15,000	-	-	15,000	15,000	15,000	15,000	15,000
Allocations	12,271	12,271	11,760	-	-	11,760	12,022	12,284	12,560	12,838
Other Operating Expenses	160	110	190	-	-	190	193	201	205	212
TOTAL OPERATING COSTS	**42,431**	**12,381**	**26,950**	**-**	**-**	**26,950**	**27,215**	**27,485**	**27,765**	**28,050**
*Percentage Increase over prior year			-36.5%			-36.5%	1.0%	1.0%	1.0%	1.0%
CAPITAL/RESERVE										
Transfer to Operating Reserve Fund	-	15,441	-	-	-	-	-	-	-	-
TOTAL COSTS	**42,431**	**27,822**	**26,950**	**-**	**-**	**26,950**	**27,215**	**27,485**	**27,765**	**28,050**
*Percentage Increase over prior year			-36.5%			-36.5%	1.0%	1.0%	1.0%	1.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(24,660)	(9,660)	(8,830)	-	-	(8,830)	(8,735)	(8,635)	(8,545)	(8,450)
Grants in Lieu of Taxes	(21)	(12)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
Other Revenue	(100)	(500)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(24,781)**	**(10,172)**	**(8,950)**	**-**	**-**	**(8,950)**	**(8,855)**	**(8,755)**	**(8,665)**	**(8,570)**
REQUISITION	**(17,650)**	**(17,650)**	**(18,000)**	**-**	**-**	**(18,000)**	**(18,360)**	**(18,730)**	**(19,100)**	**(19,480)**
*Percentage increase over prior year Requisition			2.0%			2.0%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	Estimated	Budget					
Fund Centre: 105529	2026	2027	2028	2029	2030	2031
Beginning Balance	101,669	95,249	86,419	77,684	69,049	60,504
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	(9,660)	(8,830)	(8,735)	(8,635)	(8,545)	(8,450)
Interest Income*	3,240					
Ending Balance $	**95,249**	**86,419**	**77,684**	**69,049**	**60,504**	**52,054**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Emergency Comm - CREST (SSI)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.925 - Emergency Comm - CREST (SSI)	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										
Payments to CREST	157,326	157,326	160,056	-	-	160,056	163,260	166,530	169,860	173,260
Allocations	3,121	3,121	3,220	-	-	3,220	3,287	3,353	3,420	3,488
Other Operating Expenses	530	440	540	-	-	540	550	560	570	580
TOTAL COSTS	**160,977**	**160,887**	**163,816**	**-**	**-**	**163,816**	**167,097**	**170,443**	**173,850**	**177,328**
*Percentage Increase over prior year			1.8%			1.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	97	(97)	-	-	(97)	-	-	-	-
Balance c/fwd from 2025 to 2026	(301)	(301)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Revenue-Other	(110)	(117)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
TOTAL REVENUE	**(461)**	**(371)**	**(257)**	**-**	**-**	**(257)**	**(160)**	**(160)**	**(160)**	**(160)**
REQUISITION	**(160,516)**	**(160,516)**	**(163,559)**	**-**	**-**	**(163,559)**	**(166,937)**	**(170,283)**	**(173,690)**	**(177,168)**
*Percentage increase over prior year Requisition			1.9%			1.9%	2.1%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Highland Water System (SSI)

EAC Review

SEPTEMBER 2026

Service: 2.620 Highland Water (SSI) - Debt only **Committee: Electoral Areas**

DEFINITION:

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

PARTICIPATION:

Local Service Area #13, H(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

Authorized:	LA3580 (April 3, 2009)	$559,000	
Borrowed:	SI Bylaw 3634 (2009, 2.25%)	($250,000)	Retired in 2024
	SI Bylaw 3817 (2012, 3.39%)	($150,680)	Retires in 2027
Expired:		($158,320)	
Remaining:		$0	

COMMISSION:

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

FUNDING:

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

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

RESERVE FUND:

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

2.620 - Highland Water System (SSI) - Debt Only	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	17	17	17	-	-	17	-	-	-	-
TOTAL OPERATING COSTS	**17**	**17**	**17**	**-**	**-**	**17**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year						0.0%				
DEBT										
MFA Debt Principal	8,653	8,653	8,653	-	-	8,653	-	-	-	-
MFA Debt Interest	5,108	5,108	2,554	-	-	2,554	-	-	-	-
MFA Debt Reserve Fund	70	70	60	-	-	60	-	-	-	-
TOTAL DEBT	**13,831**	**13,831**	**11,267**	**-**	**-**	**11,267**	**-**	**-**	**-**	**-**
TOTAL COSTS	**13,848**	**13,848**	**11,284**	**-**	**-**	**11,284**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year						-18.5%				
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(58)	(58)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(70)	(70)	(60)	-	-	(60)	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(128)**	**(128)**	**(60)**	**-**	**-**	**(60)**	**-**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(13,720)**	**(13,720)**	**(11,224)**	**-**	**-**	**(11,224)**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			-18.2%			-18.2%				

CAPITAL REGIONAL DISTRICT

2027 Budget

Highland/Fernwood Water (SSI)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

Local Service Area #63, 3(764)

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

Authorized:	LA3754 (April 13, 2011)	$500,000
Borrowed:	SI Bylaw 3800 (Aug 10, 2011) Matures 2026	($500,000)
Remaining:		$0

COMMISSION:

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

FUNDING:

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

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

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

Water Connection Charge: Actual cost for the connection.

RESERVE FUND:

Established by Bylaw #3907 (April 16, 2014)

2.621 - Highland/Fernwood Water (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										
Sludge Hauling Contract	10,430	14,000	10,430	-	-	10,430	10,640	10,850	11,070	11,290
Waste Sludge Disposal	16,520	16,520	17,080	-	-	17,080	17,420	17,770	18,130	18,490
Repairs & Maintenance	37,460	32,000	17,460	-	-	17,460	17,810	38,170	18,530	18,900
Allocations	26,538	26,538	30,428	-	-	30,428	31,079	31,731	32,404	33,089
Water Testing	27,564	22,000	24,520	-	-	24,520	29,413	30,248	31,104	31,993
Electricity	23,510	28,000	26,000	-	-	26,000	26,520	27,050	27,590	28,140
Supplies	28,870	28,150	28,870	-	-	28,870	29,430	30,010	30,610	31,230
Labour Charges	253,930	253,930	253,859	-	-	253,859	258,340	262,910	267,570	272,330
Other Operating Expenses	25,637	21,100	28,268	-	-	28,268	28,958	29,656	30,367	31,088
TOTAL OPERATING COSTS	**450,459**	**442,238**	**436,915**	**-**	**-**	**436,915**	**449,610**	**478,395**	**467,375**	**476,550**
*Percentage Increase over prior year			-3.0%			-3.0%	2.9%	6.4%	-2.3%	2.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	118,070	135,091	225,925	-	-	225,925	240,940	264,395	268,975	273,630
Transfer to Operating Reserve Fund	30,000	30,000	12,000	-	-	12,000	15,000	15,000	15,000	15,000
EXISTING DEBT										
MFA Debt Principal	26,841	26,841	-	-	-	-	-	-	-	-
MFA Debt Interest	7,350	7,350	-	-	-	-	-	-	-	-
MFA Debt Reserve Fund	240	240	-	-	-	-	-	-	-	-
PLANNED DEBT										
MFA Debt Principal	-	-	-	-	-	-	-	-	-	-
MFA Debt Interest	4,800	-	-	-	-	-	-	-	-	5,758
MFA Debt Reserve Fund	4,000	-	-	-	-	-	-	-	-	4,700
TOTAL DEBT / RESERVES	**191,301**	**199,522**	**237,925**	**-**	**-**	**237,925**	**255,940**	**279,395**	**283,975**	**299,088**
TOTAL COSTS	**641,760**	**641,760**	**674,840**	**-**	**-**	**674,840**	**705,550**	**757,790**	**751,350**	**775,638**
*Percentage Increase over prior year			5.2%			5.2%	4.6%	7.4%	-0.8%	3.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(22,500)	(22,500)	-	-	-	-	-	(20,000)	-	-
Sales - Water	(60,000)	(60,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
User Charges	(461,670)	(461,670)	(507,840)	-	-	(507,840)	(533,230)	(559,890)	(571,090)	(582,510)
Other Revenue	(1,060)	(1,060)	(820)	-	-	(820)	(830)	(840)	(860)	(880)
TOTAL REVENUE	**(545,230)**	**(545,230)**	**(568,660)**	**-**	**-**	**(568,660)**	**(594,060)**	**(640,730)**	**(631,950)**	**(643,390)**
REQUISITION - PARCEL TAX	**(96,530)**	**(96,530)**	**(106,180)**	**-**	**-**	**(106,180)**	**(111,490)**	**(117,060)**	**(119,400)**	**(132,248)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			10.0%			10.0%	5.0%	5.0%	2.0%	2.0%
Requisition			10.0%			10.0%	5.0%	5.0%	2.0%	10.8%
Combined			**9.0%**			**9.0%**	**5%**	**5%**	**2%**	**3%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.621 Highland & Fernwood Water (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		$269,000	$539,000	$1,525,000	$210,000	$175,000	$1,725,000	$4,174,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$269,000	**$539,000**	**$1,525,000**	**$210,000**	**$175,000**	**$1,725,000**	**$4,174,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$269,000	$269,000	$0	$0	$0	$0	$269,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$470,000	$470,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$1,380,000	$20,000	$20,000	$1,105,000	$2,525,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$270,000	$145,000	$190,000	$155,000	$150,000	$910,000
		$269,000	**$539,000**	**$1,525,000**	**$210,000**	**$175,000**	**$1,725,000**	**$4,174,000**

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 #: 2.621

Service Nam Highland & Fernwood Water (SSI)

PROJECT DESCRIPTION			PROJECT BUDGET & SCHEDULE										
Project Number	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
21-01	Public Engagement for Future Projects	Petition, referendum or AAP and public engagement for funding projects.	$ 50,000	S	Cap	$ 33,000	$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
21-05	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	$ 80,000	S	Grant	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000
29-01	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m over 5 years). Includes construction services and CRD project management.	$ 400,000	S	Res	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000
24-01	Fernwood PS Hazard Assess and Demolition	Assessment of hazard and demolition. Includes CRD project management.	$ 140,000	S	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
25-01	Fence installation around storage reservoirs	Install fencing around all reservoirs and WTP. Includes CRD project management.	$ 150,000	S	Res	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 150,000
23-07	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	$ 220,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
23-07	WTP SCADA Upgrades - WTP Communications and Control Upgrades	CWF funding to support WTP SCADA upgrades		S	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
24-10	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.	$ 100,000	S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-10	Replace or re-line Middle Reservoir - Design	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.		S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
24-11	Replace or re-line Middle Reservoir - Construction	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.	$ 1,085,000	S	Grant	$ -	$ -	$ -	$ -	$ -	$ 1,085,000	$ 1,085,000
28-01	Highland Upper Reservoir Replacement	Construction to replace existing leaking upper reservoir. Includes CRD project management.	$ 1,330,000	S	Grant	$ -	$ -	$ 1,330,000	$ -	$ -	$ -	$ 1,330,000
24-03	WTP driveway improvements	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.	$ 35,000	S	Res	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ 35,000
24-06	Critical Spares; Chlorine pump and coagulant pump	Purchase spares. Includes CRD project management.	12000	S	Cap	$ 6,000	$ 6,000	$ -	$ -	$ -	$ -	$ 6,000
24-09	Addition of another tank is required for backwashing of two filters in sequence.	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.	$ 25,000	S	Res	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-01	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	$ 40,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-01	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
25-02	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	S	Res	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
22-01	Back up Power	Construction of back up power system. Includes CRD project management.	$ 470,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 470,000	$ 470,000
26-03	PRV #2	Construction of PRV #2 at upper Maliview (includes CRD proj mgmt)	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-04	H-F Intake Location	WQ sampling program to determine intake location and for modifications to the intake to achieve the proposed location	$ 160,000	S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-02	H&S Eyewash/shower	Installation of eyewash/shower for OH&S compliance including h/w	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
28-02	UV system upgrade/replace	Install a new UV system to replace obsolete system	$ 30,000	S	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
27-03	Hydraulic system model	Commission a hydraulic model of the system including WTP, distribution and storage	$ 50,000	S	Res	$ -	$ 50,000	$ -	$ 5,000	$ 5,000	$ -	$ 60,000
												$ -
		Grand Total	**$ 4,447,000**			**$ 269,000**	**$ 539,000**	**$ 1,525,000**	**$ 210,000**	**$ 175,000**	**$ 1,725,000**	**$ 4,174,000**

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

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

Project Number	21-05	**Capital Project Title**	Water Main AC replacement detailed design	**Capital Project Description**	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale	Develop detailed design for the replacement of the asbestos cement water distribution piping system based on the strategy developed in Project 27-03				

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

Project Number	23-07	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed
Project Rationale	To install SCADA, HMI and PLC upgrades as per design. Includes equipment purchase, install, programming and commissioning. CWF				

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

Project Number	24-01	**Capital Project Title**	Fernwood PS Hazard Assess and Demolition	**Capital Project Description**	Assessment of hazard and demolition. Includes CRD project management.
Project Rationale	Updated hazard assessment, abatement and demplition of the obsolete Fernwood pumpstation.				

Project Number	24-03	**Capital Project Title**	WTP driveway improvements	**Capital Project Description**	Gravel portion of driveway requires regular maintenance to provide safe access to buildings. Upgrade driveway to asphalt or concrete. Includes CRD project management.
Project Rationale	Current access road is filled with potholes and creates a hazard for vehicles. Fix or resurface driveway				

Project Number	24-06	**Capital Project Title**	Critical Spares; Chlorine pump and coagulant pump	**Capital Project Description**	Purchase spares. Includes CRD project management.
Project Rationale	These components are critical for facility operation and should be on hand for easy replacement to ensure continued service.				

Project Number	24-09	**Capital Project Title**	Addition of another tank is required for backwashing of two filters in sequence.	**Capital Project Description**	Rinse water tank currently allows only one filter backwash at a time due to its size. Includes CRD project management.
Project Rationale	Operational issue. Another tank will proved efficiencies and reduce maintenance costs.				

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

Project Number	24-10	**Capital Project Title**	Replace or re-line Middle Reservoir - Design	**Capital Project Description**	Middle Reservoir is leaking and needs a new liner or to be replaced. Includes CRD project management.
Project Rationale	Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the assesment and design phase of the project.				

Project Number	24-11	**Capital Project Title**	Replace or re-line Middle Reservoir - Construction	**Capital Project Description**	Replace or re-line Middle Reservoir - Construction. Includes construction services and CRD project management.
Project Rationale	Tank is at the end of its useful life and needs to be re-line or ideally, replaced. This is the construction phase of the project.				

Project Number	25-01	**Capital Project Title**	Fence installation around storage reservoirs	**Capital Project Description**	Install fencing around all reservoirs and WTP. Includes CRD project management.
Project Rationale	Fencing and security for protection of infrastructure				

Project Number	25-02	**Capital Project Title**	Investigate DAF Residual Disposal Alternatives	**Capital Project Description**	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigate alternatives for the disposal of DAF residuals to reduce disposal costs.				

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

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

Project Number	26-04	**Capital Project Title**	H-F Intake Location	**Capital Project Description**	WQ sampling program to determine intake location and for modifications to the intake to achieve the proposed location
Project Rationale	WQ sampling program to determine intake location and for modifications to the intake to achieve the proposed location				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Revise McElhanney Condition Assessment to SAMP.
Project Rationale	Revise existing AMP to include facility modifications and additions since last AMP.				

Project Number	27-02	**Capital Project Title**	H&S Eyewash/shower	**Capital Project Description**	Installation of eyewash/shower for OH&S compliance including h/w
Project Rationale	Design and Install Eyewash/shower including hot water to be WCB compliant at WTP				

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

Project Number	27-03	**Capital Project Title**	Hydraulic system model	**Capital Project Description**	Commission a hydraulic model of the system including WTP, distribution and storage
Project Rationale	Commission a hydraulic model of the WTP sytem including pumpstations, distribution system and mains.				

Project Number	28-01	**Capital Project Title**	Highland Upper Reservoir Replacement	**Capital Project Description**	Construction to replace existing leaking upper reservoir. Includes CRD project management.
Project Rationale	Construction to replace Highland Upper reservoir. Design complete.				

Project Number	28-02	**Capital Project Title**	UV system upgrade/replace	**Capital Project Description**	Install a new UV system to replace obsolete system
Project Rationale	replace obsolete UV system				

Project Number	29-01	**Capital Project Title**	Phased program of AC Water main replacement	**Capital Project Description**	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m over 5 years). Includes construction services and CRD project management.
Project Rationale	Prioritized replacement of AC water main.				

Highland/Fernwood Water (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	149,190	161,190	176,190	171,190	186,190	201,190
Capital Reserve Fund	77,180	33,105	129,045	203,440	317,415	441,045
Total	**226,370**	**194,295**	**305,235**	**374,630**	**503,605**	**642,235**

Reserve Schedule

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

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

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105205	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	137,290	149,190	161,190	176,190	171,190	186,190
Transfer from Ops Budget	30,000	12,000	15,000	15,000	15,000	15,000
Expenditures	(22,500)	-	-	(20,000)	-	-
Planned Maintenance Activity	$20k Reservoir cleaning & inspection; $2.5k Manganese testing			Reservior cleaning & inspection		
Interest Income*	4,400					
Ending Balance $	**149,190**	**161,190**	**176,190**	**171,190**	**186,190**	**201,190**

Assumptions/Background:

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

Reserve Schedule

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

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: 1088	Estimated	Budget				
Fund Centre: 102156	2026	2027	2028	2029	2030	2031
Beginning Balance	256,150	77,180	33,105	129,045	203,440	317,415
Transfer from Ops Budget	118,070	225,925	240,940	264,395	268,975	273,630
Transfer from Cap Fund	-					
Transfer to Cap Fund	(303,333)	(270,000)	(145,000)	(190,000)	(155,000)	(150,000)
Interest Income*	6,293					
Ending Balance $	**77,180**	**33,105**	**129,045**	**203,440**	**317,415**	**441,045**

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2027 Budget

Cedars of Tuam Water (SSI)

EAC Review

SEPTEMBER 2026

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

DEFINITION:

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

PARTICIPATION:

Local Service Area #45, T(764).

MAXIMUM LEVY:

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

COMMISSION:

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

FUNDING:

User Charge

- Annual Fixed Fee per per single family dwelling unit or equivalent plus consumption charge
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:
    - First 38 cubic metres or portion - $12.50 / cubic metre
    - Greater than 38 cubic metres - $25.00 / cubic metre

Water Connection Charge

- Actual cost for the connection.

RESERVE FUND:

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

2.622 - Cedars of Tuam Water (SSI)	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	3,530	3,530	3,593	-	-	3,593	3,650	23,710	3,770	3,830
Allocations	5,188	5,188	5,678	-	-	5,678	5,786	5,902	6,019	6,137
Water Testing	2,750	2,800	3,557	-	-	3,557	3,651	3,747	3,846	3,947
Electricity	970	1,400	1,470	-	-	1,470	1,500	1,530	1,560	1,590
Supplies	800	1,240	800	-	-	800	810	820	830	840
Labour Charges	26,667	30,590	29,801	-	-	29,801	30,380	30,970	31,570	32,180
Other Operating Expenses	5,261	5,310	7,941	-	-	7,941	8,092	8,245	8,399	8,570
TOTAL OPERATING COSTS	**45,166**	**50,058**	**52,840**	**-**	**-**	**52,840**	**53,869**	**74,924**	**55,994**	**57,094**
*Percentage Increase over prior year			17.0%			17.0%	1.9%	39.1%	-25.3%	2.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	19,890	18,598	35,425	-	-	35,425	49,990	53,665	54,625	55,605
Transfer to Operating Reserve Fund	4,000	4,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	-	-	4,350	4,350
MFA Debt Principal - Planned	-	-	-	-	-	-	-	-	-	22,711
MFA Debt Interest - Planned	-	-	-	-	-	-	-	-	5,166	25,828
TOTAL DEBT / RESERVES	**23,890**	**22,598**	**40,425**	**-**	**-**	**40,425**	**54,990**	**58,665**	**69,141**	**113,494**
TOTAL COSTS	**69,056**	**72,656**	**93,265**	**-**	**-**	**93,265**	**108,859**	**133,589**	**125,135**	**170,588**
*Percentage Increase over prior year			35.1%			35.1%	16.7%	22.7%	-6.3%	36.3%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(20,000)	-	-
Sales - Water	(9,246)	(9,246)	(11,939)	-	-	(11,939)	(11,939)	(11,939)	(11,939)	(11,939)
User Charges	(59,720)	(59,720)	(77,636)	-	-	(77,636)	(93,160)	(97,820)	(99,780)	(101,780)
Other Revenue	(90)	(3,690)	(3,690)	-	-	(3,690)	(3,760)	(3,830)	(3,900)	(3,980)
TOTAL REVENUE	**(69,056)**	**(72,656)**	**(93,265)**	**-**	**-**	**(93,265)**	**(108,859)**	**(133,589)**	**(115,619)**	**(117,699)**
REQUISITION - PARCEL TAX	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9,516)**	**(52,889)**
*Percentage increase over prior year										
Sales			29.1%			29.1%	0.0%	0.0%	0.0%	0.0%
User Charge			30.0%			30.0%	20.0%	5.0%	2.0%	2.0%
Parcel Tax									NA	455.8%
Combined			**29.9%**			**29.9%**	**17.3%**	**4.4%**	**1.8%**	**37.4%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.622 Cedars of Tuam Water (SSI)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$15,000	$15,000	$0	$0	$0	$0	$15,000
Equipment		$0	$0	$0	$0	$0	$0	$0
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$12,000	$35,000	$35,000	$440,000	$435,000	$435,000	$1,380,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$27,000	**$50,000**	**$35,000**	**$440,000**	**$435,000**	**$435,000**	**$1,395,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$25,000	$25,000	$0	$0	$0	$0	$25,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$435,000	$435,000	$870,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$10,000	$0	$400,000	$0	$0	$410,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$2,000	$15,000	$35,000	$40,000	$0	$0	$90,000
		$27,000	**$50,000**	**$35,000**	**$440,000**	**$435,000**	**$435,000**	**$1,395,000**

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.622

Service Na Cedars of Tuam Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
26-03	Decommission	Abandon unused wells	Decommission wells.	$ 10,000	S	Res	$ 2,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
24-03	New	Public Engagement for Future Projects	Public engagement to seek service area electors approval to fund projects with borrow funds	$ 15,000	S	Res	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
24-03	New	Public Engagement for Future Projects			S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-01	New	Analysis and Design of AC pipe replacement	Detail Design of AC pipe replacement.	$ 30,000	S	Res	$ -	$ -	$ -	$ 30,000	$ -		$ 30,000
26-02	New	New pipeline construction	New pipeline construction to replace AC mains	$ 870,000	S	Debt	$ -	$ -	$ -	$ -	$ 435,000	$ 435,000	$ 870,000
27-01	Study	Update Asset Management Plan	Revise McElhanney Condition Assessment to SAMP.	$ 15,000	S	Grant	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	Study	Well Testing for WIN 19325	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use	$ 58,000	S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
27-03	New	Design new well and dist. System	Design the Connection main and infrastructure for new well 19325	$ 35,000	S	Res	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
28-01	New	Construct new well and dist. System	Construct Connection main and infrastructure for new well 19325	$ 400,000	S	Grant	$ -	$ -	$ -	$ 400,000	$ -	$ -	$ 400,000
26-04	New	WTP H&S improvement	H&S improvement required (building, electrical)	$ 55,000	B	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
													$ -
													$ -
													$ -
			Grand Total	**$ 1,488,000**			**$ 27,000**	**$ 50,000**	**$ 35,000**	**$ 440,000**	**$ 435,000**	**$ 435,000**	**$ 1,395,000**

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

Project Number	24-03	**Capital Project Title**	Public Engagement for Future Projects	**Capital Project Description**	Public engagement to seek service area electors approval to fund projects with borrow funds
Project Rationale	Inform residents about future project so they can make informed decision on approval and borrowing.				

Project Number	25-01	**Capital Project Title**	Well Testing for WIN 19325	**Capital Project Description**	Well testing for new well WIN 19325 at 736 Isabella Point Road to determine suitability of use
Project Rationale	Perform well test on potential new well to replace failing well.				

Project Number	26-01	**Capital Project Title**	Analysis and Design of AC pipe replacement	**Capital Project Description**	Detail Design of AC pipe replacement.
Project Rationale	Detail design to replace AC pipe. Analysis and investigation - $20K. CRD PM - $10K.				

Project Number	26-02	**Capital Project Title**	New pipeline construction	**Capital Project Description**	New pipeline construction to replace AC mains
Project Rationale	Construction of new mains prioritized. Construction services $20K.. CRD PM - $20K				

Service: **2.622** **Cedars of Tuam Water (SSI)**

Project Number	26-03	**Capital Project Title**	Abandon unused wells	**Capital Project Description**	Decommission wells.
Project Rationale	Decommission old wells as needed. Per regulation				

Project Number	26-04	**Capital Project Title**	WTP H&S improvement	**Capital Project Description**	H&S improvement required (building, electrical)
Project Rationale	OH&S improvements as required. Eyewash etc., building safety				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Revise McElhanney Condition Assessment to SAMP.
Project Rationale	Revise current AMP to incorporate changes to facility.				

Project Number	27-03	**Capital Project Title**	Design new well and dist. System	**Capital Project Description**	Design the Connection main and infrastructure for new well 19325
Project Rationale	Design the new well, including well pump, building, supply main. (previously 21-03)				

Project Number	28-01	**Capital Project Title**	Construct new well and dist. System	**Capital Project Description**	Construct Connection main and infrastructure for new well 19325
Project Rationale	Construction of new well infrastructure, and supply main for new well 19325 (previously project 21-03)				

Cedars of Tuam Water (SSI)
Reserve Summary Schedule
2027 - 2031 Finacial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	10,889	15,889	20,889	5,889	10,889	15,889
Capital Reserve Fund	12,194	32,619	47,609	61,274	115,899	171,504
Total	**23,083**	**48,508**	**68,498**	**67,163**	**126,788**	**187,393**

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Operating Reserve Fund

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant teardowns and ground water well maintenance.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105532	2026	2027	2028	2029	2030	2031
Beginning Balance	6,677	10,889	15,889	20,889	5,889	10,889
Transfer from Op Budget	4,000	5,000	5,000	5,000	5,000	5,000
Transfer to Op Budget	-	-	-	(20,000)	-	-
Planned Maintenance Activity				Water Tank Drain,Clean and Inspection		
Interest Income*	212					
Ending Balance $	**10,889**	**15,889**	**20,889**	**5,889**	**10,889**	**15,889**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.622 Cedars of Tuam Water (SSI) - Capital Reserve Fund - Bylaw 3948

Monies in the reserve fund will be used to provide for capital works, including the planning, study, design, construction of water facilities, conveyance, treatment, storage, distribution of water, land purchases, machinery or equipment necessary for the extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund: 1057	Estimated	Budget				
Fund Centre: 101843	2026	2027	2028	2029	2030	2031
Beginning Balance	11,296	12,194	32,619	47,609	61,274	115,899
Transfer from Ops Budget	18,598	35,425	49,990	53,665	54,625	55,605
Transfer from Cap Fund	-					
Transfer to Cap Fund	(18,000)	(15,000)	(35,000)	(40,000)	-	-
Interest Income*	300					
Ending Balance $	**12,194**	**32,619**	**47,609**	**61,274**	**115,899**	**171,504**

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Beddis Water

EAC Review

SEPTEMBER 2026

Service: 2.624 Beddis Water (SSI) **Committee: Electoral Areas**

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Beddis Water System Service Area.
Bylaw No. 3188 (November 24, 2004).

PARTICIPATION:

Order in Council No 176, February 24, 2005.

MAXIMUM LEVY:

Greater of $133,000 or $2.71 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Beddis Water Service Commission established by Bylaw No. 3693 (April 14th, 2010)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes by Special Act.

User Charge: Fixed user charge + variable consumption charge to all metered properties.

Parcel Tax: Annual, only on properties capable of being connected to the system, starting 2006.

User Charge:

- Annual Fixed Fee per per single family dwelling unit or equivalent.
- The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate: (Bylaw 4236 April 2018)
  - First 38 cubic metres or portion - $3.10 / cubic metre
  - Next 68 cubic metres or portion - $6.30 / cubic metre
  - Greater than 106 cubic metres - $8.50 / cubic metre

Water Connection Charge: The connection charge for a service shall be the actual cost for the connection.

RESERVE FUND:

Fund 1069, established by Bylaw # 3274 (April 27, 2005)

Change in Budget 2026 to 2027
Service: 2.624 Beddis Water

	Total Expenditure	Comments
2026 Budget	**335,840**	
Changes:		
Debt servicing costs	23,460	Estimated increase to MFA debt servicing costs (Successful petition in 2026)
2026 deficit carryover to 2027	22,420	Estimated deficit carryover from 2026 to be included in 2027 expenditures
Operations Labour Charges	20,176	Increase in operations labour charges
Other Costs	2,014	
Total Changes	68,070	
2027 Budget	**403,910**	

Summary of % Expense Increase		
Debt servicing costs	7.0%	
2026 deficit carryover to 2027	6.7%	
Operations Labour Charges	6.0%	
Balance of increase	0.6%	
% expense increase from 2026:	***20.3%***	
% Requisition increase from 2026 (if applicable):	***37.0%***	*Requisition funding is 34.4% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $44,840 (13.4%) due mainly to higher operations labour charges due to emergency responses such as radio transmitter and antenna failure, reservior leak and drain repairs, WTP communications failures, etc . $22,420 of this variance will reduce transfers to Capital Reserve which has an expected year end balance of $150,398 before this transfer. The remaining $22,420 of this variance will be carried over to be included as expenditure to be recovered from revenue in 2027 financial plan as required by Local Government Act (LGA) Section 374(11).

2.624 - Beddis Water	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Grit & Waste Sludge Disposal	7,130	6,630	7,270	-	-	7,270	7,420	7,570	7,720	7,870
Repairs & Maintenance	11,400	11,420	11,000	-	-	11,000	31,220	11,440	11,670	11,910
Allocations	18,212	18,212	19,349	-	-	19,349	19,778	20,213	20,654	21,103
Water Testing	12,451	10,660	13,492	-	-	13,492	13,869	14,255	14,650	15,056
Electricity	10,000	9,800	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	13,630	16,131	13,630	-	-	13,630	13,890	14,160	14,430	14,700
Labour Charges	120,951	165,000	141,127	-	-	141,127	143,950	146,830	149,770	152,760
Other Operating Expenses	17,631	15,350	18,722	-	-	18,722	19,193	19,672	20,171	20,681
TOTAL OPERATING COSTS	**211,405**	**253,203**	**234,590**	**-**	**-**	**234,590**	**259,520**	**244,540**	**249,675**	**254,900**
*Percentage Increase over prior year			11.0%			11.0%	10.6%	-5.8%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	11,000	11,000	12,000	-	-	12,000	17,000	17,000	20,000	23,000
Transfer to Capital Reserve Fund	106,395	83,975	106,100	-	-	106,100	126,480	128,000	124,325	120,570
MFA Debt Reserve Fund - Planned	3,200	1,700	1,500	-	-	1,500	-	-	800	13,200
MFA Debt Principal - Planned	-	-	14,592	-	-	14,592	27,467	27,467	27,467	29,507
MFA Debt Interest - Planned	3,840	1,849	12,708	-	-	12,708	13,770	13,770	14,750	33,860
TOTAL DEBT / RESERVES	**124,435**	**98,524**	**146,900**	**-**	**-**	**146,900**	**184,717**	**186,237**	**187,342**	**220,137**
TOTAL COSTS	**335,840**	**351,727**	**381,490**	**-**	**-**	**381,490**	**444,237**	**430,777**	**437,017**	**475,037**
*Percentage Increase over prior year			13.6%			13.6%	16.4%	-3.0%	1.4%	8.7%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(22,420)	22,420	-	-	22,420	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(20,000)	-	-	-
Sales - Water	(63,000)	(56,000)	(59,320)	-	-	(59,320)	(63,100)	(63,250)	(63,430)	(63,540)
User Charges	(171,340)	(171,340)	(205,610)	-	-	(205,610)	(209,720)	(213,910)	(218,190)	(222,550)
Other Revenue	(150)	(617)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	**(234,490)**	**(250,377)**	**(242,660)**	**-**	**-**	**(242,660)**	**(292,970)**	**(277,310)**	**(281,770)**	**(286,240)**
REQUISITION - PARCEL TAX	**(101,350)**	**(101,350)**	**(138,830)**	**-**	**-**	**(138,830)**	**(151,267)**	**(153,467)**	**(155,247)**	**(188,797)**
*Percentage increase over prior year										
Sales			-5.8%			-5.8%	6.4%	0.2%	0.3%	0.2%
User Fee			20.0%			20.0%	2.0%	2.0%	2.0%	2.0%
Requisition			37.0%			37.0%	9.0%	1.5%	1.2%	21.6%
Combined			**20.3%**			**20.3%**	**5.0%**	**1.5%**	**1.4%**	**8.7%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.624 Beddis Water (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		$190,000	$350,000	$80,000	$120,000	$180,000	$1,520,000	$2,250,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$190,000	**$350,000**	**$80,000**	**$120,000**	**$180,000**	**$1,520,000**	**$2,250,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$40,000	$40,000	$0	$0	$0	$0	$40,000
Debenture Debt (New Debt Only)		$150,000	$150,000	$0	$0	$80,000	$1,320,000	$1,550,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$30,000	$0	$100,000	$0	$100,000	$230,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$130,000	$80,000	$20,000	$100,000	$100,000	$430,000
		$190,000	**$350,000**	**$80,000**	**$120,000**	**$180,000**	**$1,520,000**	**$2,250,000**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 2.624

Service Name: Beddis Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
24-08	Renewal	WTP SCADA Upgrades - WTP Communications and Control Upgrades	SCADA Upgrades Construction -Debt approved in 2026	$ 300,000	S	Debt	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
25-03	New	WTP Electrical Upgrades from 2020 AMP	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.-Debt approved in 2026	$ 100,000	S	Debt	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
21-04	Study	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	Conceptual and detailed design of booster pump and second reservoir at Sky Valley middle reservoir. Includes CRD project management.	$ 83,000	S	Cap	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
21-04	Study	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.			S	Res	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
25-01	Decommission	Decommission of Sky Valley Upper Reservoir	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.	$ 80,000	S	Debt	$ -	$ -	$ -	$ -	$ 80,000	$ -	$ 80,000
25-02	New	Booster pump and second reservoir at Sky Valley lower reservoir	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.	$ 1,320,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 1,320,000	$ 1,320,000
25-04	Replacement	AC Water Main Replacement Detailed Design	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.	$ 100,000	S	Grant	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
25-05	Replacement	AC Water Main Replacement Construction	Replace ~ 5.2 km of AC Pipe at $1000/m. Includes construction services and CRD project management.	$ 200,000	S	Res	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	$ 200,000
27-01	Study	Asset Management Plan	Asset Management Plan	$ 40,000	S	Grant	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-01	Study	Update Asset Management Plan	CRD Project Management		S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-07	Study	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 10,000	S	Res	$ -	$ 5,000	$ -	$ -	$ -		$ 5,000
26-02	Study	WTP Back up power generation	WTP Back up power - design	$ 100,000	S	Grant	$ -	$ -	$ -		$ -	$ 100,000	$ 100,000
25-08	Study	Review of Sky Valley Reservoir	Review configuration and develop cost estimate for Sky Valley Reservoir system	$ 15,000	S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-02	New	Eyewash OH&S	Equipment and install of h/w eyewash/shower combination incl electrical	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
27-03	Renewal	Lower Sky Valley Reservoir Repairs	Lower Sky Valley Reservoir Repairs, includes CRD project management	$ 100,000	S	Res	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
28-01	Replacement	UV system upgrade/replace	Install a new UV system to replace obsolete system	$ 30,000	S	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
28-02	Study	Petition/AAP/Public engagement	For future borrowings	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
													$ -
			Grand Total	**$ 2,513,000**			**$ 190,000**	**$ 350,000**	**$ 80,000**	**$ 120,000**	**$ 180,000**	**$ 1,520,000**	**$ 2,250,000**

Service: **2.624** **Beddis Water (SSI)**

Project Number	21-04	**Capital Project Title**	Design of booster pump and second reservoir at Sky Valley lower reservoir and decommission of upper reservoir.	**Capital Project Description**	Conceptual and detailed design of booster pump and second reservoir at Sky Valley middle reservoir. Includes CRD project management.
Project Rationale	Preliminary and detail design of the Sky Valley system to accommodate removal of the upper reservoir due to age and condition.				

Project Number	24-08	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	SCADA Upgrades Construction -Debt approved in 2026
Project Rationale	Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.				

Project Number	25-01	**Capital Project Title**	Decommission of Sky Valley Upper Reservoir	**Capital Project Description**	Decommission and removal of Sky Valley Upper Reservoir - demolition, hazard assessment and CRD project management.
Project Rationale	The Sky Valley Upper Reservoir is no longer in use and needs to be decommissioned and disposed of. It will be replaced by a second reservoir at the Lower location.				

Project Number	25-02	**Capital Project Title**	Booster pump and second reservoir at Sky Valley lower reservoir	**Capital Project Description**	Booster pump and second reservoir at Sky Valley lower reservoir - Construction, construction services and CRD project management.
Project Rationale	Need to replace an existing reservoir with a new one and this will require a booster pump to operate it. This project is for the preliminary design.				

Service: **2.624** **Beddis Water (SSI)**

Project Number	25-03	**Capital Project Title**	WTP Electrical Upgrades from 2020 AMP	**Capital Project Description**	Various electrical upgrades from the 2020 AMP - design. Includes construction, construction services and CRD project management.-Debt approved in 2026
Project Rationale	Electrical upgrades as per OH&S and 2020 AMP				

Project Number	25-04	**Capital Project Title**	AC Water Main Replacement Detailed Design	**Capital Project Description**	Detailed Design for replacement of ~5.2 km of AC pipe. Includes CRD project management.
Project Rationale	Detail design and prioritization of AC pipe replacement				

Project Number	25-05	**Capital Project Title**	AC Water Main Replacement Construction	**Capital Project Description**	Replace ~ 5.2 km of AC Pipe at $1000/m. Includes construction services and CRD project management.
Project Rationale	Prioritized replacement of AC pipe mains, Construction phase				

Project Number	25-07	**Capital Project Title**	Investigate DAF Residual Disposal Alternatives	**Capital Project Description**	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigate alternatives for DAF residuals				

Service: **2.624** **Beddis Water (SSI)**

Project Number	25-08	**Capital Project Title**	Review of Sky Valley Reservoir	**Capital Project Description**	Review configuration and develop cost estimate for Sky Valley Reservoir system
Project Rationale	Preliminary design and cost estimate for sky valley system (reservoirs)				

Project Number	26-02	**Capital Project Title**	WTP Back up power generation	**Capital Project Description**	WTP Back up power - design
Project Rationale	In order to maintain potable water service in the event of an extended power outage, back up power is required.				

Project Number	27-01	**Capital Project Title**	Asset Management Plan	**Capital Project Description**	Asset Management Plan
Project Rationale	Revise McElhanney Condition Assessment to SAMP and incorporate recent facility modifications.				

Project Number	27-02	**Capital Project Title**	Eyewash OH&S	**Capital Project Description**	Equipment and install of h/w eyewash/shower combination incl electrical
Project Rationale	Installation of eyewash/shower OH&S requirements				

Service: 2.624 Beddis Water (SSI)

Project Number	27-03	**Capital Project Title**	Lower Sky Valley Reservoir Repairs	**Capital Project Description**	Lower Sky Valley Reservoir Repairs, includes CRD project management
Project Rationale	Repair of lower Sky Valley reservoir				

Project Number	28-01	**Capital Project Title**	UV system upgrade/replace	**Capital Project Description**	Install a new UV system to replace obsolete system
Project Rationale	Replace obsolete UV System				

Project Number	28-02	**Capital Project Title**	Petition/AAP/Public engagement	**Capital Project Description**	For future borrowings
Project Rationale	Borrowing process including Public engagement				

Beddis Water Reserves
Summary Schedule
2027 -2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	26,995	38,995	35,995	52,995	72,995	95,995
Capital Reserve Fund	127,978	104,078	150,558	258,558	282,883	303,453
Total	**154,973**	**143,073**	**186,553**	**311,553**	**355,878**	**399,448**

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Operating Reserve Fund

Reserve fund used for unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105206	2026	2027	2028	2029	2030	2031
Beginning Balance	15,495	26,995	38,995	35,995	52,995	72,995
Transfer from Ops Budget	11,000	12,000	17,000	17,000	20,000	23,000
Expenditures	-	-	(20,000)	-	-	-
Planned Maintenance Activity			Reservoir cleaning and inspection			
Interest Income*	500					
Ending Balance $	**26,995**	**38,995**	**35,995**	**52,995**	**72,995**	**95,995**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.624 Beddis Water - Capital Reserve Fund - Bylaw 3274

For capital repairs, additions and improvements to water system infrastructure

Reserve Cash Flow

Fund: 1069	Estimated	Budget					
Fund Centre: 101894	2026	2027	2028	2029	2030	2031
Beginning Balance	128,903	127,978	104,078	150,558	258,558	282,883
Transfer from Ops Budget	83,975	106,100	126,480	128,000	124,325	120,570
Transfer from Cap Fund	-					
Transfer to Cap Fund	(87,000)	(130,000)	(80,000)	(20,000)	(100,000)	(100,000)
Interest Income*	2,100					
Ending Balance $	**127,978**	**104,078**	**150,558**	**258,558**	**282,883**	**303,453**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Fulford Water (SSI)

EAC Review

SEPTEMBER 2026

Service: **2.626 Fulford Water (SSI)** **Committee: Electoral Areas**

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fulford Water Local Service Area on Salt Spring Island.
Bylaw No. 3202 (November 24, 2004).

PARTICIPATION:

Order In Council No 177, Feb 24, 2005.

MAXIMUM LEVY:

Greater of $156,000 or $5.46 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3758 (January 12, 2011)	$225,000
BORROWED:	SI Bylaw No. 3817 (Apr 11, 2012) Matures 2027	($145,000)
BORROWED:	SI Bylaw No. 3850 (Oct 4, 2012) Matures 2027	($25,000)
Remaining:	Expired	$55,000

COMMISSION:

Fulford Water Service commission - Bylaw No 3693 (April 14, 2010).

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.

User Charge: Fixed user charge for residential properties.

Parcel Tax: Annual, levied only on properties capable of being connected to the system, starting 2006.

Connection Charge: The connection charge for a service shall be the actual cost for the connection.

Consumption Charge: Single Family Residential: No Consumption Charge
Other: $3.90 per cubic metre
Minimum charge for non-residential properties is equal to residential fixed user charge per SFE.

RESERVE FUND BYLAW:

Fund 1070, established by Bylaw #3275 (April 27, 2005)

2.626 - Fulford Water (SSI)	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										
Grit & Waste Sludge Disposal	10,050	13,740	14,050	-	-	14,050	14,330	14,620	14,910	15,210
Repairs & Maintenance	12,140	7,200	12,140	-	-	12,140	12,380	32,630	12,880	13,140
Allocations	11,785	11,553	12,514	-	-	12,514	12,765	13,020	13,280	13,543
Water Testing	7,277	5,170	7,852	-	-	7,852	8,073	8,300	8,534	8,773
Electricity	9,720	8,100	9,720	-	-	9,720	9,910	10,110	10,310	10,520
Supplies	11,770	16,300	11,770	-	-	11,770	12,000	12,230	12,470	12,720
Labour Charges	102,730	102,900	120,275	-	-	120,275	122,680	125,130	127,630	130,180
Other Operating Expenses	13,430	11,400	13,779	-	-	13,779	14,147	14,530	14,921	15,324
TOTAL OPERATING COSTS	**178,902**	**176,363**	**202,100**	**-**	**-**	**202,100**	**206,285**	**230,570**	**214,935**	**219,410**
*Percentage Increase over prior year			13.0%			13.0%	2.1%	11.8%	-6.8%	2.1%
RESERVES										
Transfer to Operating Reserve Fund	9,500	2,541	10,055	-	-	10,055	11,170	9,820	8,890	7,770
Transfer to Capital Reserve Fund	55,275	55,275	60,000	-	-	60,000	80,085	90,140	97,845	106,040
EXISTING DEBT										
MFA Debt ReserveFund	80	80	70	-	-	70	-	-	-	-
MFA Debt Principal	9,669	9,669	9,669	-	-	9,669	-	-	-	-
MFA Debt Interest	5,763	5,763	3,306	-	-	3,306	-	-	-	-
PLANNED DEBT										
MFA Debt ReserveFund	2,700	1,800	900	-	-	900	-	-	15,000	20,000
MFA Debt Principal	-	-	9,398	-	-	9,398	14,096	14,096	14,096	52,352
MFA Debt Interest	3,241	2,084	11,507	-	-	11,507	12,564	12,564	49,314	135,064
TOTAL DEBT / RESERVES	**86,228**	**77,212**	**104,905**	**-**	**-**	**104,905**	**117,915**	**126,620**	**185,145**	**321,226**
TOTAL COSTS	**265,130**	**253,575**	**307,005**	**-**	**-**	**307,005**	**324,200**	**357,190**	**400,080**	**540,636**
*Percentage Increase over prior year			15.8%			15.8%	5.6%	10.2%	12.0%	35.1%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	(20,000)	-	-
Sales - Water	(24,380)	(20,000)	(23,000)	-	-	(23,000)	(24,150)	(25,360)	(26,370)	(27,420)
User Charges	(174,300)	(174,300)	(200,450)	-	-	(200,450)	(210,470)	(220,990)	(229,830)	(239,020)
Other Revenue	(780)	6,395	(770)	-	-	(770)	(720)	(740)	(760)	(780)
TOTAL REVENUE	**(199,460)**	**(187,905)**	**(224,220)**	**-**	**-**	**(224,220)**	**(235,340)**	**(267,090)**	**(256,960)**	**(267,220)**
REQUISITION - PARCEL TAX	**(65,670)**	**(65,670)**	**(82,785)**	**-**	**-**	**(82,785)**	**(88,860)**	**(90,100)**	**(143,120)**	**(273,416)**
*Percentage increase over prior year										
Sales			-5.7%			-5.7%	5.0%	5.0%	4.0%	4.0%
User Fee			15.0%			15.0%	5.0%	5.0%	4.0%	4.0%
Requisition			26.1%			26.1%	7.3%	1.4%	58.8%	91.0%
Combined			**15.8%**			**15.8%**	**5.6%**	**4.0%**	**18.7%**	**35.2%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.626 Fulford Water (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		$90,000	$190,000	$380,000	$300,000	$1,500,000	$2,000,000	$4,370,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$90,000	**$190,000**	**$380,000**	**$300,000**	**$1,500,000**	**$2,000,000**	**$4,370,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$90,000	$90,000	$0	$0	$1,500,000	$2,000,000	$3,590,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$20,000	$250,000	$225,000	$0	$0	$495,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$80,000	$130,000	$75,000	$0	$0	$285,000
		$90,000	**$190,000**	**$380,000**	**$300,000**	**$1,500,000**	**$2,000,000**	**$4,370,000**

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 #: 2.626

Service Name: Fulford Water (SSI)

PROJECT DESCRIPTION			PROJECT BUDGET & SCHEDULE								
Project Number	Capital Project Title	Capital Project Description	Total Project Budget	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
24-07	WTP SCADA Upgrades - WTP Communications and Control Upgrades	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.	$ 310,000	Debt	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
28-01	Residential water meters	Purchase and install water meters and service connections on residential properties	$ 300,000	Grant	$ -	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000
28-02	Downtown AC distribution pipe replacement	Design to replace AC distrbution pipe in coordination with road/terminal upgrades	$ 50,000	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
28-03	Downtown AC distribution pipe replacement	Construction to replace AC distrbution pipe in coordination with road/terminal upgrades	$ 200,000	Grant	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
28-03				Res	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
28-04	Detail design Supply line AC pipe replace and realign	Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt	$ 150,000	Res	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ 75,000
28-04	Detail design Supply line AC pipe replace and realign			Grant	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ 75,000
25-01	Water main replacement program - construction.	Construction of supply line including land rights, replacement of AC pipe and new pump station	$ 4,500,000	Debt	$ -	$ -	$ -	$ -	$ 1,500,000	$ 2,000,000	$ 3,500,000
27-01	Update Asset Management Plan	Update Asset Management Plan	$ 30,000	Grant	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	Update Asset Management Plan	CRD Project Management		Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
25-02	Investigate DAF Residual Disposal Alternatives	Investigate alternatives for the disposal of DAF residuals.	$ 5,000	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-02	Fulford Reservoir Fence Security Improvements	Security fence for vandalized reservoir and WTP -Debt approved in 2026	$ 40,000	Debt	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
27-02	OH&S Eyewash Shower	Purchase and install eyewash/shower includes electrical and h/w	$ 15,000	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
28-05	UV system upgrade/replace	Install a new UV system to replace obsolete system	$ 30,000	Res	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
											$ -
		Grand Total	**$ 5,630,000**		**$ 90,000**	**$ 190,000**	**$ 380,000**	**$ 300,000**	**$ 1,500,000**	**$ 2,000,000**	**$ 4,370,000**

Service: 2.626 Fulford Water (SSI)

Project Number	24-07	**Capital Project Title**	WTP SCADA Upgrades - WTP Communications and Control Upgrades	**Capital Project Description**	To upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Includes CRD project management.
Project Rationale	E I & C upgrade and replacement of aging and obsolete equipment to ensure maintenance free operation.				

Project Number	25-01	**Capital Project Title**	Water main replacement program - construction.	**Capital Project Description**	Construction of supply line including land rights, replacement of AC pipe and new pump station
Project Rationale	Phased replacement of AC pipe supply main				

Project Number	25-02	**Capital Project Title**	Investigate DAF Residual Disposal Alternatives	**Capital Project Description**	Investigate alternatives for the disposal of DAF residuals.
Project Rationale	Investigation of alternative methods to dispose of DAF residuals in order to reduce disposal costs.				

Project Number	26-02	**Capital Project Title**	Fulford Reservoir Fence Security Improvements	**Capital Project Description**	Security fence for vandalized reservoir and WTP -Debt approved in 2026
Project Rationale	A security fence to protect Fulford Reservoir				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Update Asset Management Plan
Project Rationale	Revise existing Asset Management Plan to reflect recent modifications to facility.				

