Capital Regional District

625 Fisgard St.,
Victoria, BC V8W 1R7

Notice of Meeting and Meeting Agenda
Electoral Areas Committee

Wednesday, September 23, 2026 | **11:00 AM** | **6th Floor Boardroom**
625 Fisgard St.
Victoria, BC V8W 1R7

Special - Budget

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

Guest: Director M. Little

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

1. Territorial Acknowledgement

2. Approval of Agenda

3. Presentations/Delegations

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

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

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

4. Special Meeting Matters

4.1. 26-0881 2027 Preliminary Electoral Area Budget Review

Recommendation: The Electoral Areas Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:
1. That the 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.

Attachments:

Staff Report: 2027 Prelim EA Budget Review

Appendix A: Prelim EA Budget-Joint EA

Appendix B: Prelimi EA Budget-JdF

Appendix C: Prelimin EA Budget-SSI

Appendix D: Prelimi EA Budget-SGI

Appendix E: Prelimin EA Budget-Jan Approvals

5. Adjournment

The next meeting is October 7, 2026.

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 2027				FUTURE PROJECTIONS			
	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				7,830	7,830	7,830	7,830	7,830
Transfer from Ops Budget		7,590	-	-	-	-	-	-
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	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	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	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	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	$	$ 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
						3,200							$ -
													$ -
			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				FUTURE PROJECTIONS			
				2027						
	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	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	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		BUDGET REQUEST				FUTURE PROJECTIONS			
			2027							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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 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 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 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 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 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	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
													$ -
													$ -
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													$ -
													$ -
			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 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, 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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													$ -
													$ -
													$ -
			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	$	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	$ 40,000	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	50,000	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	$	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 25,000	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
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
			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		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	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
													$ -
													$ -
													$ -
													$ -
													$ -
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													$ -
													$ -
			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	Estimated	Budget				
Fund Centre: 101388	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	ONGOING	ONE-TIME	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		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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.	$	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.	$ 40,000 100,000	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 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										
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	Capital Project Title	Capital Project Description
25-03	Washroom Upgrade Project	Accessibility upgrades to two public washrooms

Project Rationale Upgrades to public washrooms based on 2023 Accessability Report recommendations