Service: 2.626 Fulford Water (SSI)

Project Number	27-02	**Capital Project Title**	OH&S Eyewash Shower	**Capital Project Description**	Purchase and install eyewash/shower includes electrical and h/w
Project Rationale	Install eyewash/shower system as required by OH&S, WCB				

Project Number	28-01	**Capital Project Title**	Residential water meters	**Capital Project Description**	Purchase and install water meters and service connections on residential properties
Project Rationale	Water metering for all residential connections is requested by the commission. Installation includes purchase of meter, new pipe from property line to connection and construction costs.				

Project Number	28-02	**Capital Project Title**	Downtown AC distribution pipe replacement	**Capital Project Description**	Design to replace AC distrbution pipe in coordination with road/terminal upgrades
Project Rationale	Design of AC distribution mains in downtown Fulford for readiness to coincide with terminal or road construction				

Project Number	28-03	**Capital Project Title**	Downtown AC distribution pipe replacement	**Capital Project Description**	Construction to replace AC distrbution pipe in coordination with road/terminal upgrades
Project Rationale	Replacement of AC distribution mains in downtown Fulford to coincide with terminal or road construction				

Project Number	28-04	**Capital Project Title**	Detail design Supply line AC pipe replace and realign	**Capital Project Description**	Detail design Supply line AC pipe replace and realignment, cost estimate and CRD mgmt
Project Rationale	Detail design of the replacement of the AC supply line from Weston Lake. Aging infrastructure, repairs inaccessible and in riparian zone.				

Project Number	28-05	**Capital Project Title**	UV system upgrade/replace	**Capital Project Description**	Install a new UV system to replace obsolete system
Project Rationale	Replace obsolete UV system				

Fulford Water (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	36,966	47,021	58,191	48,011	56,901	64,671
Capital Reserve Fund	174,785	154,785	104,870	120,010	217,855	323,895
Total	**211,751**	**201,806**	**163,061**	**168,021**	**274,756**	**388,566**

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105207**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		33,345	36,966	47,021	58,191	48,011	56,901
Transfer from Ops Budget		2,541	10,055	11,170	9,820	8,890	7,770
Expenditures		-	-	-	(20,000)	-	-
Planned Maintenance Activity					Reservoir cleaning and inspection		
Interest Income*		1,080					
Ending Balance $		**36,966**	**47,021**	**58,191**	**48,011**	**56,901**	**64,671**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.626 Fulford Water (SSI) - Capital Reserve Fund

Bylaw 3275

Reserve Cash Flow

Fund: 1070	Estimated	Budget					
Fund Centre: 101897	2026	2027	2028	2029	2030	2031
Beginning Balance	171,810	174,785	154,785	104,870	120,010	217,855
Transfer from Ops Budget	55,275	60,000	80,085	90,140	97,845	106,040
Transfer from Cap Fund	-					
Transfer to Cap Fund	(55,000)	(80,000)	(130,000)	(75,000)	-	-
Interest Income*	2,700					
Ending Balance $	**174,785**	**154,785**	**104,870**	**120,010**	**217,855**	**323,895**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Cedar Lane Water (SSI)

EAC Review

SEPTEMBER 2026

Service: 2.628 Cedar Lane Water (SSI) **Committee: Electoral Areas**

DEFINITION:

To provide and operate water supply and distribution facilities for the Salt Spring Island Cedar Lane Water Service Area.
Bylaw 3424 (Oct 10, 2007)

PARTICIPATION:

Local Service Area #31, P(764)

MAXIMUM LEVY:

Greater of $54,000 or $4.76/ $1,000 of actual assessed value of land and improvements.

COMMISSION:

Cedar Lane Water Service Commission established by Bylaw 3505, Feb 13, 2008.

FUNDING:

Parcel Tax: Annual charge only on properties capable of being connected to the system.

User Charge: Annual Fixed Fee per single family dwelling unit or equivalent.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- First 30 cubic metres or portion - $2.50 / cubic metre
- 31.0 to 60.0 cubic metres or portion - $9.00 / cubic metre
- Greater than 61 cubic metres - $25.00 / cubic metre

RESERVE FUND BYLAW:

Cedar Lane Water Service Capital Reserve Fund, Bylaw #3582 (Nov 12, 2008).
Cedar Lane Water Service Operating Reserve Fund, Bylaw #4144 (Dec 14, 2016).

2.628 - Cedar Lane Water (SSI)	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Contract for Services	2,250	1,000	2,250	-	-	2,250	2,300	2,350	2,400	2,450
Repairs & Maintenance	23,790	3,210	3,790	-	20,000	23,790	3,870	3,960	4,050	4,140
Allocations	6,389	6,389	7,895	-	-	7,895	8,051	8,214	8,379	8,546
Water Testing	3,506	3,506	4,161	-	-	4,161	4,270	4,383	4,497	4,614
Electricity	5,140	4,500	5,330	-	-	5,330	5,440	5,550	5,660	5,770
Supplies	1,740	11,263	2,040	-	-	2,040	2,070	2,110	2,150	2,190
Labour Charges	42,429	49,920	52,130	-	-	52,130	53,180	54,240	55,320	56,430
Other Operating Expenses	4,161	3,471	5,010	-	-	5,010	5,124	5,238	5,359	5,490
TOTAL OPERATING COSTS	**89,405**	**83,259**	**82,606**	**-**	**20,000**	**102,606**	**84,305**	**86,045**	**87,815**	**89,630**
*Percentage Increase over prior year			-7.6%		22.4%	14.8%	-17.8%	2.1%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	22,855	19,225	25,000		-	25,000	48,535	73,025	88,845	95,530
Transfer to Operating Reserve Fund	8,000	8,000	9,000	-	-	9,000	10,000	10,000	5,000	5,000
MFA Debt Reserve Fund - Planned	1,900	1,900	400	-	-	400	-	-	-	2,500
MFA Debt Principal - Planned	-	-	9,920	-	-	9,920	12,008	12,008	12,008	12,008
MFA Debt Interest - Planned	2,280	2,256	10,592	-	-	10,592	10,905	10,905	10,905	13,968
TOTAL DEBT / RESERVES	**35,035**	**31,381**	**54,912**	**-**	**-**	**54,912**	**81,448**	**105,938**	**116,758**	**129,006**
TOTAL COSTS	**124,440**	**114,640**	**137,518**	**-**	**20,000**	**157,518**	**165,753**	**191,983**	**204,573**	**218,636**
*Percentage Increase over prior year			10.5%		16.1%	26.6%	5.2%	15.8%	6.6%	6.9%
FUNDING SOURCES (REVENUE)										
Transfers from Operations Reserve Fund	(20,000)	(10,000)	-	-	(20,000)	(20,000)	-	-	-	-
Sales - Water	(11,500)	(11,500)	(11,500)	-	-	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
User Charges	(68,530)	(68,530)	(84,090)	-	-	(84,090)	(105,110)	(126,130)	(136,220)	(143,030)
Other Revenue	(160)	(360)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(100,190)**	**(90,390)**	**(95,750)**	**-**	**(20,000)**	**(115,750)**	**(116,770)**	**(137,790)**	**(147,880)**	**(154,690)**
REQUISITION - PARCEL TAX	**(24,250)**	**(24,250)**	**(41,768)**	**-**	**-**	**(41,768)**	**(48,983)**	**(54,193)**	**(56,693)**	**(63,946)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Charge			22.7%			22.7%	25.0%	20.0%	8.0%	5.0%
Requisition			72.2%			72.2%	17.3%	10.6%	4.6%	12.8%
Combined			**31.7%**			**31.7%**	**20.6%**	**15.8%**	**6.6%**	**6.9%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.628 Cedar Lane Water (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		$50,000	$135,000	$55,000	$120,000	$50,000	$355,000	$715,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$50,000	**$135,000**	**$55,000**	**$120,000**	**$50,000**	**$355,000**	**$715,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$50,000	$50,000	$0	$0	$0	$0	$50,000
Debenture Debt (New Debt Only)		$0	$40,000	$0	$0	$0	$250,000	$290,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$20,000	$0	$0	$0	$15,000	$35,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$25,000	$55,000	$120,000	$50,000	$90,000	$340,000
		$50,000	**$135,000**	**$55,000**	**$120,000**	**$50,000**	**$355,000**	**$715,000**

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 #: 2.628

Service Name: Cedar Lane Water (SSI)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
21-06	New	WTP Manganese treatment construction / chlorine exhaust	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management. -Debt approved in 2026	$ 476,500	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-02	New	WTP provide spare pressure pump and sub-drive unit	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management. -Debt approved in 2026	$ 40,000	S	Debt	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
28-02	New	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	$ 90,000	S	Res	$ -	$ -	$ 30,000	$ 60,000	$ -	$ -	$ 90,000
27-01	Study	Update Asset Management Plan	Update Asset Management Plan.	$ 25,000	S	Grant	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	Study	Update Asset Management Plan	CRD project management		S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
29-02	New	Water Main AC replacement detailed design	Water Main AC replacement detailed design. Includes CRD project management.	$ 40,000	S	Res	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ 40,000
30-01	New	Phased program of AC Water main replacement	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m). Includes construction services and CRD project management.	$ 100,000	S	Res		$ -	$ -	$ -	$ 50,000	$ 50,000	$ 100,000
29-01	New	Power generation equipment design	Design of back up power generation for WWTP and Pump stations.	$ 20,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
30-02	New	Power generation equipment construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.	$ 265,000	S	Debt	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
30-02	New	Power generation equipment construction	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.		S	Grant	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
28-03	Replacemen	Replace UV system	Replace obsolete UV treatment equipment, includes installation and CRD project management	$ 25,000	S	Res	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 25,000
27-02	New	Eyewash and Shower OH&S	Eyewash and Shower h/w incl electrical	$ 10,000	S	Res	$ -	$ 10,000		$ -	$ -	$ -	$ 10,000
29-03	New	New Well #5 Building	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.	$ 20,000	S	Res	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
27-04	New	Realtime flowmeters	Install flowmeters at each well for improved production monitoring	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
28-03	New	Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a petition, referendum or AAP to borrow funds.	$ 20,000	S	Res	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
													$ -
			GRAND TOTAL	**$ 1,141,500**			**$ 50,000**	**$ 135,000**	**$ 55,000**	**$ 120,000**	**$ 50,000**	**$ 355,000**	**$ 715,000**

Service: 2.628 Cedar Lane Water (SSI)

Project Number	21-06	**Capital Project Title**	WTP Manganese treatment construction / chlorine exhaust	**Capital Project Description**	Construct and install manganese removal system and exhaust in chlorine room. Includes construction management and CRD project management. -Debt approved in 2026
Project Rationale	Construction and commissioning of manganese treatment system including chlorine exhaust.				

Project Number	26-02	**Capital Project Title**	WTP provide spare pressure pump and sub-drive unit	**Capital Project Description**	WTP provide spare pressure pump and sub-drive unit. Includes CRD project management. -Debt approved in 2026
Project Rationale	To provide spare pressure pump. This is a critical component of the WTP so it is prudent to have a spare on hand to ensure continuity of service.				

Project Number	27-01	**Capital Project Title**	Update Asset Management Plan	**Capital Project Description**	Update Asset Management Plan.
Project Rationale	Revise and update Asset Management Plan to include modification to WTP.				

Project Number	27-02	**Capital Project Title**	Eyewash and Shower OH&S	**Capital Project Description**	Eyewash and Shower h/w incl electrical
Project Rationale	To supply and install required eyewash/shower per OH&S and WCB				

Project Number	27-04	**Capital Project Title**	Realtime flowmeters	**Capital Project Description**	Install flowmeters at each well for improved production monitoring
Project Rationale	Installation of flowmeters to improve production monitoring. Equipment, electrical and programming				

Service: 2.628 Cedar Lane Water (SSI)

Project Number	28-02	**Capital Project Title**	Mansell Well #1 Building Remove structure and rebuild a useable structure to surround the well	**Capital Project Description**	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.
Project Rationale	Current structure is deteriorating and is at the end of its useful life and requires replacement.				

Project Number	28-03	**Capital Project Title**	Replace UV system	**Capital Project Description**	Replace obsolete UV treatment equipment, includes installation and CRD project management
Project Rationale	Replacement of obsolete UV system				

Project Number	29-01	**Capital Project Title**	Power generation equipment design	**Capital Project Description**	Design of back up power generation for WWTP and Pump stations.
Project Rationale	Design and construction of back up power generation for WTP and pumps to maintain potable water service during power outages.				

Project Number	29-02	**Capital Project Title**	Water Main AC replacement detailed design	**Capital Project Description**	Water Main AC replacement detailed design. Includes CRD project management.
Project Rationale	Construction to replace the asbestos cement piping distribution system. All such piping systems need to be replaced on SSI.				

Project Number	29-03	**Capital Project Title**	New Well #5 Building	**Capital Project Description**	Demolition of existing, design and construction of new well house structure. Includes hazard assessment and CRD project management.
Project Rationale	Assess repair and/or replace aging well house				

Service: **2.628** **Cedar Lane Water (SSI)**

Project Number	30-01	**Capital Project Title**	Phased program of AC Water main replacement	**Capital Project Description**	Engineering and construction of replacement/renewal of failing water main for high priority areas ($1000/m). Includes construction services and CRD project management.
Project Rationale	Design and replacement of high priority water main AC pipe. As recommended priorities per Maclhanney study.				

Project Number	30-02	**Capital Project Title**	Power generation equipment construction	**Capital Project Description**	Construction of back up power generation for WWTP and Pump stations. Includes construction, construction services and CRD project management.
Project Rationale	Construction of backup power at Cedar Lane WTP				

Cedar Lane Water (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	26,977	15,977	25,977	35,977	40,977	45,977
Capital Reserve Fund	77,019	77,019	70,554	23,579	62,424	67,954
Total	**103,997**	**92,997**	**96,532**	**59,557**	**103,402**	**113,932**

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and ground water well maintenance.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105208**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		28,077	26,977	15,977	25,977	35,977	40,977
Transfer from Ops Budget		8,000	9,000	10,000	10,000	5,000	5,000
Expenditures		(10,000)	(20,000)	-	-	-	-
Planned Maintenance Activity		Cellular comms SCADA upgrades from dialup	Reservoir cleaning & inspection				
Interest Income*		900					
Ending Balance $		**26,977**	**15,977**	**25,977**	**35,977**	**40,977**	**45,977**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.628 Cedar Lane Water (SSI) - Capital Reserve Fund

Bylaw 3582

Reserve Cash Flow

Fund: 1076	Estimated	Budget					
Fund Centre: 102020	2026	2027	2028	2029	2030	2031
Beginning Balance	66,294	77,019	77,019	70,554	23,579	62,424
Transfer from Ops Budget	19,225	25,000	48,535	73,025	88,845	95,530
Transfer from Cap Fund	-					
Transfer to Cap Fund	(10,000)	(25,000)	(55,000)	(120,000)	(50,000)	(90,000)
Interest Income*	1,500					
Ending Balance $	**77,019**	**77,019**	**70,554**	**23,579**	**62,424**	**67,954**

Assumptions/Background:

Transfer as much as operating budget will allow.

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Fernwood Water (SSI)

EAC Review

SEPTEMBER 2026

Service: 2.660 Fernwood Water (SSI) - Debt only **Committee: Electoral Areas**

DEFINITION:

To provide, operate and maintain water supply and distribution facilities for the Fernwood Water Local Service Area on Salt Spring Island Bylaw No. 1772 (January 1990). Amended Bylaw No. 2034 (July 15, 1992).

PARTICIPATION:

Fernwood Area of Salt Spring Island. Local Service Area #6, F(764).

MAXIMUM LEVY:

Greater of $56,000 or $5.07 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3581 (April 8, 2009)	$195,000
BORROWED:	SI Bylaw 3634 (Nov 2009)	$ (100,000) *Retired in 2024*
	SI Bylaw 3677 (Feb 2010)	$ (50,000) *Retired in 2025*
	SI Bylaw 3817 (May 2012)	$ (45,000) *Retires in 2027*
REMAINING:		$0

COMMISSION:

Fernwood and Highland Water Service Commission- Bylaw 4371 (Dec. 09, 2020)

FUNDING:

Any deficiencies after user charge and/or parcel tax to be levied on taxable hospital assessments.
Parcel Tax: - Annual, levied only on properties capable of being connected to the system.

MAXIMUM OPERATING EXPENDITURE:

Under Bylaw No. 2187 - Maximum requisition greater of $56,000 or $5.07 / $1,000 of actual assessments for land and improvements.

RESERVE FUND BYLAW:

Bylaw No. 1832.

2.660 - Fernwood Water (SSI) - Debt Only	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Allocations	10	10	6	-	-	6	-	-	-	-
TOTAL OPERATING COSTS	**10**	**10**	**6**	**-**	**-**	**6**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			-40.0%			-40.0%				
DEBT										
MFA Debt Principal	2,584	2,584	2,584	-	-	2,584	-	-	-	-
MFA Debt Interest	1,526	1,526	763	-	-	763	-	-	-	-
MFA Debt Reserve Fund	20	20	20	-	-	20	-	-	-	-
TOTAL DEBT	**4,130**	**4,130**	**3,367**	**-**	**-**	**3,367**	**-**	**-**	**-**	**-**
TOTAL COSTS	**4,140**	**4,140**	**3,373**	**-**	**-**	**3,373**	**-**	**-**	**-**	**-**
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	715	(715)	-	-	(715)	-	-	-	-
Balance c/fwd from 2025 to 2026	(2,344)	(2,344)	-	-	-	-	-	-	-	-
MFA Debt Reserve Earnings	(20)	(675)	(20)	-	-	(20)	-	-	-	-
Othere Revenue	-	(60)	(60)	-	-	(60)	-	-	-	-
TOTAL REVENUE	**(2,364)**	**(2,364)**	**(795)**	**-**	**-**	**(795)**	**-**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(1,776)**	**(1,776)**	**(2,578)**	**-**	**-**	**(2,578)**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			45.2%			45.2%				

CAPITAL REGIONAL DISTRICT

2027 Budget

Ganges Sewer (SSI)

EAC Review

SEPTEMBER 2026

Service: **3.810 Ganges Sewer Utility (SSI)** **Committee: Electoral Areas**

DEFINITION:

To provide, operate and maintain sewage collection treatment and disposal facilities in the Ganges area on Salt Spring Island.
(Letters Patent - March, 1978; Bylaw No. 492, 1978) Local Service Conversion Bylaw No. 1923, July 12, 1991.

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of $270,000 or $7.46 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized: (A Bylaw 4007, Aug 12, 2015)	$3,900,000
Borrowed:	$3,900,000
Remaining	$0

COMMISSION:

Ganges Sewer Local Services Commission - Bylaw No. 3693 (April 14, 2010)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

User Charge: Based on water consumption billed annually to properties connected to the system.

Parcel Tax: Annual charge based only on properties capable of being connected to system.

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

Change in Budget 2026 to 2027
Service: 3.810 Ganges Sewer

	Total Expenditure	Comments
2026 Budget	**1,458,401**	
Changes:		
Repairs & maintenance (2026 one-time)	(30,000)	WWTP tank draining cleaning & inspection; funded by ORF (deferred until aeration upgrades which require tank pumpout)
Repairs & maintenance (2027 one-time)	40,000	Outfall inspection ($25k) and New membrane installation ($15k); funded by ORF
Standard Overhead Allocation	4,621	Increase in 2026 operating costs
Insurance Allocations	5,130	Increase in corporate insurance expenses
Sludge hauling & waste disposal	11,030	Increase in sludge hauling and disposal costs
Operations Labour Charges	51,245	Increase in operations labour charge costs
Debt servicing costs	4,795	Refinance interest rate change for LA4007-139 (2.1% to 3.47%)
Reserve transfers	55,645	Increase transfer to ORF by $15,205, CRF by $65,440 and decrease in ERF transfer by $25,000
Other	9,915	
Total Changes	152,381	
2027 Budget	**1,610,782**	

Summary of % Expense Increase		
Operations Labour Allocation	3.5%	
Sludge hauling & waste disposal	0.8%	
One-time R&M (Net 2026/2027)	0.7%	
Reserve transfers	3.8%	
Standard OH & Insurance allocations	0.7%	
Balance of increase	1.0%	
% expense increase from 2026:	***10.4%***	
% Requisition increase from 2026 (if applicable):	***10.0%***	*Requisition funding is 4.8% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favorable variance of $33,770 (2.3%) mainly due to lower operations labour charges and savings in supplies and waste sludge disposal costs. This variance will be moved to Capital Reserve Fund, which has an expected year end balance of $33,519 before this transfer.

3.810 - Ganges Sewer (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										
Sludge Hauling Contracts	56,620	52,000	57,800	-	-	57,800	58,960	60,140	61,340	62,570
Screenings, Grit & Waste Sludge Disposal	228,780	218,000	238,630	-	-	238,630	243,400	248,260	253,220	258,280
Repairs & Maintenance	53,160	25,194	25,160	-	40,000	65,160	105,660	26,170	26,700	27,230
Allocations	95,527	95,527	101,849	-	-	101,849	104,178	106,528	108,921	111,370
Electricity	56,770	60,400	60,780	-	-	60,780	62,000	63,240	64,510	65,800
Water	3,530	4,000	4,000	-	-	4,000	4,080	4,160	4,240	4,320
Supplies	18,140	11,940	18,420	-	-	18,420	18,780	19,150	19,530	19,910
Operations Labour Charges	461,000	429,000	512,245	-	-	512,245	522,480	532,930	543,590	554,460
Other Operating Expenses	45,221	58,787	51,975	-	-	51,975	53,500	55,092	56,569	58,110
TOTAL OPERATING COSTS	**1,018,748**	**954,848**	**1,070,859**	**-**	**40,000**	**1,110,859**	**1,173,038**	**1,115,670**	**1,138,620**	**1,162,050**
*Percentage Increase over prior year			5.1%		3.9%	9.0%	5.6%	-4.9%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	40,000	40,000	55,205	-	-	55,205	80,000	80,000	77,625	77,675
Transfer to Capital Reserve Fund	72,290	106,060	137,730	-	-	137,730	165,100	220,750	279,990	297,340
Transfer to Equipment Replacement Fund	80,000	80,000	55,000	-	-	55,000	60,000	60,000	60,000	60,000
Existing Debt										
MFA Principal Payment	128,013	128,013	128,013	-	-	128,013	128,013	128,013	128,013	128,013
MFA Interest Payment	117,800	117,800	122,595	-	-	122,595	122,595	122,595	122,595	122,595
MFA Debt Reserve Fund	1,550	1,550	1,380	-	-	1,380	1,380	1,380	1,380	1,380
Planned Debt										
MFA Principal Payment	-	-	-	-	-	-	15,750	15,750	-	-
MFA Interest Payment	-	-	-	-	-	-	-	40,168	80,337	80,337
MFA Debt Reserve Fund	-	-	-	-	-	-	19,294	96,469	154,350	154,350
TOTAL DEBT / RESERVES	**439,653**	**473,423**	**499,923**	**-**	**-**	**499,923**	**592,132**	**765,125**	**904,290**	**921,690**
TOTAL COSTS	**1,458,401**	**1,428,271**	**1,570,782**	**-**	**40,000**	**1,610,782**	**1,765,170**	**1,880,795**	**2,042,910**	**2,083,740**
*Percentage Increase over prior year			7.7%		2.7%	10.4%	9.6%	6.6%	8.6%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(30,000)	-	-	-	(40,000)	(40,000)	(80,000)	-	-	-
User Charges	(1,354,960)	(1,354,960)	(1,490,460)	-	-	(1,490,460)	(1,600,950)	(1,794,915)	(1,955,340)	(1,994,450)
Other Revenue	(3,041)	(2,911)	(2,880)	-	-	(2,880)	(2,910)	(2,940)	(2,970)	(3,000)
TOTAL REVENUE	**(1,388,001)**	**(1,357,871)**	**(1,493,340)**	**-**	**(40,000)**	**(1,533,340)**	**(1,683,860)**	**(1,797,855)**	**(1,958,310)**	**(1,997,450)**
REQUISITION - PARCEL TAX	**(70,400)**	**(70,400)**	**(77,442)**	**-**	**-**	**(77,442)**	**(81,310)**	**(82,940)**	**(84,600)**	**(86,290)**
*Percentage increase over prior year										
User Fee			10.0%			10.0%	7.4%	12.1%	8.9%	2.0%
Requisition			10.0%			10.0%	5.0%	2.0%	2.0%	2.0%
Combined			**10.0%**			**10.0%**	**7.3%**	**11.6%**	**8.6%**	**2.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.810 Ganges Sewer Utility (SSI)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$500,000	$500,000	$0	$0	$0	$0	$500,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$891,000	$2,651,225	$1,725,000	$2,104,375	$50,000	$0	$6,530,600
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$1,391,000	**$3,151,225**	**$1,725,000**	**$2,104,375**	**$50,000**	**$0**	**$7,030,600**
SOURCE OF FUNDS								
Capital Funds on Hand		$891,000	$891,000	$0	$55,000	$0	$0	$946,000
Debenture Debt (New Debt Only)		$0	$0	$1,575,000	$1,575,000	$0	$0	$3,150,000
Equipment Replacement Fund		$250,000	$250,000	$0	$0	$0	$0	$250,000
Grants (Federal, Provincial)		$250,000	$1,697,695	$100,000	$355,781	$40,000	$0	$2,193,476
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$312,530	$50,000	$118,594	$10,000	$0	$491,124
		$1,391,000	**$3,151,225**	**$1,725,000**	**$2,104,375**	**$50,000**	**$0**	**$7,030,600**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 3.810

Service Nan Ganges Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
22-01	Study	Electorate Assent for Borrowing	Petition, Referendum or Alternative Approval Process - Funding	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
30-01	New	Strategic Asset Management Plan	Identify condition of assets, develop prioritized list of infrastructure replacement.	$ 50,000	S	Grant	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ 40,000
30-01	New	Strategic Asset Management Plan			S	Res	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
23-03	Replacement	Key components and spares replacement schedule	Provisional allowance for the supply and installation of key components and critical spares.	$ 50,000	S	Res		$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
24-02	Replacement	Replace sludge thickener membranes.	Replacement of failing sludge thickening membrane.	$ 50,000	S	Cap	$ 37,000	$ 37,000	$ -	$ -	$ -	$ -	$ 37,000
24-02	Replacement	Replace sludge thickener membranes.			S	Res	$ -	$ 13,000	$ -	$ -	$ -	$ -	$ 13,000
24-03	Replacement	Ganges WWTP Replacement of Electrical & Instrumentation	Replacement of Electrical & Instrumentation due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC. Design, Construction and CRD Project Management (GCFC - 75% has been received)	$ 940,737	S	Cap	$ 450,000	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
24-04	Study	Ganges Service Area System Modelling	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)	$ 62,500	S	Cap	$ 4,000	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
24-04	Study	Ganges Service Area System Modelling			S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
24-06	Replacement	Ganges WWTP Construction of Performance Improvements	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.	$ 3,189,263	S	Debt	$ -	$ -	$ 1,575,000	$ 1,575,000	$ -	$ -	$ 3,150,000
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)	$ 927,186	S	Grant	$ -	$ 347,695	$ -	$ -	$ -	$ -	$ 347,695
25-02	Replacement	Ganges Replace 100% Surcharged Sewer Pipelines			S	Res	$ -	$ 154,530	$ -	$ -	$ -	$ -	$ 154,530
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF	$ 474,375	S	Grant	$ -	$ -	$ -	$ 355,781	$ -	$ -	$ 355,781
26-01	Replacement	Ganges Replace 75% Surcharged Sewer Pipelines			S	Res	$ -	$ -	$ -	$ 118,594	$ -	$ -	$ 118,594
21-02	New	Reclaimed Water Study	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.	$ 57,500	S	Cap	$ -	$ -	$ -	$ 55,000	$ -	$ -	$ 55,000
21-03	New	VFD installation for EQ Tank	Installation of VFD for EQ pumps to equalize feed rate for the plant	$ 50,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-02	New	Kings Lane sewer extension	To extend Ganges sewer to 154 Kings Lane affordable housing	$ 605,000	S	Cap	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
26-02	New	Kings Lane sewer extension			S	Res	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-04	Replacement	UF Membrane Replacement	UF Membrane Replacement	$ 500,000	E	Grant	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
26-04	Replacement	UF Membrane Replacement	UF Membrane Replacement		E	ERF	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
21-04	New	Chemical storage, lab room, crew room Central Facility	Detail design and Construction of the Central Facility at Ganges WWTP to house chemical storage, lab room, crew room (BCSF Grant)	$ 1,200,000	S	Grant	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
21-04	New	Chemical storage, lab room, crew room Central Facility	CRD staff time and project management of the construction of the Central Facility, chem storage		S	Res	$ -	$ 105,000	$ -	$ -	$ -	$ -	$ 105,000
27-01	New	Norton Rd Sewer Extension	To extend Ganges sewer to Norton Rd affordable housing	$ 200,000	S	Grant	$ -	$ 100,000	$ 100,000	$ -	$ -	$ -	$ 200,000
27-02	New	OH&S Eyewashes /Shower	Installation of eyewash/shower for OH&S compliance incl electrical and h/w	$ 30,000	S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
													$ -
			Grand Total	**$ 8,436,561**			**$ 1,391,000**	**$ 3,151,225**	**$ 1,725,000**	**$ 2,104,375**	**$ 50,000**	**$ -**	**$ 7,030,600**

Service: **3.810** **Ganges Sewer Utility (SSI)**

Project Number	30-01	**Capital Project Title**	Strategic Asset Management Plan	**Capital Project Description**	Identify condition of assets, develop prioritized list of infrastructure replacement.
Project Rationale	Identify condition of assets, develop prioritized list of infrastructure replacement.				

Project Number	22-01	**Capital Project Title**	Electorate Assent for Borrowing	**Capital Project Description**	Petition, Referendum or Alternative Approval Process - Funding
Project Rationale	Petition, Referendum or Alternative Approval Process - Funding for Construction of WWTP chemical storage, lab, crew room facilities				

Project Number	21-04	**Capital Project Title**	Chemical storage, lab room, crew room Central Facility	**Capital Project Description**	Detail design and Construction of the Central Facility at Ganges WWTP to house chemical storage, lab room, crew room (BCSF Grant)
Project Rationale	Safe and secure chemical storage for CRD SSI services. A lab room for sampling and testing, a crew room/lunch room for CRD SSI staff per H&S requirements.				

Project Number	23-03	**Capital Project Title**	Key components and spares replacement schedule	**Capital Project Description**	Provisional allowance for the supply and installation of key components and critical spares.
Project Rationale	Provisional allowance for the supply and installation of key components and critical spares.				

Project Number	24-02	**Capital Project Title**	Replace sludge thickener membranes.	**Capital Project Description**	Replacement of failing sludge thickening membrane.
Project Rationale	Sludge thickening membranes are failing and require repair/replacement in order to avoid increases to operating costs. Waiting for failure. Inspection done 2025				

Project Number	24-03	**Capital Project Title**	Ganges WWTP Replacement of Electrical & Instrumentation	**Capital Project Description**	Replacement of Electrical & Instrumentation due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC. Design, Construction and CRD Project Management (GCFC - 75% has been received)
Project Rationale	Ganges WWTP Replacement of Electrical & Instrumentation including upgrade RTU programming software to Workbench. Replace the RTU and PLC controller due to age and criticality to current CRD I/O standards. At end of life for SCADAPAC 357e Series PLCs and add equipment feedback wiring to monitor valve position, motor speed etc. Design, Construction and CRD Project Management (GCFC - 75%)				

Service: **3.810** **Ganges Sewer Utility (SSI)**

Project Number	24-04	**Capital Project Title**	Ganges Service Area System Modelling	**Capital Project Description**	Ganges Service Area System Modelling and CRD Project Management (GCFC - 75% received)
Project Rationale	Ganges Service Area System Modelling and CRD Project Management				

Project Number	24-06	**Capital Project Title**	Ganges WWTP Construction of Performance Improvements	**Capital Project Description**	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.
Project Rationale	Construction of performance improvements (from study 24-05 incl. chemical storage and aeration system improvements) Construction and CRD Project Management.				

Project Number	25-02	**Capital Project Title**	Ganges Replace 100% Surcharged Sewer Pipelines	**Capital Project Description**	Ganges Replace 100% Surcharged Lines ~430m. Design, Construction and CRD Project Management. (GCFC has been received)
Project Rationale	Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.				

Project Number	26-01	**Capital Project Title**	Ganges Replace 75% Surcharged Sewer Pipelines	**Capital Project Description**	Ganges Replace 75% Surcharged Lines ~ 220m. Design, Construction CWF
Project Rationale	Replacement of undersized lines to improve system performance and avoid overloading the piping capacity.				

Project Number	21-02	**Capital Project Title**	Reclaimed Water Study	**Capital Project Description**	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.
Project Rationale	Feasibility study, identify infrastructure and regulatory requirements and develop conceptual plan and cost estimated for use reclaimed water.				

Service: **3.810** **Ganges Sewer Utility (SSI)**

Project Number	21-03	**Capital Project Title**	VFD installation for EQ Tank	**Capital Project Description**	Installation of VFD for EQ pumps to equalize feed rate for the plant
Project Rationale	Installation of VFD for EQ pumps to equalize feed rate for the plant				

Project Number	26-02	**Capital Project Title**	Kings Lane sewer extension	**Capital Project Description**	To extend Ganges sewer to 154 Kings Lane affordable housing
Project Rationale	To extend sewer to Kings Lane affordable housing. CWF				

Project Number	26-04	**Capital Project Title**	UF Membrane Replacement	**Capital Project Description**	UF Membrane Replacement
Project Rationale	The UF membrane has deteriorated and needs replacement. Analysis, design and construction for membrane replacement				

Project Number	27-01	**Capital Project Title**	Norton Rd Sewer Extension	**Capital Project Description**	To extend Ganges sewer to Norton Rd affordable housing
Project Rationale	To extend sewer to affordable housing at Norton Rd.				

Project Number	27-02	**Capital Project Title**	Chemical storage, lab room, crew room Central Facility	**Capital Project Description**	CRD staff time and project management of the construction of the Central Facility, chem storage
Project Rationale	To install eyewash/shower per OH&S and WCB compliance				

Ganges Sewer (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	46,779	61,984	61,984	141,984	219,609	297,284
Capital Reserve Funds	220,419	45,619	160,719	262,875	532,865	830,205
Equipment Replacement Fund	283,377	88,377	148,377	208,377	268,377	328,377
Total	**550,575**	**195,980**	**371,080**	**613,236**	**1,020,851**	**1,455,866**

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tank cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105210**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		6,579	46,779	61,984	61,984	141,984	219,609
Transfer from Ops Budget		40,000	55,205	80,000	80,000	77,625	77,675
Expenditures		-	(40,000)	(80,000)	-	-	-
Planned Maintenance Activity			$25K Outfall Inspection and $15K for new membrane installation	Sanitary sewer flushing and inspection			
Interest Income*		200					
Ending Balance $		**46,779**	**61,984**	**61,984**	**141,984**	**219,609**	**297,284**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #1 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	1056	Estimated	Budget				
Fund Centre:	101836	2026	2027	2028	2029	2030	2031
Beginning Balance		265,495	33,519	13,249	128,349	230,505	500,495
Transfer from Ops Budget		72,290	137,730	165,100	220,750	279,990	297,340
Transfer from Cap Fund		-					
Transfer to Cap Fund		(307,266)	(158,000)	(50,000)	(118,594)	(10,000)	-
Interest Income*		3,000					
Ending Balance $		**33,519**	**13,249**	**128,349**	**230,505**	**500,495**	**797,835**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Capital Reserve Fund #2 - Bylaw 3125

For capital repairs, additions and improvements to sewage system infrastructure

Reserve Cash Flow

Fund:	**1056**	**Estimated**	**Budget**				
Fund Centre:	**101900**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		181,100	186,900	32,370	32,370	32,370	32,370
Transfer from Ops Budget		-	-	-	-	-	-
Expansion Fees		-	(154,530)				
Interest Income*		5,800					
Ending Balance $		**186,900**	**32,370**	**32,370**	**32,370**	**32,370**	**32,370**

Assumptions/Background:

For use only to fund costs resulting from expansion of service (Capacity purchase charges received from properties being added to the sewer service to fund capital improvements to provide additional capacity pursuant to bylaw 3262)

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.810 Ganges Sewer (SSI) - Equipment Replacement Fund

GANGESSWR.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101458**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		203,377	283,377	88,377	148,377	208,377	268,377
Transfer from Ops Budget		80,000	55,000	60,000	60,000	60,000	60,000
Expenditures			(250,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**283,377**	**88,377**	**148,377**	**208,377**	**268,377**	**328,377**

Assumptions/Background:

To be spent on Membrane replacement

CAPITAL REGIONAL DISTRICT

2027 Budget

Maliview Sewer Utility (SSI)

EAC Review

SEPTEMBER 2026

Service: **3.820 Maliview Sewer Utility (SSI)** **Committee: Electoral Areas**

DEFINITION:

To operate and maintain a sewage collection and disposal system for the Maliview Estates Sewage Collection and disposal System Specified Area on Salt Spring Island (Local Service Establishment Bylaw No. 1938, October 23, 1991)

PARTICIPATION:

Maliview Estates - G(764) LSA#12

MAXIMUM LEVY:

Greater of $20,000 or $2.50 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Maliview Sewer Local Service Commission - Bylaw 4371 (Dec 09, 2020)

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding property that is taxable for school purposes on by Special Act.

User Charge:	Annual Fixed Fee per water service connection
Parcel Tax:	Annual, levied only on properties capable of being connected to the system.
Consumption Charge:	$1.75 per cubic meter of total water provided or delivered to the building served by the sewer connection to the CRD Highland Water System
Connection Charge:	Actual cost to connect

RESERVE FUND:

Maliview Estates Sewerage System Capital Reserve Fund, Bylaw No. 1499 (Dec. 17, 1986)

Change in Budget 2026 to 2027
Service: 3.820 Maliview Sewer

	Total Expenditure	Comments
2026 Budget	**327,790**	
Changes:		
Supplies & Electricity	21,000	Ongoing increase in chemicals and electricity due to new WWTP
Operations labour charges	11,643	Increase in operations labour charges
MFA Debt Servicing Costs	97,702	Estimated MFA costs for borrowing planned in 2026 and 2027
2027 One-time R&M	10,000	Outfall inspection; Funded by ORF
Reserve transfer	(31,140)	Decrease transfers to Capital Reserve ($23,140) and Operating Reserve ($8,000) to mitigate Parcel tax
Other Costs	4,177	
Total Changes	113,382	
2027 Budget	**441,172**	

Summary of % Expense Increase		
MFA Debt Servicing Costs	29.8%	
Labour charges, supplies, chemicals	10.0%	
2027 One-time R&M	3.1%	
Reserve transfer	-9.5%	
Balance of increase	1.3%	
% expense increase from 2026:	***34.6%***	
% Requisition increase from 2026 (if applicable):	***161%***	*Requisition funding is 35.9% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $61,295 (18.7%) due mainly to lower labour charges, electricity and chemicals costs due to deferral of new WWTP commissioning to 2027. Also estimating lower MFA debt costs due to borrowing deferral to later in the year. This variance will be moved to Capital Reserve, which has an expected year end balance of $140,627 before this transfer.

3.820 - Maliview Estates Sewer System	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										
Sludge Hauling Contracts	26,220	22,000	26,220	-	-	26,220	26,740	27,270	27,820	28,380
Screenings, Grit & Waste Sludge Disposal	41,890	34,000	43,310	-	-	43,310	44,180	45,060	45,960	46,880
Repairs & Maintenance	10,730	6,800	10,730	-	10,000	20,730	10,940	11,150	11,360	11,570
Allocations	28,012	28,012	30,930	-	-	30,930	31,654	32,390	33,139	33,902
Electricity	6,000	4,000	12,000	-	-	12,000	18,000	18,360	18,730	19,100
Water	1,540	1,540	1,540	-	-	1,540	1,570	1,600	1,630	1,660
Supplies	10,610	2,630	25,610	-	-	25,610	33,110	33,770	34,440	35,130
Labour Charges	75,000	54,000	86,643	-	-	86,643	88,370	90,140	91,940	93,770
Other Operating Expenses	10,128	9,700	9,967	-	-	9,967	10,206	10,450	10,701	10,973
TOTAL OPERATING COSTS	**210,130**	**162,682**	**246,950**	**-**	**10,000**	**256,950**	**264,770**	**270,190**	**275,720**	**281,365**
*Percentage Increase over prior year			17.5%		4.8%	22.3%	3.0%	2.0%	2.0%	2.0%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	44,140	105,435	21,000	-	-	21,000	28,390	45,230	50,500	56,025
Transfer to Operating Reserve Fund	13,000	13,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Debt Reserve Fund - Planned	17,800	17,800	7,300	-	-	7,300	-	-	-	-
MFA Principal Payment - Planned	-	-	34,198	-	-	34,198	48,223	48,223	48,223	48,223
MFA Interest Payment - Planned	42,720	29,073	116,724	-	-	116,724	122,625	122,625	122,625	122,625
TOTAL DEBT / RESERVES	**117,660**	**165,308**	**184,222**	**-**	**-**	**184,222**	**204,238**	**221,078**	**226,348**	**231,873**
TOTAL COSTS	**327,790**	**327,990**	**431,172**	**-**	**10,000**	**441,172**	**469,008**	**491,268**	**502,068**	**513,238**
*Percentage Increase over prior year			31.5%		3.1%	34.6%	6.3%	4.7%	2.2%	2.2%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(10,000)	(10,000)	-	-	-	-
Sales - Sewer Use	(25,000)	(25,000)	(25,530)	-	-	(25,530)	(26,040)	(26,560)	(27,090)	(27,630)
User Charges	(241,870)	(241,870)	(247,020)	-	-	(247,020)	(271,720)	(293,460)	(303,730)	(314,360)
Other Revenue	(400)	(600)	(400)	-	-	(400)	(400)	(400)	(400)	(400)
TOTAL REVENUE	**(267,270)**	**(267,470)**	**(272,950)**	**-**	**(10,000)**	**(282,950)**	**(298,160)**	**(320,420)**	**(331,220)**	**(342,390)**
REQUISITION - PARCEL TAX	**(60,520)**	**(60,520)**	**(158,222)**	**-**	**-**	**(158,222)**	**(170,848)**	**(170,848)**	**(170,848)**	**(170,848)**
*Percentage increase over prior year										
Sales			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
User Fees			2.1%			2.1%	10.0%	8.0%	3.5%	3.5%
Requisition			161.4%			161.4%	8.0%	0.0%	0.0%	0.0%
Combined			**31.6%**			**31.6%**	**8.8%**	**4.8%**	**2.2%**	**2.2%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	3.820 Maliview Sewer Utility (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		$247,000	$1,027,000	$40,000	$50,000	$50,000	$50,000	$1,217,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$247,000	**$1,027,000**	**$40,000**	**$50,000**	**$50,000**	**$50,000**	**$1,217,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$147,000	$147,000	$0	$0	$0	$0	$147,000
Debenture Debt (New Debt Only)		$0	$730,000	$0	$0	$0	$0	$730,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$100,000	$100,000	$30,000	$0	$0	$0	$130,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$50,000	$10,000	$50,000	$50,000	$50,000	$210,000
		$247,000	**$1,027,000**	**$40,000**	**$50,000**	**$50,000**	**$50,000**	**$1,217,000**

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 #: 3.820

Service Name: Maliview Sewer Utility (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
21-01	Study	Approval for Borrowing	Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I	$ 35,000	S	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements	$ 4,618,041	S	Grant	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
21-03	Replacement	Wastewater Treatment Plant Upgrade	Debt approved in 2026		S	Debt	$ -	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
21-03	Replacement	Wastewater Treatment Plant Upgrade			S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-02	Study	I&I program (MOE Requirement)	I&I Program -Debt approved in 2026	$ 120,000	S	Debt	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-02	Study	I&I program (MOE Requirement)	CRD Project Management		S	Cap	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
22-02	Renewal	Collection system repairs and/or renewal	I&I Repairs and replacement-Debt approved in 2026	$ 610,000	S	Debt	$ -	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000
22-02	Renewal				S	Cap	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
22-02	Renewal				s	Res	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 150,000
23-01	New	SAMP Development	Develop an asset management plan for the facility.	$ 40,000	S	Grant	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
23-01	New	SAMP Development			S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
24-01	New	Public Education Program Sewers	Public Education Program Sewers	$ 15,000	S	Cap	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
19-01	Study	Safe Work Procedures - Review and Development	Review and develop safe work procedures for operational and maintenance tasks.	$ 12,000	S	Cap	$ 7,000	$ 7,000	$ -	$ -	$ -		$ 7,000
													$ -
			Grand Total	**$ 5,450,041**			**$ 247,000**	**$ 1,027,000**	**$ 40,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 1,217,000**

Service:	3.820	Maliview Sewer Utility (SSI)

Project Number	21-03	**Capital Project Title**	Wastewater Treatment Plant Upgrade	**Capital Project Description**	Upgrading current RBC process WWTP to MBBR process to meet regulatory requirements
Project Rationale	Current RBC system can not consistently meet regulatory requirement and have been warned by both federal and provincial regulators in 2019 regarding effluent noncompliance. Process upgrades including installation of new equipment and controls.				

Project Number	22-02	**Capital Project Title**	Collection system repairs and/or renewal	**Capital Project Description**	I&I Repairs and replacement-Debt approved in 2026
Project Rationale	Inflow and Infiltration Repairs to the current collection systems that are aged and failing need to be replaced.				

Project Number	23-01	**Capital Project Title**	SAMP Development	**Capital Project Description**	Develop an asset management plan for the facility.
Project Rationale	Asset management plan including new equipment				

Project Number	23-02	**Capital Project Title**	I&I program (MOE Requirement)	**Capital Project Description**	I&I Program -Debt approved in 2026
Project Rationale	The MoE has stipulated that there shall be an I & I Program. The first stage is investigative and will include cleaning, CCTV inspection and smoke testing to locate the leaks and develop a strategy for their repair.				

Service:	3.820	Maliview Sewer Utility (SSI)

Project Number	21-01	**Capital Project Title**	Approval for Borrowing	**Capital Project Description**	Petition, Referendum or Alternative Approval Process - Funding WWTP Upgrade, I&I
Project Rationale	To obtain approval from residents for projects requiring borrowing.				

Project Number	24-01	**Capital Project Title**	Public Education Program Sewers	**Capital Project Description**	Public Education Program Sewers
Project Rationale	To inform and educate residents about proper sewer system operation to prevent facility upsets and reduce maintenance costs.				

Project Number	19-01	**Capital Project Title**	Safe Work Procedures - Review and Development	**Capital Project Description**	Review and develop safe work procedures for operational and maintenance tasks.
Project Rationale	This was included in response to safety and operational concerns. Will need to develop additional SWPs for the upgraded facility and its new equipment.				

Maliview Estates Sewer System
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	90,082	85,082	90,082	95,082	100,082	105,082
Capital Reserve Fund	140,627	111,627	130,017	125,247	125,747	131,772
Total	**230,709**	**196,709**	**220,099**	**220,329**	**225,829**	**236,854**

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage cleaning and inspection, collection system flushing and inspection, outfall inspection etc.

Reserve Cash Flow

Fund: 1500 Fund Centre: 105211	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	74,682	90,082	85,082	90,082	95,082	100,082
Transfer from Ops Budget	13,000	5,000	5,000	5,000	5,000	5,000
Expenditures	-	(10,000)	-	-	-	-
Planned Maintenance Activity		Outfall Inspection				
Interest Income*	2,400					
Ending Balance $	**90,082**	**85,082**	**90,082**	**95,082**	**100,082**	**105,082**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.820 Maliview Sewer Utility (SSI) - Capital Reserve Fund - Bylaw 1499

Surplus money from the operation of the sewerage system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1041 Fund Centre: 101385	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Beginning Balance	93,487	140,627	111,627	130,017	125,247	125,747
Transfer from Ops Budget	44,140	21,000	28,390	45,230	50,500	56,025
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(50,000)	(10,000)	(50,000)	(50,000)	(50,000)
Interest Income*	3,000					
Ending Balance $	**140,627**	**111,627**	**130,017**	**125,247**	**125,747**	**131,772**

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	-	-	70,090	71,490	72,920	74,380	75,870
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**	**-**	**-**	**77,118**	**78,659**	**80,227**	**81,837**	**83,479**
*Percentage Increase over prior year			-19.6%			-19.6%	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)**	**-**	**-**	**(77,028)**	**(78,569)**	**(80,137)**	**(81,747)**	**(83,389)**
*Percentage increase over prior year Requisition			1.4%			1.4%	2.0%	2.0%	2.0%	2.0%

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

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		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 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 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	S	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	S	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** **SSI Community Transit & Transportation**
1.238A **Community Transit (SSI)**

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014; 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** **Commission: Salt Spring Island Local Community Commission**
1.238B **Community Transportation (SSI)**

SERVICE DESCRIPTION:

Established by Bylaw #3438 the Salt Spring Island Transit and Transportation Service provides a public transportation system on Salt Spring Island, carries out transportation studies, provides for the construction, installation, maintenance and regulation of sidewalks and bicycle paths, parking facilities, pedestrian and safety and traffic calming facilities and implements transportation demand management programs. Bylaw amendment No. 3956, adopted on December 10, 2014.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

Greater of $146,250 or $0.044 / $1,000 of actual assesses value of land and improvements.

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

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

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	-	26,005	134,324	110,488	112,700	114,954	117,250
Gulf Islands Community Arts Council	44,212	44,212	46,423	-	11,145	57,568	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**	**-**	**37,150**	**199,723**	**165,756**	**168,999**	**172,303**	**175,669**
*Percentage Increase over prior year			5.2%		24.0%	29.2%	-17.0%	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**	**-**	**37,150**	**199,723**	**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)**	**-**	**(37,150)**	**(199,523)**	**(165,621)**	**(168,929)**	**(172,308)**	**(175,759)**
*Percentage increase over prior year Requisition			5.2%		24.1%	29.3%	-17.0%	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 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%

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

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
0.3 FTE: Senior aquatic worker (start date July 2027)	4,240	2027 IBC 16b-1.5 SSI Parks and Recreation Staffing (net of reduction in Aux wages, Q3 implementation)
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	156,737	
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	**4,333,220**	

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	0.3%	
% expense increase from 2026:	***6.1%***	
% Requisition increase from 2026 (if applicable):	***5.2%***	*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	47,755	25,000	1,354,341	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**	**100,105**	**50,000**	**4,004,501**	**4,084,189**	**4,162,935**	**4,248,214**	**4,338,877**
*Percentage Increase			1.9%	2.6%	1.3%	5.9%	2.0%	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**	**100,105**	**50,000**	**4,333,220**	**4,518,686**	**4,633,882**	**4,752,353**	**4,860,016**
*Percentage Increase			2.4%	2.5%	1.2%	6.1%	4.3%	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**	**100,105**	**50,000**	**4,269,660**	**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)**	**(47,990)**	**-**	**(3,325,010)**	**(3,536,406)**	**(3,637,142)**	**(3,735,783)**	**(3,818,186)**
*Percentage increase over prior year requisition			3.7%	1.5%	0.0%	5.2%	6.4%	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
Advertsing, 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	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										
Salaries & Wages	823,546	829,756	885,416	4,240	-	889,656	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**	**47,755**	**25,000**	**1,354,341**	**1,360,183**	**1,387,288**	**1,414,915**	**1,443,111**
*Percentage Increase			4.1%	3.9%	2.0%	10.0%	0.4%	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**	**47,755**	**25,000**	**1,393,060**	**1,478,680**	**1,505,785**	**1,533,412**	**1,561,608**
*Percentage Increase			4.4%	3.8%	2.0%	10.2%	6.1%	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)
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**	**6,840**	**-**	**956,255**	**1,058,640**	**1,077,345**	**1,096,412**	**1,115,858**
*Percentage increase over prior year			5.4%	0.8%	0.0%	6.2%	10.7%	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%					28.8%	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	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										
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%
FUNDING SOURCES (REVENUE)										
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	$3,778,200	$45,000	$20,000	$20,000	$20,000	$3,883,200
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	**$4,508,200**	**$207,500**	**$1,117,500**	**$117,500**	**$102,500**	**$6,053,200**
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	$421,700	$127,500	$127,500	$27,500	$27,500	$731,700
		$3,241,500	**$4,508,200**	**$207,500**	**$1,117,500**	**$117,500**	**$102,500**	**$6,053,200**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.45X

Service Name: SSI Parks & Rec

				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
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
27-13	New	Rotary Park water fountain	Rotary Park water fountain	$ 18,200	B	Res	$ -	$ 18,200	$ -	$ -	$ -	$ -	$ 18,200
													$ -
			Grand Total	**$ 6,885,511**				**$ 4,508,200**	**$ 207,500**	**$ 1,117,500**	**$ 117,500**	**$ 102,500**	**$ 6,038,200**

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	27-13	**Capital Project Title**	Rotary Park water fountain	**Capital Project Description**	Rotary Park water fountain
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	62,568	105,068	177,568	370,068	577,568
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**	**636,867**	**740,367**	**870,867**	**1,125,367**	**1,406,867**

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	62,568	105,068	177,568	370,068
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)	(421,700)	(127,500)	(127,500)	(27,500)	(27,500)
Interest Income*	12,000					
Ending Balance $	**334,268**	**62,568**	**105,068**	**177,568**	**370,068**	**577,568**

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 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**	
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 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	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										
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.

Electoral Areas Committee - September 23, 2026
2027 Preliminary Electoral Area Budget Review
Appendix D-1: Requisition Summary (SGI)

	SOUTHERN GULF ISLANDS Electoral Area	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.010	Legislative & General Government	378,293	55.11	368,723	53.72	9,570	2.60%	1.39	2.60%
1.10X	Facilities Management	5,203	0.76	4,285	0.62	918	21.43%	0.13	21.43%
1.101	G.I.S.	2,510	0.37	3,680	0.54	(1,170)	-31.79%	(0.17)	-31.79%
1.224	Community Health	7,220	1.05	7,084	1.03	136	1.91%	0.02	1.91%
1.280	Regional Parks	445,154	64.85	426,550	62.14	18,605	4.36%	2.71	4.36%
1.309	Climate Action and Adaptation	34,939	5.09	34,040	4.96	899	2.64%	0.13	2.64%
1.310	Land Banking & Housing	80,325	11.70	79,930	11.64	394	0.49%	0.06	0.49%
1.312	Regional Goose Management	6,068	0.88	5,977	0.87	90	1.51%	0.01	1.51%
1.315	Biodiversity & Environmental Stewardship	2,441	0.36	2,505	0.36	(64)	-2.57%	(0.01)	-2.57%
1.324	Regional Planning Services	17,350	2.53	17,265	2.52	85	0.49%	0.01	0.49%
1.326	Foodlands Access	7,501	1.09	7,083	1.03	418	5.90%	0.06	5.90%
1.329	Regional Transportation	150,254	21.89	136,304	19.86	13,950	10.23%	2.03	10.23%
1.335	Geo-Spatial Referencing System	4,112	0.60	4,117	0.60	(4)	-0.11%	(0.00)	-0.11%
1.374	Regional Emergency Program Support	2,873	0.42	2,855	0.42	18	0.63%	0.00	0.63%
1.375	Hazardous Material Incident Response	10,405	1.52	9,804	1.43	601	6.13%	0.09	6.13%
1.911	911 Systems	8,926	1.30	7,690	1.12	1,236	16.07%	0.18	16.07%
1.921	Regional CREST Contribution	30,147	4.39	29,337	4.27	810	2.76%	0.12	2.76%
21.ALL	Feasibility Study Reserve Fund - All	(4,940)	(0.72)	(7,461)	(1.09)	2,521	33.79%	0.37	33.79%
	Total Regional	**$1,188,781**	**$173.18**	**$1,139,768**	**$166.04**	**$49,013**	**4.30%**	**$7.14**	**4.30%**
1.296	Performing Arts Facilities	56,005	8.16	-	-	56,005	100.00%	8.16	100.00%
1.297	Arts Grants	31,027	4.52	30,222	4.40	805	2.67%	0.12	2.67%
1.311	Regional Housing Trust Fund	9,339	1.36	6,868	1.00	2,471	35.98%	0.36	35.98%
1.313	Animal Care Services	130,388	18.99	120,726	17.59	9,662	8.00%	1.41	8.00%
1.913	913 Fire Dispatch	73,326	10.68	69,835	10.17	3,491	5.00%	0.51	5.00%
	Total Sub-Regional	**$300,085**	**$43.72**	**$227,651**	**$33.16**	**$72,434**	**31.82%**	**$10.55**	**31.82%**
1.103	Elections	13,812	2.01	13,123	1.91	689	5.25%	0.10	5.25%
1.104	U.B.C.M.	4,901	0.71	4,865	0.71	36	0.74%	0.01	0.74%
1.108	Joint Electoral Area Admin	120,242	17.52	108,112	15.75	12,130	11.22%	1.77	11.22%
1.318	Building Inspection	263,371	38.37	249,220	36.31	14,152	5.68%	2.06	5.68%
1.320	Noise Control	27,716	4.04	27,149	3.96	567	2.09%	0.08	2.09%
1.322	Nuisances & Unsightly Premises	21,591	3.15	21,146	3.08	445	2.10%	0.06	2.10%
1.368	Electoral Area Fire Inspection & Investigation	8,878	1.29	8,455	1.23	423	5.00%	0.06	5.00%
1.372	Electoral Area Emergency Program	92,499	13.48	74,000	10.78	18,500	25.00%	2.70	25.00%
	Total Joint Electoral Area	**$553,011**	**$80.56**	**$506,070**	**$73.72**	**$46,941**	**9.28%**	**$6.84**	**9.28%**
1.110	Electoral Area Admin Exp - SGI	490,585	71.47	434,278	63.27	56,307	12.97%	8.20	12.97%
1.117	Grant-in-Aid - Southern Gulf Islands	121,421	17.69	118,990	17.33	2,431	2.04%	0.35	2.04%
1.125	SGI Economic Development Commission	132,983	19.37	132,115	19.25	868	0.66%	0.13	0.66%
1.138	Southern Gulf Islands Regional Library	270,010	39.34	263,472	38.38	6,538	2.48%	0.95	2.48%
1.235	SGI Small Craft Harbour Facilities	365,589	59.74	358,067	58.51	7,522	2.10%	1.23	2.10%
1.314	SGI House Numbering	10,686	1.56	10,480	1.53	206	1.97%	0.03	1.97%
1.341	SGI Livestock Injury Compensation	-	-	-	-	-	0.00%	-	0.00%
1.373	SGI Emergency Program	272,540	39.70	266,931	38.89	5,609	2.10%	0.82	2.10%
1.533	Stormwater Quality Management - SGI	43,976	6.41	43,013	6.27	963	2.24%	0.14	2.24%
1.923	Emergency Comm - CREST - SGI	197,251	28.74	194,156	28.28	3,095	1.59%	0.45	1.59%
	Total SGI Electoral Area	**$1,905,041**	**$284.00**	**$1,821,502**	**$271.70**	**$83,539**	**4.59%**	**$12.30**	**4.53%**
	Total Capital Regional District	**$3,946,918**	**$581.47**	**$3,694,991**	**$544.63**	**$251,927**	**6.82%**	**$36.83**	**6.76%**
CRHD	Capital Regional Hospital District	681,075	99.22	677,752	98.73	3,324	0.49%	0.48	0.49%
	Total CRD and CRHD	**$4,627,994**	**$680.68**	**$4,372,743**	**$643.37**	**$255,251**	**5.84%**	**$37.32**	**5.80%**

Average residential assessment - 2026 **$808,076**

Major Impacts (Changes in $/Avg HH >+/-$1.00)

	Change in Requisition $	%	Change in Cost / Avg HH $	%
REGIONAL				
Legislative & General Government	9,570	0.22%	1.39	0.22%
Regional Parks	18,605	0.43%	2.71	0.42%
Regional Transportation	13,950	0.32%	2.03	0.32%
SUB-REGIONAL				
Performing Arts Facilities	56,005	1.28%	8.16	1.27%
Animal Care Services	9,662	0.22%	1.41	0.22%
JOINT EA				
Joint Electoral Area Admin	12,130	0.28%	1.77	0.27%
Building Inspection	14,152	0.32%	2.06	0.32%
Electoral Area Emergency Program	18,500	0.42%	2.70	0.42%
SGI EA				
Electoral Area Admin Exp - SGI	56,307	1.29%	8.20	1.27%
SGI Small Craft Harbour Facilities	7,522	0.17%	1.23	0.19%
Capital Regional Hospital District	3,324	0.08%	0.48	0.08%
Other	35,526	0.81%	5.18	0.80%
TOTAL CRD & CRHD	**255,251**	**5.84%**	**$37.32**	**5.80%**

	SOUTHERN GULF ISLANDS Local/Specified/Defined Services	2027	Cost per Avg. Residential Assessment	2026	Cost per Avg. Residential Assessment	Difference Increase/(Decrease) $	%	Change in Cost per Avg. Household $	%
1.137	Galiano Island Community Use Building	76,950	50.21	73,287	47.82	3,663	5.00%	2.39	5.00%
1.170	Gossip Island Electric Power Supply	63,070	1,126.25	62,776	1,121.00	294	0.47%	5.25	0.47%
1.227	Saturna Island Medical Clinic	-	-	-	-	-	0.00%	-	0.00%
1.228	Galiano Health Service	240,607	157.00	192,487	125.60	48,120	25.00%	31.40	25.00%
1.229	Pender Islands Health Care Centre	338,646	136.71	327,285	132.12	11,361	3.47%	4.59	3.47%
1.352	South Galiano Fire Protection	801,955	890.23	748,044	831.71	53,912	7.21%	58.52	7.04%
1.356	Pender Fire Protection	1,680,962	682.16	1,621,806	658.16	59,155	3.65%	24.01	3.65%
1.359	North Galiano Fire Protection	473,375	1,172.81	392,236	973.46	81,139	20.69%	199.35	20.48%
1.363	Saturna Island Fire	375,763	575.00	363,930	556.89	11,833	3.25%	18.11	3.25%
1.465	Saturna Island Comm. Parks	33,542	51.32	31,207	47.75	2,335	7.48%	3.57	7.48%
1.468	Saturna Island - Community Rec.	18,472	28.26	16,810	25.72	1,662	9.89%	2.54	9.89%
1.475	Mayne Is. Com. Parks & Rec	108,650	63.91	101,885	59.93	6,765	6.64%	3.98	6.64%
1.478	Mayne Is. Community Rec.	41,655	24.50	38,600	22.71	3,055	7.91%	1.80	7.91%
1.485	North & South Pender Com. Parks	207,179	83.90	193,916	78.53	13,263	6.84%	5.37	6.84%
1.488	North & South Pender Com. Rec	83,272	33.70	77,708	31.45	5,564	7.16%	2.25	7.16%
1.495	Galiano Parks	127,771	96.28	116,906	88.09	10,865	9.29%	8.19	9.29%
1.498	Galiano Community Recreation	52,188	39.32	48,760	36.74	3,428	7.03%	2.58	7.03%
2.630	Magic Lakes Estate Water System	751,100	628.01	701,965	586.93	49,135	7.00%	41.08	7.00%
2.640	Saturna Island Water System (Lyall Harbour)	196,376	1,128.60	169,570	974.54	26,806	15.81%	154.06	15.81%
2.642	Skana Water (Mayne)	89,810	1,247.36	54,430	755.97	35,380	65.00%	491.39	65.00%
2.665	Sticks Allison Water (Galiano)	8,476	223.05	6,674	175.63	1,802	27.00%	47.42	27.00%
2.667	Surfside Park Estates (Mayne)	129,900	1,237.14	74,230	706.95	55,670	75.00%	530.19	75.00%
3.755	Regional Source Control	4,254	5.98	4,130	5.81	124	3.00%	0.17	3.00%
3.830	Magic Lake Estates Sewer System	841,080	1,186.29	725,071	1,022.67	116,009	16.00%	163.62	16.00%
3.830D	Magic Lake Estates Sewer Debt	229,484	400.50	229,484	400.50	-	0.00%	-	0.00%
	Total Local/Specified/Defined Services	**6,974,537**		**$6,373,198**		**$601,339**			

Average residential assessment - 2026 **$808,076**

Appendix D-2

Southern Gulf Islands - Operating Budget Highlights - Gross Expenditure (+/- 2.1% and +/- $30,000)

SGI Services +/- 2.1% and +/- $30,000	Gross Expenditure 2027	Gross Expenditure 2026	Changes $	Changes %	Main Budget Driver
1.110 - SGI Electoral Area Admin Exp	589,397	477,460	111,937	23.4%	• One-time contract, leadership development and SharePoint migration costs in 2026 ($17k) • Increased salaries and wages $24k • Increased Director remuneration $14k • Increased Auxiliary wages for admin support $93k • Others with inflationary adjustment including budget realignment with actual costs ($2k)
1.125 - SGI Economic Development	134,533	658,774	(524,241)	-79.6%	• One-time program costs for Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project in 2026 ($496k), funded by grants; one-time contract costs in 2026 ($16k); and one-time program development costs in 2026 ($15k) • Others with inflationary adjustment $3k
1.235 - SGI Small Craft Harbour Facilities	567,069	535,409	31,660	5.9%	• Increased transfers to reserves $27k • Others with inflationary adjustment $4k
Total Southern Gulf Islands Electoral Area	**1,290,999**	**1,671,643**	**(380,644)**	**-22.8%**	
1.228 Galiano Health Service	241,150	193,067	48,083	24.9%	• Increased contribution to Galiano Health Society $47k
1.352 - South Galiano Fire Protection	791,416	721,839	69,577	9.6%	• Increased Wages and Honorariums $51k • Increased vehicle maintenance costs $9k and standard overhead allocation $5k • Others with inflationary adjustment $5k
1.356 - Pender Fire Protection	1,522,395	1,579,313	(56,918)	-3.6%	• Increased payment to Fire Protection Society $24k • Increased allocations $6k • Increased transfers to reserves to support capital programs $5k • Retirement of debt in 2026 ($95k)
1.359 - North Galiano Fire Protection	442,097	365,061	77,036	21.1%	• Increased Wages and Honorariums including allocation for South Galiano Fire Chief salary $67k • Increased maintenance costs $8k • Others with inflationary adjustment $2k
2.630 - Magic Lake Estates Water	1,347,380	1,278,193	69,187	5.4%	• Increased operations labour charges $91k • Increased transfers to reserves $27k • Retirement of debt in 2026 ($15k) • Deficit carryover from 2025 to 2026 ($88.5k); Deficit carryover from 2026 to 2027 $27k • Increased repairs and maintenance $28k • Net decrease in one-time cyclical maintenance, funded by ORF ($15k); offset by other increases with inflationary adjustments $15k
2.640 - Lyall Harbour Water	371,686	337,525	34,161	10.1%	• Increased MFA debt servicing costs $12k • Increased reserve transfers $6k • Deficit carryover to 2027 $3k • Increased operations labour charges $10k • Others with inflationary adjustment $3k
2.642 - Skana Water	175,700	130,520	45,180	34.6%	• Increased one-time cyclical maintenance in 2027, funded by ORF $6k • Increased reserve transfers $37k • Others with inflationary adjustment $2k
2.667 - Surfside Water	298,230	217,410	80,820	37.2%	• Increased one-time cyclical maintenance in 2027, funded by ORF $18k • Increased transfers to reserves $75k • Increased operations labour charges $3k • Reduced one-time deficit carryover from 2025 to 2026 ($15k)
3.380 - Magic Lake Estates Sewer	1,340,510	1,122,571	217,939	19.4%	• Increased operations labour charges $61k • Reduced sludge & screening disposal costs ($15k); partially offset by increased sludge hauling contracts $7k • Retirement of debt in 2026 ($81k) • Increased transfers to reserves $154k • Net increase in one-time cyclical maintenance, funded by ORF $43k • Deficit carryover to 2027 $40k • Others with inflationary adjustment $9k
Total Local/Specified/Defined Area	**6,530,564**	**5,945,499**	**585,065**	**9.8%**	
Other (Services not meeting criteria above)	2,915,246	2,840,635	74,611	2.6%	
Total Southern Gulf Islands	**10,736,809**	**10,457,777**	**279,032**	**2.7%**	

Southern Gulf Islands - Operating Budget by Expenditure Type (in $ thousands)

Expenditure Type	Provisional Plan 2027 ($'000)	Financial Plan* 2026 ($'000)	Change $'000	Change %
Operations	8,410	8,301	140	1.6%
Capital Funding	16	16	0	1.9%
Debt Servicing	891	1,072	(180)	-16.8%
Transfer to Reserves	1,420	1,069	352	32.9%
Total Southern Gulf Islands	**10,737**	**10,458**	**279**	**2.7%**

*Based on Amendment Financial Plan (Bylaw No. 4795)

Appendix D-3

CAPITAL REGIONAL DISTRICT - CAPITAL EXPENDITURE PLAN - SGI 2027

		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	TOTAL
1.110	SGI Admin. Expenditures	2,218					2,218			2,218				2,218
1.137	Galiano Island Community Use Building			12,000			12,000					12,000		12,000
1.235	SGI Small Craft Harbour Facilities				537,000		537,000	332,000			35,000	110,000	60,000	537,000
1.352	South Galiano Fire	123,200					123,200			53,200		70,000		123,200
1.356	Pender Island Fire	190,000		30,000			220,000			190,000		30,000		220,000
1.359	North Galiano Fire	46,000		4,556			50,556	16,556		10,000			24,000	50,556
1.373	SGI Emergency Program	83,000					83,000	53,000				30,000		83,000
1.465	Saturna Island Community Parks				70,747		70,747	10,747				60,000		70,747
1.475	Mayne Island Community Parks	41,000		61,984	24,000		126,984	55,984				71,000		126,984
1.485	Pender Island Community Parks				439,082	1,000,000	1,439,082	34,982			65,000	454,100	885,000	1,439,082
1.495	Galiano Community Parks	9,000			198,513		207,513	49,513		4,000	20,000	134,000		207,513
2.630	Magic Lake Estates Water (Pender)	60,000			585,000		645,000	113,000				532,000		645,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	20,000			1,100,000		1,120,000	75,000	1,015,000			30,000		1,120,000
2.642	Skana Water (Mayne)	185,000			25,000		210,000				50,000	160,000		210,000
2.665	Sticks Allison Water (Galiano)	20,000			45,000		65,000					65,000		65,000
2.667	Surfside Park Estates (Mayne)	40,000			35,000		75,000					75,000		75,000
3.830	Magic Lake Sewer Utility (Pender)	250,000			360,000		610,000	60,000		50,000	50,000	450,000		610,000
	TOTAL	**1,069,418**		**108,540**	**3,419,342**	**1,000,000**	**5,597,300**	**800,782**	**1,015,000**	**309,418**	**220,000**	**2,283,100**	**969,000**	**5,597,300**

Appendix D-4
Southern Gulf Islands 2027 Major Capital Projects ≥ $100,000

SERVICE AREA	$('000)	FUNDING SOURCE
Protective Services		
1.485 Pender Island Community Parks		
Thieves Bay Improvements	113	Capital on Hand/Reserve/Grant/Donation
Land Acquisition	1,000	Reserve/Donation
Bouldering Wall	130	Reserve/Donation
Water		
2.630 Magic Lake Estates Water (Pender)		
Buck Lake Dam Repairs - Phase 2	175	Reserve
Captains Tank Replacement	100	Reserve
2.640 Lyall Harbour Boot Cove Water		
Dam Improvement and Regulatory Requirements	575	Debt/Capital on Hand
Storage Tank Condition Assessment and Repair Details	100	Debt
Groundwater Well Improvements	365	Debt
2.642 Skana Water (Mayne)		
Storage Tanks Replacement	100	Reserve/Grant
Sewer		
3.830 Magic Lake Sewer Utility (Pender)		
Towable Genset Replacement	200	Reserve/Capital on Hand
Chemical pH Adjustment	160	Reserve
Other		
1.235 SGI Small Craft Harbour Facilities		
ANNUAL PROVISIONAL: Dock Improvements	100	Reserve
Hope Bay upgrade	322	Capital on Hand/Grant
Electrification of the Anson Road dock	105	Capital on Hand/Donation

Total Projects ≥ $100K	3,545
Total Projects < $100K	2,053
Total 2027 Capital Projects	5,597

Appendix D-5: SGI Service Budgets

SOUTHERN GULF ISLANDS - EA WIDE

1.110 SGI Administration

1.117 SGI Grants in Aid

1.125 Economic Development

1.138 Southern Gulf Islands Public Library

1.235 Small Craft Harbour Facilities

1.314 SGI House Numbering

1.341 Livestock Injury Compensation

1.373 SGI Emergency Program

1.533 Stormwater Quality

1.923 Emergency Communications - CREST

LOCAL/SPECIFIED/DEFINED SERVICES

1.137 Galiano Island Community Use Building

1.170 Gossip Island Electric Power Supply

1.227 Saturna Health Service

1.228 Galiano Health Service

1.229 Pender Health Service

1.352 South Galiano Island Fire

1.356 Pender Island Fire

1.359 North Galiano Island Fire

Appendix D-5: SGI Service Budgets

1.363 Saturna Island Fire

1.465 Saturna Island Community Parks

1.468 Saturna Island Community Recreation

1.475 Mayne Island Community Parks

1.476 Mayne Island Community Parks Donations

1.478 Mayne Island Community Recreation

1.485 Pender Island Community Parks

1.488 Pender Island Community Recreation

1.495 Galiano Island Community Parks

1.498 Galiano Island Community Recreation

2.630 Magic Lake Estates Water (Pender Island)

2.640 Lyall Harbour/Boot Cove Water (Saturna Island)

2.642 Skana Water (Mayne Island)

2.665 Sticks Allison Water (Galiano Island)

2.667 Surfside Water (Mayne Island)

3.830 Magic Lake Estates Sewer System (Pender Island)

CAPITAL REGIONAL DISTRICT

2027 Budget

Admin Expenditures (SGI)

EAC Review

SEPTEMBER 2026

Service: 1.110 SGI Admin. Expenditures **Committee: Electoral Area**

DEFINITION:

To establish, according to Section 800 of the Local Government Act, a service to provide funding for electoral area administrative expenditures.

SERVICE DESCRIPTION:

Electoral area administration funding pays for part of EA director remuneration (amount that exceeds Municipal Director amount included in Board expense) and alternate, Corporate services administration, telecommunications, travel , electoral area office space and other contractual support costs as needed by director.

PARTICIPATION:

Electoral Area of Southern Gulf Islands

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.110 SGI Admin. Expenditures

	Total Expenditure	Comments
2026 Budget	**477,460**	
Change in Wages & Benefits:		
Position Changes	24,136	Inclusive of step increases, position changes and reclassifications
Increase in auxiliary wages	92,540	0.8 J17 Auxillary staff
Total Change in Wages & Benefits	116,676	
Other Changes:		
Migration to Sharepoint Allocation	(5,405)	2026 One-time migration to sharepoint allocation
Contract for Services	(10,000)	2026 One-time supplemental support for the treasurers on Saturna and Pender
Director's Remuneration	14,125	
Leadership Development	(2,000)	2026 One-time leadership development for business development and financial planning
Other Costs	(1,459)	
Total Other Changes	(4,739)	
2027 Budget	**589,397**	

Summary of % Expense Change	
2027 General wages & benefits change	24.4%
Migration to Sharepoint Allocation	-1.1%
Contract for Services	-2.1%
Director's Remuneration	3.0%
Balance of increase	-0.7%
% expense increase from 2026:	***23.4%***
% Requisition increase from 2026 (if applicable):	***13.0%***

Requisition funding is 83.2% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $32,957 (6.9%) due to one-time allocation recovery from a secondment to regional housing. This variance will be moved to Operating Reserve, which has an expected year end balance of $267,149 before this transfer.

1.110 - Admin Expenditures (SGI) Director & Management	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	121,269	116,329	134,227	-	-	134,227	137,001	139,844	142,740	145,690
Management Services	355,041	366,014	454,020	-	-	454,020	468,240	477,310	486,525	495,715
TOTAL OPERATING COSTS	**476,310**	**482,343**	**588,247**	**-**	**-**	**588,247**	**605,241**	**617,154**	**629,265**	**641,405**
*Percentage Increase over prior year			23.5%			23.5%	2.9%	2.0%	2.0%	1.9%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	32,957	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,150	1,150	1,150	-	-	1,150	1,170	1,190	1,210	1,230
TOTAL CAPITAL / RESERVES	**1,150**	**34,107**	**1,150**	**-**	**-**	**1,150**	**1,170**	**1,190**	**1,210**	**1,230**
TOTAL COSTS	**477,460**	**516,450**	**589,397**	**-**	**-**	**589,397**	**606,411**	**618,344**	**630,475**	**642,635**
*Percentage Increase over prior year			23.4%			23.4%	2.9%	2.0%	2.0%	1.9%
Labour Recovery	-	(38,990)	(34,700)	-	-	(34,700)	(35,400)	(36,110)	(36,830)	(37,560)
TOTAL RECOVERIES	**-**	**(38,990)**	**(34,700)**	**-**	**-**	**(34,700)**	**(35,400)**	**(36,110)**	**(36,830)**	**(37,560)**
COSTS LESS INTERNAL RECOVERIES	**477,460**	**477,460**	**554,697**	**-**	**-**	**554,697**	**571,011**	**582,234**	**593,645**	**605,075**
*Percentage Increase over prior year			16.2%			16.2%	2.9%	2.0%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(12,000)	(12,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(14,392)	(14,392)	(46,930)	-	-	(46,930)	(47,885)	(48,855)	(49,850)	(50,850)
Cost Recovery	(11,938)	(11,938)	(12,232)	-	-	(12,232)	(12,526)	(12,839)	(13,160)	(13,490)
Grants in Lieu of Taxes	(4,322)	(4,322)	(4,410)	-	-	(4,410)	(4,500)	(4,590)	(4,680)	(4,770)
Other Revenue	(530)	(530)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
TOTAL REVENUE	**(43,182)**	**(43,182)**	**(64,112)**	**-**	**-**	**(64,112)**	**(65,461)**	**(66,844)**	**(68,260)**	**(69,690)**
REQUISITION	**(434,278)**	**(434,278)**	**(490,585)**	**-**	**-**	**(490,585)**	**(505,550)**	**(515,390)**	**(525,385)**	**(535,385)**
*Percentage increase over prior year Requisition			13.0%			13.0%	3.1%	1.9%	1.9%	1.9%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

1.110 - Admin Expenditures (SGI) Director Admin	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Director's Remuneration	55,240	55,240	69,365	-	-	69,365	70,750	72,170	73,610	75,080
Contract for Services	22,990	22,990	23,000	-	-	23,000	23,460	23,930	24,410	24,900
Travel	4,610	2,500	4,610	-	-	4,610	4,700	4,790	4,890	4,990
Allocations	14,171	14,171	14,660	-	-	14,660	14,964	15,260	15,561	15,868
Other Operating Expenses	24,258	21,428	22,592	-	-	22,592	23,127	23,694	24,269	24,852
TOTAL OPERATING COSTS	**121,269**	**116,329**	**134,227**	**-**	**-**	**134,227**	**137,001**	**139,844**	**142,740**	**145,690**
*Percentage Increase over prior year			10.7%			10.7%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	-	4,940	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,150	1,150	1,150	-	-	1,150	1,170	1,190	1,210	1,230
TOTAL CAPITAL / RESERVES	**1,150**	**6,090**	**1,150**	**-**	**-**	**1,150**	**1,170**	**1,190**	**1,210**	**1,230**
TOTAL COSTS	**122,419**	**122,419**	**135,377**	**-**	**-**	**135,377**	**138,171**	**141,034**	**143,950**	**146,920**
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(371)	(371)	(380)	-	-	(380)	(405)	(425)	(450)	(460)
Cost Recovery	(8,288)	(8,288)	(8,532)	-	-	(8,532)	(8,776)	(9,039)	(9,310)	(9,590)
Grants in Lieu of Taxes	(1,116)	(1,116)	(1,140)	-	-	(1,140)	(1,160)	(1,180)	(1,200)	(1,220)
Interest Income	(530)	(530)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
TOTAL REVENUE	**(10,305)**	**(10,305)**	**(10,592)**	**-**	**-**	**(10,592)**	**(10,891)**	**(11,204)**	**(11,530)**	**(11,850)**
REQUISITION	**(112,114)**	**(112,114)**	**(124,785)**	**-**	**-**	**(124,785)**	**(127,280)**	**(129,830)**	**(132,420)**	**(135,070)**
*Percentage increase over prior year Requisition			11.3%			11.3%	2.0%	2.0%	2.0%	2.0%

1.110 - Admin Expenditures (SGI) 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 & Wages	194,956	232,756	311,632	-	-	311,632	322,849	329,045	335,367	341,807
Contract for Services	85,470	58,640	70,800	-	-	70,800	72,220	73,660	75,130	76,630
Travel	4,890	2,500	3,500	-	-	3,500	3,570	3,640	3,710	3,780
Memberships & Professional Dues	930	930	930	-	-	930	950	970	990	1,010
Allocations	32,655	32,655	30,095	-	-	30,095	30,849	31,443	32,019	32,406
Other Operating Expenses	36,140	38,533	37,063	-	-	37,063	37,802	38,552	39,309	40,082
TOTAL OPERATING COSTS	**355,041**	**366,014**	**454,020**	**-**	**-**	**454,020**	**468,240**	**477,310**	**486,525**	**495,715**
*Percentage Increase over prior year			27.9%			27.9%	3.1%	1.9%	1.9%	1.9%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	28,017	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**28,017**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**355,041**	**394,031**	**454,020**	**-**	**-**	**454,020**	**468,240**	**477,310**	**486,525**	**495,715**
*Percentage Increase over prior year			27.9%			27.9%	3.1%	1.9%	1.9%	1.9%
Labour Recovery	-	(38,990)	(34,700)	-	-	(34,700)	(35,400)	(36,110)	(36,830)	(37,560)
TOTAL RECOVERIES	**-**	**(38,990)**	**(34,700)**	**-**	**-**	**(34,700)**	**(35,400)**	**(36,110)**	**(36,830)**	**(37,560)**
COSTS LESS INTERNAL RECOVERIES	**355,041**	**355,041**	**419,320**	**-**	**-**	**419,320**	**432,840**	**441,200**	**449,695**	**458,155**
*Percentage Increase over prior year			18.1%			18.1%	3.2%	1.9%	1.9%	1.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	-		-	-	-	-	-	-	-
Balance c/fwd from 2025 to 2026	(12,000)	(12,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(14,021)	(14,021)	(46,550)	-	-	(46,550)	(47,480)	(48,430)	(49,400)	(50,390)
Sub-lease Recovery	(3,650)	(3,650)	(3,700)	-	-	(3,700)	(3,750)	(3,800)	(3,850)	(3,900)
Grants in Lieu of Taxes	(3,206)	(3,206)	(3,270)	-	-	(3,270)	(3,340)	(3,410)	(3,480)	(3,550)
TOTAL REVENUE	**(32,877)**	**(32,877)**	**(53,520)**	**-**	**-**	**(53,520)**	**(54,570)**	**(55,640)**	**(56,730)**	**(57,840)**
REQUISITION	**(322,164)**	**(322,164)**	**(365,800)**	**-**	**-**	**(365,800)**	**(378,270)**	**(385,560)**	**(392,965)**	**(400,315)**
*Percentage increase over prior year Requisition			13.5%			13.5%	3.4%	1.9%	1.9%	1.9%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1			1	1	1	1	1

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.110 SGI Admin. Expenditures	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$0	$2,218	$0	$2,218	$0	$0	$4,436
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$0	**$2,218**	**$0**	**$2,218**	**$0**	**$0**	**$4,436**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$0	$0	$0	$0	$0	$0	$0
	Debenture Debt (New Debt Only)	$0	$0	$0	$0	$0	$0	$0
	Equipment Replacement Fund	$0	$2,218	$0	$2,218	$0	$0	$4,436
	Grants (Federal, Provincial)	$0	$0	$0	$0	$0	$0	$0
	Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
	Reserve Fund	$0	$0	$0	$0	$0	$0	$0
		$0	**$2,218**	**$0**	**$2,218**	**$0**	**$0**	**$4,436**

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 #: 1.110

Service Name: SGI Admin. Expenditures

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
24-01	Replacement	Computer & laptop	Phone & Computer Replacements for Director and Manager	$ 13,254	E	ERF	$ -	$ 2,218	$ -	$ 2,218	$ -	$ -	$ 4,436
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
			Grand Total	**$ 13,254**				**$ 2,218**	**$ -**	**$ 2,218**	**$ -**	**$ -**	**$ 4,436**

Service:	**1.110**	**SGI Admin. Expenditures**

Project Number	24-01	**Capital Project Title**	Computer & laptop	**Capital Project Description**	Phone & Computer Replacements for Director and Manager
Project Rationale	Phone and computer replacements for director and manager.				

Admin Expenditures (SGI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	267,149	220,219	172,334	123,479	73,629	22,779
Equipment Replacement Fund	12,612	11,544	12,714	11,686	12,896	14,126
Total	**279,761**	**231,763**	**185,048**	**135,165**	**86,525**	**36,905**

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105546	2026	2027	2028	2029	2030	2031
Beginning Balance		272,801	267,149	220,219	172,334	123,479	73,629
Transfer from Ops Budget		-	-	-	-	-	-
Transfer to Ops Budget-Core Budget		(14,392)	(46,930)	(47,885)	(48,855)	(49,850)	(50,850)
Interest Income*		8,740					
Ending Balance $		**267,149**	**220,219**	**172,334**	**123,479**	**73,629**	**22,779**

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.110 Admin Expenditures (SGI) - Equipment Replacement Fund

ERF Group: SGIADMIN.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101838	2026	2027	2028	2029	2030	2031
Beginning Balance		13,680	12,612	11,544	12,714	11,686	12,896
Transfer from Ops Budget		1,150	1,150	1,170	1,190	1,210	1,230
Planned Purchase		(2,218)	(2,218)	-	(2,218)	-	-
Interest Income		-					
Ending Balance $		**12,612**	**11,544**	**12,714**	**11,686**	**12,896**	**14,126**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI Grants in Aid

EAC Review

SEPTEMBER 2026

Service: 1.117 SGI Grants in Aid **Committee: Electoral Areas**

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 4698, 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:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

Greater of $129,912 or $0.05 / $1,000 on basis of converted hospital assessed value of land and improvements.

COMMITTEE:

Electoral Areas Committee

FUNDING:

Requisition

1.117 - SGI Grants in Aid	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Grants in Aid	121,682	121,682	115,870	-	-	115,870	118,190	120,550	122,960	125,420
Allocations	5,955	5,955	6,423	-	-	6,423	6,558	6,689	6,823	6,960
Other Expenses	830	416	850	-	-	850	870	890	910	930
TOTAL COSTS	**128,467**	**128,053**	**123,143**	**-**	**-**	**123,143**	**125,618**	**128,129**	**130,693**	**133,310**
*Percentage Increase over prior year			-4.1%			-4.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	422	-	-	(422)	(422)	-	-	-	-
Balance c/fwd from 2025 to 2026	(8,197)	(8,197)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,140)	(1,148)	(1,160)	-	-	(1,160)	(1,180)	(1,200)	(1,220)	(1,240)
Other Revenue	(140)	(140)	(140)	-	-	(140)	(140)	(140)	(140)	(140)
TOTAL REVENUE	**(9,477)**	**(9,063)**	**(1,300)**	**-**	**(422)**	**(1,722)**	**(1,320)**	**(1,340)**	**(1,360)**	**(1,380)**
REQUISITION	**(118,990)**	**(118,990)**	**(121,843)**	**-**	**422**	**(121,421)**	**(124,298)**	**(126,789)**	**(129,333)**	**(131,930)**
*Percentage increase over prior year Requisition			2.4%		-0.4%	2.0%	2.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI Economic Development

EAC Review

SEPTEMBER 2026

Service: 1.125 SGI Economic Development **Committee: Electoral Areas**

DEFINITION:

To establish a service for the promotion of economic development by bylaw 4594, adopted February 2025

SERVICE DESCRIPTION:

To promote, provide information and assist local service agencies with economic development initiatives.

PARTICIPATION:

Levy on basis of converted hospital assessed value of land and improvements for the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated

COMMISSION:

Five members including the Director representing the Southern Gulf Islands Electoral Area, and one individual from each of Galiano Island, Mayne Island, Saturna Island and Pender Island.

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.125 SGI Economic Development

	Total Expenditure	Comments
2026 Budget	**658,774**	
Other Changes:		
Contract for Services	(14,639)	2026 one-time contract for services for supplemental support
Program Development	(495,500)	One-time grant funded payment for the Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands project
Program Development	(15,000)	2026 one-time program development costs
Other Costs	898	
Total Other Changes	(524,241)	
2027 Budget	**134,533**	

Summary of % Expense Change		
Contract for Services	-2.2%	
Program Development	-77.5%	
Balance of increase	0.1%	
% expense increase from 2026:	***-79.6%***	
% Requisition increase from 2026 (if applicable):	***0.7%***	*Requisition funding is 98.9% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected.

1.125 - SGI 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										
Contract for Services	93,379	93,379	78,740	-	-	78,740	80,310	81,920	83,560	85,230
Program Development	543,980	543,980	33,480	-	-	33,480	34,160	34,840	35,540	36,242
Internal Allocations	6,605	6,605	6,683	-	-	6,683	6,823	6,960	7,099	7,241
Building Rent	10,190	10,190	10,370	-	-	10,370	10,540	10,760	10,980	11,220
Operating - Other	4,620	4,620	5,260	-	-	5,260	5,421	5,585	5,752	5,923
TOTAL OPERATING COSTS	**658,774**	**658,774**	**134,533**	**-**	**-**	**134,533**	**137,254**	**140,065**	**142,931**	**145,856**
*Percentage Increase over prior year			-79.6%			-79.6%	2.0%	2.0%	2.0%	2.0%
Transfer to Operating Reserve Fund	-	13	-	-	-	-	-	-	-	-
TOTAL COSTS	**658,774**	**658,787**	**134,533**	**-**	**-**	**134,533**	**137,254**	**140,065**	**142,931**	**145,856**
*Percentage Increase over prior year			-79.6%			-79.6%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(14,639)	(14,639)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(510,500)	(510,500)	-	-	-	-	-	-	-	-
Grants Reg & Other	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,310)	(1,323)	(1,340)	-	-	(1,340)	(1,370)	(1,400)	(1,430)	(1,460)
Interest Income	(210)	(210)	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUE	**(526,659)**	**(526,672)**	**(1,550)**	**-**	**-**	**(1,550)**	**(1,580)**	**(1,610)**	**(1,640)**	**(1,670)**
REQUISITION	**(132,115)**	**(132,115)**	**(132,983)**	**-**	**-**	**(132,983)**	**(135,674)**	**(138,455)**	**(141,291)**	**(144,186)**
*Percentage increase over prior year Requisition			0.7%			0.7%	2.0%	2.0%	2.0%	2.0%

Reserve Schedule

Reserve Fund: 1.125 SGI Economic Development - Operating Reserve Fund - Bylaw 4146

Surplus monies from operation are transferred into this reserve to fund one-time program costs and to mitigate the fluctuation in requisition.

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105547	2026	2027	2028	2029	2030	2031
Beginning Balance		555,250	62,542	62,542	62,542	62,542	62,542
Transfer from Ops Budget			-	-	-	-	-
Transfer to Ops Budget		(510,500)	-	-	-	-	-
Interest Income*		17,792					
Ending Balance $		**62,542**	**62,542**	**62,542**	**62,542**	**62,542**	**62,542**

Assumptions/Background:

*IInterest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Galiano Island Community Use Building

EAC Review

SEPTEMBER 2026

Service: 1.137 Galiano Island Community Use Building **Committee: Electoral Areas**

DEFINITION:

To establish a service for the purpose of constructing and operating a building on Galiano Island that will be used for library, community and local government purposes by Bylaw No. 3792 adopted Dec 2011.

SERVICE DESCRIPTION:

This service provides funding to operate, build and debt service a public use building on Galiano Island. It was started after a successful referendum in 2011. This building is home to the local library run by the Galiano Island Library Society and has a room for public use.

PARTICIPATION:

A portion of the Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of $100,100 or $0.165 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3793 (2013)	$ 440,000
BORROWED:	LA Bylaw No. 3793A (2014,4.52%)	(310,000)
EXPIRED:		(130,000)
REMAINING		$ -

FUNDING:

Requisiton

1.137 - Galiano Island Community Use Building	2026		BUDGET REQUEST 2027				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Allocations	22,159	22,159	24,173	-	-	24,173	24,658	25,152	25,655	26,168
Insurance	2,020	2,020	2,210	-	-	2,210	2,321	2,437	2,559	2,687
Building Maintenance	5,580	4,750	5,692	-	-	5,692	5,806	5,920	6,040	6,160
Utilities	4,240	4,240	4,325	-	-	4,325	4,412	4,500	4,590	4,680
Contingency	1,680	-	1,714	-	-	1,714	1,748	1,780	1,820	1,860
Other Operating Expenses	5,635	2,254	5,743	-	-	5,743	5,856	5,971	6,101	6,230
TOTAL OPERATING COSTS	**41,314**	**35,423**	**43,857**	**-**	**-**	**43,857**	**44,801**	**45,760**	**46,765**	**47,785**
*Percentage Increase over prior year			6.2%			6.2%	2.2%	2.1%	2.2%	2.2%
DEBT / RESERVE										
Transfer to Capital Reserve Fund	1,530	7,419	2,650	-	-	2,650	5,560	39,300	42,535	45,965
MFA Debt Reserve Fund	140	140	120	-	-	120	120	-	-	-
MFA Principal Payment	16,641	16,641	16,641	-	-	16,641	16,641	-	-	-
MFA Interest Payment	14,012	14,012	14,012	-	-	14,012	14,012	-	-	-
TOTAL DEBT / RESERVE	**32,323**	**38,212**	**33,423**	**-**	**-**	**33,423**	**36,333**	**39,300**	**42,535**	**45,965**
TOTAL COSTS	**73,637**	**73,635**	**77,280**	**-**	**-**	**77,280**	**81,134**	**85,060**	**89,300**	**93,750**
*Percentage Increase over prior year						4.9%	5%	5%	5%	5%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(50)	(48)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Other Income	(160)	(160)	(160)	-	-	(160)	(163)	(170)	(170)	(170)
MFA Debt Resv FundEearnings	(140)	(140)	(120)	-	-	(120)	(120)	-	-	-
TOTAL REVENUE	**(350)**	**(348)**	**(330)**	**-**	**-**	**(330)**	**(333)**	**(220)**	**(220)**	**(220)**
REQUISITION	**(73,287)**	**(73,287)**	**(76,950)**	**-**	**-**	**(76,950)**	**(80,801)**	**(84,840)**	**(89,080)**	**(93,530)**
*Percentage increase over prior year Requisition			5.0%			5.0%	5.0%	5.0%	5.0%	5.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.137 Galiano Island Community Use Building	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$12,000	$12,000	$40,000	$0	$0	$10,000	$62,000
Equipment	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$0	$0	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$12,000	**$12,000**	**$40,000**	**$0**	**$0**	**$10,000**	**$62,000**
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	$12,000	$12,000	$40,000	$0	$0	$10,000	$62,000
	$12,000	**$12,000**	**$40,000**	**$0**	**$0**	**$10,000**	**$62,000**

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 #: 1.137

Service Na Galiano Island Community Use Building

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
27-01	New	Emergency Repairs	Unforseen Emergency Repairs	$ 12,000	B	Res	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
28-01	Replacement	Hot Water Tanks Replacement	Replacement of Hot Water Tanks	$ 40,000	B	Res	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
31-01	Study	Building Condition Assessment	Updated Building Condition Assessment	$ 10,000	B	Res	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			GRAND TOTAL	**$ 62,000**				**$ 12,000**	**$ 40,000**	**$ -**	**$ -**	**$ 10,000**	**$ 62,000**

Service: **1.137** **Galiano Island Community Use Building**

Project Number	27-01	**Capital Project Title**	Emergency Repairs	**Capital Project Description**	Unforseen Emergency Repairs
Project Rationale	Contingency amount to cover unforeseen emergency repairs to the building.				

Project Number	28-01	**Capital Project Title**	Hot Water Tanks Replacement	**Capital Project Description**	Replacement of Hot Water Tanks
Project Rationale	Replacement of hot water tanks				

Project Number	31-01	**Capital Project Title**	Building Condition Assessment	**Capital Project Description**	Updated Building Condition Assessment
Project Rationale	Update the building condition assessment for long term capital planning				

Reserve Schedule

Reserve Fund: 1.137 Galiano Island Community Use Building - Capital Reserve Fund - Bylaw 3939

Reserve established to provide for capital expenditures for or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund: 1083	Estimated	Budget				
Fund Centre: 102135	2026	2027	2028	2029	2030	2031
Beginning Balance	94,235	91,045	81,695	47,255	86,555	129,090
Transfer from Ops Budget	1,530	2,650	5,560	39,300	42,535	45,965
Transfer from Cap Fund						
Transfer to Cap Fund	(7,500)	(12,000)	(40,000)	-	-	(10,000)
Interest Income*	2,780					
Ending Balance $	**91,045**	**81,695**	**47,255**	**86,555**	**129,090**	**165,055**

Assumptions/Background:

New Building. Transfers to reserve should provide for future capital repairs and improvements as well as replacement in long term

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI Regional Library

EAC Review

SEPTEMBER 2026

Service: **1.138** **SGI Regional Library** **Committee: Electoral Areas**

DEFINITION:

To establish a service for the purpose of contributing to the cost of maintaining, equipping and operating the Southern Gulf Islands Library service by Bylaw No. 2880 adopted July 2001. Bylaw amendment No.4011 adopted March 2015 to increase the maximum requisition

SERVICE DESCRIPTION:

This is a contribution service to provide funding and advisory support for the operation of the Pender Island Public Library and other 4 reading centres on the Southern Gulf Islands. Each centre is managed by volunteers and each has representation on the commission. Funding is provided under a 5-year agreement.

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

Greater of $165,391 or $0.07 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Southern Gulf Islands Public Library Commission (Bylaw No. 3523, April 9, 2008).

FUNDING:

Requisition

1.138 - SGI Regional Library	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
			2027							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Contribution to Library	260,580	260,580	266,050	-	-	266,050	271,370	276,800	282,340	287,990
Allocations	5,059	5,059	5,350	-	-	5,350	5,462	5,571	5,683	5,796
Insurance	120	120	130	-	-	130	137	144	151	159
Other Operating Expenses	1,730	1,100	1,770	-	-	1,770	1,810	1,850	1,890	1,930
TOTAL COSTS	**267,489**	**266,859**	**273,300**	**-**	**-**	**273,300**	**278,779**	**284,365**	**290,064**	**295,875**
*Percentage Increase over prior year			2.2%			2.2%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	640	(640)	-	-	(640)	-	-	-	-
Balance c/fwd from 2025 to 2026	(1,417)	(1,417)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,500)	(2,510)	(2,550)	-	-	(2,550)	(2,600)	(2,650)	(2,700)	(2,750)
Other Income	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(4,017)**	**(3,387)**	**(3,290)**	**-**	**-**	**(3,290)**	**(2,700)**	**(2,750)**	**(2,800)**	**(2,850)**
REQUISITION	**(263,472)**	**(263,472)**	**(270,010)**	**-**	**-**	**(270,010)**	**(276,079)**	**(281,615)**	**(287,264)**	**(293,025)**
*Percentage increase over prior year Requisition			2.5%			2.5%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Gossip Island Electric Power Supply - Debt

EAC Review

SEPTEMBER 2026

Service: 1.170 Gossip Island Electric Power Supply **Committee: Electoral Areas**

DEFINITION:

A service established to provide capital financing for the supply and installation of underwater cabling from Galiano Island to Gossip Island (Bylaw No. 3578 - June 2009).

SERVICE DESCRIPTION:

This is strictly a financial service by which the CRD has agreed to borrow $770,000 to fund the replacement of electric cabling to Gossip Island, off Galiano Island. CRD Corporate Services Department, Finance Division manages the service which includes annual debt charges and the related recovery from Gossip Island taxpayers. The service was started in June 2009 after a petition by a majority of residents. Electrical cabling to the island is provided by BC Hydro. The Gossip Island Electrification Society provides liaison with BC Hydro on electrical cabling matters.