Project Number	Capital Project Title	Capital Project Description
31-01	Domenstic Hot Water Tank	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	Capital Project Title	Capital Project Description
31-02	Central Heating Plant	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	-		830,503	846,579	862,974	879,694
Allocation to SSI Admin	174,410	174,410	178,070	-			181,630	185,260	188,970	192,750
Maintenance, Disposal & Security	83,910	81,195	68,910	-			70,290	71,690	73,110	74,570
Utilities	54,960	52,256	47,760	-	814,722		48,720	49,690	50,670	51,690
Contract for Services, Rent & Legal	74,092	62,810	72,530	-	178,070		74,840	77,230	79,700	82,260
Program Development	6,000	5,772	6,000	-			6,120	6,240	6,360	6,480
Advertsing, Promotion, Training & Planning	24,990	26,639	19,990	-	68,910	44,990	25,380	20,790	21,200	26,620
Internal Allocations	341,732	355,871	337,148	-	47,760		343,976	350,876	357,687	363,089
Travel & Vehicles	26,700	44,239	32,700	-	72,530		33,360	34,030	34,710	35,410
Licences, Fees & Insurance	61,160	61,248	72,270	-	6,000		75,605	79,106	82,774	86,624
Supplies & Other	52,662	56,967	52,670	25,000	337,148		53,730	54,790	55,880	56,970
Bylaw Enforcement Charges	72,978	72,978	74,510	-			76,000	77,520	79,070	80,650
Phoenix Elementary	48,060	49,934	47,440	-	32,700		48,400	49,370	50,360	51,380
Ganges Fire Hall Facility	10,465	1,500	20,340	-	72,270		20,760	21,180	21,610	22,040
Hydrofield	-			-	52,670		20,110	20,520	20,930	21,360
				-	74,510					
TOTAL OPERATING COSTS	**1,797,023**	**1,799,717**	**1,837,410**	**27,350**	**25,000** 47,440	**1,889,760**	**1,909,424**	**1,944,871**	**1,986,005**	**2,031,587**
				-	20,340					
*Percentage Increase			2.2% 49,700	1.5%	1.4% 49,700	5.2%	1.0%	1.9%	2.1%	2.3%
				-						
CAPITAL / RESERVES / DEBT	-	-								
Transfers to Capital Reserve Funds	148,000	148,000	150,000	-			170,000	200,000	220,000	235,000
Transfer to Operating Reserve Fund	27,500	62,217	40,000	-			40,000	42,000	43,000	45,000
Transfer to Equipment Replacement Fund	96,000	96,000	100,000	-			106,000	106,000	109,000	109,000
MFA Debt Reserve Fund - Planned	-				150,000				-	
MFA Debt Principal - Planned	-									3,842
MFA Debt Interest - Planned	-				40,000 100,000				9,800	9,800
				-						
TOTAL CAPITAL / RESERVES / DEBT	**271,500**	**306,217**	**290,000**	-			**316,000** 2,000	**352,450**	**385,642**	**402,642**
				-				3,842		
TOTAL COSTS	**2,068,523**	**2,105,934**	**2,127,410**	**27,350**	**25,000**	**2,179,760**	**2,225,424** 2,450	**2,297,321**	**2,371,647**	**2,434,229**
	-	-	-	-	-	-	-			
*Percentage Increase	-	-	2.8%	1.3%	1.2% **290,000**	5.4%	2.1%	3.2%	3.2%	2.6%
		-				-				
Internal Recoveries	(62,260)	(62,261)	(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)					(63,560)					
Transfer from Operating Reserve	(18,604)	(18,604)	-	-		(25,000)	(5,000)	-		
Rental & Lease Income	(52,460)	(56,216)	(61,855)	(2,700)	-		(65,850)	(67,180)	(68,530)	(69,910)
Grants in Lieu of Taxes	(2,141)	(2,141)	(2,140)	-			(2,180)	(2,220)	(2,260)	(2,310)
Revenue - Other	(3,030)	(6,030)	(6,030)	-			(6,060)	(6,090)	(6,120)	(6,150)
				(25,000)					(5,000)	
TOTAL REVENUE	**(76,235)**	**(82,991)**	**(70,025)**	**(2,700)**	**(25,000)** (64,555)	**(97,725)**	**(79,090)**	**(75,490)**	**(76,910)**	**(83,370)**
			-		(2,140)			-		
NET COSTS	**1,930,028**	**1,960,682**	**1,993,825**	**24,650**	(6,030)		**2,081,504**	**2,155,711**	**2,227,297**	**2,282,069**
				-						
*Percentage increase over prior year			3.3%	1.3%	0.0% **2,018,475**	4.6%	3.1%	3.6%	3.3%	2.5%
AUTHORIZED POSITIONS:										
Salaried	5.60		5.60			5.60	5.60	5.60	5.60	5.60
User Funding %	2.5%					3.0%	3.0%	2.9%	2.9%	2.9%

1.45X - Salt Spring Island Rainbow Recreation Centre	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries & Wages	823,546	829,756	885,416	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		BUDGET REQUEST 2027				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	2031
OPERATING COSTS										
Sludge Hauling Contract	800,250	780,000	873,600	-	-	873,600	891,070	908,890	927,070	945,610
Grit & Waste Sludge Disposal	4,410	2,500	4,410	-	-	4,410	4,500	4,590	4,680	4,770
Repairs & Maintenance	37,620	40,260	15,620	-	-	15,620	15,930	16,240	16,560	16,880
Allocations	68,968	67,399	72,905	-	-	72,905	74,432	75,940	77,481	79,049
Electricity	8,610	9,580	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Supplies	8,590	2,500	10,090	-	-	10,090	10,290	10,500	10,710	10,920
Labour Charges	170,000	163,000	180,500	-	-	180,500	233,590	238,260	243,030	247,890
Contribution Composting Facility Operation	22,375	17,500	17,500	-	-	17,500	17,500	17,500	11,000	3,500
Other Operating Expenses	18,170	15,310	22,160	-	-	22,160	22,673	23,207	23,752	24,319
TOTAL OPERATING COSTS	**1,138,993**	**1,098,049**	**1,206,785**	**-**	**-**	**1,206,785**	**1,280,185**	**1,305,527**	**1,324,893**	**1,343,758**
*Percentage Increase over prior year			6.0%			6.0%	6.1%	2.0%	1.5%	1.4%
DEBT / RESERVES										
Transfer to Operating Reserve Fund	25,000	31,000	20,000	-	-	20,000	20,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	36,310	72,138	62,685	-	-	62,685	29,350	103,255	112,560	122,930
MFA Debt Reserve	350	350	310	-	-	310	310	-	-	-
MFA Debt Principal	41,335	41,335	41,335	-	-	41,335	41,335	-	-	-
MFA Debt Interest	34,804	34,804	34,804	-	-	34,804	34,804	-	-	-
TOTAL DEBT / RESERVES	**137,799**	**179,627**	**159,134**	**-**	**-**	**159,134**	**125,799**	**128,255**	**137,560**	**147,930**
TOTAL COSTS	**1,276,792**	**1,277,676**	**1,365,919**	**-**	**-**	**1,365,919**	**1,405,984**	**1,433,782**	**1,462,453**	**1,491,688**
*Percentage Increase over prior year			7.0%			7.0%	2.9%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(15,000)	(15,000)	-	-	-	-	-	-	-	-
Sale - Septage Sludge	(531,000)	(574,576)	(602,000)	-	-	(602,000)	(614,040)	(626,320)	(638,850)	(651,630)
Sale - Sewage Sludge	(312,700)	(270,017)	(337,120)	-	-	(337,120)	(343,860)	(350,740)	(357,750)	(364,910)
Grants in Lieu of Taxes	(591)	(582)	(590)	-	-	(590)	(600)	(610)	(620)	(630)
Recoveries	-	-	-	-	-	-	-	-	-	-
Other Revenue	(1,010)	(1,010)	(970)	-	-	(970)	(980)	(680)	(690)	(700)
TOTAL REVENUE	**(860,301)**	**(861,185)**	**(940,680)**	**-**	**-**	**(940,680)**	**(959,480)**	**(978,350)**	**(997,910)**	**(1,017,870)**
REQUISITION - PARCEL TAX	**(416,491)**	**(416,491)**	**(425,239)**	**-**	**-**	**(425,239)**	**(446,504)**	**(455,432)**	**(464,543)**	**(473,818)**
*Percentage increase over prior year Requisition			2.1%			2.1%	5.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2027 - 2031