PARTICIPATION:

56 of 66 parcels on Gossip Island

MAXIMUM LEVY:

Greater of $85,310 or $3.76 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3579 (2012)	$ 770,000
BORROWED:	S.I. Bylaw No. 3579	(715,000)
EXPIRED:		(55,000)
REMAINING:		$ -

FUNDING:

Parcel tax

1.170 - Gossip Island Electric Power Supply - Debt	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Allocations	186	186	209	-	-	209	-	-	-	-
Other Operating Expenses	530	310	550	-	-	550	-	-	-	-
TOTAL OPERATING COSTS	**716**	**496**	**759**	**-**	**-**	**759**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			6.0%			6.0%				
DEBT										
MFA Debt Reserve Fund	330	330	300	-	-	300	-	-	-	-
MFA Principal Payment	38,382	38,382	38,382	-	-	38,382	-	-	-	-
MFA Interest Payment	24,239	24,239	24,239	-	-	24,239	-	-	-	-
TOTAL DEBT	**62,951**	**62,951**	**62,921**	**-**	**-**	**62,921**	**-**	**-**	**-**	**-**
TOTAL COSTS	**63,667**	**63,447**	**63,680**	**-**	**-**	**63,680**	**-**	**-**	**-**	**-**
*Percentage Increase over prior year			0.0%			0.0%				
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	220	(220)	-	-	(220)	-	-	-	-
Balance c/fwd from 2025 to 2026	(471)	(471)	-	-	-	-	-	-	-	-
Interest Income	(90)	(90)	(90)	-	-	(90)	-	-	-	-
MFA Debt Reserve Fund Earnings	(330)	(330)	(300)	-	-	(300)	-	-	-	-
TOTAL REVENUE	**(891)**	**(671)**	**(610)**	**-**	**-**	**(610)**	**-**	**-**	**-**	**-**
REQUISITION - PARCEL TAX	**(62,776)**	**(62,776)**	**(63,070)**	**-**	**-**	**(63,070)**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			0.5%			0.5%				

CAPITAL REGIONAL DISTRICT

2027 Budget

Saturna Health Service

EAC Review

SEPTEMBER 2026

Service: 1.227 Saturna Health Service **Committee: Electoral Areas**

DEFINITION:

To establish a service for the purpose of contributing to the costs incurred by the Saturna Community Club in administration and operation of the Saturna Island Medical Clinic
Bylaw No. 4231 Saturna Health Service Establishment Bylaw adopted in 2018

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

Greater of $40,000 or $0.17 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.227 - Saturna Health Service	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										
Payment to Saturna Island Medical Clinic	12,651	-	13,303	-	-	13,303	13,570	13,840	14,120	14,400
Other Operating Expenses	250	250	258	-	-	258	263	269	274	280
TOTAL COSTS	**12,901**	**250**	**13,561**	**-**	**-**	**13,561**	**13,833**	**14,109**	**14,394**	**14,680**
*Percentage Increase over prior year			5.1%			5.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	12,951	(12,951)	-	-	(12,951)	-	-	-	-
Balance c/fwd from 2025 to 2026	(12,304)	(12,304)	-	-	-	-	-	-	-	-
Interest Income	-	(300)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(597)	(597)	(610)	-	-	(610)	(620)	(630)	(640)	(650)
TOTAL REVENUE	**(12,901)**	**(250)**	**(13,561)**	**-**	**-**	**(13,561)**	**(620)**	**(630)**	**(640)**	**(650)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**(13,213)**	**(13,479)**	**(13,754)**	**(14,030)**
*Percentage increase over prior year Requisition			0.0%			0.0%	100.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Galiano Health Service

EAC Review

SEPTEMBER 2026

Service: 1.228 Galiano Health Service **Committee: Electoral Areas**

DEFINITION:

To provide secure and predictable funding for the Galiano Health Care Centre
Bylaw No. 3955 Galiano Health Care Centre Contribution Services Establishment Bylaw adopted in 2014

PARTICIPATION:

Galiano Island

MAXIMUM LEVY:

Greater of $86,550 or $0.19 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.228 - Galiano Health Service	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										
Payment to Galiano Health Society	190,034	190,034	237,239	-	-	237,239	236,745	236,666	236,585	236,503
Operating - Other	3,033	2,993	3,911	-	-	3,911	3,992	4,071	4,152	4,234
TOTAL OPERATING COSTS	**193,067**	**193,027**	**241,150**	**-**	**-**	**241,150**	**240,737**	**240,737**	**240,737**	**240,737**
*Percentage Increase over prior year			24.9%			24.9%	-0.2%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	413	(413)	-	-	(413)	-	-	-	-
Balance c/fwd from 2025 to 2026	(450)	(450)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(110)	(103)	(110)	-	-	(110)	(110)	(110)	(110)	(110)
Other Revenue	(20)	(400)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(580.00)**	**(540)**	**(543)**	**-**	**-**	**(543)**	**(130)**	**(130)**	**(130)**	**(130)**
REQUISITION	**(192,487)**	**(192,487)**	**(240,607)**	**-**	**-**	**(240,607)**	**(240,607)**	**(240,607)**	**(240,607)**	**(240,607)**
*Percentage increase over prior year Requisition			25.0%			25.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Pender Island Health Care Service

EAC Review

SEPTEMBER 2026

Service:	1.229	Pender Islands Health Care Service	Committee: Electoral Areas

DEFINITION:

Service established for the purpose of contributing to the costs of administration and operation of the Pender Islands Health Care Centre.
Bylaw No. 4441 Pender Island Health Care Centre Contribution Services Establishment Bylaw adopted in 2021

PARTICIPATION:

Pender Island

MAXIMUM LEVY:

Greater of $235,000 or $0.1803 / $1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.229 - Pender Island Health Care Service	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										
Payment to Pender Health Society	325,000	325,000	314,750	-	20,000	334,750	344,793	348,466	348,367	348,266
Operating - Other	6,729	5,584	7,805	-	-	7,805	7,964	8,119	8,278	8,439
TOTAL OPERATING COSTS	**331,729**	**330,584**	**322,555**	**-**	**20,000**	**342,555**	**352,757**	**356,585**	**356,645**	**356,705**
*Percentage Increase over prior year			-2.8%		6.0%	3.3%	3.0%	1.1%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	1,255	(1,255)	-	-	(1,255)	-	-	-	-
Balance c/fwd from 2025 to 2026	(1,970)	(1,970)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,474)	(2,474)	(2,654)	-	-	(2,654)	(2,710)	(2,760)	(2,820)	(2,880)
Other Revenue	-	(110)	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(4,444.00)**	**(3,299)**	**(3,909)**	**-**	**-**	**(3,909)**	**(2,710)**	**(2,760)**	**(2,820)**	**(2,880)**
REQUISITION	**(327,285)**	**(327,285)**	**(318,646)**	**-**	**(20,000)**	**(338,646)**	**(350,047)**	**(353,825)**	**(353,825)**	**(353,825)**
*Percentage increase over prior year Requisition			-2.6%		6.1%	3.5%	3.4%	1.1%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI Small Craft Harbour Facilities

EAC Review

SEPTEMBER 2026

Service: 1.235 **SGI Small Craft Harbour Facilities** **Committee: Electoral Areas**

DEFINITION:

A local service, established by Bylaw No. 2614, October 6, 1998, in the Southern Gulf Islands Electoral Area to establish, acquire and operate a service of small craft harbour facilities.

SERVICE DESCRIPTION:

The SGI Small Craft Harbour Facilities service funds and operates 12 small craft harbour facilities in the Southern Gulf Islands. The docks are located on Mayne, Galiano, North and South Pender, Saturna, Piers and Vancouver Islands. The service was undertaken by the CRD upon the Federal Government of Canada's divestiture of ownership and operation of small craft harbour facilities. The Federal Government provided 1-time funding of $1.6 million to the CRD for dock rehabilitation. The service is administered by the Southern Gulf Islands Harbour Commission.

MAXIMUM LEVY:

Greater of $112,878 or $0.10 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Southern Gulf Islands Harbour Commission as established by Bylaw No. 2972 in 2002.

FUNDING:

Parcel Tax
Moorage Fees

1.235 - SGI Small Craft Harbour Facilities	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										
Management Expenditures:										
Contract for Services	11,580	8,000	11,820	-	-	11,820	12,060	12,300	12,550	12,800
Supplies, Advertising	1,240	1,240	1,260	-	-	1,260	1,280	1,300	1,320	1,340
Travel and Training	8,450	2,000	8,630	-	-	8,630	8,800	8,980	9,160	9,350
Allocations	34,281	24,315	35,720	-	-	35,720	36,448	37,180	37,929	38,683
Insurance	18,870	18,870	19,310	-	-	19,310	20,276	21,290	22,354	23,472
Other Operating Expenses	2,010	1,790	2,040	-	-	2,040	2,080	2,130	2,180	2,230
TOTAL MANAGEMENT EXPENDITURES	**76,431**	**56,215**	**78,780**	**-**	**-**	**78,780**	**80,944**	**83,180**	**85,493**	**87,875**
*Percentage Increase over prior year			3.1%			3.1%	2.7%	2.8%	2.8%	2.8%
Dock Expenditures:										
Repairs and Maintenance	67,720	58,620	68,830	-	-	68,830	70,240	71,690	73,170	74,680
Wharfinger Compensation and Travel	84,365	71,650	77,060	-	-	77,060	78,610	80,190	81,790	83,420
Insurance	44,850	44,850	43,476	-	-	43,476	45,648	47,928	50,328	52,848
Electricity	2,080	2,120	11,360	-	-	11,360	11,580	11,800	12,030	12,270
Supplies	5,590	3,900	5,700	-	-	5,700	5,830	5,960	6,090	6,220
Other Operating Expenses	5,070	5,070	5,170	-	-	5,170	5,300	5,430	5,560	5,690
TOTAL DOCK EXPENDITURES	**209,675**	**186,210**	**211,596**	**-**	**-**	**211,596**	**217,208**	**222,998**	**228,968**	**235,128**
*Percentage Increase over prior year			0.9%			0.9%	2.7%	2.7%	2.7%	2.7%
TOTAL OPERATING COSTS	**286,106**	**242,425**	**290,376**	**-**	**-**	**290,376**	**298,152**	**306,178**	**314,461**	**323,003**
*Percentage Increase over prior year			1.5%			1.5%	2.7%	2.7%	2.7%	2.7%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	10,050	10,050	10,380	-	-	10,380	10,590	10,800	11,020	11,240
Transfer to Capital Reserve Fund	151,330	188,681	178,440	-	-	178,440	181,805	185,120	188,405	191,665
MFA Debt Reserve Fund	430	430	380	-	-	380	380	380	380	380
MFA Interest	43,079	43,079	43,079	-	-	43,079	43,079	43,079	43,079	43,079
MFA Principal	44,414	44,414	44,414	-	-	44,414	44,414	44,414	44,414	44,414
TOTAL DEBT / RESERVE	**249,303**	**286,654**	**276,693**	**-**	**-**	**276,693**	**280,268**	**283,793**	**287,298**	**290,778**
TOTAL COSTS	**535,409**	**529,079**	**567,069**	**-**	**-**	**567,069**	**578,420**	**589,971**	**601,759**	**613,781**
*Percentage Increase over prior year			5.9%			5.9%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Revenue- Fees	(168,730)	(162,400)	(192,920)	-	-	(192,920)	(196,790)	(200,710)	(204,720)	(208,800)
Grants in Lieu of Taxes	(7,772)	(7,772)	(7,770)	-	-	(7,770)	(7,930)	(8,090)	(8,250)	(8,420)
Other Income	(840)	(840)	(790)	-	-	(790)	(800)	(810)	(820)	(830)
TOTAL REVENUE	**(177,342)**	**(171,012)**	**(201,480)**	**-**	**-**	**(201,480)**	**(205,520)**	**(209,610)**	**(213,790)**	**(218,050)**
REQUISITION - PARCEL TAX	**(358,067)**	**(358,067)**	**(365,589)**	**-**	**-**	**(365,589)**	**(372,900)**	**(380,361)**	**(387,969)**	**(395,731)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 1.235 SGI Small Craft Harbour Facilities	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	$427,000	$537,000	$100,000	$100,000	$75,000	$75,000	$887,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$427,000	**$537,000**	**$100,000**	**$100,000**	**$75,000**	**$75,000**	**$887,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$332,000	$332,000	$0	$0	$0	$0	$332,000
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)	$35,000	$35,000	$0	$0	$0	$0	$35,000
Donations / Third Party Funding	$60,000	$60,000	$0	$0	$0	$0	$60,000
Reserve Fund	$0	$110,000	$100,000	$100,000	$75,000	$75,000	$460,000
	$427,000	**$537,000**	**$100,000**	**$100,000**	**$75,000**	**$75,000**	**$887,000**

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 #: 1.235

Service Name: SGI Small Craft Harbour Facilities

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
21-03	Renewal	ANNUAL PROVISIONAL: Dock Improvements	An annual provisional fund is required to address unplanned dock safety issues.	$ 450,000	S	Res	$ -	$ 100,000	$ 100,000	$ 100,000	$ 75,000	$ 75,000	$ 450,000
26-01	New	Hope Bay upgrade	Completing improvements consistent with 2024 inspections	$ 325,000	S	Cap	$ 287,000	$ 287,000	$ -	$ -	$ -	$ -	$ 287,000
26-01	New	Hope Bay upgrade			S	Grant	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
26-03	New	Electrification of the Anson Road dock	Electrification of the Anson Road dock	$ 130,000	S	Cap	$ 45,000	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
26-03	New	Electrification of the Anson Road dock			S	Other	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
27-01	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
			Grand Total	**$ 905,000**				**$ 527,000**	**$ 100,000**	**$ 100,000**	**$ 75,000**	**$ 75,000**	**$ 877,000**

Service: **1.235** **SGI Small Craft Harbour Facilities**

Project Number	21-03	**Capital Project Title**	ANNUAL PROVISIONAL: Dock Improvements	**Capital Project Description**	An annual provisional fund is required to address unplanned dock safety issues.
Project Rationale	These funds are not allocated to any specific dock. They are required to completed unplanned repairs and replacement to the facilities to address unplanned dock safety and operational issues.				

Project Number	26-01	**Capital Project Title**	Hope Bay upgrade	**Capital Project Description**	Completing improvements consistent with 2024 inspections
Project Rationale	Funds are required for staff to retain a contractor to carry out the works identified during the 2024 dock inspections, or that have subsquently developed. These will be completed on the Fixed and floating portion of the dock.				

Project Number	26-03	**Capital Project Title**	Electrification of the Anson Road dock	**Capital Project Description**	Electrification of the Anson Road dock
Project Rationale	This Project is the electrification of the dock to enable boats to be able to plug into electricity				

Project Number	27-01	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

SGI Small Craft Harbour Facilities
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	33,754	44,134	54,724	65,524	76,544	87,784
Capital Reserve Fund	361,905	430,345	512,150	597,270	710,675	827,340
Total	**395,659**	**474,479**	**566,874**	**662,794**	**787,219**	**915,124**

Reserve Schedule

Reserve Fund: 1.235 SGI Harbour Facilities - Operating Reserve Fund

Created in 2024
The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

Reserve Cash Flow

Fund: 1500	Estimated	Budget					
Fund Centre: 105564	2026	2027	2028	2029	2030	2031
Beginning Balance	22,968	33,754	44,134	54,724	65,524	76,544
Transfer from Ops Budget	10,050	10,380	10,590	10,800	11,020	11,240
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	736					
Ending Balance $	**33,754**	**44,134**	**54,724**	**65,524**	**76,544**	**87,784**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule (Revised)

Reserve Fund: 1.235 SGI Harbour Facilities - Capital Reserve Fund - Bylaw 2719

Surplus money from the operation of small craft harbour facilities services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund: 1054	Estimated	Budget				
Fund Centre: 101467	2026	2027	2028	2029	2030	2031
Beginning Balance	595,985	361,905	430,345	512,150	597,270	710,675
Transfer from Ops Budget	151,330	178,440	181,805	185,120	188,405	191,665
Transfer from Cap Fund	-					
Transfer to Cap Fund	(410,000)	(110,000)	(100,000)	(100,000)	(75,000)	(75,000)
Interest Income*	24,590					
Ending Balance $	**361,905**	**430,345**	**512,150**	**597,270**	**710,675**	**827,340**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI House Numbering

EAC Review

SEPTEMBER 2026

Service: 1.314 SGI Building Numbering **Committee: Electoral Areas**

DEFINITION:

To establish and operate the service of numbering building for Southern Gulf Islands Electoral Area.
Established by Bylaw No. 3230 (2004).
Southern Gulf Islands Building Numbering Regulation Bylaw No. 3231.

SERVICE DESCRIPTION:

Implementation and maintenance of a building numbering system with corresponding notification and mapped integration with departmental operations and emergency services.

PARTICIPATION:

Southern Gulf Islands

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.314 - SGI House Numbering	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										
Building Inspection	10,000	10,000	10,210	-	-	10,210	10,410	10,620	10,830	11,050
Allocations	520	520	530	-	-	530	541	552	563	574
Other Operating Expenses	80	60	80	-	-	80	80	80	80	80
TOTAL COSTS	**10,600**	**10,580**	**10,820**	**-**	**-**	**10,820**	**11,031**	**11,252**	**11,473**	**11,704**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	24	(24)	-	-	(24)	-	-	-	-
Balance c/fwd from 2025 to 2026	(14)	(14)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(100)	(104)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
Interest Income	(6)	(6)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	**(120)**	**(100)**	**(134)**	**-**	**-**	**(134)**	**(110)**	**(110)**	**(110)**	**(110)**
REQUISITION	**(10,480)**	**(10,480)**	**(10,686)**	**-**	**-**	**(10,686)**	**(10,921)**	**(11,142)**	**(11,363)**	**(11,594)**
*Percentage increase over prior year Requisition			2.0%			2.0%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI Livestock Injury Compensation

EAC Review

SEPTEMBER 2026

Service: 1.341 SGI Livestock Injury Compensation **Committee: Electoral Areas**

DEFINITION:

The service is established for payment of claims of the owners of livestock killed or injured by a dog over the age of four months, the owner of which is unknown and, after diligent inquiry, cannot be found, as permitted by the *Local Government Act.*
(Livestock Injury Compensation Service (Southern Gulf Islands) Bylaw 4419, No. 1, 2021)

PARTICIPATION:

Southern Gulf Islands Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.341 - SGI Livestock Injury Compensation	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	159	159	158	-	-	158	161	164	168	171
Compensation Claim Payments	3,000	-	3,000	-	-	3,000	3,000	3,000	3,000	3,000
Other Operating Costs	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**3,159**	**159**	**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	-	3,120	(3,120)	-	-	(3,120)	-	-	-	-
Balance c/fwd from 2025 to 2026	(3,141)	(3,141)	-	-	-	-	-	-	-	-
Other Income	(18)	(138)	(38)	-	-	(38)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(3,159)**	**(159)**	**(3,158)**	**-**	**-**	**(3,158)**	**(40)**	**(40)**	**(40)**	**(40)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**(3,121)**	**(3,124)**	**(3,128)**	**(3,131)**
*Percentage increase over prior year Requisition						0.0%	N/A	0.1%	0.1%	0.1%

CAPITAL REGIONAL DISTRICT

2027 Budget

South Galiano Fire Protection

EAC Review

SEPTEMBER 2026

Service: **1.352** **South Galiano Fire** **Committee: Electoral Areas**

DEFINITION:

A local service area established to provide fire protection and emergency response on a volunteer basis to the southern part of Galiano Island. Fire department is operated by the South Galiano Fire Protection Society in accordance with a written agreement between the Society and the CRD. Bylaw No. 70 (January 13, 1971). Repealed and replaced by Bylaw No. 2148 (January 12, 1994) Local Service Area #25 - M-764. Amended by Bylaw No. 3224 to add emergency response.

PARTICIPATION:

On taxable school assessments, excluding property that is taxable for school purposes only by Special Act. Specified Area #1 - A(764).

MAXIMUM LEVY:

Greater of $470,000 or $1.157 / $1,000 of actual assessments.

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.352 South Galiano Fire Protection

	Total Expenditure	Comments
2026 Budget	**721,839**	
Change in Wages & Benefits:		
General wages & benefits change	40,568	Inclusive of estimated collective agreement changes
Change in incumbent	7,916	Inclusive of step increases, position changes and reclassifications
Other (Honorariums)	2,310	Increases in honorariums
Total Change in Wages & Benefits	50,794	
Other Changes:		
Standard Overhead Allocation	4,689	Increase in 2026 operating costs
CRD Vehicles - ORDERS	8,510	Increase in CRD Vehicles costs
Staff Training and Development	680	Increase in staff training and development budget
Transfer to Equipment Replacement Fund	1,470	Increase in transfer to equipment replacement fund
Other Costs	3,434	
Total Other Changes	18,783	
2027 Budget	**791,416**	

Summary of % Expense Change		
2027 General wages, benefits change and honorarium change	7.0%	
Standard Overhead Allocation	0.6%	
CRD Vehicles - ORDERS	1.2%	
Transfer to Equipment Replacement Fund	0.2%	
Balance of increase	0.6%	
% expense increase from 2026:	***9.6%***	
% Requisition increase from 2026 (if applicable):	***8.2%***	*Requisition funding is 74.4% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected.

1.352 - South Galiano Fire Protection	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Honorarium and Call Out Pay	305,750	305,750	356,544	-	-	356,544	376,745	397,348	410,044	418,025
Travel - Vehicles	30,030	27,287	38,660	-	-	38,660	39,430	40,220	41,020	41,850
Insurance	9,123	9,123	9,997	-	-	9,997	10,389	10,796	11,218	11,658
Staff Development	32,610	32,610	33,290	-	-	33,290	33,960	34,640	35,330	36,040
Maintenance	20,410	20,410	20,840	-	-	20,840	21,250	21,680	22,110	22,550
Internal Allocations	18,559	18,559	23,248	-	-	23,248	23,736	24,211	24,695	25,189
Operating Supplies and Other	47,660	50,403	48,810	-	-	48,810	49,780	50,770	51,770	52,790
TOTAL OPERATING COSTS	**464,142**	**464,142**	**531,389**	**-**	**-**	**531,389**	**555,290**	**579,665**	**596,187**	**608,102**
*Percentage Increase over prior year			14.5%			14.5%	4.5%	4.4%	2.9%	2.0%
CAPITAL / RESERVE										
Capital Equipment Purchases	10,690	10,690	10,910	-	-	10,910	11,130	11,350	11,580	11,810
Transfer to Capital Reserve Fund	35,130	35,130	35,870	-	-	35,870	36,590	37,320	38,070	38,830
Transfer to Equipment Replacement Fund	70,030	70,030	71,500	-	-	71,500	72,930	74,390	75,880	77,400
TOTAL CAPITAL / RESERVE	**115,850**	**115,850**	**118,280**	**-**	**-**	**118,280**	**120,650**	**123,060**	**125,530**	**128,040**
MFA DEBT										
MFA Debt Reserve Fund	820	820	720	-	-	720	720	720	720	720
Principal Payment	64,945	64,945	64,945	-	-	64,945	64,945	64,945	64,945	64,945
Interest Payment	76,082	76,082	76,082	-	-	76,082	76,082	76,082	76,082	76,082
TOTAL MFA DEBT	**141,847**	**141,847**	**141,747**	**-**	**-**	**141,747**	**141,747**	**141,747**	**141,747**	**141,747**
TOTAL COSTS	**721,839**	**721,839**	**791,416**	**-**	**-**	**791,416**	**817,687**	**844,472**	**863,464**	**877,889**
*Percentage Increase over prior year			9.6%			9.6%	3.3%	3.3%	2.2%	1.7%
Internal Recoveries	(35,235)	(35,235)	(60,050)	-	-	(60,050)	(64,360)	(68,740)	(70,050)	(71,390)
OPERATING LESS RECOVERIES	**686,604**	**686,604**	**731,366**	**-**	**-**	**731,366**	**753,327**	**775,732**	**793,414**	**806,499**
FUNDING SOURCES (REVENUE)										
Parcel Tax	(141,027)	(141,027)	(141,027)	-	-	(141,027)	(141,027)	(141,027)	(141,027)	(141,027)
Other Income	(1,550)	(1,550)	(1,470)	-	-	(1,470)	(1,490)	(1,510)	(1,530)	(1,550)
TOTAL REVENUE	**(142,577)**	**(142,577)**	**(142,497)**	**-**	**-**	**(142,497)**	**(142,517)**	**(142,537)**	**(142,557)**	**(142,577)**
REQUISITION	**(544,027)**	**(544,027)**	**(588,869)**	**-**	**-**	**(588,869)**	**(610,810)**	**(633,195)**	**(650,857)**	**(663,922)**
*Percentage increase over prior year										
Requisition			8.2%			8.2%	3.7%	3.7%	2.8%	2.0%
Parcel Tax			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
Combined			**6.5%**			**6.5%**	**3.0%**	**3.0%**	**2.3%**	**1.6%**
FTE			1.6			1.6	1.6	1.6	1.6	1.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.352 South Galiano Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$78,500	$123,200	$10,000	$10,000	$0	$0	$143,200
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$78,500	**$123,200**	**$10,000**	**$10,000**	**$0**	**$0**	**$143,200**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$43,500	$53,200	$10,000	$10,000	$0	$0	$73,200
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$35,000	$70,000	$0	$0	$0	$0	$70,000
		$78,500	**$123,200**	**$10,000**	**$10,000**	**$0**	**$0**	**$143,200**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.352

Service Name: South Galiano Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
23-01	Replacement	Turn out Gear	Turn out gear	$ 30,700	E	ERF	$ 16,000	$ 20,700	$ 5,000	$ 5,000	$ -	$ -	$ 30,700
23-02	Replacement	Replace firehose	To replace existing firehose	$ 20,000	E	ERF	$ 5,000	$ 10,000	$ 5,000	$ 5,000	$ -	$ -	$ 20,000
25-01	New	Water Storage	Water Storage Phases 1, 2 and 3	$ 105,000	E	Res	$ 35,000	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
26-01	Replacement	Rescue Air Lift Bags	Replacement of MVI rescue lift bags	$ 22,500	E	ERF	$ 22,500	$ 22,500	$ -	$ -	$ -	$ -	$ 22,500
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 178,200**				**$ 123,200**	**$ 10,000**	**$ 10,000**	**$ -**	**$ -**	**$ 143,200**

Service: 1.352 South Galiano Fire

Project Number	23-01	**Capital Project Title**	Turn out Gear	**Capital Project Description**	Turn out gear
Project Rationale					

Project Number	23-02	**Capital Project Title**	Replace firehose	**Capital Project Description**	To replace existing firehose
Project Rationale					

Project Number	25-01	**Capital Project Title**	Water Storage	**Capital Project Description**	Water Storage Phases 1, 2 and 3
Project Rationale					

Project Number	26-01	**Capital Project Title**	Rescue Air Lift Bags	**Capital Project Description**	Replacement of MVI rescue lift bags
Project Rationale					

South Galiano Fire Protection
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Equipment Replacement Fund	77,066	95,366	158,296	222,686	298,566	375,966
Capital Reserve Fund	72,072	37,942	74,532	111,852	149,922	188,752
Total	**149,138**	**133,308**	**232,828**	**334,538**	**448,488**	**564,718**

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Equipment Replacement Fund

ERF Group: SGALFIRE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101431	2026	2027	2028	2029	2030	2031
Beginning Balance		7,036	77,066	95,366	158,296	222,686	298,566
Transfer from Ops Budget		70,030	71,500	72,930	74,390	75,880	77,400
Proceeds of Disposal		-					
Planned Purchase		-	(53,200)	(10,000)	(10,000)	-	-
Interest Income		-					
Ending Balance $		**77,066**	**95,366**	**158,296**	**222,686**	**298,566**	**375,966**

Assumptions/Background:

Need to transfer as much as operating budget will allow in order to fund replacement of fire vehicles and equipment.

Reserve Schedule

Reserve Fund: 1.352 South Galiano Fire Protection - Capital Reserve Fund - Bylaw 4635

Reserve established for expenditures for or in respect of capital projects, planning, study, design, construction, land purchases, machinery or equipment necessary for them and extension or renewal of existing capital works or payment of debt.

Reserve Cash Flow

Fund:	1094	Estimated	Budget				
Fund Centre:	102291	2026	2027	2028	2029	2030	2031
Beginning Balance		35,718	72,072	37,942	74,532	111,852	149,922
Transfer from Ops Budget		35,130	35,870	36,590	37,320	38,070	38,830
Transfer from Cap Fund		-					
Planned Purchase		-	(70,000)	-	-	-	-
Interest Income		1,224					
Ending Balance $		**72,072**	**37,942**	**74,532**	**111,852**	**149,922**	**188,752**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Pender Fire Protection

EAC Review

SEPTEMBER 2026

Service: 1.356 Pender Island Fire **Committee: Electoral Areas**

DEFINITION:

A specified area established to provide fire protection and emergency response on a volunteer basis to Pender Islands.
Local Service Bylaw No. 2050 (October 28, 1992). Amended by Bylaw No. 3015 (November 29, 2002) to increase the levy rate to $1.87.
Amended by Bylaw No. 3283 to change the name and geographical area to include both North and South Pender Islands to create one fire service area known as the Pender Islands Fire Protection & Emergency Response Service. This Amendment also decreased the levy to $0.92. Amended by Bylaw No. 3994 to increase the levy rate to $0.998.

PARTICIPATION:

On all lands and improvements on the basis of taxable hospital district assessments. Local Service Area #18 - J(764).

MAXIMUM LEVY:

Greater of $918,000 or $0.998 / $1,000.

FUNDING:

Requisition

Change in Budget 2026 to 2027
Service: 1.356 Pender Fire Protection

	Total Expenditure	Comments
2026 Budget	**1,579,313**	
Changes:		
Standard Overhead Allocation	5,556	Increase in 2026 operating costs
3rd Party Payments	24,350	Increase in 2027 contributions to the society
Debt Costs	(94,516)	Expiry of debt costs for fire truck
Other Costs	7,692	
Total Other Changes	(56,918)	
2027 Budget	**1,522,395**	

Summary of % Expense Change	
Standard Overhead Allocation	0.4%
3rd Party Payments	1.5%
Debt Costs	-6.0%
Balance of increase	0.5%
% expense change from 2026:	***-3.6%***
% Requisition increase from 2026 (if applicable):	***2.5%***

Requisition funding is 99.0% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected.

1.356 - Pender Fire Protection	2026		BUDGET REQUEST 2027				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Travel - Vehicles	13,910	13,910	14,200	-	-	14,200	14,480	14,770	15,070	15,370
Insurance	13,413	13,413	15,757	-	-	15,757	16,546	17,374	18,244	19,156
Payment - Fire Protection Society	1,159,490	1,159,490	1,183,840	-	-	1,183,840	1,207,520	1,231,670	1,256,300	1,281,430
Allocations	57,632	57,632	63,198	-	-	63,198	64,525	65,816	67,132	68,475
Operating - Other	19,520	19,520	19,940	-	-	19,940	20,340	20,750	21,170	21,590
TOTAL OPERATING COSTS	**1,263,965**	**1,263,965**	**1,296,935**	**-**	**-**	**1,296,935**	**1,323,411**	**1,350,380**	**1,377,916**	**1,406,021**
*Percentage Increase over prior year			2.6%			2.6%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	110,416	110,416	112,730	-	-	112,730	112,949	115,237	117,501	119,923
Transfer to Capital Reserve Fund	110,416	110,416	112,730	-	-	112,730	112,949	115,237	117,501	119,923
TOTAL CAPITAL / RESERVE	**220,832**	**220,832**	**225,460**	**-**	**-**	**225,460**	**225,898**	**230,474**	**235,002**	**239,846**
Debt Costs	94,516	94,516	-	-	-	-	-	-	-	-
TOTAL COSTS	**1,579,313**	**1,579,313**	**1,522,395**	**-**	**-**	**1,522,395**	**1,549,309**	**1,580,854**	**1,612,918**	**1,645,867**
*Percentage Increase over prior year			-3.6%			-3.6%	1.8%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Reserve Fund	(94,516)	(94,516)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(13,216)	(13,216)	(13,490)	-	-	(13,490)	(13,760)	(14,040)	(14,320)	(14,610)
Other Income	(1,670)	(1,670)	(1,710)	-	-	(1,710)	(1,750)	(1,790)	(1,830)	(1,870)
TOTAL REVENUE	**(109,402)**	**(109,402)**	**(15,200)**	**-**	**-**	**(15,200)**	**(15,510)**	**(15,830)**	**(16,150)**	**(16,480)**
REQUISITION	**(1,469,911)**	**(1,469,911)**	**(1,507,195)**	**-**	**-**	**(1,507,195)**	**(1,533,799)**	**(1,565,024)**	**(1,596,768)**	**(1,629,387)**
*Percentage increase over prior year Requisition			2.5%			2.5%	1.8%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.356 Pender Island Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$30,000	$30,000	$10,000	$0	$7,500	$0	$47,500
Equipment		$155,000	$190,000	$106,000	$155,000	$750,000	$0	$1,201,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$185,000	**$220,000**	**$116,000**	**$155,000**	**$757,500**	**$0**	**$1,248,500**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$155,000	$190,000	$106,000	$155,000	$750,000	$0	$1,201,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$30,000	$30,000	$10,000	$0	$7,500	$0	$47,500
		$185,000	**$220,000**	**$116,000**	**$155,000**	**$757,500**	**$0**	**$1,248,500**

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. **L** - Land **S** - Engineering Structure **B** - Buildings **V** - Vehicles **E** - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. **Study** - Expenditure for feasibility and business case report. **New** - Expenditure for new asset only **Renewal** - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service **Replacement** - Expenditure replaces an existing asset
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	**Debt** - Debenture Debt (new debt only) **ERF** - Equipment Replacement Fund **Grant** - Grants (Federal, Provincial) **Cap** - Capital Funds on Hand **Other** - Donations / Third Party Funding **Res** - Reserve Fund **WU** - Water Utility If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 1.356

Service Nar Pender Island Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
20-01	Replacement	Gas Detectors -replace-ERF13	Replacement of ancillary equipment	$ 10,000	E	ERF	$ -	$ -	$ 6,000	$ -	$ -	$ -	$ 6,000
20-12	Renewal	Hall 2 Upgrades-CCF10	Hall 2 Improvements and Upgrades	$ 50,000	B	Res	$ 10,000	$ 10,000	$ 2,500	$ -	$ 2,500	$ -	$ 15,000
20-13	Renewal	Hall 1 Upgrades-CCF13	Hall 1 Improvements and Upgrades	$ 60,500	B	Res	$ 10,000	$ 10,000	$ 5,000	$ -	$ 2,500	$ -	$ 17,500
21-01	Renewal	Hall 3 Upgrades-CCF11	Hall 3 Improvements and Upgrades	$ 45,000	B	Res	$ 10,000	$ 10,000	$ 2,500	$ -	$ 2,500	$ -	$ 15,000
21-02	Replacement	Fire hoses-ERF12	Firefighting equipment replacement	$ 10,000	E	ERF	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ 5,000
21-03	Replacement	Turnout gear-ERF1	Firefighting equipment replacement	$ 94,000	E	ERF	$ 25,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
25-01	Replacement	Replace R38 Unit 804-ERF6	Replace R38 Unit 804	$ 150,000	E	ERF	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
26-02	Replacement	Training SCBA's (Used G1's)-ERF16	Firefighting equipment replacement	$ 80,000	E	ERF	$ 80,000	$ 80,000	$ -	$ -		$ -	$ 80,000
26-03	Replacement	Tender 1 Upgrade Unit 1051 2026-ER5	Tender 1 Upgrade Unit 1051	$ 50,000	E	ERF	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-01	Replacement	Replace Rescue Equipment- ERF9	Rescue Equipment	$ 10,000	E	ERF	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
28-01	Replacement	Replace Utility 1 Unit 18007-ERF10	Replace Utility 1 Unit 18007	$ 100,000	E	ERF	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
30-01	Replacement	Replace Engine 3 Unit 966 2030-ERF17	Replace Engine 3 Unit 966	$ 750,000	E	ERF	$ -	$ -	$ -	$ -	$ 750,000	$ -	$ 750,000
													$ -
													$ -
													$ -
													$ -
													$ -
				$ 1,409,500				**$ 220,000**	**$ 116,000**	**$ 155,000**	**$ 757,500**	**$ -**	**$ 1,248,500**

Service: 1.356 Pender Island Fire

Project Number	20-01	**Capital Project Title**	Gas Detectors -replace-ERF13	**Capital Project Description**	Replacement of ancillary equipment
Project Rationale					

Project Number	20-12	**Capital Project Title**	Hall 2 Upgrades-CCF10	**Capital Project Description**	Hall 2 Improvements and Upgrades
Project Rationale					

Project Number	20-13	**Capital Project Title**	Hall 1 Upgrades-CCF13	**Capital Project Description**	Hall 1 Improvements and Upgrades
Project Rationale					

Project Number	21-01	**Capital Project Title**	Hall 3 Upgrades-CCF11	**Capital Project Description**	Hall 3 Improvements and Upgrades
Project Rationale					

Service: 1.356 Pender Island Fire

Project Number	21-02	**Capital Project Title**	Fire hoses-ERF12	**Capital Project Description**	Firefighting equipment replacement
Project Rationale					

Project Number	21-03	**Capital Project Title**	Turnout gear-ERF1	**Capital Project Description**	Firefighting equipment replacement
Project Rationale					

Project Number	25-01	**Capital Project Title**	Replace R38 Unit 804-ERF6	**Capital Project Description**	Replace R38 Unit 804
Project Rationale					

Project Number	26-02	**Capital Project Title**	Training SCBA's (Used G1's)-ERF16	**Capital Project Description**	Firefighting equipment replacement
Project Rationale					

Service: 1.356 Pender Island Fire

Project Number	26-03	**Capital Project Title**	Tender 1 Upgrade Unit 1051 2026-ER5	**Capital Project Description**	Tender 1 Upgrade Unit 1051
Project Rationale					

Project Number	27-01	**Capital Project Title**	Replace Rescue Equipment- ERF9	**Capital Project Description**	Rescue Equipment
Project Rationale					

Project Number	28-01	**Capital Project Title**	Replace Utility 1 Unit 18007-ERF10	**Capital Project Description**	Replace Utility 1 Unit 18007
Project Rationale					

Project Number	30-01	**Capital Project Title**	Replace Engine 3 Unit 966 2030-ERF17	**Capital Project Description**	Replace Engine 3 Unit 966
Project Rationale					

Pender Fire Protection
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	72,062	54,792	57,741	47,978	32,979	52,902
Equipment Replacement Fund	364,012	386,742	493,691	578,928	71,429	291,352
Total	**436,074**	**441,534**	**551,432**	**626,906**	**104,408**	**344,254**

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Capital Reserve Fund

Bylaw 3313

Reserve Cash Flow

Fund:	1013	Estimated	Budget				
Fund Centre:	101357	2026	2027	2028	2029	2030	2031
Beginning Balance		59,130	72,062	54,792	57,741	47,978	32,979
Transfer from Ops Budget		110,416	112,730	112,949	115,237	117,501	119,923
Transfer to Cap Fund		-	(30,000)	(10,000)	-	(7,500)	-
Transfer to ERF		(100,000)	(100,000)	(100,000)	(125,000)	(125,000)	(100,000)
Interest Income*		2,516					
Ending Balance $		**72,062**	**54,792**	**57,741**	**47,978**	**32,979**	**52,902**

Assumptions/Background:

Maintain fund at level required under long term capital plan considered sufficient. Level to resume life cycle funding after ERF replenished

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.356 Pender Fire Protection - Equipment Replacement Fund

For replacement of firefighting equipment and vehicles
ERF Group: NPENDFIRE.ERF & SPENDFIRE.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101433**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		248,112	364,012	386,742	493,691	578,928	71,429
Expenditures (Based on Capital Plan)		-	(190,000)	(106,000)	(155,000)	(750,000)	-
Transfer from Ops Budget		110,416	112,730	112,949	115,237	117,501	119,923
Transfer from Capital Reserve Fund		100,000	100,000	100,000	125,000	125,000	100,000
Transfer to OPEX to pay ST Loan		(94,516)	-	-	-	-	-
Interest Income		-					
Ending Balance $		**364,012**	**386,742**	**493,691**	**578,928**	**71,429**	**291,352**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 Budget

North Galiano Fire Protection

EAC Review

SEPTEMBER 2026

Service: 1.359 North Galiano Fire **Committee: Electoral Area**

DEFINITION:

A Specified Area to provide Fire Protection Services for North Galiano Island. Establishment Bylaw No. 1852 (November 17, 1990). Amended by Bylaw No. 2989 (November 27, 2002) to increase the levy rate to $1.60. Amended by Bylaw No. 3143 (Feb 11, 2004) to change boundaries. Amended by Bylaw 3221 (Feb 9, 2005). Amended by Bylaw No. 3843 (December 12, 2012).

MAXIMUM LEVY:

Greater of $267,000 or $1.60 / $1,000 of actual assessment.

COMMISSION:

North Galiano Fire Protection and Emergency Response Services Commission established to oversee this function (Bylaw No.3654 - April 14, 2010, Amended by Bylaw 3707, June 9, 2010)

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw No. 3844 (Dec/12)	670,000
Borrowed:	SI Bylaw No. 3910 (July/13)	(290,000)
	SI Bylaw No. 3936 (Feb/14)	(280,000)
Remaining:	Expired	$100,000

FUNDING:

Requisition and parcel tax.

Change in Budget 2026 to 2027
Service: 1.359 North Galiano Fire Protection

	Total Expenditure	Comments
2026 Budget	**365,061**	
Change in Wages & Benefits:		
General wages & benefits change	7,916	Inclusive of estimated collective agreement changes
Other (Honorariums)	34,011	Increases in honorariums
Total Change in Wages & Benefits	41,927	
Other Changes:		
Purchase Maintenance - Buildings	8,030	Increase in building maintenance costs
Internal Allocations	24,815	Increase in South Fire Chief salary alloction from 30% in 2026 to 38% in 2027
Other Costs	2,264	
Total Other Changes	35,109	
2027 Budget	**442,097**	

Summary of % Expense Change		
2027 General wages, benefits change and honorarium change	11.5%	
Purchase Maintenance - Buildings	2.2%	
Internal Allocations	6.8%	
Balance of increase	0.6%	
% expense increase from 2026:	***21.1%***	
% Requisition increase from 2026 (if applicable):	***22.7%***	*Requisition funding is 94.2% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected.

1.359 - North Galiano Fire Protection	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
			2027							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Honoraria	133,540	133,540	175,227	-	-	175,227	183,618	192,209	200,979	204,942
Travel - Vehicles	20,440	20,440	20,870	-	-	20,870	21,290	21,710	22,140	22,580
Insurance	7,963	7,963	8,377	-	-	8,377	8,689	9,012	9,347	9,706
Maintenance	4,890	4,890	13,000	-	-	13,000	13,260	13,530	13,800	14,080
Staff Training & Development	13,910	13,910	14,200	-	-	14,200	14,480	14,770	15,070	15,370
Internal Allocations	48,855	48,855	73,230	-	-	73,230	77,817	82,466	84,051	85,671
Operating - Supplies	15,320	15,320	15,640	-	-	15,640	15,960	16,280	16,600	16,930
Operating - Other	18,440	18,440	18,920	-	-	18,920	19,310	19,710	20,110	20,510
TOTAL OPERATING COSTS	**263,358**	**263,358**	**339,464**	**-**	**-**	**339,464**	**354,424**	**369,687**	**382,097**	**389,789**
*Percentage Increase over prior year			28.9%			28.9%	4.4%	4.3%	3.4%	2.0%
DEBT / CAPITAL / RESERVES										
Capital Equipment Purchases	5,090	5,090	5,200	-	-	5,200	5,300	5,410	5,520	5,630
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	20,000	20,000	20,000
Transfer to Equipment Replacement Fund	40,000	40,000	40,840	-	-	40,840	41,660	49,948	43,184	44,409
MFA Debt Reserve Fund	250	250	230	-	-	230	230	110	-	-
MFA Debt Principal	30,599	30,599	30,599	-	-	30,599	30,599	15,031	-	-
MFA Debt Interest	25,764	25,764	25,764	-	-	25,764	25,764	6,328	-	-
TOTAL DEBT / RESERVES	**101,703**	**101,703**	**102,633**	**-**	**-**	**102,633**	**103,553**	**96,827**	**68,704**	**70,039**
TOTAL COSTS	**365,061**	**365,061**	**442,097**	**-**	**-**	**442,097**	**457,977**	**466,514**	**450,801**	**459,828**
*Percentage Increase over prior year			21.1%			21.1%	3.6%	1.9%	-3.4%	2.0%
FUNDING SOURCES (REVENUE)										
Parcel Tax	(24,440)	(24,440)	(24,440)	-	-	(24,440)	(24,440)	(24,440)	-	-
Grants in lieu of Taxes	(852)	(852)	(870)	-	-	(870)	(890)	(910)	(930)	(950)
Other Income	(520)	(520)	(510)	-	-	(510)	(520)	(410)	(310)	(320)
TOTAL REVENUE	**(25,812)**	**(25,812)**	**(25,820)**	**-**	**-**	**(25,820)**	**(25,850)**	**(25,760)**	**(1,240)**	**(1,270)**
REQUISITION	**(339,249)**	**(339,249)**	**(416,277)**	**-**	**-**	**(416,277)**	**(432,127)**	**(440,754)**	**(449,561)**	**(458,558)**
*Percentage increase over prior year Requisition			22.7%			22.7%	3.8%	2.0%	2.0%	2.0%
FTE			0.6			0.6	0.6	0.6	0.6	0.6

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.359 North Galiano Fire	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$4,556	$4,556	$0	$0	$0	$0	$4,556
Equipment		$46,000	$46,000	$0	$0	$0	$0	$46,000
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
		$50,556	**$50,556**	**$0**	**$0**	**$0**	**$0**	**$50,556**
SOURCE OF FUNDS								
Capital Funds on Hand		$16,556	$16,556	$0	$0	$0	$0	$16,556
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$10,000	$10,000	$0	$0	$0	$0	$10,000
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$24,000	$24,000	$0	$0	$0	$0	$24,000
Reserve Fund		$0	$0	$0	$0	$0	$0	$0
		$50,556	**$50,556**	**$0**	**$0**	**$0**	**$0**	**$50,556**

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 #: 1.359

Service Name: North Galiano Fire

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
25-02	New	#1 Hall Cook Road Improvements	Feasibility and design project - mezzanine and gear room updates	$ 20,000	B	Cap	$ 4,556	$ 4,556	$ -	$ -	$ -	$ -	$ 4,556
25-03	New	Safety Equipment	Safety Equipment	$ 10,000	E	ERF	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
26-01	New	Water Storage Tanks	Install 2 water storage tanks	$ 36,000	E	Cap	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000
26-01	New	Water Storage Tanks	Install 2 water storage tanks		E	Other	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000
													$ -
													$ -
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													$ -
													$ -
													$ -
													$ -
				$ 66,000				**$ 50,556**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,556**

Service: 1.359 North Galiano Fire

Project Number	25-03	**Capital Project Title**	Safety Equipment	**Capital Project Description**	Safety Equipment
Project Rationale					

Project Number	25-02	**Capital Project Title**	#1 Hall Cook Road Improvements	**Capital Project Description**	Feasibility and design project - mezzanine and gear room updates
Project Rationale	Compliance with Worksafe BC - Vehicle Exhaust and separation of work spaces from apparatus floor				

Project Number	26-01	**Capital Project Title**	Water Storage Tanks	**Capital Project Description**	Install 2 water storage tanks
Project Rationale					

North Galiano Fire Protection
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	110,021	110,021	110,021	130,021	150,021	170,021
Equipment Replacement Fund	112,884	143,724	185,384	235,332	278,516	322,925
Total	**222,905**	**253,745**	**295,405**	**365,353**	**428,537**	**492,946**

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Capital Reserve Fund - Bylaw 3995

Reserve established to provide for capital expenditures for or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works and related debt servicing payments.

Reserve Cash Flow

Fund:	1085	Estimated	Budget				
Fund Centre:	102137	2026	2027	2028	2029	2030	2031
Beginning Balance		106,605	110,021	110,021	110,021	130,021	150,021
Transfer from Ops Budget		-	-	-	20,000	20,000	20,000
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		3,416					
Ending Balance $		**110,021**	**110,021**	**110,021**	**130,021**	**150,021**	**170,021**

Assumptions/Background:

Gradual increase in fund as per long term plan

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.359 North Galiano Fire Protection - Equipment Replacement Fund

ERF Group: NGALFIRE.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**101435**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		72,884	112,884	143,724	185,384	235,332	278,516
Transfer from Ops Budget		40,000	40,840	41,660	49,948	43,184	44,409
Planned Purchase		-	(10,000)	-	-	-	-
Interest Income		-					
Ending Balance $		**112,884**	**143,724**	**185,384**	**235,332**	**278,516**	**322,925**

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2027 Budget

Saturna Fire Protection

EAC Review

SEPTEMBER 2026

Service: 1.363 Saturna Fire Protection **Committee: Electoral Areas**

DEFINITION:

A Specified Area to provide Fire Protection and Emergency Response Services. Establishment Bylaw No.2165 (Nov. 29, 1993); Bylaw No.2575 (Jan. 28, 1998); Amended Bylaw No.2734 (Nov. 24, 1999).
Amendment Bylaw No.4534 was adopted on Feb 8th, 2023 to enable the service to provide medical patient transportation as part of its response service.

MAXIMUM LEVY:

Greater of $73,500 or $0.85 / $1,000 of actual assessment.

FUNDING:

Requisition

1.363 - Saturna Fire Protection	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										
Payment - Fire Protection Society	340,000	340,000	347,140	-	-	347,140	354,080	361,160	367,851	367,994
Operating - Other	8,054	8,054	8,328	-	-	8,328	8,543	8,757	8,977	9,204
TOTAL COSTS	**348,054**	**348,054**	**355,468**	**-**	**-**	**355,468**	**362,623**	**369,917**	**376,828**	**377,198**
*Percentage Increase over prior year			2.1%			2.1%	2.0%	2.0%	1.9%	0.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	316	-	-	(316)	(316)	-	-	-	-
Balance c/fwd from 2025 to 2026	(320)	(320)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(16,888)	(16,888)	(17,240)	-	-	(17,240)	(17,580)	(17,930)	(18,290)	(18,660)
Interest Income	(20)	(336)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(17,228)**	**(17,228)**	**(17,260)**	**-**	**(316)**	**(17,576)**	**(17,600)**	**(17,950)**	**(18,310)**	**(18,680)**
REQUISITION	**(330,826)**	**(330,826)**	**(338,208)**	**-**	**316**	**(337,892)**	**(345,023)**	**(351,967)**	**(358,518)**	**(358,518)**
*Percentage increase over prior year Requisition			2.2%		-0.1%	2.1%	2.1%	2.0%	1.9%	0.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Emergency Program (SGI)

EAC Review

SEPTEMBER 2026

Service: 1.373 SGI Emergency Program **Committee: Electoral Areas**

DEFINITION:

To establish and maintain an emergency management organization to develop and implement emergency plans and other preparedness responses and recovery measures for emergencies and disasters for the Electoral Area of Southern Gulf Islands.
Establishment Bylaw No. 2656 (November, 1998).
Order in Council #287 provides the CRD with the same powers as a local authority under the Emergency Program Act.

SERVICE DESCRIPTION:

This service provides planning and management of an emergency response plan for the Southern Gulf Islands Electoral Area. The service was started in 1998 in response to the *Provincial Emergency Program Act*. The emergency response plan involves response to, and recovery from, a community disaster or emergency.

The Planning and Protective Services department has administrative responsibility for the service and the Manager of Electoral Area Fire and Emergency Programs has immediate operational responsibility.

The Southern Gulf Islands Emergency Management Commission (SGIEMC) advises the service.

PARTICIPATION:

The service and participating area shall be coterminous with the Electoral Area of Southern Gulf Islands.

FUNDING:

Requisition

1.373 - Emergency Program (SGI)	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Travel Expense	9,940	11,940	12,030	-	-	12,030	12,270	12,520	12,770	13,030
Wages & Honoraria	116,350	116,350	117,752	-	-	117,752	120,110	122,510	124,960	127,460
Staff Training & Development	4,360	4,360	4,360	-	-	4,360	4,450	4,540	4,630	4,720
Grant Programs	30,000	30,000	25,000	-	-	25,000	25,500	25,930	26,170	26,410
Payments to 3rd Parties	2,130	2,130	6,330	-	-	6,330	6,370	6,420	6,470	6,520
Supplies	21,330	21,330	24,160	-	-	24,160	24,650	25,140	25,640	26,150
Allocations	12,155	12,155	14,481	-	-	14,481	14,785	15,081	15,382	15,690
Property Taxes	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	93,350	58,713	92,620	-	-	92,620	94,589	96,593	98,634	100,733
TOTAL OPERATING COSTS	**289,615**	**256,978**	**296,733**	**-**	**-**	**296,733**	**302,724**	**308,734**	**314,656**	**320,713**
*Percentage Increase over prior year			2.5%			2.5%	2.0%	2.0%	1.9%	1.9%
CAPITAL / RESERVES										
Transfer to Capital Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	32,537	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	**-**	**32,537**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COSTS	**289,615**	**289,515**	**296,733**	**-**	**-**	**296,733**	**302,724**	**308,734**	**314,656**	**320,713**
FUNDING SOURCES (REVENUE)										
Transfer From Operating Reserve	(20,000)	(20,000)	(21,513)	-	-	(21,513)	(22,004)	(22,404)	(22,606)	(22,833)
Grants in Lieu of Taxes	(2,584)	(2,584)	(2,580)	-	-	(2,580)	(2,630)	(2,680)	(2,730)	(2,780)
Revenue - Other	(100)	-	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(22,684)**	**(22,584)**	**(24,193)**	**-**	**-**	**(24,193)**	**(24,734)**	**(25,184)**	**(25,436)**	**(25,713)**
REQUISITION	**(266,931)**	**(266,931)**	**(272,540)**	**-**	**-**	**(272,540)**	**(277,990)**	**(283,550)**	**(289,220)**	**(295,000)**
*Percentage increase over prior year Requisition			2.1%			2.1%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.373 SGI Emergency Program	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$78,000	$83,000	$7,500	$7,500	$7,000	$0	$105,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$0	$0	$0	$0	$0	$0
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$78,000	**$83,000**	**$7,500**	**$7,500**	**$7,000**	**$0**	**$105,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$53,000	$53,000	$0	$0	$0	$0	$53,000
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$25,000	$30,000	$7,500	$7,500	$7,000	$0	$52,000
		$78,000	**$83,000**	**$7,500**	**$7,500**	**$7,000**	**$0**	**$105,000**

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 #: 1.373

Service Name: SGI Emergency Program

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
21-01	New	Shipping Containers	Shipping Container storage for emergency program	$ 60,000	E	Cap	$ 53,000	$ 53,000	$ -	$ -	$ -	$ -	53000
24-01	New	Island Emergency Equipment	Island Emergency Equipment	$ 25,000	E	Res	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-01	New	Large ESS Tents	Large ESS tents for the islands- 2 each for Piers, Galiano, Mayne, Saturna and Pender and 1 for Sidney Island.	$ 27,000	E	Res	$ -	$ 5,000	$ 7,500	$ 7,500	$ 7,000	$ -	$ 27,000
													$ -
													$ -
			Grand Total	**$ 112,000**			**$ 78,000**	**$ 83,000**	**$ 7,500**	**$ 7,500**	**$ 7,000**	**$ -**	**$ 105,000**

Service:	1.373	SGI Emergency Program

Project Number	21-01	**Capital Project Title**	Shipping Containers	**Capital Project Description**	Shipping Container storage for emergency program
Project Rationale					

Project Number	24-01	**Capital Project Title**	Island Emergency Equipment	**Capital Project Description**	Island Emergency Equipment
Project Rationale					

Project Number	27-01	**Capital Project Title**	Large ESS Tents	**Capital Project Description**	Large ESS tents for the islands- 2 each for Piers, Galiano, Mayne, Saturna and Pender and 1 for Sidney Island.
Project Rationale					

Emergency Program (SGI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	275,823	245,823	238,323	230,823	223,823	223,823
Operating Reserve Fund	311,427	289,914	267,910	245,506	222,900	200,067
Equipment Replacement Fund	-	-	-	-	-	-
Total	**587,250**	**535,737**	**506,233**	**476,329**	**446,723**	**423,890**

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Capital Reserve Fund - Bylaw 2965

Surplus money from the operation of fire protection services may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund:	1063	Estimated	Budget				
Fund Centre:	101723	2026	2027	2028	2029	2030	2031
Beginning Balance		267,423	275,823	245,823	238,323	230,823	223,823
Transfer from Ops Budget		-	-	-	-	-	-
Transfer from Capital Fund		-					
Planned Expenditures		-	(30,000)	(7,500)	(7,500)	(7,000)	-
Interest Income*		8,400					
Ending Balance $		**275,823**	**245,823**	**238,323**	**230,823**	**223,823**	**223,823**

Assumptions/Backgrounds:

Require sufficient funding to meet long range capital plan

*Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.373 SGI Emergency Program - Operating Reserve Fund

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105401	2026	2027	2028	2029	2030	2031
Beginning Balance		321,427	311,427	289,914	267,910	245,506	222,900
Transfer from Ops Budget		-	-	-	-	-	-
Return of Project Surplus		-					
Transfer to Ops Budget		(20,000)	(21,513)	(22,004)	(22,404)	(22,606)	(22,833)
Interest Income*		10,000					
Ending Balance $		**311,427**	**289,914**	**267,910**	**245,506**	**222,900**	**200,067**

Assumptions/Backgrounds:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Saturna Island Comm. Parks

EAC Review

SEPTEMBER 2026

Service: 1.465 Saturna Island Community Parks **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Saturna Island.
Establishment Bylaw 4157, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Saturna Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $32,729 or $0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4157 - September 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.465 - Saturna Island Comm. Parks	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										
Contract for Services	3,885	3,885	3,970	-	-	3,970	4,050	4,130	4,210	4,290
Supplies	200	200	200	-	-	200	200	200	200	200
Repairs & Maintenance	18,124	18,124	17,054	-	-	17,054	17,393	17,742	18,090	18,457
Allocations	1,326	1,326	3,138	-	-	3,138	3,202	3,266	3,331	3,398
Contingency	1,580	1,580	1,610	-	-	1,610	1,640	1,670	1,700	1,730
Other Operating Expenses	4,000	4,000	3,960	-	-	3,960	4,051	4,142	4,234	4,326
TOTAL OPERATING COSTS	**29,115**	**29,115**	**29,932**	**-**	**-**	**29,932**	**30,536**	**31,150**	**31,765**	**32,401**
*Percentage Increase over prior year			2.8%			2.8%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	4,980	4,980	5,080	-	-	5,080	5,180	5,280	5,390	5,500
TOTAL CAPITAL / RESERVE	**4,980**	**4,980**	**5,080**	**-**	**-**	**5,080**	**5,180**	**5,280**	**5,390**	**5,500**
TOTAL COSTS	**34,095**	**34,095**	**35,012**	**-**	**-**	**35,012**	**35,716**	**36,430**	**37,155**	**37,901**
*Percentage Increase over prior year			2.7%			2.7%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(1,445)	(1,445)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,393)	(1,393)	(1,420)	-	-	(1,420)	(1,450)	(1,480)	(1,510)	(1,540)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
TOTAL REVENUE	**(2,888)**	**(2,888)**	**(1,470)**	**-**	**-**	**(1,470)**	**(1,500)**	**(1,530)**	**(1,560)**	**(1,590)**
REQUISITION	**(31,207)**	**(31,207)**	**(33,542)**	**-**	**-**	**(33,542)**	**(34,216)**	**(34,900)**	**(35,595)**	**(36,311)**
*Percentage increase over prior year Requisition			7.5%			7.5%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.465 Saturna Island Community Parks	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		$63,020	$70,747	$6,000	$0	$0	$0	$76,747
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$63,020	**$70,747**	**$6,000**	**$0**	**$0**	**$0**	**$76,747**
SOURCE OF FUNDS								
Capital Funds on Hand		$9,020	$10,747	$0	$0	$0	$0	$10,747
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		$54,000	$60,000	$6,000	$0	$0	$0	$66,000
		$63,020	**$70,747**	**$6,000**	**$0**	**$0**	**$0**	**$76,747**

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 #: 1.465

Service Name: Saturna Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
21-01	Renewal	Park upgrades	Improvements to Saturna's 70 acre "Money Watershed and New Park"	$ 16,000	S	Res	$ 8,000	$ 12,000	$ 4,000	$ -	$ -	$ -	$ 16,000
21-02	Renewal	Park upgrades	Replacement of Thomson Park Outhouse + Archeological Assessment	$ 40,000	S	Res	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
21-03	Renewal	Park upgrades	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)	$ 7,500	S	Cap	$ 4,000	$ 5,727	$ -	$ -	$ -	$ -	$ 5,727
24-01	Renewal	Park upgrades	Replace Saturna Parks Picnic Tables and Benches	$ 10,000	S	Res	$ -	$ 2,000	$ 2,000	$ -	$ -	$ -	$ 4,000
24-01	Renewal	Park upgrades	Replace Saturna Parks Picnic Tables and Benches		S	Cap	$ 5,020	$ 5,020	$ -	$ -	$ -	$ -	$ 5,020
26-01	New	Park upgrades	Signage for Thompson Park	$ 6,000	S	Res	$ 6,000	$ 6,000	$ -	$ -	$ -	$ -	$ 6,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 79,500**				**$ 70,747**	**$ 6,000**	**$ -**	**$ -**	**$ -**	**$ 76,747**

Service:	1.465	Saturna Island Community Parks

Project Number	21-01	**Capital Project Title**	Park upgrades	**Capital Project Description**	Improvements to Saturna's 70 acre "Money Watershed and New Park"
Project Rationale	Development of trails and related infrastructure for the John Money and "NewPark" 70 acre land newly acquired and to be managed by Saturna Island Parks and Recreation.				

Project Number	21-02	**Capital Project Title**	Park upgrades	**Capital Project Description**	Replacement of Thomson Park Outhouse + Archeological Assessment
Project Rationale					

Project Number	21-03	**Capital Project Title**	Park upgrades	**Capital Project Description**	Salmon Enhancing Facility and Community Garden (Lyall Creek Park)
Project Rationale					

Service:	1.465	Saturna Island Community Parks

Project Number	24-01	**Capital Project Title**	Park upgrades	**Capital Project Description**	Replace Saturna Parks Picnic Tables and Benches
Project Rationale					

Project Number	26-01	**Capital Project Title**	Park upgrades	**Capital Project Description**	Signage for Thompson Park
Project Rationale					

Saturna Island Comm. Parks
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	122,697	67,777	66,957	72,237	77,627	83,127
Land Reserve Fund	3,942	3,942	3,942	3,942	3,942	3,942
Total	**126,639**	**71,719**	**70,899**	**76,179**	**81,569**	**87,069**

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Capital Reserve Fund - Bylaw 2627

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund: 1036 Fund Centre: 101380	Estimated	Budget					
	2026	2027	2028	2029	2030	2031
Beginning Balance	114,061	122,697	67,777	66,957	72,237	77,627
Transfer from Ops Budget	4,980	5,080	5,180	5,280	5,390	5,500
Transfer from CAP Fund	-					
Transfer to Cap Fund	-	(60,000)	(6,000)	-	-	-
Interest Income*	3,656					
Ending Balance $	**122,697**	**67,777**	**66,957**	**72,237**	**77,627**	**83,127**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.465 Saturna Comm Parks - Land Reserve Fund - Bylaw 2398

- Saturna Island Park Land Acquisition Reserve Fund was established in 1996 under bylaw 2398.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund:	1018	Estimated	Budget				
Fund Centre:	101361	2026	2027	2028	2029	2030	2031
Beginning Balance		3,818	3,942	3,942	3,942	3,942	3,942
Transfer from Ops Budget		-	-	-	-	-	-
Interest Income*		124					
Ending Balance $		**3,942**	**3,942**	**3,942**	**3,942**	**3,942**	**3,942**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Saturna Island Comm. Recreation

EAC Review

SEPTEMBER 2026

Service: 1.468 Saturna Island Community Recreation **Committee: Saturna Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Saturna Island.
Establishment Bylaw 4154, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Saturna Island.

PARTICIPATION:

Saturna Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $17,237 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4154 - Sept 13, 2017)

COMMISSION:

Saturna Island Parks and Recreation Commission (Bylaw No. 3485, November 14, 2007)

FUNDING:

Requisition

1.468 - Saturna Island Comm. Recreation	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										
Recreation Programs	22,287	22,287	13,210	-	156	13,366	13,458	13,717	13,984	14,251
Special Events	1,220	1,220	1,250	-	-	1,250	1,280	1,310	1,340	1,370
Allocations	1,044	1,044	2,642	-	-	2,642	2,697	2,751	2,806	2,861
Other Operating Expenses	2,050	2,050	2,210	-	-	2,210	2,264	2,318	2,373	2,428
TOTAL OPERATING COSTS	**26,601**	**26,601**	**19,312**	**-**	**156**	**19,468**	**19,699**	**20,096**	**20,503**	**20,910**
*Percentage Increase over prior year			-27.4%		0.6%	-26.8%	1.2%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	156	-	-	(156)	(156)	-	-	-	-
Balance c/fwd from 2025 to 2026	(8,967)	(8,967)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(804)	(804)	(820)	-	-	(820)	(840)	(860)	(880)	(900)
Revenue - Other	(20)	(176)	(20)	-	-	(20)	(20)	(20)	(20)	(20)
TOTAL REVENUE	**(9,791)**	**(9,791)**	**(840)**	**-**	**(156)**	**(996)**	**(860)**	**(880)**	**(900)**	**(920)**
REQUISITION	**(16,810)**	**(16,810)**	**(18,472)**	**-**	**-**	**(18,472)**	**(18,839)**	**(19,216)**	**(19,603)**	**(19,990)**
*Percentage increase over prior year Requisition			9.9%			9.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Mayne Island Community Parks

EAC Review

SEPTEMBER 2026

Service: 1.475 Mayne Island Community Parks **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Mayne Island.
Establishment Bylaw 4159, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Mayne Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds, a Japanese Garden and sports fields.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $88,352 or $0.015 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4159 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.475 - Mayne Island Community Parks	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										
Supplies	3,090	3,090	3,160	-	-	3,160	3,230	3,300	3,370	3,440
Repairs, Maintenance, & Improvements	51,880	51,880	52,970	-	-	52,970	54,020	55,100	56,200	57,330
Allocations	6,355	6,355	11,510	-	-	11,510	11,748	11,987	12,227	12,471
First Nations Cultural Monitor Contingency	5,550	5,550	5,670	-	-	5,670	5,780	5,900	6,020	6,140
Other Operating Expenses	15,910	15,910	15,830	-	-	15,830	16,252	16,683	17,122	17,580
TOTAL OPERATING COSTS	**82,785**	**82,785**	**89,140**	**-**	**-**	**89,140**	**91,030**	**92,970**	**94,939**	**96,961**
*Percentage Increase over prior year			7.7%			7.7%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	19,400	19,400	19,810	-	-	19,810	20,210	20,610	21,020	21,440
TOTAL COSTS	**102,185**	**102,185**	**108,950**	**-**	**-**	**108,950**	**111,240**	**113,580**	**115,959**	**118,401**
*Percentage Increase over prior year			6.6%			6.6%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(70)	(70)	(70)	-	-	(70)	(70)	(70)	(70)	(70)
Revenue - Other	(230)	(230)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	**(300)**	**(300)**	**(300)**	**-**	**-**	**(300)**	**(300)**	**(300)**	**(300)**	**(300)**
REQUISITION	**(101,885)**	**(101,885)**	**(108,650)**	**-**	**-**	**(108,650)**	**(110,940)**	**(113,280)**	**(115,659)**	**(118,101)**
*Percentage increase over prior year Requisition			6.6%			6.6%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.475 Mayne Island Community Parks	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$61,984	$61,984	$0	$0	$0	$0	$61,984
	Equipment	$41,000	$41,000	$0	$0	$0	$0	$41,000
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$24,000	$24,000	$5,000	$0	$0	$0	$29,000
	Vehicles	$0	$0	$0	$0	$0	$0	$0
		$126,984	**$126,984**	**$5,000**	**$0**	**$0**	**$0**	**$131,984**
	SOURCE OF FUNDS							
	Capital Funds on Hand	$55,984	$55,984	$0	$0	$0	$0	$55,984
	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	$71,000	$71,000	$5,000	$0	$0	$0	$76,000
		$126,984	**$126,984**	**$5,000**	**$0**	**$0**	**$0**	**$131,984**

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 #: 1.475

Service Name: Mayne Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
22-02	New	Fitness Circuit & Putting Green	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping	$ 123,000	B	Res	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	$ 18,000
22-02	New	Fitness Circuit & Putting Green	Fitness Circuit -Phase 3 (additional $20K)		B	Cap	$ 40,984	$ 40,984	$ -	$ -	$ -	$ -	$ 40,984
23-01	Renewal	Dinner Bay water; pumphouse upgrade	Upgrade water system; insulate and redo pumphouse	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
23-02	Renewal	Dinner Bay washrooms	Upgrade washroom facilities; flush valves	$ 3,000	B	Cap	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
23-06	Renewal	Vulture Ridge Summit	Safety and landscaping improvement at Vulture Ridge Summit	$ 2,000	S	Cap	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-01	Renewal	Dinner Bay well pumps	Replace two well pumps	$ 5,000	S	Res	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000
25-02	Replacement	Kippen Road staircase	Replace heavy wooden staircase with lighter metal staircase	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-05	New	Miners Bay bike rack	Install additional bike rack	$ 2,000	E	Res	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
25-06	New	Miners Bay art installation	Install log art structure	$ 25,000	E	Res	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
25-07	Replacement	Adachi Pavilion roof	Replace Adachi Pavilion roof	$ 7,000	S	Res	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
26-01	Replacement	Adachi Pavilion kitchen	Replace fridges and stove	$ 4,000	E	Res	$ 4,000	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
26-02	New	Sandy Hook Park fencing	Install deer proof fencing to recover native plants	$ 5,000	E	Cap	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-03	Replacement	Henderson Hill signage	Replace and update sign/interpretive nature trail	$ 5,000	S	Cap	$ 5,000.00	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-04	Replacement	Picnic Tables	Replace two picnic tables	$ 5,000	E	Res	$ 5,000.00	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
													$ -
													$ -
													$ -
				$ 196,000				**$ 126,984**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ 131,984**

Service: **1.475** **Mayne Island Community Parks**

Project Number	22-02	**Capital Project Title**	Fitness Circuit & Putting Green	**Capital Project Description**	Complete fitness circuit at Dinner Bay-Phase 2 and Upgrade putting green with astroturf and landscaping
Project Rationale	Complete fitness circuit at Dinner Bay				

Project Number	23-01	**Capital Project Title**	Dinner Bay water; pumphouse upgrade	**Capital Project Description**	Upgrade water system; insulate and redo pumphouse
Project Rationale	The water system should be upgraded as it is outdated and needs to meet current standards given the public use of the Adachi Pavilion ($8,000) Also the water line between the Japanese Garden and the park needs to be replaced as it is leaking ($2,000)				

Project Number	23-02	**Capital Project Title**	Dinner Bay washrooms	**Capital Project Description**	Upgrade washroom facilities; flush valves
Project Rationale	The washroom facilities need to be upgraded with new fixtures and valves (9@$300)				

Project Number	23-06	**Capital Project Title**	Vulture Ridge Summit	**Capital Project Description**	Safety and landscaping improvement at Vulture Ridge Summit
Project Rationale					

Service: **1.475** **Mayne Island Community Parks**

Project Number	25-05	**Capital Project Title**	Miners Bay bike rack	**Capital Project Description**	Install additional bike rack
Project Rationale					

Project Number	25-01	**Capital Project Title**	Dinner Bay well pumps	**Capital Project Description**	Replace two well pumps
Project Rationale	The existing pump house is old and needs to be rebuilt to ensure adequate insulation and protection of the pumps for the well.				

Project Number	25-02	**Capital Project Title**	Kippen Road staircase	**Capital Project Description**	Replace heavy wooden staircase with lighter metal staircase
Project Rationale	The heavy wooden staircase is very difficult to raise and lower every year and a safety hazard for volunteers. It should be replaced with a lighter metal staircase to reduce risk of injury.				

Project Number	25-06	**Capital Project Title**	Miners Bay art installation	**Capital Project Description**	Install log art structure
Project Rationale					

Service: 1.475 Mayne Island Community Parks

Project Number	25-07	**Capital Project Title**	Adachi Pavilion roof	**Capital Project Description**	Replace Adachi Pavilion roof
Project Rationale					

Project Number	26-01	**Capital Project Title**	Adachi Pavilion kitchen	**Capital Project Description**	Replace fridges and stove
Project Rationale					

Project Number	26-02	**Capital Project Title**	Sandy Hook Park fencing	**Capital Project Description**	Install deer proof fencing to recover native plants
Project Rationale					

Project Number	26-03	**Capital Project Title**	Henderson Hill signage	**Capital Project Description**	Replace and update sign/interpretive nature trail
Project Rationale					

Service:	1.475	Mayne Island Community Parks

Project Number	26-04	Capital Project Title	Picnic Tables	Capital Project Description	Replace two picnic tables
Project Rationale					

Reserve Schedule

Reserve Fund: 1.475 Mayne Comm. Parks & Rec - Capital Reserve Fund - Bylaw 2866

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1061	Estimated	Budget				
Fund Centre:	101611	2026	2027	2028	2029	2030	2031
Beginning Balance		202,095	227,799	176,609	191,819	212,429	233,449
Transfer from Ops Budget		19,400	19,810	20,210	20,610	21,020	21,440
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(71,000)	(5,000)	-	-	-
Interest Income*		6,304					
Ending Balance $		**227,799**	**176,609**	**191,819**	**212,429**	**233,449**	**254,889**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Mayne Island Community Parks Donations

EAC Review

SEPTEMBER 2026

1.476 - Mayne Island Community Parks Donations	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										
Japanese Garden	39,916	16,164	10,850	-	24,608	35,458	11,060	11,280	11,500	11,720
Dinner Bay	450	450	460	-	-	460	470	480	490	500
Putting Green	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	**40,366**	**16,614**	**11,310**	**-**	**24,608**	**35,918**	**11,530**	**11,760**	**11,990**	**12,220**
*Percentage Increase over prior year			-72.0%		61.0%	-11.0%	-67.9%	2.0%	2.0%	1.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	24,608	-	-	(24,608)	(24,608)	-	-	-	-
Balance c/fwd from 2025 to 2026	(29,286)	(29,286)	-	-	-	-	-	-	-	-
Donations & Fees	(10,960)	(10,960)	(11,190)	-	-	(11,190)	(11,410)	(11,640)	(11,870)	(12,100)
Other Income	(120)	(976)	(120)	-	-	(120)	(120)	(120)	(120)	(120)
TOTAL REVENUE	**(40,366)**	**(16,614)**	**(11,310)**	**-**	**(24,608)**	**(35,918)**	**(11,530)**	**(11,760)**	**(11,990)**	**(12,220)**
REQUISITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Mayne Island Community Rec.

EAC Review

SEPTEMBER 2026

Service: 1.478 Mayne Island Community Recreation **Committee: Mayne Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Mayne Island.
Establishment Bylaw 4153, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Mayne Island.

PARTICIPATION:

Mayne Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $46,532 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4153 - Sept 13, 2017)

COMMISSION:

Mayne Island Parks and Recreation Commission (Bylaw No. 3488, November 14, 2007)

FUNDING:

Requisition

1.478 - Mayne Island Community Rec.	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										
Recreation Programs	34,846	31,000	28,614	-	4,512	33,126	29,191	29,770	30,367	30,984
Special Events	3,170	3,170	3,240	-	-	3,240	3,300	3,370	3,440	3,510
Allocations	2,303	2,303	4,521	-	-	4,521	4,615	4,707	4,801	4,897
Other Operating Expenses	5,200	4,700	5,340	-	-	5,340	5,445	5,550	5,655	5,760
TOTAL OPERATING COSTS	**45,519**	**41,173**	**41,715**	**-**	**4,512**	**46,227**	**42,551**	**43,397**	**44,263**	**45,151**
*Percentage Increase over prior year			-8.4%		9.9%	1.6%	-8.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	4,512	-	-	(4,512)	(4,512)	-	-	-	-
Balance c/fwd from 2025 to 2026	(6,859)	(6,859)	-	-	-	-	-	-	-	-
Revenue - Other	(30)	(200)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Grants in Lieu of Taxes	(30)	(26)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
TOTAL REVENUE	**(6,919)**	**(2,573)**	**(60)**	**-**	**(4,512)**	**(4,572)**	**(60)**	**(60)**	**(60)**	**(60)**
REQUISITION	**(38,600)**	**(38,600)**	**(41,655)**	**-**	**-**	**(41,655)**	**(42,491)**	**(43,337)**	**(44,203)**	**(45,091)**
*Percentage increase over prior year Requisition			7.9%			7.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Pender Island Community Parks

EAC Review

SEPTEMBER 2026

Service: 1.485 Pender Island Community Parks **Committee: Pender Islands Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Pender Island.
Establishment Bylaw 4158, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Pender Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds a disc park and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $135,874 or $0.015 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4158 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.485 - Pender Island Community Parks	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										
Contract for Services	62,000	62,000	63,300	-	-	63,300	64,570	65,860	67,180	68,520
Supplies	19,225	19,225	19,630	-	-	19,630	20,020	20,410	20,810	21,220
Repairs, Maintenance, & Improvements	46,000	46,000	46,970	-	-	46,970	47,910	48,870	49,850	50,850
Allocations	10,701	10,701	20,549	-	-	20,549	20,969	21,387	21,811	22,242
Other Operating Expenses	28,380	28,380	28,530	-	-	28,530	29,126	29,723	30,333	30,965
TOTAL OPERATING COSTS	**166,306**	**166,306**	**178,979**	**-**	**-**	**178,979**	**182,595**	**186,250**	**189,984**	**193,797**
*Percentage Increase over prior year			7.6%			7.6%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	30,000	30,000	30,630	-	-	30,630	31,240	31,860	32,500	33,150
TOTAL CAPITAL / RESERVE	**30,000**	**30,000**	**30,630**	**-**	**-**	**30,630**	**31,240**	**31,860**	**32,500**	**33,150**
TOTAL COSTS	**196,306**	**196,306**	**209,609**	**-**	**-**	**209,609**	**213,835**	**218,110**	**222,484**	**226,947**
*Percentage Increase over prior year			6.8%			6.8%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(1,660)	(1,660)	(1,690)	-	-	(1,690)	(1,720)	(1,750)	(1,790)	(1,830)
Revenue - Other	(730)	(730)	(740)	-	-	(740)	(750)	(760)	(770)	(780)
TOTAL REVENUE	**(2,390)**	**(2,390)**	**(2,430)**	**-**	**-**	**(2,430)**	**(2,470)**	**(2,510)**	**(2,560)**	**(2,610)**
REQUISITION	**(193,916)**	**(193,916)**	**(207,179)**	**-**	**-**	**(207,179)**	**(211,365)**	**(215,600)**	**(219,924)**	**(224,337)**
*Percentage increase over prior year Requisition			6.8%			6.8%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.485 Pender Island Community Parks	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		$1,000,000	$1,000,000	$0	$0	$0	$0	$1,000,000
Engineered Structures		$394,082	$439,082	$80,000	$5,000	$25,000	$0	$549,082
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$1,394,082	**$1,439,082**	**$80,000**	**$5,000**	**$25,000**	**$0**	**$1,549,082**
SOURCE OF FUNDS								
Capital Funds on Hand		$34,982	$34,982	$0	$0	$0	$0	$34,982
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)		$65,000	$65,000	$0	$0	$0	$0	$65,000
Donations / Third Party Funding		$885,000	$885,000	$0	$0	$0	$0	$885,000
Reserve Fund		$409,100	$454,100	$80,000	$5,000	$25,000	$0	$564,100
		$1,394,082	**$1,439,082**	**$80,000**	**$5,000**	**$25,000**	**$0**	**$1,549,082**

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 #: 1.485

Service Name: Pender Island Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements	$ 79,480	S	Res	$ 10,000	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
22-01	Renewal	Shingle Bay Improvements	Shingle Bay Improvements		S	Cap	$ 12,113	$ 12,113	$ -	$ -	$ -	$ -	$ 12,113
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion	$ 125,000	S	Cap	$ 12,751	$ 12,751	$ -	$ -	$ -	$ -	$ 12,751
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion		S	Res	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion		S	Other	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
22-03	Replacement	Thieves Bay Improvements	Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion		S	Grant	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end and east end of Magic Lake	$ 39,100	S	Cap	$ 8,334	$ 8,334	$ -	$ -	$ -	$ -	$ 8,334
23-01	Renewal	Magic Lake Park Upgrades	Dock at west end and east end of Magic Lake		S	Res	$ 14,100	$ 14,100	$ -	$ -	$ -	$ -	$ 14,100
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes	$ 25,000	S	Res	$ 5,000	$ 10,000	$ 5,000	$ 5,000	$ -	$ -	$ 20,000
24-02	Renewal	Disc Park Improvements	Improve visibility of tee boxes		S	Cap	$ 1,784	$ 1,784	$ -	$ -	$ -	$ -	$ 1,784
25-02	New	Dog Park	Site development, fencing	$ 75,000	S	Res	$ 25,000	$ 50,000	$ 25,000	$ -	$ -	$ -	$ 75,000
26-01	New	Land Acquisition	11.7 ha. property adjacent to our Community Hall	$ 1,000,000	L	Res	$ 250,000	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
26-01	New	Land Acquisition	11.7 ha. property adjacent to our Community Hall		L	Other	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
26-02	New	Bouldering Wall	Bouldering Wall	$ 130,000	S	Res	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-02	New	Bouldering Wall	Bouldering Wall		S	Other	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
26-03	New	Ball Park Improvements	Batting cage, pump track extension and trail work	$ 50,000	S	Grant	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
26-03	New	Ball Park Improvements	Batting cage, pump track extension and trail work		S	Other	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
26-04	New	Trail Development	Connector trail from fire hall to disc golf parking	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
26-05	New	Trail Development	Connector trail through ball park	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-06	New	Thieves Bay Beach Accessibility	Thieves Bay Beach Accessibility	$ 50,000	S	Res	$ -	$ -	$ 25,000	$ -	$ 25,000	$ -	$ 50,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 1,598,580**				**$ 1,439,082**	**$ 80,000**	**$ 5,000**	**$ 25,000**	**$ -**	**$ 1,549,082**

Service: **1.485** **Pender Island Community Parks**

Project Number	22-01	**Capital Project Title**	Shingle Bay Improvements	**Capital Project Description**	Shingle Bay Improvements
Project Rationale	Repair or replace the outhouse (P1.1); D&E and approvals (P1.2); Resurface Shingle Bay for improved drainage and restore creek, native plantings (P1.3); Install playground equipment and picnic benches (P1.4); Install adult exercise equipment (P1.5).				

Project Number	22-03	**Capital Project Title**	Thieves Bay Improvements	**Capital Project Description**	Improve outhouses, picnic table shelter and walking trails, memorial garden; pavillion
Project Rationale	Renew toilet facility (P2.1); D&E and permitting for the shelter (P2.2); Picnic Table Shelter (P2.3); developing a walking trail (P2.4); Native Species Replanting (P2.5).				

Project Number	23-01	**Capital Project Title**	Magic Lake Park Upgrades	**Capital Project Description**	Dock at west end and east end of Magic Lake
Project Rationale	Resurface and repair structures ; Resurface and install irrigation for soccer field, part of a much larger budget project;				

Project Number	24-02	**Capital Project Title**	Disc Park Improvements	**Capital Project Description**	Improve visibility of tee boxes
Project Rationale					

Service: 1.485 Pender Island Community Parks

Project Number	25-02	**Capital Project Title**	Dog Park	**Capital Project Description**	Site development, fencing
Project Rationale					

Project Number	26-01	**Capital Project Title**	Land Acquisition	**Capital Project Description**	11.7 ha. property adjacent to our Community Hall
Project Rationale					

Project Number	26-02	**Capital Project Title**	Bouldering Wall	**Capital Project Description**	Bouldering Wall
Project Rationale					

Project Number	26-03	**Capital Project Title**	Ball Park Improvements	**Capital Project Description**	Batting cage, pump track extension and trail work
Project Rationale					

Service: 1.485 Pender Island Community Parks

Project Number	26-04	**Capital Project Title**	Trail Development	**Capital Project Description**	Connector trail from fire hall to disc golf parking
Project Rationale					

Project Number	26-05	**Capital Project Title**	Trail Development	**Capital Project Description**	Connector trail through ball park
Project Rationale					

Project Number	26-06	**Capital Project Title**	Thieves Bay Beach Accessibility	**Capital Project Description**	Thieves Bay Beach Accessibility
Project Rationale					

Pender Island Community Parks
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	252,610	79,140	30,380	57,240	64,740	97,890
Land Reserve Fund	280,367	30,367	30,367	30,367	30,367	30,367
Total	**532,977**	**109,507**	**60,747**	**87,607**	**95,107**	**128,257**

Reserve Schedule

Reserve Fund: 1.485 PenderParks - Capital Reserve Fund - Bylaw 2236

- Capital Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2236.
- These reserves can only be used to fund capital expenditure.
- Surplus money from the operation of parks, recreational and related community programs and facilities

Reserve Cash Flow

Fund: 1038	Estimated	Budget				
Fund Centre: 101382	2026	2027	2028	2029	2030	2031
Beginning Balance	215,698	252,610	79,140	30,380	57,240	64,740
Transfer from Ops Budget	30,000	30,630	31,240	31,860	32,500	33,150
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(204,100)	(80,000)	(5,000)	(25,000)	-
Interest Income*	6,912					
Ending Balance $	**252,610**	**79,140**	**30,380**	**57,240**	**64,740**	**97,890**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.485 Pender Parks - Land Reserve Fund - Bylaw 2399

- Land Reserve Fund for Pender Island Parks was established in 1994 under Bylaw No. 2399.
- The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund: 1019	Estimated	Budget				
Fund Centre: 101362	2026	2027	2028	2029	2030	2031
Beginning Balance	271,663	280,367	30,367	30,367	30,367	30,367
Transfer from Ops Budget	-	-	-	-	-	-
Transfer from Cap Fund	-					
Sale of Land	-					
Transfer to Cap Fund	-	(250,000)	-	-	-	-
Interest Income*	8,704					
Ending Balance $	**280,367**	**30,367**	**30,367**	**30,367**	**30,367**	**30,367**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Pender Island Community Rec

EAC Review

SEPTEMBER 2026

Service: 1.488 Pender Island Community Rec	Committee: Pender Islands Parks & Recreation

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Pender Island.
Establishment Bylaw 4155, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Pender Island.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $71,560 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4155 - Sept 13, 2017)

COMMISSION:

Pender Islands Parks and Recreation Commission (Bylaw No. 3561, September 10, 2008)

FUNDING:

Requisition

1.488 - Pender Island Community Rec	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										
Recreation Programs	75,804	75,804	76,115	-	-	76,115	77,633	79,184	80,762	82,368
Allocations	3,785	3,785	7,917	-	-	7,917	8,080	8,241	8,406	8,574
Other Operating Expenses	110	110	190	-	-	190	198	206	215	224
TOTAL OPERATING COSTS	**79,699**	**79,699**	**84,222**	**-**	**-**	**84,222**	**85,911**	**87,631**	**89,383**	**91,166**
*Percentage Increase over prior year			5.7%			5.7%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(1,066)	(1,066)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(665)	(665)	(680)	-	-	(680)	(690)	(700)	(710)	(720)
Revenue - Other	(260)	(260)	(270)	-	-	(270)	(280)	(290)	(300)	(310)
TOTAL REVENUE	**(1,991)**	**(1,991)**	**(950)**	**-**	**-**	**(950)**	**(970)**	**(990)**	**(1,010)**	**(1,030)**
REQUISITION	**(77,708)**	**(77,708)**	**(83,272)**	**-**	**-**	**(83,272)**	**(84,941)**	**(86,641)**	**(88,373)**	**(90,136)**
*Percentage increase over prior year Requisition			7.2%			7.2%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Galiano Island Community Parks

EAC Review

SEPTEMBER 2026

Service: 1.495 Galiano Community Parks **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community parks on Galiano Island.
Establishment Bylaw 4156, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community parks for Galiano Island. The services provide for ocean beach/foreshore access, trails, right-of-ways, easements, playgrounds and sports fields.

PARTICIPATION:

Pender Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $79,033 or $0.15 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4156 - September 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.495 - Galiano Island Community Parks	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Repairs, Maintenance, & Improvements	76,890	76,890	78,510	-	-	78,510	80,080	81,690	83,320	84,980
Allocations	7,816	7,816	16,301	-	-	16,301	16,636	16,969	17,308	17,653
Contingency	4,470	4,470	4,560	-	-	4,560	4,650	4,740	4,830	4,930
Other Operating Expenses	29,270	29,270	16,190	-	-	16,190	16,617	17,052	17,506	17,980
Active Pass Property-Total Expenditure	39,650	39,650	40,480	-	-	40,480	41,290	42,120	42,970	43,830
TOTAL OPERATING COSTS	**158,096**	**158,096**	**156,041**	**-**	**-**	**156,041**	**159,273**	**162,571**	**165,934**	**169,373**
*Percentage Increase over prior year			-1.3%			-1.3%	2.1%	2.1%	2.1%	2.1%
CAPITAL / RESERVE										
Transfer to Capital Reserve Fund	10,000	10,000	10,210	-	-	10,210	10,410	10,620	10,830	11,050
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	2,100	2,100	2,140	-	-	2,140	2,180	2,220	2,260	2,310
TOTAL CAPITAL / RESERVE	**12,100**	**12,100**	**12,350**	**-**	**-**	**12,350**	**12,590**	**12,840**	**13,090**	**13,360**
TOTAL COSTS	**170,196**	**170,196**	**168,391**	**-**	**-**	**168,391**	**171,863**	**175,411**	**179,024**	**182,733**
*Percentage Increase over prior year			-1.1%			-1.1%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(13,500)	(13,500)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(90)	(90)	(90)	-	-	(90)	(90)	(90)	(90)	(90)
Revenue - Other	(50)	(50)	(50)	-	-	(50)	(50)	(50)	(50)	(50)
Active Pass Property-Revenue Stream	(39,650)	(39,650)	(40,480)	-	-	(40,480)	(41,290)	(42,120)	(42,970)	(43,830)
TOTAL REVENUE	**(53,290)**	**(53,290)**	**(40,620)**	**-**	**-**	**(40,620)**	**(41,430)**	**(42,260)**	**(43,110)**	**(43,970)**
REQUISITION	**(116,906)**	**(116,906)**	**(127,771)**	**-**	**-**	**(127,771)**	**(130,433)**	**(133,151)**	**(135,914)**	**(138,763)**
*Percentage increase over prior year Requisition			9.3%			9.3%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.495 Galiano Community Parks	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$7,000	$9,000	$2,000	$2,000	$2,000	$0	$15,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$146,013	$198,513	$3,000	$3,000	$3,000	$0	$207,513
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$153,013	**$207,513**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$222,513**
SOURCE OF FUNDS								
Capital Funds on Hand		$49,513	$49,513	$0	$0	$0	$0	$49,513
Debenture Debt (New Debt Only)		$0	$0	$0	$0	$0	$0	$0
Equipment Replacement Fund		$2,000	$4,000	$2,000	$2,000	$2,000	$0	$10,000
Grants (Federal, Provincial)		$10,000	$20,000	$0	$0	$0	$0	$20,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$91,500	$134,000	$3,000	$3,000	$3,000	$0	$143,000
		$153,013	**$207,513**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$222,513**

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 #: 1.495

Service Name: Galiano Community Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
19-02	Study	Study Bay Trail Extension	Study to Assess feasibility and cost to extend trail to BC Ferries	$ 20,000	S	Res	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
19-02	Study	Study Bay Trail Extension	Study to Assess feasibility and cost to extend trail to BC Ferries		S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program	$ 27,839	S	Res	$ 3,000	$ 6,000	$ 3,000	$ 3,000	$ 3,000	$ -	$ 15,000
19-03	Renewal	Galiano Island Park Upgrades	Asset Management-Inventory Study/Replacement Program		S	Cap	$ 9,678	$ 9,678	$ -	$ -	$ -	$ -	$ 9,678
21-03	Renewal	Galiano Island Park Upgrades	Zuker-Georgeson Shore Access Restoration- Remove Invasives and Restore	$ 33,275	S	Cap	$ 14,835	$ 14,835	$ -	$ -	$ -	$ -	$ 14,835
21-05	Study	Galiano Island Park Upgrades	Engineering for Mobility Impaired Beach Accesses	$ 10,000	S	Grant	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
23-01	Replacement	GIPRC Equipment and Tools Purchase	Equipment and Tools Purchase	$ 14,000	E	ERF	$ 2,000	$ 4,000	$ 2,000	$ 2,000	$ 2,000	$ -	$ 10,000
25-03	Renewal	Zuker trail improvement	Improve trail for safety	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-04	Renewal	Scorpion Beach Access Improvement	Scorpion Beach Access Improvement. Degradting staircase to be improved	$ 8,000	S	Cap	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
25-05	Renewal	Cayzer Beach Access Improvements	Cayzer beach access safety improvements. Footpath improvements to avoid furhter degradation	$ 7,000	S	Cap	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
26-01	New	Multisport Development	Collaboration, planning & development of multisport court	$ 30,000	S	Res	$ 20,000	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
26-02	Study	Trail Mapping Coordination	Development of coordinated island trail mapping	$ 7,000	S	Res	$ 5,000.00	$ 7,000	$ -	$ -	$ -	$ -	$ 7,000
26-03	Renewal	Sturdies Bay Trail	Improvements to the existing Sturdies Bay trail	$ 6,000	S	Res	$ 6,000.00	$ 6,000	$ -	$ -	$ -	$ -	$ 6,000
26-04	Renewal	BK Irrigation upgrade	Automation of garden irrigation - Betty Kennedy property	$ 10,000	S	Res	$ 10,000.00	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
26-05	Renewal	BK water tank upgrade	New potable water tank for rental house - Betty Kennedy property	$ 5,000	E	Res	$ 5,000.00	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
26-06	New	BK walking trail	Construction of public walking trail in Betty Kennedy property	$ 25,000	S	Res	$ 12,500.00	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
27-01	New	BK garden fencing	Construction of deer proof fence to protect garden - Betty Kennedy property	$ 8,000	S	Res	$ -	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
27-02	New	BK clifftop safety barrier	Construction of safety barrier along Active Pass clifftop - Betty Kennedy property	$ 4,000	S	Res	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
27-03	New	BK viewing bench	Installation of public viewing bench in Betty Kennedy property	$ 3,000	S	Res	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
26-07	Renewal	Sturdies Bay Trail School	School-side improvements to Sturdies Bay Trail	$ 10,000	S	Grant	$ 10,000.00	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
													$ -
													$ -
													$ -
			Grand Total	**$ 248,114**				**$ 207,513**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ -**	**$ 222,513**

Service:	1.495	Galiano Community Parks

Project Number	19-02	**Capital Project Title**	Study Bay Trail Extension	**Capital Project Description**	Study to Assess feasibility and cost to extend trail to BC Ferries

Project Rationale This trail is the most heavily used by Galiano residents/pedestrians, as it parallels a very busy narrow road to the main centre of shopping and commerce on the island as well as leading almost to the BC Ferries terminal, the busiest spot on the island. Improvements were made to the trail in 2019. An engineering study needs to be done to determine the cost and feasibility of extending the trail further, right up to the BC Ferries terminal at Sturdies Bay.

Project Number	19-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Asset Management-Inventory Study/Replacement Program

Project Rationale Timely replacement of worn assets.

Project Number	21-03	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Zuker-Georgeson Shore Access Restoration-Remove Invasives and Restore

Project Rationale This is a very popular shore access to Active pass near Mount Galiano Park trail head is overrun with invasive species Spurge Laurel and Broom which is spreading uncontained. It is proposed to remove the invasive species and replant with suitable local species.

Project Number	21-05	**Capital Project Title**	Galiano Island Park Upgrades	**Capital Project Description**	Engineering for Mobility Impaired Beach Accesses

Project Rationale A study will be carried out in 2023 to define/engineer two more beach access improvement projects for the mobility impaired.

Service: 1.495 Galiano Community Parks

Project Number	23-01	**Capital Project Title**	GIPRC Equipment and Tools Purchase	**Capital Project Description**	Equipment and Tools Purchase
Project Rationale					

Project Number	25-03	**Capital Project Title**	Zuker trail improvement	**Capital Project Description**	Improve trail for safety
Project Rationale					

Project Number	25-04	**Capital Project Title**	Scorpion Beach Access Improvement	**Capital Project Description**	Scorpion Beach Access Improvement. Degradting staircase to be improved
Project Rationale					

Project Number	25-05	**Capital Project Title**	Cayzer Beach Access Improvements	**Capital Project Description**	Cayzer beach access safety improvements. Footpath improvements to avoid furhter degradation
Project Rationale					

Service:	1.495	Galiano Community Parks

Project Number	26-01	**Capital Project Title**	Multisport Development	**Capital Project Description**	Collaboration, planning & development of multisport court
Project Rationale					

Project Number	26-02	**Capital Project Title**	Trail Mapping Coordination	**Capital Project Description**	Development of coordinated island trail mapping
Project Rationale					

Project Number	26-03	**Capital Project Title**	Sturdies Bay Trail	**Capital Project Description**	Improvements to the existing Sturdies Bay trail
Project Rationale					

Project Number	26-04	**Capital Project Title**	BK Irrigation upgrade	**Capital Project Description**	Automation of garden irrigation - Betty Kennedy property
Project Rationale					

Service: 1.495 Galiano Community Parks

Project Number	26-05	**Capital Project Title**	BK water tank upgrade	**Capital Project Description**	New potable water tank for rental house - Betty Kennedy property
Project Rationale					

Project Number	26-06	**Capital Project Title**	BK walking trail	**Capital Project Description**	Construction of public walking trail in Betty Kennedy property
Project Rationale					

Project Number	27-01	**Capital Project Title**	BK garden fencing	**Capital Project Description**	Construction of deer proof fence to protect garden - Betty Kennedy property
Project Rationale					

Project Number	27-02	**Capital Project Title**	BK clifftop safety barrier	**Capital Project Description**	Construction of safety barrier along Active Pass clifftop - Betty Kennedy property
Project Rationale					

Service:	1.495	Galiano Community Parks

Project Number	27-03	**Capital Project Title**	BK viewing bench	**Capital Project Description**	Installation of public viewing bench in Betty Kennedy property
Project Rationale					

Galiano Island Community Parks
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Capital Reserve Fund	91,619	22,829	30,239	37,859	45,689	56,739
Equipment Replacement Fund	6,569	4,709	4,889	5,109	5,369	7,679
Land Reserve Fund	80,719	80,719	80,719	80,719	80,719	80,719
Operating Reserve Fund-Active Pass	255,705	188,915	176,885	164,615	152,095	139,325
Total	**434,612**	**297,172**	**292,732**	**288,302**	**283,872**	**284,462**

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Capital Reserve Fund - Bylaw 2851

Surplus money from the operation of parks, recreational and related community programs and facilities may be paid from time to time into this reserve fund.

Reserve Cash Flow

Fund:	1058	Estimated	Budget				
Fund Centre:	101604	2026	2027	2028	2029	2030	2031
Beginning Balance		79,087	91,619	22,829	30,239	37,859	45,689
Transfer from Ops Budget		10,000	10,210	10,410	10,620	10,830	11,050
Transfer from Cap Fund		-					
Transfer from Active Pass Drive Property ORF		-	55,000	-	-	-	-
Transfer to Cap Fund		-	(134,000)	(3,000)	(3,000)	(3,000)	-
Interest Income*		2,532					
Ending Balance $		**91,619**	**22,829**	**30,239**	**37,859**	**45,689**	**56,739**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Land Reserve Fund

The monies in the reserve fund and interest earned on it, shall be expended only for the purchase of park land.