Service #: 3.705

Service Name: SSI Septage / Composting

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2027	2028	2029	2030	2031	5 - Year Total
28-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	$ 30,000	S	Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
28-01	Study				S	Res	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
													$ -
26-01	Renewal	Renew process equipment	Critical components replace- gearbox, motor, screen basket, auger shaft	$ 60,000	S	Cap	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
													$ -
27-01	New	Facility potable water	Develop well for potable water and wash water	$ 40,000	S	Res	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
29-01	New	Storage tank	Capacity increase, emergency storage requires additional storage tank including install, CRD proj mgmt	$ 60,000	S	Res	$ -	$ -	$ -	$ 60,000	$ -	$ -	$ 60,000
													$ -
26-02	Renewal	Facility safety upgrades	Hot water, eye wash, shower, insulation, heat, facility improvements	$ 80,000	S	Cap	$ 40,000	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
													$ -
			Grand Total	**$ 270,000**			**$ 50,000**	**$ 90,000**	**$ 30,000**	**$ 60,000**	**$ -**	**$ -**	**$ 180,000**

Service: 3.705 SSI Septage / Composting

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

Project Number	26-01	**Capital Project Title**	Renew process equipment	**Capital Project Description**	Critical components replace- gearbox, motor, screen basket, auger shaft
Project Rationale	Replacement of aging components including gearbox,motor, screen basket, auger shaft				

Project Number	27-01	**Capital Project Title**	Facility potable water	**Capital Project Description**	Develop well for potable water and wash water
Project Rationale	test and develop existing well for H&S required potable wash water				

Project Number	29-01	**Capital Project Title**	Storage tank	**Capital Project Description**	Capacity increase, emergency storage requires additional storage tank including install, CRD proj mgmt
Project Rationale	Capacity increase for storage				

Project Number	26-02	**Capital Project Title**	Facility safety upgrades	**Capital Project Description**	Hot water, eye wash, shower, insulation, heat, facility improvements
Project Rationale	Facility H&S upgrades, insulation, heat, eyewash, shower				

SSI Septage/Composting
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

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 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	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
													$ -
													$ -
													$ -
													$ -
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													$ -
			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			364,012	386,742	493,691	578,928	71,429
Expenditures (Based on Capital Plan)		248,112 -	(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		BUDGET REQUEST				FUTURE PROJECTIONS			
				2027						
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2028	2029	2030	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		BUDGET REQUEST				FUTURE PROJECTIONS			
			2027							
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	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	$	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	$ 8,000 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	$	S	Res	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
27-03	New	BK viewing bench	Installation of public viewing bench in Betty Kennedy property	$ 4,000 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

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 (Sat	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 Fund Centre: 101369	Estimated	Budget				
	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 Fund Centre: 101849	Estimated	Budget				
	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**	