Reserve Cash Flow

Fund:	1101	Estimated	Budget				
Fund Centre:	102335	2026	2027	2028	2029	2030	2031
Beginning Balance		78,211	80,719	80,719	80,719	80,719	80,719
Cash in Lieu		-	-	-	-	-	-
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		2,508					
Ending Balance $		**80,719**	**80,719**	**80,719**	**80,719**	**80,719**	**80,719**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Equipment Replacement Fund

GALIANOPRK.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102267	2026	2027	2028	2029	2030	2031
Beginning Balance		4,469	6,569	4,709	4,889	5,109	5,369
Transfer from Ops Budget		2,100	2,140	2,180	2,220	2,260	2,310
Planned Expenditure		-	(4,000)	(2,000)	(2,000)	(2,000)	-
Interest Income*		-					
Ending Balance $		**6,569**	**4,709**	**4,889**	**5,109**	**5,369**	**7,679**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.495 Galiano Island Community Parks - Operating Reserve Fund - Active Pass Drive Property

Active Pass Drive
Betty Kennedy Trust
Bylaw No. 4584

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	105560	2026	2027	2028	2029	2030	2031
Beginning Balance		258,959	255,705	188,915	176,885	164,615	152,095
Donations		-	-	-	-	-	-
Transfer from CRF		-	-	-	-	-	-
Transfer from Ops Budget		-					
Transfer to Ops Budget		(11,550)	(11,790)	(12,030)	(12,270)	(12,520)	(12,770)
Transfer to CRF		-	(55,000)	-	-	-	-
Interest Income*		8,296					
Ending Balance $		**255,705**	**188,915**	**176,885**	**164,615**	**152,095**	**139,325**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Galiano Community Recreation

EAC Review

SEPTEMBER 2026

Service: 1.498 Galiano Community Recreation **Committee: Galiano Island Parks & Recreation**

DEFINITION:

A service for the function of acquiring, operating and maintaining community recreation services on Galiano Island.
Establishment Bylaw 4152, September 13, 2017

SERVICE DESCRIPTION:

This is a service for the provision of community recreation programs on Galiano Island.

PARTICIPATION:

Galiano Island - A defined area in the Southern Gulf Islands Electoral Area

MAXIMUM LEVY:

Greater of $41,624 or $0.079 / $1,000 on actual assessed value of land and improvements.
(Bylaw 4152 - Sept 13, 2017)

COMMISSION:

Galiano Island Parks and Recreation Commission (Bylaw No. 3486, November 14, 2007)

FUNDING:

Requisition

1.498 - Galiano Community Recreation	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										
Recreation Programs	45,666	45,666	46,539	-	-	46,539	47,463	48,408	49,371	50,353
Allocations	2,397	2,397	4,849	-	-	4,849	4,949	5,048	5,149	5,252
Other Operating Expenses	760	760	830	-	-	830	855	880	906	932
TOTAL OPERATING COSTS	**48,823**	**48,823**	**52,218**	**-**	**-**	**52,218**	**53,267**	**54,336**	**55,426**	**56,537**
*Percentage Increase over prior year			7.0%			7.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Balance c/fwd from 2025 to 2026	(33)	(33)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(30)	(30)	(30)	-	-	(30)	(30)	(30)	(30)	(30)
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**(63)**	**(63)**	**(30)**	**-**	**-**	**(30)**	**(30)**	**(30)**	**(30)**	**(30)**
REQUISITION	**(48,760)**	**(48,760)**	**(52,188)**	**-**	**-**	**(52,188)**	**(53,237)**	**(54,306)**	**(55,396)**	**(56,507)**
*Percentage increase over prior year Requisition			7.0%			7.0%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Storm Water Quality Management (SGI)

EAC Review

SEPTEMBER 2026

Service: 1.533 SGI Stormwater Quality Management **Committee: Electoral Areas**

DEFINITION:

To provide for the control of pollution in stormwater runoff from land. In Bylaw No. 2452 (adopted February, 1997 for the EA of Southern Gulf Islands) "stormwater runoff" includes seepage, overland flow and stormwater runoff within ditches, streams, rivers, ponds, lakes and other watercourses. Amended by Bylaw No. 4472 in March 2022.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Southern Gulf Islands Electoral Area to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

The Electoral Area of the Southern Gulf Islands.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

1.533 - Storm Water Quality Management (SGI)	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										
Contract for Services & Consulting	4,812	4,812	4,103	-	-	4,103	3,853	3,589	3,313	3,020
Allocations	38,667	38,667	40,299	-	-	40,299	41,467	42,667	43,900	45,169
Other Operating Expenses	110	110	150	-	-	150	155	160	165	170
TOTAL OPERATING COSTS	**43,589**	**43,589**	**44,552**	**-**	**-**	**44,552**	**45,475**	**46,416**	**47,378**	**48,359**
*Percentage Increase over prior year			2.2%			2.2%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(416)	(416)	(416)	-	-	(416)	(416)	(416)	(416)	(416)
Other Revenue	(160)	(160)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	**(576)**	**(576)**	**(576)**	**-**	**-**	**(576)**	**(576)**	**(576)**	**(576)**	**(576)**
REQUISITION	**(43,013)**	**(43,013)**	**(43,976)**	**-**	**-**	**(43,976)**	**(44,899)**	**(45,840)**	**(46,802)**	**(47,783)**
*Percentage increase over prior year Requisition			2.2%			2.2%	2.1%	2.1%	2.1%	2.1%

Reserve Schedule

Reserve Fund: Storm Water Quality Management (SGI) - Operating Reserve Fund

This service operates on a two-year work cycle with reporting and data analysis every second year. Reserve is also held for special projects (such as spills) and contaminant investigations.

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105530	2026	2027	2028	2029	2030	2031
Beginning Balance	39,508	40,776	40,776	40,776	40,776	40,776
Transfer from Ops Budget	-	-	-	-	-	-
Transfer to Ops Budget	-	-	-	-	-	-
Interest Income*	1,268					
Ending Balance $	**40,776**	**40,776**	**40,776**	**40,776**	**40,776**	**40,776**

Assumptions/Background:

*Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

SGI Emergency Comm. - CREST

EAC Review

SEPTEMBER 2026

Service: 1.923 SGI Emergency Comm. - CREST	Committee: Planning and Protective Services

923 SGI EMERGENCY COMMUNICATIONS CREST

A service established for emergency communications, including contributions towards the cost of an emergency communications service operated by another person or organization (Bylaw No. 2891, adopted July 17, 2001). Amended by Bylaw No. 3407 (adopted February, 2007).

PARTICIPATION:

The Electoral Area of Southern Gulf Islands.

MAXIMUM LEVY:

None stated.

FUNDING:

Requisition

1.923 - SGI Emergency Comm. - CREST	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
			2027							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Payments to CREST	192,058	192,058	194,861	-	-	194,861	198,760	202,740	206,790	210,930
Allocations	3,831	3,831	3,935	-	-	3,935	4,018	4,098	4,180	4,264
Other Operating Expenses	860	492	880	-	-	880	900	920	940	960
TOTAL COSTS	**196,749**	**196,381**	**199,676**	**-**	**-**	**199,676**	**203,678**	**207,758**	**211,910**	**216,154**
*Percentage Increase over prior year			1.5%			1.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	375	(375)	-	-	(375)	-	-	-	-
Balance c/fwd from 2025 to 2026	(583)	(583)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,910)	(1,917)	(1,950)	-	-	(1,950)	(1,990)	(2,030)	(2,070)	(2,110)
Other Income	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(2,593)**	**(2,225)**	**(2,425)**	**-**	**-**	**(2,425)**	**(2,090)**	**(2,130)**	**(2,170)**	**(2,210)**
REQUISITION	**(194,156)**	**(194,156)**	**(197,251)**	**-**	**-**	**(197,251)**	**(201,588)**	**(205,628)**	**(209,740)**	**(213,944)**
*Percentage increase over prior year Requisition			1.6%			1.6%	2.2%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2027 Budget

Magic Lake Water

EAC Review

SEPTEMBER 2026

Service: **2.630 Magic Lake Estates Water** **Committee: Electoral Areas**

DEFINITION:

LSA -1 To provide and operate water supply and distribution facilities for the Magic Lake Estates Water System.
Specified Area on North Pender Island. Bylaw No. 1874 (June 11, 1991).

PARTICIPATION:

Local Service Area # 1 - D(764) LSA #9.

MAXIMUM LEVY:

Greater of $160,000 or $3.50 / $1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED:	LA Bylaw No. 3633 (Nov 2009).		$	2,560,000
BORROWED:	SI Bylaw 3677 (Feb 2010).	Matured in 2025	$	(723,000)
BORROWED:	SI Bylaw 3769 (Feb 2011).	Matures in 2026	$	(250,000)
BORROWED:	SI Bylaw 3850 (Aug 2012).	Matures in 2027	$	(559,500)
BORROWED:	SI Bylaw 3882 (Apr 2013).	Matures in 2028	$	(1,002,500)
BORROWED:	SI Bylaw 3910 (July 2013).	Matures in 2028	$	(25,000)
REMAINING AUTHORIZATION:			$	0

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments.

User Charge: Annual charge per single family equivalency unit connected to the system.
The consumption charge for water will be the total volume of water metered to the water service connections, measured in cubic meters at the following rate:

- Greater than 50 cubic metres - $0.50 / cubic metre
- Greater than 80 cubic metres - $1.50 / cubic metre

Parcel Tax: LSA-1 Annual charge only on properties capable of being connected to the system.

Turn on/Turn Off Fee: $0 during normal working hours; $25 outside of normal working hours

Connection Charges: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500

RESERVE FUND:

Magic Lake Estates - Water System Capital Reserve Fund. Bylaw No. 1498
Magic Lake Estates - Water System Operating Reserve Fund. Bylaw No. 4144

Change in Budget 2026 to 2027
Service: 2.630 Magic Lake Estate Water

	Total Expenditure	Comments
2026 Budget	**1,278,193**	
Changes:		
Standard Overhead Allocation	4,394	Increase in 2026 operating costs
Repairs & Maintenance (2026 one-time)	(40,000)	2026 One time cyclical maintenance - Frigate & Captains Tank cleaning & inspection; funded by ORF
Repairs & Maintenance (2027 one-time)	25,000	2027 One time cyclical maintenance - Water distribution system flushing program Ph1; funded by ORF
Repairs & Maintenance (ongoing)	28,000	Ongoing increase in R&M costs to response to emergency repairs (water mains and dam repairs)
Operations Labour Allocation	91,174	Additional labour charges for response to emergency repairs including dam repairs and communications failures
2025 Deficit carryover to 2026	(88,515)	
2026 Estimated Deficit carryover to 2027	27,498	Estimated deficit carryover to be included in 2027 expenditures
MFA Debt servicing cost	(15,458)	MFA debt issue LA3633-116 will be repaid in 2026
Reserve Transfers	27,150	Increase transfer to ORF by $18,750 and CRF by $8,400
Other Costs	9,944	
Total Changes	69,187	
2027 Budget	**1,347,380**	

Summary of % Expense Increase		
Net one-time R&M (2026 & 2027)	-1.2%	
Operations Labour Allocation	7.1%	
2025 deficit carryover to 2026	-6.9%	
2026 estimated deficit carryover to 2027	2.2%	
MFA Debt retiring	-1.2%	
Ongoing R&M costs	2.2%	
Reserve Transfers	2.1%	
Balance of increase	1.1%	
% expense increase from 2026:	***5.4%***	
% Requisition increase from 2026 (if applicable):	***7.0%***	*Requisition funding is 55.7% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $54,996 (4.3%) due to mainly higher operations labour charges and contract for services in response to emergency repairs. $27,498 of this variance will be balanced to Capital Reserve, which has an expected year end balance of $842,814, before this transfer. The remaining $27,498 will be carried over to be included in 2027 expenditures.

2.630 - Magic Lake Water	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	63,150	47,080	51,150	-	25,000	76,150	77,170	53,200	54,270	55,360
Allocations	80,269	67,452	89,802	-	-	89,802	91,661	93,516	95,413	97,361
Water Testing	22,782	16,910	24,266	-	-	24,266	24,959	25,671	26,402	27,153
Electricity	56,080	56,800	56,080	-	-	56,080	57,200	58,340	59,510	60,700
Supplies	71,800	67,770	71,800	-	-	71,800	73,240	74,700	76,200	77,720
Labour Charges	551,176	647,400	642,350	-	-	642,350	655,200	668,300	681,670	695,300
Other Operating Expenses	67,550	71,979	70,871	-	-	70,871	72,775	74,748	76,765	78,846
TOTAL OPERATING COSTS	**912,807**	**975,391**	**1,006,319**	**-**	**25,000**	**1,031,319**	**1,052,205**	**1,048,475**	**1,070,230**	**1,092,440**
*Percentage Increase over prior year			10.2%		2.7%	13.0%	2.0%	-0.4%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	61,250	61,250	80,000	-	-	80,000	90,000	100,000	100,000	100,000
Transfer to Capital Reserve Fund	48,910	21,412	57,310	-	-	57,310	136,390	195,095	184,590	173,850
Existing Debt										
MFA Debt Reserve Fund	850	850	650	-	-	650	420	-	-	-
MFA Debt Principal	98,613	98,613	85,193	-	-	85,193	55,158	-	-	-
MFA Debt Interest	67,248	67,248	65,410	-	-	65,410	23,787	-	-	-
Planned Debt										
MFA Debt Reserve Fund	-	-	-	-	-	-	9,250	24,000	10,000	-
MFA Debt Principal	-	-	-	-	-	-	-	23,591	84,800	110,304
MFA Debt Interest	-	-	-	-	-	-	22,663	104,125	187,425	211,925
TOTAL DEBT / RESERVES	**276,871**	**249,373**	**288,563**	**-**	**-**	**288,563**	**337,668**	**446,811**	**566,815**	**596,079**
TOTAL COSTS	**1,189,678**	**1,224,764**	**1,294,882**	**-**	**25,000**	**1,319,882**	**1,389,873**	**1,495,286**	**1,637,045**	**1,688,519**
*Percentage Increase over prior year			8.8%		2.1%	10.9%	5.3%	7.6%	9.5%	3.1%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(27,498)	27,498	-	-	27,498	-	-	-	-
Balance c/fwd from 2025 to 2026	88,515	88,515	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(40,000)	(40,000)	-	-	(25,000)	(25,000)	(25,000)	-	-	-
Sales - Water	(22,000)	(22,000)	(22,000)	-	-	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
User Charges	(502,960)	(502,960)	(538,170)	-	-	(538,170)	(548,930)	(559,910)	(571,110)	(582,530)
Lease Revenue	(8,100)	(8,100)	(8,100)	-	-	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
MFA Debt Surplus Fund	-	(5,000)	-	-	-	-	-	-	-	-
Other Revenue	(3,168)	(5,756)	(3,010)	-	-	(3,010)	(2,830)	(2,460)	(2,510)	(2,560)
TOTAL REVENUE	**(487,713)**	**(522,799)**	**(543,782)**	**-**	**(25,000)**	**(568,782)**	**(606,860)**	**(592,470)**	**(603,720)**	**(615,190)**
REQUISITION - PARCEL TAX	**(701,965)**	**(701,965)**	**(751,100)**	**-**	**-**	**(751,100)**	**(783,013)**	**(902,816)**	**(1,033,325)**	**(1,073,329)**
*Percentage increase over prior year										
Sales - Water			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fees			7.0%			7.0%	2.0%	2.0%	2.0%	2.0%
Requisition			7.0%			7.0%	4.2%	15.3%	14.5%	3.9%
Combined			**6.9%**			**6.9%**	**3.3%**	**9.7%**	**9.5%**	**3.2%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.630 Magic Lake Estates Water (Pender)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$60,000	$0	$0	$0	$0	$60,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$255,000	$585,000	$985,000	$2,525,000	$1,000,000	$0	$5,095,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$255,000	**$645,000**	**$985,000**	**$2,525,000**	**$1,000,000**	**$0**	**$5,155,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$113,000	$113,000	$0	$0	$0	$0	$113,000
Debenture Debt (New Debt Only)		$0	$0	$925,000	$2,400,000	$1,000,000	$0	$4,325,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$142,000	$532,000	$60,000	$125,000	$0	$0	$717,000
		$255,000	**$645,000**	**$985,000**	**$2,525,000**	**$1,000,000**	**$0**	**$5,155,000**

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 #: 2.630

Service Name: Magic Lake Estates Water (Pender)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
21-04	Renewal	Buck Lake Dam Repairs - Phase 1	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.	$ 202,000	S	Res	$ 22,000	$ 22,000	$ -	$ -	$ -	$ -	$ 22,000
21-04	Renewal	Buck Lake Dam Repairs - Phase 1			S	Cap	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 3,000
23-02	New	ISOPAC Permanent Handling & Storage	Study and design for permanent solution to reduce drum waste and operator handling.	$ 80,000	S	Cap	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
26-01	Renewal	Buck Lake Dam Repairs - Phase 2	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).	$ 405,000	S	Res	$ 100,000	$ 175,000	$ 60,000	$ 125,000	$ -	$ -	$ 360,000
26-02	Replacement	WTP Process Pipe Condition Assessment	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund).	$ 100,000	S	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
26-03	Study	Petition / Alternative Approval Process	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-01	Replacement	Water Main Replacement	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 2,000,000	S	Debt	$ -	$ -	$ 200,000	$ 800,000	$ 1,000,000	$ -	$ 2,000,000
27-02	Replacement	Captains Tank Replacement	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.	$ 2,200,000	S	Res	$ -	$ 100,000			$ -	$ -	$ 100,000
27-02	Replacement	Captains Tank Replacement	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.		S	Debt	$ -	$ -	$ 500,000	$ 1,600,000	$ -	$ -	$ 2,100,000
27-03	New	ISOPAC Permanent Handling & Storage	Installation work following study and successful loan authorization.	$ 225,000	S	Debt	$ -	$ -	$ 225,000	$ -	$ -	$ -	$ 225,000
27-04	New	Safety Improvements	Funding to support critical safety improvements, such as emergency eye wash and wash down locations.	$ 60,000	E	Res	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
27-05	Study	Asset Management Study	Budget for asset management assessment to support petition process.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-06	Replacement	Signal Hill & Privateers Rd Watermain Segment Replacement	Replacement of a watermain segment in the vicinity of Privateers Rd and Signal Hill Rd.	$ 55,000	S	Res	$ -	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
27-07	Renewal	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.	$ 80,000	S	Res	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
													$ -
			Grand Total	**$ 5,447,000**			**$ 255,000**	**$ 645,000**	**$ 985,000**	**$ 2,525,000**	**$ 1,000,000**	**$ -**	**$ 5,155,000**

Service: **2.630** **Magic Lake Estates Water (Pender)**

Project Number	21-04	**Capital Project Title**	Buck Lake Dam Repairs - Phase 1	**Capital Project Description**	Conduct additional inspections, minor repairs, and performance analysis highlighted in the 2019 Dam Safety Review. Phase 2 dam improvements to be completed in the following five years.
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional inspections, minor dam repairs, and performance analysis. Phase 2 dam improvements to be completed in the following five years.				

Project Number	23-02	**Capital Project Title**	ISOPAC Permanent Handling & Storage	**Capital Project Description**	Study and design for permanent solution to reduce drum waste and operator handling.
Project Rationale	Safety improvements to reduce Operator injury when handling the ISOPAC drums were carried out in 2019-2020. A permanent solution to reduce the use of drums which cannot be readily disposed of, was initiated in concept in 2024 and is anticipated to continue into 2025 for implementation.				

Project Number	26-01	**Capital Project Title**	Buck Lake Dam Repairs - Phase 2	**Capital Project Description**	Conduct additional geotechnical investigations, seepage analysis, monitoring, tree removal and the next DSR (2029).
Project Rationale	Resulting from the Hatch 2019 Dam Safety Review, funds are required to conduct additional geotechnical investigations, seepage analysis and monitoring, tree removal, and the next Dam Safety Review (2029).				

Project Number	26-02	**Capital Project Title**	WTP Process Pipe Condition Assessment	**Capital Project Description**	Conduct an updated condition assessment for process piping in the water treatment plant with potential spot repairs or maintenance (funded from settlement fund).
Project Rationale	Utilizing funding from previous settlement, allocate funding for further assessment and planning for process pipe repairs and possible replacement.				

Project Number	26-03	**Capital Project Title**	Petition / Alternative Approval Process	**Capital Project Description**	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Service: **2.630** **Magic Lake Estates Water (Pender)**

Project Number	27-01	**Capital Project Title**	Water Main Replacement	**Capital Project Description**	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design. To include overland HDPE pipe feeding zone 570 from WTP.				

Project Number	27-02	**Capital Project Title**	Captains Tank Replacement	**Capital Project Description**	Preliminary placeholder budget to be updated following prelim design and aligned with AAP/Petition.
Project Rationale	Captains Tank is beyond it's service life. Conceptual design completed in 2025. Detailed design is required prioe to the replacement of Captains Tank.				

Project Number	27-03	**Capital Project Title**	ISOPAC Permanent Handling & Storage	**Capital Project Description**	Installation work following study and successful loan authorization.
Project Rationale	Work require to address ergonomic/lifting safety concerns.				

Project Number	27-04	**Capital Project Title**	Safety Improvements	**Capital Project Description**	Funding to support critical safety improvements, such as emergency eye wash and wash down locations.
Project Rationale	Project to bring water system into compliance with the WorkSafeBC OHS Regulation (Emergency Washing Facilities) and OHS Guidelines. Hazardous chemicals are being handled with inadequate emergency shower/eyewash facilities in place for the type of hazard our workers are exposed to.				

Project Number	27-05	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process.
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Service:	2.630	Magic Lake Estates Water (Pender)

Project Number	27-06	**Capital Project Title**	Signal Hill & Privateers Rd Watermain Segment Replacement	**Capital Project Description**	Replacement of a watermain segment in the vicinity of Privateers Rd and Signal Hill Rd.
Project Rationale	Replacement of a segment of watermain at Signal Hill & Privateers Rd intersection, east of Buck Lake Dam. This segment has been leaking and isolated and is in need of replacement.				

Project Number	27-07	**Capital Project Title**	Decommission Magic Lake old Syphon and Replacement of CSP Spill Culverts - Engineering Assessment	**Capital Project Description**	Engineering assessment and coordination with Dam Safety Office to develop a plan for decommissioning of the old syphon and replacement of twin CSP spillway culverts.
Project Rationale	The old syphon at Magic Lake is no longer required, and does not function. Funds are required to remove the overland and underwater pipe, and decommission the underground pipe.				

Magic Lake Water
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	27,151	82,151	147,151	247,151	347,151	447,151
Capital Reserve Fund	815,316	340,626	417,016	487,111	671,701	845,551
Capital Reserve Fund - Settlement Fund	619,634	619,634	619,634	619,634	619,634	619,634
Total	**1,462,101**	**1,042,411**	**1,183,801**	**1,353,896**	**1,638,486**	**1,912,336**

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105212**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		5,717	27,151	82,151	147,151	247,151	347,151
Transfer from Ops Budget		61,250	80,000	90,000	100,000	100,000	100,000
Transfer to Ops Budget		(40,000)	(25,000)	(25,000)	-	-	-
Planned Maintenance Activity		Frigate & Captains Tank cleaning & inspection	Water distribution system flushing program Ph1	Water distribution system flushing program Ph2			
Interest Income*		184					
Ending Balance $		**27,151**	**82,151**	**147,151**	**247,151**	**347,151**	**447,151**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund

Bylaw 1498

Reserve Cash Flow

Fund:	**1024**	**Estimated**	**Budget**				
Fund Centre:	**101368**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		892,904	815,316	340,626	417,016	487,111	671,701
Transfer from Ops Budget		21,412	57,310	136,390	195,095	184,590	173,850
Transfer to Cap Fund		(120,000)	(532,000)	(60,000)	(125,000)	-	-
Transfer from Cap Fund		-					
Interest Income*		21,000					
Ending Balance $		**815,316**	**340,626**	**417,016**	**487,111**	**671,701**	**845,551**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.630 Magic Lakes Estate Water - Capital Reserve Fund (Settlement Funds)

Bylaw 1498

Reserve Cash Flow

Fund:	**1024**	**Estimated**	**Budget**				
Fund Centre:	**102245**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		600,434	619,634	619,634	619,634	619,634	619,634
Transfer to Cap Fund		-	-	-	-	-	-
Interest Income*		19,200					
Ending Balance $		**619,634**	**619,634**	**619,634**	**619,634**	**619,634**	**619,634**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Lyall Harbour Water

EAC Review

SEPTEMBER 2026

Service: **2.640 Lyall Harbour Boot Cove Water (Saturna)** **Committee: Electoral Areas**

DEFINITION:

To provide and operate and maintain a domestic water supply and distribution system for the Saturna Island Water Supply and Distribution System Specified Area in the Lyall Harbour/Boot Cove district on Saturna Island. Bylaw No. 2920 (November 28, 2001).

PARTICIPATION:

Specified Area #14 - G(764)

MAXIMUM LEVY:

Greater of $150,000 or $6.90 / $1,000 on actual assessed value of land and improvements.

COMMITTEE:

Lyall Harbour/Boot Cove Water Committee established by Resolution - September 29, 1982
Lyall Harbour/Boot Cove Water Local Services Committee established by Bylaw No. 1875 (December 12, 1990)

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge levied only on properties capable of being connected to the system.
Connection Charges:	Actual Cost + 15% Admin Fee (Minimum Connection $400)

RESERVE FUND:

Bylaw No. 1785 (February 14, 1990)

2.640 - Lyall Harbour Water	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Repairs & Maintenance	27,620	5,000	7,620	-	20,000	27,620	22,780	7,940	8,100	8,260
Allocations	15,666	15,666	16,899	-	-	16,899	17,280	17,646	18,030	18,422
Water Testing	14,150	14,150	15,105	-	-	15,105	15,534	15,975	16,427	16,891
Electricity	3,600	4,100	3,740	-	-	3,740	3,810	3,890	3,970	4,050
Supplies	6,480	6,315	6,480	-	-	6,480	6,610	6,740	6,870	7,000
Labour Charges	144,820	187,000	154,823	-	-	154,823	157,920	161,080	164,300	167,590
Other Operating Expenses	18,814	16,241	19,212	-	-	19,212	19,670	20,148	20,642	21,171
TOTAL OPERATING COSTS	**231,150**	**248,472**	**223,879**	**-**	**20,000**	**243,879**	**243,604**	**233,419**	**238,339**	**243,384**
*Percentage Increase over prior year			-3.1%		8.7%	5.5%	-0.1%	-4.2%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	30,000	26,640	30,000	-	-	30,000	30,000	30,000	30,000	30,000
Transfer to Capital Reserve Fund	40,265	40,265	45,900	-	-	45,900	52,255	55,540	59,130	63,015
MFA Debt Reserve Fund - Planned	7,850	1,850	10,150	-	-	10,150	3,000	2,000	1,500	1,500
MFA Debt Principal - Planned	-	-	4,718	-	-	4,718	30,604	38,256	43,356	47,182
MFA Debt Interest - Planned	28,260	4,533	33,679	-	-	33,679	65,643	77,893	86,468	93,818
TOTAL DEBT / RESERVES	**106,375**	**73,288**	**124,447**	**-**	**-**	**124,447**	**181,502**	**203,689**	**220,454**	**235,515**
TOTAL COSTS	**337,525**	**321,760**	**348,326**	**-**	**20,000**	**368,326**	**425,106**	**437,108**	**458,793**	**478,899**
*Percentage Increase over prior year			3.2%		5.9%	9.1%	15.4%	2.8%	5.0%	4.4%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(3,360)	3,360	-	-	3,360	-	-	-	-
Transfer from Operating Reserve Fund	(20,000)	-	-	-	(20,000)	(20,000)	(15,000)	-	-	-
User Charges	(147,000)	(147,875)	(154,350)	-	-	(154,350)	(162,070)	(170,170)	(178,680)	(187,610)
Grants in Lieu of Taxes	(855)	(855)	(860)	-	-	(860)	(860)	(860)	(860)	(860)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(167,955)**	**(152,190)**	**(151,950)**	**-**	**(20,000)**	**(171,950)**	**(178,030)**	**(171,130)**	**(179,640)**	**(188,570)**
REQUISITION - PARCEL TAX	**(169,570)**	**(169,570)**	**(196,376)**	**-**	**-**	**(196,376)**	**(247,076)**	**(265,978)**	**(279,153)**	**(290,329)**
*Percentage increase over prior year										
User Fees			5.0%			5.0%	5.0%	5.0%	5.0%	5.0%
Requisition			15.8%			15.8%	25.8%	7.7%	5.0%	4.0%
Combined			**10.8%**			**10.8%**	**16.7%**	**6.6%**	**5.0%**	**4.4%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.640 Lyall Harbour Boot Cove Water (Sa	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$20,000	$0	$0	$0	$0	$20,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$675,000	$1,100,000	$320,000	$200,000	$150,000	$150,000	$1,920,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$675,000	**$1,120,000**	**$320,000**	**$200,000**	**$150,000**	**$150,000**	**$1,940,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$75,000	$75,000	$0	$0	$0	$0	$75,000
Debenture Debt (New Debt Only)		$600,000	$1,015,000	$300,000	$200,000	$150,000	$150,000	$1,815,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$0	$30,000	$20,000	$0	$0	$0	$50,000
		$675,000	**$1,120,000**	**$320,000**	**$200,000**	**$150,000**	**$150,000**	**$1,940,000**

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 #: 2.640

Service Name Lyall Harbour Boot Cove Water (Saturna)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
22-01	New	Install Larger Supply Line to Tank	Construct a larger supply line to the tank to improve system reliability and operation.	$ 350,000	S	Debt	$ -	$ 50,000	$ 300,000	$ -	$ -	$ -	$ 350,000
22-02	Renewal	Dam Improvement and Regulatory Requirements	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.	$ 890,000	S	Cap	$ 75,000	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
22-02	Renewal				S	Debt	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
26-01	Study	Storage Tank Condition Assessment and Repair Details	Assess leaks in storage tank and develop a repair detail and assess sampling requirements. Prelim budget increased to potentially address small scale improvements.	$ 100,000	S	Debt	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
27-01	New	Groundwater Well Improvements	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.	$ 365,000	S	Debt	$ -	$ 365,000	$ -	$ -	$ -	$ -	$ 365,000
27-02	New	Safety Improvements	Funding to support critical safety improvements, such as emergency eye wash and wash down locations	$ 20,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-03	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
28-01	New	Petition / Alternative Approval Process	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
29-01	Replacement	Water System Improvements	Future improvements to the water system. Project will be further refined following the results of the ground water assessment and additional asset management.	$ 500,000	S	Debt	$ -	$ -	$ -	$ 200,000	$ 150,000	$ 150,000	$ 500,000
													$ -
			Grand Total	**$ 2,255,000**				**$ 1,120,000**	**$ 320,000**	**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 1,940,000**

Service:	2.640	Lyall Harbour Boot Cove Water (Saturna)

Project Number	22-01	**Capital Project Title**	Install Larger Supply Line to Tank	**Capital Project Description**	Construct a larger supply line to the tank to improve system reliability and operation.
Project Rationale	The supply line to the tank is undersized, installation of a larger supply line will improve operation. Funding is required to construct a larger supply line to the tank.				

Project Number	22-02	**Capital Project Title**	Dam Improvement and Regulatory Requirements	**Capital Project Description**	Dam Safety Review (DSR) update and Money Lake Dam safety improvements based on the results of the DSR report.
Project Rationale	Conduct Dam Safety Review (DSR) report to meet regulatory requirements. Seismic assessment and infiltration assessment. Design and implementation of dam improvements. Work will include filter blanket installation, dam break analysis, DEP update and other improvements recommended through the Dam Safety Review.				

Project Number	26-01	**Capital Project Title**	Storage Tank Condition Assessment and Repair Details	**Capital Project Description**	Assess leaks in storage tank and develop a repair detail and assess sampling requirements. Prelim budget increased to potentially address small scale improvements.
Project Rationale	Engineering condition assessment of the storage tank and known leak points to try and develop effective repair details.				

Project Number	27-01	**Capital Project Title**	Groundwater Well Improvements	**Capital Project Description**	Placeholder budget to implement improvements to bring well water into service, if deemed feasible in prior studies.
Project Rationale	Use of the existing groundwater well may be of value to the service. Specific details of improvements will not be known until after the original investigation is complete.				

Project Number	27-02	**Capital Project Title**	Safety Improvements	**Capital Project Description**	Funding to support critical safety improvements, such as emergency eye wash and wash down locations
Project Rationale	Project to bring water system into compliance with the WorkSafeBC OHS Regulation (Emergency Washing Facilities) and OHS Guidelines. Hazardous chemicals are being handled with inadequate emergency shower/eyewash facilities in place for the type of hazard our workers are exposed to.				

Service:	2.640	Lyall Harbour Boot Cove Water (Saturna)

Project Number	27-03	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	28-01	**Capital Project Title**	Petition / Alternative Approval Process	**Capital Project Description**	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Project Number	29-01	**Capital Project Title**	Water System Improvements	**Capital Project Description**	Future improvements to the water system. Project will be further refined following the results of the ground water assessment and additional asset management.
Project Rationale	Asset management report card provided in 2023 indicated the aging infrastructure and high upcoming renewal costs. Temporary placeholder budget with project requirements to be further refined with ongoing asset management planning.				

Lyall Harbour Water
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	32,458	42,458	57,458	87,458	117,458	147,458
Capital Reserve Fund	92,060	107,960	140,215	195,755	254,885	317,900
Total	**124,518**	**150,418**	**197,673**	**283,213**	**372,343**	**465,358**

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, filter media replacement etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105213**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		5,638	32,458	42,458	57,458	87,458	117,458
Transfer from Ops Budget		26,640	30,000	30,000	30,000	30,000	30,000
Transfer to Ops Budget		-	(20,000)	(15,000)	-	-	-
Planned Maintenance Activity			Water system flushing program	Reservoir Drain Clean and Inspection			
Interest Income*		180					
Ending Balance $		**32,458**	**42,458**	**57,458**	**87,458**	**117,458**	**147,458**

Assumptions/Background:

Set level of transfers in order to avoid spikes in requisition resulting from unforeseen breakdowns in water infrastructure
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.640 Lyall Harbour Water System - Capital Reserve Fund - Bylaw 1785

Surplus money from the operation of the water system may be paid from time to time into the reserve fund.

Reserve Cash Flow

Fund:	**1025**	**Estimated**	**Budget**				
Fund Centre:	**101369**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		50,187	92,060	107,960	140,215	195,755	254,885
Transfer from Ops Budget		40,265	45,900	52,255	55,540	59,130	63,015
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(30,000)	(20,000)	-	-	-
Interest Income*		1,608					
Ending Balance $		**92,060**	**107,960**	**140,215**	**195,755**	**254,885**	**317,900**

Assumptions/Background:

To fully fund capital expenditure plan

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Skana Water (Mayne)

EAC Review

SEPTEMBER 2026

Service: **2.642 Skana Water (Mayne)** **Committee: Electoral Areas**

DEFINITION:

To provide for the construction of water supply and distribution facilities for Skana Water Service Area.
Bylaw No. 3089 (November 12, 2003).

PARTICIPATION:

Southern Gulf Islands Skana Water Service Area #47, U(764)

MAXIMUM LEVY:

Greater of $54,100 or $9.65 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Skana Water Service committee established by Bylaw # 3133 (Dec 10, 2003).

FUNDING:

User Charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge only on properties capable of being connected to the system.
Connection Charges:	At cost or minimum of $1,000.

RESERVE FUND:

Capital Reserve Fund, established by Bylaw # 3192 (July 14, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

2.642 - Skana Water (Mayne)	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										
Operations Service Contract	20,050	22,300	20,050	-	-	20,050	20,450	20,860	21,280	21,710
Repairs & Maintenance	2,640	2,640	2,640	-	6,000	8,640	12,700	2,760	8,820	2,880
Allocations	7,549	7,549	7,494	-	-	7,494	7,674	7,844	8,029	8,218
Water Testing	3,700	3,920	4,240	-	-	4,240	4,457	4,572	4,689	4,809
Electricity	3,600	3,600	3,740	-	-	3,740	3,810	3,890	3,970	4,050
Supplies	940	940	940	-	-	940	960	980	1,000	1,020
Labour Charges	28,313	24,000	30,236	-	-	30,236	30,840	31,460	32,090	32,730
Other Operating Expenses	3,768	3,710	3,780	-	-	3,780	3,864	3,949	4,047	4,143
TOTAL OPERATING COSTS	**70,560**	**68,659**	**73,120**	**-**	**6,000**	**79,120**	**84,755**	**76,315**	**83,925**	**79,560**
*Percentage Increase over prior year			3.6%		8.5%	12.1%	7.1%	-10.0%	10.0%	-5.2%
DEBT / CAPITAL /RESERVES										
Transfer to Operating Reserve Fund	9,000	10,901	10,000	-	-	10,000	10,000	10,000	10,000	10,000
Transfer to Capital Reserve Fund	50,960	50,960	86,580	-	-	86,580	89,135	91,875	94,675	97,570
MFA Debt Principal - Planned	-	-	-	-	-	-	-	10,329	25,121	27,672
MFA Debt Interest - Planned	-	-	-	-	-	-	9,923	34,055	50,715	77,665
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	4,050	5,800	1,000	10,000
TOTAL DEBT / RESERVES	**59,960**	**61,861**	**96,580**	**-**	**-**	**96,580**	**113,108**	**152,059**	**181,511**	**222,907**
TOTAL COSTS	**130,520**	**130,520**	**169,700**	**-**	**6,000**	**175,700**	**197,863**	**228,374**	**265,436**	**302,467**
*Percentage Increase over prior year			30.0%		4.6%	34.6%	12.6%	15.4%	16.2%	14.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	-	-	-	-	(6,000)	(6,000)	(10,000)	-	(6,000)	-
User Charges	(75,990)	(75,990)	(79,790)	-	-	(79,790)	(82,180)	(84,650)	(87,190)	(89,810)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(76,090)**	**(76,090)**	**(79,890)**	**-**	**(6,000)**	**(85,890)**	**(92,280)**	**(84,750)**	**(93,290)**	**(89,910)**
REQUISITION - PARCEL TAX	**(54,430)**	**(54,430)**	**(89,810)**	**-**	**-**	**(89,810)**	**(105,583)**	**(143,624)**	**(172,146)**	**(212,557)**
*Percentage increase over prior year										
User Fees			5.0%			5.0%	3.0%	3.0%	3.0%	3.0%
Requisition			65.0%			65.0%	17.6%	36.0%	19.9%	23.5%
Combined			**30.0%**			**30.0%**	**10.7%**	**21.6%**	**13.6%**	**16.6%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.642 Skana Water (Mayne)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$20,000	$185,000	$420,000	$500,000	$0	$0	$1,105,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$0	$25,000	$5,000	$80,000	$100,000	$1,000,000	$1,210,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$20,000	**$210,000**	**$425,000**	**$580,000**	**$100,000**	**$1,000,000**	**$2,315,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$405,000	$580,000	$100,000	$1,000,000	$2,085,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$50,000	$0	$0	$0	$0	$50,000
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$20,000	$160,000	$20,000	$0	$0	$0	$180,000
		$20,000	**$210,000**	**$425,000**	**$580,000**	**$100,000**	**$1,000,000**	**$2,315,000**

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 # 2.642

Service N Skana Water (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
18-01	Replacement	Storage Tanks Replacement	Replace the existing storage tanks following successful Loan Authorization.	$ 1,000,000	E	Debt	$ -	$ -	$ 400,000	$ 500,000	$ -	$ -	$ 900,000
18-01	Replacement				E	Grant	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
18-01	Replacement				E	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
23-01	Renewal	Well Protection Upgrades	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.	$ 35,000	S	Debt	$ -	$ -	$ 5,000	$ 30,000	$ -	$ -	$ 35,000
26-01	New	Source Water Surveillance	Improvements to monitoring and control of the water supply system, including well #8 and well#13	$ 65,000	E	Res	$ 20,000	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
27-01	New	Petition / Alternative Approval Process	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 15,000	S	Res	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000
27-02	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-03	New	Safety Improvements	Funding to support critical safety improvements, such as emergency eye wash and wash down locations	$ 40,000	E	Res	$ -	$ 20,000	$ 20,000	$ -	$ -	$ -	$ 40,000
28-01	Replacement	Watermain Replacement Program	Budget to initiate a watermain replacement program.	$ 3,000,000	S	Debt	$ -	$ -	$ -	$ 50,000	$ 100,000	$ 1,000,000	$ 1,150,000
													$ -
			Grand Total	**$ 4,165,000**			**$ 20,000**	**$ 210,000**	**$ 425,000**	**$ 580,000**	**$ 100,000**	**$ 1,000,000**	**$ 2,315,000**

Service: **2.642** **Skana Water (Mayne)**

Project Number	18-01	**Capital Project Title**	Storage Tanks Replacement	**Capital Project Description**	Replace the existing storage tanks following successful Loan Authorization.
Project Rationale	The existing storage tanks are at the end of their design life and do not meet seismic requirements. It is proposed to replace the existing tanks with a bolted steel tank.				

Project Number	23-01	**Capital Project Title**	Well Protection Upgrades	**Capital Project Description**	Carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields.
Project Rationale	Funds are required to carry out well protection upgrades such as signage, shock chlorination of Wells #8 and #13, assess well proximity to septic fields. This project is pushed out because of recent improvements noticed following the well capping project. If water quality issues present again, this program would then be initiated.				

Project Number	26-01	**Capital Project Title**	Source Water Surveillance	**Capital Project Description**	Improvements to monitoring and control of the water supply system, including well #8 and well#13
Project Rationale	Improvements include remote monitoring and control of backup well #8, source water surveillance improvements at the primary well #13 and measures to respond to water quality concerns. These improvements will allow operations staff to better monitor water trends in real time and respond to operational issues or trend against depletion of groundwater sources.				

Project Number	27-01	**Capital Project Title**	Petition / Alternative Approval Process	**Capital Project Description**	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Service: **2.642** **Skana Water (Mayne)**

Project Number	27-02	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	27-03	**Capital Project Title**	Safety Improvements	**Capital Project Description**	Funding to support critical safety improvements, such as emergency eye wash and wash down locations
Project Rationale	Project to bring water system into compliance with the WorkSafeBC OHS Regulation (Emergency Washing Facilities) and OHS Guidelines. Hazardous chemicals are being handled with inadequate emergency shower/eyewash facilities in place for the type of hazard our workers are exposed to.				

Project Number	28-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Budget to initiate a watermain replacement program.
Project Rationale	Program funding to advance watermain replacements within the water system. Budget requirements and project prioritization will continue to be refined through planning and design, as informed by asset management planning, infrastructure condition, and operational priorities.				

Skana Water Reserves
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	**Budget**				
	2026	**2027**	**2028**	**2029**	**2030**	**2031**
Operating Reserve Fund	16,055	20,055	20,055	30,055	34,055	44,055
Capital Reserve Fund	99,811	26,391	95,526	187,401	282,076	379,646
Total	**115,866**	**46,446**	**115,581**	**217,456**	**316,131**	**423,701**

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Operating Reserve Fund

Bylaw 4144

Reserve Cash Flow

Fund: 1500	Estimated	Budget				
Fund Centre: 105214	2026	2027	2028	2029	2030	2031
Beginning Balance	6,839	16,055	20,055	20,055	30,055	34,055
Transfer from Ops Budget	9,000	10,000	10,000	10,000	10,000	10,000
Expenditures	-	(6,000)	(10,000)	-	(6,000)	-
Planned Maintenance Activity		Reservoir cleaning and inspection	Water System Flushing Program		Reservoir cleaning and inspection	
Interest Income*	216					
Ending Balance $	**16,055**	**20,055**	**20,055**	**30,055**	**34,055**	**44,055**

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.642 Skana Water (Mayne) - Capital Reserve Fund

Bylaw 3192

Reserve Cash Flow

Fund: 1067	Estimated	Budget				
Fund Centre: 101849	2026	2027	2028	2029	2030	2031
Beginning Balance	76,991	99,811	26,391	95,526	187,401	282,076
Transfer from Ops Budget	50,960	86,580	89,135	91,875	94,675	97,570
Transfer from Cap Fund	-					
Transfer to Cap Fund	(30,000)	(160,000)	(20,000)	-	-	-
Interest Income*	1,860					
Ending Balance $	**99,811**	**26,391**	**95,526**	**187,401**	**282,076**	**379,646**

Assumptions/Backgrounds:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Sticks Allison Water

EAC Review

SEPTEMBER 2026

Service: 2.665 Sticks Allison Water (Galiano) **Committee: Electoral Areas**

DEFINITION:

To establish, acquire, operate and maintain a water supply system for the Sticks Allison Water Area. The service is to supply, treat, convey, store and distribute water. Local Service Area Bylaw No.2556 (January 28, 1998).

PARTICIPATION:

Local Service Area

MAXIMUM LEVY:

Greater of $18,700 or $2.27 / $1,000 of actual assessed value of land and improvements.

COMMISSION:

Sticks Allison Local Service Committee established by Bylaw No. 2558.

FUNDING:

User Charge: Annual charge per single family equivalency unit connected to the system.
Exess Consumption Fee-for metered water use per service connection in excess of 90 cubic metres per three months: $5.00 per cubic metre

Parcel Tax: Annual parcel tax levied only on properties capable of being connected to the system, and participating in debt servicing.

Connection Charges: Actual cost plus 15% administration fee - minimum connection of $400

RESERVE FUND:

Capital Reserve Fund - Bylaw No. 2740.
Operating Reserve Fund - Bylaw No. 4144.

2.665 - Sticks Allison Water	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Repairs & Maintenance	6,090	8,000	1,390	-	-	1,390	1,410	8,430	11,450	1,470
Allocations	4,282	4,282	4,175	-	-	4,175	4,263	4,349	4,436	4,524
Water Testing	2,440	2,930	3,310	-	-	3,310	3,370	3,430	3,490	3,560
Electricity	1,700	1,200	1,400	-	-	1,400	1,430	1,460	1,490	1,520
Supplies	760	1,150	760	-	-	760	770	780	790	800
Labour Charges	45,122	53,000	52,747	-	-	52,747	53,810	54,890	55,990	57,110
Other Operating Expenses	4,110	4,470	4,709	-	-	4,709	4,735	4,846	4,964	5,086
TOTAL OPERATING COSTS	**64,504**	**75,032**	**68,491**	**-**	**-**	**68,491**	**69,788**	**78,185**	**82,610**	**74,070**
*Percentage Increase over prior year			6.2%			6.2%	1.9%	12.0%	5.7%	-10.3%
DEBT/RESERVES										
Transfer to Operating Reserve Fund	11,255	8,623	10,500	-	-	10,500	10,500	10,500	10,500	10,500
Transfer to Capital Reserve Fund	18,985	16,353	34,795	-	-	34,795	48,275	52,955	57,850	59,200
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	-	1,500	2,500	2,500
MFA Debt Principal - Planned	-	-	-	-	-	-	-	-	3,826	8,629
MFA Debt Interest - Planned	-	-	-	-	-	-	-	3,675	13,475	25,725
TOTAL DEBT / RESERVES	**30,240**	**24,976**	**45,295**	**-**	**-**	**45,295**	**58,775**	**68,630**	**88,151**	**106,554**
TOTAL COSTS	**94,744**	**100,008**	**113,786**	**-**	**-**	**113,786**	**128,563**	**146,815**	**170,761**	**180,624**
*Percentage Increase over prior year			20.1%			20.1%	13.0%	14.2%	16.3%	5.8%
FUNDING SOURCES (REVENUE)										
Estimated Balance c/fwd from 2026 to 2027	-	(5,264)	5,264	-		5,264	-	-	-	-
Transfer from Operating Reserve Fund	(5,000)	(5,000)	-	-	-	-	-	(7,000)	(10,000)	-
Sales - Water	(600)	(600)	(600)	-	-	(600)	(600)	(600)	(600)	(600)
User Charges	(82,370)	(82,370)	(109,874)	-	-	(109,874)	(118,708)	(124,640)	(130,810)	(133,430)
Other Revenue	(100)	(100)	(100)	-	-	(100)	(100)	(100)	(100)	(100)
TOTAL REVENUE	**(88,070)**	**(93,334)**	**(105,310)**	**-**	**-**	**(105,310)**	**(119,408)**	**(132,340)**	**(141,510)**	**(134,130)**
REQUISITION - PARCEL TAX	**(6,674)**	**(6,674)**	**(8,476)**	**-**	**-**	**(8,476)**	**(9,155)**	**(14,475)**	**(29,251)**	**(46,494)**
*Percentage increase over prior year										
Sales			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%
User Fee			33.4%			33.4%	8.0%	5.0%	5.0%	2.0%
Requisition			27.0%			27.0%	8.0%	58.1%	102.1%	58.9%
Combined			**32.7%**			**32.7%**	**8.0%**	**8.8%**	**15.0%**	**12.4%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.665 Sticks Allison Water (Galiano)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$0	$20,000	$0	$0	$0	$0	$20,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$5,000	$45,000	$20,000	$180,000	$250,000	$250,000	$745,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$5,000	**$65,000**	**$20,000**	**$180,000**	**$250,000**	**$250,000**	**$765,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$0	$150,000	$250,000	$250,000	$650,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$5,000	$65,000	$20,000	$30,000	$0	$0	$115,000
		$5,000	**$65,000**	**$20,000**	**$180,000**	**$250,000**	**$250,000**	**$765,000**

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 #: 2.665

Service Name: Sticks Allison Water (Galiano)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
22-01	New	Service Line Replacement (Provisional)	Replace failed/leaking service lines when required	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
25-01	Replacement	Source Water Protection	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.	$ 30,000	S	Res	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 30,000
26-01	Study	Petition / Alternative Approval Process	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
27-01	Replacement	Minor Site Improvements	Smaller scale improvements as identified for replacement by operations.	$ 30,000	S	Res	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
27-02	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-03	New	Safety Improvements	Funding to support critical safety improvements, such as emergency eye wash and wash down locations	$ 20,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00
29-01	Replacement	Watermain Replacement Program	Initial budget to commence the watermain replacement program.	$ 2,100,000	S	Debt	$ -	$ -	$ -	$ 150,000	$ 250,000	$ 250,000	$ 650,000.00
													$ -
			Grand Total	**$ 2,215,000**			**$ 5,000**	**$ 65,000**	**$ 20,000**	**$ 180,000**	**$ 250,000**	**$ 250,000**	**$ 765,000**

Service: **2.665** **Sticks Allison Water (Galiano)**

Project Number	22-01	**Capital Project Title**	Service Line Replacement (Provisional)	**Capital Project Description**	Replace failed/leaking service lines when required
Project Rationale	Budget available as required to replace failed/leaking service lines that may arise.				

Project Number	25-01	**Capital Project Title**	Source Water Protection	**Capital Project Description**	Level monitoring and magnetic flow meter for better water source monitoring and alarming through SCADA.
Project Rationale	Better monitoring and resiliency against drought and other water quantity concerns.				

Project Number	26-01	**Capital Project Title**	Petition / Alternative Approval Process	**Capital Project Description**	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Debt authorization is required to conduct an alternative approval process for future funding of water system improvements including water main replacement.				

Project Number	27-01	**Capital Project Title**	Minor Site Improvements	**Capital Project Description**	Smaller scale improvements as identified for replacement by operations.
Project Rationale	Small scale improvements including, replacement of exisitng 50mm galvanized pipe between WTP and Distribution System, relocation of sample analyzer, installation of level indicator outside of reservoir tank to read level during power outages.				

Service: **2.665** **Sticks Allison Water (Galiano)**

Project Number	27-02	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	27-03	**Capital Project Title**	Safety Improvements	**Capital Project Description**	Funding to support critical safety improvements, such as emergency eye wash and wash down locations
Project Rationale	Project to bring water system into compliance with the WorkSafeBC OHS Regulation (Emergency Washing Facilities) and OHS Guidelines. Hazardous chemicals are being handled with inadequate emergency shower/eyewash facilities in place for the type of hazard our workers are exposed to.				

Project Number	29-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Initial budget to commence the watermain replacement program.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Sticks Allison Reserves
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	12,872	23,372	33,872	37,372	37,872	48,372
Capital Reserve Fund	64,933	34,728	63,003	85,958	143,808	203,008
Total	**77,804**	**58,099**	**96,874**	**123,329**	**181,679**	**251,379**

Reserve Schedule

Reserve Fund: 2.665 - Sticks Allison Water - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as reservoir cleaning and inspection, hydrant maintenance and well inspections.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105215	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	8,961	12,872	23,372	33,872	37,372	37,872
Transfer from Ops Budget	8,623	10,500	10,500	10,500	10,500	10,500
Expenditures	(5,000)	-	-	(7,000)	(10,000)	-
Planned Maintenance Activity	Leak Detection			Water Tank Clean and Inspection	Water system flushing	
Interest Income*	288					
Ending Balance $	**12,872**	**23,372**	**33,872**	**37,372**	**37,872**	**48,372**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 2.665 Sticks Allison Water - Capital Reserve Fund - Bylaw 2740

To provide for capital expenditures or in respect of capital projects and to provide redemption of debentures issued.

Reserve Cash Flow

Fund: 1068	Estimated	Budget					
Fund Centre: 101890	2026	2027	2028	2029	2030	2031
Beginning Balance	47,072	64,933	34,728	63,003	85,958	143,808
Transfer from Ops Budget	16,353	34,795	48,275	52,955	57,850	59,200
Transfer from Cap Fund	-					
Transfer to Cap Fund	-	(65,000)	(20,000)	(30,000)	-	-
Interest Income*	1,508					
Ending Balance $	**64,933**	**34,728**	**63,003**	**85,958**	**143,808**	**203,008**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Surfside Park Estates (Mayne)

EAC Review

SEPTEMBER 2026

Service:	2.667 Surfside Park Estates (Mayne)	Committee: Electoral Areas

DEFINITION:

To provide for the construction of water supply and distribution facilities for the Surfside Park Estates Water Service Area.
Bylaw No. 3087 (November 12, 2003).

PARTICIPATION:

The Southern Gulf Islands Surfside Park Estates Water Service Area #46, V(764).

MAXIMUM LEVY:

Greater of $79,500 or $13.97 / $1,000 on actual assessed value of land and improvements.

COMMISSION:

Surfside Park Estates Water Service committee established by Bylaw No 3131 (June 14, 2004)

FUNDING:

User charge:	Annual charge per single family equivalency unit connected to the system.
Parcel Tax:	Annual charge only on properties capable of being connected to the system.
Connection Charge:	Actual Cost + 15% Admin fee (minimum connection $400)

RESERVE:

Capital Reserve Fund, established by Bylaw # 3191 (July 16, 2004)
Operating Reserve Fund, established by Bylaw # 4144 (December 14, 2016)

Change in Budget 2026 to 2027
Service: 2.667 Surfside Park Estates Water

	Total Expenditure	Comments
2026 Budget	**217,410**	
Changes:		
Repairs & Maintenance (2027 one-time)	18,000	2027 One time cyclical maintenance - Water system flushing- funded by ORF
Reserve Transfers	74,585	Increase transfer to ORF by $13,000 and CRF by $61,585 to support capital planning
2025 deficit carryover to 2026	(14,970)	One-time deficit carryover from 2025 to 2026
Operations Labour Charges	2,797	Increase in operations labour charges
Other Costs	408	
Total Changes	80,820	
2027 Budget	**298,230**	

Summary of % Expense Increase		
2027 one-time R&M	8.3%	
2025 deficit carryover to 2026	-6.9%	
Reserve Transfers	34.3%	
Balance of increase	1.5%	
% expense increase from 2026:	***37.2%***	
% Requisition increase from 2026 (if applicable):	***75.0%***	*Requisition funding is 43.6% of service revenue*

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of $10,832 (5.0%) due mainly to savings in supplies costs (media replacements). $5,000 of this variance will be moved to Operating Reserve and the remaining $5,832 will be moved to Capital Reserve, which have expected year end balances of $12,517 and $113,393, respectively, before these transfers.

2.667 - Surfside Park Estates (Mayne)	2026		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Operations Services Contract	25,140	28,670	25,670	-	-	25,670	26,180	26,700	27,230	27,770
Repairs & Maintenance	6,410	4,000	6,540	-	18,000	24,540	18,660	6,790	6,920	7,060
Waste Sludge Disposal	2,000	1,000	2,000	-	-	2,000	2,040	2,080	2,120	2,160
Allocations	10,458	10,458	10,379	-	-	10,379	10,626	10,863	11,115	11,373
Water Testing	4,666	4,660	5,210	-	-	5,210	5,340	5,472	5,606	5,743
Electricity	5,710	3,900	4,500	-	-	4,500	4,590	4,680	4,770	4,870
Supplies	25,060	14,270	25,100	-	-	25,100	25,610	26,130	26,660	27,200
Labour Charges	41,149	43,000	43,946	-	-	43,946	44,820	45,710	46,620	47,560
Other Operating Expenses	6,217	6,020	6,670	-	-	6,670	6,834	7,005	7,174	7,354
TOTAL OPERATING COSTS	**126,810**	**115,978**	**130,015**	**-**	**18,000**	**148,015**	**144,700**	**135,430**	**138,215**	**141,090**
*Percentage Increase over prior year			2.5%		14.2%	16.7%	-2.2%	-6.4%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	7,000	12,000	20,000	-	-	20,000	20,000	20,000	20,000	20,000
Transfer to Capital Reserve Fund	68,630	74,462	130,215	-	-	130,215	135,040	85,290	85,815	86,320
MFA Debt Principal - Planned	-	-	-	-	-	-	-	24,229	51,645	52,283
MFA Debt Interest - Planned	-	-	-	-	-	-	23,275	72,888	99,838	111,475
MFA Debt Reserve Fund - Planned	-	-	-	-	-	-	9,500	10,750	250	4,500
TOTAL DEBT / RESERVES	**75,630**	**86,462**	**150,215**	**-**	**-**	**150,215**	**187,815**	**213,157**	**257,548**	**274,578**
TOTAL COSTS	**202,440**	**202,440**	**280,230**	**-**	**18,000**	**298,230**	**332,515**	**348,587**	**395,763**	**415,668**
*Percentage Increase over prior year			38.4%		8.9%	47.3%	11.5%	4.8%	13.5%	5.0%
FUNDING SOURCES (REVENUE)										
Balance CFW from 2025 to 2026	14,970	14,970	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	(18,000)	(18,000)	(12,000)	-	-	-
User Charges	(142,980)	(142,980)	(150,130)	-	-	(150,130)	(157,640)	(165,520)	(168,830)	(172,210)
Other Revenue	(200)	(200)	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUE	**(128,210)**	**(128,210)**	**(150,330)**	**-**	**(18,000)**	**(168,330)**	**(169,840)**	**(165,720)**	**(169,030)**	**(172,410)**
REQUISITION - PARCEL TAX	**(74,230)**	**(74,230)**	**(129,900)**	**-**	**-**	**(129,900)**	**(162,675)**	**(182,867)**	**(226,733)**	**(243,258)**
*Percentage increase over prior year										
User Fee			5.0%			5.0%	5.0%	5.0%	2.0%	2.0%
Requisition			75.0%			75.0%	25.2%	12.4%	24.0%	7.3%
Combined			**28.9%**			**28.9%**	**14.4%**	**8.8%**	**13.5%**	**5.0%**

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	2.667 Surfside Park Estates (Mayne)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE								
Buildings		$0	$0	$0	$0	$0	$0	$0
Equipment		$20,000	$40,000	$0	$0	$0	$0	$40,000
Land		$0	$0	$0	$0	$0	$0	$0
Engineered Structures		$5,000	$35,000	$950,000	$1,075,000	$25,000	$450,000	$2,535,000
Vehicles		$0	$0	$0	$0	$0	$0	$0
		$25,000	**$75,000**	**$950,000**	**$1,075,000**	**$25,000**	**$450,000**	**$2,575,000**
SOURCE OF FUNDS								
Capital Funds on Hand		$0	$0	$0	$0	$0	$0	$0
Debenture Debt (New Debt Only)		$0	$0	$950,000	$1,075,000	$25,000	$450,000	$2,500,000
Equipment Replacement Fund		$0	$0	$0	$0	$0	$0	$0
Grants (Federal, Provincial)		$0	$0	$0	$0	$0	$0	$0
Donations / Third Party Funding		$0	$0	$0	$0	$0	$0	$0
Reserve Fund		$25,000	$75,000	$0	$0	$0	$0	$75,000
		$25,000	**$75,000**	**$950,000**	**$1,075,000**	**$25,000**	**$450,000**	**$2,575,000**

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 #: 2.667

Service Name: Surfside Park Estates (Mayne)

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
24-01	Replacement	Wood Dale Drive Water Main Replacement	Replace approximately 200 m of leaking water main along Wood Dale Drive.	$ 300,000	S	Debt	$ -	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000
24-02	New	Source Water Surveillance	Construct source water surveillance for water quantity monitoring.	$ 20,000	E	Res	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
25-01	Replacement	Water Storage Tank Replacement	Design and construction new water storage tank.	$ 1,700,000	S	Debt	$ -	$ -	$ 800,000	$ 900,000	$ -	$ -	$ 1,700,000
26-01	Replacement	Water Service Repairs (Provisional)	Budget for repairs and replacements of services to address leaks or other operational requirements.	$ 5,000	S	Res	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
27-01	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 10,000	S	Res	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
27-02	New	Safety Improvements	Funding to support critical safety improvements, such as emergency eye wash and wash down locations	$ 20,000	E	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
29-01	Replacement	Watermain Replacement Program	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.	$ 5,600,000	S	Debt	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 450,000	$ 500,000
28-02	Replacement	Petition / Alternative Approval Process	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
			Grand Total	**$ 7,675,000**			**$ 25,000**	**$ 75,000**	**$ 950,000**	**$ 1,075,000**	**$ 25,000**	**$ 450,000**	**$ 2,575,000**

Service: **2.667** **Surfside Park Estates (Mayne)**

Project Number	24-01	**Capital Project Title**	Wood Dale Drive Water Main Replacement	**Capital Project Description**	Replace approximately 200 m of leaking water main along Wood Dale Drive.
Project Rationale	Funds are required to replace approximately 200 m of 150 mm diameter PVC water main that is leaking along Wood Dale Drive.				

Project Number	24-02	**Capital Project Title**	Source Water Surveillance	**Capital Project Description**	Construct source water surveillance for water quantity monitoring.
Project Rationale	Construct source water surveillance for water quantity monitoring.				

Project Number	25-01	**Capital Project Title**	Water Storage Tank Replacement	**Capital Project Description**	Design and construction new water storage tank.
Project Rationale	Design and construction new water storage tank following the previously completed conceptual design.				

Project Number	26-01	**Capital Project Title**	Water Service Repairs (Provisional)	**Capital Project Description**	Budget for repairs and replacements of services to address leaks or other operational requirements.
Project Rationale					

Service: **2.667** **Surfside Park Estates (Mayne)**

Project Number	27-01	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	27-02	**Capital Project Title**	Safety Improvements	**Capital Project Description**	Funding to support critical safety improvements, such as emergency eye wash and wash down locations
Project Rationale	Project to bring water system into compliance with the WorkSafeBC OHS Regulation (Emergency Washing Facilities) and OHS Guidelines. Hazardous chemicals are being handled with inadequate emergency shower/eyewash facilities in place for the type of hazard our workers are exposed to.				

Project Number	29-01	**Capital Project Title**	Watermain Replacement Program	**Capital Project Description**	Replacement of select watermains within the distribution network to address leaks and reduce non revenue water.
Project Rationale	Interim budget to advance watermain replacements within the water system. Budget and prioritization will be further refined continually through planning and design.				

Project Number	28-02	**Capital Project Title**	Petition / Alternative Approval Process	**Capital Project Description**	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Surfside Park Estates (Mayne)
Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	12,517	14,517	22,517	42,517	62,517	82,517
Capital Reserve Fund	113,393	168,608	303,648	388,938	474,753	561,073
Total	**125,911**	**183,126**	**326,166**	**431,456**	**537,271**	**643,591**

Reserve Schedule

Reserve Fund: Surfside Water - Operating Reserve Fund Bylaw 4144

The Operating Reserve Fund (ORF) is used to undertake the cyclical maintenance activities, to fund the procurement of equipment and supplies that typically do not occur on an annual basis and also to be used for emergency unplanned repairs. Operating surplus from time to time can be transferred to ORF.

Reserve Cash Flow

Fund: 1500	**Estimated**	**Budget**				
Fund Centre: 105216	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance	5,357	12,517	14,517	22,517	42,517	62,517
Transfer from Ops Budget	7,000	20,000	20,000	20,000	20,000	20,000
Expenditures	-	(18,000)	(12,000)	-	-	-
Planned Maintenance Activity		Water system flushing	Reservoir cleaning & inspection			
Interest Income*	160					
Ending Balance $	**12,517**	**14,517**	**22,517**	**42,517**	**62,517**	**82,517**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: Surfside Water - Capital Reserve Fund - Bylaw 3191

To provide for capital expenditures or in respect of capital projects and land, machinery or equipment necessary for them and extension or renewal of existing capital works.

Reserve Cash Flow

Fund:	**1066**	**Estimated**	**Budget**				
Fund Centre:	**101850**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		43,375	113,393	168,608	303,648	388,938	474,753
Transfer from Ops Budget		68,630	130,215	135,040	85,290	85,815	86,320
Transfer from Cap Fund		-					
Transfer to Cap Fund		-	(75,000)	-	-	-	-
Interest Income*		1,388					
Ending Balance $		**113,393**	**168,608**	**303,648**	**388,938**	**474,753**	**561,073**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2027 Budget

Magic Lake Estates Sewer

EAC Review

SEPTEMBER 2026

Service: **3.830 Magic Lake Sewer Utility (Pender)** **Committee: Electoral Areas**

DEFINITION:

To provide, operate and maintain sewage collection and disposal facilities for the Magic Lake Estates Sewerage System Specified Area on North Pender Island (Local Service Establishment Bylaw No. 1873 - June 26, 1991).

PARTICIPATION:

Specified Area - B(764) SA#8

MAXIMUM LEVY:

Greater of $200,000 or $7.10 / $1,000 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

AUTHORIZED: LA Bylaw No. 4048 (Dec 2015). Fall Borrowing $1,530,000 for 10 years

COMMITTEE:

Magic Lake Estates Water & Sewer Committee established by Bylaw No. 1870 (November 28, 1990).

FUNDING:

User Charge: Per single family equivalency unit to connected properties only

Parcel Tax: Only on properties capable of being connected to system.

Connection Charge: Actual Engineering and Construction costs, plus 15% Administration costs. The minimum charge is $500.

RESERVE FUND:

Magic Lake Estates sewage system capital reserve fund (Dec 17, 1986). Bylaw No. 1497.

Change in Budget 2026 to 2027
Service: 3.830 Magic Lake Estates Sewer

	Total Expenditure	Comments
2026 Budget	**1,122,571**	
Changes:		
Sludge Hauling Contracts	6,760	Increase in hauling fees
Labour charges	61,174	Increase in EA utility operations labour charges for new WWTP
2027 One-time R&M	55,000	2027 One-time cost of outfall inspection ($15k) and sewer flushing ($40k); funded by ORF
2026 One-time R&M	(12,000)	2026 One-time cost of sewer flushing for WWTP sewer main line and MLSS Field probe; funded by ORF
Waste sludge, and screening disposal	(15,000)	Reduced to be aligned with GFL removal rates and solid wasting practices
Debt Servicing costs	(80,962)	MFA Debt issue LA4048-139 retires in 2026
Reserve transfers	153,735	Increase transfers to Operating Reserve ($42,345) and to Capital Reserve ($111,390)
2026 deficit carryover	40,000	Estimated deficit carryover from 2026 to 2027
Other Costs	9,232	
Total Changes	217,939	
2027 Budget	**1,340,510**	

Summary of % Expense Increase	
Operations labour charges	5.4%
2027 one-time R&M (ORF funded)	4.9%
2026 one-time R&M (ORF funded)	-1.1%
Reserve transfers	13.7%
Debt servicing costs	-7.2%
Deficit carryover	3.6%
Balance of increase	0.1%
% expense increase from 2026:	***19.4%***
% Requisition increase from 2026 (if applicable):	***16.0%***

Requisition funding is 65.3% of service revenue

Overall 2026 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time unfavourable variance of $60,655 (5.4%) due mainly to high operations labour charges, which will partially offset by lower electricity costs, and lower sludge and screening disposal costs. $40,000 of this variance will be carried over to be included as expenditure to be recovered from revenue in 2027 financial plan as required by Local Government Act (LGA) Section 374(11). The remaining $20,655 will be balanced to Capital Reserve, which has an expected year end balance of $376,972 before this transfer.

3.830 - Magic Lake Estates Sewer	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										
Sludge Hauling Contracts	68,240	70,900	75,000	-	-	75,000	76,500	78,030	79,590	81,180
Grit & Waste Sludge Disposal	44,130	36,000	39,130	-	-	39,130	39,910	40,710	41,520	42,350
Screening Disposal	20,360	8,000	10,360	-	-	10,360	10,570	10,780	11,000	11,220
Repairs & Maintenance	35,650	37,190	30,650	-	55,000	85,650	31,260	31,890	32,520	33,180
Allocations	74,823	74,823	81,104	-	-	81,104	83,013	84,913	86,862	88,860
Electricity	54,000	47,000	50,400	-	-	50,400	51,410	52,440	53,490	54,560
Supplies	28,540	18,500	21,540	-	-	21,540	21,970	22,410	22,860	23,310
Labour Charges	435,124	525,800	496,298	-	-	496,298	506,220	516,340	526,670	537,200
Other Operating Expenses	60,471	63,780	67,022	-	-	67,022	68,729	70,542	72,423	74,370
TOTAL OPERATING COSTS	**821,338**	**881,993**	**871,504**	**-**	**55,000**	**926,504**	**889,582**	**908,055**	**926,935**	**946,230**
*Percentage Increase over prior year			6.1%		6.7%	12.8%	-4.0%	2.1%	2.1%	2.1%
DEBT / RESERVES										
Transfer to Capital Reserve Fund	46,000	25,345	157,390	-	-	157,390	263,190	280,095	271,265	257,880
Transfer to Operating Reserve Fund	20,520	20,520	62,865	-	-	62,865	60,000	70,000	70,000	72,000
Transfer to Equipment Replacement fund	60,000	60,000	60,000	-	-	60,000	60,000	85,000	85,000	87,330
Existing Debt										
Debt Reserve Fund	610	610	280	-	-	280	190	-	-	-
MFA Principal Payment	133,463	133,463	68,476	-	-	68,476	46,668	-	-	-
MFA Interest Payment	40,640	40,640	24,995	-	-	24,995	17,120	-	-	-
Planned Debt										
Debt Reserve Fund	-	-	-	-	-	-	10,500	13,000	10,000	9,000
MFA Principal Payment	-	-	-	-	-	-	-	20,173	45,149	64,362
MFA Interest Payment	-	-	-	-	-	-	25,725	83,300	139,650	186,200
TOTAL DEBT / RESERVES	**301,233**	**280,578**	**374,006**	**-**	**-**	**374,006**	**483,393**	**551,568**	**621,064**	**676,772**
TOTAL COSTS	**1,122,571**	**1,162,571**	**1,245,510**	**-**	**55,000**	**1,300,510**	**1,372,975**	**1,459,623**	**1,547,999**	**1,623,002**
Sludge Disposal Recovery	(12,150)	(12,150)	(12,410)	-	-	(12,410)	(12,660)	(12,910)	(13,170)	(13,430)
TOTAL COSTS NET OF RECOVERIES	**1,110,421**	**1,150,421**	**1,233,100**	**-**	**55,000**	**1,288,100**	**1,360,315**	**1,446,713**	**1,534,829**	**1,609,572**
*Percentage Increase over prior year			11.0%		5.0%	16.0%	5.6%	6.4%	6.1%	4.9%
FUNDING SOURCES (REVENUE)										
Estimated Balance CFW from 2026 to 2027	-	(40,000)	40,000	-	-	40,000	-	-	-	-
Transfer from Operating Reserve Fund	(12,000)	(12,000)	-	-	(55,000)	(55,000)	-	-	-	-
User Charges	(368,240)	(368,240)	(427,160)	-	-	(427,160)	(461,330)	(484,400)	(494,090)	(503,970)
Grants in Lieu of Taxes	(3,550)	(3,550)	(3,620)	-	-	(3,620)	(3,690)	(3,760)	(3,840)	(3,920)
Other Revenue	(1,560)	(1,560)	(1,240)	-	-	(1,240)	(1,170)	(1,000)	(1,020)	(1,040)
TOTAL REVENUE	**(385,350)**	**(425,350)**	**(392,020)**	**-**	**(55,000)**	**(447,020)**	**(466,190)**	**(489,160)**	**(498,950)**	**(508,930)**
REQUISITION - PARCEL TAX	**(725,071)**	**(725,071)**	**(841,080)**	**-**	**-**	**(841,080)**	**(894,125)**	**(957,553)**	**(1,035,879)**	**(1,100,642)**
*Percentage increase over prior year										
User Fees			16.0%			16.0%	8.0%	5.0%	2.0%	2.0%
Requisition			16.0%			16.0%	6.3%	7.1%	8.2%	6.3%
Combined			**16.0%**			**16.0%**	**6.9%**	**6.4%**	**6.1%**	**4.9%**

3.830D - Magic Lake Estates Sewer - Debt Only 6M Phase 1 Wastewater Treatment Plan Upgrade	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
DEBT										
Debt Reserve Fund	1,760	1,760	1,570	-	-	1,570	1,570	1,570	1,570	1,570
MFA Principal Payment	111,887	111,887	111,887	-	-	111,887	111,887	111,887	111,887	111,887
MFA Interest Payment	118,798	118,798	118,798	-	-	118,798	118,798	118,798	118,798	118,798
TOTAL DEBT	**232,445**	**232,445**	**232,255**	**-**	**-**	**232,255**	**232,255**	**232,255**	**232,255**	**232,255**
FUNDING SOURCES (REVENUE)										
MFA Debt Reserve Earning	(1,760)	(1,760)	(1,570)	-	-	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)
Grants in Lieu of Taxes	(1,201)	(1,201)	(1,201)	-	-	(1,201)	(1,201)	(1,201)	(1,201)	(1,201)
REQUISITION - PARCEL TAX	**(229,484)**	**(229,484)**	**(229,484)**	**-**	**-**	**(229,484)**	**(229,484)**	**(229,484)**	**(229,484)**	**(229,484)**
*Percentage increase over prior year Requisition			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No. 3.830 Magic Lake Sewer Utility (Pender)	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
EXPENDITURE							
Buildings	$0	$0	$0	$0	$0	$0	$0
Equipment	$110,000	$250,000	$50,000	$50,000	$50,000	$50,000	$450,000
Land	$0	$0	$0	$0	$0	$0	$0
Engineered Structures	$25,000	$360,000	$1,335,000	$1,335,000	$1,000,000	$900,000	$4,930,000
Vehicles	$0	$0	$0	$0	$0	$0	$0
	$135,000	**$610,000**	**$1,385,000**	**$1,385,000**	**$1,050,000**	**$950,000**	**$5,380,000**
SOURCE OF FUNDS							
Capital Funds on Hand	$60,000	$60,000	$0	$0	$0	$0	$60,000
Debenture Debt (New Debt Only)	$0	$0	$1,050,000	$1,300,000	$1,000,000	$900,000	$4,250,000
Equipment Replacement Fund	$0	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Grants (Federal, Provincial)	$0	$50,000	$0	$0	$0	$0	$50,000
Donations / Third Party Funding	$0	$0	$0	$0	$0	$0	$0
Reserve Fund	$75,000	$450,000	$285,000	$35,000	$0	$0	$770,000
	$135,000	**$610,000**	**$1,385,000**	**$1,385,000**	**$1,050,000**	**$950,000**	**$5,380,000**

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 #: 3.830

Service Name: Magic Lake Sewer Utility (Pender)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total auto-populates
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.	$ 200,000	E	Res	$ 50,000	$ 140,000	$ -	$ -	$ -	$ -	$ 140,000
24-01	Replacement	Towable Genset Replacement	Replacement of the towable genset as it is nearing the end of life.		E	Cap	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
26-01	New	WWTP Optimization	Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.	$ 125,000	S	Res	$ 10,000	$ 45,000	$ 35,000	$ 35,000	$ -	$ -	$ 115,000
26-02	Replacement	Annual Provisional - Equipment Replacement Fund	Budget for mechanical and electrical equipment replacement needed for replacement.	$ 250,000	E	ERF	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
27-01	Study	Petition or Alternative Approval Process	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
27-02	Renewal	Pump Stations - Mechanical and Electrical Upgrades	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns	$ 2,100,000	S	Res	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-02	Renewal	Pump Stations - Mechanical and Electrical Upgrades (Replace when grant received or sufficient funds in CRF)			S	Debt	$ -	$ -	$ 850,000	$ 1,200,000	$ -	$ -	$ 2,050,000
27-03	Replacement	Chart PS RTU	Connectivity to SCADA Server.	$ 115,000	S	Res	$ 15,000	$ 15,000	$ 100,000	$ -	$ -	$ -	$ 115,000
27-04	Study	I&I Study	Complete an I&I study to reassess I&I rates and develop mitigation measures to improve the system.	$ 50,000	S	Grant	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
27-05	New	Chemical pH Adjustment	The Schooner WWTP has experienced recurring low-pH events, resulting in multiple regulatory non-compliance occurrences. Chemical dosing is needed to ensure plant compliance and pH/alkalinity	$ 160,000	S	Res	$ -	$ 160,000	$ -	$ -	$ -	$ -	$ 160,000
27-06	Study	Asset Management Study	Budget for asset management assessment to support petition process	$ 20,000	S	Res	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
28-01	Renewal	CCTV Pipe Inspection	Conduct a CCTV inspection of all remaining asbestos cement pipe and other pipes as deemed necessary to monitor its condition and identify pipe that might require replacement.	$ 150,000	S	Res	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
28-02	Replacement	I&I Improvements	Implementation of mitigation measures to improve the system based on I&I study results.	$ 200,000	S	Debt	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
28-03	Replacement	AC Sewer Pipe Replacement	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.	$ 2,000,000	S	Debt	$ -	$ -	$ -	$ 100,000	$ 1,000,000	$ 900,000	$ 2,000,000
													$ -
			Grand Total	**$ 5,390,000**			**$ 135,000**	**$ 610,000**	**$ 1,385,000**	**$ 1,385,000**	**$ 1,050,000**	**$ 950,000**	**$ 5,380,000**

Service:	3.830	Magic Lake Sewer Utility (Pender)

Project Number	24-01	**Capital Project Title**	Towable Genset Replacement	**Capital Project Description**	Replacement of the towable genset as it is nearing the end of life.
Project Rationale	Replacement of the towable genset as it is nearing the end of life.				

Project Number	26-01	**Capital Project Title**	WWTP Optimization	**Capital Project Description**	Budget for ongoing operational improvements for additional instrumentation, analytical improvements, etc as operations familiarize and fine tune operation of the plant.
Project Rationale	New facilities are known to require some optimization and operational adjustments in the early years. This budget will support transitioning from commissioning into steady state operation.				

Project Number	26-02	**Capital Project Title**	Annual Provisional - Equipment Replacement Fund	**Capital Project Description**	Budget for mechanical and electrical equipment replacement needed for replacement.
Project Rationale					

Project Number	27-01	**Capital Project Title**	Petition or Alternative Approval Process	**Capital Project Description**	Undertake community engagement and a petition or alternative approval process to borrow funds to carry out water system improvements in future years.
Project Rationale	Funding to conduct an Alternative Approvals Process to solicit public approval to secure debt in order to carry out necessary future Capital improvements.				

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number	27-02	**Capital Project Title**	Pump Stations - Mechanical and Electrical Upgrades	**Capital Project Description**	Renew Buccaneer, Capstan, Cutlass and Masthead Pump Stns
Project Rationale	Additional funding required to carry out the works to upgrade Capstan, Cutlass (top priorities) as well as Buccaneers and Masthead (secondary priority).				

Project Number	27-03	**Capital Project Title**	Chart PS RTU	**Capital Project Description**	Connectivity to SCADA Server.
Project Rationale					

Project Number	27-04	**Capital Project Title**	I&I Study	**Capital Project Description**	Complete an I&I study to reassess I&I rates and develop mitigation measures to improve the system.
Project Rationale	This will likely include smoke testing, spot inspections and portable flow monitoring to be able to inform the study. Requirement to complete under Provincial Regulations (MWR).				

Project Number	27-05	**Capital Project Title**	Chemical pH Adjustment	**Capital Project Description**	The Schooner WWTP has experienced recurring low-pH events, resulting in multiple regulatory non-compliance occurrences. Chemical dosing is needed to ensure plant compliance and pH/alkalinity
Project Rationale	The Schooner WWTP has experienced recurring low-pH events, resulting in multiple regulatory non-compliance occurrences. Influent alkalinity is not sufficient to maintain stable pH under actual operating conditions. Alkalinity and pH should be actively controlled through chemical addition.				

Service: **3.830** **Magic Lake Sewer Utility (Pender)**

Project Number	27-06	**Capital Project Title**	Asset Management Study	**Capital Project Description**	Budget for asset management assessment to support petition process
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.				

Project Number	28-01	**Capital Project Title**	CCTV Pipe Inspection	**Capital Project Description**	Conduct a CCTV inspection of all remaining asbestos cement pipe and other pipes as deemed necessary to monitor its condition and identify pipe that might require replacement.
Project Rationale	CCTV inspections of AC sewer mains to prioritize replacement.				

Project Number	28-02	**Capital Project Title**	I&I Improvements	**Capital Project Description**	Implementation of mitigation measures to improve the system based on I&I study results.
Project Rationale	Reduction of I&I will preserve sewer capacity and reduce fluctuations at wastewater pump stations and treatment plants.				

Project Number	28-03	**Capital Project Title**	AC Sewer Pipe Replacement	**Capital Project Description**	Based on CCTV inspection, replace portions of AC sewer pipe that are at end of life.
Project Rationale	Replacement of AC sewer pipes based on CCTV. Cost estimation to be further developed following CCTV and concept design.				

Magic Lake Estates Sewer
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary						
	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund	12,963	20,828	80,828	150,828	220,828	292,828
Capital Reserve Fund	356,317	63,707	41,897	286,992	558,257	816,137
Equipment Replacement Fund	10,000	20,000	30,000	65,000	100,000	137,330
Total	**379,280**	**104,535**	**152,725**	**502,820**	**879,085**	**1,246,295**

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Operating Reserve Fund - Bylaw 4144

Reserve fund used for: unforeseen operational repairs and maintenance; infrequent maintenance activities such as treatment facility tankage draining/cleaning/inspection etc.

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105217**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		4,307	12,963	20,828	80,828	150,828	220,828
Transfer from Ops Budget		20,520	62,865	60,000	70,000	70,000	72,000
Planned Expenditures		(12,000)	(55,000)	-	-	-	-
Planned Maintenance Activity		Sewer flushing ($12K)	Outfall Inspection ($15K) and sewer flushing ($40K)				
Interest Income*		136					
Ending Balance $		**12,963**	**20,828**	**80,828**	**150,828**	**220,828**	**292,828**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Capital Reserve Fund

Bylaw 1497

Reserve Cash Flow

Fund:	**1042**	**Estimated**	**Budget**				
Fund Centre:	**101386**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		381,792	356,317	63,707	41,897	286,992	558,257
Transfer from Ops Budget		25,345	157,390	263,190	280,095	271,265	257,880
Transfer to Cap Fund		(60,000)	(450,000)	(285,000)	(35,000)	-	-
Transfer from Cap Fund		-					
Interest Income*		9,180					
Ending Balance $		**356,317**	**63,707**	**41,897**	**286,992**	**558,257**	**816,137**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 3.830 Magic Lake Sewer System - Equipment Replacement Fund

Newly created in 2025

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**102327**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		-	10,000	20,000	30,000	65,000	100,000
Transfer from Ops Budget		60,000	60,000	60,000	85,000	85,000	87,330
Planned Purchases		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Interest Income		-					
Ending Balance $		**10,000**	**20,000**	**30,000**	**65,000**	**100,000**	**137,330**

Assumptions/Background:

Electoral Areas Committee - September 23, 2026
2027 Preliminary Electoral Area Budget Review

APPENDIX E: January 2027 Approvals

Purpose: To summarize the budget items that require implementation as of January 2027 before final budget approval in March 2027.

Electoral Area	Service Area	Project Description	FTE Impact (if applicable)	IBC (if applicable)	Operating Budget	Capital Budget	Funding Source
Joint EA Services	1.580 EA Utility Operations	New vehicle purchase			93,000		Operating Reserve Fund
		Total: Joint Electoral Services			**93,000**	**-**	
JDF	2.650 Port Renfrew Water	Tank Condition Assessment				25,000	Capital Reserve Fund
		Water Tank Fencing				25,000	Grants/Capital Reserve Fund
		Asset Management Study				10,000	Capital Reserve Fund
	2.691 Wilderness Mountain Water Service	Asset Management Study				10,000	Capital Reserve Fund
	3.850 Port Renfrew Sewer	Asset Management Study				10,000	Capital Reserve Fund
		Total: Juan de Fuca			**-**	**80,000**	
SSI	1.111 Electoral Area Admin Exp - SSI	One-time Auxiliary wages (PT Engineering Technician)			24,120		Requisition/Internal Recovery
		Ongoing Auxiliary wages (PT Admin Clerk)			18,854		Requisition
	1.299 SSI Arts	One-time contribution to Art Centre Society and the Gulf Island Community Arts			37,150		Requisition
	1.45X SSI Park and Rec Services	HydroField Operating Costs			19,700		Requisition/Field Rental
		Auxiliary SIMS Facility Maintenance to support growing rental/program volume			10,026		Requisition/Rental Revenue
		Auxiliary SIMS Booking Clerk to support field/Park use and facility bookings			14,895		Requisition/Parks Permit Revenue
		Synthetic Ice Rink				205,000	Grants/Capital Reserve Fund
		SIMS Roof Safety Rail & Ladder				30,000	Capital Reserve Fund
	2.621 Highland / Fernwood Water - SSI	Fernwood PS Hazard Assess and Demolition				60,000	Capital Reserve Fund
		Hydraulic system model				50,000	Capital Reserve Fund
		Backwash tank				25,000	Capital Reserve Fund
		SCADA Construction				160,000	Capital Reserve Fund/Capital on Hand
		Middle Reservoir-Design				40,000	Capital Reserve Fund/Capital on Hand
	3.810 Ganges Sewer	100% surcharged lines				502,225	Grants/Capital Reserve Fund
		WWTP Replacement of Electrical & Instrumentation				450,000	Capital on hand
		UF Membrane Replacement				500,000	Equipment Replacement Fund/Grants
		Kings Lane sewer extension				305,000	Capital on hand/Capital Reserve Fund
	3.820 Maliview Sewer	WWTP Upgrade				600,000	Debt/Grants/Capital Reserve Fund
		Total: Salt Spring Island			**124,745**	**2,927,225**	
SGI	1.235 SGI Harbours	Asset Management Study				10,000	Capital Reserve Fund
	2.630 Magic Lake Water	Safety Improvements				60,000	Capital Reserve Fund
		Captains Tank Replacement				100,000	Capital Reserve Fund
	2.640 Lyall Harbour Water	Safety Improvements				20,000	Capital Reserve Fund
	2.642 Skana Water	Safety Improvements				20,000	Capital Reserve Fund
	2.665 Sticks Allison Water	Safety Improvements				20,000	Capital Reserve Fund
	2.667 Surfside Water	Safety Improvements				20,000	Capital Reserve Fund
	3.830 Magic Lake Sewer	Chemical pH Adjustment				160,000	Capital Reserve Fund
		Total: Southern Gulf Islands			**-**	**410,000**	
		Grand Total			**217,745**	**3,417,225**	

REGULAR POSITIONS - ONGOING	Approved		Proposed						
Department/Division	2025	2026	2027	2028	2029	2030	2031	Community Need	IBC Reference
Executive Services									
Executive Services	7.00	7.00	7.00	7.00	7.00	7.00	7.00		
Corporate Communications & Engagement	16.50	16.50	16.50	16.50	16.50	16.50	16.50		
People Safety & Culture	18.00	18.00	18.00	18.00	18.00	18.00	18.00		
TOTAL EXECUTIVE SERVICES	41.50	41.50	41.50	41.50	41.50	41.50	41.50		
Electoral Area Services									
Electoral Area Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
Salt Spring Island Administration	19.23	19.23	19.53	21.63	21.63	21.63	21.63	Local Government	16b-1.5 SSI Admin & Recreation Staffing (2027: 0.3, 2028: 2.1)
Building Inspection	11.60	11.60	11.60	11.60	11.60	11.60	11.60		
Juan de Fuca Administration	4.30	4.30	4.70	4.70	4.70	4.70	4.70	Local Government	16b-5.1 JdF Parks & Recreation Manager (2027: 0.4)
Water Wastewater Services Operations	9.50	9.50	10.50	10.50	10.50	10.50	10.50	Local Government	16i-1.1 Magic Lake Sewer Operator (2027: 1 auxiliary conversion)
TOTAL ELECTORAL AREA SERVICES	47.63	47.63	49.33	51.43	51.43	51.43	51.43		
Corporate Services									
Administration Legal & Risk Management	7.00	8.00	10.00	10.00	11.00	11.00	11.00	Business Systems & Processes Business Systems & Processes	13a-1.4 Departmental Administrator - Paralegal (2027: 1) 13b-1.1 Enterprise Risk Management Establishment and Maintenance (2027: 1, 2029: 1)
Privacy & Information Services	6.60	6.60	7.00	9.00	9.00	9.00	9.00	Business Systems & Processes Open Government	13a-3.1 M365 SharePoint Online Transition to IM (2028: 2) 12a-1.2 Privacy and Information Analyst (2027: 0.4)
Legislative Services	5.00	6.00	6.00	6.00	6.00	6.00	6.00		
First Nations Relations	6.00	7.00	8.00	8.00	8.00	8.00	8.00	Regional Parks	7f-1.2 First Nations Liaison (2027: 1)
Real Estate & Facilities Management	14.00	14.00	15.50	15.50	15.50	15.50	15.50	People	11b-3.2 Staff and O&M to Support Broadened Facilities Management Portfolio (2027: 1.5)
TOTAL CORPORATE SERVICES	38.60	41.60	46.50	48.50	49.50	49.50	49.50		
Finance & Technology									
F&T Administration		4.00	4.00	4.00	4.00	4.00	4.00		New Division. (2026 : 4) Transferred from Corporate Finance, Financial Services and Technology and Digital Transformation.
Corporate Finance	5.00	4.00	4.00	4.00	4.00	4.00	4.00		Transferred to F&T Addministration (2026:-1)
Financial Services	54.00	54.50	55.50	55.50	55.50	55.50	55.50	Business Systems & Process	13d-1.3 Support IBC - Financial Services and TDT (2027:1) Reallocation from Regional Parks (2026 :1) Transferred to F&T Administration (2026 : -2)
Technology & Digital Transformation	54.77	53.77	54.77	54.77	54.77	54.77	54.77	Business Systems & Process	13d-1.3 Support IBC - Financial Services and TDT (2027:1) Transferred to F&T Administration (2026: -1)
Arts	3.00	4.00	4.00	4.00	4.00	4.00	4.00		
TOTAL FINANCE & TECHNOLOGY	116.77	120.27	122.27	122.27	122.27	122.27	122.27		
Infrastructure & Water Services									
IWS Administration	5.29	5.29	5.29	5.29	5.29	5.29	5.29		
Corporate Asset & Maintenance Management	26.00	26.00	26.00	26.00	26.00	26.00	26.00		
Infrastructure Planning & Engineering	22.00	23.00	25.00	26.00	26.00	26.00	26.00	Water Wastewater	2a-2.3 Master Plan Program (2026: 1, 2027: 1, 2028: 1) 1b-2.1 Senior Project Manager Wastewater Engineering (2027: 1) Reallocation to Regional Water Strategic Program Delivery and Corporate Capital Project Delivery Services (2026 : -2)
Regional Water Strategic Program Delivery		2.00	2.00	2.00	2.00	2.00	2.00		New Division - (2026: 2) Reallocated from Infrastructure Planning and Engineering & CCPDS
Corporate Capital Project Delivery Services	26.00	26.00	26.00	26.00	26.00	26.00	26.00		Reallocation from Infrastructure Planning and Engineering (2026: 1) Reallocation to Regional Water Strategic Program Delivery (2026 : -1)
Wastewater Infrastructure Operations	65.00	65.00	65.00	65.00	65.00	65.00	65.00		
Water Infrastructure Operations	54.00	57.00	58.00	59.00	59.00	59.00	59.00	Water	2b-2.5 Utility Operator Program (JdF/RWS) (2027: 1, 2028: 1)
Watershed Protection	28.50	28.50	28.50	28.50	28.50	28.50	28.50		
TOTAL INFRASTRUCTURE & WATER SERVICES	226.79	232.79	235.79	237.79	237.79	237.79	237.79		
Parks Recreation & Environmental Services									
PRES Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
Environmental Innovation	7.00								Combined with Environmental Resourse Management (2026: -7)
Environmental Protection	52.40	52.40	53.20	53.20	53.20	53.20	53.20	Climate Action	6a-5.2 Goose Management Service Enhancements (2027: 0.5 term conversion, 0.3 new)
Environmental Resource Management & Innovation	31.70	37.70	41.20	41.20	41.20	41.20	41.20	Solid Waste & Recycling Wastewater	3a-1.5 Port Renfrew Transfer Station Attendant (2027: 0.5) 3a-1.4 Landfill Gass Technician (2027: 1) 1b-4.3 Biosolids Coordinator term conversion (2027: 1) 1b-4.4 Environmental Innovation Engineer (2027: 1) Reallocation from Environmental Innovation (2026: 7) Reallocation to Regional Parks (2026: -1)
Facility Management & Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Panorama Recreation	38.75	38.75	39.85	39.85	39.85	39.85	39.85	Arts & Recreation	10c-1.5 Panorama Recreation Staffing (2027: 1.1 auxiliary conversion)
Regional Parks	78.40	76.40	78.40	82.40	86.40	89.40	89.40	Regional Parks Regional Parks	7c-4.3 Regional Parks Staffing (2028: 2, 2029: 4, 2030: 3) 7c-4.2 New Parklands Acquisition Staffing (2027: 2, 2028: 1) 7e-5.1 Dam Safety Engineering Technician (2028: 1) Reallocation to Financial Services (2026 :-1) Reallocation from Environmental Resourse Management (2026: 1)
SEAPARC	20.60	20.60	21.10	21.10	21.10	21.10	21.10		10c-2.3 Marketing Program Assistant (2027: 0.5)
TOTAL PARKS RECREATION & ENVIRONMENTAL SERVICES	231.85	228.85	236.75	240.75	244.75	247.75	247.75		
Housing Planning & Protective Services									
HPPS Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Building Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Health & Capital Planning Strategies	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Juan de Fuca Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Protective Services	24.00	29.20	29.20	29.20	29.20	29.20	29.20		
Regional Planning & Transportation	9.00	11.00	12.00	13.00	13.00	13.00	13.00	Transportation	4a-1.3 Regional Transportation Service Development (2027: 1, 2028: 1)
Regional Housing	71.00	71.00	75.00	75.00	75.00	75.00	75.00	Housing & Health	5a-1.8 CRHC Tenant Services (2027: 4)
TOTAL HOUSING PLANNING & PROTECTIVE SERVICES	108.00	115.20	120.20	121.20	121.20	121.20	121.20		
TOTAL CRD REGULAR POSITIONS (ONGOING)	811.14	827.84	852.34	863.44	868.44	871.44	871.44		

REGULAR POSITIONS - FIXED DURATION	Approved		Proposed						
Department/Division	2025	2026	2027	2028	2029	2030	2031	Community Need	IBC Reference
Executive Services									
Corporate Communications & Engagement	2.00	2.00	2.00	2.00	1.00	1.00			4-year extension (2027:1)
People Safety & Culture	0.50	0.50							
Finance & Technology									
Financial Services	4.00	2.50	1.50	1.50	1.00				
Technology & Digital Transformation	3.00	3.00	3.00						1-year extensions (2027: 3)
Parks Recreation & Environmental Services									
Environmental Resource Management & Innovation	2.00	2.00	1.00	1.00	1.00	1.00		Wastewater	1b-4.3 Biosolids Coordinator term conversion (2027: -1) Combined Division (ERM and Environmental Innovation)
Environmental Protection	2.50	2.50	2.00	2.00	1.00	1.00		Climate Action	4-year extension (2027: 1) 2-year extension (2027: 1) 6a-5.2 Goose Management Service Enhancements Term Conversaion (2027:-0.5)
Infrastructure & Water Services									
Corporate Capital Project Delivery Services	3.00	3.00	3.00	3.00					
Housing Planning & Protective Services									
Health & Capital Planning Strategies	2.00	2.00	1.00	1.00	1.00				3-year extension (2027: 1) Early Termination (2027 : -1)
Regional Housing	19.00	18.00	18.00	17.00	8.00	3.00			2-year extension (2027: 1)
Regional Planning & Transportation			1.50	1.50	1.50	1.50	1.50	Planning Planning	8b-1.1 Foodlands Access Service (2027: 0.5) 8a-2.2 Regional Growth Strategy (2027: 1)
TOTAL CRD REGULAR POSITIONS (FIXED DURATION)	38.00	35.50	33.00	29.00	14.50	7.50	1.50		
TOTAL CRD REGULAR POSITIONS (ALL)	849.14	863.34	885.34	892.44	882.94	878.94	872.94		

2027-2031 Provisional Budget

Capital Regional District
Wednesday September 23, 2026

Agenda

1 Service Planning 2027 Community Need Summaries

Ted Robbins
Chief Administrative Officer

2 2027 Planning Process & Timelines

Nelson Chan
Chief Financial Officer,
GM Finance & Technology

3 2027 Provisional Budget Regional Context Capital & Operating Plans

Nelson Chan
Chief Financial Officer,
GM Finance & Technology

4 The Executive Leadership Team is available to discuss

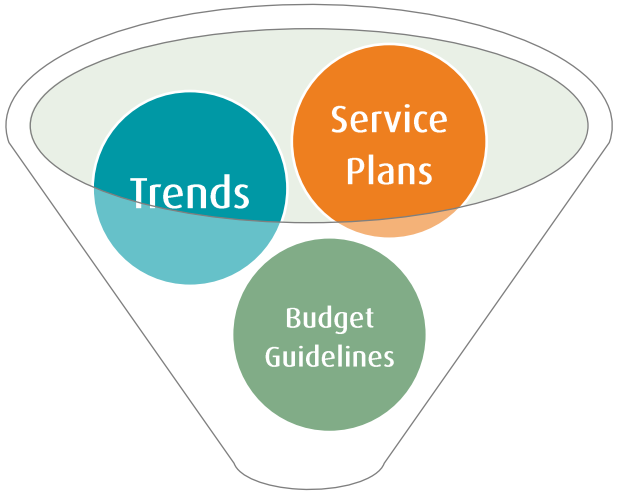
detailed elements of community needs, projects and initiatives

Ted Robbins
Chief Administrative Officer
Nelson Chan
Chief Financial Officer, GM Finance & Technology
Alicia Fraser
GM, Infrastructure & Water Services
Stephen Henderson
GM, Electoral Area Services
Kevin Lorette
GM, Housing, Planning & Protective Services
Kristen Morley
GM, Corporate Services & Corporate Officer
Glenn Harris & Rory Tooke
Acting GMs, Parks, Recreation & Environmental Services

Process & Timeline

Process & Timeline (Election Year Cycle)

2027 Approvals



2027 Provisional Budget

Service Planning Process

Define appropriate levels of service delivery, adjust impacts, realign resources, evaluate infrastructure

Trends and Assumptions

Adjustments made for external factors including population growth, demographics, economic, etc.

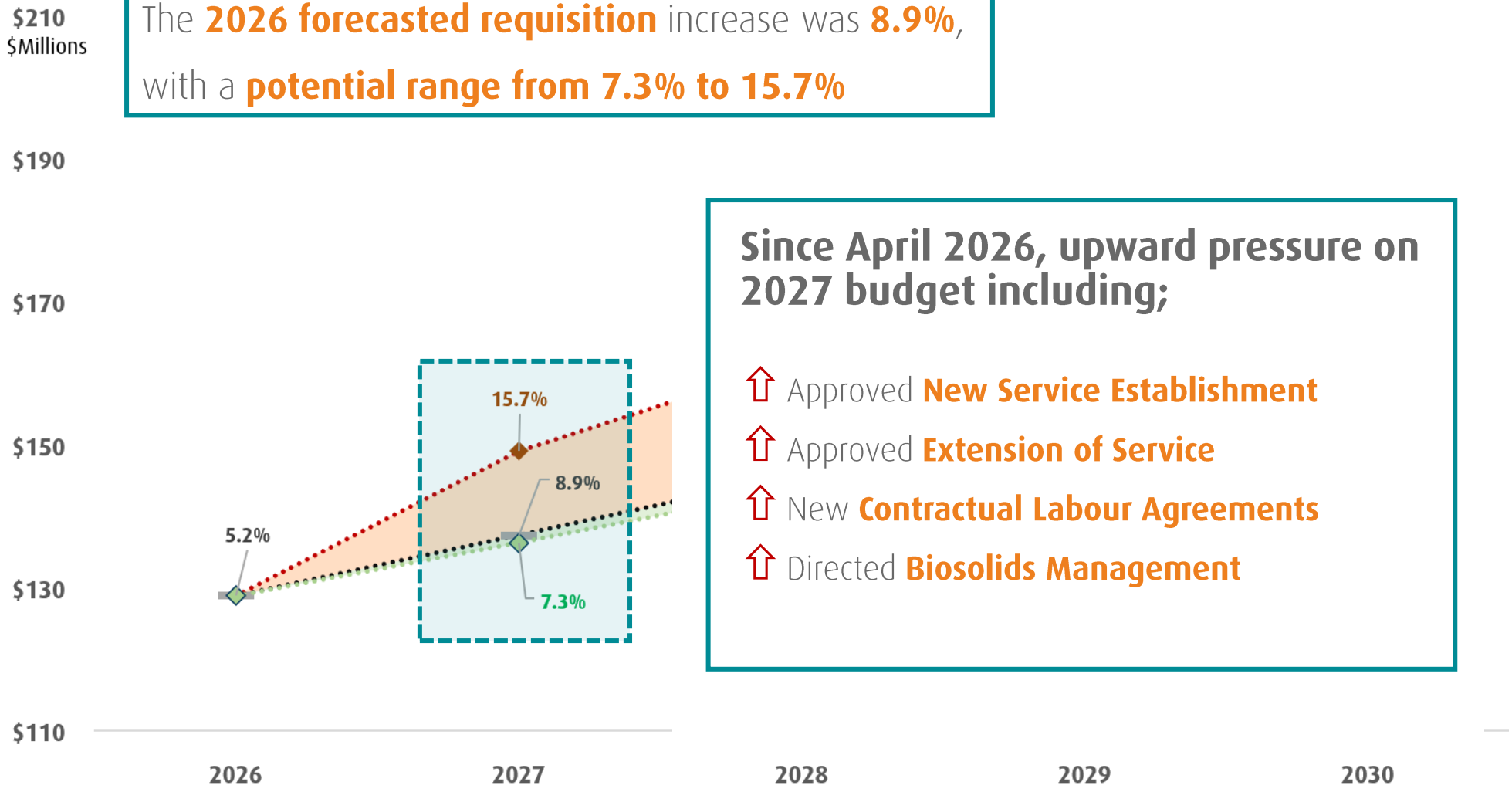
Budget Guidelines

Annual Board approval of the Financial Management Strategies and Guidelines

Executive Summary

2027 Forecasted Requisition

The **2026 forecasted requisition** increase was **8.9%**, with a **potential range from 7.3% to 15.7%**



Since April 2026, upward pressure on 2027 budget including;

- ⇧ Approved **New Service Establishment**
- ⇧ Approved **Extension of Service**
- ⇧ New **Contractual Labour Agreements**
- ⇧ Directed **Biosolids Management**

2027 Provisional Budget Results

	2026 Final	2027 DRAFT	2027 Provisional Recommendation	
Capital Regional District (CRD)	6.6%	15.6%	(3.2%)	12.4%
Capital Regional Hospital District (CRHD)	0.0%	0.0%	- %	0.0%
CRD & CRHD	**5.2%**	**12.4%**	**(2.5%)**	**9.9%**
CRD & CRHD Req/HH $	**$657**	**$738** +81	**($16)**	**$722** +65

Water Services	Rates
Regional Water Supply	+6.9%
Juan de Fuca Water Distribution	+3.6%
Saanich Peninsula Water Supply	+7.0%

Solid Waste	Rates
General Refuse Fee ($160 to $165)	+3.1%
Asphalt Shingles Fee ($110 to $155)	+41%
Clean wood Fee ($80 - $95)	+19%
Treated wood Fee ($110 - $130)	+18%
Kitchen scraps Fee (no change $140)	-
Yard and Garden waste Fee ($59 - $65)	+10%

Recreation Centres	Rates
Panorama	+ 2% to 9%
SEAPARC	+ 1% to 7%
SSI Rainbow Road	+ 3% to 5%

Other Rate Based Services	Rates
Select Local Area Utilities	>15%

(Magic Lake, Cedars of Tuam, Wilderness Mountain, Sticks Allison, Beddis, Fulford & Cedar Lane)

Regional Context

Regional Context

External Factors & Growth Indicators

1.6B
2025 FORECASTED BUILDING PERMITS IN REGION

+3800
REGIONAL HOUSING STARTS FORECASTED IN 2026

19%
REGIONAL POPULATION GROWTH SINCE 2015

2.7%
GREATER VICTORIA CPI
ROLLING 12 MONTHS AS OF JULY 2026

(2.8%)
SINGLE FAMILY DWELLING
REGIONAL AVG PURCHASE PRICE OF $1.3 MILLION IN 2026

+9 MILLION
CRD REGIONAL PARKS + TRAIL VISITS IN 2025

5.0%
UNEMPLOYMENT RATE
GREATER VICTORIA AS OF JULY 2026

VICTORIA RANKS 3RD LEAST AFFORDABLE CITY IN CANADA
AS OF JULY 2026

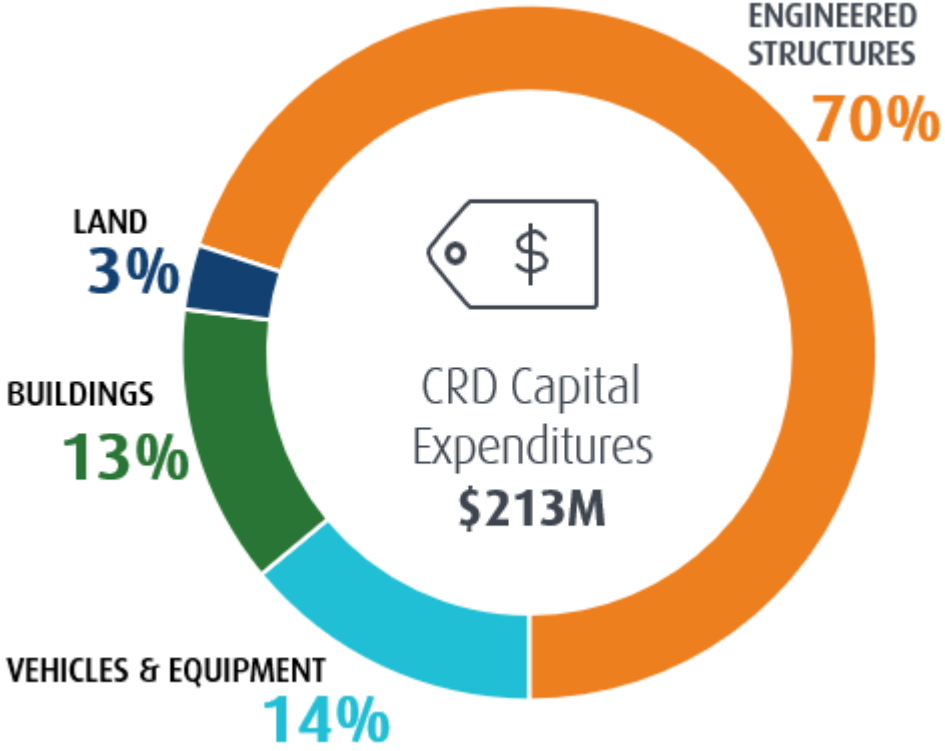
Capital Plan

Capital Plan

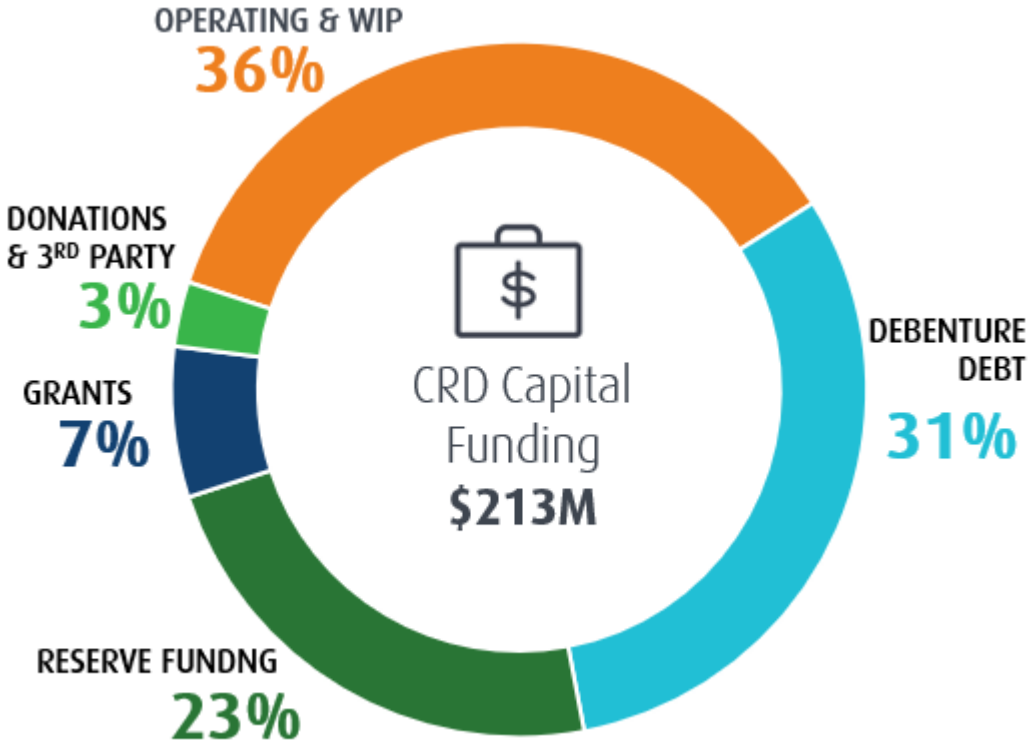
Executive Summary

2026 | $277M → 2027 | $213M △ ($64M) | (22.9%)

WHERE THE MONEY GOES



WHERE THE MONEY COMES FROM



Capital Plan

Community Needs

CRHD & CRHC Housing & Health:
Village on the Green, Verdier and Campus View Redevelopment; Royal Bay Long Term Care development

CRD Capital Expenditure Highlights

- **Water;** Watermain No. 4 – Mt Newton to Highway 17 & Bear Hill Trunk Extension, Master Plan Implementation Program, Sooke Road Watermain Replacement, Goldstream Field Ops Centre.
- **Wastewater;** Sewers, Manholes and Chamber Repairs & Upgrades, Pump Station Renewals, Liquid Waste Management Plan updates, Asset Management Plan, and Shoreline Trunk Sewer Upgrade.
- **Transportation;** Regional Trestle Renewal, Trails Widening and Lighting Project, Ganges Roadside Pathway Construction, Fleet Service Trucks, and Design & Construct Salt Spring Island Regional Trail.
- **Solid Waste & Recycling;** Progressive Closure of External Faces, Cell 5 Liner Construction, Cell 5&6 Gravity Retaining Wall, and Aggregate Production for Internal Use.

* Community Need split for Arts $2.0M & Recreation $14.8M

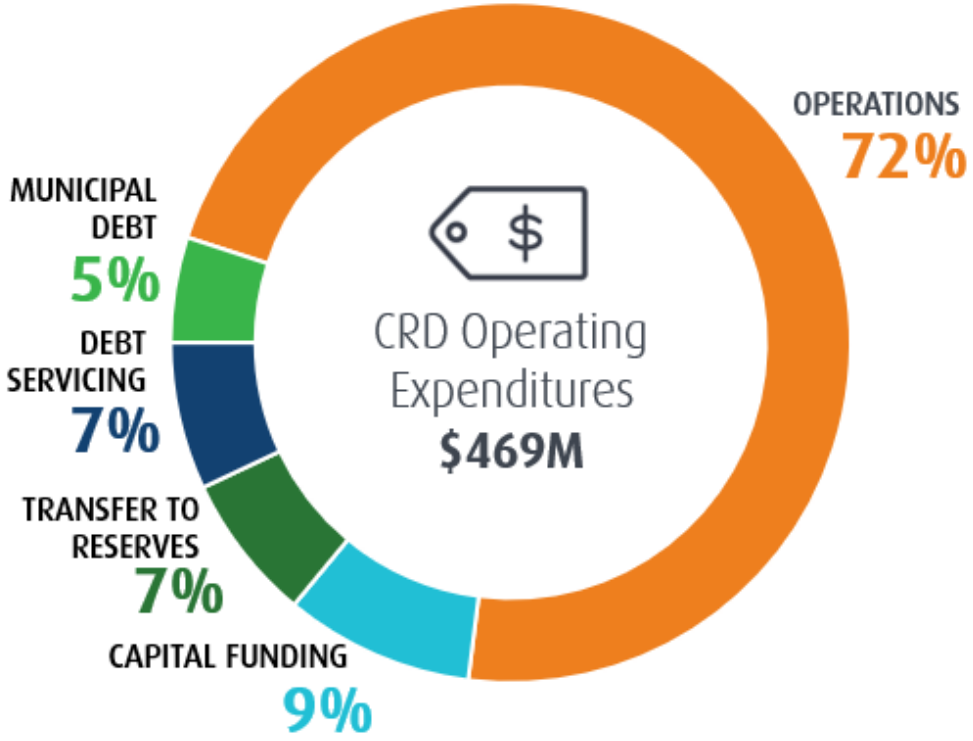
Operating Plan

Operating Plan

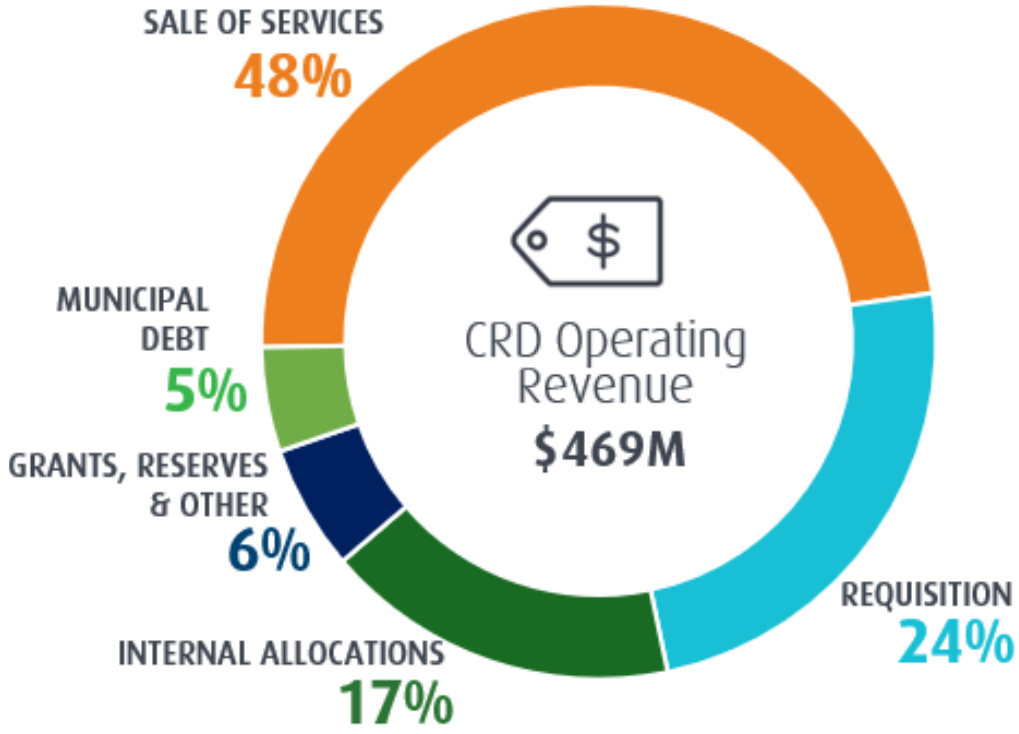
Executive Summary

2026 | $447M → 2027 | $469M △ +$22M | 5.0%

WHERE THE MONEY GOES



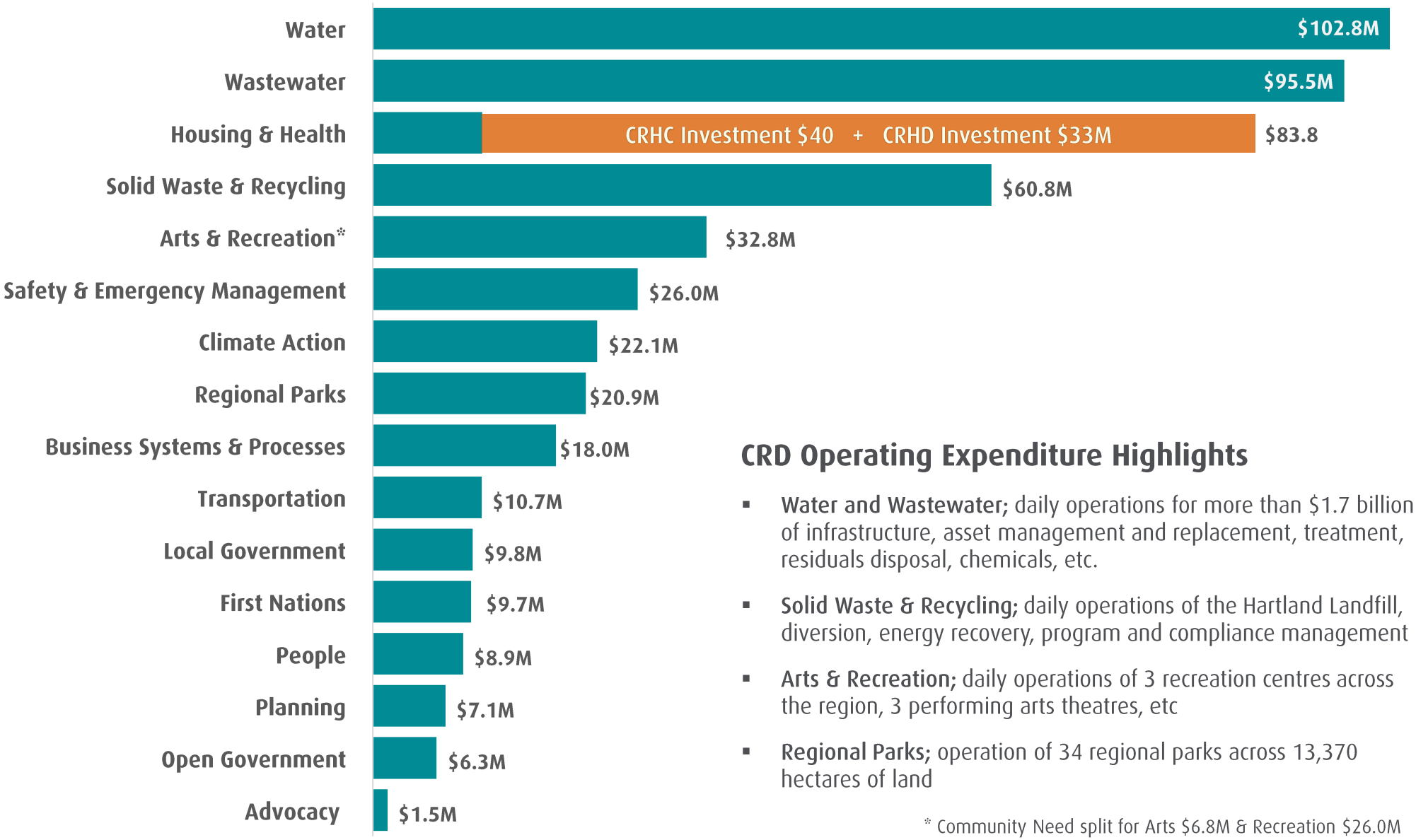
WHERE THE MONEY COMES FROM



* Including municipal debt

Operating Plan

Community Needs



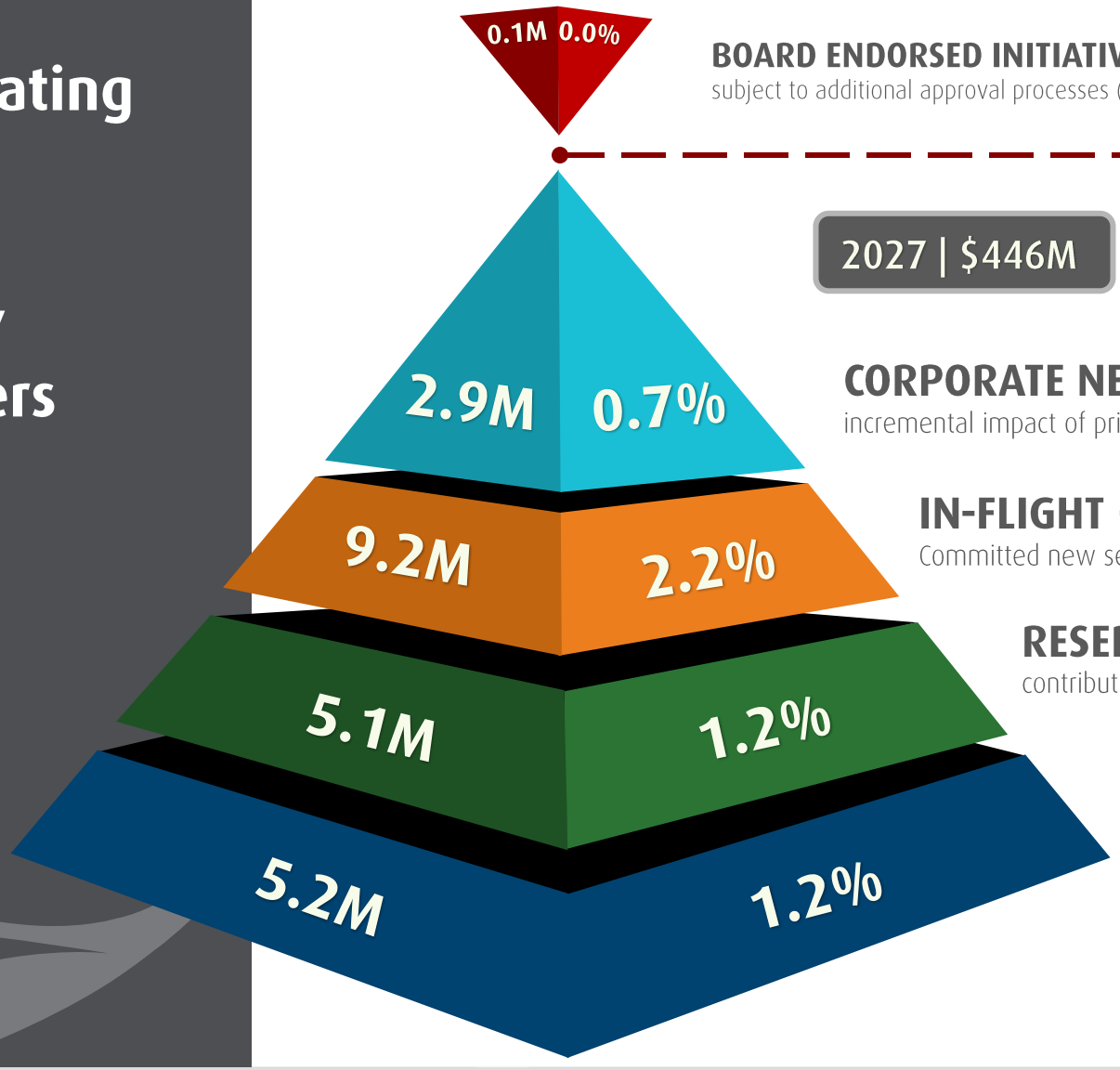
CRD Operating Expenditure Highlights

- **Water and Wastewater;** daily operations for more than $1.7 billion of infrastructure, asset management and replacement, treatment, residuals disposal, chemicals, etc.
- **Solid Waste & Recycling;** daily operations of the Hartland Landfill, diversion, energy recovery, program and compliance management
- **Arts & Recreation;** daily operations of 3 recreation centres across the region, 3 performing arts theatres, etc
- **Regional Parks;** operation of 34 regional parks across 13,370 hectares of land

* Community Need split for Arts $6.8M & Recreation $26.0M

Operating Plan

2027 Drivers



BOARD ENDORSED INITIATIVES
subject to additional approval processes (referendum, services establishment)

2027 | $446M + $22M | 5.3% + $0.1M | 0.0%

CORPORATE NEEDS INITIATIVES
incremental impact of prioritized initiatives to support the Board and corporate priorities (appendix H)

IN-FLIGHT COMMITMENTS
Committed new service establishment or expansion, and incremental debt servicing

RESERVE & DIRECT CAPITAL PROJECT FUNDING
contributions towards funding operating and reserves, and capital initiatives

CORE SERVICE DELIVERY & INFLATION
execution of existing service mandates, impact of inflation on cost of goods & services, contracts & agreements, salaries & benefits, net of one-time 2026 expenses and efforts to control expenses

Service Budget Reviews

Operating Plan

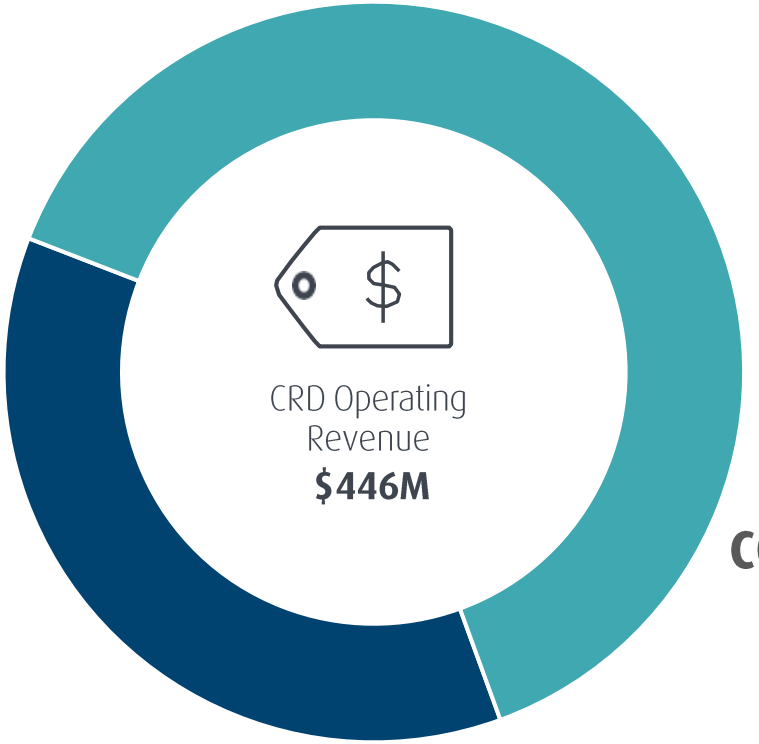
Commission & Committee Review

- The Executive Leadership Team has reviewed all budgets in consideration of the **Service & Financial Planning Guidelines** approved by the Board.
- The plan has been prioritized where several initiatives and workplans have been deferred, phased, mitigated, or scaled down where possible while maintaining directed service levels and **meeting Corporate Plan objectives**.
- Through the planning process this election year, 36% of the budgets have been **recommended for approval by Commissions and Committees** ahead of the Committee of the Whole.

COMMITTEE OR COMMISSION REVIEWED

36%

$162M



DIRECT TO COMMITTEE OF THE WHOLE

64%

$284M

Operating Plan

Balance of Services

2027 Budget Target
2.1% & $50K

- **64%, or $284M** of the operating plan has not been reviewed by a Commission or Committee
- All budgets have been through a detailed **review by the Executive Leadership Team and are recommended for approval.**
- The services going directly to Committee of the Whole, and exceeding the target, are listed in the following 2 slides

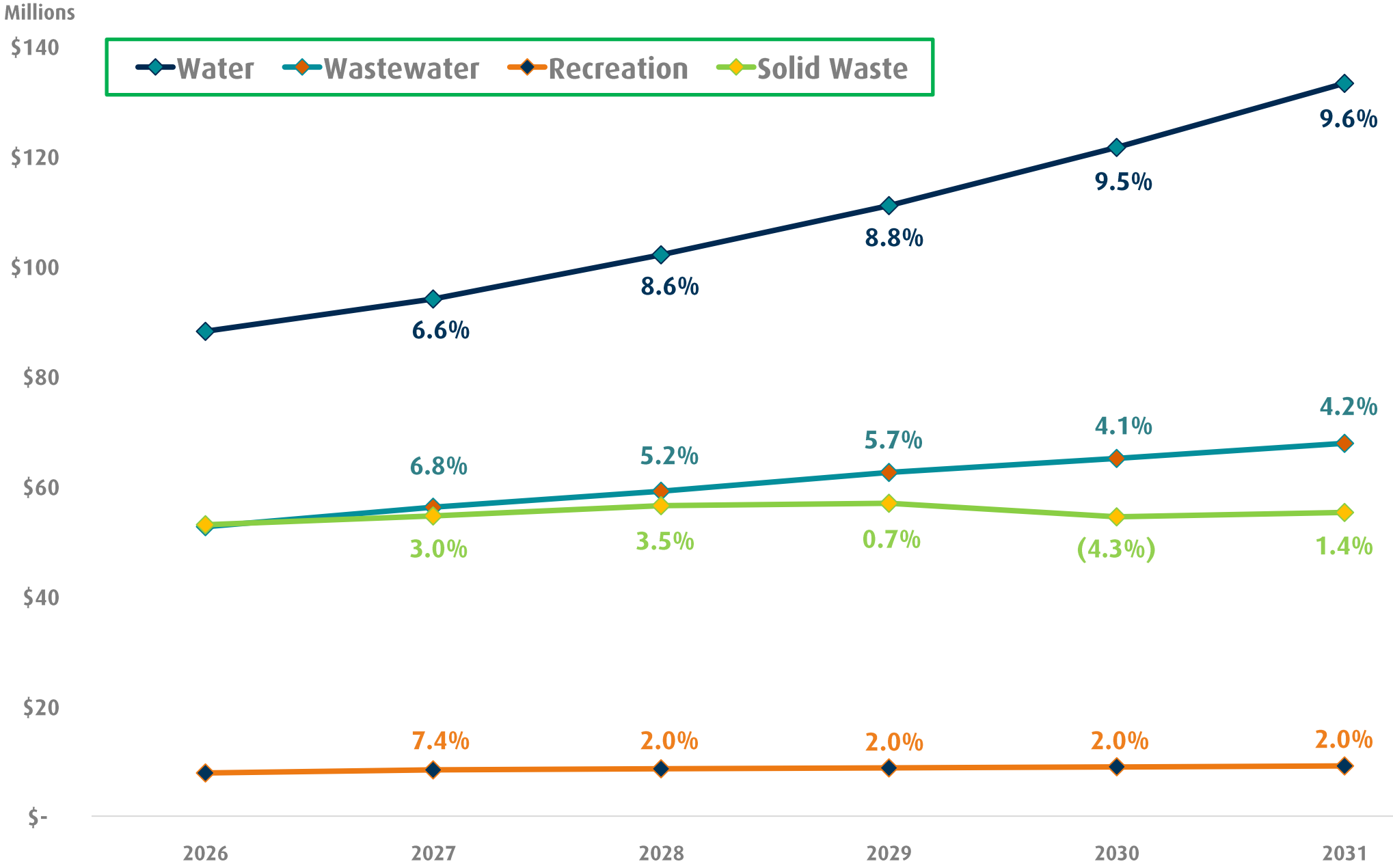
CRD Operating Plan

Services Direct to Committee of the Whole: +2.1%; 50k

Regional & Sub-Regional Services Exceeding Target			Details at Appendix G
Service #	Service Name	YoY Exp. Change	Funding Source
1.011	Board Expenditures	8.0%	Requisition, Reserves, Other
1.014	CAO & Executive Office	3.1%	Requisition, Reserves
1.025	Corporate Emergency	19.8%	Requisition, Allocations, Reserves, Other
1.027	First Nations Relations	3.4%	Requisition, Reserves, Allocations
1.029	Electoral Areas	11.2%	Allocations, Requisition
1.105	Facility Management	16.7%	Allocations, Requisition, Other
1.106	CRD HQ Building	11.5%	Allocations, Other, Reserves
1.131	West Shore RCMP Detachment Expansion	588.0%	Requisition
1.280	Regional Parks	3.7%	Requisition, Allocations, Other, Fees, Surplus, Reserves
1.29X	Arts Facilities	94.3%	Requisitions, Other
1.309	Climate Action and Adaptation	23.9%	Requisitions, Other, Reserves, Fees
1.310	Land Banking & Housing	8.1%	Requisition, Other, Allocations, Reserves, Surplus, Fees
1.313	Animal Care Services	8.0%	Other, Requisition, Fees, Reserves
1.329	Regional Transportation	7.8%	Requisition, Reserves, Other, Surplus
1.574	Environmental Innovation	12.3%	Allocations
1.576	Corporate Capital Project Delivery	3.2%	Allocations
1.578	Env. Protection and Water Quality	2.9%	Allocations, Reserves
1.921	Regional CREST Contribution	2.7%	Requisition, Other
3.717	Core Area Wastewater Operations	7.6%	Other, Requisition, Allocation, Reserves
3.750	LWMP - Core and West Shore	40.0%	Reserves, Requisition, Other, Fees
3.755	Regional Source Control	2.8%	Requisition, Reserves, Other, Fees, Allocations
3.798C	Debt - Core Area Wastewater Treatment Program	5.6%	Other, Requisition

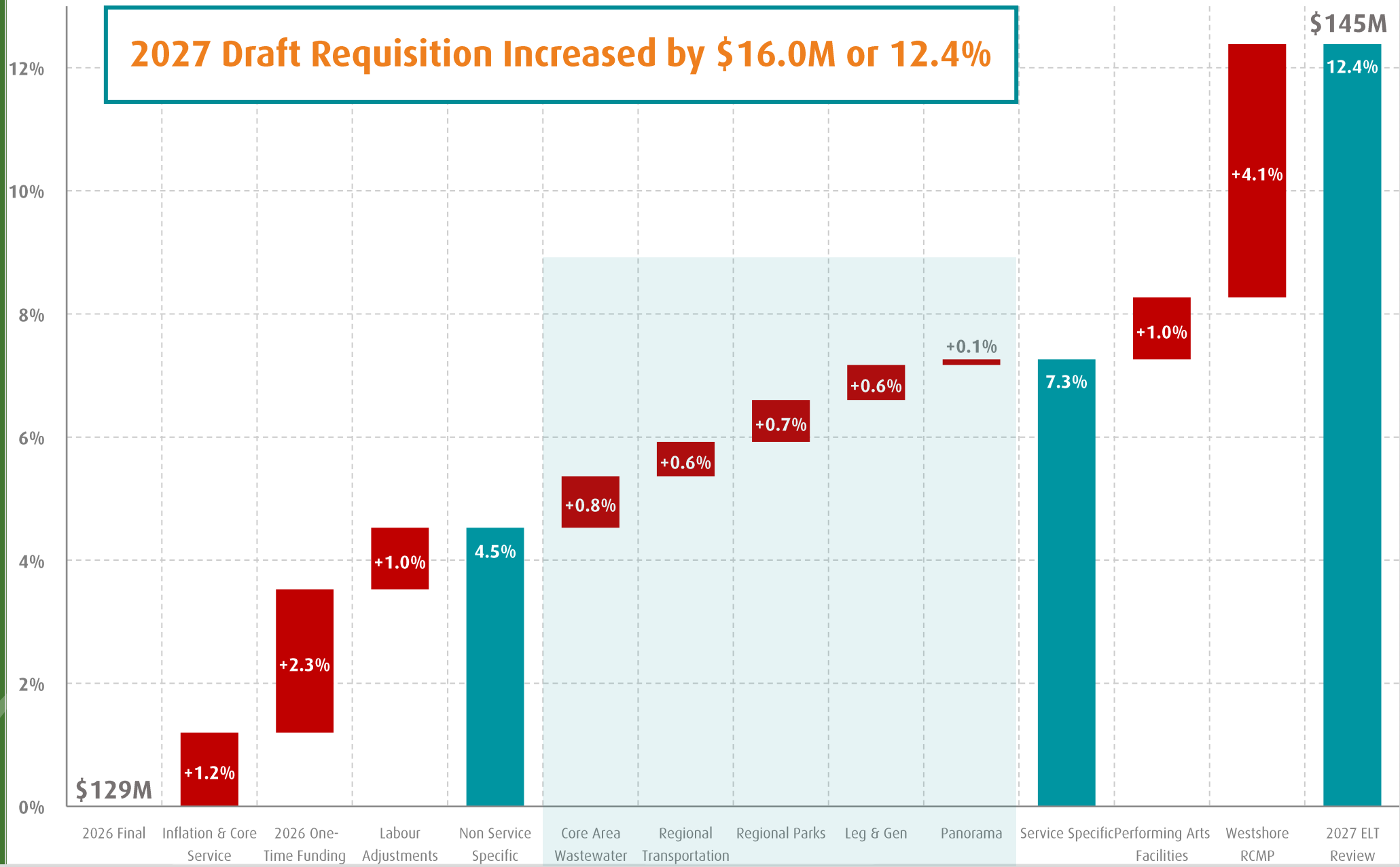
Funding
Rates & Requisition

5-Year Rate Revenue Forecast



Consolidated Requisition

Bridge from 2026 Final to 2027 DRAFT



Consolidated Requisition

Bridge from 2026 Final to 2027 DRAFT

Service-Specific Adjustments

3.717 & 3.798C Core Area Wastewater

Long-term debt conversion, re-instated operating reserve contributions; operational support costs; increased Bio-treatment & residual disposal costs; increased operating & maintenance costs

1.329 Regional Transportation

Increase in 1.0 FTE, legal, and contract costs for 2027 IBC 4a-1.3 RTS Development; increased reserve transfers; debt servicing for Regional Trails; program development costs; increased regional trail operating & maintenance costs

1.280 Regional Parks

Increase of 3.0 FTE and vehicle acquisitions for 2027 IBC 7c-4.2 Park Maintenance Workers; 1.0 FTE for First Nations Liaison, Increased debt obligations; increased reserve contributions; reduced surplus carryforward and other revenue

1.010 Legislative & General Government

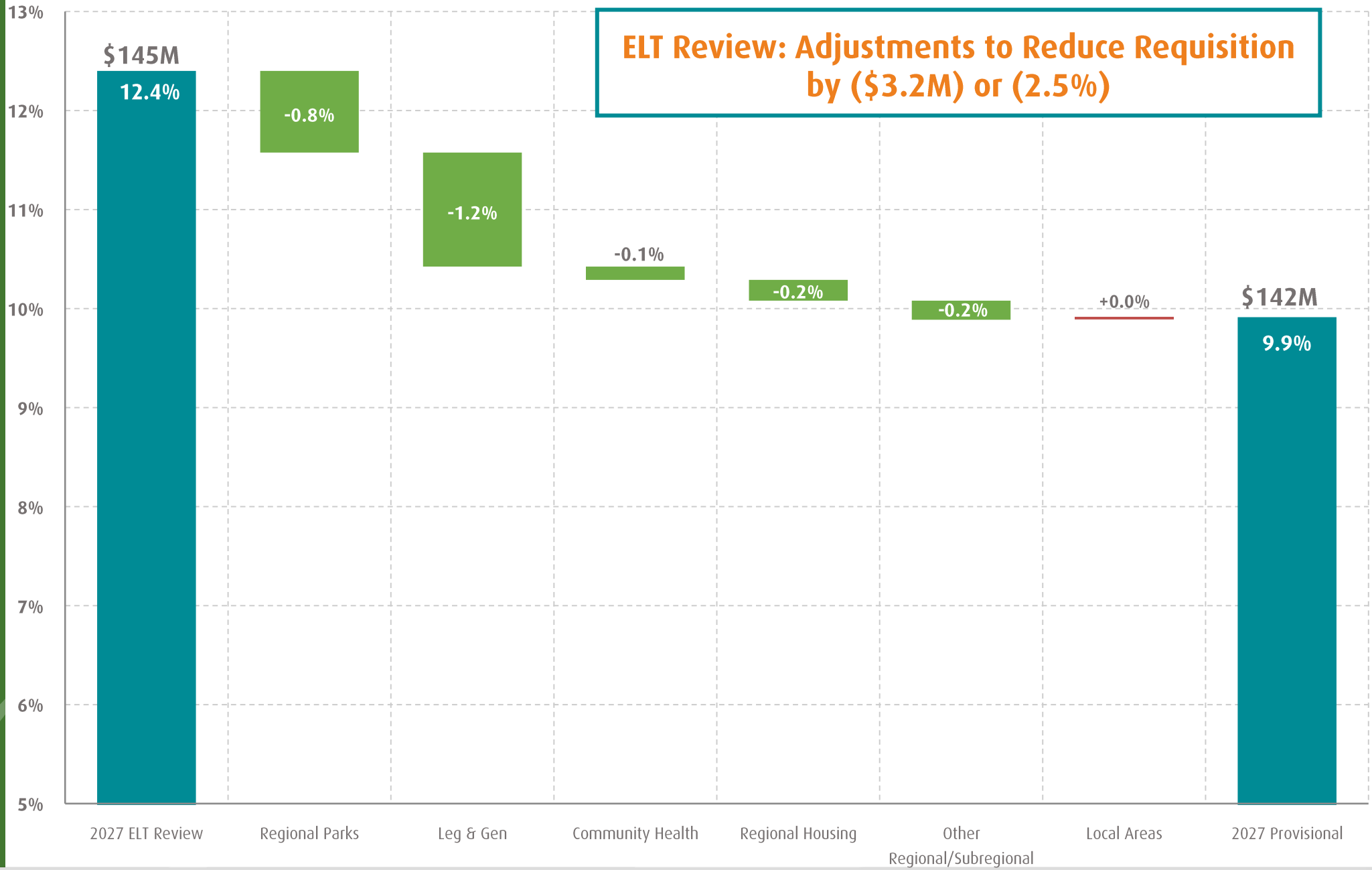
Reduced surplus carryforward from 2026; IBC costs associated with 1.0 FTE for 2027 IBC 13b-1.1 Enterprise Risk Management, 1.0 FTE for 2027 IBC 12a-1.2 Privacy & information, 1.0 FTE for 2027 IBC 13a-1.4 Paralegal support and 2027 IBC 9a-3.1 Emergency Accreditation; increased Board Director Remuneration

1.44X Panorama Recreation

Increase in 1.1 FTE for 2027 IBC 10c-1.5 Recreation Staffing; auxiliary staff support; increased debt servicing; increased reserve transfers

Consolidated Requisition

Bridge from 2027 DRAFT to 2027 Provisional



ELT Review: Adjustments to Reduce Requisition

Consolidated Requisition

Bridge from 2027 DRAFT to 2027 Provisional

1.280 Regional Parks

Deferral of 3.0 FTE to Q3 2027 and 2028 for 2027 IBC 7c-4.2 Park Maintenance Workers; fund new vehicles from reserve, defer implementation of 1.0 FTE for First Nations Liaison to Q3; reduce contributions to capital reserve; reduce potential debt for land acquisition

1.010 Legislative & General Government

Increase surplus carryforward funding from 2026; Defer all FTEs for 2027 IBC to a Q3 implementation; use of reserve funding for one-time 2027 IBC costs

1.224 Community Health

Adjust budget to remove the contribution to Aboriginal Coalition to End Homelessness from 2027 onwards

Other Regional & Subregional

Increase use of operating reserve funding; defer 2027 IBC resource impacts to Q3 implementation; further refinement on utility costs for Core Area Wastewater

Local Areas

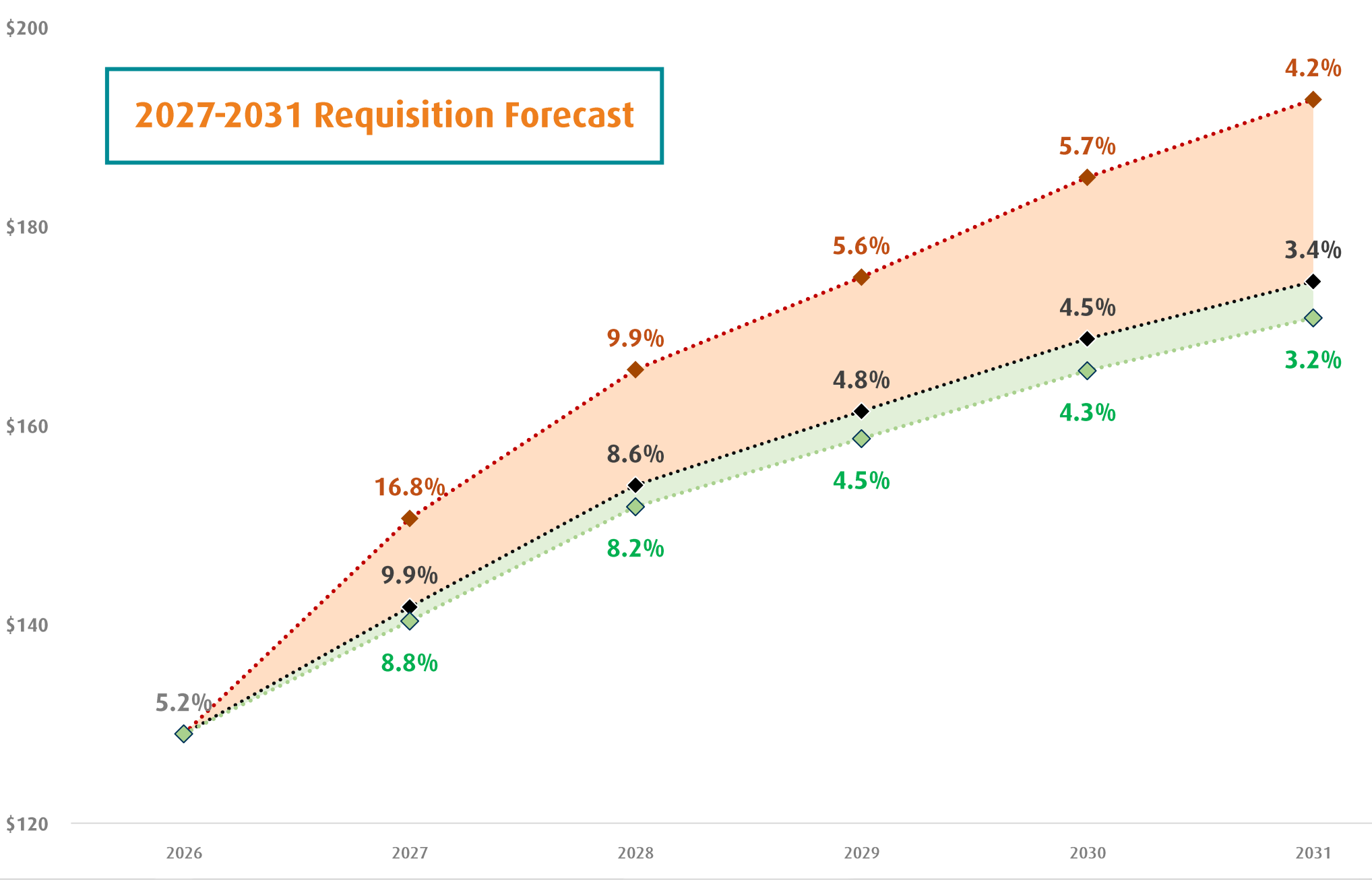
Directed changes to budget from the Salt Spring Island Local Community Commission

Operating Plan Funding

Change in Requisition Summary

	A	+ B	= C	→ D	→ E	→ F	→ G	→ H
Municipalities & EA	Cost Share	All Other CRD	CRD (Base)	CRD & CRHD (Base)	Municipal Debt	CRD, CRHD & Municipal Debt	Change in Cost per HH	Total Cost per HH
Central Saanich	-	8.2%	8.2%	7.0%	(6.9%)	5.2%	$55.84	$1,124
Colwood	-	50.5%	50.5%	37.4%	7.3%	33.1%	$180.06	$725
Esquimalt	-	10.4%	10.4%	8.9%	(2.8%)	5.8%	$65.58	$1,201
Highlands	-	10.0%	10.0%	6.9%	(100%)	(3.4%)	($18.54)	$522
Langford	-	32.6%	32.6%	26.9%	-	26.9%	$171.02	$807
Metchosin	-	9.9%	9.9%	7.0%	-	7.0%	$35.62	$543
North Saanich	-	8.4%	8.4%	6.6%	-	5.9%	$57.72	$1,041
Oak Bay	-	7.4%	7.4%	5.7%	-	5.7%	$52.40	$971
Saanich	-	7.9%	7.9%	5.5%	1.1%	4.2%	$27.21	$683
Sidney	-	8.5%	8.5%	6.8%	-	5.9%	$36.66	$655
Sooke	-	7.8%	7.8%	6.9%	(92.4%)	(1.1%)	($8.62)	$792
Victoria	-	1.8%	1.8%	1.4%	7.9%	3.1%	$16.92	$572
View Royal	-	61.4%	61.4%	42.1%	(27.1%)	26.2%	$143.32	$691
Juan de Fuca	-	6.4%	6.4%	5.6%	-	5.6%	$47.13	$883
Salt Spring Island	-	6.5%	6.5%	6.0%	-	6.0%	$87.45	$1,549
Southern Gulf Islands	-	6.8%	6.8%	5.8%	-	5.8%	$37.32	$681
Total	-	12.4%	12.4%	9.9%	(0.5%)	8.3%	$65.32	$834
BOARD ENDORSED INITIATIVES			+0.1%	+0.1%				

5-Year Consolidated Requisition Forecast



2027 Provisional Budget Summary

2027 Provisional Budget

Key Takeaways

Capital Regional District

Operating* $446M | Capital $213M

Requisition Funding $115M | 12.4%

*Excludes Municipal Debt

+

Capital Regional Hospital District

Operating $33M | Capital $35M

Requisition Funding $26M | 0.0%

→

CRD & CRHD Requisition Funding $142M | 9.9%

Capital Region Housing Corp

Operating $39M | Capital $179M

Managing Capital Investments

capital investment is nearly 3x depreciation while less than 10% of revenue is committed to long-term debt payments

Supporting Board & Corporate Priorities

advancing initiatives to address outstanding commitments in the corporate plan

Adapting to Regional Challenges

employment challenges, economic uncertainty, continued population growth resulting in increased asset utilization

Striving for Financial Sustainability

continued revenue diversification, leveraging partnerships, developing financing strategies

Thank you

Capital Regional District

CRDVictoria

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